

INTERNAL REVENUE SERVICE



Fiscal Year 2024  
LAPSED APPROPRIATIONS CONTINGENCY PLAN

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# IRS FY2024 Lapse Appropriations Contingency Plan

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# IRS FY2024 Lapse Appropriations Contingency Plan

## IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT

This FY2024 IRS Shutdown Contingency Plan reflects the following totals who are designated as “excepted/exempt” and would be retained in the case of a lapse shutdown.

Non-Filing Season – **28, 268** employees (31.4%) of the total employee population of 89,944 as of 09/19/23

Filing Season- **42,990** employees ( 47.7%) of the total employee population of 89,944 as of 09/19/23

<b>Lapse Plan Summary Overview</b>	<b>Non-Filing Season 10-01-2023 to 12-31-2023 and 05-01-2024 to 09-30-2024</b>	<b>Filing Season 01-01-2024 to 04-30- 2024</b>
Estimated time (to nearest half day) required to complete shutdown activities:	Up to half a workday	Up to half a workday
Total number of agency employees expected to be on board before implementation of the plan:	89,944 (as of 09/19/23)	89,944 (as of 09/19/23)
<b>Total number of employees to be retained under the plan for each of the following categories:</b>		
<b>Positions will be performing work in the following categories and will be paid through IRA, Special Compliance funding and user fees.</b>	<b>28,268</b>	<b>42,990</b>
<ul style="list-style-type: none"> <li>• A1 - Compensation is financed by a resource other than annual appropriations:</li> </ul>	<b>14,136</b>	<b>14,140</b>
<ul style="list-style-type: none"> <li>• A2 - Necessary to perform activities expressly authorized by law:</li> </ul>		
<ul style="list-style-type: none"> <li>• A3 - Necessary to perform activities necessarily implied by law:</li> </ul>	<b>1,835</b>	<b>4,837</b>
<ul style="list-style-type: none"> <li>• Necessary to the discharge of the President's constitutional duties and powers:</li> </ul>		
<ul style="list-style-type: none"> <li>• B - Necessary to protect life and property:</li> </ul>	<b>12,283</b>	<b>23,997</b>
<ul style="list-style-type: none"> <li>• C - Employees performing shutdown actives &gt; ½ day</li> </ul>	<b>14</b>	<b>16</b>
<b>Brief summary of significant agency activities that will continue during a lapse:</b>		

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### Category A1:

- U.S. Certification Residency Program to issue Form 6166 to Taxpayers
- Income Verification Express Service (IVES) and Revenue & Income Verification Service (RAIVS) Photocopy Programs.
- Support contract work for Treasury Departmental Offices and Bureau of Engraving and Printing
- Inflation Reduction Act (IRA)
- Special Compliance Fund

### Category A3:

- Maintaining minimum staff necessary to handle budget matters related to the lapse in appropriations.
- Services performed by the IRS that are necessary to the Social Security Administration's carrying out certain functions that would continue despite a lapse in appropriations.
- Services performed by the IRS that are necessary to the Office of Personnel Management's (OPM) carrying out certain exempt functions, i.e., processing retirement packages, Selective Service verifications, adjudicating background investigations, etc.

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### Brief summary of significant agency activities that will continue during a lapse (cont):

#### Category B:

- Completion and testing of the upcoming Filing Year programs.
- Processing Remittances including Payment Perfection
- Processing disaster Relief Transcripts
- Mail Processing (remittances, etc.)
- Continuing the IRS' computer operations to prevent the loss of data.
- Protection of statute expiration, bankruptcy, liens, and seizure cases
- Upcoming Tax Year forms design and printing
- Protecting Federal lands, buildings, and other property owned by the United States
- Minimal building facilities personnel to maintain safe conditions for excepted personnel.
- Maintaining minimum staff necessary to perform accounting functions and to prevent the loss of accounting data.
- Administering contracts related to safety of human life or protection of Government property.
- Maintaining criminal law enforcement and undercover operations
- Maintenance of existing On-line Applicant (OLA) applications and messaging updates

#### Category C: Shutdown of Operations

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

### Brief summary of significant agency activities that will cease during a lapse:

- Processing Non-Disaster Relief transcripts
- Most Headquarters and administrative functions not related to the safety of life and protection of property
- All audit functions, and examination of returns
- Non-automated collections
- Legal counsel re non-excepted activities
- Taxpayer services such as responding to taxpayer questions (call sites) (during Non-Filing Season)
- Information systems functions (except as necessary to prevent loss of data in process and revenue collections)
- Planning, research, training, and development activities (except as necessary to perform excepted activities, e.g., filing season or needed to perform exempt activities)

# IRS FY2024 Lapse Appropriations Contingency Plan

## OVERVIEW

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

In fiscal year 2024, the IRS does have available multi-year funding under the Inflation Reduction Act, Pub. L. 117-169 § 10301(1) and will use that funding for the activities outlined in this plan. Employees working on excepted and exempt activities during a lapse in appropriations will be paid using IRA resources. This plan identifies those activities that will continue during a lapse of annual appropriations in order to protect against the imminent loss of property or life. Thus, if the IRS is confronted by a lapse in appropriations during the Tax Year 2023 filing season, the IRS will continue return processing activities to the extent necessary to protect Government property, to include tax revenue, maintain the integrity of the federal tax collection process. The IRS will also continue activities to implement the green energy credit provisions of the Inflation Reduction Act, activities that implement the IRS Inflation Reduction Act Strategic Operating Plan and the Direct File pilot program.



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Accordingly, in a shutdown during the filing season, the IRS must except additional positions beyond those identified in the Non-Filing Season Plan. In the event the lapse extends beyond five (5) business days, the Deputy Commissioner for Operations Support will direct the Business Continuity Officer to reassess ongoing activities and identify necessary adjustments of excepted positions and personnel.

This IRS Lapsed Appropriations Contingency Plan includes:

- Special Activities and Situations - Identified activities continuing or that might be activated during the shutdown period such as legislated programs, disasters, or emergencies.
- Shutdown Preparation - Specific actions the agency has taken to assure efficient coordination of a shutdown should one occur, i.e., identifying continuing activities and support positions and personnel and documenting steps for implementing activities.
- Shutdown Implementation - The steps and activities IRS will take to initiate a shutdown, during a shutdown, and the communications to employees, managers, Treasury, Congressional staff, the National Treasury Employees Union (NTEU), media, and external stakeholders such as excepted contractors; will include, as appropriate, notification of shutdown, appeals rights, excepted activities and employees, and recall.
- Reactivation of Functions - The notification of funding and recall procedures and policies to coordinate employees' return to work and any post-implementation bargaining.

### PURPOSE

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

#### 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 no-year appropriations), which do not require enactment of annual appropriations legislation; (2) authorized by statutes that expressly permit obligations in advance of appropriations; and (3) authorized by necessary implication from the specific terms of duties that have been imposed on, or of authorities that have been invested in, the agency. See 43 Op. Attorney Gen. 293, 296-301 (1981). Accordingly, certain agency functions funded through annual appropriations may continue despite a lapse in their appropriations because the lawful continuation of other activities necessarily implies that these functions must continue as well. For instance, the Government funds Social Security payments out of an indefinite appropriation, and therefore may continue making these payments during a shutdown, and the employees who support this function continue to do so during a shutdown.

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Consequently, IRS employees who support this function may continue doing so during a shutdown, even though their salaries come out of annual appropriations. See *generally* 43 Op. Attorney Gen. at 298.

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

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

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

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

Relevant authority has established that tax revenues constitute Government property which the Service must safeguard during a lapse in appropriations. See Memorandum for Heads of Executive Departments and Agencies, *Agency Operations in the Absence of Appropriations*, Office of Management and Budget (Nov. 17, 1981); and Memorandum for the Assistant Secretary (Administration), *Operating During a Hiatus in Appropriations*, General Counsel of the Treasury 4 (Sept. 2, 1982). The agency's longstanding position is that processing these remittances is necessary to secure and protect them against imminent loss. 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. In its 2019 opinion, GAO agreed that tax revenues are government property but disagreed that processing remittances was necessary to protect against imminent loss. After coordination with Treasury and OMB, the Service will continue to follow its longstanding practice regarding remittances.

### **C. Activities Necessary for Orderly Agency Shutdown**

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

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## DISASTER OR EMERGENCY RESPONSE/RECOVERY

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

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

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

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

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

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

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

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

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## EFFECTING THE PLAN

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

The notification process occurs as follows:

- 1) the Department of the Treasury contacts the Business Continuity Officer;
- 2) the Business Continuity Officer will contact the Deputy Commissioner for Operations Support;
- 3) the Business Continuity Officer will contact the Chief Counsel and Heads of Office to direct shutdown implementation;
- 4) the Human Capital Office- Labor Relations notifies the National President of NTEU; and,
- 5) Senior Commissioner Representative-Continuity Office (SCR-CO) begins preparation for an orderly shutdown based on the conditions of the directive(s). The shutdown and reactivation of the IRS are described in the following three sections of the plan:
  - SHUTDOWN PREPARATION
  - SHUTDOWN IMPLEMENTATION
  - REACTIVATION OF FUNCTIONS
  - APPENDIX A – LIST OF FUNCTIONS AND EXCEPTED ACTIVITIES
  - APPENDIX B – IRS EXCEPTED EMPLOYEE TOTALS (BY FUNCTION)

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## SHUTDOWN PREPARATION

### A. Service Contact

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

Service Contact: IRS Business Continuity Officer

Alternate: Deputy Commissioner for Operations Support

### B. Current List of Functions

Business unit managers must review their Functional Activity/Program Office/Positions beginning on page 21 of this document, and, if a furlough occurs, notify their employees as to whether they are designated “Excepted” or “Non-Excepted” based on how their work activities are classified.

### C. Excepted Activities

#### Category A: Authorized by Law and Funded

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

→ **Category A1** - funding other than annual appropriations is available to continue the function

#### EXAMPLES (Category A1):

- U.S. Certification Residency Program to issue Form 6166 to Taxpayers
- Income Verification Express Service (IVES) and Revenue & Income Verification Service (RAIVS) Photocopy Programs.
- Support contract work for Treasury Departmental Offices and the Bureau of Engraving and Printing
- Inflation Reduction Act (IRA)
- Special Compliance Fund

→ **Category A2** - funding is available through authorization to obligate in advance of appropriations

→ **Category A3** - function may continue based on authority necessarily implied by the specific terms of duties that have been imposed on, or of authorities that have been invested in, the agency

#### EXAMPLES (Category A3):

- Maintaining minimum staff necessary to handle budget matters related to the lapse in appropriations
- Services performed by the IRS that are necessary to the Social Security Administration’s carrying out certain functions that would continue despite a lapse in appropriations
- Services performed by the IRS that are necessary to the Office of Personnel Management’s (OPM) carrying out certain exempt functions, i.e., processing retirement packages, Selective Service verifications,

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adjudicating background investigations, etc.

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

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

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

#### **EXAMPLES (Category B):**

- Completion and testing of the upcoming Filing Year programs
- Processing Remittances including Payment Perfection
- Processing disaster Relief Transcripts
- Mail Processing (remittances, etc.)
- Continuing the IRS’ computer operations to prevent the loss of data
- Protection of statute expiration, bankruptcy, liens and seizure cases
- Upcoming Tax Year forms design and printing
- Protecting Federal lands, buildings, and other property owned by the United States
- Minimal building facilities personnel to maintain safe conditions for excepted personnel
- Maintaining minimum staff necessary to perform accounting functions and to prevent the loss of accounting data
- Administering contracts related to safety of human life or protection of Government property
- Maintaining criminal law enforcement and undercover operations
- Maintenance of existing On-line Applicant (OLA) applications and messaging updates

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

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

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

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

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

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

## D. Non-Excepted Activities

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

### EXAMPLES (non-excepted activities):

- Processing Non-Disaster Relief transcripts
- Most Headquarters and administrative functions not related to the safety of life and protection of property
- All audit functions, and examination of returns
- Non-automated collections
- Legal counsel re non-excepted activities
- Taxpayer services such as responding to taxpayer questions (call sites) (during Non-Filing Season)
- Information systems functions (except as necessary to prevent loss of data in process and revenue collections)
- Planning, research, training and development activities (except as necessary to perform excepted, e.g., filing season or needed to perform exempt activities)
- Issuing non automated refunds

## E. Employee Notification Procedures

When the Business Continuity Officer receives information that a lapse in appropriations is possible or in effect, the following steps will be implemented

**Step 1** – Business Continuity Officer, after conferring with the Deputy Commissioner for Operations Support, will notify Heads of Office to initiate agency shutdown pre-implementation and/or implementation procedures.

**Step 2** - If permitted by Treasury, the Business Continuity Officer may authorize the release of advance communications and/or notification to all employees (with cc to Chief Counsel) via email:



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

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

Employees on Weather and Safety leave, managers will use telephone call trees to contact employees.

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

**Step 3** - The Heads of Office will instruct their managers to notify and remind employees, including those on travel, in training, and on leave, whether they are designated as **excepted** or **non-excepted**. These notifications are initially oral (pre-shutdown), followed by written notification once a lapse is officially declared.

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

**Step 5** - Managers will inform employees that no new contracts funded through annual appropriations are to be executed (initiated or signed), no purchase orders are to be issued, etc, unless deemed excepted.

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

**Step 7a** - The IRS Human Capital Office-Labor Relations 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, or failure to extend the debt ceiling. 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 2022 National Agreement).

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

**Step 8** - Furlough letters will be used to officially notify all employees of the shutdown. The letters will be issued electronically (via email) and AtHOC. Campus managers will provide hard copies to campus employees who do not have access to desktop or laptop computers. Employees on Weather and Safety leave, managers will use telephone call trees to contact employees.



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

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

### **F. Substitution of Personnel in the Contingency Plan**

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

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## SHUTDOWN IMPLEMENTATION

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

### A. Shutdown Procedures

1. When a lapse occurs, except as identified, all normal operations will cease, and all further efforts will be devoted solely to close-down operations, protecting the safety of human life, protecting government property, and performing excepted operations for outside agencies whose operations must continue. Management will determine the number of employees required to do this excepted work and this work only.
2. Routine operations already in process at the time the lapse begins should be carried forward to completion or to a point where they can safely be interrupted to avoid losing the investment in the work which has already started. The invested work is a form of government property which should be protected from loss. Some examples are:
  - Payroll functions
  - Shutdown notification activities such as processing furlough/RIF notices
  - Performing payroll functions for the period just prior to the appropriation lapse
  - Completing "in-process" personnel actions (PARs)
  - Completing inventories of property
  - Securing and storing equipment, records, files, and work in progress
3. Employees in a travel status will be notified by management whether to return home or to continue with their off-site business.
4. Managers will advise employees who are scheduled to be on annual, sick, court, or military leave that, if a lapse in appropriations occurs while they are on leave, their leave will be canceled, and they will be placed in a furlough status. According to 5 CFR § 752.402, a furlough means "the placing of an employee in a temporary status without duties and pay because of lack of work or funds or other non-disciplinary reasons."
5. As stated in "1" above, when a lapse in appropriations occurs, excepted operations for outside agencies whose operations must continue are allowable. For example:
  - Those services performed by the IRS that are necessary to the Social Security Administration's and Office of Personnel Management's carrying out certain functions that would continue despite a lapse in appropriations.
6. When a funding lapse becomes imminent, the IRS will implement furlough procedures. The procedures take into consideration the various categories of employees (managerial, bargaining unit, temporary, etc.). Continuing corporate support activities during furlough have been identified and procedures put in place to accommodate various sets of circumstances. In addition, each Functional Activity/Program Office has developed internal procedures to assure efficient shutdown implementation, operations during furlough and recall.
7. Excepted contracts have been identified by the Business Units for continuing operations based upon the criteria established by law. A list of IRS and DO contracts identified as excepted will be posted on IRS.gov.

## IRS FY2024 Lapse Appropriations Contingency Plan

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

- The Chief Procurement Officer will issue an all-Procurement employee email to include contracting matters upon notice to begin the shutdown process.
- Contract restoration notifications will be published on the IRS website [www.IRS.gov](http://www.IRS.gov).

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

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

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

# IRS FY2024 Lapse Appropriations Contingency Plan

## REACTIVATION OF FUNCTIONS

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

Following issuance of the Reactivation message, the business unit Call Tree process will notify employees that agency funding has been authorized, that the IRS is operational and recall employees back to work. C&L Media Relations will provide news media notification to help facilitate news coverage of reopening as necessary. Employees are expected to ensure management has their contact information for recall, and to listen to radio and/or television broadcasts to learn when an appropriation or continuing resolution has been signed or to confirm the agency's operating status using either the IRS Emergency Information Hotline or IRS.gov.

Employees are expected to report to work no later than four (4) hours following notification by management if it occurs on a scheduled workday, or report on their next regularly scheduled workday. If the notification contains more specific instructions on when to report to work, employees are to follow those instructions. A liberal leave policy will be in effect on the day employees are to return to work. Managers are encouraged to allow unscheduled telework for employees with an approved telework agreement.

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

The Chief Financial Officer (CFO) will provide funding in the Integrated Financial System (IFS) based on the 30-day automatic apportionment that was approved by the Office of Management and Budget (OMB) at the end of the Shutdown. The CFO monitors the execution of funds on a regular basis to ensure funding usage remains within authorized levels, including the labor that has not yet posted but needs to be accrued. This process will be maintained until full year enacted level apportionments are approved by OMB.

The CFO submits the Operating Plan to the House and Senate Budget Committee in accordance with the timeline specified in the enacted bill. The IFS systemic controls ensure that obligations remain within appropriated levels by account. The CFO also regularly monitors usage of funds to ensure compliance with OMB Circular No. A-11, Preparation, Submission and Execution of the Budget anti-deficiency guidance and internal management requirements

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

## IRS FY2024 Lapsed Appropriations Contingency Plan

Office of the Commissioner	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Commissioner	1	1			2	1	1			2
• Chief of Staff		7			7		7			7
• Deputy Commissioner for Services and Enforcement		2	3		5		2	3		5
• Deputy Commissioner for Operations Support		2	1		3		2	1		3
• Enterprise Digitalization			7		7			7		7
• Business Continuity Operations		7	9		16		7	9		16
• Taxpayer Experience Office		5		1	6		5		1	6
• Transformation and Strategy Office	79				79	79				79
<b>Total # positions</b>	<b>80</b>	<b>24</b>	<b>20</b>	<b>1</b>	<b>125</b>	<b>80</b>	<b>24</b>	<b>20</b>	<b>1</b>	<b>125</b>

A1 positions are IRA funded

Office of the Commissioner	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Commissioner	1	1	A1	Commissioner, Internal Revenue Service	<ul style="list-style-type: none"> <li>Presidential appointee who is not subject to furlough. The Commissioner's salary is an obligation incurred by the year, without consideration of hours of duty required and is not placed in a non-duty, non-pay status.</li> </ul>
	1	1	A3	Staff Assistant	<ul style="list-style-type: none"> <li>Assists direction for the orderly shutdown of operations.</li> <li>Provides support to the Commissioner. (As Needed)</li> </ul>
Chief of Staff	1	1	A3	Chief of Staff	<ul style="list-style-type: none"> <li>Provides direct support to the Commissioner to maintain effective excepted operations during shutdown. (As Needed).</li> </ul>
	1	1	A3	Deputy, Chief of Staff	<ul style="list-style-type: none"> <li>Coordinates issuance of notifications responds to questions concerning furlough, and Single-Entry Time Reporting (SETR) input. (As Needed)</li> <li>Assists direction for the orderly shutdown of operations.</li> <li>Provides support to the Commissioner. (As Needed)</li> </ul>
	1	1	A3	Executive Assistant	
	3	3	A3	Mgmt. & Prog. Analyst	
	1	1	A3	Program Manager	
1	1	A3	Program Manager		
Deputy Commissioner for Services and Enforcement (DCSE)	1	1	B	DCSE	<ul style="list-style-type: none"> <li>Provides oversight of excepted activities and executive direction for the orderly shutdown of operations.</li> </ul>
	2	2	B	Senior Tax Policy Advisor	<ul style="list-style-type: none"> <li>Provides direct support to the DCSE to maintain effective IRS operations during shutdown. (As Needed)</li> </ul>
	1	1	A3	Executive Assistant	<ul style="list-style-type: none"> <li>Coordinates issuance of notifications responds to questions concerning furlough, and Single-Entry Time Reporting (SETR) input. (As Needed)</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

	1	1	A3	Staff Assistant	<ul style="list-style-type: none"> <li>Assists direction for the orderly shutdown of operations.</li> <li>Provides support to the DCSE. (As Needed)</li> </ul>
Deputy Commissioner for Operations Support (DCOS)	1	1	B	DCOS	<ul style="list-style-type: none"> <li>Provides oversight of excepted activities and executive direction for the orderly shutdown of operations.</li> </ul>
	1	1	A3	Assistant DCOS	
	1	1	A3	Chief Risk Officer	<ul style="list-style-type: none"> <li>Provides direct support to the DCOS to maintain effective IRS operations during shutdown. (As Needed)</li> </ul>
Enterprise Digitalization	2	2	B	Senior Manager	<ul style="list-style-type: none"> <li>Provide leadership and support for the administration of excepted contracts.</li> <li>Provide leadership updates and respond to data calls for the business unit.</li> <li>Troubleshoot problems for the excepted contacts.</li> <li>Supporting excepted contractors performing quality review on submitted F941, F1040, and F709.</li> </ul>
	3	3	B	Program Managers	<ul style="list-style-type: none"> <li>Provide support for the administration of excepted contracts.</li> <li>Troubleshoot problems for the excepted contacts.</li> <li>Supporting excepted contractors performing quality review on submitted F941, F1040, and F709.</li> </ul>
	2	2	B	Contracting Officer Representatives	<ul style="list-style-type: none"> <li>Provide support for the administration of excepted contracts.</li> <li>Troubleshoot problems for the excepted contacts.</li> </ul>
Business Continuity Operations	1	1	A3	Chief, Business Continuity Operations Officer	<ul style="list-style-type: none"> <li>Provide executive direction and coordination of excepted activities during the shutdown.</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Office of the Commissioner	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Office of the Commissioner	1	1	A3	Executive Assistant	<ul style="list-style-type: none"> <li>Provide executive direction and oversight of reactivation operations</li> </ul>
	1	1	A3	Director, Senior Commissioner/ Continuity of Operations	<ul style="list-style-type: none"> <li>Administer the agency's shutdown operations, continuance of activities during furlough and reactivation operations.</li> </ul>
	1	1	A3	Associate Director, Continuity Operations	
	1	1	A3	IRS Shutdown Contingency Plan Program Manager	
	1	1	A3	Emergency Management Specialist	<ul style="list-style-type: none"> <li>Update and maintain PeopleTrak during planning and furlough operations</li> </ul>
	1	1	A3	Associate Director, Field Operations	<ul style="list-style-type: none"> <li>Manage the emergency response incident command in the event of an emergency or incident. (As Needed)</li> <li>Manage any emergency response incident. (As Needed)</li> </ul>
	9	9	B	Senior Commissioner Representative	
Taxpayer Experience Office	1	1	A3	Chief Taxpayer Experience Officer	<ul style="list-style-type: none"> <li>Provides oversight of excepted activities and executive direction for the orderly shutdown of operations.</li> </ul>
	1	1	A3	Deputy Chief Taxpayer Experience Officer	<ul style="list-style-type: none"> <li>Supports Chief in providing oversight of excepted activities and executive direction for the orderly shutdown of operations and</li> </ul>
	1	1	A3	Chief of Staff	<ul style="list-style-type: none"> <li>Chief of Staff supports Chief and Deputy Chief in providing oversight of excepted activities and executive direction for the orderly shutdown of operations.</li> <li></li> </ul>
	1	1	A3	Executive Assistant	<ul style="list-style-type: none"> <li>Chief of Staff supports Chief and Deputy Chief in providing oversight of excepted activities and executive direction for the orderly shutdown of operations.</li> <li>Supports and assist for the orderly shutdown of operations.</li> <li>Provides support to the Chief and Deputy (As Needed)</li> </ul>
	1	1	C	Staff Assistant	<ul style="list-style-type: none"> <li>Supports and assist for the orderly shutdown of operations.</li> <li>Provides support to the Chief and Deputy (As Needed)</li> </ul>
	1	1	A3	Senior Manager	<ul style="list-style-type: none"> <li>Sustain necessary information flow regarding the shutdown, furlough status and recall and support communications with the taxpaying public, media and Congress, in certain circumstances (As Needed)</li> <li>Providing oversight of branch operations and providing for an orderly shutdown of their branch.</li> </ul>



## IRS FY2024 Lapsed Appropriations Contingency Plan

Transformation and Strategy Office	1	1	A1	Chief Transformation and Strategy Officer	<ul style="list-style-type: none"> <li>Provide senior executive leadership of transformation activities in accordance with regulation; IRA work not affected by lapse in an annual appropriation</li> </ul>
	6	6	A1	TSO Director	<ul style="list-style-type: none"> <li>Provide executive direction for transformation activities in accordance with regulation; IRA work not affected by lapse in an annual appropriation</li> </ul>
	4	4	A1	TSO Supervisor	<ul style="list-style-type: none"> <li>Provide supervisory guidance for transformation activities in accordance with regulation; IRA work not affected by lapse in an annual appropriation</li> </ul>
	6	6	A1	Exec/Staff/Staff/Assistant	<ul style="list-style-type: none"> <li>Provide executive, staff, and administrative support for transformation activities in accordance with regulation; IRA work not affected by lapse in an annual appropriation</li> </ul>
	7	7	A1	Program Manager	<ul style="list-style-type: none"> <li>Provide program oversight and guidance for transformation activities in accordance with regulation; IRA work not affected by lapse in an annual appropriation</li> </ul>
	5	5	A1	HR Specialist	<ul style="list-style-type: none"> <li>Provide human resource expertise for transformation activities in accordance with regulation; IRA work not affected by lapse in an annual appropriation</li> </ul>
	1	1	A1	Lead Program Evaluation & Risk Analyst	<ul style="list-style-type: none"> <li>Conduct evaluation and risk management analysis for transformation activities in accordance with regulation; IRA work not affected by lapse in an annual appropriation</li> </ul>
	38	38	A1	Direct File Team	<ul style="list-style-type: none"> <li>Conduct transformation activities related to exploring Direct File in accordance with regulation; IRA work not affected by lapse in an annual appropriation</li> </ul>
	11	11	A1	Mgmt. & Program Analyst	<ul style="list-style-type: none"> <li>Conduct analysis for transformation activities in accordance with regulation; IRA work not affected by lapse in an annual appropriation</li> </ul>
<b>Total # positions</b>	<b>125</b>	<b>125</b>			

## IRS FY2024 Lapsed Appropriations Contingency Plan

Appeals	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief, Appeals			4		4			4		4
• Director, Case & Operations Support			16		16			16		16
• Director, Examination			2		2			2		2
• Director, Collection			2		2			2		2
• Director, Specialized Examination Programs & Referrals			7		7			7		7
<b>Total # positions</b>	<b>0</b>	<b>0</b>	<b>31</b>		<b>31</b>	<b>0</b>	<b>0</b>	<b>31</b>		<b>31</b>

Appeals requires a technical staff to remain active to monitor cases to ensure the statute of limitations will not lapse. Taxpayer compliance cases, when appealed, must be adjudicated within a statutory timeline that is not under the control of the IRS. Failure to monitor statuses may result in adverse impacts to the IRS and US government tax collection functions.

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

Appeals	Detail of excepted positions by category				
	NF	FS	Category		
Chief, Appeals	1	1	B	Chief, Appeals	• Provides oversight of shutdown and continuing activities.
	1	1	B	Deputy Chief, Appeals	• Provides oversight of shutdown and continuing activities. (As Needed)
	1	1	B	Executive Assistant	• Supports coordination of shutdown and continuing activities. (As Needed)
	1	1	B	Management & Program Analyst	• Supports coordination of shutdown and continuing activities. (As Needed)
Director, Case & Operations Support	1	1	B	Senior Operations Advisor	• Supports coordination of shutdown and continuing activities. (As Needed)
	1	1	B	Director, Case and Operations Support	• Provides oversight of shutdown and continuing activities. (As Needed)
	1	1	B	Director, Human Capital & Finance	• Address administrative and/or personnel matters related to the shutdown and continuing activities. (As Needed)
	3	3	B	Director, Account and Processing Support (APS)	• Approves quick assessments for cases with imminent
	3	3	B	Technical Advisor, APS	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Appeals	NF	FS	Category	Detail of excepted positions by category	
	3	3		B	Processing Team Manager, APS
	1	1	B	Appeals Account Resolution Specialist (AARS)	<ul style="list-style-type: none"> <li>Ensures protection of statutes and shipping of imminent statute cases which includes preparing all tax computations, Rule 155 or statement of account for Counsel on Tax Court cases with imminent statutes. (As Needed)</li> </ul>
	3	3	B	Tax Examiner (APS)	
Director, Examination	1	1	B	Director, Examination Appeals	<ul style="list-style-type: none"> <li>Provides oversight of shutdown and continuing activities. (As Needed)</li> </ul>
	1	1	B	Senior Operations Advisor	<ul style="list-style-type: none"> <li>Ensure protection of statutes and shipping of imminent statute cases.</li> </ul>
Director, Collection	1	1	B	Director, Collection Appeals	<ul style="list-style-type: none"> <li>Provides oversight of shutdown and continuing activities. (As Needed)</li> </ul>
	1	1	B	Senior Operations Advisor	<ul style="list-style-type: none"> <li>Ensure protection of statutes and shipping of imminent statute cases.</li> </ul>
Director, Specialized Examination Programs & Referrals (SEPR)	1	1	B	Director, Specialized Examination Program & Referrals	<ul style="list-style-type: none"> <li>Provides oversight of shutdown and continuing activities. (As Needed)</li> </ul>
	1	1	B	Senior Operations Advisor	<ul style="list-style-type: none"> <li>Ensure protection of statutes and shipping of imminent statute cases.</li> </ul>
	1	1	B	Manager, TEFRA	
	1	1	B	Area Team Manager (International)	
	1	1	B	Area Team Manager (Estate & Gift)	
	1	1	B	Director, Technical Support (TCS)	<ul style="list-style-type: none"> <li>Prepares all tax computations, Rule 155 or statement of account for Counsel on Tax Court cases with imminent statutes.</li> </ul>
	1	1	B	Technical Advisor, Technical Support	
<b>Total # positions</b>	31	31			

## IRS FY2024 Lapsed Appropriations Contingency Plan

Counsel	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief Counsel – Immediate Office	1		4		5	1		4		5
• Associate Chief Counsel (Corporate)	5		7		12	5		7		12
• Associate Chief Counsel (Financial Institutions & Products)	5		5		10	5		5		10
• Associate Chief Counsel (Income Tax & Accounting)	7		8		15	7		8		15
• Associate Chief Counsel (Pass-throughs & Special Industries)	30		10		40	30		10		40
• Associate Chief Counsel (Finance & Management)			70		70			70		70
• Associate Chief Counsel (General Legal Services)	5	16			21	5	16			21
• Associate Chief Counsel (International)	5		12		17	5		12		17
• Associate Chief Counsel (Procedure & Administration)	6		11		17	6		11		17
• Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes)	6		3		9	6		3		9
• Division Counsel/Associate Chief Counsel (Criminal Tax)			18		18			18		18
• Division Counsel (Large Business & International)			67		67			67		67
• Division Counsel (Strategic Litigation)			24		24			24		24
• Division Counsel (Small Business Self-Employed)			113		113			113		113
• Division Counsel (Wage & Investment)	2		3		5	2		3		5
• Division Counsel (Tax Exempt & Government Entities)	1		7		8	1		7		8
<b>Total # employees</b>	<b>73</b>	<b>16</b>	<b>362</b>	<b>0</b>	<b>451</b>	<b>73</b>	<b>16</b>	<b>362</b>	<b>0</b>	<b>451</b>

\*73 additional positions added from previous plans to address Green Act/Direct File; 14 additional added from previous plans for IRA-specific guidance work.

Chief Counsel manages pending litigation that includes time-sensitive filing of motions, briefs, answers, and other pleadings related to the protection of the government’s material interests. Due to Counsel’s separate litigation function, the number of excepted Counsel positions will not align with excepted activities authorized in other IRS business units. Counsel’s plan assumes that the Federal and District Courts will be open, and that litigation will continue uninterrupted. The plan excepts, on an as needed basis, those personnel assigned to litigation that is scheduled for trial or where there is a court-imposed deadline within the plan timeframes. If a continuance is denied, the case will be reviewed to determine if work on the case may be excepted. If the judiciary does not operate, excepted personnel are placed in non-duty status. Personnel engaged in excepted litigation activities are excepted under Category B.

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Chief Counsel personnel are also excepted, on an as needed basis to provide required legal advice necessary to protect statute expiration, and the government's interest in bankruptcy, lien, and seizure cases. Personnel excepted to perform this work are also excepted under Category B. The employees in General Legal Services are in Category A3 because they are needed to support activities that are authorized to continue during a lapse in appropriations. The employees in Criminal Tax fall into Category B because they maintain criminal law enforcement and undercover operations. work is determined to be excepted undercover operations.

Counsel	Exception		Category	Detail of excepted positions by category
	NF			
Chief Counsel – Immediate Office	1	1	A1	The Chief Counsel - Presidential appointee who is not subject to furlough. The Chief Counsel's salary is an obligation incurred by the year, without consideration of hours of duty required, so he cannot be placed in a non-duty, non-pay status.
	2	2	B	Deputy Chief Counsels
	1	1	B	Support staff
	1	1	B	Staff Assistant/Attorney
Associate Chief Counsel (Corporate)	1	1	B	Associate Chief Counsel (Corporate)
	1	1	B	Support staff
	10	10	B/A1	Other attorney staff
Associate Chief Counsel (Financial Institutions & Products)	1	1	B	Associate Chief Counsel (Financial Institutions & Products)
	1	1	B	Support Staff
	8	8	B/A1	Other attorney staff
Associate Chief Counsel (Income Tax & Accounting)	1	1	B	Associate Chief Counsel (Income Tax & Accounting)
	1	1	B	Support staff
	13	13	B/A1	Other attorney staff
Associate Chief Counsel (Pass-throughs & Special Industries)	1	1	B	Associate Chief Counsel (Pass-throughs & Special Industries)
	1	1	B	Support staff
	38	38	B/A1	Other attorney staff
Associate Chief Counsel (Finance & Management)	1	1	B	Associate Chief Counsel (Finance & Management)

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	1	1	B	Deputy Associate Chief Counsel (Finance & Management)
	1	1	B	Executive Assistant
	4	4	B	System Coordinator
	2	2	B	Personnel/Budget Staff
	3	3	B	Area Managers
	58	58	B	Field support staff
Associate Chief Counsel (General Legal Services)	1	1	A3	Associate Chief Counsel (General Legal Services)
	2	2	A3	Deputy Associate Chief Counsels
	3	3	A3	Branch Chiefs
	1	1	A3	Support staff
	14	14	A3/A1	National Office attorneys
Associate Chief Counsel (International)	1	1	B	Associate Chief Counsel (International)
	1	1	B	Support staff
	15	15	B/A1	Other attorney staff
Associate Chief Counsel (Procedure & Administration)	1	1	B	Associate Chief Counsel (Procedure & Administration)
	4	4	B	Support staff (covers LPD)
	12	12	B/A1	Other attorney staff
Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes)	1	1	B	Associate Chief Counsel (Tax Exempt & Government Entities)
	1	1	B	Support staff
	7	7	B/A1	Other attorney staff
Division Counsel/Associate Chief Counsel (Criminal Tax)	1	1	B	Division Counsel or Associate Chief Counsel (Criminal Tax)
	1	1	B	Deputy Division Counsel/Associate Chief Counsel
	2	2	B	National Office attorneys
	1	1	B	Support staff
	13	13	B	Other field attorney staff are needed to continue law enforcement activities staff
Division Counsel (Large Business & International)	1	1	B	Division Counsel (Large Business & International)
	1	1	B	Deputy Division Counsel
	1	1	B	Staff Assistant/Attorney
	1	1	B	Support staff

## IRS FY2024 Lapsed Appropriations Contingency Plan

	63	63	B	Other field attorney staff
Division Counsel (Strategic Litigation)	1	1	B	Division Counsel (Strategic Litigation)
	2	2	B	Deputy Division Counsel
	1	1	B	Staff Assistant/Attorney
	1	1	B	Support Staff
	19	19	B	Other field attorney staff
Division Counsel (Small Business Self-Employed)	1	1	B	Division Counsel (Small Business Self-Employed)
	2	2	B	Deputy Division Counsel
	1	1	B	Staff Assistants/Attorneys
	1	1	B	Support staff
	108	108	B	Other field attorney staff
Division Counsel (Wage & Investment)	1	1	B	Division Counsel (Wage & Investment)
	4	4	B/A1	Attorney
Division Counsel (Tax Exempt & Government Entities)	1	1	B	Division Counsel (Tax Exempt & Government Entities)
	1	1	B	Deputy Division Counsel
	1	1	B	Support staff
	5	5	B/A1	Other field attorney staff
<b>Total # positions</b>	451	451		

\*73 additional positions added from previous plans to address Green Act/Direct File; 14 additional added from previous plans for IRA-specific guidance work.

## IRS FY2024 Lapsed Appropriations Contingency Plan

Chief Financial Officer (CFO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief Financial Officer		4			4		4			4
- Financial Modernization and Technology		1			1		1			1
- Financial Management		46			46		74			74
- Corporate Budget		9			9		9			9
- Internal Controls		0			0					0
<b>Total # positions</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>60</b>	<b>0</b>	<b>87</b>	<b>0</b>	<b>0</b>	<b>87</b>

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

Chief Financial Officer (CFO)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Chief Financial Officer	1	1	A3	Chief Financial Officer	<ul style="list-style-type: none"> <li>Provides Executive leadership for oversight of shutdown and continuing activities.</li> </ul>
	1	1	A3	Deputy Chief Financial Officer	
	1	1	A3	CFO Contingency Plan Manager	
	1	1	A3	Backup CFO Contingency Plan Manager	
Financial Modernization and Technology	1	1	A3		<ul style="list-style-type: none"> <li>Continue IRA budgeting and execution activities</li> </ul>
Financial Management	1	1	A3	Senior Associate CFO for Financial Management	<ul style="list-style-type: none"> <li>Provide Executive leadership for continuing the IRS's automated financial system operations to prevent the loss of data in process, including any required payroll accounting functions for the period just prior to the appropriation lapse, to perform accounting functions, to prevent the loss of accounting data, to process the transfer of funds to CMS as necessary and to provide for the orderly shutdown of operations. (Metro DC area)</li> </ul>
	1	1	A3	Management and Program Analyst	
	1	1	A3	Associate CFO for Corporate Accounting	
	1	1	A3	Associate CFO for Revenue Financial Accounting	
	1	1	A3	Senior Manager, Financial Management Systems	<ul style="list-style-type: none"> <li>Perform User Acceptance Testing (UAT) and System Acceptance Testing (SAT) for Clean Vehicle Credit (CVC) legislation, Inflation Reduction (IRA) Act and Creating Helpful</li> </ul>
	3	3	A3	Supervisory Financial Management Analyst	
	6	6	A3	Staff Accountant	



## IRS FY2024 Lapsed Appropriations Contingency Plan

Chief Financial Officer (CFO)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	9	9	A3	Financial Management Analyst	Incentives to Produce Semiconductors (CHIPS) FY24 requirements, and HANA migration to ensure filing season readiness. In addition, staff is needed to perform payroll duties.
	1	1	A3	Senior Manager, Revenue Accounting Operations	<ul style="list-style-type: none"> <li>Perform critical assessment and accounting functions, which would also include processing, balancing and reconciling revenue and refunds. IRS SW Service Center, Austin, TX; CSC Service Center, Covington, KY; Service Center - Butler A, Fresno, CA; IRS KC Consolidated Campus, Kansas City, MO; IRS Service Center - Main Building, Ogden, UT</li> <li>Provide leadership and assistance for Unpaid Assessment and Inflation Reduction Act financial reports</li> <li>Provide leadership and assistance in financial reporting.</li> <li>Assist in processing any emergency payments related to the performance of excepted activities – Names subject to change depending on new positions and access approval</li> <li>Provide leadership and assistance in GPFM processes to include coordination and processing of emergency payments.</li> <li>Assist in any travel emergency issues related to the performance of excepted activities.</li> <li>Assist with any emergency purchase or travel card issues related to the performance of</li> </ul>
	12	27	A3	Accounting Technician	
	1	1	A3	Senior Manager, Unpaid Assessments & Analysis	
	1	1	A3	Accountant	
	1	1	A3	Senior Manager, Financial Reporting	
		1	A3	Supervisory Accountant, Revenue Reporting	
		1	A3	Supervisory Accountant, HQ Accounting	
		1	A3	Supervisory Accountant, Review and Reconciliation	
	1	4	A3	Accountant	
		2	A3	Financial Management Analysts	
		1	A3	Senior Manager, Accounts Payable	
		1	A3	Management And Program Analyst	
		1	A3	Supervisory Financial Management Analyst	
		1	A3	Financial Management Analyst	
	1	1	A3	Senior Manager, Gov't Payables & Funds Mgmt	
	1	1	A3	Senior Manager, Travel Management	
	1	1	A3	Accountant	
	1	1	A3	Senior Manager, Credit Card Services	
	1	1	A3	Financial Services Manager	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Chief Financial Officer (CFO)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	1	1	A3	Management and Program Analyst	excepted activities, and ensure card usage by only excepted employees
Corporate Budget	1	1	A3	Associate CFO for Corporate Budget	<ul style="list-style-type: none"> <li>• Address budget execution issues and Legislative Mandate-specific questions and requisitions</li> <li>• Address IFS transfer capabilities</li> <li>• Processing reimbursable issues</li> <li>• Processing apportionment issues</li> <li>• Continue IRA budgeting and execution activities</li> </ul>
	1	1	A3	Deputy Associate CFO for Corporate Budget	
	1	1	A3	Senior Manager, Budget Execution	
	1	1	A3	Senior Manager, Financial Planning and Analysis	
	1	1	A3	Senior Manager, Strategic Planning	
	4	4	A3	Sr. Analyst	
Internal Controls	0	0			
<b>Total # positions</b>	<b>60</b>	<b>87</b>			

## IRS FY2024 Lapsed Appropriations Contingency Plan

Communications and Liaison (C&L)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief Communications and Liaison		7			7		7			7
- Communications	14	14			28	15	21			36
- Legislative Affairs		4			4		4			4
- National Public Liaison		1			1		6			6
- Tax Outreach Partnership Education (TOPE)	2	0			2	2	1			3
- Stakeholder Liaison	4	1			5	4	6			10
<b>Total # positions</b>	<b>20</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>47</b>	<b>21</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>66</b>

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

Communications & Liaison	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Chief Communications and Liaison	1	1	A3	<i>Chief, Communications and Liaison</i>	<ul style="list-style-type: none"> <li>Provides communications support to the commissioner.</li> <li>Oversee IRS communications to the taxpaying public and employees.</li> </ul>
	6	6	A3	Support Staff	
Communications	1	1	A1	<i>Director, Communications</i>	<ul style="list-style-type: none"> <li>Supports the Chief, C&amp;L and ensure information flow to all IRS taxpayers and stakeholders.</li> <li>Assists with required communications both internally for working employees and externally for taxpayers. (As Needed)</li> <li>Assists in communicating with the public and stakeholder to assist in understanding filing obligations or working with Form and Publications for the upcoming filing season. (As needed)</li> </ul>
	3	1	A1	Public Affairs Specialist	
	3	3	A3	Public Affairs Specialist	
	1	1	A3	<i>Chief, National Media Relations</i>	
	1	1	A3	Public Affairs Specialist	
	1	1	A1	Public Affairs Specialist	
	2	2	A3	<i>Associate, Director Communications</i>	
	1	1	A3	<i>Chief, Internal Communications</i>	
	3	3	A3	Public Affairs Specialist	
	1	1	A1	Public Affairs Specialist	
	1	1	A3	<i>Chief, Product &amp; Development</i>	
	6	6	A1	Public Affairs Specialist	

## IRS FY2024 Lapsed Appropriations Contingency Plan

	2	2	A3	Public Affairs Specialist	
	1	1	A1	<i>Chief, Social Media Branch</i>	
	1	6	A3	Public Affairs Specialist	
	1	1	A1	Public Affairs Specialist	
Legislative Affairs	1	1	A3	Director, Legislative Affairs	<ul style="list-style-type: none"> <li>Coordinates preparation of testimony and briefing materials for any Congressional hearings as needed</li> <li>Responds to congressional inquiries related to the IRS Shutdown.</li> </ul>
	1	1	A3	Chief, Legislative Branch	<ul style="list-style-type: none"> <li>Responds to urgent congressional inquiries relating to various topics ranging from constituent concerns to processing time frames</li> </ul>
	1	1	A3	Chief, National Congressional	<ul style="list-style-type: none"> <li>Coordinate preparation of testimony and briefing materials for any Congressional hearings as needed</li> <li>Responds to congressional inquiries related to the IRS Shutdown.</li> </ul>
	1	1	A3	Chief, District Congressional	<ul style="list-style-type: none"> <li>Responds to district congressional inquiries related to IRS shutdown</li> </ul>
National Public Liaison	1	1	A3	Director for National Public Liaison	<ul style="list-style-type: none"> <li>Serves as a point of contact with key national stakeholder groups to help identify any significant issues and coordinate with appropriate Operating and Functional Divisions for resolution. (As Needed)</li> <li>Serves as point of contact to coordinate issues with key stakeholder groups and OD/FDs (As Needed)</li> </ul>
	0	2	A3	Managers	
	0	3	A3	Senior Staff	
Tax Outreach and Partnership Education (TOPE)	1	1	A1	Director for TOPE	<ul style="list-style-type: none"> <li>Serves as a point of contact with key national stakeholder groups to help identify any significant issues and coordinate with appropriate Operating and Functional Divisions for resolution. (As Needed)</li> <li>Serves as point of contact to coordinate issues with key stakeholder groups and OD/FDs (As Needed)</li> </ul>
		1	A3	Senior Staff for TOPE	<ul style="list-style-type: none"> <li>Serves as a point of contact with key national stakeholder groups to help identify any significant issues and coordinate with appropriate Operating and Functional Divisions for resolution. (As Needed)</li> <li>Serves as point of contact to coordinate issues with key stakeholder groups and OD/FDs (As Needed)</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

	1	1	A1	Senior Staff for TOPE	<ul style="list-style-type: none"> <li>Serves as a point of contact with key national stakeholder groups to help identify any significant issues and coordinate with appropriate Operating and Functional Divisions for resolution. (As Needed)</li> <li>Serves as point of contact to coordinate issues with key stakeholder groups and OD/FDs (As Needed)</li> </ul>
Stakeholder Liaison	1	1	A3	Director, Stakeholder Liaison	<ul style="list-style-type: none"> <li>Serves as a point of contact with key stakeholder groups to help identify any significant issues and coordinate with appropriate Operating and Functional Divisions for resolution. (As Needed)</li> </ul>
		6	A3	Senior Stakeholder Liaison Staff	<ul style="list-style-type: none"> <li>Provides support staff to Disaster Recovery Centers (As Needed) and provides support to coordinate with key partner groups and operating/functional divisions regarding filing season refund issues</li> </ul>
	4	4	A1	Senior Stakeholder Liaison Staff	<ul style="list-style-type: none"> <li>Provides support staff to Disaster Recovery Centers (As Needed) and provides support to coordinate with key partner groups and operating/functional divisions regarding filing season refund issues</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Communications & Liaison	Exception		Category	Detail of excepted positions by category
	NF	FS		
Total # positions	47	66		

## IRS FY2024 Lapsed Appropriations Contingency Plan

Criminal Investigation (CI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief, Criminal Investigation			6					6		
-Communications and Education			14					14		
-Commissioner's Protection Detail			7					7		
-International Operations			44					44		
-Operations, Policy & Support			155					155		
-Strategy			244					244		
-Refund Crimes			117					117		
-Technology Operations & Investigative Services			326					326		
-Field Criminal Law Enforcement Personnel			2,205					2,205		
<b>Total # positions</b>			<b>3,117</b>					<b>3,117</b>		

Criminal Investigation works directly on investigations and associated law enforcement duties as the criminal law enforcement arm of the IRS. There are approximately 2,621 active criminal investigations and 3,727 investigations in the adjudication phase (pre-indictment, indictment, trial and post-trial) in 93 judicial districts. As part of these 5,874 investigations, special agents are actively gathering evidence, conducting critical interviews, testifying in court proceedings, executing search warrants and conducting arrests. All these activities require our investigative support staff be available to acquire, analyze and preserve existing and emerging evidence and failure to timely act could jeopardize an investigation. In addition, special agents are assigned to respond to imminent threats of violence against IRS employees and provide executive protection to the IRS Senior Leadership. The CI Senior Leadership has direct oversight of criminal investigations and protection details are essential to continue these law enforcement functions.

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

## IRS FY2024 Lapsed Appropriations Contingency Plan

Criminal Investigation	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
<b>Chief, Criminal Investigation</b>	1	1	B	Chief, Criminal Investigation	<ul style="list-style-type: none"> <li>Provides executive oversight of operations and any shutdown notification/recall activities.</li> </ul>
	1	1	B	Deputy Chief, Criminal Investigation	
	1	1	B	Chief of Staff	
	3	3	B	Senior Analyst	
<b>Communications and Education</b>	1	1	B	Project Director/CI Risk Officer	<ul style="list-style-type: none"> <li>Provides guidance and assistance to the Chief CI for internal communications to excepted CI agents. (As Needed)</li> <li>Manages the risk of miscommunication to excepted employees during a time when most public affairs and public information staff will be furloughed, and few information products issued through the shutdown. (As Needed)</li> </ul>
	13	13	B	Public Affairs Specialists and Analysts	
<b>Commissioner's Protection Detail</b>	7	7	B	Special Agents	<ul style="list-style-type: none"> <li>Ensure the protection of human life and/or the protection of property. (As Needed)</li> </ul>
<b>International Operations</b>	2	2	B	Director and Deputy Director, International Operations	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations with an International component.</li> <li>Support of International Investigations and Narcotics investigations.</li> <li>Carry out excepted activities like timekeeping and to support ongoing criminal investigations (As Needed)</li> </ul>
	4	4	B	Staff Member	
	13	13	B	Special Agents (Headquarters and Field Personnel), Attachés; Senior Analysts, Management & Program Analysts, Investigative Analysts (International Operations)	
	2	2	B	Directors, International Field Operations (East and West)	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations with an international component.</li> </ul>
	3	3	B	Director, Narcotics and Counterterrorism	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations with an international component.</li> </ul>
	19	19	B	Investigative Analysts, Special Agents	
<b>Global Operations, Policy &amp; Support</b>	2	2	B	Director and Deputy Director of Operations, Policy & Support	<ul style="list-style-type: none"> <li>Provides Executive Oversight of continuing excepted operations in Operations, Policy and Support. Oversees Finance and Human Resources activities.</li> </ul>
	36	36	B	Support Staff	
	1	1	B	Director, Financial Crimes	<ul style="list-style-type: none"> <li>Ensure the processing of evidence to support ongoing criminal investigations and criminal trials.</li> </ul>
	7	7	B	Financial Crimes Special Agents and Investigative Analysts	



## IRS FY2024 Lapsed Appropriations Contingency Plan

Criminal Investigation	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
Criminal Investigation	1	1	B	Director, Forensic Laboratory	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations (As Needed)</li> </ul>
	36	36	B	Forensics Laboratory Special Agents and Trial Illustrators	
	64	64	B	Special Investigative Techniques Special Agents, Investigative Analysts, Management & Program Analysts	
	1	1	B	Director of Warrants and Forfeiture	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations (As Needed)</li> </ul>
	7	7	B	Warrants and Forfeiture Special Agents Management & Program Analysts.	
CI Strategy	3	3	A3	Executive Director and Deputy Director, Strategy	<ul style="list-style-type: none"> <li>Provides executive oversight of operations and any shutdown notification/recall activities.</li> <li>Handle mission critical budget activities – i.e., processing funding for emergency enforcement or imprest fund activity.</li> <li>Manage contracts that are designated as excepted during a shutdown requiring oversight of a COR</li> <li>Manage timekeeping and to support operation of the Office of Strategy</li> </ul>
	11	11	B	Senior Analyst, Admin. Asst., Management and Program Analyst, Strategy	
	1	1	A3	Director, Finance	
	4	4	A3	Finance Supervisor	
	2	2	A3	Management and Program Analyst	
	2	2	A3	Supervisory Specialist, Finance	
	41	41	A3	Budget Analysts, Financial Mgmt. Analyst, Senior Budget Analyst, Finance	
	2	2	B	Director and Deputy Director, CI Human Resources	<ul style="list-style-type: none"> <li>Provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues.</li> <li>Responsible for shutdown notification procedures and recall activities.</li> <li>Serve as liaisons with the IRS Human Capital Office and Facilities Management and Security Services, participating in meetings and obtaining clarification on shutdown/recall activities</li> </ul>
	1	1	B	Director, National Criminal Investigation (National CI Training Academy)	
	114	114	B	Management Program Analyst, Supervisor, HR Specialist (National CI Training Academy), Resource Dev, Special Agent.	<ul style="list-style-type: none"> <li>Work with NCITA located at the Federal Law Enforcement Training Center (FLETC) in Glynco, GA, and operated by Homeland Security.</li> <li>Supports ongoing 90-day training program that results in certified Special Agents required to complete ongoing cases.</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Criminal Investigation	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
	2	2	B	Director and Assistant Director of Planning, Research and Analysis	<ul style="list-style-type: none"> <li>Support the functions of Planning, Research &amp; Analysis.</li> <li>Support ongoing criminal investigation and field personnel.</li> </ul>
	9	9	B	Senior Analysts (Research & Analysis)	
	29	29	B	Program Analysts (Research & Analysis)	
	23	23	B	Director, Review, Planning & Evaluation (RPE), Senior Analysts, Centralized Case Reviewers, Management & Program Analysts	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations and Field Office operations.</li> </ul>
Refund Crimes	2	2	B	Director and Deputy Director, Refund Crimes	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations and scheme development.</li> </ul>
	1	1	B	Director, Refund Crimes Operations and Policy (East and West)	
	1	1	B	Identity Theft Coordinator	
	1	1	B	Senior Analyst, Headquarters	
	1	1	B	Director, Cyber Crimes	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations and scheme development.</li> </ul>
	1	1	B	Director, System Analysis	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations and scheme development.</li> </ul>
	3	3	B	Resident Agents in Charge, Scheme Development Center	<ul style="list-style-type: none"> <li>Lead ongoing criminal investigations and scheme development</li> </ul>
	93	93	B	Scheme Development Center Investigative Analysts, Supervisory Investigative Analysts, Management Analysts, Fraud Detection Analyst, Senior Investigative Analysis Analyst and Support staff processing.	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations and scheme development.</li> <li>Process ongoing criminal investigations.</li> <li>Scheme development.</li> <li>Carry out timekeeping duties.</li> </ul>
	14	14	B	Senior Analysts, Centralized Case Reviewers, Management & Program Analysts	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations, Process ongoing criminal investigations and Field Office operations.</li> </ul>
Technology Operations & Investigative Services	3	3	B	Director and Deputy Directors, Technology	<ul style="list-style-type: none"> <li>Support the functions of Technology Operations and Investigative Services (As Needed).</li> </ul>
	2	2	B	Senior Management Analyst (Operations and Investigative Services)	
	1	1	B	Deputy Director, Enterprise Computing	<ul style="list-style-type: none"> <li>Support Field Office and Headquarter operations.</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Criminal Investigation	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
	31	31	B	Senior Program Analysts, Data Management Specialists, System Analysts, Specialists (Business Systems Development)	<ul style="list-style-type: none"> <li>Maintain the integrity of integral Business Systems.</li> <li>Support Field Office and Headquarter operations.</li> </ul>
	1	1	B	Deputy Director, Field Operations	<ul style="list-style-type: none"> <li>Support Field Office and Headquarters operations.</li> </ul>
	210	210	B	Data Processing Center, Field Support, User Support (COA), Customer Support, Information Tech Specialists, Computer Investigative Specialists (User Support)	<ul style="list-style-type: none"> <li>Support ongoing criminal investigations</li> <li>Support Field Office and Headquarters operations.</li> <li>Carry out timekeeping duties, contracting duties, and support the operation of Technology Operations &amp; Investigative Services.</li> </ul>
	78	78	B	Computer Investigative Specialists (Electronic Crimes)	<ul style="list-style-type: none"> <li>Support Field Office and Headquarters operations.</li> </ul>
Field Criminal Law Enforcement Personnel	4	4	B	Directors of Field Operations	<ul style="list-style-type: none"> <li>Work criminal law enforcement investigations or related functions that cannot be shut down without harming the investigation, CI's or the Service's mission, or risking life or property; and field office support staff necessary to support those efforts.                             <ul style="list-style-type: none"> <li>The number of employees required varies based on 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</li> </ul> </li> </ul>
	30	30	B	Special Agents in Charge	
	44	44	B	Assistant Special Agents in Charge	
	198	198	B	Supervisory Special Agents	
	1,929	1,929	B	Special Agents, Support Staff, Senior Analysts, Investigative Analysts and Management Analysts.	
<b>Total # positions</b>	3,117	3,117			

## IRS FY2024 Lapsed Appropriations Contingency Plan

Equity Diversity and Inclusion (EDI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Office of the Director, EDI		7			7		7			7
• Operations Division Disability Branch		7			7		7			7
<b>Total # positions</b>	<b>0</b>	<b>14</b>			<b>14</b>	<b>0</b>	<b>14</b>			<b>14</b>

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

Equity, Diversity and Inclusion	Exceptions		Category	Detail of excepted positions by category	
	NF				
Office of the Director, EDI	1	1	A3	Chief Diversity Officer (Director, EDI)	<ul style="list-style-type: none"> <li>• Provide executive oversight of shutdown notification/recall activities, as needed.</li> <li>• Provide executive direction and coordination of activities necessary during shutdown, as needed.</li> <li>• Focus on service-wide EDI excepted activities actions and issues arising as a result of the shutdown, as needed.</li> <li>• Serve as the Point of Contact for EDI during a shutdown and act as shutdown coordinator to perform the necessary activities to facilitate the orderly shutdown and startup of EDI operations. These activities require up to 1 workday to complete and are wholly devoted to the shutdown.</li> <li>• Provide furlough or other permitted human resources actions during lapse as needed and as directed by HCO.</li> <li>• Provide budget and funding guidance</li> </ul>
	1	1	A3	Deputy Diversity Officer	
	1	1	A3	Chief of Staff (EDI)	
	1	1	A3	Executive Assistant to Chief Diversity Officer	
	1	1	A3	Management Program Analyst – Lapse Program Manager	
	1	1	A3	Human Resources Specialist	
	1	1	A3	Management Program Analyst – Budget	
Operations Division,	2	2	A3	Staff Interpreter	<ul style="list-style-type: none"> <li>• Provide sign language interpreting (SLI) services and as needed requisition</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Disability Branch					and schedule supplemental SLI and/or Communication Access Real-time Translation (CART) services.
	1	1	A3	Chief, Disability Branch or the Chief, Disability Services	
Equity, Diversity and Inclusion	<b>Exceptions</b>		<b>Category</b>	<b>Detail of excepted positions by category</b>	
	<b>NF</b>				
	2	2	A3	Administrative Specialist - Authorized Government Representative (ARG)	<ul style="list-style-type: none"> <li>• Maintain contact with managers of excepted employees with disabilities to ensure timely and appropriate provision of RA services when needed, including via contracted service.</li> <li>• Approve any requisitions for supplemental SLI and CART services required</li> <li>• Approve time and attendance records of excepted personnel during the lapse.</li> <li>• Schedule staff and contract SLI and/or CART services</li> <li>• Requisition any supplemental services required (As Needed)</li> <li>• Complete receipt and acceptance of any SLI and CART service invoices received during the lapse period.</li> <li>• Increase interpreters and ARGs to support increased number of excepted employees. (As Needed).</li> </ul>
2	2	A3	Reasonable Accommodation Coordinator	<ul style="list-style-type: none"> <li>• Process reasonable accommodation request as needed for excepted employees with disabilities performing excepted work throughout the IRS during a lapse.</li> <li>• Provide support to HCO as needed to complete time-sensitive casework relating to disability retirements.</li> </ul>	
<b>Total # positions</b>	<b>14</b>	<b>14</b>			

## IRS FY2024 Lapsed Appropriations Contingency Plan

Facilities Management and Security Services (FMSS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief, Facilities Management and Security Services			4		4			4		4
-Facilities Management and Security Services			41		41			42		42
-Facilities Management and Security Services Operations (Territories and campus)			71		71			71		71
-Business Solutions			2		2			2		2
<b>Total # employees</b>			118		118			119		119

**Total Excepted Employees – 118** Excepted employees if emergency personnel are activated during shutdown to manage a disaster or incident. Additional people and positions excepted due to additional responsibilities. Services due to additional people and positions – Shred, Food, Badging (excepted/exempt employees), Guards, Access, Open Mail, Receive Mail/Packages,

Facilities Management and Security Services	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
Chief, Facilities Management and Security Services	1	1	B	Chief, Facilities Management and Security Services	<ul style="list-style-type: none"> <li>Provide executive oversight of all FMSS contingency operations and engage in cross-functional activities to support excepted activities as necessary during shutdown.</li> <li>Coordinate shutdown and reactivation of division operations.</li> </ul>
	1	1	B	Chief of Staff	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
Facilities Management and Security Services	1	1	B	Chief, Facilities Support	<ul style="list-style-type: none"> <li>COR support for:                             <ul style="list-style-type: none"> <li>National Mail Contract</li> <li>Warehouse and Transportation Contract</li> <li>A&amp;E Contract</li> <li>Operations and Maintenance Contract</li> <li>Guard Service/Canine Contract</li> <li>SAMC/TIRC Contract</li> <li>Environment, Health &amp; Safety Program Support</li> <li>Credentialing</li> <li>Sensitive Document Destruction (Filing Season)</li> </ul> </li> </ul>
	1	1	B	Program Manager, Building Delegation	
	1	1	B	Chief, Environmental Health & Safety	
	8	9	B	Contracting Officer Representatives (CORs)	
	1	1	B	ePACs Project Manager	
Facilities Management and Security Services	13	13	B	Territory Managers	<ul style="list-style-type: none"> <li>Support general security services that increase as the IRS population escalates in excepted employees during the Filing</li> </ul>
	16	16	B	Security Section Chiefs	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Facilitates Management and Security Services	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
Operations (Territories and campus)	12	12	B	Real Estate Chiefs	<ul style="list-style-type: none"> <li>Season.</li> <li>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.</li> </ul>
	13	13	B	Security Specialists	
	13	13	B	Support Services Specialist	
	13	13	B	Building Managers	
	11	11	B	Operations and Maintenance sub-CORs	
	4	4	B	Security Credentialing Specialists	
	5	5	B	Safety Officers	
Business Solutions	2	2	B	Financial Analysts	<ul style="list-style-type: none"> <li>Address budget and accounting issues related to the lapse in appropriation and prevent loss of accounting data and provide financial services to Facilities Management and Security Services.</li> </ul>
<b>Total # positions</b>	<b>118</b>	<b>119</b>			

## IRS FY2024 Lapsed Appropriations Contingency Plan

Human Capital Office (HCO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• IRS Human Capital Officer		4			4		4			4
-HCO Chief of Staff		5			5		5			5
- Office of HR Operations	2	1			3	2	1			3
-Office of HR Strategy		2			2	2	2			4
-Engagement and Retention		2			2		1			1
-Policy and Audit		4			4		4			4
-Human Capital Data Management & Tech		3		1	4		3		1	4
-Human Capital Strategy and Planning		3			3		3			3
-Talent Acquisition	2	18			20		18			18
-Enforcement BODS (TSO, HCO Office)	521				521	521				521
-HR Shared Services		22	237		259		22	409		431
-Labor/Employee Relations & Negotiations		12			12		25			25
-Office of Customer Relations		5			5		5			5
-Office of Executive Services		1			1		1			1
-Enterprise Talent Development/IRSU		4			4		24			24
-Total # positions	<b>525</b>	<b>86</b>	<b>237</b>	<b>1</b>	<b>849</b>	<b>525</b>	<b>118</b>	<b>409</b>	<b>1</b>	<b>1053</b>

HCO personnel will assure timely notification of government shutdown operations to all IRS personnel and manage and monitor activities during furlough and recall. Contacts will be maintained with the Commissioner's Office, the media, Treasury and IRS internal emergency notification vehicles. If the lapse in appropriations extends beyond five business days, at the direction of the DCOS, the IRS Human Capital Officer will coordinate the agency-wide reassessment of excepted activities and adjust excepted positions accordingly.

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



## IRS FY2024 Lapsed Appropriations Contingency Plan

Human Capital Office	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
HCO Chief of Staff	1	1	A3	Finance Officer	<ul style="list-style-type: none"> <li>Update and process excepted contracts (As needed)</li> </ul>
	1	1	A3	Chief of Staff	<ul style="list-style-type: none"> <li>Provide executive direction and coordination of activities necessary during the shutdown. (As Needed)</li> <li>Staff to provide administrative and technical support. (As Needed)</li> </ul>
	3	3	A3	Acquisition and Contract Support	<ul style="list-style-type: none"> <li>Update and process excepted contracts (As needed)</li> </ul>
Office of HR Operations	2	2	A3	Executive Assistant, Mgmt/Program Analyst	<ul style="list-style-type: none"> <li>Provide coordination of activities during the shutdown</li> </ul>
	1	1	A1	Technical Advisor	<ul style="list-style-type: none"> <li>Provide technical support. (As Needed)</li> </ul>
Office of HR Strategy	2	2	A3	Director and Executive Assistant	<ul style="list-style-type: none"> <li>Provide executive direction and coordination of activities during shutdown.</li> </ul>
	1	1	A1	Tech Advisor	<ul style="list-style-type: none"> <li>Provide technical support (As Needed)</li> </ul>
	1	1	A1	Mgmt/Program Analyst	<ul style="list-style-type: none"> <li>Provide administrative support (As Needed)</li> </ul>
Engagement and Retention	1	1	A3	Director, Engagement & Retention	<ul style="list-style-type: none"> <li>Provide coordination of activities during the shutdown.</li> </ul>
	1	1	A3	Senior Advisor	<ul style="list-style-type: none"> <li>Provide coordination of activities during the shutdown.</li> </ul>
Policy & Audit	1	1	A3	Director, Policy & Compliance	<ul style="list-style-type: none"> <li>Provide executive direction and coordination of activities necessary during the shutdown. (As Needed)</li> </ul>
	1	1	A3	HR Policy Specialist/SME	<ul style="list-style-type: none"> <li>Staff to provide administrative and technical support. (As Needed)</li> </ul>
	2	2	A3	Associate Directors	<ul style="list-style-type: none"> <li>Provide policy direction for leave and compensation (As needed)</li> <li>Provide policy direction and complete actions related to IR Payband and other compensation policy (As needed)</li> <li>Respond to shutdown related questions and post FAQs as appropriate. (As needed)</li> </ul>
Human Capital Data Management and Tech	1	1	A3	Director, HCDMT	<ul style="list-style-type: none"> <li>Post new salary table at beginning of the calendar year per Treasury and Office of Personnel Management requirement. (As needed)</li> <li>Data Reporting to support excepted hiring and contractual requirements (As needed)</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Human Capital Office	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
	1	1	C	Data Specialist	<ul style="list-style-type: none"> <li>Maintenance of Tableau visualizations each pay period (as needed for applicable essential, continuing operations, including COVID-19; dependent on HRRC availability as source for Tableau reporting)</li> </ul>
	2	2	A3	HR Specialist	<ul style="list-style-type: none"> <li>Support TA hiring and continue compliance with Article 8 of BU hiring reports to NTEU 2x each pay period. (If hiring continues during the lapse.)</li> <li>Data reporting (as needed for applicable essential, continuing operations, including COVID-19)</li> <li>Post new salary table at beginning of the calendar year upon Treasury and Office of Personnel Management approval (As needed)</li> </ul>
Human Capital Strategy and Planning	1	1	A3	Director, Human Capital Strategy and Planning	Leadership/Support <ul style="list-style-type: none"> <li>Provide executive direction and coordination of activities necessary during the shutdown.</li> </ul>
	1	1	A3	Deputy Director, Human Capital Strategy and Planning	
	1	1	A3	Executive Assistant, Human Capital Strategy and Planning	<ul style="list-style-type: none"> <li>Staff to provide administrative and technical support. (As Needed)</li> </ul>
Talent Acquisition	1	1	A3	Director, Talent Acquisition	Leadership/Support <ul style="list-style-type: none"> <li>Provides executive oversight of excepted hiring activities and shutdown notification/recall activities.</li> <li>Conduct lapse planning, issue notifications, and perform recall activities.</li> </ul>
	2	2	A3	Deputy Directors, Talent Acquisition	
	1	1	A3	Executive Assistant/Technical Advisor/Analyst	
	2	2	A3	Associate Director Personnel Security and Deputy Associate Director, Personnel Security	National Security and Remittance Hiring for Excepted Employees <ul style="list-style-type: none"> <li>Address National Personnel Security issues.</li> <li>Coordinate National Security Clearance requests/questions</li> <li>Process excepted hiring and contractors</li> </ul>
	2	2	A3	Personnel Security Adjudicator/Specialists/Assistant/Managers	
	1	1	A3	Contractor Employee-Data Source	<ul style="list-style-type: none"> <li>Support personnel security system</li> </ul>
	3	3	A3	Associate Director, Employment Operations	<ul style="list-style-type: none"> <li>Provide direction and coordination of excepted activities during shutdown</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Human Capital Office	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
					<ul style="list-style-type: none"> <li>Employees are needed to evaluate the hiring initiatives to determine next steps – cancel vs. extend announcements. Cancel all onboarding, contact all applicants to provide updates. coordinate with Treasury/OPM on time sensitive conversions (pathways, PMF etc.). (C)</li> <li>Specialists reviewing hiring packages completed by the Employment Offices for quality assurance prior to job offers being made (excepted hiring)</li> </ul>
	3	3	A3	Innovation: Supervisor and/or Analysts	<ul style="list-style-type: none"> <li>Provide USAStaffing system support and reporting</li> </ul>
	1	0	A3	FEMA Surge Team Program Manager	<ul style="list-style-type: none"> <li>Oversee IRS employees deployed to FEMA Disaster areas</li> </ul>
	2	0	A1	FEMA Surge Team Members	<ul style="list-style-type: none"> <li>IRS employees detailed to FEMA disaster areas</li> </ul>
Enforcement BODS	92	92	A1	TEGE AND LB&I	Support enforcement hiring during the lapse. These directly support the SOP implementation. <ul style="list-style-type: none"> <li>Austin employment office</li> <li>Kansas City employment office</li> <li>Ogden employment office</li> <li>Personnel Security</li> <li>Philadelphia employment office</li> <li>TA Program Execution</li> <li>STARS Special Programs Branch</li> </ul>
	93	93	A1	ED&CMO	
	88	88	A1	W&I (limited)	
	93	93	A1	PRE-HIRE.SUITABILITY	
	123	123	A1	SB/SE	
	32	32	A1	QUALITY REVIEW	
HR Shared Services	1	1	A3	Director, Human Resources Shared Services	<ul style="list-style-type: none"> <li>Oversees required payroll functions for the period just prior to the appropriation lapse and preservation of personnel and payroll data.</li> </ul>
	2	2	A3	Deputy Director, Human Resources Shared Services	
	1	1	B	Associate Director, Personnel Systems Office	
	6	6	B	Branch Chief	
	1	1	A3	Executive Assistant, Payroll and Personnel System	<ul style="list-style-type: none"> <li>Provides oversight of shutdown notification/recall activities and updates to Lapse Plan and excepted employee list.</li> </ul>
	1	1	B	Program Management Analyst	<ul style="list-style-type: none"> <li>Assist EA with Payroll and Personnel Systems</li> </ul>
	76	176	B	Human Resources Specialists	<ul style="list-style-type: none"> <li>Working necessary personnel and payroll duties to protect the integrity of all systems and ensure that all exempt employees are accurately and timely paid;</li> </ul>
	9	10	B	Associate Directors	
	6	6	B	Lead SETR Representatives	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Human Capital Office	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
	41	41	B	SETR Representatives	ensure that the Time and Attendance is accurately reported, and all personnel actions processed for all employees and executed for all business units.
	20	26	B	Front-line Managers	
	5	6	B	Lead Human Resources Assistant	
	40	68	B	Human Resources Assistant	
	14	49	B	Employee Account Reps (EARs)	
	1	1	B	Financial Services Supervisor	
	2	2	B	Financial Services Specialist	
	2	2	B	Lead Mgmt Program Assistant (ERC)	
	8	8	B	ERC REP Mgmt Program Assistant	
	2	2	B	Section Chiefs (ERC)	
	3	3	B	Mgmt & Program Analyst (ERC – Phones IRWORK)	
	14	14	A3	Benefits and Services Team (BEST) Associate Director, Managers, Leads, Specialists, Assistants, clerks, and GRB COR.	
	1	1	A3	Associate Director Work-life Recognition & Leave Sharing Office	
	1	1	B	Employee Assistance Program (EAP) and Automated External Defibrillators (AEDs) Program Manager	<ul style="list-style-type: none"> <li>Work with EAP as needed to complete shutdown related inquiries and coordinate EAP services. (As needed) Provide oversight for the AEDs in the IRS locations. (As needed).</li> </ul>
	1	1	A3	Health Services Program Analyst and AED Program Manager	<ul style="list-style-type: none"> <li>Work with Health Services program manager to process requests for medical reviews for Family Medical Leave Act for exempt employees or Reasonable Accommodations for Exempt or Excepted employees, administer Health Services (including clinics at campuses and other locations) required during the shutdown (As needed)</li> <li>Provide oversight for the AEDs in the IRS locations. (As needed).</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Human Capital Office	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
Human Capital Office	1	1	A3	Drug Free Workplace Program Manager	<ul style="list-style-type: none"> <li>Administer required drug tests including random, suspicion, and follow-up testing for employees who are working during the shutdown. (As needed)</li> </ul>
	1	1	A3	Leave Bank/Leave Share Program Manager and Specialist	<ul style="list-style-type: none"> <li>Administer leave share/bank program and process and/or solicit requests from Exempt/Excepted employees during shutdown in response to medical emergencies and/or disasters (As needed)</li> </ul>
Labor/Employee Relations & Negotiations	2	2	A3	Director and/or Deputy Director, Labor/Employee Relations and Negotiations	<ul style="list-style-type: none"> <li>Provide direction and coordination of activities necessary during the shutdown.</li> <li>Address NTEU issues and contract compliance</li> <li>Address managerial concerns throughout the field in the active business units. (As needed)</li> <li>Technical Advisor to provide advisory services and expert-level technical support</li> <li>Support the increase in employees supporting excepted work in the event of a prolonged shutdown. Increased specialists to support increased number of excepted employees. Ten specialists to cover campus locations and two to field customer areas. (As Needed)</li> <li>Support the excepted work being conducted by LERN Director/Deputy and assist in addressing managerial concerns that arise</li> <li>Supporting filing season compliance</li> <li>Process injury claims and associated medical documentation to the Department of Labor (As needed).</li> </ul>
	2	2	A3	Associate Director, Labor Relations Strategy and Negotiation (LRSN) and Technical Advisor	
	1	1	A3	Technical Advisor to Director	
	1	1	A3	Associate Director, Labor Relations/Employee Relations Field Operations	
	0	1	A3	LRSN Specialist	
	3	12	A3	Field Operations Specialists	
	1	1	A3	Supervisory Program Execution Office	
	0	3	A3	Employee Tax Compliance Manager and Specialist	
	2	2	A3	Worker's Compensation Manager and a Specialist.	
Office of Customer Relations	1	1	A3	Director, OCR	<ul style="list-style-type: none"> <li>Oversee Information Technology time management (As Needed)</li> <li>Provide direction and coordination of activities for OCR &amp; DCOS Customers as needed during the shutdown.</li> <li>Oversee Information Technology time management (As Needed)</li> </ul>
	1	1	A3	Deputy Director, HR Customer Support	
	3	3	A3	Shared Services	
Office of Executive Services	1	1	A3	Director, Executive Services	<ul style="list-style-type: none"> <li>Provide direction and coordination of activities related to Senior Leadership necessary during the shutdown.</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Human Capital Office	Exceptions		Category	Detail of excepted positions by category		
	NF	FS				
Enterprise Talent Development/IRSU	1	1	A3	Director, ETD	<ul style="list-style-type: none"> <li>• Non-Filing -Provide executive direction and coordination of activities for division during the shutdown. (As Needed)</li> <li>• Provide coordination of activities during the shutdown</li> <li>• Filing - Provide direction and coordination of activities for LEADS division during the shutdown. (As Needed) Work on-call ITM/KISAM (help desk) tickets and schedule training for critical hires in TRIMS (As Needed) Filing season training support and IRSU.</li> </ul>	
	2	2	A3	Deputy Director, ETD		
	1	1	A3	Technical Advisor		
	0	1	A3	Education Services Consultant		
	0	10	A3	Supervisory Human Resources Specialist (Human Resources Development)		
	0	1	A3	Lead Education Services Specialist		
	0	2	A3	Human Resources Assistant (Human Resources Development)		
	0	6	A3	Human Resources Specialist (Human Resources Development)		
<b>Total # positions</b>	<b>849</b>	<b>1053</b>				

## IRS FY2024 Lapsed Appropriations Contingency Plan

Information Technology (IT)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Chief Information Officer (CIO)			5		5			5		5
• Chief Technology Officer (CTO)			2		2			2		2
• Deputy Chief Information Officer (DCIO) for Operations			4		4			4		4
• Deputy Chief Information Officer (DCIO) for Strategy/Modernization			9		9			9		9
• Associate Chief Information Officer (ACIO), Applications Development (AD)	490		936		1,426	490		966		1,456
• Associate Chief Information Officer (ACIO), Cybersecurity			318		318			334		334
• Associate Chief Information Officer (ACIO), Enterprise Operations (EOps)			2,223		2,223			2,223		2,223
• Associate Chief Information Officer (ACIO), Enterprise Program Management Office (EPMO)	136		14		150	136		14		150
• Associate Chief Information Officer (ACIO), Enterprise Services (ES)	364		156		520	364		155		519
• Associate Chief Information Officer (ACIO), Modernization (Mod)	63		2		65	63		2		65
• Associate Chief Information Officer (ACIO), Strategy & Planning (S&P)	42		55		97	42		55		97
• Associate Chief Information Officer (ACIO), User and Network Services (UNS)	51		471		522	51		647		698
<b>Total # positions</b>	<b>1,146</b>		<b>4,195</b>		<b>5,341</b>	<b>1,146</b>		<b>4,416</b>		<b>5,562</b>

Information Technology (IT)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Chief Information Officer (CIO)	1	1	B	Chief Information Officer	<ul style="list-style-type: none"> <li>Provide Executive oversight and administration of all shutdown activities, continuing activities and reactivation</li> </ul>
	1	1	B	Technical Advisor	
	1	1	B	Communications Advisor	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
Chief Technology Officer (CTO)	1	1	B	Chief Technology Officer	<ul style="list-style-type: none"> <li>Provide Senior Executive oversight of shutdown activities for all Associate Chief Information Officer (ACIO) areas and overall management of computer operations to prevent the loss of data and ensure data integrity/security during shutdown activities</li> <li>Ensure the integrity of all Filing Season operations</li> </ul>
	1	1	B	Executive Assistant	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Information Technology (IT)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
					continuing during federal shutdown
Deputy Chief Information Officer (DCIO) for Operations	1	1	B	DCIO for Operations	<ul style="list-style-type: none"> <li>• Provide Executive oversight of shutdown activities for specific Associate Chief Information Officer (ACIO) areas and overall management of computer operations to prevent the loss of data in process</li> <li>• Responsible for ensuring critical data operations necessary to ensure operational capabilities required for the filing year programs and applications and to support recall activities</li> <li>• Filing Season Integration Services provides critical oversight and support for the planning and execution of enterprise processes to ensure Filing Season Readiness and Operation of all critical systems</li> <li>• Ensures the integrity of all Filing Season operations continuing during federal shutdown</li> </ul>
	1	1	B	Management And Program Analyst	
	1	1	B	Technical Advisor	
	1	1	B	Staff Assistant	
Deputy Chief Information Officer (DCIO) for Strategy/Modernization	1	1	B	DCIO for Strategy/Modernization	<ul style="list-style-type: none"> <li>• Provide Executive oversight of shutdown activities for specific Associate Chief Information Officer (ACIO) areas and overall management of computer operations to prevent the loss of data in process</li> <li>• Ensure critical data operations necessary to ensure operational capabilities required for the Filing year programs and applications and to support recall activities</li> <li>• Filing Season Integration Services provides critical oversight and support for the planning and execution of enterprise processes to ensure Filing Season Readiness and Operation of all critical systems</li> <li>• Ensure the integrity of all Filing Season operations continuing during federal shutdown</li> </ul>
	4	4	B	Management and Program Analysts	
	3	3	B	IT Program Managers	
	1	1	B	Staff Assistant	

IT ACIO, Applications Development (AD)	Exception		Category	Summary of Applications Development Positions and Activities
	NF	FS		
• Associate Chief Information Officer (ACIO) Front Office	5	5	B	
• Applications Development Operations	931	961	B	
• Applications Development Operations	490	490	A1	
<b>Total # positions</b>	1,426	1,456		



## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Applications Development (AD)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Associate Chief Information Officer (ACIO) Front Office	1	1	B	ACIO, Applications Development	<ul style="list-style-type: none"> <li>• Provide executive level direction for continuing operations and coordination for an orderly shutdown and reactivation</li> <li>• Provide Executive oversight and administration of all shutdown activities, continuing activities and reactivation</li> <li>• Provide executive leadership in support of application and web services development operations</li> <li>• Support the ACIO and DACIO, Applications Development</li> <li>• Support the application and web services operations necessary to prevent loss of data in process and revenue collections, and oversight and management of Contingency Plan execution</li> <li>• Oversees legislation to ensure all changes are implemented effectively and timely to provide seamless processing to America's Taxpayers</li> <li>• Ensure all excepted work is being completed timely</li> </ul>
	1	1	B	Deputy Associate Chief Information Officer (DACIO), Applications Development, Development Operations	
	2	2	B	Executive Assistants	
	1	1	B	Chief of Staff	
Applications Development Operations	9	9	B	Directors/Deputy Directors	<ul style="list-style-type: none"> <li>• Provide leadership and direction in support of applications development operations to include processing tax returns and testing of critical programs</li> <li>• Ensure that critical IT systems that operate the nation's tax infrastructure are updated and in place for the processing of approximately 200 million tax returns annually</li> <li>• Ensure the integrity of all critical operations continuing during federal shutdown</li> <li>• Responsible for overseeing all planning, development, testing and deployment of production activities to ensure a successful Filing Season</li> </ul>
	3	3	A1	Directors/Deputy Directors	
	11	11	B	Assistant Directors	
	5	5	A1	Assistant Directors	
	154	155	B	Supervisory IT Specialists	<ul style="list-style-type: none"> <li>• Oversee application operations necessary to prevent loss of data and approve transmittals</li> <li>• Responsible for development of late change requirements and managing programmers responsible for development of critical applications</li> <li>• Provide oversight operational support and serve as Subject Matter Experts for critical filing season applications</li> </ul>
	66	66	A1	Supervisory IT Specialists	
	662	687	B	IT Specialists – Lead Application Developers and Application	<ul style="list-style-type: none"> <li>• Support application &amp; web services operations necessary to</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Applications Development (AD)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
				Developers, Relational Database Developers, System Acceptability Testers, Systems Analysts, Technology Project Managers and Policy & Planning IT Specialists	<p>provide critical systems support, manage code, complete testing, perform builds and process transmittals in support of critical portfolio of applications preserving government property and preventing data loss</p> <ul style="list-style-type: none"> <li>• Provide oversight/support, operational support and serve as Subject Matter Experts for critical applications</li> </ul>
	379	379	A1	IT Specialists – Lead Application Developers and Application Developers, Relational Database Developers, System Acceptability Testers, Systems Analysts, Technology Project Managers and Policy & Planning IT Specialists	<ul style="list-style-type: none"> <li>• Provide critical participation in Management Assessment Calls and Service Restoration Teams as part of the Incident Management Process during critical P1/P2 outages</li> <li>• Perform problem analysis to determine root cause of critical P1/P2 outages and prevent recurring incidents</li> </ul>
	55	58	B	Management and Program Analysts	<ul style="list-style-type: none"> <li>• Responsible for preparing requisitions, monitoring contractors and ensuring adherence to Software Development Life Cycle (SDLC) activities necessary to support the completion of Filing Year programs</li> <li>• Acquisitions – manage critical activities for excepted contracts</li> <li>• Contracting Officer’s Representative (COR) support for processing Receipt &amp; Acceptance of funded excepted contracts</li> <li>• Provide project/program support for all Unified Work Requests (UWRs) for excepted employees</li> </ul>
	20	20	A1	Management and Program Analysts	
	39	39	B	Project Managers	
	17	17	A1	Project Managers	
	1	2	B	Staff Assistants	
					<ul style="list-style-type: none"> <li>• Support the ACIO, DACIO, Directors, Executive Assistant, Technical Advisor with administrative tasks such as communications, excepted employee list management and Single-Entry Time Reporting (SETR)</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Cybersecurity	Exception		Category	Summary of Cybersecurity Positions and Activities
	NF	FS		
• Associate Chief Information Officer (ACIO) Front Office	7	7	B	
• Security Risk Management Division	95	95	B	
• Cybersecurity Operations Division – Front Office	3	3	B	
• Cybersecurity Operations Division – Cyber Threat Fusion Center (CTFC)	46	46	B	
• Cybersecurity Operations Division – Counter Insider Threat Operations Branch	17	17	B	
• Cybersecurity Operations Division – Online Fraud Detection and Prevention Branch	31	31	B	
• Architecture & Implementation Division	78	94	B	
• Cyber Threat Response & Remediation (CTR&R) Division	41	41	B	
<b>Total # positions</b>	318	334	B	

IT ACIO, Cybersecurity	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Associate Chief Information Officer (ACIO) Front Office	1	1	B	ACIO for Cybersecurity	<ul style="list-style-type: none"> <li>• Provide executive direction for operations and shutdown activities</li> <li>• Primary contingency coordinator for shutdown of operations and continuance during furlough and recall</li> </ul>
	1	1	B	Deputy Associate Chief Information Officer (DACIO)	
	2	2	B	Executive Assistants	
	1	1	B	Senior Technical Advisor	
	1	1	B	Senior Management Analyst	
	1	1	B	Staff Assistant	
Security Risk Management Division	1	1	B	Director	<ul style="list-style-type: none"> <li>• Oversee day-to-day operations and ensures compliance with federal statutory, legislative and regulatory requirements to assure the confidentiality, integrity and availability of IRS electronic systems, services and data and track and Security Risks to the Agency including all Filing Season, IRA and Critical Legislative mandate</li> <li>• Provide oversight for operational and shutdown activities</li> </ul>
	1	1	B	Assistant Director	
	1	1	B	Senior Technical Advisor	
	2	2	B	IT Specialists	
	1	1	B	Executive Assistant	
Security Risk Management Division - Enterprise FISMA	1	1	B	Senior Manager	<ul style="list-style-type: none"> <li>• Support the Inflation Reduction Act and Filing Season security risk assessment processes to ensure Authority to Operate (ATO)s security requirements are met.</li> </ul>
	5	4	B	Managers	
	22	22	B	IT Specialists	

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Cybersecurity	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Compliance Branch				<ul style="list-style-type: none"> <li>Ensure the IRS FISMA compliance for on-prem and cloud projects.</li> <li>Conduct the Digital Identity Risk Assessment (DIRA), POA&amp;M tracking and remediation, and security change management oversight</li> </ul>	
Security Risk Management Division - Enterprise Technical Assessment Branch	1	1	B	Senior Manager	<ul style="list-style-type: none"> <li>Support review/analysis of codes and filing season applications, to ensure security issues are remediated and applications are deployed on-schedule</li> <li>Conduct vulnerability, database and web application scans, to ensure critical security findings impacting IRS assets are addressed timely</li> </ul>
	4	4	B	Managers	
	1	1	B	Senior Technical Advisor	
	12	13	B	IT Specialists	
Security Risk Management Division - Security Control Testing & Evaluation Branch	1	1	B	Senior Manager	<ul style="list-style-type: none"> <li>Complete on-site contractor security assessment required for filing season readiness.</li> <li>Conduct Security Disaster Recovery activities to validate failover plans for Filing Season applications.</li> <li>Ensure vulnerabilities impacting filing season applications are remediated timely</li> </ul>
	1	1	B	Technical Advisor	
	3	3	B	Managers	
	18	18	B	IT Security Specialists	
Security Risk Management Division – Continuous Authorization Services & Oversight	1	1	B	Senior Manager	<ul style="list-style-type: none"> <li>Provides security oversight to support Filing Season and IRA Cloud projects during the required pre/post activities to obtain an Authority to Operate (ATO)</li> <li>Ensure the Cloud Service Providers (CSP) supporting Filing Season and IRA are remediating vulnerabilities and performing all security related activities timely</li> </ul>
	1	1	B	Senior Technical Advisor	
	2	2	B	Managers	
	15	15	B	IT Specialists	
	1	1	B	Computer Scientist	
Cybersecurity Operations Division – Front Office	1	1	B	Director	<ul style="list-style-type: none"> <li>Oversee critical operations serving as the primary source for identifying, preventing and assisting to resolve cyber incidents and vulnerabilities. Provides direction to 24x7 security staff to facilitate rapid detection, assessment and response to cyber threats. Provides support to Information Technology and other IRS organizations in maintaining the security of the IRS Enterprise. Provide support to all IRS locations for incident handling and incident investigations. Ensures on-going IT system monitoring and analyzation of system logs to verify compliance with IRS, Treasury and DHS security policy and guidelines</li> </ul>
	1	1	B	Senior Technical Advisor	
	1	1	B	Executive Assistant	
Cybersecurity Operations Division – Cyber Threat Fusion Center (CTFC)	1	1	B	Senior Manager	<ul style="list-style-type: none"> <li>Continue proactive prevention, detection, and response to computer security incidents targeting the IRS' enterprise IT assets via an agency-wide computer security incident response capability. Within CTFC, the Computer Security Incident Response Center (CSIRC) Operations team</li> </ul>
	3	3	B	Managers	
	42	42	B	IT Specialists	

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Cybersecurity	Exception		Category	Detail of excepted positions by category	
	NF	FS			
				delivers a 24x7x365 security operations center. The notification and resolution of cyber incidents is coordinated to prevent further impact to the enterprise. Staff provides deployment and maintenance of enterprise-wide security detection, prevention, monitoring, analysis and reporting devices and applications. Emerging Threats Team provides advanced analysis and cyber threat intelligence capabilities to limit the impact of sophisticated attacks and exploits targeting the enterprise. CSIRC Reporting Coordination and Communications team provides cyber event triage support and coordination as well as data loss prevention operations	
Cybersecurity Operations Division – Counter Insider Threat Operations Branch	1	1	B	Senior Manager	<ul style="list-style-type: none"> <li>Continue to review, analyze, and report compliance and security issues affecting the IRS’s information systems. Ensure that information systems security controls comply with security requirements, procedures, and guidelines. Conduct the IRS User Behavior Analysis (Insider Threat) to monitor for risks posed by those who have been granted access to IRS information and information systems. Continue day-to-day monitoring services necessary to detect, identify and mitigate malicious activity for IRS Application and Systems</li> </ul>
	3	3	B	Managers	
	13	13	B	IT Specialists	
Cybersecurity Operations Division – Online Fraud Detection and Prevention Branch	1	1	B	Senior Manager	<ul style="list-style-type: none"> <li>Continue day-to-day detection and mitigation of phishing scam, malware scams, unencrypted Personally Identifiable Information (PII) being sent outside the IRS and Fraud analytics used to identify indicators of fraudulent transaction within the Portal environment</li> </ul>
	3	3	B	Managers	
	27	27	B	IT Security Specialists	
Architecture and Implementation Division	1	1	B	Director	<ul style="list-style-type: none"> <li>Sustain security software systems operations necessary to prevent loss of processing security information to include security logs, identity and access management data, and security configuration data for IT systems supporting excepted functions</li> <li>Continue proactive prevention, detection, and response to computer security incidents targeting the IRS’ enterprise IT assets via an agency-wide computer security incident response capability. Staff provides deployment and maintenance of enterprise-wide security detection, prevention, monitoring, analysis, and reporting devices and applications. Emerging Threats Team providing advanced analysis and cyber threat intelligence capabilities to limit the impact of sophisticated attacks and exploits targeting the enterprise</li> </ul>
	1	1	B	Senior Technical Advisor	
	1	1	B	Executive Assistant	
	23	21	B	Managers	
	52	70	B	IT Specialists	
Cyber Threat Response & Remediation Division	1	1	B	Acting Director	<ul style="list-style-type: none"> <li>Continue critical day-to-day operations. Identify and manage excepted security-related contracts and associated periods of performance support by Contracting Officer’s Representatives (CORs), budget, and</li> </ul>
	1	1	B	Executive Assistant	
	13	13	B	Managers	

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IT ACIO, Cybersecurity	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	14	14			
12	12	B	Contracting Officer's Representatives (CORs)		

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Summary of Enterprise Operations Positions and Activities
	NF	FS		
• Associate Chief Information Officer (ACIO) Front Office	10	10	B	
• Data Management Services and Support Division (DMSSD)	208	208	B	
• Demand Management and Project Governance (DMPG) Division	153	153	B	
• Enterprise Computing Center (ECC) Division	798	798	B	
• Infrastructure Services Division (ISD)	189	189	B	
• IT Operations Command Center (ITOCC) Division	162	162	B	
• Enterprise Server Division (ESD)	130	130	B	
• Security Operations and Standards (SOSD)	186	186	B	
• Server Support & Services Division (SSSD)	121	121	B	
• Service Delivery Management Division (SDMD)	59	59	B	
• Technology Implementation Services Office (TISO)	101	101	B	
• Web Infrastructure Services Office (WISO)	106	106	B	
<b>Total # positions</b>	<b>2,223</b>	<b>2,223</b>		

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
Associate Chief Information Officer (ACIO) Front Office	1	1	B	ACIO for Enterprise Operations (EOps)	<ul style="list-style-type: none"> <li>Provide executive direction for operations and shutdown activities</li> <li>Primary contingency coordinator for shutdown of operations and continuance during furlough and recall</li> </ul>
	1	1	B	Deputy Associate Chief Information Officer (DACIO)	
	1	1	B	Senior Advisor to the ACIO	
	5	5	B	Management & Program Analysts (Executive Assistant/Senior Analysts)	
	1	1	B	Staff Assistant (As Needed)	
	1	1	B	Management Assistant	
Data Management Services and Support Division (DMSSD)	1	1	B	Division Director	<ul style="list-style-type: none"> <li>Provide Executive oversight and administration of all shutdown activities, continuing activities and reactivation</li> <li>Provide executive level direction for continuing operations and coordination for an orderly shutdown</li> <li>Support of administrative activities (ex. SETR/ Timekeeping, critical data calls, PeopleTrak and other administrative tasks)</li> <li>Provide 24x7 database support, including data storage, data replication and data backup and recovery for critical IT projects in Dev/Test/Prod/DR environments to continue to work deliverables and maintain all systems related to filing season preparedness, IT Security, and IT support for excepted processes/employees</li> <li>Provide 24x7 database support, including data storage, data replication and data backup and recovery for critical IT projects in Dev/Test/Prod/DR environments to continue to work deliverables and maintain all systems related to filing season preparedness, IT Security, and IT support for excepted processes/employees</li> <li></li> </ul>
	20	20	B	Supervisory Program Managers/Supervisory IT Specialists	
	3	3	B	Executive Assistants/Management Analysts Division Operations	
	180	180	B	IT Specialists (Data Management/Systems)	
	4	4	B	Media Management Specialists	
Demand Management and Project Governance (DMPG) Division	1	1	B	Division Management Director	<ul style="list-style-type: none"> <li>Oversee Demand Management Project Governance (DMPG) during a government shutdown and ensure SETR processing is accurate and timely for the entire Division</li> <li>Provide support and manage critical data calls that pertain to EOps budget, Sustaining Infrastructure, and Infrastructure Currency</li> <li>Manage contract information with vendors (As Needed)</li> </ul>
	1	1	B	Division Management Office (DMO) Chief	
	1	1	B	Section Chief	
	2	2	B	Technical Advisor	
	1	1	B	Executive Assistant	
	19	19	B	Managers	
	9	9	B	Project Managers	



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IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
				Acquisitions and Contract Management (A&CM)	
	30	30	B	Analysts	
	88	88	B	IT Specialists	
	1	1	B	Management Analyst	
Enterprise Computing Center (ECC) Division - Executive Office	1	1	B	Division Director	<ul style="list-style-type: none"> <li>Essential to run the ECC during a government shutdown provide critical project support for Filing Season, validate and sign SETR for the Division and ensure data call are reacted to timely</li> </ul>
	1	1	B	Deputy Director	
Enterprise Computing Center (ECC) Division - Mainframe Operations Branch (MOB)	1	1	B	Mainframe Operations Branch Chief	<ul style="list-style-type: none"> <li>Provides critical 24x7x365 coverage to applications</li> <li>Process tax returns, tax deposit and refunds continue to process successfully on IBM and Unisys mainframe systems and to provide print and electronic documents support for internal and external customers</li> <li>Provide IDRS real time access to IRS business units</li> <li>Process interest payments and deposits from individual and business taxpayers</li> <li>Oversee Branch operations and Ensuring SETR processing is accurate and timely for the Branch</li> <li>Serve the Service Center Support Section</li> <li>The Integrated Document Solution Enterprise (IDSE) Section provides printed notices and letters to taxpayers, as well as both printed and electronic documents to internal customer</li> </ul>
	2	2	B	Admin/Technical Advisors	
	5	5	B	Service Center Support Section (SCSS) Managers	
	63	63	B	SCSS Computer Systems Analysts	
	4	4	B	Master File Support Section (MFSS) Managers	
	58	58	B	MFSS Computer Systems Analysts	
	4	4	B	Integrated Document Solution Enterprise (IDSE) Section Managers	
	33	33	B	IDSE Computer Assistants & IT Specialists	
Enterprise Computing Center (ECC) Division - Operations Scheduling Branch (OSB)	6	6	B	Operations Scheduling Branch (OSB) Branch Chiefs	<ul style="list-style-type: none"> <li>Operates 24x7x365 to create and implement the Batch schedules for all the IRS production computer systems, including Individual Master File (IMF) and Business Master File (BMF)</li> <li>Essential for overseeing Branch operations ensuring SETR processing is accurate and timely for the Branch</li> </ul>
	1	1	B	Server Scheduling Section Manager	
	4	4	B	Computer Assistant Schedulers	<ul style="list-style-type: none"> <li>Create and implement production schedules to ensure batch processing will run on IRS Tier 2 computer systems</li> <li>Create and implement production schedules to ensure batch processing will run on IRS IBM Masterfile and UNISYS mainframe computer systems</li> </ul>
	9	9	B	IT Specialists	
	3	3	B	Mainframe Scheduling Section Managers	
	5	5	B	Mainframe Scheduling Unit Managers	



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IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities
	NF	FS		
	35	35	B	Computer Assistant Schedulers
	56	56	B	IT Specialists
	1	1	B	File Transfer Section Manager
	17	17	B	IT Specialists
Enterprise Computing Center (ECC) Division - Enterprise Automated Deployment Branch (EADB)	1	1	B	Branch Chief
	5	5	B	Managers
	20	20	B	Computer Assistants
	2	2	B	Management and Program Analysts
	3	3	B	Systems Analysts
Enterprise Computing Center (ECC) Division - Division Management Office (DMO)	47	47	B	IT Specialists
	1	1	B	Supervisory IT Program Manager
	1	1	B	Senior IT Specialist
	8	8	B	Technical Advisors
	5	5	B	IT Specialists
	1	1	B	Management and Program Analyst
	1	1	B	Staff Assistant
Enterprise Computing Center (ECC) Division - Server Infrastructure Support Branch (SISB)	1	1	B	Executive Assistant
	1	1	B	Branch Chief
	5	5	B	Section Chiefs (of critical filing season systems)
	72	72	B	Systems & Product Administrators (SAs/PAs)
Enterprise Computing Center (ECC) Division - Server Product & Application Support Branch 1	3	3	B	IT Specialists (Policy and Planning)
	1	1	B	Branch Chief
	3	3	B	Section Managers (of critical filing season systems)
	2	2	B	IT Specialists
	1	1	B	Management & Program Analyst

- Set up and initiate all file transfers within the IRS computer systems, 24x7x365, to ensure that data continues to move between computer systems, as necessary to maintain IRS computer processes
- Works 7x24x365 to provide independent source code control of the Service's critical systems, balances and validates master file and Customer Account Data Engine (CADE) runs and certifies accuracy of master file and CADE refunds
- Essential for overseeing the operations of this Branch and ensuring SETR is completed timely and accurately
- Essential to maintaining the production baseline
- Assists the Director with oversight of Enterprise Computing Center (ECC) operations during a government shutdown and provide administrative and other support for critical filing season processing (i.e., critical data calls, demand management, SETR entry, PeopleTrak, etc.)
- Provides System and Product Administration to support a stable server environment for development, test, pre-production, production, and DR/ASPE for developers, testers, project offices, internal IT customers, and end users. Also servicing the entire Tier2 Organization (Tier2 Branches 1-4 & SISB) with Policy & Planning/Administrative Support
- Manages the development, test, pre-production, production, and ASP environments for both internal and external customers, 24x7x365; provides subject matter expertise and support of mission critical systems such as Electronic Fraud Detection System (EFDS), Automated Underreporter (AUR), Online Notice Review (OLNR), Chief Counsel Clearwell, Return Review Program (RRP)
- Essential for overseeing the operations of this branch and ensuring SETR is completed timely and accurately

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
	57	57	B	IT Specialists (Operating Systems)	<ul style="list-style-type: none"> <li>Provide Branch oversight/support, operational support and serve as Subject Matter Experts for critical filing season servers/applications; without this level of technical support and leadership, the timely implementation of the Electronic Fraud Detection System (EFDS). Return Review Program (RRP) and all other critical Filing Season servers/applications would be at risk along with the IRS Mission to provide efficient and highly reliable computing services for all IRS business entities and taxpayers; this could also jeopardize the preparations for the upcoming Filing Season</li> </ul>
Enterprise Computing Center (ECC) Division - Server Product & Application Support Branch 2	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Provide Branch oversight/support, operational support and serve as Subject Matter Experts for critical filing season servers/applications; without this level of technical support and leadership, the timely implementation of the MeF, FATCA, Return Review Program (RRP) and all other critical filing season servers/applications would be at risk along with the IRS</li> </ul>
	3	3	B	Section Managers (of critical filing season systems)	
	2	2	B	IT Specialists	
	59	59	B	IT Specialists (Operating Systems)	
Enterprise Computing Center (ECC) Division - Server Product & Application Support Branch 3	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Provide Branch oversight/support, operational support and serve as Subject Matter Experts for critical filing season servers/applications; without this level of technical support and leadership, the timely implementation of the MeF, FATCA, EFPPS/EFTPS and all other critical filing season servers/applications would be at risk along with the IRS Mission to provide efficient and highly reliable computing services for all IRS business entities and taxpayers; this could also jeopardize the preparations for the upcoming Filing Season</li> </ul>
	3	3	B	Section Managers (of critical filing season systems)	
	2	2	B	IT Specialists	
	66	66	B	IT Specialists (Operating Systems)	
Enterprise Computing Center (ECC) Division - Server Product & Application Support Branch 4	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Provide Branch oversight/support, operational support and serve as Subject Matter Experts for critical filing season servers/applications; without this level of technical support and leadership, the timely implementation of the ISRP/SCRIPS, IFS/IPS, eTrust, KISAM, SAAS and FIRE and all other critical filing season servers/applications would be at risk along with the IRS Mission to provide efficient and highly reliable computing services for all IRS business entities and taxpayers; this could also jeopardize the preparations for the upcoming Filing Season</li> </ul>
	4	4	B	Section Managers (of critical filing season systems)	
	3	3	B	IT Specialists	
	82	82	B	IT Specialists (Operating Systems)	
Enterprise Computing Center (ECC) Division - ECC Project Response Incident & Management Branch (PRIMB)	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Operates 7x24x365 to provide problem management for P1/P2 – Priority (1)/ Priority (2) incidents; oversight of computer room management for all IRS computer rooms and ECC project management for Dual Power, Counsel Server Migration, CI Server Relocation Analysis and CADE 2</li> <li>Essential for overseeing the Branch operations and ensuring SETR processing is accurate and timely for the Branch</li> </ul>
	5	5	B	IT Specialists	
	2	2	B	Section Chiefs (of critical filing season activities)	
	1	1	B	Management & Program Analyst	
	2	2	B	IT Specialists (Operating)	

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IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
	10	10	B	Project Managers	<ul style="list-style-type: none"> <li>Provide support for computer room access monitoring systems on the computer room floor and coordination of the receipt and installation of new equipment that may be received during a government shutdown</li> <li>Provide support for P1 and P2 incidents acting as Incident Managers of Record (IMR) for ECC</li> </ul>
Infrastructure Services Division (ISD) - Division Management Office (DMO)	1	1	B	Director	<ul style="list-style-type: none"> <li>Oversee critical support of Infrastructure Services Applications and personnel</li> </ul>
	1	1	B	Office Chief	
	1	1	B	Technical Advisor	
	1	1	B	Executive Assistant	
	1	1	B	Analyst	
	1	1	B	Division Secretary	
	11	11	B	IT Specialists	
Infrastructure Services Division (ISD) - Enterprise Messaging & Virtualization Branch	1	1	B	Branch Manager	<ul style="list-style-type: none"> <li>Oversee critical support of Enterprise Messaging and Virtualization Branch</li> <li>EMIS &amp; EMCS- provide support for Exchange and related mission critical applications including Skype, Outlook, UEM, and Symantec Endpoint Protection</li> <li>VSS – provides support for the mission critical virtualization infrastructure operations and capacity management</li> <li>VTIS -provides support for the mission critical virtualization infrastructure deployments, and vRealize vRA and vROps</li> </ul>
	3	3	B	Technical SMEs	
	1	1	B	Staff Assistant	
	4	4	B	Frontline Managers	
	20	20	B	IT Specialists, Enterprise Messaging Infrastructure Services and Enterprise Messaging-Compliance Services (EMCS)	
	5	5	B	IT Specialists, Virtualization Support Section (VSS)	
	15	15	B	IT Specialists Virtualization Technology Integration Section (VTIS)	
Infrastructure Services Division (ISD) - Directory Services Branch	1	1	B	Branch Manager	<ul style="list-style-type: none"> <li>Support critical branch operations, ensuring SETR processing is accurate and timely and supporting the Branch and Division with critical data calls and work requests</li> <li>Oversee critical support of Directory Services Branch</li> <li>Manage Applications Development (AD)Services</li> <li>Specialist to support Public Key Infrastructure (PKI)</li> <li>Specialist to support Active Roles Server (ARS)</li> <li>Specialist to support Taxpayer Account Management (TPAM) Operations &amp; Maintenance (O&amp;M) for Group Policy Object (GPO)</li> </ul>
	1	1	B	Program Management Analyst	
	2	2	B	IT Specialists (Systems Analysis)	
	1	1	B	Technical SME	
	3	3	B	Frontline Managers	
	10	10	B	IT Specialists, Directory Management (DM)1	
	10	10	B	IT Specialists, Directory Management (DM)2	
	8	8	B	IT Specialists, Public Key	

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IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
				Infrastructure (PKI) <ul style="list-style-type: none"> <li>Support Group Policy (GPO) management settings and updates critical to security settings</li> <li>IT Specialists to support Active Directory Federated Services (ADFS)</li> <li>IT Specialists to support other Identity and Access Management tasks during FS</li> <li>IT Specialists to support Taxpayer Account Management (TPAM) Operations</li> <li>IT Specialists to support TPAM, GPO and ADFS tasks during filing season</li> </ul>	
Infrastructure Services Division (ISD) - Middleware Services Branch	1	1	B	Branch Manager	<ul style="list-style-type: none"> <li>Support critical branch operations, ensuring SETR processing is accurate and timely, and supporting the Branch and Division with critical data calls and work requests</li> <li>Oversee critical support for Middleware Enterprise Applications</li> <li>FMTS – provides critical support for Middleware file transfer and messaging applications including EFTU, Axway, Tectia and MQ</li> <li>MTSS – provides critical support for Middleware Transformation Services applications, including BOE and Informatica</li> <li>MASS – provides critical support for Middleware Application Services applications, including Jboss</li> <li>Provide critical support for applications including SiteMinder, XMLGateway, webMethods, WebSphere and WebLogic</li> </ul>
	1	1	B	Program Management Analyst	
	1	1	B	Admin/Technical Assistant	
	3	3	B	Section Managers	
	13	13	B	IT Specialists, File and Message Transfer Section (FMTS)	
	11	11	B	IT Specialists, Middleware Transformation Services Section (MTSS)	
17	17	B	IT Specialists, Middleware Application Transformation Services Section (MASS)		
Infrastructure Services Division (ISD) - Automation Support Branch	1	1	B	Branch Manager	<ul style="list-style-type: none"> <li>Oversee critical support for Automation Support Branch Applications</li> <li>ISS – provides critical support for IBM Endpoint Manager (IEM) Infrastructure and BigFix</li> <li>T3AS – provides critical support for Symantec IT Management Suite and Control M</li> <li>SDS – provides critical support for Software Distribution</li> </ul>
	3	3	B	Section Managers	
	8	8	B	IT Specialists (Branch Front Office)	
	15	15	B	IT Specialists, Infrastructure Support Section (ISS)	
	5	5	B	IT Specialists, Tier 3 Automation Section (T3AS)	
	8	8	B	IT Specialists, Software Distribution Section (SDS)	
IT Operations Command Center (ITOCC) Division – Executive Office	1	1	B	Division Director	<ul style="list-style-type: none"> <li>Oversee the IT Operations Command Center Division providing critical project support to End-to-End (E2E), Filing Season and Incident Management projects, validate and sign SETR for the Division, maintain</li> </ul>
	1	1	B	Division Management Office	
	1	1	B	Executive Assistant	
	2	2	B	Project Managers	

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IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
	1	1	B	Technical Advisor	<ul style="list-style-type: none"> <li>PeopleTrak and ensure timely response to data calls</li> <li>Provide oversight and continued execution of critical project tasks for KISAM Replacement to ServiceNow</li> </ul>
	1	1	B	Staff Assistant	
	1	1	B	Infor Technology Spc (Operating Sysys)	
IT Operations Command Center (ITOCC) Division – Monitoring Solutions Branch	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Provide critical End-to-End (E2E) monitoring support</li> </ul>
	3	3	B	Section Chiefs	
	1	1	B	Technical Advisor	
	30	30	B	IT Specialists	
IT Operations Command Center (ITOCC) Division – Mainframe Monitoring Triage Branch	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Ensure normal IT service operations are maintained, and minimize service outages on mainframe systems by providing 24x7x365 solutions for proactive monitoring and resolution of critical infrastructure issues</li> </ul>
	3	3	B	Section Chiefs (each shift)	
	1	1	B	Technical Advisor	
IT Operations Command Center (ITOCC) Division – Server & Network Monitoring/ Triage Branch	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Ensure normal IT service operations are maintained, and minimize service outages on servers and the enterprise network by providing 24x7x365 solutions for proactive monitoring and resolution of critical infrastructure issues</li> </ul>
	1	1	B	Project Managers	
	35	35	B	IT Specialists	
IT Operations Command Center (ITOCC) Division – Incident & Problem Management Branch	4	4	B	Section Chiefs (1 for each Section)	<ul style="list-style-type: none"> <li>Manage Assessment Calls and Service Restoration Teams as part of the Incident Management Process during critical P1/P2. outages and to perform problem analyses to determine root cause of critical P1/P2 outages and prevent recurring incidents for the same issue</li> </ul>
	1	1	B	Technical Advisor	
	39	39	B	IT Specialists	
IT Operations Command Center (ITOCC) Division – IT System Monitoring Branch	1	1	B	Branch Chiefs	<ul style="list-style-type: none"> <li>Provide critical support for KISAM, Enterprise Case Management System, E2E Tools and other critical monitoring and automation tools</li> </ul>
	3	3	B	Technical Advisor	
	1	1	B	Section Chiefs	
	28	28	B	IT Specialists	
Enterprise Server Division (ESD) – Executive Office	1	1	B	Director	<ul style="list-style-type: none"> <li>Provide support to continue operations of critical mainframe systems and ensure the safety of ESD employees, Executive Assistant will provide administrative support</li> </ul>
	1	1	B	Chief, Division Management Office	
	1	1	B	Technical Advisors	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	6	6	B	IT Specialists	
Enterprise Server Division (ESD) – Unisys Support Branch	1	1	B	Branch Manager	<ul style="list-style-type: none"> <li>Provide support for Filing Season on the Unisys Mainframes to ensure system availability and prevent loss of data and provide critical performance analytics and Capacity planning/forecasting for all Unisys systems ESD</li> </ul>
	2	2	B	Section Chiefs	
	1	1	B	Management and Program Analyst	
	29	29	B	IT Specialists	
Enterprise Server	1	1	B	Branch Chief	

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IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
Division (ESD) – IBM z/OS Support Services Branch	4	4	B	Section Chiefs	<ul style="list-style-type: none"> <li>Support the Master file IBM Mainframes to ensure system availability, uninterrupted tax processing and prevent loss or compromise of taxpayer data</li> </ul>
	2	2	B	Management and Program Analysts	
	53	53	B	IT Specialists	
Enterprise Server Division (ESD) – IBM z/VM & z/TPF SVCS Branch	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Support the Security and Communications System (SACS) IBM Mainframes to ensure system availability, prevent loss of data and provide critical performance for IBM zTPF systems. ZSSB provides support on the Computer Assisted Publishing System (CAPS) to ensure system availability, reliability, and prevent loss of data. ZSSB provides support for building and maintaining z/VM hypervisor environments involving z13 Linux enterprise servers</li> </ul>
	2	2	B	Section Chiefs	
	1	1	B	Management and Program Analyst	
	22	22	B	IT Specialists	
Security Operations and Standards (SOSD) – Executive Office	1	1	B	Division Director	<ul style="list-style-type: none"> <li>Provide support to continue operations of critical security initiatives and ensure the safety of SOSD employees, staff assistant will provide administrative support inclusive of hiring initiatives. IT Specialists will support Enterprise Case Management System and other mission critical technical requirements</li> <li>IT Specialists will support Enterprise Case Management System and other mission critical technical requirements</li> </ul>
	1	1	B	Division Management Office, Chief	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	2	2	B	Technical Advisor	
Security Operations and Standards (SOSD) – Information Technology Continuity Management Branch (ITCMB)	1	1	B	Senior Manager (ITCMB) (As Needed)	<ul style="list-style-type: none"> <li>Ensure support of PeopleTrak, Disaster Recovery/Alternate Site Processing (DR/ASP) activities, Business Restoration Strategy (BRS) support for Major Outages, Toolkit Suite with Command Centre (TSCC) and Threat Response Center (TRC) support for Facilities Management &amp; Security Services-Situational Awareness Management Center (FMSS-SAMC)</li> </ul>
	3	3	B	Section Chiefs (on-call)	
	1	1	B	IT Specialist for PeopleTrak and DR (As Needed)	
	35	35	B	IT Specialists for PeopleTrak modifications, DR/ASP support, BRS support; Threat Response Centre (TRC) support (As Needed)	
Security Operations and Standards (SOSD) – Account Management Branch (AMB)	1	1	B	Senior Manager AMB	<ul style="list-style-type: none"> <li>Ensure that users continue to have access to the mainframe zOS and Unisys systems such as Masterfile, IAP SACS, zVM and will provide oversight of IDRS users to ensure that the tax administration process is not impacted due to the shutdown. Provide account administration and support to IEP applications such as eServices, eAuth, A2A</li> </ul>
	4	4	B	Section Chiefs (on-call)	
	12	12	B	IT Security Specialists to support IDRS/RACF (As Needed)	
	17	17	B	IT Security Specialists to support zOS/UNISYS (As Needed)	
	8	8	B	IT Specialists to support elevated ACCESS Management (As Needed)	



## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
	17	17	B	IT Specialists to support the Portal and Integrated Submission and Remittance Processing (ISRP) (As Needed)	
Security Operations and Standards (SOSD) – Security Operations Management Branch (SOMB)	1	1	B	Program Manager SOMB	<ul style="list-style-type: none"> <li>Manage operational Security for Windows, Linux, Solaris, z/VM and z/OS platforms; remediation of Operating System vulnerabilities; maintain Malware protection; processing of audit log collections and maintaining RACF security to ensure critical infrastructure and Filing Season systems are protected</li> <li>Ensure system patches are schedule, deployed and implemented to maintain security posture of Filing Season Critical applications</li> </ul>
	5	5	B	Section Chiefs	
	65	65	B	IT Specialists	
Security Operations and Standards (SOSD) – Authorization Official Management Branch (AOMB)	1	1	B	Senior Manager AOMB	<ul style="list-style-type: none"> <li>Ensure critical vulnerabilities are triaged and facilitate routing for corrective action</li> </ul>
	3	3	B	Section Chiefs	
	6	6	B	IT Specialists	
Server Support & Services Division (SSSD) – Executive Office	1	1	B	Director, Server Support & Services Division (SSSD)	<ul style="list-style-type: none"> <li>Provide leadership and administrative support of continued operations and any shutdown activities</li> </ul>
	1	1	B	Chief, Division Management Office SSSD – (DMO)	
	1	1	B	Executive Assistant	
	1	1	B	Technical Advisor	
	3	3	B	IT Project Manager	
	1	1	B	IT Specialist (Policy & Planning)	
Server Support & Services Division (SSSD) – Program and Project Management Office	1	1	B	Branch Chief	<ul style="list-style-type: none"> <li>Maintain continued support of critical projects impacting EOps</li> </ul>
	3	3	B	IT Specialists	
	8	8	B	IT Project Managers	
Server Support & Services Division (SSSD) – Standards Management Office (SMO)	1	1	B	Branch Manager	<ul style="list-style-type: none"> <li>Ensure the newly provisioned servers meet security standards</li> <li>Maintain continued support of server standards for critical projects needing servers built</li> <li>Provide support and ensure continuity of standard stack and nonstandard component installations/automations for UNIX, Linux, and Windows servers</li> </ul>
	3	3	B	IT Specialists	
Server Support & Services Division	1	1	B	Branch Manager, SBB	<ul style="list-style-type: none"> <li>Provide Server Build Support and ensure continuity of standard stack and nonstandard component installations/automations in the production environments for UNIX, Linux, and Windows servers</li> </ul>
	6	6	B	IT Specialists (Policy & Planning)	
	3	3	B	Section Chiefs Windows & Linux	

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IT ACIO, Enterprise Operations (EOps) (SSSD) – Server Build Branch (SBB)	Exception		Category	Detail of Enterprise Operations Positions and Activities
	NF	FS		
				Server Build & Server Automation Section)
	36	36	B	IT Specialists
	2	2	B	IT Project Manager
	2	2	B	Management/Program Analysts
	1	1	B	Computer Engineer
Server Support & Services Division (SSSD) – Software Support Branch (SSB)	1	1	B	Branch Manager, Support Services Branch (SSB)
	4	4	B	Section Chiefs (Wintel & Unix/Linux COTS Sections, RIS, & RSSS)
	1	1	B	IT Specialist (Policy & Planning)
	38	38	B	IT Specialists
	2	2	B	Management/Program Analysts
Service Delivery Management Division (SDMD) – Executive Office	1	1	B	Director
	1	1	B	Chief Division Management Office
	1	1	B	Executive Assistant
	2	2	B	Management Analysts
Service Delivery Management Division (SDMD) – Large Program Support Offices	4	4	B	Senior Managers
	40	40	B	IT Specialists
	2	2	B	Management Analysts
	8	8	B	IT Specialists
Technology Implementation Services Office (TISO)	1	1	B	Executive
	4	4	B	Senior Managers
	6	6	B	Frontline Managers
	11	11	B	IT Project Managers
	12	12	B	Management and Program Analysts
	1	1	B	Executive Assistant
	1	1	B	Staff Assistant
65	65	B	IT Specialists	



## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of Enterprise Operations Positions and Activities	
	NF	FS			
					Season.
Web Infrastructure Services Division (WISD) – Division Management Office	1	1	B	Executive	<ul style="list-style-type: none"> <li>Provide program leadership, guidance, and strategic direction for the IRS Web Services Infrastructure investment which provides the infrastructure for one-stop, Web-based services, including IRS.gov website, with the long-term goal of providing a virtual tax assistance center for internal and external users</li> </ul>
	1	1	B	Senior Manager	
	2	2	B	Management and Program Analysts	
	1	1	B	Executive Assistant	
	6	6	B	IT Specialists	
Web Infrastructure Services Division (WISD) – Cloud Integration Office	1	1	B	Senior Manager	<ul style="list-style-type: none"> <li>Provide program management for EOPS Cloud Operations support</li> <li>Provide integration, IaC and infrastructure support to all workloads onboarding or migrating to the IRS Instance on Treasury GovCloud and enabling the EOps workforce for CloudOps support</li> <li>Provide Program Management and coordination for EOPS Cloud workforce enablement</li> <li>Provide Program Management for sustaining Cloud workloads once deployed to production environment</li> <li>Ensure Nethub/AWS GovCloud risks for EOps are Identified, monitored and resolved</li> <li>Lead budget and spending tracking for MSP support of Cloud infrastructure design, build and operations</li> <li>Lead EOps communications and coordination with Cloud delivery partners.</li> <li>Review and approve invoices for EOps Cloud task orders</li> </ul>
	2	2	B	Section Chiefs (Cloud Delivery Section and Cloud Operations Section)	
	2	2	B	IT Prog/Proj Managers	
	20	20	B	IT Specialists	
	2	2	B	Management/Program Analysts	
Web Infrastructure Services Division (WISD) – Services Acquisition Strategy Office	1	1	B	Senior Manager	<ul style="list-style-type: none"> <li>Portal acquisition strategy and planning</li> <li>Ongoing contract continuity planning</li> <li>IEP IDIQ level contract changes</li> </ul>
	1	1	B	IT Program Mgr	
	8	8	B	IT Specialists	
	2	2	B	Management/Program Analysts	
Web Infrastructure Services Division (WISD) – M365 Program Management Branch	1	1	B	Senior Manager	<ul style="list-style-type: none"> <li>Provide technical and program management support for M365 Modernization to move Microsoft services to the cloud including Teams, Exchange Online, SharePoint Online, One Drive for Business and Project Online</li> </ul>
	2	2	B	Section Chiefs (SharePoint Program Mgmt Svcs Section and M365 Prog Mgmt Svcs Section)	
	4	4	B	IT Prog/Proj Managers	
	12	12	B	IT Specialists	
	6	6	B	Management/Program Analysts	
Web Infrastructure Services Division (WISD)	1	1	B	Senior Manager	<ul style="list-style-type: none"> <li>Lead the administration of the Integrated Enterprise Portals (IEP) contract</li> <li>Ensure risks to the IEP are Identified, monitored and resolved</li> <li>Ensure MSP VROMs and work requests are routed through the technical</li> </ul>
	2	2		Section Chiefs (Internet Services Delivery Section and Internet	

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Operations (EOps) – Internet Services Branch	Exception		Category	Detail of Enterprise Operations Positions and Activities
	NF	FS		
				Services Integration Section)
	1	1		Computer Engineer
	5	5		IT Prog/Proj Managers
	14	14		IT Specialists
	8	8		Management/Program Analysts

- review board via established processes
- Track hosting costs and submit Cost Estimate Baseline Document (CEBD) packages to ensure funding for AWS Cloud hosting is transferred to Treasury via Treasury's Inter Agency Agreement (IAA) timely to prevent service disruptions

IT ACIO, Enterprise Program Management Office (EPMO)	Exception		Category	Summary of Enterprise Program Management Office Positions and Activities
	NF	FS		
• Associate Chief Information Officer (ACIO) Front Office	7	7	B	<b>Summary of Enterprise Program Management Office Positions and Activities</b>
• Enterprise Program Control (EPC)	7	7	B	
• Clean Energy (CE)	9	9	A1	
• Business Online Account (BOLA)	9	9	A1	
• Information Returns Modernization (IR Mod)	19	19	A1	
• Individual Online Account (IOLA)	45	45	A1	
• Digitalization (Digi)	44	44	A1	
• Tax Pro	10	10	A1	
<b>Total # positions</b>	150	150		

IT ACIO, Enterprise Program Management Office (EPMO)	Exception		Category	Detail of excepted positions by category
	NF	FS		
Associate Chief Information Officer (ACIO) Front Office	1	1	B	<ul style="list-style-type: none"> <li>• Provide executive level direction for continuing operations and coordination for an orderly shutdown</li> <li>• Support the EPMO ACIO</li> <li>• Manage EPMO Contingency activities</li> <li>• Validate and approve SETR for EPMO</li> <li>• Taxpayer 360</li> <li>• Hiring</li> </ul>
	1	1	B	
	1	1	B	
	1	1	B	
	3	3	B	
	1	1	B	<ul style="list-style-type: none"> <li>• Responsible for providing leadership for the excepted contracts, ensuring consistency</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Program Management Office (EPMO)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Enterprise Program Control (EPC)	1	1	B	Senior Manager (COR/Acquisition)	<ul style="list-style-type: none"> <li>across contracts, interacting with the Executive leads of the contracts and escalating issues as needed</li> <li>Responsible for providing administrative COR functions for the excepted contracts</li> <li>Responsible for ensuring all COR activities are accurate, timely and in compliance, ensuring that excepted contracts are completed and in place-</li> <li>Investment Support</li> </ul>
	4	4	B	Senior Management Analysts /IT Specialists	
	1	1	B	Program Manager Analyst	
Clean Energy (CE)	1	1	A1	Director/Executive Lead	<ul style="list-style-type: none"> <li>Provide PMO oversight for the implementation of the IRA Clean Energy Special Handling Provisions</li> <li>Manage/administer Vendor Built contract to deliver IRA Clean Energy Solutions</li> <li>Manage/administer Vendor Built contract to deliver IRA Clean Energy Solutions</li> </ul>
	1	1	A1	Senior Manager	
	3	3	A1	Program Leads	
	4	4	A1	Program Analysts	
Business Online Account (BOLA)	1	1	A1	Director/Executive Lead	<ul style="list-style-type: none"> <li>Provide Executive oversight and administration of division shutdown activities, continuing activities, and reactivation</li> <li>Provide oversight, direction and escalation on issues impacting taxpayers in production</li> <li>Manage and support contractors responsible for maintaining taxpayers experience platform in support of legislative mandated application such as Clean Energy</li> <li>Deployment Authorizing Official (DAO) official for deploying fixes to production</li> <li>Ensure continuous implementation and execution of IRA modernization objective 1.4</li> <li>Ensure continuous integration and continuous deployment (CI/CD) pipeline for software deployment to production is operational legislative mandated application</li> <li>Facilitate and lead the triage for production defects/issues</li> </ul>
	1	1	A1	Program Manager	
	7	7	A1	IT Specialists	
Information Returns Modernization (IR Mod)	1	1	A1	Director/Executive Lead	<ul style="list-style-type: none"> <li>Provide PMO oversight for the implementation of the Information Returns Modernization (IR Mod) Provisions</li> <li>Oversight and administration of division shutdown activities, continuing activities, and reactivation</li> <li>Ensure delivery of 1099 tax year changes for FS24</li> </ul>
	1	1	A1	Senior Manager	
	1	1	A1	Technical Advisor	
	5	5	A1	Management Analysts	
	1	1	A1	Management and Program Analyst (Executive Assistant)	
	1	1	A1	Staff Assistant	
	8	8	A1	IT Specialists	
	1	1	A1	Release Manager	
Individual Online Account (IOLA)	1	1	A1	Director/Executive Lead	<ul style="list-style-type: none"> <li>Provide Executive oversight and administration of division shutdown activities, continuing activities, and reactivation</li> <li>Provide oversight, direction and escalation on issues impacting taxpayers in production</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Program Management Office (EPMO)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	1	1	A1	Management and Program Analyst (Executive Assistant)	<ul style="list-style-type: none"> <li>Provide support to Director for continuing operations and coordination for an orderly shutdown,</li> <li>Support the IOLA Director with employee questions.</li> <li>Manage IOLA Contingency activities.</li> <li>Validate and obtain approval of SETR for IOLA</li> </ul>
	1	1	A1	Staff Assistant	<ul style="list-style-type: none"> <li>Validate SETR, calendar management.</li> </ul>
	1	1	A1	Senior Manager Delivery & Integration	<ul style="list-style-type: none"> <li>Provide PMO oversight for vendor deliveries of additional IOLA capabilities required under IRA Modernization objective 1.4.</li> <li>Manage IOLA contingency plan activities in support of IRA modernization objective 1.4.</li> <li>Input, validate and approve SETR for IOLA employees</li> </ul>
	1	1	A1	Senior Manager PMI	<ul style="list-style-type: none"> <li>Provide PMO oversight for vendor deliveries of additional IOLA capabilities.</li> <li>Manage and integrate IOLA planning activities in support of IRA modernization objective 1.4.</li> <li>Input, validate and approve SETR for IOLA employees</li> </ul>
	1	1	A1	Senior Tech Advisor	<ul style="list-style-type: none"> <li>Provide oversight and support to contractors responsible for developing and delivering taxpayer experience capabilities required under IRA modernization objective 1.4.</li> <li>Reviewing/Developing with vendor on IRA and Filing Season Capabilities</li> </ul>
	4	4	A1	FLMs	<ul style="list-style-type: none"> <li>Manage IOLA contingency plan activities in support of IRA modernization objective 1.4.</li> <li>Manage security activities for Web Applications Enterprise Services (WAES) which supports IOLA, BOLA, and Tax Pro.</li> <li>Manage and integrate IOLA planning activities in support of IRA modernization objective 1.4.</li> <li>Manage IOLA contingency activities.</li> <li>Input, validate and approve SETR for IOLA employees</li> </ul>
	5	5	A1	Program Analysts	<ul style="list-style-type: none"> <li>Manage and support contractors responsible for delivering integrated</li> </ul>
	4	4	A1	IT Project Manager	<ul style="list-style-type: none"> <li>Provide oversight and support to contractors responsible for developing and delivering capabilities required under IRA modernization objective 1.4</li> </ul>
	8	8	A1	IT Spec	<ul style="list-style-type: none"> <li>Provide oversight and support to contractors responsible for developing and delivering capabilities required under IRA modernization objective 1.4</li> </ul>
	9	9	A1	IT Spec P&P	<ul style="list-style-type: none"> <li>Provide oversight and support to contractors responsible for developing and delivering capabilities required under IRA modernization objective 1.4</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Program Management Office (EPMO)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	1	1	A1	IT Spec INFOSEC	<ul style="list-style-type: none"> <li>Manage security activities for Web Applications Enterprise Services (WAES) which supports IOLA, BOLA, and Tax Pro.</li> </ul>
	8	8	A1	IT Program Managers	<ul style="list-style-type: none"> <li>Provide oversight and support to contractors responsible for developing and delivering capabilities required under IRA modernization objective 1.4</li> </ul>
Digitalization (Digi)	1	1	A1	Director/Executive Lead	<ul style="list-style-type: none"> <li>Responsible for providing leadership for the development of Digitalization systems which support the taxpayer interactions with the Business units.</li> <li>Responsible for ensuring all Digitalization systems are operational and available to taxpayers</li> </ul>
	1	1	A1	Chief Digital Officer	
	6	6	A1	Managers	
	3	3	A1	Admin	
	7	7	A1	Senior information Technical Specialists	
	9	9	A1	Program Managers	
	17	17	A1	Program Analysts	
Tax Pro	1	1	A1	Director/Executive Lead	<ul style="list-style-type: none"> <li>Provide Executive oversight and administration of division shutdown activities, continuing activities, and reactivation.</li> <li>Provide oversight, direction and escalation on issues impacting taxpayers in production. Deployment Authorizing Official (DAO) official for deploying fixes to production.</li> <li>Manage and support contractors responsible for maintaining taxpayers experience platform in integration support of legislative mandates with BOLA and IOLA</li> <li>Ensure continuous implementation, analytics development, and execution of IRA modernization efforts.</li> <li>Manage, direct and support PMO activities such as contract, budget, data calls, risk, and executive reporting such as Prosight and Omnibus</li> <li>Manage Analytics</li> <li>Provide Contractor guidance based on Task orders.</li> <li>Provide support for delivery of legislative capabilities in a Vendor Built delivery model</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Services (ES)	Exception		Category
	NF	FS	
• Associate Chief Information Officer (ACIO) Front Office	8	8	B
• Associate Chief Information Officer (ACIO) Front Office	2	2	A1
• Demand, Governance, Project & Acquisition Management (DGPAM)	31	31	B
• Demand, Governance, Project & Acquisition Management (DGPAM)	1	1	A1
• Solution Engineering	4	8	B
• Solution Engineering	40	40	A1
• Technology Strategy Management	8	8	B
• Technology Strategy Management	12	12	A1
• Enterprise Systems Testing	100	90	B
• Enterprise Systems Testing	294	294	A1
• Enterprise Architecture	5	10	B
• Enterprise Architecture	15	15	A1
<b>Total # positions</b>	<b>520</b>	<b>519</b>	

**Summary of Enterprise Services Positions and Activities**

IT ACIO, Enterprise Services (ES)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Associate Chief Information Officer (ACIO) Front Office	1	1	B	ACIO, Enterprise Services (ES)	<ul style="list-style-type: none"> <li>• Provide executive direction of all ES activities necessary for an orderly shutdown of IRS computer operations to prevent loss of data in process and provide executive direction on continuity activities and recall</li> <li>• Provide project/program support for-excepted Tax Reform Unified Work Requests (UWRs)</li> <li>• Provide project support for critical Filing Season systems/projects</li> <li>• Provide Leadership and direction in support of Acquisition, Risk and Project Management</li> <li>• Assist in orderly shutdown of operations, continuing activities and recall</li> <li>• Assist in orderly shutdown of operations, continuing activities and recall</li> <li>• Provide leadership and direction in support of the Income Verification Express Service (IVES), which has approved multi-year funding</li> </ul>
	1	1	B	Deputy ACIO (DACIO), ES	
	1	1	A1	DACIO, Enterprise Data Management	
	1	1	B	Senior Advisor to Director of TSM	
	1	1	A1	Chief Data Architect	
	1	1	B	IT Executive Lead, Common Services	
	1	1	B	Executive Assistant	
	1	1	B	Management & Program Analyst	
	1	1	B	Senior Advisor to ACIO/DACIO	
1	1	B	Chief Artificial Intelligence		
Demand, Governance, Project & Acquisition Management (DGPAM)	1	1	B	Director	<ul style="list-style-type: none"> <li>• Provide Executive oversight and administration of division shutdown activities, continuing activities, and reactivation</li> <li>• Support of administrative activities (ex. SETR/ Timekeeping, critical</li> </ul>
	1	1	B	Associate Director	
	1	1	B	Senior Project Manager	
	1	1	B	Technical Advisor	

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Services (ES)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	1	1	B	Executive Assistant	<ul style="list-style-type: none"> <li>data calls and other administrative tasks)</li> <li>• Provide oversight/management of branch/section level activities</li> <li>• Manage critical procurement activities for excepted contracts</li> <li>• Provide project management support for critical programs and initiatives</li> <li>• Provide support for critical risk, audit, demand and governance activities</li> <li>• Provides day-to-day project management support to IRA Enterprise Data Platform (EDP)</li> </ul>
	1	1	B	Staff Assistant	
	3	3	B	Branch Chiefs	
	4	4	B	Section Chiefs	
	2	2	B	IT Program Managers	
	16	16	B	IT Specialists	
	1	1	A1	IT Project Manager	
Solution Engineering	1	1	B	Director	<ul style="list-style-type: none"> <li>• Supporting all Services and Enforcement activities for Tax Reform to ensure that excepted systems are updated and functioning for filing season</li> <li>• Involved with performance and external processing engineering support on excepted systems</li> <li>• Provide support Income Verification Express Service (IVES) which has approved multi-year funding</li> </ul>
	1	1	B	Assistant Director	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	0	4	B	Supervisory IT Specialists	
	13	13	A1	Computer Scientists	
	13	13	A1	Computer Engineers	
Technology Strategy Management	1	1	B	Director	<ul style="list-style-type: none"> <li>• Provide enterprise level platforms and project support for critical filing season systems /projects</li> <li>• Support Greenplum Big Data Analytics (BDA) system activities, necessary improve filing season critical application performance</li> <li>• Support Data-At-Rest-Encryption (DARE) system activities, necessary for Data Security through encryption for FISMA application to meet Treasury 2023 mandate</li> <li>• Support Enterprise Business Intelligence Platform (EBIP) system the activities necessary for critical reporting</li> <li>• Support Enterprise Informatica Platform (EIP) system activities, necessary for data processing</li> <li>• Support Enterprise Single Sign On (E-SSO) system activities, necessary for Multi-Factor Authentication</li> <li>• Provide direction and project support for Enterprise Infrastructure Currency non-filing season and filing season system activities</li> </ul>
	1	1	B	Executive Assistant	
	1	1	B	Management & Program Analyst	
	1	1	B	Staff Assistant	
	4	4	B	Supervisory IT Specialists	
	2	2	A1	Computer Scientists	
	2	2	A1	Computer Engineers	
Enterprise Systems Testing	1	1	B	Director	<ul style="list-style-type: none"> <li>• Provide Leadership and direction in support of testing critical Filing Season programs</li> </ul>
	1	1	B	Assistant Director	
	1	1	B	Assistant to Director	



## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Services (ES)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	1	1	B	Executive Assistant	<ul style="list-style-type: none"> <li>Assist in orderly shutdown of operations, continuing activities and recall</li> <li>Provide oversight and direction in support testing critical filing season programs</li> <li>Provide direction in support of testing critical filing season programs</li> <li>Provide direction of testing critical filing season programs</li> <li>Complete the testing of critical filing season programs</li> <li>Support of FS24 Production StartUP</li> <li>Complete testing of critical quarterly / agile deployments</li> <li>Provide support to the Income Verification Express Service (IVES) which has approved multi-year funding</li> </ul>
	1	1	B	Staff Assistant	
	7	7	B	Branch Chiefs	
	34	34	B	Supervisory IT Specialists	
	54	44	B	IT Specialists	
	294	294	A1	IT Specialists	
Enterprise Architecture	1	1	B	Director	<ul style="list-style-type: none"> <li>Support technical design and support of critical Filing season programs</li> <li>Perform technical design and support of critical Filing season programs</li> <li>Support Filing Season related reporting and analytics</li> <li>Responsible for the modernization development for filing/non-filing season tasking related Revenue Integrity/Compliance (RIC), Enterprise Program Controls (EPC), WEB Applications Program Management Office and Emerging Programs and Initiatives (EP&amp;I) necessary for the prevention of data loss</li> <li>Filing Season Integration Services (FSIS) integrates and oversees the analysis, planning, reporting and execution of the Filing Season Lifecycle</li> <li>Infrastructure Currency (IC) partnering with IT delivery partners, works to reduce the security risk and cost posed by operating outdated and unsupported Commercial Off the Shelf (COTS) software and supports the technology platform of Technopedia for relevant dashboards and reporting</li> <li>Supporting ES activities related to mission critical excepted IT hiring</li> <li>Support technology and platform solution for critical filing season program (RRP/Discoverer)</li> <li>Provides support to the Income Verification Express Service (IVES) which has approved multi-year funding</li> <li>Architects/Engineers to manage CI/CD pipeline onboarding and troubleshooting support as well as create and update cloud design and requirements package for Direct File, Information Returns</li> </ul>



## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Enterprise Services (ES)	Exception		Category	Detail of excepted positions by category
	NF	FS		
				<p>Modernization, WebApps (e.g., Individual Online Accounts, Business Online Accounts, Tax Pro Online Accounts, Taxpayer Experience Platform, Clean Energy and Digitalization programs to meet delivery timelines mandated by Congress, Treasury Department, and/or IRS leadership.</p> <ul style="list-style-type: none"> <li>Senior Manager to assist with managing the Cloud priorities specified above. Increase of three (3) to Provide Enterprise Architecture support for Filing Season critical systems and the Direct File and Green Energy IRA initiatives to meet delivery timelines mandated by Congress, Treasury Department, and/or IRS leadership.</li> <li>Architecture support for Filing Season critical systems and the Direct File and Green Energy IRA initiatives to meet delivery timelines mandated by Congress, Treasury Department, and/or IRS leadership.</li> </ul>

IT ACIO, Modernization (Mod)	Exception		Category	Summary of Modernization (Mod) Positions and Activities
	NF	FS		
<ul style="list-style-type: none"> <li>Associate Chief Information Officer (ACIO) Front Office</li> </ul>	3	3	A1	
<ul style="list-style-type: none"> <li>Filing Season Integration</li> </ul>	2	2	B	
<ul style="list-style-type: none"> <li>Direct File</li> </ul>	7	7	A1	
<ul style="list-style-type: none"> <li>Individual Master File Modernization, Customer Account Data Engine (CADE 2)</li> </ul>	42	42	A1	
<ul style="list-style-type: none"> <li>Inflation Reduction Act (IRA) Portfolio Management</li> </ul>	11	11	A1	
<b>Total # positions</b>	65	65		

IT ACIO, Modernization (Mod)	Exception		Category	Detail of excepted positions by category
	NF	FS		
Associate Chief Information Officer (ACIO) Front Office	1	1	A1	<ul style="list-style-type: none"> <li>Provide executive level direction for continuing operations and coordination for an orderly shutdown</li> <li>Manage IMF Mod Contingency activities</li> </ul>
	1	1	A1	
	1	1	A1	

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Modernization (Mod)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Filing Season Integration Services (FSIS)	2	2	B	Senior Analysts	<ul style="list-style-type: none"> <li>Provides critical oversight and support for the planning and execution of enterprise processes to ensure Filing Season Readiness and Operation of all critical systems</li> <li>Ensures the integrity of all Filing Season operations continuing during federal shutdown</li> </ul>
Direct File	1	1	A1	Director	<ul style="list-style-type: none"> <li>Provide executive level direction for continuing operations and coordination for an orderly shutdown</li> <li>Provide leadership and executive level direction in support of Direct File operations</li> <li>Ensures the integrity of all Filing Season operations continuing during federal shutdown</li> <li>Responsible for overseeing all planning, development, testing and deployment to production activities to ensure a successful Filing Season</li> </ul>
	3	3	A1	Tech Advisor	<ul style="list-style-type: none"> <li>Support the Direct File initiative</li> <li>Manage Direct File Contingency activities</li> <li>Provide technical integration and oversight for Direct File initiative3</li> </ul>
	3	3	A1	IT Specialists	<ul style="list-style-type: none"> <li>Support the Direct File initiative</li> <li>Manage Direct File Contingency activities</li> <li>Provide support for Filing Season to ensure system availability and prevent loss of data and provide critical performance analytics and Capacity planning/forecasting for all systems</li> </ul>
Director, Individual Master File Modernization, Customer Account Data Engine (CADE 2)	1	1	A1	Director	<ul style="list-style-type: none"> <li>Support the Modernization ACIO</li> <li>Provide executive level direction for continuing operations and coordination for an orderly shutdown</li> <li>Manage IMF Mod Contingency activities</li> </ul>
	1	1	A1	Management and Program Analyst (Executive Assistant)	<ul style="list-style-type: none"> <li>Support Director, Individual Master File Modernization, Customer Account Data Engine (CADE 2)</li> <li>Validate SETR for IMF Modernization</li> </ul>
	2	2	A1	Supervisory IT Program Managers	<ul style="list-style-type: none"> <li>Provide Leadership and support to Director IMF Modernization CADE 2</li> <li>Assist in orderly shutdown of operations, continuing activities and recall</li> </ul>
	2	2	A1	Front Line Manager	<ul style="list-style-type: none"> <li>Provide financial management and contract support for IMF Mod Projects</li> <li>Provide governance and communication reporting</li> </ul>
	1	1	A1	Staff Assistant	<ul style="list-style-type: none"> <li>Provide assistance to Senior Manager; validate SETR</li> </ul>
	14	14	A1	Management and Program Analysts	<ul style="list-style-type: none"> <li>Provide contract/acquisition, budget and SharePoint support</li> </ul>
	4	4	A1	Information Technology	<ul style="list-style-type: none"> <li>Provide contract/acquisition and budget support</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Modernization (Mod)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
				Specialist	
	1	1	A1	IT Program Manager	<ul style="list-style-type: none"> <li>Monthly Metrics reporting and submission</li> </ul>
	1	1	A1	IT Project Manager	<ul style="list-style-type: none"> <li>Provides communication and reporting support</li> </ul>
	2	2	A1	IT Supervisory Specialist	<ul style="list-style-type: none"> <li>Provide program management and project execution support</li> </ul>
	1	1	A1	Management Analyst	<ul style="list-style-type: none"> <li>Support the IMF Mod projects via requirements analysis and budget support</li> </ul>
	7	7	A1	Information Technology Specialist	<ul style="list-style-type: none"> <li>Support the IMF Projects by providing Engineering, Application Development and Operations Technical Support</li> </ul>
	4	4	A1	IT Project Manager	<ul style="list-style-type: none"> <li>Project Management and Execution</li> </ul>
	1	1	A1	IT Program Manager	<ul style="list-style-type: none"> <li>Oversees execution of multiple initiatives</li> </ul>
Inflation Reduction Act (IRA) Portfolio Management	1	1	A1	Project Director	<ul style="list-style-type: none"> <li>Support the Modernization ACIO</li> <li>Provide executive level direction for continuing operations and coordination for an orderly shutdown</li> <li>Manage IRA Portfolio Management Contingency activities</li> </ul>
	1	1	A1	Senior Manager	<ul style="list-style-type: none"> <li>Defines and implements the Portfolio's strategic goals.</li> <li>Develops and monitors the budget</li> </ul>
	2	2	A1	Senior Analysts	<ul style="list-style-type: none"> <li>Tracks program performance</li> </ul>
	7	7	A1	Analysts	<ul style="list-style-type: none"> <li>Oversees the Governance, Reporting, Risk Management, Procurement / Acquisition, and Budget and Planning Analysts, and the Audit Management and Program Oversight and COR</li> <li>Ensures the Information Technology Portfolio aligns with the organization's goals and is governed effectively following organizational requirements and processes.</li> <li>Leads strategic, financial, technological, and operational plans, forecasts, and analyses for Inflation Reduction Act Portfolio Management</li> </ul>

IT ACIO, Strategy and Planning (S&P)	Exception		Category	Summary of Strategy and Planning Positions and Activities
	NF	FS		
<ul style="list-style-type: none"> <li>Associate Chief Information Officer (ACIO) Front Office</li> </ul>	3	3	B	
<ul style="list-style-type: none"> <li>Associate Chief Information Officer (ACIO) Front Office</li> </ul>	2	2	A1	
<ul style="list-style-type: none"> <li>Financial Management Services (FMS)</li> </ul>	4	4	B	
<ul style="list-style-type: none"> <li>Financial Management Services (FMS)</li> </ul>	1	1	A1	
<ul style="list-style-type: none"> <li>Strategic Supplier Management (SSM)</li> </ul>	32	32	B	

## IRS FY2024 Lapsed Appropriations Contingency Plan

• Strategic Supplier Management (SSM)	3	3	A1
• Business Planning and Risk Management (BPRM)	15	15	B
• Business Planning and Risk Management (BPRM)	13	13	A1
• Investment and Portfolio Control and Oversight (IPCO)	1	1	B
• Investment and Portfolio Control and Oversight (IPCO)	23	23	A1
<b>Total # positions</b>	97	97	

IT ACIO, Strategy and Planning (S&P)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Associate Chief Information Officer (ACIO) Front Office	1	1	A1	ACIO, Strategy and Planning (S&P)	<ul style="list-style-type: none"> <li>• Provide executive level direction for continuing operations and coordination for an orderly shutdown and reactivation</li> <li>• Provide executive level direction for continuing operations and coordination for an orderly shutdown</li> <li>• Provide Executive Leadership and direction in support of Acquisitions, Audits, Risks and Financial Management</li> <li>• Provide executive and director administrative support</li> </ul>
	1	1	A1	Deputy ACIO, S&P	
	1	1	B	Executive Assistant	
	1	1	B	Technical Advisor	
	1	1	B	Management and Program Analyst	
Financial Management Services (FMS)	1	1	B	Director	<ul style="list-style-type: none"> <li>• Provide Executive oversight and administration of division level shutdown activities, continuing operations and reactivation</li> <li>• Provide executive leadership, oversee compliance and monitor authorized activities</li> <li>• Provide financial management activities necessary for IT continuity of operations to prevent loss of data. This includes monitoring financial status, aligning funds necessary to carry out excepted activities and funding of authorized shopping carts, maintaining separation of duty requirements regarding financial management activities related to protection of government property</li> <li>• Work SETR/IFS issues involving the financial aspect of time reporting for IT employees, such as establishment of accounting strings</li> <li>• Address financial requirements deemed needed that have been funded and unfunded related to protection of government property</li> </ul>
	1	1	B	Supervisory Financial Administrative and Program Specialist for Budget Execution	
	1	1	B	Management & Program Analyst, Budget Execution	
	1	1	A1	Financial Administration and Program Specialist, Budget Execution	
	1	1	B	Supervisory Budget Analyst, Budget Execution	
Strategic Supplier Management (SSM)	1	1	B	Director	<ul style="list-style-type: none"> <li>• Provide Executive oversight and administration of division level shutdown activities, continuing operations, and reactivation</li> <li>• Identify and manage excepted contract actions, those supporting exempt TSO Initiatives, and the supporting tools, analytics, and reports</li> </ul>
	1	1	B	Supervisory Financial Management Specialist	
	3	3	B	Supervisory Management/Program Analysts	
	1	1	B	Supervisory IT Specialist	
	8	8	B	Management and Program Analysts	
	2	2	B	Management Analysts	

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Strategy and Planning (S&P)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	10	10	B	IT Specialists	<ul style="list-style-type: none"> <li>Managing the Computer Associates Software Asset Management (CA SAM) tool, including licenses and usage for critical software vendors necessary to prevent the loss of data</li> <li>Provide core support on SSM SharePoint intranet site, the Information Technology Contract Tool (ITCT) and other SharePoint Nintex form-based applications necessary to prevent the loss of data</li> <li>Support the Succession Management and Strategy process by overseeing the IT Contingency Plan for shutdown and startup activities</li> <li>Support excepted IT Hiring</li> <li>Preparing requisitions, monitoring contractors and ensuring adherence to policy necessary for protection of government property</li> <li>Acquisitions – manage critical activities for excepted contracts and exempt TSO Initiatives</li> <li>Support for Receipt &amp; Acceptance, of funded and other excepted contracts and those associated with exempt TSO Initiatives</li> </ul>
	3	3	A1	IT Project Managers	
	5	5	B	IT Project Managers	
	1	1	B	IT Program Manager	
Business Planning and Risk Management (BPRM)	1	1	B	Director	<ul style="list-style-type: none"> <li>Provide Executive oversight and administration of division level shutdown activities, continuing operations, and reactivation</li> <li>Lead execution of projects related to IRA, SOP Initiative 4.2 (Accelerate IT Delivery)</li> <li>Legislative coordination and oversight of FS delivery</li> <li>OneSDLC, support for TSO programs</li> <li>508 support for TSO programs</li> <li>Risk management (ITRAC &amp; RAFT) support for TSO programs</li> <li>FS readiness &amp; certification</li> </ul>
	1	1	B	Supervisory Information Technology Specialists	
	1	1	A1	Supervisory Information Technology Specialists	
	1	1	B	Supervisory Information Technology Program Manager	
	2	2	B	Supervisory Management and Program Analysts	
	6	6	B	IT Specialists	
	10	10	A1	IT Specialists	
	1	1	B	IT Program Manager	
	1	1	A1	Program Analyst	
	1	1	B	Program Analyst	
	1	1	A1	Management and Program Analyst	
	2	2	B	Management and Program Analysts	
Investment & Portfolio Control & Oversight (IPCO)	1	1	A1	Director	<ul style="list-style-type: none"> <li>Provide Executive oversight and administration of division level shutdown activities, continuing operations, and reactivation</li> <li>Provide executive oversight on planning, governance, execution,</li> </ul>
	1	1	B	Executive Assistant	
	2	2	A1	Supervisory Management and Program Analysts	

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, Strategy and Planning (S&P)	Exception		Category	Detail of excepted positions by category
	NF	FS		
	3	3	A1	Supervisory IT Specialists
	1	1	A1	Program Analyst
	2	2	A1	IT Project Manager
	5	5	A1	IT Specialists
	1	1	A1	Management Analyst
	8	8	A1	Management and Program Analysts
<ul style="list-style-type: none"> <li>development and reporting of IRA and TSO projects and initiatives</li> <li>Support planning, governance, execution, development and reporting of IRA and TSO projects and initiatives</li> <li>COR support for processing Receipt &amp; Acceptance, of funded and other excepted contracts</li> <li>Provide executive and director administrative support Work SETR/IFS issues involving the financial aspect of time reporting for IT employees, such as establishment of accounting strings</li> </ul>				

IT ACIO, User and Network Services (UNS)	Exception		Category	Summary of User and Network Services Positions and Activities
	NF	FS		
• Associate Chief Information Officer (ACIO) Front Office	9	9	B	
• Customer Service Support (CSS)	116	249	B	
• Operations Service Support (OSS)	33	64	B	
• Service Planning and Improvement (SPI)	32	44	B	
• Contact Center Support Division (CCSD)	37	37	B	
• Contact Center Support Division (CCSD)	39	39	A1	
• Enterprise Field Operations (EFO)	105	105	B	
• Network Engineering (ENG)	55	55	B	
• Network Engineering (ENG)	11	11	A1	
• Unified Communications (UC)	84	84	B	
• Unified Communications (UC)	1	1	A1	
<b>Total # positions</b>	<b>522</b>	<b>698</b>		

IT ACIO, User & Network Services (UNS)	Exception		Category	Detail of excepted positions by category
	NF	FS		
Associate Chief Information Officer (ACIO) Front Office	1	1	B	<ul style="list-style-type: none"> <li>Provide executive level direction for continuing operations and coordination for an orderly shutdown</li> </ul>
	1	1	B	
	2	2	B	
	1	1	B	
	1	1	B	
	1	1	B	

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, User & Network Services (UNS)	Exception		Category	Detail of excepted positions by category
	NF	FS		
	1	1	B	Systems Analysis
	1	1	B	Management Official
Customer Service Support (CSS)	1	1	B	Director
	1	1	B	Assistant Director
	1	1	B	Executive Assistant
	1	1	B	Staff Assistant
	8	8	B	Senior Managers
	6	17	B	Frontline Managers
	3	5	B	Senior Analysts
	15	19	B	IT Specialists
	80	196	B	Service Desk Specialists
Operations Service Support (OSS)	1	1	B	Director
	1	1	B	Assistant Director
	1	1	B	Executive Assistant
	3	3	B	Senior Managers
	3	7	B	Front Line Managers
	23	46	B	IT Specialists
	1	3	B	Management and Program Analysts
	0	2	B	Equipment Specialists
				<ul style="list-style-type: none"> <li>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</li> <li>Service Desk specialists will manage the 24/7 incident call needs of all employees on duty during this period supporting Customer Account Data Engine (CADE) 2, Affordable Care Act (ACA), Filing Season, and all critical systems. Service Desk staff attempt to resolve problems remotely, while on the call, before referring the incident to the on-site technicians</li> </ul>
				<ul style="list-style-type: none"> <li>Required for executive direction and execution of the following operational support activities during contingency operations: Maintaining required security compliance for the workstation environment</li> <li>Perform workstation software integration, testing and deployment that supports images, updates, patches, fixes and other such demands to current applications and tools in production or required to support critical functions</li> <li>Perform workstation incident and problem management activities to resolve workstation issues impacting production users</li> <li>Perform build activities associated to Volunteer Income Tax Assistance (VITA) workstations needed to support filing season activities</li> <li>Perform Security, data retrieval and disposal activities associated to workstations or peripherals that are associated to items sent to Memphis</li> <li>Perform security related functions associated with workstation operations</li> <li>Manage licensed software operations to ensure licenses are active and managed</li> <li>Manage client Group Policy Objects (GPO) and identify all security patches that are needed for the Management of Information Technology Systems (MITS) 32 environment</li> </ul>
Service Planning and	1	1	B	Director



## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, User & Network Services (UNS) Improvement (SPI)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
IT ACIO, User & Network Services (UNS) Improvement (SPI)	1	1	B	Assistant Director	<ul style="list-style-type: none"> <li>• Provide leadership for excepted activities</li> <li>• Support contingency management activities</li> <li>• Update shutdown documents and track excepted activities</li> <li>• Support Security</li> <li>• Support compliance reporting, monitoring, security standards and OL5081 application</li> <li>• Provide Filing Season Reporting and interface with Business Units</li> <li>• Provide Filing Season excepted New Hires Support</li> </ul>
	1	1	B	Executive Assistant	
	0	2	B	Program Managers	
	5	5	B	Senior Managers	
	7	7	B	Frontline Managers	
	9	15	B	Management and Program Analysts	
	6	10	B	IT Specialists	
	0	1	B	Management Assistant	
	1	1	B	Budget Analyst Funding	
	1	1	B	IT Project Manager	
Contact Center Support Division (CCSD)	1	1	B	Director	<ul style="list-style-type: none"> <li>• Support Call Center service operations, support and direct actions of technical staff</li> <li>• Support compliance reporting, monitoring, security standards and OL5081 applications</li> <li>• Provide Filing Season Reporting and interface with Business Units</li> <li>• Provide Filing Season excepted New Hires Support</li> </ul>
	1	1	B	Assistant Director	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	3	3	B	Supervisory IT Specialists (Senior Managers)	
	8	8	B	Supervisory Frontline Managers	
	22	22	B	IT Specialists	
39	39	A1	IT Specialists – Live Assistance		
Enterprise Field Office (EFO)	1	1	B	Director	<ul style="list-style-type: none"> <li>• Provide Leadership/Support contingency management activities</li> <li>• Provide support to customers for Deskside and Telecom issues</li> <li>• Support Call Center service operations, support and direct actions of technical staff</li> <li>• Incident response and problem mitigation to all excepted IRS staff who continue to work with computer assets during the lapsed budget period</li> <li>• Manage licensed software operations to ensure licenses are active and managed</li> <li>• Manage client Group Policy Objects (GPO) and identifies all security patches that are needed for the Management of Information Technology Systems (MITS) 32 environment</li> <li>• Maintain required security compliance for the workstation environment</li> </ul>
	1	1	B	Assistant. Director	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	10	10	B	Supervisory IT Specialists	
	18	18	B	Supervisory Frontline Managers	
73	73	B	IT Specialists		



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IT ACIO, User & Network Services (UNS)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
				<ul style="list-style-type: none"> <li>Provide oversight of critical Common Communications Gateway (CCG), Development, Integration and Test Environment (DITE), portal environments supporting Excise File Information Reporting System (ExFIRS), Return Review Program (RRP), eAuth, Customer Account Data Engine (CADE), Treasury Net (TNET) Wide Area Network (WAN) infrastructure; Performance Engineering Model (PEM) team application performance analysis efforts; Engineer supports NMCC technical Services and troubleshooting for FS Readiness as primary Cisco CPC support</li> <li>Perform workstation software integration, testing and deployment that supports images, updates, patches, fixes and other such demands to current applications and tools in production or required to support critical functions; workstation incident and problem management activities to resolve workstation issues impacting production users; build activities associated to Volunteer Income Tax Assistance (VITA) workstations needed to support filing season activities; Security, data retrieval and disposal activities associated to workstations or peripherals that are associated to items sent to Memphis; security related functions associated with workstation operations</li> </ul>	
Network Engineering (ENG)	1	1	B	Director	<ul style="list-style-type: none"> <li>Provide Executive level oversight and administration of all shutdown activities, coordination of continuing operations and reactivation</li> <li>Support administrative activities (ex. SETR/ Timekeeping, critical data calls, PeopleTrak and other administrative tasks)</li> <li>Provide oversight of critical Common Communications Gateway (CCG), Development, Integration and Test Environment (DITE), portal environments supporting Excise File Information Reporting System (ExFIRS), Return Review Program (RRP), eAuth, Customer Account Data Engine (CADE), Treasury Net (TNET) Wide Area Network (WAN) infrastructure; Performance Engineering Model (PEM) team application performance analysis efforts; Engineer supports NMCC technical Services and troubleshooting for FS Readiness as primary Cisco CPC support; IT Tech/Specs support critical network support, critical FS applications and resolutions (As Needed)</li> </ul>
	1	1	B	Assistant Director	
	1	1	B	Executive Assistant	
	7	7	B	Engineer/Supervisory IT Specialists	
	45	45	B	IT Specialists	
	11	11	A1	IT Specialists	

## IRS FY2024 Lapsed Appropriations Contingency Plan

IT ACIO, User & Network Services (UNS)	Exception		Category	Detail of excepted positions by category	
	NF	FS			
				<ul style="list-style-type: none"> <li>Support Technical Operations Services (TSO) – Firewall engineers to implement needed Firewall rules and troubleshoot and support operations. Handle routing and switching required updates, troubleshoot, and support operations</li> </ul>	
Unified Communications (UC)	1	1	B	Director	<ul style="list-style-type: none"> <li>Support critical voice, video and other collaboration programs and infrastructure</li> <li>IT Specialists will respond to outages by evaluating system alerts and handle incoming KISAM tickets as well as emergencies contacts</li> <li>Remaining staff will support programs/applications such as Jabber, W&amp;I pilot sites, Video Relay Service, Virtual Service Delivery, TAC Offices, EEFax, Saba Training, Zoom.gov and Wireless access/devices</li> <li>EFS Modernization</li> </ul>
	1	1	B	Assistant Director	
	1	1	B	Executive Assistant	
	2	2	B	Staff Assistants	
	5	5	B	Senior Managers	
	1	1	B	Technical Advisor	
	10	10	B	Frontline Managers	
	4	4	B	Senior Analysts	
	59	59	B	IT Specialists	
1	1	A1	Frontline Managers		

## IRS FY2024 Lapsed Appropriations Contingency Plan

Large Business and International Division (LB&I)	PLAN									
	Non-Filing					Filing Season				
	A1	A3	B	C	Total	A1	A3	B	C	Total
-Commissioner			5		5			5		5
-Assistant Deputy Commissioner (Compliance Integration)	30		10		40	30		10		40
-Program and Business Solutions	23		14		37	23		14		37
-Cross Border Practice Area	37		20		57	37		20		57
-Eastern Compliance Practice Area	88		89		177	88		89		177
-Enterprise Activities Practice Area	86		13		99	86		13		99
-Northeastern Compliance Practice Area	41		116		157	41		116		157
-Pass Through Entities Practice Area	74		36		110	74		36		110
-Treaty & Transfer Pricing Operations Practice Area	10		22		32	10		22		32
-Western Compliance Practice Area	52		83		135	52		83		135
-Withholding Exchange and International Individual Compliance Practice Area	43		23		66	43		23		66
<b>Total # employees</b>	<b>484</b>		<b>431</b>		<b>915</b>	<b>484</b>		<b>431</b>		<b>915</b>

**\*\*Notes: FY24: 915 Excepted/Exempt Employees.** LB&I positions have all been designated as On Call, except for, the Plan Co-Executives, Director of Program and Business Solutions, Director, Resource Solutions and Director, Technology and Program Solutions. Managers will utilize the “call tree” procedures if any of these positions will be required to report to perform any excepted activity. In addition to one position on the Director, Resource Solutions Staff that would be responsible for ALL SETR and PAR Actions related to shutdown preparation activities, LB&I activities surround the protection of statutes, Filing Season, and timekeeping during a shutdown. Timekeeping and mail processing responsibilities have been included. Timekeeping Input and centralized approval would only be necessary if a shutdown would go beyond the end of a pay period. CALL TREES will be utilized in LB&I for recall purposes.

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Large Business and International	Detail of excepted positions by category				
	NF	F	Category		
Commissioner	1	1	B	Commissioner, LB&I	<ul style="list-style-type: none"> <li>• Provide executive direction for operations and shutdown activities</li> <li>• Provide oversight of statute protection activities in field operations.</li> <li>• Provide oversight of excepted activities</li> <li>• Provide oversight of filing season activities</li> <li>• Ensure appropriate responses to stakeholders' inquiries regarding appropriations lapse impact to operations</li> </ul>
	1	1	B	Deputy Commissioner; LBI	
	1	1	B	Executive Assistant	
	1	1	B	Staff Assistant	
	1	1	B	Senior Leader	
Assistant Deputy Commissioner (Compliance Integration)	1	1	A1	Assistant Deputy Commissioner Compliance Integration	<ul style="list-style-type: none"> <li>• Provide executive direction and oversight for excepted data inquiries</li> <li>• Provide executive direction and oversight for excepted plan inquiries</li> <li>• Assist IT in managing systems and data security for LB&amp;I related to issues that occur during shutdown. (As Needed)</li> <li>• Statute monitoring and reporting – national LB&amp;I.</li> <li>• IRA Hiring Activities</li> <li>• SOP Initiatives/IRA Activities</li> </ul>
	1	1	A1	Director, Data Solutions	
	1	1	B	Director, Compliance	
	3	3	B	Program or Team Managers	
	4	4	B	Program Analysts	
	2	2	B	Revenue Agents	
	14	14	A1	Program or Team Managers	
	7	7	A1	Data Scientists	
	1	1	A1	Secretary	
	3	3	A1	Program Analysts	
	0	0	A1	Economist	
2	2	A1	Revenue Agents		
1	1	A1	Tech Advisors		
Program and Business Solutions	1	1	B	Director, Program and Business Solutions	<ul style="list-style-type: none"> <li>• Provide oversight of budget matters related to excepted activities and, as necessary, direct orderly shutdown and recall of activities.</li> <li>• Responsive to requests from stakeholders regarding excepted</li> </ul>
	1	1	B	Director, Technology and Program Solutions	
	1	1	B	Director, Resources Solutions	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Large Business and International	Detail of excepted positions by category				
	NF	F	Category		
	1	1	B	Frontline Manager, Finance	<ul style="list-style-type: none"> <li>and exempt activities</li> <li>Coordinates division-wide lapse activities ensuring compliance with established and evolving guidance</li> <li>Assist IT in managing systems and data security for LB&amp;I related to issues that occur during shutdown. (As Needed)</li> <li>Provides executive oversight of budget matters and technical systems related to the execution of excepted activities.</li> <li>Provide oversight and activities relating to the IRA Hiring and recruitment efforts.</li> <li>Provide oversight and financial support on the Green Credit initiatives.</li> <li>SOP Initiative 2.2 project teamwork.</li> <li>Support the IRA contacts as a Contracting Officer's Representative.</li> <li>Financial support of the IRA contracts.</li> </ul>
	3	3	B	Program Manager/Exec Assist	
5	5	B	Program Analyst		
2	2	A1	Program Manager		
4	4	A1	Frontline Managers		
17	17	A1	Program Analysts		
1	1	B	Senior Financial Program Consultant		
	1	1	B	Human Resource Specialist	<ul style="list-style-type: none"> <li>Perform SETR validation/PAR actions immediately following shutdown, and ongoing as necessary during extended lapse.</li> </ul>
Cross Border Practice Area	1	1	B	Director, Cross Border	<ul style="list-style-type: none"> <li>Conduct activities, as necessary, for the oversight and protection of statutes in field operations. (As Needed)</li> <li>Assist with securing reports for determining imminent statutes.</li> <li>Implementation of Sch. K-2 and Sch. K-2 for 2024 filing season readiness.</li> <li>IRA funded Hiring.</li> </ul>
	2	2	B	Director of Field Operations Cross Border	
	4	4	B	Territory Managers	
	2	2	A1	Territory Managers	
	2	2	B	Team Managers	
	35	35	A1	Team Managers	
	1	1	B	PSP Analyst	
	6	6	B	Secretary or Management Assistants	
	1	1	B	Senior Advisor	
1	1	B	Practice Network Senior Manager		
2	2	B	DFO Staff Assistants		
Eastern Compliance Practice Area	1	1	B	Director, Eastern Compliance	<ul style="list-style-type: none"> <li>Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed)</li> <li>As TM and TTM sign the statute extensions, it is critical to track</li> </ul>
	8	8	B	Territory managers	
	1	1	A1	Territory Manager	
	2	2	B	PSP Analyst	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Large Business and International	Detail of excepted positions by category				
	NF	F	Category		
	3	3	A1	Program Manager	<p>effective dates. The EA will also assist in tracking the excepted employee list.</p> <ul style="list-style-type: none"> <li>• Work mail issues in conjunction with SBSE and in other Posts of Duty to address statute and payment issues.</li> <li>• Track employee list and coordinate call back staff and action items as needed.</li> <li>• Manage all timekeeping issues.</li> </ul> <p>• Continue Work on SOP initiatives and hiring</p>
	12	12	B	Secretary or Management Assistants	
	3	3	B	Director, Field Operations	
	66	66	A1	Team Managers	
	1	1	B	Executive Assistant	
	35	35	B	Revenue Agents	
	16	16	B	Audit Accounting Aides	
	4	4	B	Engineering Territory Managers	
	3	3	B	Appraisers	
	3	3	B	801 Engineers	
	1	1	A1	1160/512 Business Valuation Specs.	
	17	17	A1	Engineer Team Manager	
	1	1	B	Engineering Staff Assistant	
Enterprise Activities Practice Area	1	1	A1	Director, Enterprise Activities	<ul style="list-style-type: none"> <li>• IRA implementation, (CAMT, IRC 45 Energy Credits, NPRM review) Hiring, Interviews, Selecting Officials, reviewing internal and external certs</li> </ul>
	2	2	A1	Director Field Operations	
	2	2	A1	Senior Advisor	
	1	1	A1	Technical Advisor	
	6	6	A1	Secretary or Management Assistants	
	1	1	A1	Exam Technician	
	7	7	B	EAPA Territory or Team mgrs.	<ul style="list-style-type: none"> <li>• Support ACA activities, including large payments of the branded prescription drug fees (BPD) processing, including but not limited to fee remittances, fee calculations, fee letters and other activities associated with these fees, including legislation and litigation activities, energy credit legislation and applications.</li> </ul>
	35	35	A1	EAPA Territory or Team mgrs	<ul style="list-style-type: none"> <li>• IRA implementation, (CAMT, IRC 45 Energy Credits, NPRM review) Hiring, Interviews, Selecting Officials, reviewing internal and external certs</li> </ul>
	6	6	B	Senior Revenue Agents	<ul style="list-style-type: none"> <li>• Implement Tax Cuts and Job Act, CARES Act, COVID related Acts/laws, Protection of Statutes, case work, and support field operations including BBA and other key strategic issues and initiatives training. SOLs.</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Large Business and International	Detail of excepted positions by category				
	NF	F	Category		
	38	38	A1	Senior Revenue Agents	<ul style="list-style-type: none"> <li>IRA implementation, (CAMT, IRC 45 Energy Credits, NPRM review)</li> </ul>
Northeastern Compliance Practice Area	1	1	A1	Director, Northeastern Compliance	<ul style="list-style-type: none"> <li>Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed)</li> <li>Work mail issues in conjunction with SBSE and in other Post of Duty to address statute and payment issues.</li> <li>Track excepted employee list and coordinate call back staff and action items as needed.</li> <li>Manage time keeping issues and other personnel management issues.</li> <li>Tax Reform Activities – implementation of the CARES Act and any new legislation assigned to the Practice Area that could have filing season impact.</li> <li>IRA Funded Work: Support IRA Hiring and support SOP under IRA 3.2, 3.3, and 3.4.</li> </ul>
	27	27	B	Territory or Team managers	
	2	2	B	PSP Analyst	
	12	12	B	Secretary or Management Assistants	
	2	2	A1	Director Field Operations	
	1	1	B	Program Manager/Exec Assistant	
	68	68	B	Revenue Agents	
	4	4	B	Audit Accounting Aides	
	2	2	A1	Senior Advisor	
	2	2	B	Staff Assistants	
	35	35	A1	Territory or Team Managers	
	1	1	A1	Revenue Agent	
Pass Through Entities Practice Area	1	1	A1	Director, Pass Through Entities	<ul style="list-style-type: none"> <li>Conduct activities, as necessary, for the Strategic Operation Plan related hiring, projects, and other key strategic initiatives and issues.</li> <li>Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations, as well as post examination operations including BBA and TEFRA.</li> <li>Tax Reform activities – implementation of the Inflation Reduction Act, CHIPS and Science Act, and any new legislation assigned to the Practice Area that could have filing season impact.</li> <li>Manage time keeping issues and other personnel management issues.</li> <li>Track excepted employee list and coordinate call back and staff action items as needed.</li> <li>Hiring - conduct interviews, ranking packages for several hundred candidates, etc.</li> <li>SOP 3.3 and 3.4 initiatives</li> </ul>
	1	1	A1	DFO GHW SOP Initiative Owner HIHW	
	1	1	A1	Operations Analyst	
	1	1	A1	SOP EA Operations PT Compliance	
	1	1	A1	SOP Training Coordinator	
	1	1	A1	SOP Hiring Coordinator	
	1	1	B	Promoter Senior Manager	
	1	1	B	Promoter Front Line Manager	
	1	1	B	Promoter Revenue Agents	
	1	1	B	TEFRA FLM	
	11	11	B	TEFRA Support members	
53	53	A1	Front Line Managers		
2	2	A1	Analyst		
10	10	A1	Revenue Agents		

## IRS FY2024 Lapsed Appropriations Contingency Plan

Large Business and International	Detail of excepted positions by category				
	NF	F	Category		
	3	3	B	PN SMEs Support Revenue Agents	<ul style="list-style-type: none"> <li>Tax Court Witnesses</li> </ul>
	1	1	B	Admin Support	
	1	1	B	GHW Admin	
	6	6	B	GHW Support Revenue Agents	
	5	5	B	BBA Support members	
	1	1	A1	IRA Senior Advisor	
	1	1	A1	IRA TLS	
	1	1	A1	IRA Revenue Agent	
	5	5	B	Revenue Agents - Tax Court Witness	
	Treaty and Transfer Pricing Operations Practice Area	1	1	A1	
1		1	A1		
3		3	A1	Sr. Advisor, Treaty/Transfer Prcn	
1		1	B	Director, Advance Pricing and Mutual Agreement	
1		1	A1	Sr. Advisor, APMA	
1		1	B	Director, Transfer Pricing Practice	
1		1	A1	Sr. Advisor, TPP	
1		1	A1	TPP Team Member	
7		7	B	TPP Team Members	
1		1	B	APMA Team Member	
5		5	B	Senior Managers	
1		1	B	Secretary or Management Program Assistant	
2		2	B	Staff Assistant	
1		1	A1	Staff Assistant	
1		1	B	Treaty Assistance and Interpretation Team Member	
3	3	B	Assist. Directors, APMA		
1	1	A1	Assist. Director, APMA		
Western Compliance Practice Area	1	1	A1	Director, Western Compliance	<ul style="list-style-type: none"> <li>Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed)</li> <li>Work mail issues in conjunction with SBSE and in other Posts of Duty to address statute and payment issues.</li> </ul>
	41	41	A1	Territory or Team manager	
	25	25	B	Territory or Team Managers	
	1	1	A1	PSP Analyst	
	2	2	B	PSP Analyst	



## IRS FY2024 Lapsed Appropriations Contingency Plan

Large Business and International	Detail of excepted positions by category				
	NF	F	Category		
Large Business and International	4	4	A1	Secretaries or Mgmt Assistants	<ul style="list-style-type: none"> <li>To coordinate call back and assist with statute protection actions.</li> <li>Conduct hiring activities encompassed by IRA initiatives, including reviewing USA Staffing, resumes and applications, coordinating with other BODs on announcements, interviewing, etc.</li> </ul>
	11	11	B	Secretaries or Mgmt Assistants	
	2	2	A1	Director, Field Operations	
	45	45	B	Revenue Agents	
	1	1	A1	Executive Assistant	
	2	2	A1	Staff Assistants	
Withholding Exchange and International Individual Compliance Practice Area	1	1	B	Director, Withholding & International Individual Compliance	<ul style="list-style-type: none"> <li>Conduct activities, as necessary, for the oversight and protection of statutes, which includes identifying statutes at risk from responses to John Doe Summonses. (As Needed)</li> <li>Conduct activities, as necessary, to review international tax withholding and refunds claimed from such withholding.</li> <li>Support IRA Hiring</li> <li>Support SOP 3.1-3.3</li> </ul>
	1	1	B	FPP & EOS DFO	
	1	1	A1	FPP & EOS DFO	
	13	13	A1	WEIC Territory or Sr. Managers	
	1	1	A1	WEIC Territory or Sr. Manager	
	24	24	A1	WEIC Team Managers	
	4	4	A1	WEIC Team Managers	
	4	4	B	WEIC Admin/Support Staff	
	2	2	B	Senior Tax Analysts	
	1	1	A1	Senior Tax Analyst	
	9	9	B	Revenue Agents	
	1	1	B	Management & Program Asst.	
	1	1	B	Lead Tax Examiner	
	3	3	B	Tax Examiners	
	1	1	B	Sr. Program Analyst	
1	1	A1	Sr. Program Analyst		
3	3	A1	Management & Program Analyst		

## IRS FY2024 Lapsed Appropriations Contingency Plan

Office of Professional Responsibility (OPR)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Director's Office				2	2				2	2
-Operations & Management Branch				1	1				1	1
<b>Total # positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>

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

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

## IRS FY2024 Lapsed Appropriations Contingency Plan

Online Services (OLS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Director, Online Services	3		0		3	3		0		3
-IRS.gov	5		6		11	5		21		26
-Digital Products	9		6		15	9		6		15
-User Experience Services	2		0		2	2		0		2
-Front Office Operations	0		1		1	0		1		1
<b>Total # positions</b>	<b>19</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>32</b>	<b>19</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>47</b>

Online Services (OLS) is responsible for the development and continuity of operations for IRS.gov, which is the agency's exclusive external facing website servicing the public. IRS.gov is the means in which taxpayers may continue to file returns and submit remittances online.

Online Services	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Director's Office	1	20	B	Director, Online Services	<ul style="list-style-type: none"> <li>Provide executive leadership, coordination and continuity of online operations as related to IRS.gov.</li> </ul>
	1	1	B	Senior Operations Advisor	
IRS.gov	5	5	B	Analysts	<ul style="list-style-type: none"> <li>Coordination with internal stakeholders on messaging and communication; distribution and management of workload.</li> <li>Support continuing operation of IRS.gov and its Content Management Request System (CMRS), homepage, and external and internal communications (C&amp;L), to ensure that all information and applications, especially those concerning remittances, are accessible online.</li> <li>WCMS oversight and IT:AD liaison.</li> </ul>
	1	1	B	Manager	
Digital Products	5	0	B	Analysts	<ul style="list-style-type: none"> <li>PUP Application Support and Annual Filing Season Updates for major taxpayer-facing authenticated applications, as well as maintenance and continuity of systems for taxpayer use during periods of shutdown.</li> </ul>
	1	1	B	Manager	
User Experience Services	0	20	B	N/A	<ul style="list-style-type: none"> <li>N/A</li> </ul>
Front Office Operations	1	1	B	Analysts	<ul style="list-style-type: none"> <li>Manage excepted contracts for OLS.</li> </ul>

Online Services	Exempt		Category	Detail of excepted positions by category	
	NF	FS			
Director's Office	1	1	A1	Director, Online Services	<ul style="list-style-type: none"> <li>Provide executive leadership, coordination and delivery for IRA Initiative 1.4.</li> </ul>
	1	1	A1	Senior Operations Advisor	
	1	1	A1	Technical Advisor	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Online Services	Exempt		Category	Detail of excepted positions by category	
	NF	FS			
IRS.gov	4	4	A1	Analysts	<ul style="list-style-type: none"> <li>Support development of content strategy and solutions related to IRS.gov for IRA</li> </ul>
	1	1	A1	Manager	
Digital Products	8	8	A1	Analysts	<ul style="list-style-type: none"> <li>Support ongoing IOLA, BTA, and TaxPro Account product management activities including product planning, backlog grooming, and requirements management as part of IRA Initiative 1.4 activities.</li> </ul>
	1	1	A1	Manager	
User Experience Services	2	2	A1	N/A	<ul style="list-style-type: none"> <li>Provide user experience and design support to IRA Initiative 1.4 projects such as IRS.gov, IOLA, BTA, and TaxPro Account.</li> </ul>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Privacy, Government Liaison & Disclosure (PGLD)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
Chief Privacy Officer			3		3			3		3
Identity & Records Protection			10		10			10		10
Privacy Policy & Compliance			10		10			10		10
Program & Planning Support			6		6			6		6
Identity Assurance			8		8			8		8
Government Liaison Disclosure & Safeguards			17		17			17		17
<b>Total # positions</b>	<b>0</b>	<b>0</b>	<b>54</b>		<b>54</b>	<b>0</b>	<b>0</b>	<b>54</b>	<b>0</b>	<b>54</b>

**Privacy, Governmental Liaisons & Disclosure (PGLD)** - PGLD ensures the proper protection and sharing of taxpayer data. In the event of a furlough lasting longer than 5 days, the persons identified as being (As Needed) may be needed to perform additional excepted activities.

Privacy, Governmental Liaisons & Disclosure	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Chief Privacy Officer	1	1	B	Chief Privacy Officer	<ul style="list-style-type: none"> <li>Provide executive oversight of operations. The PGLD CPO will also serve as a liaison between PGLD and major customers such as the Department of Treasury and Congressional committees.</li> <li>Support the administrative needs of the organization such as SETR and carrying out excepted activities.</li> </ul>
	1	1	B	Staff or Exec. Assistant	
	1	1	B	Technical Advisor	
Identity & Records Protection	1	1	B	Director. Identity & Records Protection	<ul style="list-style-type: none"> <li>Provide executive oversight of IRP operations as the Federal Record Center (FRC) manages/services IRS records during a lapse, the Director, IRP would respond to questions related to protection and imminent loss of records</li> <li>Process SEC forms.</li> <li>Management and program analyst to work any UNAX issues.</li> <li>Address Clean Energy, Direct File- monitor and manage disclosure and privacy issues related to applications for IRA green credits</li> </ul>
	5	5	B	IRS Records Officer and Analysts	
	2	2	B	UNAX analysts	
	2	2	B	IRP IRA clean energy analyst	
Privacy Policy & Compliance	1	1	B	Director. Privacy Policy & Compliance	<ul style="list-style-type: none"> <li>Provide executive oversight of PPC operations.</li> <li>Address Clean Energy, Direct File needs</li> <li>Monitor CSIRC and implement incident management</li> </ul>
	4	4	B	Management / Program Analyst	
	3	3	B	Associate Director	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Privacy, Governmental Liaisons & Disclosure	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	2	2	B	Supervisor Management	<p>procedures in the event of data loss.</p> <ul style="list-style-type: none"> <li>• Monitor SBU data use issues.</li> <li>• Monitor for new potential Potentially Dangerous Taxpayers PDT issues</li> <li>• Monitor unique privacy-related concerns raised during filing season and or IRA</li> </ul>
Program & Planning Support	1	1	B	Director, Program & Planning Support	<ul style="list-style-type: none"> <li>• Manage the shutdown process and maintain critical contracts and budget matters during the shutdown in addition to performing all HCO related activities. (As Needed)</li> <li>• Administer to any excepted contractual obligations that may arise. (As Needed)</li> <li>• Respond to any disasters that may arise during a shutdown. (As Needed)</li> <li>• Budget specialists to process reimbursables, travel activities, related to excepted activities</li> </ul>
	1	1	B	Supervisor Management / Program Analyst	
	4	4	B	Management / Program Analyst	
Identity Assurance (IA)	1	1	B	Director, Identity Assurance	<ul style="list-style-type: none"> <li>• Provide oversight of IA operations. (As Needed)</li> <li>• Monitor SADI activities with IT and the business. (As Needed)</li> <li>• Administer any contractual obligations that may arise. (As Needed)</li> <li>• Address Clean Energy, Direct File monitor and manage disclosure and privacy issues related to applications for IRA green credits</li> </ul>
	3	3	B	Supervisory Program Analyst	
	4	4	B	Management/Program Analyst	
Government Liaison Disclosure & Safeguards	1	1	B	Director, GLDS	<ul style="list-style-type: none"> <li>• Ensure disclosure activities in support of federal and state agencies continue as well as responding to requests from authorized sources and to respond to specialized disclosure requests such as providing tax information in response to 6103(i) requests for exparte court orders. Other GLDS operations are non-excepted but would be in the event of an emergency. (As Needed)</li> <li>• Disclosure will process requests for tax checks from the White House and other priority tax checks (As Needed)</li> <li>• Disclosure will process Court Order court date is within 45 days of receipt, the order will be processed accordingly.</li> <li>• Disclosure will process Subpoena with a demand date</li> </ul>
	3	3	B	Lead Management / Program Analyst	
	1	1	B	Supervisor, Government Information Specialist	
	1	1	B	Associate Director, Disclosure	
	1	1	B	Technical Advisor	
	1	1	B	Chief, GSS	
	1	1	B	Associate Director Safeguards	
	1	1	B	Chief, Safeguards Policy	
	1	1	B	IT Specialist	
1	1	B	PGLD point of contact for ISAC		

## IRS FY2024 Lapsed Appropriations Contingency Plan

Privacy, Governmental Liaisons & Disclosure	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	3	3	B	Safeguard Review Analysts	<p>within 45 days of receipt cases.</p> <ul style="list-style-type: none"> <li>Support the Director in responding to 6103(i) and other emergency requests. (As Needed)</li> <li>Process Court Order or Subpoena cases with short turnaround dates that come in electronically during a shutdown or that have critical due dates from existing inventory. (As Needed)</li> <li>Coordinate issues that impact data security and identity theft in the event of a data breach during a shutdown. (As Needed)</li> <li>Cover any policy issues in the event of a data breach during a shutdown. (As Needed)</li> <li>Cover an IT/technical issues in the event of a data breach during a shutdown. (As Needed)</li> <li>Cover any procedural issues in the event of a data breach during a shutdown. (As Needed)</li> <li>Address issues concerning ISAC ensure it does not stop operating (As Needed)</li> <li>Address Clean Energy, Direct File monitor and manage disclosure and privacy issues related to applications for IRA green credits</li> </ul>
	1	1	B	Safeguard Review Team Chief	
	1	1	B	Data Service Analysts	
<b>Total # positions</b>	<b>54</b>	<b>54</b>			

## IRS FY2024 Lapsed Appropriations Contingency Plan

A1 positions are funded through a reimbursable agreement

Procurement	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Procurement Officer		1			1		1			1
- Deputy Chief Procurement Officer		1			1		1			1
- Director, Office of Procurement Operations/Oper. Sup		2			2		2			2
- Office of Resource Planning		5			5		5			5
- Office of Analytics, Research & Technology		5			5		5			5
- Policy Support		3			3		3			3
- Contracting Officers/Contract Specialists	42	32			73	42	32			73
- Bus. Oper. Specialists/Procurement Analysts	3	4			7	3	4			7
<b>Total # positions</b>	<b>45</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>98</b>	<b>45</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>98</b>

Procurement	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Chief Procurement Officer	1	1	A3	Chief Procurement Officer	<ul style="list-style-type: none"> <li>Provide Executive leadership and support for the administration of excepted contracts.</li> </ul>
Deputy Chief Procurement Officer	1	1	A3	Deputy Chief Procurement Officer	<ul style="list-style-type: none"> <li>Provide Executive leadership and support for the administration of excepted contracts.</li> </ul>
Directors, Office of Proc. Operations/Oper Sup	2	2	A3	Director, Office of Proc. Operations	<ul style="list-style-type: none"> <li>Provide Executive leadership and support for the administration of excepted contracts.</li> </ul>
Office of Resource Planning	5	5	A3	Management & Administration	<ul style="list-style-type: none"> <li>Provide support for the administration of excepted contracts.</li> </ul>
Analytics, Research & Technology Division	5	5	A3	Procurement Support Services	<ul style="list-style-type: none"> <li>Administer and monitor the excepted contracts list. Coordinate the publication of the excepted contracts to irs.gov daily. Provide PPS Operations Support.</li> </ul>
Policy Support	3	3	A3	Policy Support employees	<ul style="list-style-type: none"> <li>Work with customers to notify contractors of their need.</li> <li>Award emergency contracts that may arise.</li> </ul>
Contracting Officers	32	32	A3	Contracting Officers/Contract Specialists	<ul style="list-style-type: none"> <li>Work with customers to notify contractors of their need.</li> <li>Award emergency contracts that may arise.</li> </ul>
	42	42	A1	Contracting Officers/Contract Specialists	<ul style="list-style-type: none"> <li>Support contract work for Treasury Departmental Offices and the Bureau of Engraving and Printing through a reimbursable agreement.</li> </ul>
Business Operations Procurement Activities	4	4	A3	Business Operations Specialist/Procurement Analysts/Program Managers	<ul style="list-style-type: none"> <li>Work with customers to notify contractors of their need.</li> <li>Award emergency contracts that may arise.</li> </ul>



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Procurement	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Business Operations Procurement Activities	3	3	A1		<ul style="list-style-type: none"> <li>• Work with customers to notify contractors of their need.</li> <li>• Award emergency contracts that may arise. Reimbursable work for BEP and DO.</li> </ul>
<b>Total # positions</b>	<b>98</b>	<b>98</b>			

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Research, Applied Analytics, and Statistics (RAAS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
	• Research, Applied Analytics, and Statistics			3		3	2		3	
-IRA Executive & Initiative Leads; 100% Employees	14				14	17				17
-Director, Data Exploration & Testing			4		4	1		13		14
-Director, Knowledge Development & Application			4		4	2		4		6
-Director, Data Management Division			6		6			9		9
-Director, Statistics of Income			0	7	7			1	9	10
-Management & Engagement			3		3			3		3
<b>Total # positions</b>	<b>14</b>	<b>0</b>	<b>20</b>	<b>7</b>	<b>41</b>	<b>22</b>	<b>0</b>	<b>33</b>	<b>9</b>	<b>64</b>

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

**A1 work is IRA funded**

Research, Applied Analytics and Statistics	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Research, Applied Analytics, and Statistics (RAAS)	1	1	A1	Chief Data and Analytics Officer (MK)	<ul style="list-style-type: none"> <li>CDAO to provide leadership to support orderly shutdown activities and be available as needed by IRS senior leadership in support of the excepted activities listed below.</li> </ul>
	1	1	A1	Deputy Chief Data & Analytics Officer	<ul style="list-style-type: none"> <li>Deputy CDAO to provide leadership to support CDAO, as well as serve as IRA Initiative Lead 4.8</li> </ul>
	1	1	B	Technical Advisor	<ul style="list-style-type: none"> <li>Technical Advisor, who is the Lapse Plan Manager (back-up) needed to aid the CDAO in support of the excepted activities.</li> </ul>
	1	1	B	Management & Program Analyst	<ul style="list-style-type: none"> <li>To provide CDAO staff support for of excepted activities. As needed</li> </ul>
	1	1	B	Management Analyst	
Inflation Reduction Act – Executive & Initiative Leads from RAAS, as well as 100% IRA-committed employees.	1	1	A1	Program Manager	<ul style="list-style-type: none"> <li>Initiative Lead for 4.5 and 4.6</li> </ul>
	1	1	A1	Program Manager	<ul style="list-style-type: none"> <li>Co-Initiative Lead for 4.5; working 1.9; Clean Energy POC</li> </ul>
	1	1	A1	Director, Strategic Business Solutions	<ul style="list-style-type: none"> <li>Initiative Lead for 4.7</li> </ul>
	1	1	A1	Supervisory Project Analyst	<ul style="list-style-type: none"> <li>Initiative Lead for 5.5</li> </ul>
	1	1	A1	Director, Data Exploration & Testing	<ul style="list-style-type: none"> <li>Initiative Lead for 2.1</li> </ul>
	1	1	A1	Technical Project Manager	<ul style="list-style-type: none"> <li>Continue to work on IRA Initiative 5.5 under direction of IRA</li> </ul>

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					Initiative Lead Mendez.
	1	1	A1	Technical Project Manager	<ul style="list-style-type: none"> <li>Continue to work on IRA Initiative 4.5 and 4.6 under direction of IRA Initiative Lead Harwood.</li> <li>Continue work on IRA Initiative 2.1 under direction of IRA Initiative Lead Garnish.</li> </ul>
	1	1	A1	Management Analyst	
	1	1	A1	Technical Advisor	
	1	1	A1	Technical Project Manager	
	1	1	A1	Sr Project Manager	
	1	1	A1	Management & Program Analyst	
	1	1	A1	Technical Project Manager	<ul style="list-style-type: none"> <li>FS24 Priority TSO Group 4 IRA 1.1 and 1.8</li> </ul>
	1	1	A1	Supervisory Statistician	<ul style="list-style-type: none"> <li>Continue to work on IRA Initiative 4.8</li> </ul>
	1	1	A1	Director, Knowledge Development and Application	<ul style="list-style-type: none"> <li>IRA Executive Lead</li> </ul>
	1	1	A1	Supervisory Economist	<ul style="list-style-type: none"> <li>Continue to work on IRA Initiative 1.1</li> </ul>
	1	1	A1	Management Analyst	<ul style="list-style-type: none"> <li>Initiative 2.1 Support</li> </ul>
Director, Data Exploration & Testing (DET)	1	1	B	Director, DET	<ul style="list-style-type: none"> <li>Acting Director to provide oversight in support of excepted activities such as fraud and identity theft.</li> <li>Supervisory Project Analyst to provide oversight and staff for an excepted contract developing fraud prevention software for use in filing season (as needed).</li> <li>Technical Advisors to aid loading tax filing into a graphics environment for identity theft checks.</li> <li>Technical Advisors, Supervisory Project Analysts, Senior Advisor, Mathematical Statistician, Sr Program Evaluation &amp; Risk Analyst to provide ERC analysis, which is under a statute expiration deadline of 4/15, to avoid jeopardizing the 2020 94X series amended returns.</li> <li>Supervisory Operations Research Analyst and Technical Advisor to oversee IPA work to develop taxpayer journey maps incorporating CFAM data resulting in Taxpayer Protection Program (TPP) identity theft selections</li> </ul>
	1	1	B	Supervisory Project Analyst	
	2	2	B	Technical Advisor	
	2	2	B	Technical Advisor	
	2	2	B	Supervisory Project Analyst	
	1	1	B	Senior Advisor	
	1	1	B	Mathematical Statistician (Data Scientist)	
	1	1	B	Sr Program Evaluation & Risk Analyst	
	1	1	B	Supervisory Operations Research Analyst	
	1	1	B	Technical Advisor	
	1	1	A1	Supervisory General Engineer	<ul style="list-style-type: none"> <li>Initiative 2.1 Support</li> </ul>
Director, Knowledge Development & Application (KDA)	1	1	B	Technical Advisor	<ul style="list-style-type: none"> <li>Technical Advisor and Economist to prepare revised tax tables and withholding calculator for filing season.</li> <li>Supervisory Project Analyst and Economist to prepare</li> </ul>
	1	1	B	Economist	
	1	1	B	Supervisory, Project Analyst	

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	1	1	B	Economist	<ul style="list-style-type: none"> <li>regulatory impact statements required by the TCJA and needed for filing season.</li> <li>Initiative Lead 3.1</li> <li>EA to IRA Exec Lead to support 4.5 &amp; 4.6</li> </ul>
	1	1	A1	Sr Advisor to the Director	
	1	1	A1	Management & Program Analyst	
Director, Data Management Division (DMD)	1	1	B	Information Technology Specialist (Security)	<ul style="list-style-type: none"> <li>Serve as the National Continuity Point of Contact (NCPOC) and Local Continuity Representative (LCR) who would be notified in the case of a physical emergency involving IRS locations used by RAAS staff.</li> <li>Coordinate shutdown activities</li> </ul>
	3	3	B	Information Technology Specialists	<ul style="list-style-type: none"> <li>Provide on-call technical support for computers that host CDW necessary to support IRA activities.</li> </ul>
	1	1	B	Supervisory Project Analyst	<ul style="list-style-type: none"> <li>Provide on-call technical support for computers that host CDW necessary to support IRA activities.</li> </ul>
	1	1	B	Supervisory Computer Scientist	<ul style="list-style-type: none"> <li>Provide on-call technical support for computers that host CDW necessary to support IRA activities.</li> </ul>
	1	1	B	Director, Data Management Division	<ul style="list-style-type: none"> <li>Provide on-call technical support for computers that host CDW necessary to support IRA activities.</li> </ul>
	1	1	B	Technical Project Manager	<ul style="list-style-type: none"> <li>Clean Energy Credit</li> </ul>
	1	1	B	Supervisory Project Analyst	<ul style="list-style-type: none"> <li>Clean Energy Credit</li> </ul>
Director, Statistics of Income (SOI)	5	5	C	Information Technology Specialist	<ul style="list-style-type: none"> <li>Coordinate shut down of computer systems (80 plus servers which will require more than 4 hours (as needed -8 hours per position).</li> <li>Oversee coordination of shut down of computer systems.</li> </ul>
	1	1	C	Program Manager	
	1	1	C	Management & Program Analyst	<ul style="list-style-type: none"> <li>Clean Energy POC &amp; Key POC Treasury OTA</li> </ul>
	1	1	C	Supervisory Information Technology Specialist	<ul style="list-style-type: none"> <li>Shutdown Server Operations</li> </ul>
	1	1	B	Technical Advisor	<ul style="list-style-type: none"> <li>Clean Energy Credit</li> </ul>
	1	1	C	Supervisory Economist	<ul style="list-style-type: none"> <li>Clean Energy DB Support</li> </ul>
Management & Engagement (M&E)	1	1	B	Supervisory Program & Management Analyst	<ul style="list-style-type: none"> <li>Ensure existing excepted contracts are administered as appropriate and to answer questions and address situations that</li> </ul>
	1	1	B	Financial Management Analyst	

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	1	1	B	Supervisory Program & Management Analyst (RM)	<p>may come up regarding the contracts (as needed).</p> <ul style="list-style-type: none"> <li>• Financial Management Analyst to provide financial guidance for excepted activity (as needed).</li> <li>• Acts as point of contact for employee related issues during shutdown (as needed).</li> </ul>
<b>Total # positions</b>	<b>64</b>	<b>64</b>			

## IRS FY2024 Lapsed Appropriations Contingency Plan

Return Preparer Office (RPO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Director, Return Preparer Office				1	1				1	1
-Strategy & Finance		2		1	3		2		1	3
-Competency & Standards		1			1		1			1
-Vendor Processes & Business Requirements		3			3		3			3
<b>Total # positions</b>		<b>6</b>		<b>2</b>	<b>8</b>		<b>6</b>		<b>2</b>	<b>8</b>

Return Preparer Office	Exceptions		Category	Detail of excepted positions by category	
	NF	FS			
Director's Office	1	1	C	Director, RPO	<ul style="list-style-type: none"> <li>Facilitate the orderly shutdown and start-up of RPO operations.</li> </ul>
Strategy & Finance	1	1	C	Director, Strategy & Finance	<ul style="list-style-type: none"> <li>Handle budget matters related to the lapse in appropriations and facilitate the orderly shutdown and start-up of RPO operations.</li> </ul>
	1	1	A3	Budget Manager	
	1	1	A3	Budget Analyst	
Competency & Standards	1	1	C	Director, Competency & Standards	<ul style="list-style-type: none"> <li>Provide contract support to exempt third party contractor systems administered and monitored by RPO, as needed during a lapse in appropriations.</li> </ul>
Vendor Processes & Business Requirements	1	1	C	Director, Vendor Process & Business Requirements	
	1	1	C	Manager, Business Requirements	<ul style="list-style-type: none"> <li>Provide contract support to exempt third party contractor systems administered and monitored by RPO, as needed during a lapse in appropriations.</li> </ul>
	1	1	C	Contracting Officer	
<b>Total # positions</b>	<b>8</b>	<b>8</b>			

## IRS FY2024 Lapsed Appropriations Contingency Plan

Small Business/Self-Employed (SBSE)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• <b>Commissioner</b>			9		9			9		9
-Operations Support			38		38			81		81
-Fraud Enforcement			3		3			3		3
Office of Promoter Investigations			6		6			6		6
-Collection	720	22	833		1,575	720	22	3,349		4,091
-Examination	45	239	107		391	40	239	130		409
<b>Total # employees</b>	<b>765</b>	<b>261</b>	<b>996</b>	<b>0</b>	<b>2,022</b>	<b>760</b>	<b>261</b>	<b>3,578</b>	<b>0</b>	<b>4,599</b>

### A1 Exempt positions are funded through Private Debt Collection and IRA Funds

SBSE	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
<b>Commissioner</b>	2	2	B	Commissioner, SBSE Deputy Commissioner, SBSE	<ul style="list-style-type: none"> <li>Oversee excepted 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 excepted personnel; and protection of statute expiration, bankruptcy, liens and seizure cases</li> </ul>
	2	2	B	Management/Program Analyst	
	2	2	B	Senior Advisor	
	1	1	B	Program Manager	
	2	2	B	Management / Program Analyst	
	1	1	B	Director, Operations Support (OS)	<ul style="list-style-type: none"> <li>Oversee shutdown activities and excepted 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 excepted personnel; and protection of statute expiration, bankruptcy, liens and seizure cases.</li> </ul>

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<b>Operations Support</b>	2	2	B	OS Staff Assistant/Management Program Analyst/Project Manager	<ul style="list-style-type: none"> <li>Oversee OS operations including oversight of IT support, communications efforts related to Servicewide disaster policy, SETR and finance issues. As needed:</li> </ul>
	1	1	B	Director, Technology Solutions (TS)	

SBSE	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
	1	1	B	TS Program Manager, Business Systems Planning (BSP)	<ul style="list-style-type: none"> <li>Oversee TS operations and shutdown activities including providing IT support related to excepted activities and coordinating IT activities to prevent the loss of data in process.</li> <li>Assist IT in managing systems and data security for SBSE related to issues that occur during shutdown.</li> <li>Assist IT in managing and testing RGS/CEAS Systems and supporting applications needed to process frozen refund cases.</li> <li>Assist in providing systems support related to excepted activities performed during shutdown.</li> <li>Assist in fixing end-user equipment.</li> <li>Provide AIMS, ERCS, and ALS system support to Collection/Exam retrieval for pending statute cases, as well as case closing procedures.</li> </ul>
	1	1	B	TS Program Manager, Exam Systems & Projects	
	1	1	B	TS Program Manager, RGS Systems Support	
	1	1	B	TS Program Manager, Business Data Solutions	
	1	1	B	TS Program Manager, Specialty Projects	
	0	29	B	TS RGS Analysts	
	0	10	B	TS RGS Senior Analysts	
	0	3	B	TS RGS Frontline Managers	
	0	1	B	TS RGS Admin Specialist	
	4	4	B	TS Analysts	
	1	1	B	TS BSP Senior Analyst	
	1	1	B	Director, SB/SE Human Capital Office	
	1	1	B	HCO Management/Program Analyst	
	1	1	B	HCO/Continuity of Operations Analyst	
	1	1	B	HCO/Continuity of Operations Front-Line Manager	<ul style="list-style-type: none"> <li>Responsible for coordinating with Corporate Human Capital Office to resolve issues with employees scheduled to onboard during the shutdown, rescheduling</li> </ul>
	5	5	B	Human Resource Specialists/Partners	



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				recruitment/hiring events scheduled during the shutdown, and processing by name requests.
5	5	C	HCO Management/Program Analysts	<ul style="list-style-type: none"> <li>Responsible for contacting vendors and cancelling/managing contracts approved by procurement for Inflation Reduction Act new hire recruit training scheduled to occur during the lapse.</li> </ul>
1	1	B	Director, Business Support Office (BSO)	<ul style="list-style-type: none"> <li>Review and update all contract listings from Procurement related to lapse code validations for SBSE contracts and communicate such to the Contracting Officer Representatives (CORs)/Points of Contacts (POCs) for the excepted contracts. Analyst will also address ad hoc questions related to contracts.</li> <li>The Plan Manager would fund all supply and P.O. Box requests and provide and address any technical/systemic PPS issues, as needed. The Plan Manager may be required to fund excepted purchase card and/or procurement transactions (e.g., supplies, PO Boxes).</li> </ul>
2	2	B	BSO Financial Management Analyst & Management Program Analyst	
2	2	B	BSO Budget Analysts	
2	2	B	BSO Revenue Agent – Office of Servicewide Penalties	
2	2	B	BSO Tax Analyst – Office of Servicewide Interest	

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SBSE	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
	1	1	B	BSO Purchase Card Holder	<ul style="list-style-type: none"> <li>Place and process orders for excepted work purchases required for the protection of government property during a lapse in appropriations using the Procurement for Public Sector (PPS); reconcile posted transactions, and document receipt of the goods/services, as needed. The Purchase Card Approving Official (PCAO) may be required to approve the purchase card transaction orders on the order log. This activity may also include renewal of P.O. Boxes</li> <li>Oversee operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions, coordination with business owners, Counsel, and stakeholders; and Correspondex (CRX) transmittal preparation. Coordinate the determination of the quarterly interest rate.</li> <li>Ensure existing excepted contracts are financially administered as appropriate and answer financial questions and address situations that may come up regarding contracts. May also be requested to approve the purchase card requests for excepted activities (e.g., supplies, PO Boxes).</li> </ul>
<b>Fraud</b>	1	1	B	Director, Fraud Enforcement	Address timekeeping and other issues for Fraud employees who are required to report to court during a shutdown.  Court related activities that cannot be cancelled due to trials.
	1	1	B	Program Manager	
	1	1	B	Program Manager	

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SBSE Collection	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
<b>Collection</b>	1	1	B	Director Collection	<b>Full Time</b> <ul style="list-style-type: none"> <li>Oversee shutdown activities and excepted Collection operations 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 excepted personnel; and protection of statute expiration, bankruptcy cases.</li> <li>Providing technical oversight of Collection matters, ensuring critical excepted case work is addressed, oversee operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions, coordination with business owners, Counsel, and stakeholders; and Correspondex (CRX) transmittal preparation.</li> <li>Assist the executives and their employees in providing oversight over all continuing operations supported by Headquarters Collection. Assisting SB/SE leadership by unlocking Integrated Collection System (ICS) accounts and granting access to excepted cases, ensuring critical case work can be performed. On Call/Intermittent</li> <li>Complete computer operations necessary to prevent loss of data in process and revenue collections.</li> <li>Protection of statute expiration. Continue the IRS' computer operations to prevent the loss of data in process and protect taxpayer accounts.</li> <li>Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.</li> <li>Assisting taxpayers with setting up installment agreements for tax payments</li> <li>Ensure systemic account maintenance and access control are performed in the Integrated collection system to allow</li> </ul>
	6	6	B	Senior Operations Advisor/Senior Tech Advisor	
	1	1	B	Director Headquarters Collection	
	1	1	B	Director Collection Policy	
	1	1	B	Director Collection Inventory Delivery and Selection	
	1	1	B	Director, Quality and Technical Support	
	4	4	B	Supervisory Tax Analyst/Supervisory Management and Program Analyst/Supervisory Tax Exam Tech (HQ/OIC)	
	2	2	B	Revenue Officer (HQ/Insolvency)	
	1	1	B	Director, Field Collection	
	7	7	B	Area Director (Field)	
	42	42	B	Staff Assistant/Technical Analyst/Management and Program Analyst/Policy Analysts/Senior Analysts/Program Analyst/Tax Policy Analyst (HQ/Field/OIC/Insolvency)	
	65	65	B	Territory Manager/Program Manager/Supervisory Revenue Officer (HQ/Field/Insolvency)	
	1	1	B	Director Specialty Collection Insolvency	
	1	1	B	Director Specialty Collection Offers in Compromise	
31	31	B	Bankruptcy Specialists (Insolvency)		
43	43	B	Department Managers/Group Managers (Insolvency)		
130	130	B	Leads/Tax Examining Techs		

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			(Insolvency/Campus)
39	39	B	Compliance Clerks
1	1	B	Director Campus Collection
5	5	B	Campus Directors (Campus)
5	5	B	P&A Chiefs (Campus)
9	9	B	Frontline Managers (Campus)

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SBSE Collection	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
	10	10	B	Inventory Control Coordinators (Campus)	<p>for collection related activities.</p> <ul style="list-style-type: none"> <li>• Process payments from taxpayers that are mailed in as a result of receiving Letter 6154 (soft notice), informing them that they missed a payment and we are considering a penalty, the letter instructs them to make the payment and send their reasonable cause document to Memphis.</li> <li>• Protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.</li> <li>• Oversee the collection of taxes and processing of returns. There is an imminent need for these employees to protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.</li> <li>• Process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy cases), handle budget matters related to the lapse in appropriations and administer excepted contracts.</li> <li>• Identify documents required to be processed to protect the government's interest during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes.</li> <li>• Open incoming mail to identify documents required to be processed to protect the government's interest during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes. Review and update shutdown mail procedures. Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.</li> <li>• Provide technical oversight for the 7200 CARES Program, ensuring critical case work is addressed, reviewing the paperwork to make determinations (processability) and making adjustments as needed.</li> </ul>
	10	10	B	Inventory Control Coordinators (Campus)	

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<b>Specialty Collection Offers in Compromise</b>	2	2	B	Operation Manager	<p>Full Time</p> <ul style="list-style-type: none"> <li>• Complete processability on all new Centralized Offer in Compromise (COIC) receipts, process COIC payment deposits and assist with the protection of statute expiration/assessment activities.</li> <li>• Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.</li> </ul>
	2	2	B	Frontline Managers	
	23	23	B	Process Examiners	
<b>Collection Mail</b>	386	386	B	Various Positions - Group Manager/Revenue Officer/Tax Examiner/PALS Appraiser/Management & Program Assistant, Clerk	<p>On Call/Intermittent</p> <ul style="list-style-type: none"> <li>• Protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations</li> <li>• Oversee the collection of taxes and processing of returns. There is an imminent need for these employees to protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.</li> <li>• Process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy cases), handle budget matters related to the lapse in appropriations and administer excepted contracts.</li> <li>• Identify documents required to be processed to protect the government's property during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes.</li> <li>• Open incoming mail to identify documents required to be processed to protect the government's property during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes. Review and update shutdown mail procedures.</li> <li>• Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.</li> </ul>
	0	264	B	Operations Managers, Department Managers and Frontline Managers	Full Time

## IRS FY2024 Lapsed Appropriations Contingency Plan

<b>Automated Collection System</b>	0	2,235	B	Leads and Collection Representatives	<ul style="list-style-type: none"> <li>• Responding to taxpayers who have received a collection notice through the Automated Collection System and clarifying the payment process; assist taxpayers with general collection processes; serve as the gateway for transferring taxpayers to Accounts Management for appropriate filing season inquiries. Continue the IRS' computer operations to prevent the loss of data in process and protect taxpayer accounts.</li> <li>• Assisting taxpayers with setting up installment agreements for tax payments.</li> <li>• Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.</li> </ul>
	0	18	B	Systems Analysts	
<b>Special Compliance Personnel</b>	62	62	A1	Operations Managers, Department Managers and Frontline Managers	<p style="margin: 0;">Full Time</p> <ul style="list-style-type: none"> <li>• Responding to taxpayers who have received a collection notice through the Automated Collection System and clarifying the payment process; assist taxpayers with general collection processes; serve as the gateway for transferring taxpayers to Accounts Management for appropriate filing season inquiries. Continue the IRS' computer operations to prevent the loss of data in process and protect taxpayer accounts.</li> <li>• Assisting taxpayers with setting up installment agreements for tax payments.</li> <li>• Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.</li> </ul>
	3	3	A1	Systems Analyst	
	629	629	A1	Leads and Collection Representatives	
	17	17	A1	Tax Examiners	
	9	9	A1	Management and Program Assistant	
<b>Centralized Lien Operations (CLO)</b>	1	0	B	Operations Manager	<ul style="list-style-type: none"> <li>• Liens employees have been added to provide support on any incoming lien received by the Field Revenue Officers cannot release liens and Centralized Lien Operation employees will be relevant to minimize any taxpayer burden.</li> <li>• Operation Manager is responsible for protection of lien cases, controlling and/or responding to data and/or other requests, timekeeping entry, and other administrative tasks as well as carrying out shutdown operations and continuance activities in the Centralized Liens;</li> <li>• Clerk will be responsible for protection of lien cases in Centralized Liens;</li> <li>• e-Lien Analyst is responsible for protection of electronic lien cases in Centralized Liens.</li> </ul>
	1	1	B	Clerk	
	1	1	B	e-Lien Analyst	

## IRS FY2024 Lapsed Appropriations Contingency Plan

<b>Private Debt Collection</b>	3	3	A3	Supervisory Tax Analyst (HQ)	On Call/Intermittent <ul style="list-style-type: none"> <li>• Support for private debt collection companies working</li> <li>• Pursuant to qualified tax collection contracts funded under IRC 6306(e)(1), including: inventory delivery, invoicing, approval of payment arrangements, and mandatory reports.</li> <li>• Ensure excepted contracts are administered as appropriate and address ad hoc questions related to specific contracts.</li> </ul>
	8	8	A3	Senior Tax Analyst (HQ)	
	11	11	A3	Tax Analyst (HQ) Tax Policy Analyst (HQ)	



## IRS FY2024 Lapsed Appropriations Contingency Plan

SBSE Examination	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
<b>Examination</b>	1	1	B	Director, Examination	<p>All positions in Exam are considered Intermittent/As Needed.</p> <ul style="list-style-type: none"> <li>• Court related activities that cannot be cancelled due to trials. Excepted Activities for all Exam functions:</li> <li>• Oversee shutdown of operations, excepted Exam operations and shutdown activities including issuance of excepted letters; processing of tax returns with remittances; computer operations necessary to prevent loss of data in process and revenue protection and collections; securing and storing equipment, records, files and work in process; budget matters pertaining to the lapse in appropriations; loss of accounting data; maintaining minimal personnel to maintain safe conditions for excepted personnel; and protection of statute expiration and bankruptcy cases.</li> <li>• Providing technical oversight of Exam matters, ensuring critical excepted case work is addressed, including executing statute extensions, as well as issuing statutory notices of deficiency and final partnership administrative adjustments on short statute cases.</li> <li>• Assist Executives and their employees in providing oversight over all excepted operations, including Mail Plan, supported by Headquarters Exam.</li> <li>• Coordination with business owners, Counsel, and stakeholders.</li> <li>• Generate necessary statute and case inventory reports to support excepted activities.</li> <li>• Assist SB/SE leadership by ensuring system profiles to Exam IT data systems are active and unlocked so that critical excepted case work can be performed.</li> <li>• Respond to inquiries related to excepted Exam activities.</li> <li>• Open incoming physical mail and virtual correspondence to identify documents required to be processed to protect the government's property during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes.</li> <li>• Ensure that the Time and Attendance is accurately input,</li> </ul>
	1	1	B	Deputy Director, Examination	
	1	1	B	Senior Operations Advisor (Exam)	
	1	1	B	Staff Assistant (Exam)	
	1	1	B	Secretary to the Director, Examination	
	1	1	B	Director, Examination Campus/AUR	
	1	1	B	Senior Operations Advisor (Campus)	
	1	1	B	Secretary to the Director, Examination - Campus	
	4	4	B	Campus Directors or Planning & Analysis Chiefs (Brookhaven, Cincinnati, Memphis and Ogden);	
	0	2	B	Secretaries to the Campus Directors (Brookhaven & Ogden Cincinnati and Memphis)	
	1	0	B	Frontline Manager (BSC)	
	2	3	B	Lead Tax Examiners Tax Equity and Fiscal Responsibility Act (BSC)	
	5	9	B	Tax Examiners CAWR FUTA ODM Excise, E&G BWH [Plan A 5-CSC; Plan B [5-CSC, 2-MS, 2-PSC] 7-OSC FS,	
	1	0	B	Department Manager E&G Classification FUTA [CSC]	
	3	7	B	Tax Examiners Corr Exam [1-BSC, 5-CSC, 1- MSC, 3-OSC, 1 - PSC]	
	1	1	B	FORT Manager [MSC]	
	5	7	B	Tax Examiners CCP/Complex Restricted Interest Plan A [1-CSC, 3 MSC, 1-OSC] Plan B [1-CSC, 4-MS, 2-OSC]	
0	1	B	Tax Examiner Innocent Spouse [CSC]		
0	1	B	Frontline Manager Innocent Spouse [ 1-CSC]		
0	1	B	Lead Tax Examining Technician ICE/WB [OSC]		

## IRS FY2024 Lapsed Appropriations Contingency Plan

				reported, processed and executed for all Exam	
SBSE Examination	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
	7	7	A3	AUR Coordinators [1-ANSC, 1-ATSC, 1-AUSC,1-BSC, 1-FSC, 1-OSC, 1-PSC]	<p>employees.</p> <p>Additional Campus excepted activities</p> <ul style="list-style-type: none"> <li>• Oversee Campus Exam and Automated Underreporter Operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions and Correspondex (CRX) transmittal preparation.</li> <li>• Review and validate Whistleblower office listing of taxpayer Forms 1099.</li> <li>• Conduct Clean Vehicle dealer registration manual reviews which begin October 6, 2023.</li> <li>• Protecting statuses on Employee Retention Credit recapture.</li> </ul> <p>Additional HQ excepted activities</p> <ul style="list-style-type: none"> <li>• Provide oversight on tax legislation related to open or ongoing tax legislation related to the impending filing season to include obtaining published guidance, creating or updating tax forms or publications, including worksheets and instructions, and responding to technical inquiries (includes IRA implementation).</li> <li>• Provide oversight on tax legislation related to open or ongoing tax legislation related to obtaining published guidance, creating, or updating tax forms or publications, including worksheets and instructions, and responding to technical inquiries</li> <li>• Conduct necessary actions to implement tax legislation related to IRA implementation – Clean Vehicle Credit provisions, Excise Tax legislation, and Fuel Related Provisions. The Clean Vehicle Portal soft launch is October 6, 2023.</li> <li>• Develop procedures, FAQs. and conduct training to those who will be doing dealer registration manual reviews that will begin October 6, 2023.</li> </ul>
	12	12		AUR and Exam Lead Clerks [1-ANSC, 1-ATSC, 1-AUSC,2-BSC,1-CSC, 1-FSC,1-MSC 2-OSC, 2-PSC]	
	1	1	B	Director, Exam Headquarters	
	1	1	B	Director, Field Campus Policy (HQ)	
	1	1	A1	Director Quality Technical Support (HQ) - IRA	
	1	1	B	Tax Policy Analyst, Exam Case Selection	
	1	1	B	Senior Tax Analyst, Field and Campus Policy, IMF/AUR Policy (HQ)	
	1	1	B	Program Manager, Exam Case Selection, Estate & Gift	
	3	3	A1	Supervisory Revenue Agent, Quality Technical Support (HQ) - IRA	
	1	1	A1	Analyst/Internal Revenue Agent, EQTS - IRA	
	1	1	B	COR Program Manager (HQ)	
	16	11	A1	Internal Revenue Agents/Senior Program Anslysts/Policy Analyst (HQ)/Group Manager – IRA Policy Analyst (HQ) – IRA	
	1	1	A1	Supervisory Revenue Agent, Excise Tax Policy - IRA	
	1	1	B	Director, Examination Planning & Performance Analysis	
	1	1	B	Senior Tax Analyst (PPA)	

## IRS FY2024 Lapsed Appropriations Contingency Plan

	1	1	B	Director, Examination Field	<ul style="list-style-type: none"> <li>• Conduct Clean Vehicle dealer registration manual reviews will begin October 6, 2023.</li> <li>• Conduct necessary actions to implement tax legislation related to IRA implementation – Energy Efficient, Increase in Research Credit.</li> <li>• Ensure excepted contracts are administered as appropriate and address ad hoc questions related to specific contracts.</li> <li>• Handle any systemic issues related to filer bridge, RGS, and ACE for Campus Case Selection.</li> <li>• Continue effort to implement digital asset legislation – IJA around forms (such as 1099-DA, instructions, DA question on additional forms for 2023 filing season).</li> <li>• Support E&amp;G Kansas City project contractors who remain funded and working in the event of a government shutdown.</li> </ul> <p>Additional Specialty excepted activities</p> <ul style="list-style-type: none"> <li>• Review and process imminent statute Foreign Bank and Financial Account Report (FBAR) penalty cases and remittances</li> <li>• Review and process Currency Transaction Report (CTR) cases and remittances</li> <li>• Perform Form 8300 pre-filing activities</li> <li>• Take Clean Vehicle dealer registration manual review training to be ready for launch of Clean Vehicle Portal on October 6, 2023.</li> <li>• Conduct Clean Vehicle dealer registration manual reviews which begin October 6, 2023.</li> </ul>
	1	1	B	Senior Operations Advisor (Field)	
	1	1	B	Secretary to the Director, Field Examination	
	1	1	B	Project Manager (Field)	
	8	8	A1	7 Tax Examiners; 1 Clerk, Campus Exam	

## IRS FY2024 Lapsed Appropriations Contingency Plan

SBSE Examination	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
	1	1	B	Staff Assistant	
	1	1	B	Exam Technical Services Tax Analysts (Field)	
	7	7	B	Area Directors (Field)	
	7	7	B	PSP Territory Managers (Field)	
	7	7	B	AIMS/ERCS Analysts (Field)	
	7	7	B	RA Group Managers (Field)	
	0	5	B	TCO Group Managers (Field)	
	0	2	B	OVDI Analysts or Group Manager [1 for South Atlantic Area and 1 for Midwest Area] (Field)	
	1	1	B	Exam Technical Services Territory Manager (Field)	
	1	1	B	Exam Technical Services Group Manager (Field)	
	5	5	B	Exam Technical Services BBA Reviewers (Field)	
	5	7	B	Exam Technical Services Reviewers (Field)	
	1	1	B	Technical Services Tax Examiner (Field)	
	1	1	B	Director, Specialty Examination	
	1	1	B	Examination Technical Advisor (Specialty)	
	4	4	B	Program Chiefs or Technical Advisors (Employment Tax, Estate & Gift Tax, BSA)	
	1	1	B	Program Manager (Excise Specialty)	
	1	1	B	BSA Group Manager (Specialty CTR)	
	1	1	A1	Revenue Agent (Leading effort on IJJA legislation implementation)	

**IRS FY2024 Lapsed Appropriations Contingency Plan**

	1	1	B	Program Manager (BSA Specialty)
	1	1	B	Program Manager (Estate & Gift Specialty)
	13	13	A1	Excise 637 Review Team (Tax Examiners, Program Analyst, Group Manager, Internal Revenue Agent)
	1	1	A1	Program Chief, Excise Tax

## IRS FY2024 Lapsed Appropriations Contingency Plan

SBSE Examination	Exceptions		Category	Detail of excepted positions by category	
	NF	FS		Position	Role
	2	2	A3	Senior Analysts (7200 Processing)	
<b>Exam Mail Plan</b>	232	232	A3	Exam Managers, Analysts, Revenue Agents, Tax Compliance Officers, Tax Specialists, Attorneys, Legal Specialists, Paralegals, Clerks, Secretary, Fuel Compliance Officer	<ul style="list-style-type: none"> <li>• Open incoming mail to identify documents required to be processed to protect the government's property during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes.</li> <li>• Request PO Box Renewal</li> </ul>
<b>Promoter Investigations</b>	1	1	B	Director, Office of Promoter Investigations	<ul style="list-style-type: none"> <li>• Oversee OPI Operations including shutdown procedures, addressing timekeeping and other issues for OPI staff or employees required to report to court during a shutdown.</li> </ul>
	1	1	B	Staff Assistant	
	1	1	B	Program Manager	
	2	2	B	Internal Revenue Agent	<ul style="list-style-type: none"> <li>• Considered intermittent/as needed for court related activities that cannot be cancelled due to trials.</li> </ul>
	1	1	B	Tax Examining Tech	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Tax Exempt Government Entities (TEGE)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Commissioner			5		5			5		5
-Employee Plans			5		5			5		5
-Exempt Organizations / Government Entities			20		20			20		20
-Compliance Planning & Classification			6		6			6		6
-Shared Services			9		9			9		9
<b>-Total # positions</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>0</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>0</b>	<b>45</b>

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

There is an MOU stating that W&I will open our User Fee checks and process them during the shutdown.

Tax Exempt and Government Entities	Plan		Category	Detail of excepted positions by category	
	NF	FS			
	1	1	B	Commissioner, TE/GE	<ul style="list-style-type: none"> <li>• Oversee Shutdown Activities</li> <li>• Technical Matters</li> <li>• IRA</li> <li>• Statute Protection</li> </ul>
	1	1	B	Deputy Commissioner, TE/GE	
	1	1	B	Executive Assistant	
	1	1	B	Senior Technical Advisor	
	1	1	B	Tax Law Specialist	
Employee Plans	1	1	B	Director, Employee Plans	
	1	1	B	Director, EP Examinations	
	1	1	B	Manager, EP Determinations Area Manager	
	1	1	B	Director, EP Rulings & Agreement	
	1	1	B	Manager, EP Rulings & Agreement Tech Group	
Exempt Organizations/ Government Entities	1	1	B	Director, Exempt Organizations/Gov't Entities	<ul style="list-style-type: none"> <li>• Statute protection</li> <li>• IRA</li> <li>• F8038-CP Work</li> <li>• SME – Clean energy entity</li> <li>• Work the incoming mail and process payments that EO and EP receive.</li> </ul>
	1	1	B	Director, EO Examinations	
	1	1	B	Manager, EO Rulings & Agreements	
	1	1	B	Director, Government Entities	
	1	1	B	Manager, Tax Examining Technician, EO R&A	
	1	1	B	Internal Revenue Agent, GE ITG	
	2	2	B	Management and Program Analyst	
	1	1	B	Tax Law Specialist, Tax Exempt Bond	
	1	1	B	Tax Law Specialist, GE, FSLET	
	2	2	B	Tax Law Specialist	
1	1	B	K-net Specialist		

## IRS FY2024 Lapsed Appropriations Contingency Plan

	7	7	B	Tax Examiner Technician	
Compliance Planning & Classification	1	1	B	Director, Compliance Planning & Classification	<ul style="list-style-type: none"> <li>• Statute protection</li> <li>• IRA</li> <li>• F8038 CP work</li> <li>• SME – Clean energy entity</li> </ul>
	1	1	B	Director, Planning and Monitoring	
	1	1	B	Manager, Planning & Mon Closing Group 7204	
	1	1	B	Manager, Planning & Mon Closing Group 7697	
	2	2	B	Internal Revenue Agent Classification	
Shared Services	1	1	B	Director, Shared Services	<ul style="list-style-type: none"> <li>• Executive Communication/Lapse Activities</li> <li>• IRA</li> <li>• Review electronic test scenarios of various forms from software companies.</li> <li>• Lapse Plan Program Manager</li> <li>• Notify stakeholders of approval status and to submit returns into the Production environment for (MeF).</li> <li>• Ensure proper processing of remittances.</li> <li>• F8038-CP work</li> <li>• Provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues.</li> <li>• Oversee shutdown notification procedures and recall activities.</li> <li>• Liaison with the HCO and FMSS, participating in meetings and obtaining clarification on shutdown/recall activities.</li> <li>• Lapse Planning POC's participate in the daily calls, respond to inquiries, fill data calls.</li> </ul>
	1	1	B	Director, Business Systems Planning	
	1	1	B	Director, Human & Capital Resources	
	1	1	B	Manager, Public Affairs Specialist	
	1	1	B	Manager, HR Finance	
	1	1	B	Manager, Program Analyst	
	2	2	B	Management and Program Analyst	
	1	1	B	Project Manager, BSP	
<b>Total # positions</b>	<b>45</b>	<b>45</b>			



## IRS FY2024 Lapsed Appropriations Contingency Plan

Taxpayer Advocate Service (TAS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- National Taxpayer Advocate (NTA)			3		3			3		3
-Deputy NTA, Contingency Planner			1		1			1		1
-Deputy NTA, Continuity Planner			1		1			1		1
-Deputy NTA, HR Specialist			1		1			1		1
-Deputy NTA, Executive Director, Case Advocacy			1		1			1		1
-Deputy NTA, Data and Analytics Risk Manager			1		1			1		1
-Deputy NTA, Case Advocacy		75			75		75			75
-Support strategic initiative 1.3 funded by the Inflation Reduction Act funds.	8					8				
-Support strategic initiative 1.5 funded by the Inflation Reduction Act funds.	5					5				
-Support strategic initiative 1.8 funded by the Inflation Reduction Act funds.	2					2				
-Support strategic initiative 2.2 funded by the Inflation Reduction Act funds.	2					2				
<b>-Total # positions</b>	<b>17</b>	<b>75</b>	<b>8</b>	<b>0</b>	<b>100</b>	<b>17</b>	<b>75</b>	<b>8</b>	<b>0</b>	<b>100</b>

**A1 Exempt positions are IRA Funds**

National Taxpayer Advocate Service	Exception		Category	Detail of excepted positions by category
	NF			
National Taxpayer Advocate	1	1	B	<ul style="list-style-type: none"> <li>Oversee excepted activities necessary for the protection of property.</li> <li>Working toward completion of statutorily required reports to Congress.</li> <li>Oversee excepted activities necessary for the protection of property.</li> <li>Serve as the TAS point of contact with IRS executives and assist the National Taxpayer Advocate in the protection of property.</li> <li>Serve as point of contact with IRS executives to elevate case issues in existing inventory that present risks to government property, including expiring statutes and statute extensions under I.R.C Sections 6501, 6502, and 6532.</li> <li>Working toward completion of statutorily required reports to Congress.</li> <li>Providing legal guidance to ensure processing of cases where there are risks to government property, including expiring statutes and statute extensions under I.R.C</li> </ul>
	1	1	B	
	1	1	B	

## IRS FY2024 Lapsed Appropriations Contingency Plan

					<p>Sections 6501, 6502, and 6532.</p> <ul style="list-style-type: none"> <li>Ensuring completion of statutorily required reports to Congress.</li> </ul>
<b>Deputy National Taxpayer Advocate</b>	1	1	B	Contingency Planner	<ul style="list-style-type: none"> <li>Serve as the TAS point of contact with IRS, to assist the National Taxpayer Advocate and TAS excepted employees in understanding and meeting their roles and responsibilities during a shutdown.</li> </ul>
	1	1	B	Continuity Planner	<ul style="list-style-type: none"> <li>As necessary, work with HCO and the SCRs to address any building or office impacts and closures.</li> </ul>
	1	1	B	HR Specialist	<ul style="list-style-type: none"> <li>Work with HCO and CFO on time reporting issues.</li> <li>Approve any SETR input.</li> </ul>
	1	1	B	Deputy NTA, Executive Director, Case Advocacy	<ul style="list-style-type: none"> <li>Oversee excepted activities necessary for the protection of property.</li> <li>Nationwide monitoring of inventory for the expiration of statutes for the protection of property, including under I.R.C Sections 6501, 6502, and 6532.</li> <li>Supervise SOP Initiative 1.3, Ensure Employees Have the Right Tools.</li> </ul>
	1	1	B	Data and Analytics Risk Manager	<ul style="list-style-type: none"> <li>Ensure accurate and timely data and analytics reports are provided to Local Taxpayer Advocates and the Executive Director, Case Advocacy, to ensure knowledge of expiring statutes and statute extensions that present risk to government property under I.R.C Sections 6501, 6502, and 6532.</li> </ul>
	75	75	A3	Local Taxpayer Advocates (one per TAS office)	<ul style="list-style-type: none"> <li>Check mail one or two hours a day, up to three days a week, to meet the IRS's requirement to open and process checks during a shutdown while also meeting the statutory requirements that TAS maintain confidential and separate communications with taxpayers and that TAS operate independently of any other IRS office, as described in IRC §§ 7803(c)(4)(A)(iii), 7803(c)(4)(A)(iv), and 7803(c)(4)(B). Screen the mail for incoming requests for Taxpayer Assistance Orders and notify the appropriate Business Unit that a request has been made. See IRC § 7811(d).</li> <li>Monitor and ensure processing of cases where there is a statute or statute extension expiring that would put government property at risk, including statutes under I.R.C Sections 6501, 6502, and 6532.</li> </ul>
	17	17	A1	IRS Strategic Operating Plan Funded by IRA	<ul style="list-style-type: none"> <li>Support strategic initiative 1.3 funded by the Inflation Reduction Act funds.</li> <li>Support strategic initiative 1.5 funded by the Inflation Reduction Act funds.</li> <li>Support strategic initiative 1.8 funded by the Inflation Reduction Act funds.</li> <li>Support strategic initiative 2.2 funded by the Inflation Reduction Act funds.</li> </ul>
<b>Total # positions</b>	<b>100</b>	<b>100</b>			

## IRS FY2024 Lapsed Appropriations Contingency Plan

Wage and Investment (WI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Commissioner	0	0	8	0	8	0	0	11	0	11
- Equity, Diversity, and Inclusion	0	0	0	0	0	0	0	2	0	2
- Return Integrity and Compliance Services	0	0	121	0	121	0	0	1703	0	1703
- Communications and Liaison	0	0	3	0	3	0	0	5	0	5
- Operations Support	0	6	25	0	31	0	10	50	0	60
- Customer Assistance, Relationships and Education	0	147	406	0	553	0	160	3048	0	3208
- Customer Account Services	1	0	504	0	505	1	0	677	0	678
- Submission Processing Centers	322	0	1033	0	1355	322	15	1,518	0	1855
- Accounts Management Centers	10,623	1060	528	0	12,211	10,623	4006	4,271	0	18,900
<b>Total # positions</b>	<b>10,946</b>	<b>1,213</b>	<b>2,628</b>	<b>0</b>	<b>14,787</b>	<b>10,946</b>	<b>4,191</b>	<b>11,285</b>	<b>0</b>	<b>26,422</b>

### A1 Work is User Fee Funded and IRA

Wage and Investment	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Commissioner	1	1	B	Commissioner, Wage & Investment	<ul style="list-style-type: none"> <li>Provide executive oversight of W&amp;I shutdown operations and continuance of excepted activities, , statute protection, fraud, and identity theft protections, and preparing for the upcoming filing season, during shutdown. Direct file and IRA green energy credits development and technical support- will be excepted/exempt</li> </ul>
	1	1	B	Deputy Commissioner, W&I	
	1	1	B	Chief of Staff	
	2	2	B	Senior Advisors	
	1	2	B	Senior Operations Advisors	
	0	1	B	Executive Assistant	
	0	1	B	Secretary	
W&I Legislation Implementation	1	1	B	Project Director	<ul style="list-style-type: none"> <li>Provide guidance and support to executives and excepted/exempt employees regarding EEO matters such as accommodation requests for individuals with disabilities, as needed.</li> <li>Serve as liaison to the IRS Office of Equity, Diversity, and Inclusion on behalf of the W&amp;I Commissioner.</li> </ul>
	1	1	B	Program Manager	
Equity, Diversity, and Inclusion (EDI)	0	1	B	Director, Equity, Diversity, and Inclusion (EDI)	
	0	1	B	EEO Specialist	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Wage and Investment	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Return Integrity and Compliance Services	1	1	B	Director, Return Integrity and Compliance Services (RICS)	<ul style="list-style-type: none"> <li>• Provide executive oversight of excepted/exempt activities and shutdown operations within the RICS organization.</li> <li>• Monitoring of filing season readiness</li> <li>• Provide oversight and support for hiring</li> <li>• Provide oversight and support for budget</li> <li>• Management and oversight of certain contracts</li> <li>• Provide oversight and support for E-Trak ESCO Congressional Cases</li> <li>• Provide oversight and support for training and travel preparation</li> <li>• Responding and coordinating action items from business units</li> <li>• Management of performance and measures activities</li> <li>• Monitoring legislative activities                             <ul style="list-style-type: none"> <li>• Monitoring UWR/DME submissions</li> </ul> </li> </ul>
	1	1	B	Program Manager	
	1	1	B	Senior Operations Advisor	
	0	1	B	Tech Project Manager	
	0	1	B	Staff Assistant	
	1	7	B	Management & Program Analyst	
	1	2	B	Secretary	
	1	1	B	Director, Return Integrity Verification Program Management (RIVPM)	<ul style="list-style-type: none"> <li>• Provide oversight and support of excepted/exempt revenue protection and recovery efforts.</li> <li>• Provide quality review support to ensure program consistency including the protection of revenue.</li> <li>• Provide testing and support of critical filing season systems.</li> <li>• Provide policy and procedural support to the Return Integrity Verification Operation.</li> <li>• Support Criminal Investigation in providing documentation or court witness expertise for cases docketed for trial or criminal evaluation.</li> <li>• Provide testing and support of critical filing season systems.</li> <li>• Run Identity Theft data, patterns, modeling analytics, and filters and revenue protection/database. Provide support to the Identity Theft Refund Fraud Information Sharing &amp; Analysis Center.</li> </ul>
	1	1	B	Senior Operations Advisor	
	0	1	B	Secretary	
	0	1	B	Senior Tax Analyst	
	3	3	B	Senior Managers	
	4	6	B	Frontline Managers	
	20	81	B	Staff Members	
	1	1	B	Director, Return Integrity Verification Operations (RIVO)	<ul style="list-style-type: none"> <li>• Support RIVO revenue protection efforts to detect both Identity Theft and non-identity theft related refund fraud</li> </ul>
	0	1	B	Secretary	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Wage and Investment	Exception		Category	Detail of excepted positions by category		
	NF	FS				
	3	3	B	Senior Managers	<ul style="list-style-type: none"> <li>cases systemically and manually.</li> <li>Support the review and determination on external lead referrals.</li> <li>Support the review of documentation provided by taxpayers (business and individual) attempting to authenticate returns via correspondence.</li> <li>Support Criminal Investigation in providing documentation or court witness expertise for cases docketed for trial or criminal evaluation.</li> </ul>	
	8	50	B	Frontline Managers		
	47	605	B	Staff Members		
	1	1	B	Director, Refundable Credits Program Management (RCPM)	<ul style="list-style-type: none"> <li>Pre-refund case selection to protect improper payments from being released to ineligible taxpayers and perfect refunds to verify the refund is appropriate</li> <li>Provide policy, oversight, monitoring and reporting for pre-refund work and Improper Payments Elimination and Recovery Act (IPERA).</li> <li>Ensure timely development, completion, and release of products and procedures needed to assist taxpayers and tax preparers for the upcoming tax year including program modifications necessary for online products such as the IRS EITC Assistant and CTC Assistant.</li> <li>Provide testing and support of critical filing season online products.</li> <li>Provide policy, oversight, monitoring, and reporting for any refundable credits changes resulting from enacted legislation.</li> </ul>	
	1	2	B	Senior Operations Advisor		
	3	3	B	Senior Managers		
	5	5	B	Frontline Managers		
	9	17	B	Staff Members		
		1	1	B	Director, Refundable Credit Examination Operations (RCEO)	<ul style="list-style-type: none"> <li>Processing cases with imminent assessment statute expiration dates and initiating actions to assure Assessment Statute Expiration Dates (ASEDs) are protected.</li> <li>Protect improper payments from being released to ineligible taxpayer</li> </ul>
		1	1	B	Secretary	
		1	6	B	Senior Managers	
		4	91	B	Frontline Managers	
		4	808	B	Staff Members	
	Communications and Liaison	1	1	B	Director, Communications & Liaison (C&L)	<ul style="list-style-type: none"> <li>Sustain necessary information flow regarding the shutdown, furlough status and recall and support communications with the taxpaying public, media, and Congress, in certain circumstances, as needed.</li> </ul>
		1	1	B	Chief, Corporate & Executive Communication	
1		1	B	Chief, Communications Support Services		
1		1	B	Chief, Program Communications		
1		1	B	IRA Public Affairs Specialist		

## IRS FY2024 Lapsed Appropriations Contingency Plan

Wage and Investment	Exception		Category	Detail of excepted positions by category	
	NF	FS			
Operations Support	1	1	A3	Director, Operations Support (OS)	Provide executive oversight of excepted activities and shutdown W&I operations.
	1	1	A3	Senior Operations Advisor	
	1	1	A3	Director, Capital Management & Oversight	
	1	1	A3	Chief, Talent Recruitment	
	1	1	A3	Chief, Workforce Relations Planning & Performance	
	3	3	B	HR Consultants	
	1	1	B	W&I Shutdown Contingency Coordinator	
	0	1	B	Staff Assistant	
	1	1	A3	Chief, Finance	
	1	1	A3	Chief Program Support/Cost & Formulation	
	0	1	A3	Chief, Budget Execution Enforcement & HQ	
	0	1	A3	Lead Budget Analyst	
	0	1	A3	Budget Analyst	
	1	1	B	Chief, Program Management Office	Supports W&I by monitoring and tracking performance measures/metrics and refund reports including preparing reports regarding impacts of closures (i.e., shutdown, weather, etc.) Support the completion and testing of the upcoming filing year programs for Return Review Program Legacy Component (RRPLC), Selection and Analytics Platform (SNAP), Accounts Management Services (AMS), Return Review Program (RRP), Web Apps with increased tasks related to Tax Pro, Live Assistance Taxpayer Digital Communication, Outbound Notices, Installment Agreement/Taxpayer Payment API, DUT Incident Management, Department of Education Free Application for Federal Student Aid (FAFSA), and Federal Student Aid – Datashare (FSA-D).
	3	3	B	Analysts	
	1	1	B	Director, Business Systems Modernization (BSM)	
	1	2	B	Senior Managers	
	0	1	B	Senior Operations Advisor	
	8	12	B	Analysts	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Wage and Investment	Exception		Category	Detail of excepted positions by category	
	NF	FS			
	1	1	B	Director, Business Technology Operations (BTO)	<ul style="list-style-type: none"> <li>Overseeing pre-filing season activities for a critical program.</li> <li>Oversee the orderly shutdown of operations and, as applicable, oversight of filing season activities and startup of activities for the following program areas: Business Operations Support (BOS) and Integration Automation Technologies (IAT).</li> <li>Support completion and testing of AM US Certs Pega workflow for upcoming filing year.</li> <li>Assess and document risks associated with the filing season activities.                             <ul style="list-style-type: none"> <li>Support completion, testing and validation of IAT tools including tax reform updates, payment processing, amended returns in statute jeopardy and resolution and releasing of fixes for Priority 1 / Priority 2 Knowledge Incident/Problem Service Asset Management (KISAM) tickets.</li> </ul> </li> </ul>
	0	1	B	Staff Assistant	
	1	1	B	Senior Operations Advisor	
	0	1	B	Risk Management Officer	
	4	16	B	Integration Automation Technologies (IAT) Analysts	
	1	2	B	IAT Managers	
	3	3	B	Business Operations Support (BOS) Analysts	

Wage and Investment	NF	FS	Category	Detail of excepted positions by category	
Customer Assistance, Relationships and Education	1	1	B	Director, Customer Assistance, Relationships, and Education (CARE)	<ul style="list-style-type: none"> <li>Oversee the orderly shutdown of operations, oversight of filing season activities, and startup of activities.</li> </ul>
	1	1	B	Senior Operations Advisor	
	1	1	B	Director, Stakeholder Partnerships Education and Communication (SPEC)	<ul style="list-style-type: none"> <li>Oversee the orderly shutdown of the SPEC operations and startup of activities.</li> <li>Conduct SPEC Quality Statistical Sample Site Reviews which support the valid statistical Return Accuracy measure.</li> <li>Oversee TaxSlayer software issues</li> <li>Oversee the Grant Program</li> </ul>
	1	1	B	Senior Operations Advisor	
	0	34	B	Secretaries/Management Assistants	
	3	3	B	Area Directors	
	3	3	B	Area Technical Analysts	
4	28	B	Senior Managers (HQ & Territory Managers)		



## IRS FY2024 Lapsed Appropriations Contingency Plan

Wage and Investment	NF	FS	Category	Detail of excepted positions by category	
	3	3	B	Frontline Managers	<ul style="list-style-type: none"> <li>Oversee the Military Overseas Program</li> <li>Oversee the Products, Systems and Analysis Program</li> <li>Work TaxSlayer software, transmission, and customer issues.</li> <li>Perform accounting work to provide funding and distribution of Volunteer Income Tax Assistance (VITA) grants. IRS needs to ensure these funds are adequately distributed and are being used for the intended purpose. The employees will protect this government funding.</li> <li>Review and process volunteer applications; work SPEC Total Relationship Management (SPECTRM) Program and Electronic Filing Identification Number (EFIN) Program; and complete Filing Season and Link and Learn products.</li> </ul>
	0	282	B	Tax Analysts/Consultants	
	0	22	B	Tax Analysts/Consultants (Seasonal)	
	0	64	B	Analysts (HQ & Area)	
	1	1	B	Director, Field Assistance (FA)	<ul style="list-style-type: none"> <li>Work on revenue protection activities, which include processing payments or providing the necessary support to process payments from taxpayers in various forms that are received in the mail, mailrooms and from other business operating divisions co-located with the Taxpayer Assistance Center (TAC). TAC personnel will process payments via Remittance Strategy for Paper Check Conversion (RS-PCC) to ensure the Treasury receives immediate posting and credit.</li> <li>Work with Information Technology to develop and test critical systems to prevent the loss of data.</li> </ul>
	1	1	B	Senior Operations Advisor	
	3	3	B	Senior Managers (HQ Chiefs)	
	0	1	B	Frontline Manager (HQ)	
	3	28	B	Analysts (HQ & Field)	
	4	4	B	Area Directors	
	4	4	B	Technical Advisors	
	216	2160	B	Field employees (Senior Managers, Group Managers, Individual Taxpayer Advisory Specialist, Group Secretaries and Management Assistants)	
	1	1	A3	Director, Media and Publications (M&P)	<ul style="list-style-type: none"> <li>Oversee the orderly shutdown of all M&amp;P functional division activities and provide oversight of filing season activities as well as budget and contractual obligations for excepted activities.</li> </ul>
	1	1	A3	Senior Operations Advisor	
	0	1	A3	Secretary	
	1	1	A3	Senior Manager	
	0	1	A3	Frontline Manager	
	0	2	A3	Analysts	
	1	1	A3	Director, Tax Forms and Publications (TFP)	<ul style="list-style-type: none"> <li>Ensure timely development, completion and release of tax forms, instructions and publications needed by taxpayers to file their returns and pay their taxes for current and upcoming tax years; support ongoing statutory or policy-driven initiatives and increases in product workload.</li> </ul>
	103	110	A3	Analysts	



## IRS FY2024 Lapsed Appropriations Contingency Plan

Wage and Investment	NF	FS	Category	Detail of excepted positions by category	
	1	1	A3	Director, Publishing	<ul style="list-style-type: none"> <li>Work on current and upcoming tax years product design and printing to ensure timely composition, creation of eBooks, posting to IRS.gov, and application of required 508 compliance standards to support critical filing season tax products, and provide guidance for the Over the Counter, Taxpayer Assistance Center, Tax Forms Outlet, and Taxpayer Information Publications programs to ensure procurement, printing, and vendor delivery of (and schedules) for annual and quarterly filing season products, including 90% or more of the tax products developed by Tax Forms &amp; Publications.</li> </ul>
	39	41	A3	Analysts	
	1	1	B	Director, Distribution	<ul style="list-style-type: none"> <li>Provide assistance to other excepted employees across the agency with issues related to postal, transport services, and freight vendors.</li> <li>Provide contracting officer's representative (COR) services to ensure vendor performance, problem resolution, and prompt payments where excepted; update agency financial systems, perform quality review checks, and oversee business relations to ensure uninterrupted operation of M&amp;P business-critical IT systems and applications; and ensure timely development and execution of pre-filing and filing season activities for upcoming year.</li> </ul>
	9	18	B	Staff Members	
	0	1	B	Chief, National Distribution	<ul style="list-style-type: none"> <li>Perform order fulfillment activities and critical warehouse functions for inventory receipt and shipping of tax forms orders to taxpayers, VITA, TCE, and other non-Federal partners.</li> </ul>
	0	181	B	Staff Members	
	1	1	B	Chief, Correspondence Production Services (CPS)	<ul style="list-style-type: none"> <li>Work on operations necessary to prevent loss of revenue collections, including administering contracts in support of IT equipment needed to generate and mail notices to prevent loss of revenue.</li> </ul>
	139	139	B	Staff Members	
	1	1	B	Office of Taxpayer Correspondence Senior Manager	<ul style="list-style-type: none"> <li>Oversee operations, monitor, and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions, coordination with business owners, Counsel,</li> </ul>
	1	1	B	Frontline Manager	
	5	7	B	Staff Analysts	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Wage and Investment	NF	FS	Category	Detail of excepted positions by category	
					and stakeholders; and Correspondex (CRX) transmittal preparation. Critical support of filing season preparation.
Customer Account Services	1	1	B	Director, Customer Account Services (CAS)	<ul style="list-style-type: none"> <li>Oversee the orderly shutdown of operations, oversight of filing season activities, and startup of activities.</li> </ul>
	1	1	B	Senior Operations Advisor	
	1	1	B	Program Coordination & Support (PCS) Manager	
	1	1	B	Secretary	
	1	2	B	Headquarters Analysts	<ul style="list-style-type: none"> <li>Support contract administration of excepted contracts</li> </ul>
	1	2	B	CAS Technical Advisor	
	1	1	B	Contracting Officer Representative (COR)	
	1	1	B	Program Management Office (PMO) Senior Manager	
	2	2	B	Senior Technical Advisors	
	6	6	B	Analysts	
	1	1	B	Director, Accounts Management (AM)	
	1	1	B	Deputy Director	
	1	1	B	Senior Operations Advisor	
	1	2	B	Secretary	
	18	55	B	Headquarters Policy Analysts	<ul style="list-style-type: none"> <li>Provide support for the maintenance of existing Individual Online Account (IOLA) and Tax Pro Account applications and messaging updates on an ad-hoc basis.</li> <li>Provide support for the Submission Processing Modernization (SPM) efforts on an ad-hoc basis.</li> </ul>
	7	7	B	Senior Managers	
	1	2	B	Senior Technical Advisor	<ul style="list-style-type: none"> <li>Support the campus support and statute imminent cases.</li> <li>Oversee the orderly shutdown of AM operations, oversight of filing activities, and startup of activities.</li> </ul>
	1	1	B	Director, Submission Processing (SP)	<ul style="list-style-type: none"> <li>Additional support needed for Centralized Authorization File (CAF) and Employee Identification Number (EIN) programs to assist with various issues including the generating of tax returns</li> <li>Additional support needed to assist the campuses with movement of inventory and reporting.</li> </ul>
	1	1	B	Deputy Director	
	1	1	B	Senior Operations Advisor	
1	1	B	Technical Advisor		
1	1	B	Secretary		
174	174	B	Analysts		
1	1	A1	Analyst, IVES/RAIVS User Fee Funded		
1	1	B	Director, e-File Services		
13	13	B	Management Officials		
				<ul style="list-style-type: none"> <li>Provide production support to the Modernized e-File</li> </ul>	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Wage and Investment	NF	FS	Category	Detail of excepted positions by category	
	117	117	B	Analysts	<p>system.</p> <ul style="list-style-type: none"> <li>Provide support to any processes in support of filing returns</li> </ul>
	1	1	B	Director, Joint Operations Center (JOC)	<ul style="list-style-type: none"> <li>Performance tracking and to direct phone traffic; identify and provide critical report out of shutdown impacts; support Enterprise Telephone Data (ETD) processing to maintain system and data stability; and make critical telephone scripting and message changes for excepted contracts.</li> <li>Support Staff for Resource Planning &amp; Scheduling.</li> <li>Make critical telephone scripting and message changes.</li> <li>Support quality review of taxpayer contacts.</li> <li>Identify and provide critical report out of shutdown impacts and assistance to software developers mandated to test tax returns, in support of the Modernized e-File system.</li> </ul>
	1	1	B	Technical Advisor	
		1	B	Asst to the Director, JOC	
	1	1	B	Senior Operations Advisor	
	0	5	B	Secretaries/Management Assistants	
	4	5	B	Program Managers	
	7	17	B	Frontline Managers	
	14	91	B	Analysts	
	35	76	B	Quality Review Specialists	
	1	1	B	Director, Electronic Products Services & Support (EPSS)	
	1	2	B	Senior Analysts (Director Staff)	
	1	2	B	Program Managers	
	0	1	B	Department Manager	
	1	2	B	Telephone System Analyst	
	0	2	B	Information Technology Specialist for FIRE	
	0	5	B	Computer Assistant for FIRE	
	1	6	B	Frontline Managers	
	0	4	B	Lead Tax Examiners	
	10	55	B	Tax Examiners	
	77	0	B	New Hire Tax Examiners	
	10	0	B	Instructors for New Hires	
	0	1	B	Clerk	
	1	1	B	Contracting Officer's Representative (COR)	<ul style="list-style-type: none"> <li>Support contract administration of excepted contracts</li> </ul>
Submission Processing	3	3	B	Submission Processing (SP) Field Directors	<ul style="list-style-type: none"> <li>Process tax returns with remittances</li> <li>Perform research to assist with remittances.</li> </ul>
	3	3	B	Secretaries	
	3	3	B	Planning & Analysis Operations Managers	
	5	5	B	Production Monitors	
	8	8	B	P&A Staff Members	
	3	3	B	Site Coordinators	
	3	3	B	Accounting Operations Managers	
	93	93	B	Staff Members	

## IRS FY2024 Lapsed Appropriations Contingency Plan

Wage and Investment	NF	FS	Category	Detail of excepted positions by category	
	3	3	B	Input Correction Operations Managers	
	31	31	B	Error Resolution Systems/Reject Team/Notice Review Managers and Staff Members (perfect remittances).	
	25	25	B	Tax Examiners to support activities relating to scanning as a service contracts	
	3	3	B	Receipt & Control Operation Managers	
	824	824	B	Staff Members	
	25	25	B	Clerks to support activities relating to scanning as a service contracts	
	15	15	A3	SBA Transcripts staff members	
	3	3	B	Data Conversion Operations Managers	
	29	29	B	ISRP/RRPS staff members	
	390	390	B	DCO Support Staff	
	4	4	B	Document Perfection Operation Managers	
	322	322	A1	Income Verification Express Service (IVES) and Return and Income Verification Services (RAIVS) Photocopy Programs manager and staff. - User Fee Funded	
	0	60	B	Staff Members	<ul style="list-style-type: none"> <li>• Support staff for Direct Hire Events</li> </ul>

Accounts Management	12	12	B	Accounts Management (AM) Field Directors	<ul style="list-style-type: none"> <li>• Process remittances and statue protection</li> <li>• U.S. Certification Residency Program to issue Form 6166 to Taxpayers. (A1)</li> <li>• CAF– Provides authority for 3<sup>rd</sup> parties to represent Taxpayers(A3)for a variety of issues, including generating returns.</li> <li>• Additional staffing needed for movement of inventory and reporting. (A3)</li> <li>• Puerto Rico will stand up as the 12<sup>th</sup> directorate on 10/22/23.</li> </ul>
	12	12	B	Secretaries	
	7	7	B	Site Coordinators	
	10	10	B	Taxpayer Relations Program Senior Managers	
	10	10	B	Management Assistants	
	55	55	B	Tax Examiners	
	12	12	B	Planning and Analysis Chiefs	
	0	24	B	Operation Managers	
	0	24	B	Operation Management Assistants	
	0	110	A3	Department Managers	
	0	34	A3	Department Management Assistants	
	1	1	A1	Department Manager-US Cert - User Fee	

## IRS FY2024 Lapsed Appropriations Contingency Plan

				Funded	
	86	86	A1	Tax Examiners-US Cert - User Fee Funded	
	6	6	A1	Lead Tax Examiners-US Cert - User Fee Funded	
	5	5	A1	Tax Examiner Front Line Managers-US Cert - User Fee Funded	
	2	2	A1	Campus Support Managers-US Cert - User Fee Funded	
	23	23	A1	Campus Support Staff-US Cert - User Fee Funded	
	1	1	A1	Campus Support Lead-US Cert - User Fee Funded	
	0	92	A3	Tax Examiners Managers	
	0	92	A3	Tax Examiners Leads	
	0	1831	A3	Tax Examiners	
	0	208	A3	Tax Examiners - CAF	
	0	11	A3	Tax Examiners Managers – CAF	
	0	11	A3	Tax Examiners Lead – CAF	
	0	11	A3	Tax Examiners Team clerks – CAF	
	0	47	A3	Tax Examiners – EIN	
	0	3	A3	Tax Examiners Managers – EIN	
	0	3	A3	Tax Examiners Lead – EIN	
	0	1	A3	Tax Examiners Clerk – EIN	
	13	31	B	Campus Support Managers in Andover, Atlanta, Fresno, Memphis, Brookhaven, Philadelphia, and Cincinnati	
	400	602	B	AM campus support staff	
	533	689	A3	Customer Service Managers	
	527	689	A3	Customer Service Lead Representatives	
	0	174	A3	Campus Program Analysts and Systems Analysts	
	0	3,297	B	Customer Service Representatives to work phones and paper	
	7760	10,499	A1	Customer Service Representatives to work IRA related activities such as adjustments / paper inventory (IMF/BMF)	
	0	175	B	Team Clerks	
	2739	0	A1	Customer Service Representatives and Tax Examiners (new hires) for Direct File	<ul style="list-style-type: none"> <li>• Tax Examiners – Increase TEs to retain ~83% of staff during filing season to address anticipated workload related to and protection of statutes . (A3)</li> <li>• Approximately 2,417 new hire CSRs and TEs will onboard in November, and it's critical they remain in</li> </ul>

**IRS FY2024 Lapsed Appropriations Contingency Plan**

					training during a shutdown if they are to be ready for filing season. They will require 290 instructors and 32 managers, which is a total of 2,739. (A1)
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## IRS FY2024 Lapsed Appropriations Contingency Plan

Whistleblower Office (WBO)	Non-Filing Season (FS)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
• Director's Office			3		3			3		3
-Strategic Planning and Program Administration	2		3		5	2		3		5
-Claim Administration			2		2			2		2
<b>Total # positions</b>	2		8		10	2		8		10

### A1 work funded through IRA

Whistleblower Office	Exceptions		Category	Detail of excepted positions by category	
	NF1	FS			
Director's Office	1	1	B	Director, Whistleblower Office	Perform the necessary activities to facilitate the orderly shutdown and startup of operations and timely perform the activities needed to fulfill statutory requirements and preparing/filing tax returns/forms (Forms 945, 1042S, 1042, and 1099) required for payments issued to whistleblowers during the year). Inflation Reduction Act (IRA) project activities (IRA-3.1.6)
	1	1	B	Acting Staff Assistant	
	1	1	B	Technical Advisor	
Strategic Planning and Program Operations	1	1	B	Program Manager	
	2	2	B	Management &Program Analyst	
	2	2	A1	Management &Program Analyst	
Claim Administration	1	1	B	Program Manager	
	1	1	B	Management and Program Analyst	
<b>Total # positions</b>	10	10			

# IRS FY2024 Lapsed Appropriations Contingency Plan

## APPENDIX B

### IRS EXCEPTED POSITION TOTALS

Office of the Commissioner	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Commissioner	1	1			2	1	1			2
- Chief of Staff		7			7		7			7
- Deputy Commissioner for Services and Enforcement		2	3		5		2	3		5
- Deputy Commissioner for Operations Support		2	1		3		2	1		3
-Enterprise Digitization			7		7			7		7
-Business Continuity Operations		7	9		16			9		16
-Taxpayer Experience Office		5		1	6		TO 7		1	6
-Transformation and Strategy Office	79				79	79	5			79
<b>Total # positions</b>	<b>80</b>	<b>24</b>	<b>20</b>	<b>1</b>	<b>125</b>	<b>80</b>	<b>24</b>	<b>20</b>	<b>1</b>	<b>125</b>
Appeals	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief, Appeals			4		4			4		4
- Director, Case & Operations Support			16		16			16		16
- Director, Examination			2		2			2		2
- Director, Collection			2		2			2		2
- Director, Specialized Examination Programs & Referrals			7		7			7		7
<b>Total # positions</b>	<b>-</b>	<b>-</b>	<b>31</b>		<b>31</b>			<b>31</b>		<b>31</b>



## IRS FY2024 Lapsed Appropriations Contingency Plan

Counsel	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Counsel – Immediate Office	1		4		5	1		4		5
- Associate Chief Counsel (Corporate)	5		7		12	5		7		12
- Associate Chief Counsel (Financial Institutions & Products)	5		5		10	5		5		10
- Associate Chief Counsel (Income Tax & Accounting)	7		8		15	7		8		15
- Associate Chief Counsel (Pass-throughs & Special Industries)	30		10		40	30		10		40
- Associate Chief Counsel (Finance & Management)			70		70			70		70
- Associate Chief Counsel (General Legal Services)	5	16			21	5	16			21
- Associate Chief Counsel (International)	5		12		17	5		12		17
- Associate Chief Counsel (Procedure & Administration)	6		11		17	6		11		17
- Associate Chief Counsel (Tax Exempt & Government Entities)	6		3		9	6		3		9
- Division Counsel/Associate Chief Counsel (Criminal Tax)			18		18			18		18
- Division Counsel (Large Business & International)			67		67			67		67
- Division Counsel (Small Business Self-Employed)			113		113			113		113
- Division Counsel (Wage & Investment)	2		3		5	2		3		5
- Division Counsel (Tax Exempt & Government Entities)	1		7		8	1		7		8
<b>Total # positions</b>	<b>73</b>	<b>16</b>	<b>362</b>		<b>518</b>	<b>73</b>	<b>16</b>	<b>362</b>		<b>518</b>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Chief Financial Officer (CFO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
-Chief Financial Officer		4			4		4			4
-Financial Moder and Tech,		1			1		1			1
-Financial Management		46			46		74			74
- Corporate Budget		9			9		9			9
-Internal Controls										
<b>Total # positions</b>		<b>60</b>			<b>60</b>		<b>87</b>			<b>87</b>
Communications and Liaison (C&L)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Communications and Liaison		7			7		7			7
-Communications	14	14			28	15	21			36
-Legislative Affairs		4			4		4			4
-National Public Liaison	0	1			1		6			6
-Stakeholder Liaison	4	1			5	4	6			10
-Tax Outreach and Partnership Education (TOPE)	2	0			2	2	1			3
<b>Total # positions</b>	<b>20</b>	<b>27</b>			<b>47</b>	<b>21</b>	<b>45</b>			<b>66</b>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Criminal Investigation (CI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief, Criminal Investigation			6		6			6		6
- Communications and Education			14		14			14		14
- Commissioner's Protection Detail			7		7			7		7
- International Operations			44		44			44		44
- Operations, Policy & Support			15		15			15		15
- Strategy			5		5			5		5
- Refund Crimes			244		244			244		244
- Review, Planning & Evaluation			117		117			117		117
- Technology Operations & Investigative Services			326		326			326		326
- Field Criminal Law Enforcement Personnel			2,205		2,205			2,205		2,205
<b>Total # positions</b>			<b>3,117</b>		<b>3,117</b>			<b>3,117</b>		<b>3,117</b>
Equity, Diversity and Inclusion (EDI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	A3
- Office of the Director		7			7		7			7
- Operations Division, Disability Branch		7			7		7			7
<b>Total # positions</b>		<b>14</b>			<b>14</b>		<b>14</b>			<b>14</b>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Facilities Management and Security Services (FMSS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	B
- Chief, Facilities Management and Security Services			4		4			4		4
- Facilities Management and Security Services			41		41			42		42
- Facilities Management and Security Services Operations (Territories and campus)			71		71			71		71
- Business Solutions			2		2			2		2
<b>Total # positions</b>			<b>118</b>		<b>118</b>			<b>119</b>		<b>119</b>
Human Capital Office (HCO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- IRS Human Capital Officer		4			4		4			4
-HOC Chief of Staff		5			5		5			5
- HCO Internal Operations Support	2	1			3	2	1			3
- Office of HR Strategy		2			2	2	2			4
- Engagement and Retention		2			1		1			1
- Policy and Audit		4			4		4			4
- Human Capital Data and Management Tech		3		1	3		3		1	4
- Human Capital Strategy and Planning		3			3		3			3
- Talent Acquisition	2	18			20		18			18
-Enforcement BODS (TSO,HCO Office)	521				521	521				521
- HR Shared Services		22	237		259		22	409		431
- Labor/Employee Relations & Negotiations		12			12		25			25
- Office of Customer Relations		5			5		5			5
-Office of Executive Service		1			1		1			1
-Enterprise Talent Development		4			4		24			24
<b>Total # positions</b>	<b>525</b>	<b>86</b>	<b>237</b>	<b>1</b>	<b>849</b>	<b>525</b>	<b>118</b>	<b>409</b>	<b>1</b>	<b>1,053</b>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Information Technology (IT)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Information Officer			5		5			5		5
-Chief Technology Officer			2		2			2		2
-DCIO for Operations			4		4			4		4
- Deputy Chief Information Officer for Strategy/Modernization			9		9			9		9
- ACIO, Applications Development	490		936		1,426	490		966		1,456
- ACIO, Cybersecurity			318		318			334		334
- ACIO, Enterprise Operations			2,223		2,223			2,223		2,223
- ACIO, EPMO	136		14		150	136		14		150
- ACIO, ES	364		156		520	364		155		519
- ACIO, Mod	63		2		65	63		2		65
- ACIO, S&P	42		55		97	42		55		97
_UNS	51		471		522	51		647		698
<b>Total # positions</b>	<b>1,146</b>		<b>4,195</b>		<b>5,341</b>	<b>1,146</b>		<b>4,416</b>		<b>5,562</b>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Large Business and International Division (LB&I)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Commissioner			5		5			5		5
- Assistant Deputy Commissioner (Compliance Integration)	30		10		40	30		10		40
- Program and Business Solutions	23		14		37	23		14		37
- Cross Border Practice Area	37		20		57	37		20		57
- Eastern Compliance Practice Area	88		89		177	88		89		177
- Enterprise Activities Practice Area	86		13		99	86		13		99
- Northeastern Compliance Practice Area	41		116		157	41		116		157
- Pass Through Entities Practice Area	74		36		110	74		36		110
- Treaty & Transfer Pricing Operations Practice Area	10		22		32	10		22		32
- Western Compliance Practice Area	52		83		135	52		83		135
- Withholding and International Individual Compliance Practice Area	43		20		66	43		20		66
<b>Total # positions</b>	<b>484</b>		<b>431</b>		<b>915</b>	<b>484</b>		<b>431</b>		<b>915</b>
	Non-Filing Season (NF)					Filing Season (FS)				
<b>Office of Professional Responsibility</b>	A1	A3	B	C	Total	A1	A3	B	C	Total
- Director's Office				2	2				2	2
Operations & Management Branch				1	1				1	1
<b>Total # positions</b>	<b>-</b>			<b>3</b>	<b>3</b>				<b>3</b>	<b>3</b>

## IRS FY2024 Lapsed Appropriations Contingency Plan

	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
<b>Online Services (OLS)</b>										
- Director, Online Services	3				3	3		0		3
- IRS.gov	5		6		11	5		21		26
- Digital Products	9		6		15	9		6		15
- User Experience Services	2		0		2	2		0		2
- Operations			1		1			1		1
<b>Total # positions</b>	<b>-19</b>		<b>13</b>		<b>32</b>	<b>19</b>		<b>28</b>		<b>47</b>
<b>Privacy, Government Liaison &amp; Disclosure (PGLD)</b>										
	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Privacy Officer			3		3			3		3
- Identity & Records Protection			10		10			10		10
- Privacy Policy & Compliance			10		10			10		10
- Program & Planning Support			6		6			6		6
- Identity Assurance Office			8		8			8		8
- Government Liaison Disclosure & Safeguards			17		17			17		17
<b>Total # positions</b>	<b>-</b>		<b>54</b>		<b>54</b>	<b>-</b>		<b>54</b>		<b>54</b>

## IRS FY2024 Lapsed Appropriations Contingency Plan

Procurement	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Procurement Officer		1			1		1			1
- Deputy Chief Procurement Officer		1			1		1			1
- Director, Office of Information Technology Acquisition		2			2		2			2
Office of Management & Administration		5			5		5			5
- Office of Analytics, Research & Technology		5			5		5			5
- Policy Support		3			3		3			3
- Contracting Officers	42	32			73	42	32			73
- Business Operations Procurement Analysts/ Procurement Analyst	3	4			7	3	4			7
<b>Total # positions</b>	<b>45</b>	<b>53</b>			<b>98</b>	<b>45</b>	<b>53</b>			<b>98</b>

  

Research, Applied Analytics, and Statistics (RAAS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Research, Applied Analytics, and Statistics			3		3	2		3		5
-IRA Executive & Initiative Leads	14				14	17				17
- Director, Data Exploration & Testing			4		4	1		13		14
- Director, Knowledge Development & Application			4		4	2		4		6
- Director, Data Management			6		6			9		9
- Director, Statistics of Income			0	7	7			1	9	10
- Management & Engagement			3		3			3		3
<b>Total # positions</b>	<b>14</b>		<b>20</b>	<b>7</b>	<b>41</b>	<b>22</b>		<b>33</b>	<b>9</b>	<b>64</b>

  

Non-Filing Season (NF) Return Preparer Office (RPO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Director, Return Preparer Office				1	1				1	1
- Strategy & Finance		2		1	3		2		1	3
-Competency & Standards		1			1		1			1
- Vendor Processes & Business Requirements		3			3		3			3



## IRS FY2024 Lapsed Appropriations Contingency Plan

<b>Total # positions</b>		6		2	8		6		2	8

Small Business/Self-Employed (SBSE)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Commissioner			9		9			9		9
- Operations Support			38		38			81		81
- Fraud Enforcement			3		3			3		3
- Office of Promoter Investigations			6		6			6		6
- Collection	720	22	833		1,575	720	22	3,349		4,091
- Examination	45	239	107		391	40	239	130		409
<b>Total # positions</b>	<b>765</b>	<b>261</b>	<b>996</b>		<b>2,022</b>	<b>760</b>	<b>261</b>	<b>3,578</b>		<b>4,599</b>

Non-Filing Season (NF)						Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
<b>Tax Exempt Government Entities (TEGE)</b>										
- Commissioner			5		5			5		5
- Employee Plans			5		5			5		5
- Exempt Organizations / Government Entities			20		20			20		20
- Compliance Planning & Classification			6		6			6		6
- Shared Services			9		9			9		9
<b>- Total # positions</b>	<b>-</b>		<b>45</b>		<b>45</b>			<b>45</b>		<b>45</b>

Taxpayer Advocate Service (TAS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- National Taxpayer Advocate (NTA)			3		3			3		3
- Deputy NTA, Contingency Planner			1		1			1		1
- Deputy NTA, Continuity Planner			1		1			1		1
- Deputy NTA, HR Specialist			1		1			1		1
- Deputy NTA, Case Advocacy			1		1			1		1
- NTA, Data and Analytics Risk Manager			1		1			1		1

## IRS FY2024 Lapsed Appropriations Contingency Plan

---Deputy NTA Case Advocacy		75			75		75			75
-Support 1.3 funded Work	8				8	8				8
-Support 1.5 funded IRA Work	5				5	5				5
-Support 1.8 funded IRA Work	2				2	2				2
-Support 2.2 funded IRA Work	2				2	2				2
<b>- Total # positions</b>	<b>17</b>	<b>75</b>	<b>8</b>		<b>100</b>	<b>17</b>	<b>75</b>	<b>8</b>		<b>100</b>

## IRS FY2024 Lapsed Appropriations Contingency Plan

	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
<b>Wage and Investment (WI)</b>										
- Commissioner			8		8			11		11
- Equity, Diversity and Inclusion								2		2
- Return Integrity and Compliance Services			121		121			1,703		1,703
- Communications and Liaison			3		3			5		5
- Operations Support		6	25		31		10	50		60
- Customer Assistance, Relationships and Education		147	406		553		160	3,048		3,208
- Customer Account Services	1		504		505	1		677		678
- Submission Processing Centers	322		1,033		1,355	322	15	1,518		1,855
- Accounts Management Centers	10,623	1,060	528		12,211	10,623	4,006	4,271		18,900
<b>Total # positions</b>	<b>10,946</b>	<b>1,213</b>	<b>2,628</b>		<b>14,787</b>	<b>10,946</b>	<b>4,191</b>	<b>11,285</b>		<b>26,422</b>

	Non-Filing Season (FS)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
<b>Whistleblower Office (WO)</b>										
- Director's Office			3		3			3		3
- Strategic Planning and Program Administration	2		3		5	2		3		5
- Case Development and Oversight			2		2			2		2
<b>Total # positions</b>	<b>2</b>		<b>8</b>		<b>10</b>	<b>2</b>		<b>8</b>		<b>10</b>

<b>TOTAL # EXCEPTED POSITIONS</b>	<b>14,136</b>	<b>1,835</b>	<b>12,283</b>	<b>14</b>	<b>28,268</b>	<b>14,140</b>	<b>4,837</b>	<b>23,997</b>	<b>16</b>	<b>42,990</b>
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### EXCEPTED POSITION SUMMARY

<b>Total # excepted/exempt positions</b>					<b>28,268</b>					<b>42,990</b>
<b>Percentage of employees</b>					<b>31.4%</b>					<b>47.7%</b>
<b>Total IRS Workforce (On-rolls 9/18/23)</b>					<b>89,944</b>					<b>89,944</b>