

# INTERNAL REVENUE SERVICE



FY 2012  
SHUTDOWN CONTINGENCY PLAN  
(DURING LAPSED APPROPRIATIONS)  
Non-Filing Season

November 16, 2011

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# IRS FY2012 SHUTDOWN CONTINGENCY PLAN

## (Non-filing Season – Oct 1 - Dec 31, 2011)

During fiscal year 2012, if the IRS were confronted by a shutdown during the first quarter (October 1 – December 31, 2011), activities in preparation for the 2011 Tax Filing Season would need to continue along with certain other activities authorized under the Anti-Deficiency Act. IRS' contingency plan describes agency actions and activities for 1-5 business days. Should the hiatus extend beyond five (5) business days, the Deputy Commissioner for Operations Support will initiate (through the IRS Human Capital Officer) the reassessment of activities and any necessary adjustment of excepted positions/personnel.

This IRS Shutdown Contingency Plan includes:

- A Summary of Shutdown Impact - according to Office of Management and Budget (OMB) Circular A-11, Section 124 (page 3); functional activity during shutdown is provided in Appendix A (page 13).
- Shutdown Preparation - specific actions the agency has taken to assure efficient coordination of a shutdown should one occur, i.e., identifying continuing activities and support positions and personnel and documenting steps for implementing activities (beginning on page 5).
- Shutdown Implementation - the steps and activities IRS will follow/take to initiate a shutdown, during a shutdown, and the communications to employees, managers, Treasury officials, Congressional staff, NTEU, the media, and external stakeholders such as excepted contractors; will include, as appropriate, notification of shutdown, appeals rights, excepted activities and employees, and recall (beginning on page 10).
- Reactivation of Functions – includes the notification of funding and recall procedures and policies to coordinate employees' return to work and any post-implementation bargaining (page 12).
- Sample notifications are provided in Appendix C

## PURPOSE

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

During a lapse in annual appropriations, the IRS may continue the following categories of activities, which fall under established exceptions to the Antideficiency Act:

### A. Activities Otherwise Authorized by Law

During a shutdown, agencies may continue performing activities to the extent such activities are (1) funded with appropriations that do not expire at the end of the fiscal year (i.e., multi-year and indefinite appropriations), which do not require enactment of annual appropriations legislation; (2) authorized by statutes that expressly permit obligations in advance of appropriations; and (3) authorized by necessary

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

implication from the specific terms of duties that have been imposed on, or of authorities that have been invested in, the agency. *See* 43 Op. Attorney Gen. 293, 296-301 (1981). Accordingly, certain agency functions funded through annual appropriations may continue despite a lapse in their appropriations because the lawful continuation of other activities necessarily implies that these functions must continue as well. For instance, because the Government funds Social Security payments out of an indefinite appropriation, and therefore may continue making these payments during a shutdown, IRS employees who support this function may continue doing so during a shutdown, even though their salaries come out of annual appropriations. *See generally* 43 Op. Attorney Gen. at 298.

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

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

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

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

Relevant authority has established that tax revenues constitute Government property which the Service must safeguard during a lapse in appropriations. *See* Memorandum for Heads of Executive Departments and Agencies, *Agency Operations in the Absence of Appropriations*, Office of Management and Budget (Nov. 17, 1981); Memorandum for the Assistant Secretary (Administration), *Operating During a Hiatus in Appropriations*, General Counsel of the Treasury 4 (Sept. 2, 1982). Accordingly, during a lapse in appropriations, the Service may continue processing tax returns to insure the protection of those returns that contain remittances. Activities necessary to protect other types of Government property, including computer data and Federal lands and buildings, may continue during a shutdown as well.

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

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

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

### IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT

This IRS Shutdown Contingency Plan (Non-Filing Season) for fiscal year 2012 reflects a total of **8513** employees (**8.2%** of the total employee population as of **10/22/2011** – 103,757) who are designated as “excepted” and would be retained in the case of a shutdown in order to protect life and property.

- |                                                                                                                             |                                      |
|-----------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| 1. Estimated time to complete shutdown of “non-excepted” activities                                                         | Up to half a workday                 |
| 2. Total number of employees expected to be employed prior to implementation of the shutdown plan (direct and reimbursable) | <b>103,757</b><br>(as of 10/22/2011) |
| 3. Number of “excepted” employees authorized to be retained under this plan: <sup>1</sup>                                   |                                      |
| • Compensated by other than annual appropriations [A1 & A2]                                                                 | 62                                   |
| • Necessarily implied by law [A3]                                                                                           | 131                                  |
| • Employees engaged in the protection of life and property (including law enforcement activities) [B]                       | 8292                                 |
| • Employees performing shutdown activities > ½ day [C]                                                                      | 28                                   |
| • <b>Total</b> number of “excepted” employees                                                                               | <b>8513</b>                          |
| • Percent of total employees “excepted” [8634/103,757]                                                                      | <b>8.2%</b>                          |

<sup>1</sup> Refer to Appendix B for a summary of excepted employees by category

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

### EFFECTING THE PLAN

This plan will become effective anytime between October 1 and December 31, 2011 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 Deputy Commissioner for Operations Support;
- 2) the Deputy Commissioner for Operations Support contacts the IRS Human Capital Officer;
- 3) the IRS Human Capital Officer contacts Chief Counsel and the Heads of Office to direct shutdown implementation; and
- 4) the IRS Human Capital Officer notifies the National Treasury Employees Union (NTEU) President.
- 5) The Human Capital Office (HCO) begins preparation for an orderly shutdown based on the conditions of the directive(s). The shutdown and reactivation of the IRS are described in the following three sections of the plan:
  - SHUTDOWN PREPARATION
  - SHUTDOWN IMPLEMENTATION
  - REACTIVATION OF FUNCTIONS

## SHUTDOWN PREPARATION

### A. SERVICE CONTACT

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

Service Contact: Deputy Commissioner for Operations Support

Alternate: Deputy Commissioner, Services and Enforcement

### B. CURRENT LIST OF FUNCTIONS

Business unit managers must review their Functional Activity/Program Office/Positions beginning on page 8 of this document, and if a furlough occurs, notify their employees as to whether they are designated “Excepted” or “Non-Excepted” based on how their work activities are classified.

### C. EXCEPTED ACTIVITIES

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

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

- **Category A1** – funding other than annual appropriations is available to continue the function
- **Category A2** – funding is available through authorization to obligate in advance of appropriations
- **Category A3** – function may continue based on authority necessarily implied by statute.

#### EXAMPLES (Category A3):

- 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

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

- Upcoming Tax Year forms design and printing
- Completion and testing of the upcoming Filing Year programs

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

The Budget Enforcement Act of 1990 amended the Antideficiency 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 real, not hypothetical, so that a delay in activities is not permissible. In particular, 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.

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

- Processing of tax returns that **include remittances**
- Processing of electronic tax returns
- Continuing the IRS’ computer operations to prevent the loss **of data**
- Protection of statute expiration, bankruptcy, liens and seizure cases
- Protecting Federal lands, buildings, and other property owned by the United States
- Maintaining minimum staff necessary to handle budget matters related to the lapse in appropriations
- 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 minimal building facilities personnel to maintain safe conditions for essential personnel
- Maintaining criminal law enforcement and undercover operations

### **Category C: Necessary to transition the shutdown of operations**

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

#### **Examples (Category C):**

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

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### D. NON-EXCEPTED ACTIVITIES

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

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

- Most Headquarters and administrative functions not related to the safety of life and protection of property
- All audit functions, examination of returns, and processing of non-electronic tax returns that do not include remittances
- Non-automated collections
- Legal counsel
- Taxpayer services such as responding to taxpayer questions (call sites) (during Non-Filing Season)
- Information systems functions (except as necessary to prevent loss of data in process and revenue collections)
- All planning, research, and training and development activities

### E. EMPLOYEE NOTIFICATION PROCEDURES

When the Deputy Commissioner for Operations Support or designee receives information that a lapse in appropriations is possible or in effect, the following steps will be implemented.

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

**Step 2** – The IRS Human Capital Officer may authorize the release of advance communications &/or notification to all employees (with cc to Chief Counsel) via email:

- providing details about a possible furlough and appeal rights;
- asking employees to visit the [IRS Shutdown Contingency Planning](#) website for furlough information and frequently asked questions and answers; and
- asking 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 in pay status but not on duty (AL, SL, AWOL, and LWOP) and in travel

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status of the potential shutdown. Chief Counsel will issue a similar message to Counsel employees via their separate email system.

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

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

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

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

**Step 5** – Managers will remind employees who are retained during a shutdown due to a lapse in appropriations that they will be responsible for performing duties associated with shutdown activities and, more importantly, protecting human life and health, government property, and essential operations for other agencies. In addition, managers will continue to keep **all** employees informed of the current budget status as events change.

**Step 7** - The IRS Human Capital Officer will notify the National Treasury Employees Union (NTEU) of the possibility of, or a lapse in appropriations. A copy of this Contingency Plan will have been shared with NTEU.

Article 48 of the 2009 National Agreement II (2009 NAI), contains the procedures which will be followed regarding a shutdown due to a lapse in appropriations/debt ceiling limitation, failure to extend the debt ceiling, or lack of continuing resolution. Notification procedures to bargaining unit employees performing excepted functions are covered by the procedures found in Article 48 Sections B and C.

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

**Step 9** - The IRS emergency Hotlines (Main and Campus) will be utilized to provide employees with updates on the agency's operating status. The hotlines will be updated nationally and locally when necessary to reflect:

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

**F. SUBSTITUTION OF PERSONNEL IN THE CONTINGENCY PLAN**

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

### SHUTDOWN IMPLEMENTATION

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

#### A. SHUTDOWN PROCEDURES

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

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established by law and in support of continuity of operations in the event of a disaster. Contracting Officers and other essential staff within the Office of Procurement have been identified for support during the lapse in appropriations. In addition,

- A list of IRS and DO contracts identified as essential or non-essential will be posted on [irs.gov](http://irs.gov).
- Vendors will be notified by email to visit the IRS website to learn if their contract is essential or non-essential. Questions concerning their contract's status will be directed to the Procurement Customer Service Help email account and phone line. The Contracting Officer contact will be [AwssProcCustomerService@irs.gov](mailto:AwssProcCustomerService@irs.gov).
- The Director, Procurement will issue an all Procurement employee email to include contracting matters upon notice to begin the shutdown process.
- Contract restoration notifications will be published on the IRS website [www.irs.gov](http://www.irs.gov).

In the event of a lapse in appropriation, all vendors and business units requiring Procurement support will be advised to contact the Procurement Customer Service Help email account and phone line. The Contracting Officer contact will be [AwssProcCustomerService@irs.gov](mailto:AwssProcCustomerService@irs.gov).

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

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

### REACTIVATION OF FUNCTIONS

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

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

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

In the event that there is an unanticipated change in the terms and conditions of employment of bargaining unit employees beyond what is agreed upon by 2009 NAI as a result of the implementation of this Contingency Plan, the IRS shall give National NTEU notice and opportunity to bargain such change pursuant to the parties' 2009 NAI and to the extent required by law.

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### APPENDIX A LIST OF FUNCTIONS BY SHUTDOWN CATEGORY

*(Footnotes include the detail of excepted positions by category needed for 1-5 business days)*

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Office of the Commissioner</b>		
✦ Commissioner <sup>[1]</sup>	2	
✦ Deputy Commissioner for Services & Enforcement <sup>[2]</sup>	4	
✦ Deputy Commissioner for Operations Support <sup>[3]</sup>	4	
✦ Chief of Staff <sup>[4]</sup>	5	
<b>Total # employees</b>	<b>15</b>	<b>31</b>

**Footnotes:**

**Total Excepted (15)**

[1] Category A2 (1) -- The Commissioner is a presidential appointee who is not subject to furlough, *See* 5 U.S.C. § 6301(2) (x), (xi); 5 C.F.R. § 630.211. Funding is available through authorization to obligate in advance of appropriations.

Category B (1) One (1) Staff Assistant on the Commissioner's staff is required to assist in the executive oversight of operations

[2] Category B (4) -- The Deputy Commissioner for Services and Enforcement; 1 Assistant Deputy Commissioner; 1 Executive Assistant; and 1 Staff Assistant to provide oversight of excepted activities and executive direction for the orderly shutdown of operations

[3] Category B (4) -- The Deputy Commissioner for Operations Support; 1 Assistant Deputy Commissioner; 1 Executive Assistant; and 1 Staff Assistant to provide oversight of Operations Support excepted activities and executive direction for the orderly shutdown of operations, and will initiate (through the IRS Human Capital Officer) the reassessment of activities and any necessary adjustment of excepted positions/personnel should the hiatus **extend beyond five business days**.

[4] Category B (5) -- The Chief of Staff; 1 Deputy Chief of Staff; 1 Executive Secretariat; 1 Lead Human Resources Specialist and 1 Staff Assistant provide direct support to the Commissioner in order to maintain effective IRS operations during shutdown

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Appeals</b>		
✦ Chief, Appeals <sup>[1]</sup>	1	
✧ Deputy Chief, Appeals <sup>[1]</sup>	1	
✧ Director, Strategy & Finance <sup>[2]</sup>	5	
✧ Director, Tax Policy & Valuation <sup>[3]</sup>	2	
✧ Director, Field Operations, East <sup>[4]</sup>	5	
✧ Director, Field Operations, West <sup>[5]</sup>	6	
✧ Director, Technical Services <sup>[6]</sup>	12	
✧ Appeals Local Continuity Representatives (LCR) <sup>[7]</sup>		≤ 17*
<b>Total # employees</b>	<b>32</b>	<b>2067</b>

**Footnotes:**

**Total Excepted (32)**

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

Additional staff remaining active for Appeals maintain essential leadership or budgetary/financial control functions. Total proportion of Appeals staff active during a government shutdown will be approximately 1.5%.

- [1] Category B (2) -- Includes the Chief, Appeals and the Deputy Chief Appeals to provide oversight of shutdown and continuing activities
- [2] Category B (5) -- Includes the Director, Strategy and Finance; 1 Manager, Human Capitol Programs; 1 Human Capitol Programs Analyst; 1 Director, Finance and 1 staff member who will handle finance matters related to lapse appropriations and any administrative and/or personnel matters.
- [3] Category B (2) -- Includes the Director, Tax Policy & Valuation; and 1 Director, Art Appraisal who will ensure protection of statutes and shipping of imminent statute cases.
- [4] Category B (5) -- Includes the Director, Field Operations East; 1 Senior Operations Advisor and 3 Area Team Managers (Exam, Campus Collection & E&G) who will ensure protection of statutes and shipping of imminent statute cases – employees and cases are located throughout the country.
- [5] Category B (6) -- Includes the Director, Field Operations West; 1 Senior Operations Advisor; 3 Area Team Managers (Collection, TEFRA, Campus Exam); and 1 ATCL Manager; who will ensure protection of statutes and shipping of imminent statute cases – employees and cases are located

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throughout the country.

- [6] Category B (12) -- Includes the Director, Appeals Processing Services (APS); 1 APS Tech Advisor; 8 Processing Personnel and 2 Tax Computation Specialist who will ensure protection of statutes and shipping of imminent statute cases which includes; preparing all tax computations, Rule 155 or statement of account for Counsel on Tax Court cases with imminent statutes
  
- [7] Category B ( $\leq 17$ ) -- \*This group of positions would **only** be necessary for emergency response (e.g., hurricane/tornado/major disaster) during the shutdown period and are **not included** in the "excepted" personnel total -- includes 1 Chief, Worklife/Workplace; 1 BCP Lead Program Analyst and  $\leq 15$  LCRs.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Chief Counsel</b>		
✦ Chief Counsel – Immediate Office <sup>[1]</sup>	7	
✧ Associate Chief Counsel (Corporate) <sup>[2]</sup>	3	
✧ Associate Chief Counsel (Financial Institutions & Products) <sup>[3]</sup>	3	
✧ Associate Chief Counsel (Income Tax & Accounting) <sup>[4]</sup>	4	
✧ Associate Chief Counsel (Pass-throughs & Special Industries) <sup>[5]</sup>	4	
✧ Associate Chief Counsel (Finance & Management) <sup>[6]</sup>	60	
✧ Associate Chief Counsel (General Legal Services) <sup>[7]</sup>	9	
✧ Associate Chief Counsel (International) <sup>[8]</sup>	4	
✧ Associate Chief Counsel (Procedure & Administration) <sup>[9]</sup>	11	
✧ Division Counsel/Associate Chief Counsel (Tax Exempt & Government Entities) <sup>[10]</sup>	10	
✧ Division Counsel/Associate Chief Counsel (Criminal Tax) <sup>[11]</sup>	18	
✧ Division Counsel (Large and Mid-Size Business) <sup>[12]</sup>	34	
✧ Division Counsel (Small Business Self-Employed) <sup>[13]</sup>	63	
✧ Division Counsel (Wage & Investment) <sup>[14]</sup>	2	
<b>Total # employees</b>	<b>232</b>	<b>2267</b>

**Footnotes:**

**Total Excepted (232)**

Most excepted employees fall into Category B (necessary for the protection of statute expiration, bankruptcy, liens, and seizure cases). The employees in Criminal Tax (Footnote 11) fall into Category B (maintaining criminal law enforcement and undercover operations).

[1] Category A2 (1) -- The Chief Counsel is a presidential appointee who is not subject to furlough. See 5 U.S.C. § 6301(2) (x), (xi); 5 C.F.R. § 630.211. Funding is available through authorization to obligate in advance of appropriations.

Category B (6) - Two (2) Deputy Chief Counsels; Special Counsel to the Chief Counsel (Healthcare); the Special Counsel (National Tax Advocate Program); 1 Staff Assistant/Attorney; and 1 support staff

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

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

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

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

other attorney staff

- [5] Category B (4) -- The Associate Chief Counsel (Pass-throughs & Special Industries); 1 support staff; and 2 other attorney staff
- [6] Category B (60) -- The Associate Chief Counsel (Finance & Management); 1 Staff Assistant; 1 System Coordinator; 4 Personnel/ Budget staff; 4 Area Managers; and 49 field support staff, 1
- [7] Category B (9) -- The Associate Chief Counsel (General Legal Services); Deputy Associate Chief Counsel; 1 support staff; and 6 other field staff attorneys
- [8] Category B (4) -- The Associate Chief Counsel (International); 1 support staff; and 2 other attorney staff
- [9] Category B (11) -- The Associate Chief Counsel (Procedure & Administration); 1 support staff; and 9 other/attorney staff (covers LPD)
- [10] Category B (10) -- The Division Counsel or Associate Chief Counsel (Tax Exempt & Government Entities) ; the Deputy Division Counsel/Associate Chief Counsel; 2 support staff; and 6 other field attorney staff
- [11] Category B (18) -- The Division Counsel or Associate Chief Counsel (Criminal Tax); the Deputy Division Counsel/Associate Chief Counsel; 2 National Office attorneys; 1 support staff; and 13 other field attorney staff are needed to continue law enforcement activities.
- [12] Category B (34) -- The Division Counsel (Large and Mid-Size Business); the Deputy Division Counsel; 1 Staff Assistant/Attorney; 1 support staff; and 30 other field attorney staff
- [13] Category B (63) -- The Division Counsel (Small Business Self-Employed); the Deputy Division Counsel; 3 Staff Assistants/Attorneys; 1 support staff; and 57 other field attorney staff
- [14] Category B (2) -- The Division Counsel (Wage & Investment) and 1 support staff

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Communications and Liaison</b>		
✦ Chief Communications and Liaison <sup>[1]</sup>	2	
✧ Communications Division <sup>[2]</sup>	4	
✧ Legislative Affairs <sup>[3]</sup>	1	
✧ National Public Liaison		
<b>Total # employees</b>	<b>7</b>	<b>135</b>

**Footnotes:**

**Total Excepted (7)**

The C&L Office requires minimal personnel to sustain necessary information flow to all Service personnel regarding the shutdown, furlough status and recall. Contacts will be maintained with Congress, the media, and the IRS emergency notification vehicles (internet, email, intranet, national media, etc.).

[1] Category B (2) -- The Chief, Communications and Liaison (C&L) and Deputy Chief C&L

[2] Category B (4) --The Director, Communications, the Chief, Media Relations and 2 Senior Communicators

[3] Category B (1) -- The Director for Legislative Affairs

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
Office of Equity, Diversity and Inclusion <sup>[1]</sup>	0	X
Total # employees	0	21

**Footnote:**

**Total Excepted (0)**

- [1] The Executive Director, Office of Equity, Diversity and Inclusion (EDI) and reporting staff are identified as non-excepted positions. There are **no exceptions** from the total dismissal in shutdown (due to lapse in appropriations) situations.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
Research, Analysis and Statistics <sup>[1]</sup>	2	
<b>Total # employees</b>	<b>2</b>	<b>373</b>

**Footnote:**

**Total Excepted (2)**

[1] Category B (1) - The RAS Director, as a direct report to the IRS Commissioner, must remain informed of major Service-wide issues and provide data as requested to the Commissioner's office. The RAS Director will also serve to maintain critical contracts and budget matters during the shut down, and will serve as a liaison between RAS and major customers such as the Treasury Department and Congressional committees.

Category C (1) – The RAS Business System Planner will coordinate the close out of non-excepted activities (the proper shut down of major RAS computer systems, including the Compliance Data Warehouse to protect and maintain data). Shutdown of these systems will not exceed 1 business day (8 hrs including the allotted ½ work day).

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Taxpayer Advocate Service (TAS)</b>		
✦ National Taxpayer Advocate <sup>[1]</sup>	7	
✧ Deputy National Taxpayer Advocate <sup>[2]</sup>	51	
<b>Total # employees</b>	<b>58</b>	<b>2008</b>

**Footnotes:**

**Total Excepted (58)**

Taxpayer Advocate Service has identified 58 excepted employees (category B) who are necessary for the protection of statute expirations, bankruptcy, liens and seizure cases (ensuring statutory deadlines are met).

[1] Category B (7) - Includes the National Taxpayer Advocate (NTA); 1 Executive Assistant to the NTA; 1 Staff Assistant to the NTA; 1 Senior Advisor to the NTA; 1 Director, Low Income Tax Clinic; 1 Executive Director, Systemic Advocacy (EDSA); and 1 Attorney Advisor.

[2] Category B (51)

- Category B (14) - Includes the Deputy National Taxpayer Advocate (DNTA); 1 Executive Assistant to the DNTA; 1 Technical Advisor to the DNTA; 1 Director, Financial Operations; 1 Finance Analyst, 1 Director, Business Systems Planning; 1 BSP Analyst; 1 Director, Vision & Strategy; 1 V&S (Contingency) Analyst; 1 Director, Communications and Liaison; 1 Communications Specialist; 1 Director, Technical Analysis & Guidance; 1 Embedded Personnel Specialist; 1 Director, Intake Strategy and Workload Distribution - to provide essential leadership during the shutdown, budgetary/financial controls, and protect data.
- Category B (37) - 1 Executive Director, Case Advocacy (EDCA); 1 Executive Assistant to the EDCA; 2 Deputy EDCA; 11 Local Taxpayer Advocates; and 22 Case Advocates to monitor cases for statutes, appeals, and other protection of taxpayer rights, bankruptcy, seizure issues.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

### SERVICES AND ENFORCEMENT ORGANIZATIONS

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
Affordable Care Act (ACA) Office <sup>[1]</sup>	█	X
<b>Total # employees</b>	<b>0</b>	<b>32</b>

**Footnotes:**

**Total Excepted (0)**

- [1] The Director, ACA Office, Work stream Leads, and supporting staff are identified as non-excepted positions. There are **no exceptions** from the total dismissal in shutdown situations for FY2012.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Criminal Investigation (CI)</b>		
✦ Chief, Criminal Investigation <sup>[1]</sup>	4	
◇ Chief of Staff <sup>[2]</sup>	26	
◇ Investigative and Enforcement Operations, including all Field Criminal Law Enforcement Personnel <sup>[3]</sup>	3074	
◇ International Operations <sup>[4]</sup>	47	
◇ Investigative and Support Services <sup>[5]</sup>	353	
◇ Equity, Diversity and Inclusion		X
<b>Total # employees</b>	<b>3504</b>	<b>406</b>

**Footnotes:**

**Total Excepted (≤ 3504)**

As the criminal law enforcement arm of the IRS, CI's staff works directly on criminal investigations and associated law enforcement duties. Presently, CI is engaged in conducting over 4,500 active criminal investigations with an additional 4000 investigations in the adjudication phase (pre-indictment, indictment, trial and post-trial) in 93 judicial districts. As part of these more than 9000 investigations, special agents are actively gathering evidence, conducting critical interviews, testifying in court proceedings, executing search warrants and conducting arrests. All of these activities require that our investigative support staff be available to respond at a moment's notice to acquire, analyze and preserve existing and emerging evidence. In many cases, failure to act could jeopardize an investigation. The approval level to conduct and maintain the aforementioned activities rests at the senior manager and executive levels within CI. In addition, special agents are assigned to respond to imminent threats of violence against IRS employees and provide executive protection to the IRS Senior Leadership. Accordingly, CI executives and a majority of senior managers having direct oversight of criminal investigations and protection details are deemed essential in order to continue these law enforcement functions.

For the last few years, the Shutdown Contingency Plan proposed that CI attempt to continue work on our more than 9000 investigations with a reduced staff. During the implementation phase of the 2011 Shutdown Plan, it became clear that it was logistically impossible for CI to operate at a nearly 50% staffing level when the federal courts, federal prosecutors and our federal law enforcement partners were planning to continue their law enforcement operations as usual.

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

[1] Category B (4) -- Includes the Chief; Deputy Chief; Director of CI TE and 1 staff member.

[2] Category B (26) -- Includes the Chief of Staff; the Associate Director of Communications and Education; the Associate Director of RPE; 6 Senior Analysts and 17 Centralized Case Review Special Agents.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

- [3] Includes Category B (3074) excepted positions as follows:
- Category B (3) -- Includes the Executive Director of Investigative and Enforcement Operations; the Executive Assistant to the Executive Director; and one support position.
  - Category B (7) -- The Director of Operations Policy and Support; and 6 Associate Directors (Forensics Lab; Global Financial Crimes; Narcotics and Counterterrorism; Security and Technical Operations; Special Investigative Techniques; and Warrants and Forfeiture).
  - Category B (10) – Forensics Laboratory Special Agents and staff sufficient to ensure the processing of evidence to support ongoing criminal investigations.
  - Category B (20) – Global Financial Crimes Special Agents and staff sufficient to support ongoing criminal investigations.
  - Category B (31) – Narcotics and Counterterrorism Special Agents (Headquarters and Field Personnel) and support staff sufficient to support ongoing criminal investigations.
  - Category B (12) – Security and Technical Operations Special Agents and support staff sufficient to ensure the protection of human life and/or the protection of property.
  - Category B (30) – All Special Investigative Techniques Special Agents (Headquarters and Field Personnel) and support staff sufficient to support ongoing criminal investigations.
  - Category B (15) – Warrants and Forfeiture Special Agents and support staff sufficient to support ongoing criminal investigations.
  - Category B (9) – Includes the Director of Refund Crimes; the Associate Director of Systems and Analysis; the Associate Directors of Refund Crimes Operations and Policy (East and West); and Headquarters Special Agents and support staff sufficient to support ongoing criminal investigations and scheme development.
  - Category B (164) – The staff assigned to the Scheme Development Centers, including the Resident Agents in Charge (RACs); Scheme Development Center (SDC) Investigative Analysts and Supervisory Investigative Analysts and support staff processing ongoing criminal cases and scheme development.
  - Category B ( $\leq 2773$ ) -- Includes the Directors of Field Operations (East and West); all Special Agents in Charge (SACs); Assistant Special Agents in Charge (ASACs); Supervisory Special Agents (SSAs) and Special Agents working criminal law enforcement investigations or related functions that cannot be shut down without harming the investigation, CI's or the Service's mission, or risking life or property; and field office support staff necessary to support those efforts. The number of employees required varies based on the circumstances at the time of shutdown. The total should not exceed 2773 employees.
- [4] Category B (47) -- Includes the Executive Director and Deputy Director of International Operations; the Associate Director of Strategy, Policy and Training; the Associate Directors of International Field Operations (East and West); 16 Attachés; and Headquarters Special Agents and staff members sufficient to support ongoing criminal investigations.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

- [5] Includes Category B (353) excepted positions as follows:
- Category B (3) -- Includes the Executive Director of Investigative and Enforcement Services; the Executive Assistant to the Executive Director; and one support position.
  - Category B (27) -- The Director of Strategy; 3 Associate Directors (National CI Training Academy; Planning and Strategy; Talent Management); Special Agents assigned to sections under the Director of Strategy; and support staff sufficient to support the operation of the Office of Strategy.
  - Category B (7) -- The Associate Director of Finance and 3 staff positions to support CI Finance; the Associate Director of Research; and, the Associate Director and Assistant Associate Director of CI Human Resources.
  - Category B (165) -- Includes the Director and Deputy Director of Technology Operations & Investigative Services (TOIS); the Associate Director of Electronic Crimes (E-Crimes) and All E-Crimes Team Members supporting ongoing criminal investigations, including all CIS Supervisory Special Agents and CIS Special Agents; and, investigative support personnel assigned to the data processing center who support ongoing criminal investigations.
  - Category B (151) -- Includes the Associate Director of Cybersecurity; the Associate Director of the Technical Operations Center and sufficient personnel to support Field Office and Headquarters Operations; the Associate Director of User Support, the COA Managers and sufficient COAs to support Field Office and Headquarters Operations; and support staff sufficient to support the operation of the Office of TOIS.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Large Business and International Division (LB&amp;I)</b>		
✦ Commissioner <sup>[1]</sup>	5	
✧ Management and Finance <sup>[2]</sup>	2	
✧ EEO and Diversity		X
✧ Business Systems Planning		X
✧ Planning, Analysis, Inventory, and Research <sup>[3]</sup>	2	
✧ Pre-Filing and Technical Guidance <sup>[4]</sup>	2	
✧ Deputy Commissioner (International) <sup>[5]</sup>	64	
✧ Industries <sup>[6]</sup>	80	
✧ Field Specialists <sup>[7]</sup>	7	
<b>Total # employees</b>	<b>162</b>	<b>6657</b>

**Footnotes:**

**Total Excepted (162)**

- [1] Category B (5) – The Commissioner LB&I, the Deputy Commissioners (Operations), 2 Executive Assistants, and 1 Staff Assistant – Oversight of statute protection in field operations, executive direction for orderly shutdown and reactivation activities.
- [2] Category B (2) – The Director, Management and Finance and 1 Executive Assistant – Executive oversight of budget matters related to the lapsed appropriation; direction for orderly shutdown and start up of activities.
- [3] Category B (2) – The Director, Planning, Analysis, Inventory, and Research and 1 Revenue Agent – Executive oversight of statute protection in field operations; corporate statute protection.
- [4] Category C (2) – The Director, Pre-Filing and Technical Guidance and the Deputy Director will provide direction for the orderly shutdown of operations. Activities require 1 work day (8 hrs) to complete
- [5] Category B (64) – 1 Deputy Commissioner (International), 1 Assistant Deputy Commissioner (International), 1 Director, Transfer Pricing, 1 Director APMA, 1 Director JITSIC, 1 Director International Business Compliance, 1 Director International Individual Compliance, 5 Executive Assistants; 4 Tax Attaches or Deputy Tax Attaches; 2 Competent Authority Managers, 4 Competent Authority Analysts, 1 Senior International Advisor, 23 Territory, Program and Team managers, 1 Planning and Special Programs (PSP) Analyst; 1 Campus Compliance Analyst, 16 Secretaries or Management Assistants – Statute protection and remittances, management of tax treaties and arbitrations.
- [6] Category B (80) – 6 Industry Directors; 6 Executive Assistants, 7 PSP Analysts, 44 Territory or Team

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

managers, and 17 secretaries – Statute protection and remittances

- [7] Category B (7) – 1 Director, Field Specialists; 1 Director, Field Operations; 1 Executive Assistant; 1 Employment Tax Territory Manager; 1 Employment Tax Team Manager; and 1 Revenue Agent, 1 Secretary – Statute protection and remittances

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Office of Professional Responsibility (OPR)</b>		
✦ Director's Office <sup>[1]</sup>	5	
✧ Chief, Legal Analysis Branch <sup>[2]</sup>	1	
✧ All other OPR employees		X
<b>Total # employees</b>	<b>6</b>	<b>44</b>

**Footnotes:**

**Total Excepted (6)**

Updated August 31, 2011 based on new organizational structure OPR positions identified below perform the necessary activities to facilitate the orderly shutdown and startup of OPR operations. These activities require up to 1 work day to complete. OPR has no critical systems; our activities are restricted to shutdown (Category C).

[1] Category C (5) – The Executive Director; 1 Deputy Director; 1 Technical Project Manager; 1 Senior Advisor; and 1 Staff Assistant

[2] Category C (1) – The Chief, Legal Analysis Branch

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Online Services (OLS)</b>		
✦ Director's Office <sup>[1]</sup>	1	
✧ Portal Migration <sup>[2]</sup>	1	
✧ Online Experience and Operations Management <sup>[3]</sup>	4	
✧ Strategic Services <sup>[4]</sup>		<b>X</b>
<b>Total # employees</b>	<b>6</b>	<b>34</b>

**Footnotes:**

**Total Excepted (6)**

In March 2011, the IRS created the office of Online Services to develop products that will enable taxpayer interactions through a secure electronic channel; migrate taxpayer interactions to a self service channel; streamline the filing and processing of tax forms; increase the efficiency and effectiveness of notice delivery, and streamline compliance interactions with taxpayers. The mission of Online Services is to serve as a "Center of Excellence" for the establishment and implementation of strategy, policy and innovation for IRS online services by driving internal collaboration and solutions tailored to taxpayer and business partner needs. The goals of online services include:

- Providing a great taxpayer experience – enable greater ease-of-use, navigation and search, and applications (apps) to facilitate the discovery and use of IRS content and functions online
- Fostering continuous innovation and providing greater breadth of services – enhance processes and staff capabilities to address the full taxpayer lifecycle through IRS online services
- Building internal capability – strengthen internal expertise and collaboration with external partners
- Strengthening the operating model – streamline investment decision-making, improve agility and speed time-to-market through process and technology improvements

[1] Category B (1) -- The Director, OLS will remain during furlough to provide executive oversight of operations. The OLS Director will also serve to maintain critical contracts and budget matters during the shutdown, and will serve as a liaison between OLS and major customers such as the Treasury Department and various IRS internal web customers.

[2] Category B (1) – The Director, Portal Migration will be retained to provide executive oversight over portal operations and migration.

[3] Category B (4) – The Director, Experience and Operations Management and 3 Analysts are necessary to provide oversight of IRS.gov.

[4] Positions within Strategic Services are identified as non-excepted.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Return Preparer Office (RPO)</b>		
✦ Director's Office <sup>[1]</sup>	2	
✧ Deputy Director <sup>[2]</sup>	3	
✧ Communications <sup>[3]</sup>	3	
✧ Competency and Standards Office <sup>[4]</sup>	8	
✧ Compliance Enforcement <sup>[5]</sup>	5	
✧ Referral Processing and Discipline <sup>[6]</sup>	1	
✧ Return Preparer Suitability <sup>[7]</sup>	5	
✧ Strategy & Finance <sup>[8]</sup>	11	
✧ Vendor Processes & Business Requirements <sup>[9]</sup>	10	
✧ E-File Provider Program Management <sup>[10]</sup>		X
✧ E-File Market Analysis <sup>[10]</sup>		X
✧ Relationship Management & Marketing <sup>[10]</sup>		X
<b>Total # employees</b>	<b>48</b>	<b>23</b>

**Footnotes:**

**Total Excepted (48)**

The Return Preparer Office (RPO) was established in December 2010 to provide oversight of the tax return preparer community. The office is in the initial stages of standing up the formal organization. The number of excepted employees will increase, as additional staff is hired over the next year. This office administers, establishes and manages the following functions and operations:

- Registration requirement for all paid tax return preparers,
- Mandatory testing and continuing education for paid tax return preparers who do not already have this kind of requirement (i.e. exempting attorneys, certified public accountants and enrolled agents),
- Public database development and maintenance on tax return preparers so that the public can ensure that their tax return preparer is registered with the IRS,
- Ensure all return preparers subject to the ethical standards of Treasury Circular 230 and subject to discipline by the IRS,
- Increase our enforcement presence in the tax return preparer community.

RPO is funded by user's fees paid by tax return preparers who must register with the IRS in order to prepare tax returns. As such, all office operations are excepted under Category A1 (funded by other than annual appropriations).

[1] Category A1 (2) – The Director RPO and 1 Staff Assistant will provide executive oversight for all continuing operations during furlough. Will provide executive leadership and oversight of Office

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

- capabilities; will oversee continued implementation and development of organizational capabilities; will coordinate with leadership of key stakeholders and new Office management
- [2] Category A1 (3) – The Deputy Director, 1 Technical Advisor and 1 Secretary will provide oversight and interaction with executive advisors; act as an additional point of contact for key stakeholders; provide oversight of financial operations such as budget forecasting, financial modeling, and user fee creation/maintenance for RPO operations during furlough.
- [3] Category A1 (3) – The Communications Office excepted personnel include the 1 Chief, 1 Marketing/ Branding Manager and 1 Team Lead will oversee and manage the Strategic Communication activities; review and approve marketing strategies and communications; Develop and apply new approaches to targeting and reaching program customers; oversee the development of the strategic communications plan; oversee the execution of the communication plan; manage vendor relationships including the use of paid advertisers and marketing vendors; coordinate with Customer Support staff housed within BODs to ensure continuity of communications
- [4] Category A1 (8) – The Competency and Standards Office excepted personnel include 1 Chief, 1 Technical Advisor, 2 CE Team Leads, 1 Senior Tax Analyst, and 3 Management/Program Analysts will provide oversight of testing and CE course business needs and work with Vendor Process and Business Requirements Management office to manage vendors; approve CE providers; manage the development of competency tests; contribute to evolving testing and CE policies; audit CE providers and their programs; process appeals from rejected programs.
- [5] Category A1 (5) – The Compliance Enforcement Office will develop techniques to detect return preparer errors (of action and omission); develop cost effective compliance treatments to alter undesired behavior; provide the BODs with appropriate funding to execute the defined enforcement activities; coordinate return preparer enforcement actions across the BODs; continuously improve process to increase PTIN usage. Excepted personnel include 1 Chief, 2 Frontline Managers, and 2 Management/Program Analysts.
- [6] Category A1 (1) – The Chief Referral Processing and Discipline will provide field referrals from various outlets; develop cases for OPR to process; determine proper department for case to be processed by; discipline Return preparers. Excepted personnel include 1 chief.
- [7] Category A1 (5) – The Return Preparer Suitability Office will coordinate with HCO Employment, Talent, & Security office to perform background checks on Return Preparers applying for admission the program; verify personal tax compliance against defined standards; perform continuing education credit checks on Registered Return Preparers who are not CPAs, Attorneys or Enrolled Agents; conduct reviews of claims of professional designation made by Return Preparers during registration. Excepted personnel include 1 Chief, 1 Frontline Manager, 1 Group Manager, 1 Senior Tax Analyst, and 1 Management/Program Analyst.
- [8] Category A1 (11) –The Strategy and Finance Office will oversee all RPO financial operations and budget matters pertaining to the lapse of appropriations to prevent loss of accounting data; conduct all policy analysis and planning for return preparers as well as office strategic planning; training, Personnel, Labor Relations, Work Planning, Performance measurement; provide budgeting, financial forecasting, development of user fees and office spend plans; will be respond to external

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

auditors (e.g., TIGTA, GAO, etc). Excepted personnel include 1Chief, 1 Policy team Lead, 3 Management/Program Analysts, 2 Supervisory Budget Analyst, 1 Budget Analyst, 1 lead HR Specialist, 1 HR Specialist and 1 Secretary.

- [9] Category A1 (10) - The Vendor & Business Processes/Requirements Management Office is responsible for overseeing computer operations necessary to prevent loss of data in process and revenue collections; deploying competency testing for approximately 400,000 tax return preparers, as well as implementation of continuing education requirements; supervise vendor audits; and oversees Vendor Management, managing call center and process development, overseeing the outsourcing of major core components of the RPO (e.g., registration, fingerprinting, etc); systems development and maintenance, business requirements planning; provides COTR for all Office contracts and outsourcing of work management and oversight of vendor activities and overall contractual obligations. Excepted personnel include 1Chief, 2 COTRS, 2 Frontline Managers, 3 BSP Analysts, and 2 IT Specialists.
- [10] E-File Provider Program Management, E-File Market Analysis, and Relationship Management & Marketing activities are deemed non-excepted.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Small Business/Self-Employed (SB/SE)</b>		
✦ Commissioner <sup>[1]</sup>	5	
✧ Human Capital <sup>[2]</sup>	2	
✧ Strategy & Finance <sup>[3]</sup>	9	
✧ Office of Business Modernization <sup>[4]</sup>	8	
✧ Research		X
✧ EEO and Diversity		X
✧ Communications, Liaison, and Disclosure <sup>[5]</sup>	2	
✧ Campus Compliance Services <sup>[6]</sup>	114	
✧ Collection <sup>[7]</sup>	105	
✧ Examination <sup>[8]</sup>	3	
✧ Specialty Programs <sup>[9]</sup>	12	
✧ Fraud/BSA <sup>[10]</sup>	10	
✧ Enterprise Collection Strategy <sup>[11]</sup>	26	
✧ Data Strategy Implementation (no longer and OU)	0	
<b>Total # employees</b>	<b>296</b>	<b>25,593</b>

**Footnotes:**

**Total Excepted (296)**

- [1] Category B (5) – The SBSE Commissioner, the Deputy Commissioner; 2 Executive Assistants; and 1 Staff Assistant will oversee continued SBSE operations and shutdown activities including processing of tax returns with remittances; computer operations necessary to prevent loss of data in process and revenue collections; securing and storing equipment, records, files and work in process; budget matters pertaining to the lapse in appropriations; loss of accounting data; maintaining minimal personnel to maintain safe conditions for essential personnel; and protection of statute expiration, bankruptcy, liens and seizure cases.
- [2] Category B (2) – The Director, Human Capital and SMART HCO Technical Advisor will address any SBSE human capital &/or health/safety related issues of continuing positions.
- [3] Category B (9) – Nine (9) positions are identified in Strategy & Finance, consisting of:
- (1) - the Director, Strategy & Finance will oversee continued Strategy and Finance operations and shutdown activities including ensuring existing contracts are administered; overseeing budget matters related to the lapse in appropriations, overseeing internal SB/SE messages relating to financial topics so that orderly shutdown is accomplished
  - (2) – The Chief, Financial Management Office 1 and Chief, Financial Management Office 2 will oversee the continuity of obligation of funds to the extent that they are legally authorized as defined by the Anti-Deficiency Act, 31 U.S.C. 1341 and 1342.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

- (1) – One Supervisory Budget Analyst, as necessary, will perform technical work with budget analysts to ensure timely shutdown of operations. A determination of the number of individuals needed will be determined based upon inventories at the time of notification of a lapse in appropriations.
  - (3) – Three Budget Analysts will handle general funding details to maintain excepted services and work to ensure posting cycles for payroll, bankcard statements and various other payments are received by IRS and processed, the duties of these positions will be reviewed and personnel may be deemed necessary for a short period following shutdown or non-excepted. This determination cannot be made until the dates of shutdown are known.
  - (2) – Two COTRs/budget analysts to ensure existing contracts are administered. This determination cannot be made until the dates of shutdown are known.
- [4] Category B (8) – The Director, Business Modernization (OBM), Director, Business Reengineering (BR), Director, Data Strategy Implementation (DSI) and Director, Business Systems Planning (BSP) and 2 senior ops advisors, 1 staff assistant and 1 senior manager will assist MITS in managing computer and data security for SBSE as well as assist with any MITS related issues as a result of shutdown.
- [5] Category B (2) – The Director, Communications, Liaison and Disclosure (CLD) and Director, Communications will assist with the preparation/distribution of agency and divisional messages to the SB/SE business units, communicating shutdown operations and continuance activities. Other CLD operations are non-excepted but would be “on call” in the event of an emergency.
- [6] Category B (114) - A total of 114 positions are identified within Campus Compliance Services (CCS) as follows
- Category B (13) @ HQ are responsible for carrying out shutdown operations and continuance activities, non campus.
    - (2) - 1 Director, CCS and 1 staff members;
    - (1) - Program Manager, Finance;
    - (1) – Director, IRDM
    - (1) – Director, CCS Compliance Filing & Payment Compliance;
    - (0) – Program Manager, CF & PC Filing Compliance;
    - (1) – Program Manager, CF & PC Payment Compliance;
    - (1) – Program Manager, CF & PC JOC Liaison;
    - (1) – Program Manager, CF & PC CCP Liens & Insolvency;
    - (1) – Program Manager, CF & PC ACS;
    - (1) – Director, CCS Campus Reporting Compliance;
    - (1) – Program Manager, CRC Exam Policy;
    - (1) – Program Manager, CRC Doc Matching;
    - (1) – Program Manager, CRC Field Support; and
  - Category B (101) @ CCS Campus Operations:
    - (17) -- 5 Campus Directors; 0 Campus Management Assistants; and 12 Campus Operation Managers are responsible for carrying out shutdown operations and continuance activities in the campus.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

- (25) -- Insolvency Employees in Philadelphia are responsible to protect the Government's position in adjudication of all insolvency cases:
- 2 Frontline Managers;
  - 1 Systems Administrator;
  - 22 Tax Examiners; and
- (59) -- Tax Examiners [15 – BSC; 10 – CSC; 16 – MSC; 8 – OSC; and 10– PSC] are responsible for continuation of statute expiration/assessment activities, bankruptcy related activities, and ensuring other revenue generating programs are adequately addressed during shutdown.
- [7] Category B (105) total excepted positions within Collection:
- (7)– the Director, Collection and 2 staff members; 2 Program Directors (Chief, Operations Support; Program Manager CITS); and 2 HQ Technical Support Staff.
  - (85)- 13 Technical Support Managers; 65 Territory Managers; and 7 Area Directors with oversight of the collection of taxes and processing of returns. There is an imminent need for these employees to protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.
  - (13) - 6 Technical Analysts and 7 Staff Assistants will process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy, liens, and seizure cases), handle budget matters related to the lapse in appropriations and administer contracts.
- [8] Total (3) for Examination as follows:
- Category B (3) – Includes 1 Exam Technical Services Group Manager, 1 Exam Technical Services TEFRA Reviewer, and 1 Exam Technical Services Reviewer. These individuals will coordinate an orderly shut down of operations and are responsible for continuation of statute expiration/assessment activities, bankruptcy related activities, and ensuring other revenue generating programs are adequately addressed during shutdown.
- [9] Total (12) positions excepted within Specialty Programs as follows:
- Category A1 (2) – 1 Specialty Excise Operations Support Program Manager and 1 Specialty Excise Operations Support Program Analyst are required to electronically file forms 720TO and 720CS via ExFIRS. This program is funded by the Department of Transportation.
  - Category A3 (10) – 1 Director, Specialty; 1 Chief, Excise; 1 Chief, Employment; 1 Chief, Estate & Gift Tax; 1 Senior Op Advisor; 1 Director Secretary; and 4 Staff Assistants/Technical Advisors support services necessary to the Social Security Administration.
- [10] Category A2 (10) – Includes the Director, Fraud/BSA and 1 staff member; 1 Currency Transportation Reports (CTR) Operations Manager, Detroit Computing Center and 7 Staff to process Suspicious Activity Reports (SARs) includes through December 1, 2010. Note: After December 1, 2010, when some elements of the SAR paper processing are eliminated due to FinCEN modernization, the staff to process SARs will be reduced from 7 to 5. The new Laducer contract for data conversion

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

was funded for a full option year effective August 18, 2011. Fraud/BSA would need no additional funding during a shutdown. CTR Operations would need the authority to purchase minimal supplies and repairs – up to \$25,000 – that are required to continue the processing of paper documents. CTR Operations will also process payment received for FBAR/Form 8300 civil penalties and other fee for service payments

[11] Category B (26) – 26 positions are identified in Enterprise Collection Strategy, consisting of the following:

- (1) -- Director, Enterprise Collection Strategy
  - (1) -- Senior Op Advisor
  - (1) -- Director, Collection Policy (CP)
  - (1) -- Staff Assistant to Director, CP
  - (8) -- Policy Program Managers
  - (1) -- position in FORE to cover ICS and remittance processing
  - (1) -- position in GSC to cover any fraudulent refund issues
  - (1) -- position in Insolvency to cover AIS or CIO issues
  - (1) -- Director, Collection Strategy & Organizational Performance (CSOP)
  - (1) -- Staff Assistant to Director, CSOP
  - (1) -- Program Manager Reports and Cost Analysis
  - (1) -- Analysts to run reports
  - (1) -- Director, Collection Analytics, Automation, Inventory Selection and Delivery (CAISD)
  - (1) -- Staff Assistant to Director, CAISD
  - (5) -- CAISD Program Managers with oversight of the collection of taxes and processing of returns.
- There is an imminent need for these employees to protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee the shut down of operations. Also, to ensure system updates are made for the purpose of carting out the above activities.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Tax Exempt and Government Entities (TEGE)</b>		
✦ Commissioner <sup>[1]</sup>	4	
✧ Employee Plans <sup>[2]</sup>	5	
✧ Exempt Organizations <sup>[3]</sup>	7	
✧ Government Entities <sup>[4]</sup>	5	
<b>Total # employees</b>	<b>21</b>	<b>2169</b>

**Footnotes:**

**Total Excepted (21)**

- [1] Category B (4) -- Includes the Commissioner TE/GE and Deputy Commissioner TE/GE; 1 Director, Finance; and 1 Executive Assistant -- to oversee TE/GE operations and shutdown activities.
- [2] Category B (5) -- Includes 1 Director, Employee Plans (EP); 1 Manager, EP Programs and Review; 1 Closing Unit Manager; and 2 User Fee employees. This staff will ensure statute protection and processing of remittances such as user fee payments.
- [3] Category B (7) -- Includes 1 Director, Exempt Organizations (EO); 1 Director, EO Examinations; 1 Manager, Examination Programs and Review; 1 Examination Special Support Employee; 1 EO Technical Processing Unit employee; 1 Manager Processing Section; and 1 Manager, Adjustment Unit (EO Determinations). This staff will ensure statute protection and processing of remittances such as user fee payments.
- [4] Category B (5) -- Includes 1 Director, Government Entities; 1 Director and 1 Compliance and Program Management (CPM) Manager, Indian Tribal Governments; and 1 Director and 1 CPM Manager, Federal, State, and Local Governments. This staff will ensure statute protection during the shutdown period.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Wage &amp; Investment (W&amp;I)</b>		
✦ Commissioner <sup>[1]</sup>	4	
✧ Deputy Commissioner's Office <sup>[2]</sup>	4	
✧ Return Integrity and Correspondence Services <sup>[3]</sup>	3	
✧ EEO and Diversity		X
✧ Communications and Liaison <sup>[4]</sup>	2	
✧ Strategy and Finance <sup>[5]</sup>	6	
✧ Business Modernization <sup>[6]</sup>	16	
✧ Customer Assistance, Relationships and Education (CARE) <sup>[7]</sup>	285	
✧ Customer Account Services (CAS) <sup>[8]</sup>	24	
✧ Submission Processing Centers <sup>[9]</sup>	1,869*	
✧ Accounts Management Centers <sup>[10]</sup>	199	
✧ Compliance <sup>[11]</sup>	6	
✧ Compliance Service Centers <sup>[12]</sup>	25	
<b>Total # employees</b>	<b>2,443</b>	<b>42,441</b>

**Footnotes:**

**Total Excepted (≤ 2,443 peak; 2090 non-peak)**

- [1] Category B (4) -- The Commissioner, Wage & Investment; 1 Senior Advisor; 1 Chief of Staff; and 1 Staff Assistant will provide executive oversight of continuing and shutdown W&I operations.
- [2] Category B (4) -- 2 Deputy Commissioners, Wage & Investment; 1 Senior Advisor; and 1 Executive Assistant will provide executive oversight of continuing and shutdown W&I operations.
- [3] Category B (3)
- (1) - Director Return Integrity and Correspondence Services (RICS) to provide oversight for OTC, EITC, HCTC and AMTAP; and
  - (2) - Program Manager, Health Coverage Tax Credit (HCTC), and 1 payment processing analyst will ensure the orderly shut down and provide refund activity oversight.
- [4] Category B (2) -- Director, C&L and Chief, Internal Communications will provide internal communications and media relations support.
- [5] Category B (6)
- (1) - The Director, Strategy and Finance (S&F)
  - (3) - Director, Finance; and 2 Budget Analysts will handle budget matters related to the lapse in

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

appropriations; and

- (2) - The Director, Human Capital Office and Director, Workforce Organization & Transition will provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues with primary focus on personnel-related issues and serve as liaison with the IRS Human Capital Office and Agency Wide Shared Services on behalf of the W&I Commissioner.

### [6] Category B (16)

- (2) - The Business Modernization Office (BMO) Executive will provide oversight for orderly shutdown and start-up activities; oversight for upcoming filing season, supported by the Senior Operations Advisor;
- (5) - The Director, CADE 2 and 4 analysts for completion and testing of CADE 2 TS1 for filing season;
- (8) – The Director, Business Performance Solutions (BPX) and 7 analysts for completion and testing of the upcoming Filing Year programs for AMS, EFDS, and TOOLS; and
- (1) - The Director, Business Systems Planning (BSP) to provide coordination with MITS.

### [7] Total (285) CARE excepted positions include ...

- Category A3 (119)
  - (2) -- The Director, Media and Publications and 1 Senior Manager;
  - (82) -- The Director, Tax Forms and Publications and 81 staff members; and
  - (35) -- The Director, Publishing and 34 staff members will work on tax year 2010 tax form design and printing.
- Category B (166)
  - (2) -- The Director, Customer Assistance, Relationships, and Education (CARE) and 1 Planning & Analysis (P&A) Chief will oversee the shutdown of CARE operations;
  - (5) -- The Director, Stakeholder Partnerships Education and Communication (SPEC), 1 Senior Operations Advisor; 1 Director, SPEC Headquarters' Operations, 1 Senior Technical Advisor, and 1 Senior Manager;
  - (15) -- The Director, Distribution and 14 staff members;
  - (18) -- The National Distribution Chief and 17 staff members; and
  - (126) -The Correspondence Production Services Chief and 125 employees will work on operations necessary to prevent loss of revenue collections, administering contracts in support of IT equipment needed to generate and mail notices to prevent loss of revenue, or handling budget matters related to the lapse in appropriation.

### [8] CAS excepted positions include...

- Category B (24)
  - (3) -- The Director, Customer Account Services (CAS); 1 Secretary; 1 CAS HQ Policy Analyst;
  - (2) -- The Director, Accounts Management (AM) and 1 Senior Operations Advisor;
  - (18) -- The Director and Deputy Director, Submission Processing (SP); 1 Secretary; 1 Senior

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

Operations Advisor and 14 support analysts are needed to support the processing of tax return remittances and statute expiration imminent cases; and

- (1) -- The Deputy Director to provide production support to the Modernized e-File system during critical transition process.

[9] \*Category B ( $\leq 1,869$  peak/1,519 non-peak) – CAS personnel needed to support processing of tax returns that include remittances...

- (10) – 5 Field Directors, Submission Processing Centers and 5 Secretaries
- (5) – 5 Planning and Analysis Operations Managers
- (5) – 5 Site Coordinators
- (92) - 5 Accounting Operations Managers and 87 team managers and staff members
- (20) - 5 Input Correction Operations Managers and 15 team managers and staff members
- (14) - 14 Notice Review team managers and staff
- ( $\leq 1,623$  peak/1,340 non-peak) - 5 Receipt and Control Operation Managers and 1,618 team managers and staff (peak), 1265 team managers and staff non-peak
- (100) - 5 Data Conversion Operation Managers and 95 team managers & staff
- *Note: Staffing needs are dependent on shutdown date. During the week of 10/23/11 peak staffing of 1869 is required. For all remaining weeks. SP staff is 1,519.*

[10] Category B (199)

- 10 Taxpayer Relations Department Senior Managers
- 10 Management Assistants
- 20 Tax Examiners for Statute protection in Accounts Management Centers
- 5 Campus Support Managers in Andover, Atlanta, Memphis, Brookhaven, and Philadelphia
- 154 Accounts Management Campus Support employees for processing remittances and statute protection

[11] Total Compliance excepted positions include...

Category B (6) -- The Director, Compliance and 1 staff member; the Director, Filing and Payment Compliance and 1 staff member; and the Director, Reporting Compliance; and 1 staff member to perform excepted operations such as protecting statutes.

[12] Category B (25) -- 5 employees in each of the 5 campuses, based on workload, to perform excepted operations such as protecting statutes. Includes Directors and/or Planning & Analysis Chiefs.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
Whistleblower Office <sup>[1]</sup>	0	X
<b>Total # employees</b>	<b>0</b>	<b>19</b>

**Footnote:**  
**Total Excepted (0)**

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

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

### OPERATIONS SUPPORT ORGANIZATIONS

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Agency-Wide Shared Services</b>		
✦ Chief, Agency-Wide Shared Services <sup>[1]</sup>	2	
✧ Director, Employee Support Services <sup>[2]</sup>	2	
✧ Senior Commissioner Representatives <sup>[3]</sup>		≤ 20*
✧ Payroll and Personnel Systems <sup>[4]</sup>	31	
✧ All Other Components of the ESS Division <sup>[5]</sup>	4	
✧ Real Estate and Facilities Management <sup>[6]</sup>	8	
✧ Facilities Operations (Territories and campus) <sup>[7]</sup>	37	
✧ Procurement <sup>[8]</sup>	20	
✧ Office of Strategy and Finance <sup>[9]</sup>	1	
✧ Director, Physical Security and Emergency Preparedness <sup>[10]</sup>	36	≤ 20*
<b>Total # employees</b>	<b>141</b>	<b>2312</b>

**Footnotes:**

**Total Excepted (141);** ≤ 179\* if emergency personnel are activated during shutdown to manage a disaster or incident

- [1] Category B (2) -- The Chief, Agency-Wide Shared Services and Executive Assistant will provide executive oversight of all AWSS contingency operations and engage in cross-functional activities with internal stakeholders as necessary during shutdown.
- [2] Category B (2) -- Includes the Director, Employee Support Services and Executive Assistant who will coordinate the orderly shutdown of ESS operations and oversight of payroll activities during shutdown.
- [3] Category B (≤ 20\*) – \*This group of positions would **only** be necessary for emergency response (e.g., hurricane/tornado/major disaster) during the shutdown period and are **not included** in the “excepted” personnel total -- includes the Area Director; SCR Field Ops Chief; 2 IMBR Team members; ≤ 15 SCRs; and 1 AO as required to manage emergency response incident command structure.
- [4] Category B (1) - The Director, Payroll and Personnel Systems; and Category C (30) -- the Associate Director, Payroll Centers; Chiefs, Payroll Centers; and staff members will perform any required payroll functions for the period just prior to the appropriation lapse. If essential work decreases or isn't required, the employees will be subsequently furloughed. Pursuant to OMB guidance, employees would receive pay for the last pay period completed prior to a lapse in appropriations (OMB's August 28, 1980, Bulletin No. 80-14, Shutdown of Agency Operations Upon Failure by the Congress to Enact Appropriations, paragraph 3.b.(1) Appropriations and Funds.) Payroll and

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

Personnel Systems may need to modify the number of employees identified as excepted based on when in the pay period cycle the Furlough may happen.

- [5] Category B (4) – This group consists of 2 Credit Card Services Specialists & 2 Travel Services Specialists to assist in any emergency travel or credit card issues.
- [6] Category B (8) -- Includes the Director, REFM; Chief of Staff; Associate Director, Design & Strategic Campus Planning; and 5 COTRS for the National Mail Contract, Warehouse and Transportation Contract, A&E Contract, the Operations and Maintenance Contract; and a Financial Analyst.
- [7] Category B (37) – Includes the Associate Directors, East and West; 14 Territory Managers; 10 building managers; 9 Operations and Maintenance sub-COTRS; and 2 onsite Real Estate Chiefs at the Detroit-ECC and the Kansas City Campus.
- [8] Category B (20) – 1 The Director, Procurement; 1 the Chief, Workforce Management & Support Services; 2 Strategic Acquisition Support; 1 Policy Support, 14 Contracting Officers (including field office locations); and 1 IT Security Support are the minimum staff necessary for administering and monitoring the essential contracts list, working with customers to notify contractors of their need and awarding emergency contracts that may arise.
- [8] Category B (1) -- The OSF position identified falls under Category B and will handle necessary budget and accounting matters related to the lapse in appropriation and to prevent loss of accounting data.
- [10] Category B (36) AND ( $\leq 20^*$ ) -- Includes the Director, Physical Security & Emergency Preparedness; 1 Headquarter Programs Support personnel, 2 Risk Management Operations Office staff; 1 Continuity Operations Office staff; 2 Budget Analysts to execute security emergency acquisitions, if needed; 15 field operations guard service and canine COTRS/security specialists (one per territory, campus, computing center) and 14 personnel (includes 2 Area staff and 12 IR police officers) to coordinate and assist in the protection of property and personnel, and enhanced protection of the MCC, a level V facility.

\*This group of positions would **only** be necessary for emergency response (e.g., hurricane/tornado/major disaster) during the shutdown period and are **not included** in the “excepted” personnel total. Individuals would be site-specific depending on where the emergency situation occurred. Staff will be identified and mobilized geographically to support / mitigate the threat condition and are **not included** in the “excepted” personnel total.

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FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Chief Financial Officer</b>		
✦ Chief Financial Officer (CFO) <sup>[1]</sup>	2	
✧ Financial Management <sup>[2]</sup>	10	
✧ Corporate Performance Budgeting <sup>[3]</sup>	2	
✧ Corporate Planning and Internal Control		X
<b>Total # employees</b>	<b>14</b>	<b>404</b>

**Footnotes:**

**Total Excepted (14)**

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

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

[2] Category B (10)

→ (6) in the Metro DC area – Includes the Associate CFO for Financial Management; 1 Director Financial Management Policy; 1 Director Financial Management Systems; 1 Director, Financial Reports; 1 Director, Financial Accounting and 1 Financial Analyst. These positions are needed to provide Executive leadership and staff support for continuing the IRS' automated financial system operations to prevent the loss of data in process, including any required payroll accounting functions for the period just prior to the appropriation lapse, to perform accounting functions, to prevent the loss of accounting data, and to provide for the orderly shutdown of operations.

→ (4) in Beckley, WV: Beckley Finance Center: Includes 1 Director, BFC; 1 Supervisory Financial Management Analyst and 2 Accountants. These positions are needed to perform accounting functions, including processing and certifying any travel and commercial vendor payments in-process, and to prevent the loss of accounting data.

[3] Category B (2) - Includes Associate CFO, Corporate Budget and 1 Manager to address budget execution issues and ACA specific questions

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>IRS Human Capital Officer</b>		
✦ IRS Human Capital Officer <sup>[1]</sup>	3	
✧ Business Systems Planning		X
✧ Employment, Talent & Security <sup>[2]</sup>	21	
✧ Executive Services		X
✧ HCO Finance Office <sup>[3]</sup>	1	
✧ IRS Recruitment Office		X
✧ Leadership, Education, and Delivery Services		X
✧ Strategic Planning Research & Analysis <sup>[4]</sup>	4	
✧ Workforce Progression and Management <sup>[5]</sup>	4	
✧ Workforce Relations <sup>[6]</sup>	3	
<b>Total # employees</b>	<b>36</b>	<b>1634</b>

**Footnotes:**

**Total Excepted (36)**

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.

[1] Category B (3) -- The IRS Human Capital Officer, Deputy Human Capital Office and 1 Executive Assistant will provide executive oversight of shutdown notification/recall activities including management, employees and NTEU. Should the lapse extend beyond 5 business days, at the direction of the DCOS, the IRS Human Capital Officer will coordinate the agency-wide reassessment of excepted activities and adjust excepted positions accordingly.

[2] Total (21)

- Category B (2) - Personnel Security: 1 Associate Director and 1 National Security Program position to coordinate National Security Clearance requests/questions.
- Category C (19) – Needed for up to 8 hours to coordinate issuance of notifications, respond to questions concerning furlough and recall to duty
  - (2) – the Director and Deputy Director, ETS;
  - (3) -- Employment Operations Headquarters: 1 Associate Director, 1 Staff Member and 1 Manager;
  - (7) -- Employment Operations W&I, Counsel & Support: 1 Associate Director, 1 Staff Member, and 5 EOC Managers;
  - (7) -- Employment Operations Compliance: 1 Associate Director, 1 Staff Member, and 5 EOC Managers;

[3] Category B (1) – The Director, Finance Office will provide direction and coordination of operations

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

shutdown and manage any emergency funding required for excepted.

- [4] Category B (4) – The Director, Strategic Planning, Research & Analysis Division or designee, the IRS Shutdown Contingency Plan Program Manager or alternate will coordinate and assist in the oversight of the agency's shutdown operations, continuance of activities during furlough and reactivation operations. The Chief, HCO Communications and the webmaster or alternate will assist in the coordination of internal and external communications during the furlough period.
- [5] Category B (4) – WCC/BeST specialists will complete time-sensitive casework relating to existing inventory on death cases, disability retirements, immediate retirements and workers' claims needing to be submitted to Department of Labor. These employees may be required to work for up to 5 days/half-days at most.
- [6] Category B (3) – The Director, Workforce Relations Division or designee will provide direction and coordination of activities necessary during the shutdown; 1 HR Specialist (LR Strategy and Negotiations) to help deal with NTEU issues; and 1 HR Specialist (LR/ER Field Operations) to address any managerial concerns that could result for more than twice the number of employees in W&I.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Modernization &amp; Information Technology Services (MITS)</b>		
✦ Chief Technology Officer <sup>[1]</sup>	2	
✦ Deputy Chief Information Officer for Operations <sup>[2]</sup>	1	
✦ Deputy Chief Information Officer for Strategy/Modernization <sup>[3]</sup>	1	
◇ ACIO, Applications Development <sup>[4]</sup>	572	
◇ ACIO Strategy & Planning <sup>[5]</sup>	6	
◇ ACIO Cybersecurity <sup>[6]</sup>	18	
◇ ACIO Enterprise Operations <sup>[7]</sup>	644	
◇ ACIO End User Equipment & Services <sup>[8]</sup>	70	
◇ ACIO Enterprise Services <sup>[9]</sup>	5	
◇ ACIO Enterprise Networks <sup>[10]</sup>	93	
◇ ACIO Affordable Care Act Program Office <sup>[11]</sup>	59	
◇ Director, Management Services <sup>[12]</sup>	4	
◇ ACIO, Customer Account Data Engine (CADE) <sup>[13]</sup>	5	
◇ Director, EEO & Diversity		<b>X</b>
<b>Total # employees</b>	<b>1480</b>	<b>5971</b>

**Footnotes:**

**Total Excepted (1480)**

The following details the MITS organizations' contingency plan and excepted positions. The plan was revised on 11/8/11 and reduced the total excepted positions from 1491(September 2011) to 1480.

- [1] Category B (2) -- **Chief Technology Officer (CTO)** includes 1 Chief Technology Officer (CTO) to provide executive oversight and administration of all shutdown activities; and 1 Executive Assistant or Staff Assistant position to assist in providing support for orderly shutdown of operations, continuing activities and Recall.
- [2] Category B (1) - **Chief Information Officer for Operations** includes: 1 Deputy, Chief Information Officer for Operations for executive oversight of shutdown activities for specific Associate Chief Information Officer (ACIO) areas to include overall management of computer operations to prevent the loss of data in process. More importantly, this position is excepted because it has overall responsibility for ensuring critical data operations necessary to ensure operational capabilities required for the 2011 filing year programs and applications.
- [3] Category B (1) – **Chief Information Officer for Strategy/Modernization** includes: 1 Deputy, Chief Information Officer for Strategy/Modernization for executive oversight in support of shutdown

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

activities and overall management of computer operations to prevent the loss of data in process as well as management of critical processes required for 2011 filing year applications.

[4] Category B (572) – **Applications Development** includes:

- (2) - 1 ACIO, Applications Development (AD) and 1 Deputy ACIO AD to provide Executive leadership in support of computer operations;
- (15) – 10 Directors and 2 Deputy Directors and 3 Assistant Directors are needed to provide direction in support of computer operations to include processing tax returns, testing of filing year 2011 programs;
- (51) -- Applications Development Branch Chiefs and Section Chiefs to oversee computer operations necessary to prevent loss of data in process and revenue collections;
- (6) -- Supervisory Program Analysts - To provide direction in support of computer operations;
- (21) – Program Analysts and Management/Program Analysts - Support completion and testing of filing year 2011 programs, responsible for preparing requisitions, monitoring contractors, and ensuring system life cycle;
- (47) -- Supervisory IT Tech Specialists - Approval of Tier 1/2 transmittal, responsible for development for late change requirements, managing programmers responsible for development of submission processing applications critical for 2011 filing season and CADE 2 Database;
- (417) - Includes IT Tech Specialists and Lead IT Tech Specialists - Computer operations necessary to prevent loss of data in process and revenue collections, monitor critical systems, CADE 2 Database, web service, process transmittals, completion and testing of filing year 2011 programs;
- (2) -- Computer Scientists – To provide support for the computer operations necessary to prevent loss of data in process and revenue collections;
- (5) -- Relational Database Developer (Technical) – Completion and testing of filing season 2011 programs and the designing and printing of 2011 tax forms;
- (2) -- Technical Advisor - mandated requirement, computer operations necessary to prevent loss of data in process;
- (2) – 1 Executive Officer and 1 Administrative Officer - Assistant to the Director responsible for personnel (SETR) and finance management, oversee and manage the completion and testing of filing year 2011 programs;
- (2) – 1 Staff Assistant and 1 Secretary to provide HR/SETR/administrative support to maintain computer operations necessary to prevent loss of data in process and revenue collections.

[5] Category B (6) – **Strategy and Planning** includes: 1 ACIO, Strategy and Planning; 1 Senior Program/Management Analyst (Front Office); 1 Chief Budget Execution Staff (or subordinate manager); and 3 Financial Analysts in Financial Management Services (FMS) Division. FMS management needed for work purchase card approvals without reconciliation and to provide direction during the lapsed appropriation period. The financial analysts are needed to perform minimal financial and management support activities that require system access (passwords) and process specific skills (i.e. knowledge of how to use the system and specific procedures (e.g., the capability to update the integrated Financial System (IFS), work funds certification and services receipts) required in support of staff that are continuing IRS computer operations to prevent loss of data in process and processing of tax returns that include remittances.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

- [6] Category B (18) – **Cybersecurity** includes: 1 ACIO, Cybersecurity and 1 Secretary to provide executive direction and secretarial duties during shutdown of operations, continuance during furlough and Recall. 1 Associate Director, Cybersecurity and 14 Cyber Security Incident Response Center (CSIRC) IT Managers and Specialists to sustain operational capabilities 24 hours per day. Even during the activation of contingency plans, the federal tax administration process continues processing tax returns which include remittances, computer operations necessary to prevent loss of data in process and revenue collections. In an effort to ensure the ability to sustain the tax administration process, CSIRC partners with ongoing business process owners to identify emerging threats and recommend mitigating controls to minimize risk exposure, monitor, analyze and coordinate activities that target the IRS enterprise IT assets and business processes; ultimately responding to the emerging threats of the Internet and internal events; and continue to provide intrusion analysis around the clock. And 1 Director, Information Technology Disaster Recovery needed for the day-to-day resiliency of IRS computer systems and critical business processes.
- [7] **Enterprises Operations (EOPS) (644)** includes:
- Category B (32) - EOPS CADE 2; 26 CADE 2 and 6 HCA:
    - (2) - CADE 2 IT Specialists to provide support in Process Automation and Monitoring (PAM), Control-M scheduling and activities related to the Simulation Monitoring (Si/M) Room.
    - (1) - Contract Specialist to provide overall CADE 2 PMO contract management including managing any contract issues/modifications, budget/funding matters and requisition requests/modifications.
    - (1) - Senior Technical Advisor to provide support in the execution of the Environment Management Plan (EMP)
    - (1) - Program Manager to provide CADE 2 program management including maintaining and updating CADE 2 project schedules (e.g., master schedule) and tracking CADE 2 program budgets and funding. (Cade 2 PMO) (LSSI) - A1; Large Systems & Storage Infrastructure Division (LSSI)
  - (5) - IBM Support Services Branch (ISSB, LSSI Division, Cade 2)
    - 2 IT Specialists will build and support the IBM DB2 CADE 2 Database infrastructure.
    - 1 IT Specialist will support coordination of the IBM Support Services support of the SiM Room and FIT activities.
    - 1 IT Specialist will support acquisition, installation and testing of the DASD.
    - 1 IT Specialist will support CADE2 system security requirements
  - (4) - Enterprise Storage & Capacity Planning Branch (ESCPB, LSSI Division)
    - (2) - 1 IT Specialist will support CADE2 Tier 2 Storage and 1 IT Specialist will support the CADE2 Performance Model
    - (2) - IT Specialists will provide Support of HCA in LSSI
  - (2) - Server Middleware & Test Infrastructure (SMTI)
    - (2) – IT Specialists will provide Middleware Branch support for Cade 2, as key Positions can potentially impact the organizations ability to successfully deliver the January 16<sup>th</sup> CADE 2 Go-Live Date and overall filing season, Support critical business systems, Enterprise File transfer Utility(EFTU), Employee “User Portal(EUP) Registered User Portal (RUP) and middleware infrastructure.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

- (16) – ECC; 12 are providing support of Cade 2 and 4 to HCA;
  - (5) - IT Specialists in the (ECC) Mainframe Operations Branch provide System support for CADE 2 & as key positions can potentially impact the organizations ability to successfully deliver the January 16<sup>th</sup> CADE 2 Go-Live Date and overall filing season,
  - (7) - IT Specialists in (ECC) Service Operations Comm Ctr Branch provide System support for CADE 2 & as key positions can potentially impact the organizations ability to successfully deliver the January 16<sup>th</sup> CADE 2 Go-Live Date and overall filing season, Health Care Act' (A1);
  - (1) - IT Specialists in (ECC), Mainframe Operations Branch will provide support for requirements / testing and system activities to support the HCA.
  - (2) – IT Specialists in (ECC) Service Operations Comm Ctr Branch will provide support requirements / testing and system activities to support the of the HCA (Health Care Act.
  - (1) – IT Specialist in (ECC) Tier 2 Unix Systems Branch will provide support For requirements / testing and system activities to support the of the HCA
  
- Category B (612) - Enterprise Operations includes:
  - (2) - 1 ACIO, Enterprise Operations and 1 Deputy ACIO or designee to provide support to continued IT Operation;
  - (1) - 1 Budget Supervisor will handle budget matters and accounting functions;
  - (2) - 1 Director for CR&I and 1 Executive Assistant or Staff Assistant will provide support to continued IT Operations, process/approve emergency requisitions and initiate/approve SETR and GovTrip input;
  - (3) – 3 ESM IT Specialists will provide support for ITAMS Service Center application, Tivoli monitoring of the Modernization applications, and provide support for of the Tivoli infrastructure gateway;
  - (1) – 1 VPO IT Specialist to maintain the operational virtualization environment;
  - (1) – 1 Management and Program Analyst to provide emergency requisition processing support;
  - (10) -- 1 Senior Manager (OSPMO) and 9 IT Security Specialists for OSPMO will ensure that users continue to have access to the mainframe environment and will provide oversight of IDRS users to ensure that the tax administration process is not impacted due to the shutdown;
  - (1) – 1 Section Chief (SO&RM/ITCM) will provide support & coordinate all EOPS activities surrounding the Contingency Plan and approve emergency requisitions, any necessary updates to personnel during the duration of shutdown. Perform administrative duties, including initiate/approve of SETR and GovTrip inputs;
  - (1) – 1 Director, Large Systems & Storage Infrastructure (LSSI Division) will provide support to continued operations or critical ITI systems and ensure the safety of ITI employees;
  - (21) – 18 IT Specialists; 1 Branch Manager and 2 Section Chiefs. (LSSI Division, Unisys Support Services Branch);
  - (21) – 18 IT Specialists; 1 Branch Chief & 2 Section Chiefs will provide support on the IBM Mainframe to prevent loss of data (LSSI Division, IBM Support Services Branch);
  - (15) -- 13 IT Specialists & 1 Branch Chief & 1 Section Chief will support storage and back up infrastructure for all Computing Center Tier 2 systems and provide critical performance analytics and Capacity planning/forecasting for all systems. (LSSI Division, Enterprise Storage & Capacity Planning Branch);

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

- (1) – Director, Server Middleware & Test Infrastructure (SMTI) will provide support to continued operations or critical ITI systems and ensure the safety of ITI employees;
- (18) -- 14 IT Specialists; 2 Section Chiefs; 1 DITE Program Manager & 1 Branch Chief will provide Middleware Branch support for critical business systems, Enterprise File transfer Utility (EFTU), Employee “User Portal (EUP) Registered User Portal (RUP) and middleware infrastructure.(SMTI);
- (13) -- 8 IT Specialists; 1 Branch Chief; 4 Section Chiefs for Tier 2 Staff Branch (2 per Section - Tier 2 SW support, COTS, Unix & Wintel, Req & Serv). Provide support for continued operations (break/fix support)–SMTI;
- (3) -- 2 IT Specialists & 1 Branch Chief will support Active Directory–SMTI;
- (2) -- 1 IT Specialists will support Enterprise Messaging Systems/ Blackberry/SAV & 1 Program Manager (Secure Messaging System) –SMTI;
- (6) -- 1 Director Enterprise Computing Center (ECC); 1 Deputy Director ECC; 2 Assistant Directors; 1 EA and 1 Director Secretary provide direct support to continued 24/7 IT Operations;
- (8) -- 1 Program Manager Enterprise Computing Center (ECC) Security Management Office; 2 Supervisory Section Chiefs and 5 IT Specialists – all positions support IT security issues and contingency planning;
- (2) -- 1 Program Manager Operations Services Scheduling and Validation Branch (OSSVB) and 1 Secretary will maintain computer operations to prevent loss of data;
- (83) – 7 Supervisory Computer Assistants; 7 Lead Computer Assistants and 69 Computer Assistants will support Mainframe, modernization, Unisys, BMF, IMF, CADE runs, and issue refunds;
- (1) -- 1 Program Manager T2WB will maintain computer operations to prevent loss of data;
- (20) -- 1 Senior Manager Business Systems Support (BSS); 2 FL Managers and 17 Systems Administrators will provide oversight to prevent the loss of data for Wintel business systems;
- (25) – 1 Senior Manager T2WB Statistical Sampling System (SSS); 3 FL Managers and 21 IT Specialists will support Home & Enterprise Data Shares, Domain controllers, DHCP, WINS, DNS, FTP and Account Administration support;
- (28) - 1 Senior Manager T2WB TSS and 2 FL Managers will provide oversight to tax return with remittance processing; and 25 System Administrators will provide support for processing tax returns, deposits to Federal Reserve and test and implement 2011 Filing Year program;
- (13) – SICB: 1 Branch Chief; 1 Senior Manager Counsel; 1 FL Manager; 5 Desk Technicians; 3 Systems Administrators; and 2 IT Specialists will support and handle nationwide calls, attorneys, computer room, CASE-MIS and Active Directory monitoring;
- (21) – SICB: 1 Senior Manager; 4 Area Managers; and 16 IT Specialists will support daily IT activities for litigating attorneys;
- (3) – SICB: 1 Senior Manager and 2 IT Specialists will support project management activities in support of public guidance and contract management;
- (3) – SICB: 1 Senior Manager Appeals and 2 IT Specialists will support Appeals activities, ACDS, database, file server and security functions;
- (5) – SICB: 1 Senior Manager Portal Operations and 4 IT Specialists.
- (77) – SOCCB: 1 Program Manager SOCC Branch Chief; 1 Supervisor Service Operations Mgmt Section; 16 IT Specialists will facilitate incident management and problem

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

management processes; 1 Supervisor SOCC Section; 4 Supervisors SOCC Units; and 54 IT Specialists that monitor the Enterprise Computing Center (ECC) infrastructure and triage/resolve high priority incidents for ECC supported mainframes and ECC networked production servers;

- (25) -- 1 Program Manager Tier 2 UNIX Branch Chief; 1 Supervisor T2UB Tax Systems; 11 IT Specialists, Tier 2 UNIX Branch (T2UB) Tax Systems; 1 Supervisor T2UB Administrative Systems Unit; 11 IT Specialists, T2UB Administrative Systems Unit will support critical Tier 2 based Operations IT Operations 24/7;
- (93) -- 1 Program Manager Data Mgmt (DMB); 7 Section and Unit Managers; 30 IT Specialists; 8 Unix Data Base Administrators (DBA); 7 Wintel DBA; 6 IBM DBA; 6 Computer Assistants will perform backups and restores for Tier 2, support IBM and Unisys Tier 2 storage and backup/recovery, provide database support for Unisys, IBM, Unix and Wintel Production Systems, and provide in-bound and out-bound media management support; 22 - 1 Integrated Document Solution Enterprise (IDSE) Program Manager; 1 OSC Manager; 8 Campus Document Management Center (CDMC) Managers & 12 Computer Assistants; 6 File Transfer Unit (FTU): 1 Manager and 5 IT Specialists;
- (78) -- 1 Program Manager Mainframe Operations; 6 Supervisory Computer Operators; 30 Computer Operators; 7 Supervisory IT Specialists; and 34 IT Specialists will sustain 24/7 coverage for mainframe systems at three computing centers in support of remittance processing.
- (3) -- CADE 2 PMO, 1 EOPs CADE 2 Executive to provide leadership and perform essential administrative functions including approval of SETR, GovTrip and emergency requisitions. Provide any necessary updates to personnel throughout the duration of shutdown -- (CADE 2 PMO). 2 CADE 2 IT Specialists to provide support in Process Automation and Monitoring (PAM), and Control-M scheduling and activities related to the Simulation Monitoring (Si/M) Room.

### [8] Category B (70) – **End Users Equipment and Services** includes:

- (2) -- 1 Associate Chief Information Officer, End User Equipment and 1 Executive Assistant;
- (2) – CSS: 1 Director and 1 Executive Assistant required for executive level direction and coordination at the national level for an orderly shutdown of operations;
- (52) -- 8 CSSC Managers; 8 Staff Assistants; 24 Information Technology Specialists; 12 Enterprise Service Desk specialists to perform the role of incident response and problem mitigation to all excepted IRS staff who continue to work with computer assets during the lapsed budget period. The proposed staff provides a minimal on-site presence for break/fix activities and problem resolution escalation to contractors and the Enterprise Service Desk specialists will manage the 24/7 incident call needs of all employees on duty during this period. Service Desk staff attempt to resolve problems remotely, while on the call, before referring the incident to the on-site technicians;
- (13) – OSS: 1 Program Manager, 1 Manager Development & Standards; 3 IT Specialists Development & Standards); 2 IT Specialists (Release Management); 2 IT Specialists (Security Standards); 2 IT Specialists (Integration & Testing); 2 IT Specialists (Software Asset Management). The employees are required to manage and distribute above baseline software patches;
- (1) -- BSM: 1 Program Manager to support continuity management activities.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

[9] Category B (5) – **Enterprises Services** includes:

- (1) – 1 Associate Chief Information Officer, Enterprise Services or designee for executive direction of IT Infrastructure Architecture & Engineering activities for Development Integration and Test Environment (DITE) services restoration, IRS portal program management activities and Employee User Portal (EUP) and Registered User Portal (RUP) operations necessary for an orderly shutdown of IRS computer operations to prevent loss of data in process;
- (2) -- 1 Director of Solution Engineering or designee and 1 engineer involved with the DITE service restoration and disaster recovery. Both will have laptops and access to the on-line systems to continue to support IRS client inquiries;
- (1) -- 1 Director of Portal Program Management or designee. Portal Program Management provides oversight for the IRS RUP and EUP operations (including irs.gov). Employee will have laptop and access to the on-line system to continue to support IRS operations. This will include computer operations necessary to prevent loss of data in process and revenue collections.
- (1) – 1 Director, Business Relationship and Service Delivery or designee. All required for executive direction and administrative duties necessary for shutdown, prevent loss of data in process and continuance of operations during hiatus.

[10] Category B (93) - Enterprise Network includes: 11 Senior Managers; 6 Section Chiefs/Project Managers; 1 Computer Specialist; 4 Lead Information Technology Specialists; 56 Information Technology Specialists; and 15 Telecom Specialists will provide required support for shutdown of the Federal government. Management and Sections Chiefs are required to support the generation of ITAMS tickets and to direct the actions of technical staff. Technical staff is required to support operations, Service Restoration Teams and the day to day maintenance of the IRS tax infrastructure which covers over 755 sites nationwide Telecommunications specialists respond to outages by evaluating system alerts and handle incoming ITAMS tickets. The identified Enterprise Network (EN) management, engineers and telecommunication specialists are the minimum staff needed to support the EN, voice infrastructure, and critical tax applications. Without direct support from this staff, the filing season would struggle and could potentially fail.

[11] Category B (59) – **Affordable Care Act Program Office (ACA PMO)** includes:

- (1) -- Associate Chief Information Officer, ACA PMO to provide executive leadership in support of operations;
- (4) -- Directors to provide direction in support of computer operations;
- (14) -- Supervisory IT Tech Specialists for triage/problem resolution;
- (32) – IT Specialists;
- (6) -- Program Analysts to support completion of high priority programs; and
- (2) -- Staff Assistants to provide HR/administrative support to maintain operations necessary to prevent loss of data.

[12] Category B (4) – Management Services includes: 1 Director; 2 Branch Chiefs; and 1 Program Analyst to support shutdown and startup activities.

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

- [13] Category B (5) - **Modernization - Customer Account Data Engine (CADE)** includes:
- (1) Director, Modernization and (4) managerial positions will provide on-going oversight and guidance to those that are currently implementing the CADE 2 which includes initiating daily processing and accelerated refunds for individual taxpayers, as well as establishing an authoritative database for taxpayer accounts. The process will significantly impact the upcoming Tax Filing Season which begins January 1, 2012. With less than 80 days to deployment, it is critical that all planned CADE 2 activities stay on schedule to ensure a successful filing season.

### **MIT S Acronyms**

- ACDS - Appeals Centralized Database System
- ACIO - Associate Chief Information Officer
- BMF - Business Master File
- BSS - T2WB Business Systems Section
- CADE - Customer Account Data Engine
- CASE-MIS - Counsel Automated System Environment –Management Information System
- CR&I - Customer Relations & Integration
- CSIRC – Cyber Security Incident Response Center
- DHCP - Domain Host Configuration Protocol
- DITE - Development, Integration and Test Environment
- DMB - Data Mgmt Branch
- DNS - Domain Name Server
- ECC - Enterprise Computing Center
- EFTU - Electronic File Transfer Utility
- EOPS - Enterprise Operations
- EUP - Employee User Portal
- FL - Front Line
- FMS - Financial Management Services
- FTP - File Transfer Protocol
- IA&E - Infrastructure Architecture & Engineering
- IDRS - Integrated Data Retrieval System
- ICMS – IBM Capacity Management Section
- IMF - Individual Master File
- IT - Information Technology
- LSSI - Large Size & Storage Infrastructure
- MOB - Mainframe Operations Branch
- OSPMO - Operational Security Program Management Office
- OSSVB - Operations Services Scheduling and Validation Branch
- PVS - Processing Validation Section
- RUP - Registered User Portal
- SA - System Administrator
- SCIPAS - Service Center Input Processing Automation
- SICB - Systems Integration and Coordination Branch
- SMTI - Server Middleware & Test Infrastructure
- SOCCB - Service Operations Command Center Branch
- SSS - T2WB Support Services Section
- T2 - Tier 2

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

- T2 Capacity - Enterprise Storage & Capacity Planning Branch
- T2UV - Tier 2 Unix Branch
- T2WB - Tier 2 Wintel Branch
- TSS - T2WB Tax Systems Support
- WINS - Windows Internal Naming Convention

## IRS FY 2012 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
<b>Privacy, Government Liaison &amp; Disclosure</b>		
✦ Director <sup>[1]</sup>	1	
✧ Online Fraud Detection & Prevention <sup>[2]</sup>	6	
✧ Incident Management <sup>[3]</sup>	1	
✧ Government Liaison & Disclosure <sup>[4]</sup>	2	
✧ Privacy and Information Protection <sup>[5]</sup>		<b>X</b>
<b>Total # employees</b>	<b>10</b>	<b>361</b>

**Footnote:**

**Total Excepted (10)**

Effective June 19<sup>th</sup>, 2011, Privacy Information Protection & Data Security (PIPDS), the Office of Disclosure & Safeguards, and Government Liaison and Disclosure (GLD) merged under a new organization: **Privacy, Governmental Liaisons & Disclosure (PGLD)**. PGLD ensures the proper protection and sharing of taxpayer data. PGLD also includes the Online Fraud Detection & Prevention (OFDP) office whose mission is to protect taxpayers from bogus IRS websites.

- [1] Category B (1) -- The Director, PGLD will remain during furlough to provide executive oversight of operations. The PGLD Director will also serve to maintain critical contracts and budget matters during the shut down, and will serve as a liaison between PGLD and major customers such as the Treasury Department and Congressional committees.
  
- [2] Category B (6) – Online Fraud Detection & Prevention (OFDP) staff as identified below will be retained to protect taxpayers by preventing the proliferation of scam sites posing as the IRS. OFDP provides virtual 24/7 site takedown services to protect taxpayers and the IRS brand.
  - (1) -- Director, OFDP will remain during furlough to provide executive oversight of OFDP operations
  - (1) -- Supervisor, Information Technology Specialist (Security) to manage retained IT Specialists. Managerial approval is needed for certain actions the specialists take.
  - (4) -- Information Technology (IT) Specialists (Security) to monitor websites worldwide 24/7 to protect taxpayers and the IRS brand.
  
- [3] Category B (1) - Management and Program Analyst to respond promptly and properly respond to matters of data loss risks
  
- [4] Category A3 (2) – 1 - Tax Checks Analyst; 1 - Government Liaison and Disclosure Area manager will ensure disclosure activities in support of federal and state agencies continues as well as responding to requests from the White House. Other CLD operations are non-excepted but would be “on call” in the event of an emergency.
  
- [5] Positions within Privacy and Information Protection are identified as non-excepted.

IRS FY2012 Shutdown Contingency Plan  
(Non-Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days					TOTAL
	A1	A2	A3	B	C	
<b>Office of the Commissioner (15)</b>						
Commissioner		1		1		
Deputy Commissioner for Services and Enforcement				4		
Deputy Commissioner for Operations Support				4		
Chief of Staff				5		
<b>Affordable Care Act (ACA) Office (0)</b>				0		
<b>Agency-Wide Shared Services (AWSS) (139)</b>						
Chief, Agency-Wide Shared Services				2		
Director, Employee Support Services				2		
Payroll and Personnel Systems				31		
All Other Components of ESS				4		
Real Estate and Facilities Management				8		
Field Operations (Territories and Campus)				37		
Procurement				20		
Office of Strategy & Finance				1		
Director, Physical Security & Emergency Preparedness				36		
<b>Appeals (32)</b>						
Chief Appeals				1		
Deputy Chief, Appeals				1		
Director, Strategy and Finance				5		
Director, Tax Policy & Valuation				2		
Director, Field Operations, East				5		
Director, Field Operations, West				6		
Director, Technical Services				12		
<b>Chief Counsel (132)</b>						
Chief Counsel – Immediate Office				6		

IRS FY2012 Shutdown Contingency Plan  
(Non-Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days					TOTAL
	A1	A2	A3	B	C	
Associate Chief Counsel (Corporate)				3		
Associate Chief Counsel (Financial Institutions & Products)				3		
Associate Chief Counsel (Income Tax & Accounting)				4		
Associate Chief Counsel (Pass-throughs & Special Industries)				4		
Associate Chief Counsel (Finance & Management)				60		
Associate Chief Counsel (General Legal Services)				9		
Associate Chief Counsel (International)				4		
Associate Chief Counsel (Procedure & Administration)				11		
Division Counsel/Associate Chief Counsel (TEGE)				10		
Division Counsel/Associate Chief Counsel (Criminal Tax)				18		
Division Counsel/Associate Chief Counsel (LB&I)				34		
Division Counsel/Associate Chief Counsel (SBSE)				63		
Division Counsel/Associate Chief Counsel (W&I)				2		
<b>Chief Financial Officer (CFO) (14)</b>						
Chief Financial Officer (CFO)				2		
Financial Management				10		
Corporate Performance Budgeting				2		
<b>Communications and Liaison (C&amp;L) (7)</b>						
Chief Communications and Liaison				2		
Communications Division				4		
Legislative Affairs				1		
<b>Criminal Investigation (CI) (≤ 3504)</b>						
Chief, Criminal Investigation				4		
Chief of Staff				26		
Investigative and Enforcement Operations, including all Field Criminal Law Enforcement Personnel				3074		

IRS FY2012 Shutdown Contingency Plan  
(Non-Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days					TOTAL
	A1	A2	A3	B	C	
International Operations				47		
Investigative and Support Services				353		
<b>IRS Human Capital Officer (36)</b>						
IRS Human Capital Officer				3		
Employment, Talent & Security Division				2	19	
Finance Office				1		
Strategic Planning, Research & Analysis				4		
Workforce Progression & Management Division				4		
Workforce Relations Division				3		
<b>Large Business &amp; International (LB&amp;I) (162)</b>						
Commissioner				5		
Management & Finance				2		
Planning, Analysis, Inventory, and Research (PAIR)				2		
Pre-Filing and Technical Guidance (PFTG)				0	2	
Field Specialists				7		
International				64		
Industries				80		
<b>Modernization &amp; Information Technology Services (MITS) (1491)</b>						
Chief Technology Officer (CTO)				2		
Deputy Chief Information Officer for Operations				1		
Deputy Chief Information Officer Strategy/Modernization				1		
Associate CIO, Applications Development				572		
Associate, CIO, Strategy & Planning				6		
Associate CIO, Cybersecurity				18		
Associate CIO, Enterprise Operations				644		
Associate CIO, End User Equipment & Services				70		

IRS FY2012 Shutdown Contingency Plan  
(Non-Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days					TOTAL
	A1	A2	A3	B	C	
Associate CIO, Enterprise Services				5		
Associate CIO, Enterprise Networks				93		
Associate CIO, Affordable Care Act Program Office				59		
Director, Management Services				4		
Associate CIO, Modernization- Customer Account Data Engine (CADE)				5		
<b>Office of Equity, Diversity &amp; Inclusion (EDI) (0)</b>				0		
<b>Office of Professional Responsibility (OPR) (6)</b>						
Director's Office						
Chief, Legal Analysis Branch						
<b>Online Services Office (OLS) (6)</b>						
Director's Office				1		
Portal Migration				1		
Online Experience and Operations Management				4		
<b>Privacy, Government Liaison and Disclosure (PGLD) (10)</b>						
Director				1		
Online Fraud Detection & Prevention				6		
Incident Management				1		
Government Liaison & Disclosure			2			
<b>Research, Analysis and Statistics (RAS) (2)</b>				1	1	
<b>Return Preparer Office (RPO) (48)</b>						
Director's Office	2					
Deputy Director	3					
Communications	3					
Competency and Standards Office	8					
Compliance Enforcement	5					

IRS FY2012 Shutdown Contingency Plan  
(Non-Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days					TOTAL
	A1	A2	A3	B	C	
Referral Processing and Discipline	1					
Return Preparer Suitability	5					
Strategy & Finance	11					
Vendor & Business Processes/Requirements Management	10					
<b>Small Business/Self-Employed (SBSE) (417)</b>						
Commissioner				5		
Human Capital				2		
Strategy & Finance				9		
Office of Business Modernization				8		
Communications, Liaison and Disclosure						
Campus Compliance Services				114		
Collection				105		
Examination				2	3	
Specialty Programs	2		10	0		
Fraud/BSA		10		0		
Enterprise Collection Strategy				26		
<b>Tax Exempt/Government Entities (TEGE) (21)</b>						
Commissioner				4		
Employee Plans				5		
Exempt Organizations				7		
Government Entities				5		
<b>Taxpayer Advocate Service (TAS) (58)</b>						
National Taxpayer Advocate				7		
Deputy National Advocate				51		
<b>Wage and Investment (W&amp;I) (≤ 2443 peak; 2090 non-peak)</b>						
Commissioner				4		

IRS FY2012 Shutdown Contingency Plan  
(Non-Filing Season)

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days					TOTAL
	A1	A2	A3	B	C	
Deputy Commissioner's Office				4		8513
Office of Taxpayer Correspondence				3		
Communications & Liaison				2		
Strategy & Finance				6		
Business Modernization				16		
Customer Assistance, Relationships and Education (CARE)			119	166		
Customer Account Services (CAS)				24		
Submission Processing Centers				1869		
Accounts Management Centers				199		
Compliance				6		
Compliance Service Centers				25		
WhistleBlower Office				0		
<b>TOTAL</b>	<b>50</b>	<b>12</b>	<b>131</b>	<b>8292</b>	<b>28</b>	

**EXCEPTED EMPLOYEE SUMMARY**

<b>Total # excepted employees</b>	<b>8513</b>
<b>Percent of excepted employees (total)</b>	<b>8.2%</b>
<b>Total (On-rolls as of Oct. 22, 2011)</b>	<b>103,757</b>

## APPENDIX C – SAMPLE COMMUNICATIONS

- ✦ SAMPLE 1 – All Employee Notice of Possible Suspension of Operations
- ✦ SAMPLE 2 – Advance Decision Letter (Non-SES & Schedule C Employees)
- ✦ SAMPLE 3 – Advance Decision Letter (SES & Streamlined Pay Employees)
- ✦ SAMPLE 4 – Excepted Employee Notification Letter

## APPENDIX C

### SAMPLE 1 – All Employee Notice of Possible Suspension of Operations

**TO:** MEMORANDUM FOR INTERNAL REVENUE SERVICE EMPLOYEES  
(Email)

**FROM:** Debra C. Chew  
IRS Human Capital Officer

**SUBJECT:** General information about possible suspension of operations

As you are probably already aware, the Internal Revenue Service, like most federal agencies, has been operating under a continuing resolution since Oct. 1, 2011. The current continuing resolution will expire at midnight on November 18, 2011. If the Service's appropriations lapse, we will be forced to suspend all operations except those specifically authorized, and employees, unless specifically excepted, will be placed on furlough. If you are on furlough, you are in a non-duty/non-pay status. While we don't know when funding is to be provided, we do want to provide you some general information.

Employees scheduled to work November 19 and/or 20, and all employees scheduled to work on Monday, November 21, should report to duty as normal even if news reports indicate that our appropriations have lapsed. The Service cannot implement a shutdown of operations without authorization from the Department of Treasury. Therefore, until we receive such notice and authority, normal business will continue.

If an appropriation for Fiscal Year 2012 or another Continuing Resolution is not in effect, and Treasury authorizes a shutdown of operations, you will receive a written decision letter advising you of a furlough. If you do not expect to be at your work site on November 21, you may call the IRS Emergency Information Hotline at 866-743-5748, Option 3 (TTY at 866-924-3578) for further information. If you are in travel status at the time of furlough, return home unless you are advised otherwise by your manager.

If there is a lapse in appropriations, you may hear information from media sources about the status of the government shutdown. When you hear that a continuing resolution or an FY 2012 appropriation has been approved, you will be expected to confirm the agency's operating status via the IRS Emergency Hotline or [irs.gov](http://irs.gov) before reporting to work. You are expected to report no later than four hours after that announcement if it occurs during or before your tour of duty. Otherwise, you should report on your regular start time or on your next scheduled workday. If the announcement contains more specific instructions on when to report to work, you will be expected to follow those instructions. A liberal leave policy will be in effect on the day the IRS is re-opened. You may call the IRS Emergency Information Hotline or find information at [www.irs.gov/employee](http://www.irs.gov/employee).

In the event of a furlough:

- You may have a right to appeal the furlough action to the Merit Systems Protection Board (MSPB). You must file your appeal during the period beginning the day after the effective date of the furlough and ending on the 30<sup>th</sup> day after the effective date. You have the right to be represented by an attorney or other person you may choose. You may obtain a copy of the appeal form, review the MSPB regulations and ascertain the location of the appropriate MSPB Regional Office through the MSPB website: <http://www.mspb.gov/>.
- If you are a bargaining unit employee, you may choose instead to appeal the furlough action, with the consent of NTEU, to binding arbitration. Under no condition may you appeal the furlough action to both the MSPB and arbitration.
- You may be entitled to unemployment benefits during the budget hiatus. You may want to contact the State Unemployment Office in your jurisdiction to determine eligibility and procedures through the following website: [http://www.dol.gov/whd/contacts/state\\_of.htm](http://www.dol.gov/whd/contacts/state_of.htm)

We will provide additional information as it becomes available. In the meantime, please review some compiled [questions and answers](#) concerning shutdown that may address your concerns and see the [IRS Shutdown Contingency Planning](#) website for additional resources.

APPENDIX C  
SAMPLE 2 - ADVANCE DECISION LETTER (NON SES & SCHEDULE C EEs)

**TO:** MEMORANDUM FOR ALL EMPLOYEES  
(E-mail)

**FROM:** Debra C. Chew<sup>1</sup>  
IRS Human Capital Officer

**SUBJECT:** Furlough

This memorandum is to advise you that if Congress does not pass an appropriation for Fiscal Year 2012 or a continuing resolution by midnight on **November 18, 2011**, you will be furloughed for a period not to exceed 30 calendar days. This furlough will begin upon notification, but not later than **noon on November 21, 2011**, if the current continuing resolution lapses.

This furlough is being initiated under the authority of 5 CFR Part 752, Subpart D, because the IRS does not have a current appropriation for FY 2012. The absence of continued funding is an emergency under these regulations. As a result, 30-day advance notice is not being provided.

When you are on furlough, you will be in non-pay, non-duty status. Paid leave, such as annual, sick, court or military leave that has been approved for this furlough period is cancelled. Also, during the furlough, you must remain away from your workplace and you are prohibited by law from working, even on a voluntary basis. If you are in travel status at the time of furlough, return home unless otherwise directed by your manager.

If some employees in your organizational unit are not being furloughed, it is because they have been excepted from the furlough because of their specific duties. Employees excepted from the furlough have been notified. Unless you have been notified that you are excepted from the furlough, you will be furloughed beginning at **noon on November 21, 2011**.

If there is a furlough, you may get information from the media about the status of the furlough. When you hear that a continuing resolution or that the FY 2012 appropriation has been approved, you will be expected to report to work no later than four hours after that announcement, if it occurs on a workday. Otherwise, you should report at your normal start time on your next regularly scheduled workday. If the announcement contains more specific instructions on when to report to work, you will be expected to follow those instructions. An unscheduled leave policy will be in effect on the day the IRS is re-opened. You may also call the IRS Emergency Information Hotline at 866-743-5748, Option 3 (TTY at 866-924-3578) for information. Campus employees should use the emergency hotline procedures specific for their campus. Information is also available at [www.irs.gov/emergency](http://www.irs.gov/emergency)

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<sup>1</sup> Chief Counsel to issue message to Non-SES Counsel employees

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You may appeal this action to the Merit Systems Protection Board (MSPB) if your employment status meets any of the following criteria:

1. You have completed a probationary trial period or one year of current continuous employment in the competitive service under other than a temporary appointment.
2. You are a preference-eligible employee in an excepted service appointment and have completed one year of current continuous service in the same position or positions similar to the one you now hold.
3. You are in an excepted service appointment and have completed two years of current continuous service in the same or similar position under other than a temporary appointment limited to two years or less.

If you have the right of appeal and wish to appeal this action to the MSPB, you must file your appeal during the period beginning the day after the effective date of the furlough and ending on the 30<sup>th</sup> day after the effective date. You have the right to be represented in this matter by an attorney or other person you may choose. You may obtain a copy of the appeal form, review the MSPB regulations and ascertain the location of the appropriate MSPB Regional Office through the website: <http://www.mspb.gov/>

You may be entitled to unemployment benefits during the furlough period. You may want to contact the State Unemployment Office in your jurisdiction to determine eligibility and procedures through the following website: [http://www.dol.gov/whd/contacts/state\\_of.htm](http://www.dol.gov/whd/contacts/state_of.htm) or refer to the [State Unemployment Benefits Chart \(.pdf\)](#) located on the [IRS Shutdown Contingency Planning](#) web page.

**FOR BARGAINING UNIT EMPLOYEES ONLY:**

As an alternative to an appeal to MSPB, bargaining unit employees may appeal this decision, with the consent of NTEU, to binding arbitration. Under no condition can you appeal this action to both the MSPB and arbitration. (Filing an appeal in both forums will result in the dismissal of whichever appeal is filed later.)

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### SAMPLE 3 – ADVANCE DECISION LTR (STREAMLINED CRITICAL PAY & SES)

TO: MEMORANDUM FOR STREAMLINED CRITICAL PAY and SES  
EMPLOYEES  
(E-mail)

FROM: Debra C. Chew<sup>1</sup>  
IRS Human Capital Officer

SUBJECT: Furlough

This memorandum is to advise you that if Congress does not pass an appropriation for Fiscal Year 2012 or a continuing resolution on **November 18, 2011**, you will be furloughed for a period not to exceed 30 calendar days. The furlough will begin upon notification, but not later than **noon on November 21, 2011**, if the current continuing resolution lapses.

When you are on furlough, you will be in non-pay, non-duty status. Paid leave, such as annual, sick, court, or military leave which has been approved during this furlough period is cancelled. Also, during the furlough, you must remain away from your workplace and you are prohibited by law from working, even on a voluntary basis. If you are in travel status at the time of furlough, return home unless otherwise directed by your manager.

If some employees in your organizational unit are not being furloughed, it is because they have been excepted from the furlough because of their specific duties. Employees excepted from the furlough have been notified. Unless you have been notified that you are excepted from the furlough, you will be furloughed beginning at **noon on November 21, 2011**.

If there is a furlough, you may get information from the media about the status of the furlough. When you hear that a continuing resolution or that the FY 2012 appropriation has been approved, you will be expected to report to work no later than four hours after that announcement if it occurs on a workday. Otherwise, you should report at your normal start time on your next regularly scheduled workday. If the announcement contains more specific instructions on when to report to work, you will be expected to follow those instructions. An unscheduled leave policy will be in effect on the day the IRS is re-opened. You may also call the IRS Emergency Information Hotline at 866-743-5748, Option 3 (TTY at 866-924-3578) for information. If you are a campus employee, use your site's emergency hotline procedures. Information is also available at [www.irs.gov/employee](http://www.irs.gov/employee).

You may be entitled to unemployment benefits during the furlough period. You may want to contact the State Unemployment Office in your jurisdiction to determine eligibility and procedures at the following website: [http://www.dol.gov/whd/contacts/state\\_of.htm](http://www.dol.gov/whd/contacts/state_of.htm) or refer to the [State Unemployment Benefits Chart \(.pdf\)](#) located on the [IRS Shutdown Contingency Planning](#) web page.

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<sup>1</sup> Chief Counsel will issue to Counsel Streamlined Critical Pay and SES employees

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### SAMPLE 3 – ADVANCE DECISION LTR (STREAMLINED CRITICAL PAY & SES)

#### **Appeal Rights for SES Employees.**

Because the furlough is the result of the absence of continued funding, which constitutes an emergency under the applicable regulations, the 30-day advance notice is not being provided. See 5 CFR Part 359, Subpart H. If you are currently in your probationary period, your furlough time will affect the length of your probationary period.

You have the right to appeal this action to the MSPB if you believe that 5 CFR Part 359, Subpart H (5 CFR § 359.805) or the agency's procedures have not been correctly applied. If you wish to appeal this action to the MSPB, you must file your appeal during the period beginning the day after the effective date of the furlough and ending on the 30<sup>th</sup> day after the effective date. You have the right to be represented in this matter by an attorney or other person you may choose. You may obtain a copy of the appeal form, review the MSPB regulations and ascertain the location of the appropriate MSPB Regional Office through the MSPB website: <http://www.mspb.gov/>

APPENDIX C  
SAMPLE 4 – EXCEPTED EMPLOYEE NOTIFICATION LETTER

**TO:** [Employee Name]  
(Email)

**FROM:** [Business Unit Head of Office or Designated Executive]  
[Business Unit Name]

**SUBJECT:** Notification of Excepted Status during Furlough

The Internal Revenue Service and other agencies of the federal government may be facing a shutdown at midnight on November 18, 2011, unless an appropriation or continuing resolution to fund the federal government is passed. If no resolution is reached, most federal employees in agencies operating under a continuing resolution will be placed on furlough status and ordered not to report for duty until there is an appropriation or a continuing resolution in place.

You have been designated by the IRS as an **excepted employee** during the furlough period that may begin at midnight on November 18, 2011, or upon notification by your manager.

*Excepted* generally means an employee is exempt from a furlough by law because he/she is (1) performing emergency work involving the safety of human life or the protection of property, (2) involved in the orderly suspension of agency operations or (3) performing other functions exempted from the furlough.

As an excepted employee, you will be expected to report for work at your regular start time on your next scheduled workday. You will be advised by your supervisor as to your duties and functions as well as the duration of your excepted assignment. If you are an excepted employee with a telework agreement on file, you may be able to work at your telework location during a shutdown with management approval.

Decisions regarding excepted positions have been made in accordance with law and applicable provisions of the National Agreement.

The Service will consider your request not to work during the furlough period due to hardship. You should notify your supervisor upon receipt of this notice, or as soon thereafter as possible, if you intend to request not to work during the furlough period due to a hardship.