

# **INTERNAL REVENUE SERVICE**



**FY 2014**  
**SHUTDOWN CONTINGENCY PLAN**  
(DURING LAPSED APPROPRIATIONS)  
**Non-Filing Season**

September 26, 2013

**TABLE OF CONTENTS**

<b>OVERVIEW</b>	1
<b>PURPOSE</b>	1
A. Activities Otherwise Authorized by Law	1
B. Activities Necessary to Safeguard Human Life or Protect Government Property	2
C. Activities Necessary for Orderly Agency Shutdown	2
<b>IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT</b>	3
<b>EFFECTING THE PLAN</b>	4
<b>SHUTDOWN PREPARATION</b>	5
A. Service Contact	5
B. Current List of Functions	5
C. Excepted Activities	5
D. Non-Excepted Activities	7
E. Employee Notification Procedures	7
F. Substitution of Personnel in the Contingency Plan	19
<b>SHUTDOWN IMPLEMENTATION</b>	10
A. Shutdown Procedures	10
<b>REACTIVATION OF FUNCTIONS</b>	12

**TABLE OF CONTENTS**

<b>APPENDIX A: LIST OF FUNCTIONS BY SHUTDOWN CATEGORY</b>	<b>13</b>
✦ Office of the Commissioner	13
✧ Appeals	14
✧ Chief Counsel	16
✧ Communications and Liaison (C&L)	18
✧ Office of Equity, Diversity and Inclusion (EDI)	19
✧ Research, Analysis and Statistics (RAS)	20
✧ Taxpayer Advocate Service (TAS)	21
✦ Services and Enforcement Organizations	22
✧ Affordable Care Act Office (ACA)	22
✧ Criminal Investigation (CI)	24
✧ Large Business and International (LB&I)	27
✧ Office of Professional Responsibility (OPR)	29
✧ Online Services (OLS)	30
✧ Return Preparer's Office (RPO)	32
✧ Small Business/Self Employed (SBSE)	35
✧ Tax Exempt and Government Entities (TEGE)	40
✧ Wage and Investment (W&I)	41
✧ Whistleblower Office	44

**TABLE OF CONTENTS**

**APPENDIX A: LIST OF FUNCTIONS BY SHUTDOWN CATEGORY (cont.)**

✦ Operations Support Organizations	45
✧ Agency-Wide Shared Services (AWSS)	45
✧ Chief Financial Officer (CFO)	47
✧ IRS Human Capital Officer (HCO)	48
✧ Information Technology (IT)	50
✧ Privacy, Governmental Liaison and Disclosure (PGLD)	58

# IRS FY2014 SHUTDOWN CONTINGENCY PLAN

## (Non-filing Season – Oct 1 - Dec 31, 2013)

### OVERVIEW

During fiscal year 2014, if the IRS were confronted by a shutdown during the first quarter (October 1 – December 31, 2013), activities in preparation for the 2013 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 Anti-Deficiency Act, 31 U.S.C. §§ 1341 and 1342. The Act prohibits agencies from obligating funds exceeding, or in advance of, appropriations and from employing personnel during a lapse in appropriations except to protect life or property.

During a lapse, the IRS may continue certain activities that fall under established exceptions to the Anti-Deficiency Act. Employees designated as excepted full time, part time or intermittent may only perform work directly associated with those activities during the lapse period. The categories of activities are:

#### **A. Activities Otherwise Authorized by Law**

During a shutdown, agencies may continue performing activities to the extent such activities are (1) funded

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

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

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

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

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

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

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

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

The Attorney General has stated that activities authorized by “necessary implication” from other authorized duties include those associated with “minimal obligations to closing the agency.” O.L.C. Opinion (Aug. 16, 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 2014 Shutdown Contingency Plan (Non-Filing Season)

### IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT

This IRS Shutdown Contingency Plan (Non-Filing Season) for fiscal year 2014 reflects a total of **8752** employees ( **9.3%** of the total employee population as of **09/07/2013** – 94,516) 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>94,516</b><br>(as of 09/07/2013) |
| 3. Number of “excepted” employees authorized to be retained under this plan: <sup>1</sup>                                   |                                     |
| • Compensated by other than annual appropriations [A1 & A2]   | 374                                 |
| • Necessarily implied by law [A3]   | 87                                  |
| • Employees engaged in the protection of life and property (including law enforcement activities) [B]                       | 8273                                |
| • Employees performing shutdown activities > ½ day [C]  | 18                                  |
| • <b>Total</b> number of “excepted” employees   | <b>8752</b>                         |
| • Percent of total employees “excepted” [ 8752/ 94,516]   | <b>9.3%</b>                         |

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

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

### EFFECTING THE PLAN

This plan will become effective anytime between October 1 and December 31, 2013 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 2014 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 Anti-Deficiency Act, 31 U.S.C. § 1342, to make clear that “regular, ongoing functions whose suspension would not pose an imminent threat to life and property” would not qualify as excepted activities during a lapse in appropriations. The risk to life or property must be real, not hypothetical, so that a delay in activities is not permissible. To ensure that employees only perform functions that meet this requirement, each business unit will conduct regular meetings throughout a lapse in appropriations to identify actual imminent threats and activate excepted personnel only as required to perform related excepted activities.

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

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

- 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

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- Performing payroll functions for the period just prior to the appropriation lapse
- Completing inventories of property
- Securing and storing equipment, records, files, and work in progress

### D. NON-EXCEPTED ACTIVITIES

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

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

- 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 and/or implementation procedures.

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

- providing details about a possible furlough and appeal rights;
- 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.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

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

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

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

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

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

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

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

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

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 NAII 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 NAII and to the extent required by law.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

### 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	
Office of the Commissioner	EXCEPTED
✦ Commissioner <sup>[1]</sup>	2
✦ Deputy Commissioner for Services & Enforcement <sup>[2]</sup>	1
✦ Deputy Commissioner for Operations Support <sup>[3]</sup>	1
✦ Chief of Staff <sup>[4]</sup>	1
✦ Office of Compliance Analytics	0
<b>Total # employees</b>	<b>5</b>

**Footnotes:**

**Total Excepted (5)**

**[1]** Category A2 (1) – The Acting Commissioner\* is a presidential appointee who is not subject to furlough. Funding is available through authorization to obligate in advance of appropriations.

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

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

**[3]** Category B (1) -- The Deputy Commissioner for Operations Support 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 (1) -- The Chief of Staff to provide direct support to the Commissioner in order to maintain effective excepted operations during shutdown as needed.

*\*Denote Acting Assignments.*

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

<b>FUNCTIONAL ACTIVITY/PROGRAM OFFICE</b>	
<b>Appeals</b>	<b>EXCEPTED</b>
✦ Chief, Appeals <sup>[1]</sup>	1
✧ Deputy Chief, Appeals <sup>[1]</sup>	0
✧ Director, Strategy & Finance <sup>[2]</sup>	1
✧ Director, Policy, Quality & Case Support <sup>[3]</sup>	9
✧ Director, Field Operations, East <sup>[4]</sup>	1
✧ Director, Field Operations, West <sup>[5]</sup>	1
✧ Director, Campus Operations <sup>[6]</sup>	1
✧ Director, Specialty Operations <sup>[7]</sup>	3
✧ Appeals Local Continuity Representatives (LCR) <sup>[8]</sup>	≤ 21
<b>Total # employees</b>	<b>17</b>

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

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

### Footnotes:

#### Total Excepted (17)

- [1] Category B (1) -- Includes the Chief, Appeals to provide oversight of shutdown and continuing activities.
- [2] Category B (1) -- Includes the Director, Human Capital Programs. This position is only on an “as needed” basis and will only be called upon to handle matters related to lapse appropriations and any administrative and/or personnel matters related to the shutdown and continuing activities.
- [3] Category B (9) -- 1 Director, Account and Processing Support (APS); 1 Director, Technical Support (TCS); 1 APS Tech Advisor (called “as needed” only); 1 Tax Computation Specialist; 1 Manager, TEFRA; 1 Appeals Account Resolution Specialist (AARS) and 3 Processing Personnel (APS) who will ensure protection of statutes and shipping of imminent statute cases which includes preparing all tax computations, Rule 155 or statement of account for Counsel on Tax Court cases with imminent statutes.
- [4] Category B (1) -- Includes the Senior Operations Advisor who will ensure protection of statutes and shipping of imminent statute cases.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- [5] Category B (1) -- Includes the Senior Operations Advisor who will ensure protection of statutes and shipping of imminent statute cases.
- [6] Category B (1) -- Includes the Senior Operations Advisor who will ensure protection of statutes and shipping of imminent statute cases.
- [7] Category B (3) -- Includes 1 Area Team Manager (International) and 2 Area Team Managers (Estate & Gift) who will ensure protection of statutes and shipping of imminent statute cases.
- [8] Category B ( $\leq 21$ ) – \*This group of positions would **only** be necessary for emergency response (e.g., hurricane/tornado/major disaster) during the shutdown period and are **not included** in the “Excepted” personnel total -- includes 1 Chief, Worklife/Workplace; 1 BCP NPOC Lead Program Analyst, and  $\leq 19$  LCRs.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

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>230</b>	

Chief Counsel's primary responsibility during a lapse is to manage litigation in official court proceedings and to manage the time-sensitive filing of motions, briefs, answers and other pleadings related to the protection of the government's material interests. Due to their separate litigation function, the number of excepted Counsel positions is not related to the scope of excepted activities authorized in other IRS business units.

Most excepted employees fall into Category B1 (necessary for the protection of statute expiration, bankruptcy, liens, and seizure cases). The employees in Criminal Tax (Footnote 11) fall into Category B2 (maintaining criminal law enforcement and undercover operations).

The number of excepted employees is based on the assumption that the Tax Court and other federal courts will be open and that litigation will continue uninterrupted. Counsel currently has approximately 1,000 cases calendared for sessions beginning September 30, 2013; additional filings requiring imminent action may also arise at any time. In the event that the judiciary does not operate throughout or for a period of time during a lapse, excepted personnel would be placed in non-duty status.

**Footnotes:**  
**Total (230)**

[1] Category B1 (7) -- The Chief Counsel; 2 Deputy Chief Counsels; Special Counsel to the Chief

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

Counsel (Healthcare); the Special Counsel (National Tax Advocate Program); 1 Staff Assistant/Attorney; and 1 support staff.

- [2] Category B1 (3) -- The Associate Chief Counsel (Corporate); 1 support staff; and 1 other attorney staff.
- [3] Category B1 (3) -- The Associate Chief Counsel (Financial Institutions & Products); 1 support staff; and 1 other attorney staff.
- [4] Category B1 (4) -- The Associate Chief Counsel (Income Tax & Accounting); 1 support staff; and 2 other attorney staff.
- [5] Category B1 (4) -- The Associate Chief Counsel (Pass-throughs & Special Industries); 1 support staff; and 2 other attorney staff.
- [6] Category B1 (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, who assist attorneys with filing court documents, issue notices to protect statutes, and maintain records necessary to reflect the accurate disposition of cases.
- [7] Category A3 (9) -- The Associate Chief Counsel (General Legal Services); Deputy Associate Chief Counsel; 1 support staff; and 6 other field staff attorneys.
- [8] Category B1 (4) -- The Associate Chief Counsel (International); 1 support staff; and 2 other attorney staff.
- [9] Category B1 (11) -- The Associate Chief Counsel (Procedure & Administration); 1 support staff; and 9 other/attorney staff (covers LPD).
- [10] Category B1 (10) -- The Division Counsel or Associate Chief Counsel (Tax Exempt & Government Entities); 3 Deputy Division Counsel/Associate Chief Counsel; 1 support staff; and 5 other field attorney staff.
- [11] Category B2 (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 support ongoing law enforcement activities.
- [12] Category B1 (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 B1 (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 B1 (2) -- The Division Counsel (Wage & Investment) and 1 support staff.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Communications and Liaison	EXCEPTED
✦ Chief Communications and Liaison <sup>[1]</sup>	1
◇ Communications Division <sup>[2]</sup>	5
◇ Legislative Affairs <sup>[3]</sup>	1
◇ National Public Liaison	
<b>Total # employees</b>	<b>7</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. In addition, C&L may need to handle communications with the taxpaying public and Congress, in certain circumstances. C&L employees will be excepted as needed for these functions.

**[1]** Category A3 (1) -- The Chief, Communications and Liaison (C&L) or Deputy Chief C&L

**[2]** Category A3 (5) --The Director, Communications; the Chief, National Media Relations; the Chief, Internal Communications would be part time as needed. The 2 Senior Communicators would be on call as needed.

**[3]** Category A3 (1) -- The Director for Legislative Affairs would be on call as needed.

\*The Director, Communications Division is currently also acting as the Chief, C&L.

\*\*The Acting Director of Legislative Affairs is assigned to Deputy Commissioner for Services & Enforcement.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

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

**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 of EDI during a lapse in appropriations.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
<b>Research, Analysis and Statistics</b>	<b>EXCEPTED</b>
✦ Research, Analysis and Statistics <sup>[1]</sup>	
<b>Total # employees</b>	<b>0</b>

**Footnote:**

**Total Excepted (0)**

- [1] The Director, Research, Analysis and Statistics (RAS) and reporting staff are identified as non-excepted positions. There are no exceptions from the total dismissal of RAS during a lapse in appropriations.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
<b>Taxpayer Advocate Service (TAS)</b>	<b>EXCEPTED</b>
✦ National Taxpayer Advocate <sup>[1]</sup>	12
✧ Deputy National Taxpayer Advocate <sup>[2]</sup>	33
<b>Total # employees</b>	<b>45</b>

**Footnotes:**

**Total Excepted (45)**

Taxpayer Advocate Service has identified 45 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 (12) – 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, Business Modernization; 1 Executive Director, Systemic Advocacy (EDSA); 1 Deputy Director, Systemic Advocacy; 1 Director, Immediate Interventions/Advocacy Projects; 1 Director, Intake Strategy and Workload Distribution; 1 BSP Analyst; and 1 Attorney Advisor as needed to provide executive oversight; monitor electronic systems; data security and protection; and provide support to excepted employees.

**[2]** Category B (33)

Category B (6) – The Deputy National Taxpayer Advocate (DNNTA); 1 Technical Advisor to the DNNTA; 1 Director, Vision, Strategy, and Finance (VS&F); 1 Finance Analyst; 1 VS&F (Contingency) Analyst; 1 Embedded Personnel Specialist as needed to provide executive oversight; provide budgetary and contract to excepted employees; and address health and safety issues related to excepted employees.

Category B (27) – 1 Executive Director, Case Advocacy, West (EDCA); 1 EDCA, East; 1 Executive Assistant to the EDCA; 2 Deputy EDCA; 11 Local Taxpayer Advocates; and 11 Case Advocates to monitor cases for statutory deadlines, appeals, and other protection of taxpayer rights, bankruptcy, seizure issues.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

### SERVICES AND ENFORCEMENT ORGANIZATIONS

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Affordable Care Act (ACA) Office	EXCEPTED
✦ Director <sup>[1]</sup>	1
✦ Project Management Office <sup>[2]</sup>	1
✦ Filing and Premium Tax Credit Strategy <sup>[3]</sup>	2
✦ Compliance Strategy and Policy	
✦ Customer Service and Stakeholder Relations	
✦ Oversight and Non-Exchange Provisions	
<b>Total # employees</b>	<b>4</b>

**Footnotes:**

**Total Excepted (4)**

ACA Office is responsible for coordinating the implementation of the Affordable Care Act (ACA), enacted on March 23, 2010, within the IRS and across government.

**[1]** Category A1 (1) -- Director, ACA Office. Responsible for managing ACA-specific risks and communications.

**[2]** Category A1 (1) – Director, Project Management Office (PMO). Leads overall project management and governance activities related to ACA implementation. PMO plays a key role in numerous activities including: supporting interagency work; coordinating with oversight bodies; managing S&E project contracts; participation in IT governance; project document management; and facilitating ACA Office communications with Counsel, Legislative Affairs, IRS Chief Financial Officer (CFO), IT ACA Leadership, and the Deputy Commissioner’s staff.

**[3]** Category A1 (2) -- Filing & Premium Tax Credit (F&PTC). Develop verification at enrollment and filing processes associated with implementing the PTC as well as the individual and employer coverage responsibility requirements. This includes business process definition and analysis, regulatory and policy decision-making support, business requirements gathering, inbound and outbound data analysis and requirements involving third-party reporting, forms and publications development, and support for the iterative design/build process for key elements of future IRS functionality as it relates to ACA (e.g., tools to help determine household income and advance premium tax credit amounts).

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

<b>FUNCTIONAL ACTIVITY/PROGRAM OFFICE</b>	
<b>Criminal Investigation (CI)</b>	<b>EXCEPTED</b>
★ Chief, Criminal Investigation <sup>[1]</sup>	5
◇ Special Project Director and Communication Director <sup>[2]</sup>	2
◇ International Operations <sup>[3]</sup>	47
◇ Operations, Policy & Support <sup>[4]</sup>	294
◇ Strategy <sup>[5]</sup>	74
◇ Technology Operations & Investigative Services <sup>[6]</sup>	320
◇ Field Criminal Law Enforcement Personnel <sup>[7]</sup>	2763
◇ Equity, Diversity and Inclusion	
<b>Total # employees</b>	<b>≤ 3505</b>

**Footnotes:**

**Total (≤ 3505)**

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 4,600 active criminal investigations with additional 5300 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.

In recent 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 (5) -- Includes the Chief; Deputy Chief; the CI Legislative,/Treasury/ONDCP Liaison; the Acting Chief of Staff, and 1 staff member.
- [2] Category B (2) – Includes 1 Project Director and the Director of Communications and Education
- [3] Category B (47) -- Includes the Executive Director and Deputy Director of International Operations;

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

the Director of Strategy, Policy and Training; the Directors of International Field Operations (East and West); 17 Attachés; and Headquarters Special Agents and staff members sufficient to support ongoing criminal investigations.

**[4]** Includes the employees listed as follows:

Category B (2) -- Includes the Executive Director and Deputy Director of Operations, Policy & Support.

Category B (17) -- The Director of the Forensic Laboratory, All Forensics Laboratory Special Agents and staff sufficient to ensure the processing of evidence to support ongoing criminal investigations

Category B (19) – The Director and Assistant Director of Global Financial Crimes; All Global Financial Crimes Special Agents and staff sufficient to support ongoing criminal investigations.

Category B (34) –The Director and Assistant Director of Narcotics and Counterterrorism; All Narcotics and Counterterrorism Special Agents (Headquarters and Field Personnel) and support staff sufficient to support ongoing criminal investigations.

Category B (12) – The Director of Security and Technical Operations; All 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 (24) – The Director of Special Investigative Techniques; All Special Investigative Techniques Special Agents (Headquarters and Field Personnel) and support staff sufficient to support ongoing criminal investigations.

Category B (10) – The Director of Warrants and Forfeiture; All Warrants and Forfeiture Special Agents and support staff sufficient to support ongoing criminal investigations.

Category B (176) –The Director and Deputy Director of Refund Crimes; the Deputy Directors of Refund Crimes Operations and Policy (East and West); Senior Advisor; and All Headquarters Special Agents and support staff sufficient to support ongoing criminal investigations and scheme development; Staff assigned to the Scheme Development Centers, including the Resident Agents in Charge (RACs); Scheme Development Center (SDC) Investigative Analysts and Supervisory Investigative Analysts and support staff processing ongoing criminal cases and scheme development.

**[5]** Includes the employees listed as follows:

Category B (3) -- Includes the Executive Director and Deputy Director of Strategy, and one support staff sufficient to support the operation of the Office of Strategy.

Category B (13) -- The Director of Finance; 4 Financial Management Analyst; 5 Senior Budget Analysts; and 3 staff positions to support CI Finance;

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

Category B (15) – The Director and Deputy Directors (Basic & Advanced) National Criminal Investigation Training Academy (NCITA) located at the Federal Law Enforcement Training Center (FLETC) in Glynco, GA; All Special Agents and 1 staff members, for a period needed to oversee shutdown operations. In the event Homeland Security determines FLETC will remain open, staffing also includes students, instructors, and other personnel involved in essential training operations and course delivery.

Category B (2) -- The Director of Talent Management and 1 Special Agent would be available on an on call, as needed basis.

Category B (26) -- The Director of Review and Program Evaluation (RPE), 6 Senior Analysts; 18 Centralized Case Review Special Agents and 1 support staff would be available on an on call, as needed basis.

Category B (7) -- The Director of Planning & Strategy; 3 Senior Analysts and 3 Support Staff to support the functions of Planning & Strategy would be available on an on call, as needed basis.

Category B (8) -- The Director of CI Human Resources; The Director of Research and 6 program analysts to support the functions of Operations Research would be available on an on call, as needed basis.

- [6] Category B (320) -- Includes the Director and Deputy Director of Technology Operations & Investigative Services (TOIS); the Director of Electronic Crimes (E-Crimes) and All E-Crimes Team Members supporting ongoing criminal investigations, including all CIS Supervisory Special Agents and CIS Special Agents; and, investigative support personnel assigned to the data processing center who support ongoing criminal investigations; The Director of Cybersecurity; the Director of the Technical Operations Center and sufficient personnel to support Field Office and Headquarters Operations; the 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.
- [7] Category B (2763) -- Includes the Directors of Field Operations (Northern, Southern & Western); all Special Agents in Charge (SACs); Assistant Special Agents in Charge (ASACs); Supervisory Special Agents (SSAs) 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 will be less than or equal to the total of such positions on rolls at the time of shutdown; based on current rolls, the total should not exceed 2,763 employees.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Large Business and International Division (LB&I)	EXCEPTED
★ Commissioner <sup>[1]</sup>	2
◇ Management and Finance <sup>[2]</sup>	1
◇ EEO and Diversity	
◇ Business Systems Planning <sup>[8]</sup>	1
◇ Planning, Analysis, Inventory, and Research <sup>[3]</sup>	1
◇ Pre-Filing and Technical Guidance <sup>[4]</sup>	2
◇ Deputy Commissioner (International) <sup>[5]</sup>	58
◇ Industries <sup>[6]</sup>	73
◇ Shared Support <sup>[7]</sup>	1
<b>Total # employees</b>	<b>139</b>

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

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

### Footnotes:

#### Total Excepted (139)

- [1] Category B (2) – The Commissioner, LB&I; Deputy Commissioner (Operations); 2 Executive Assistants; and 1 Staff Assistant, to provide oversight of statute protection activities in field operations.
- [2] Category B (1) – The Director, Management and Finance and 1 Executive Assistant to provide oversight of budget matters related excepted activities and, as necessary, direct orderly shutdown and recall of activities.
- [3] Category B (1) – The Director, Planning, Analysis, Inventory, and Research to provide oversight of statute protection in field operations and 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 to complete.
- [5] Category B (58) – 1 Deputy Commissioner (International), 1 Assistant Deputy Commissioner (International), 1 Director, Transfer Pricing, 1 Director APMA, 1 Deputy Director APMA, 1 Director International Business Compliance, 1 Director International Individual Compliance, 1 Director International Data Management, 6 Executive Assistants; 4 Tax Attaches or Deputy Tax Attaches, 1

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

Senior International Advisor, 28 Territory, Program, Department, Group and Team managers, 1 Management and Program Analyst, 16 Secretaries or Management Assistants to conduct activities, as necessary, for the protection of statutes, processing of remittances and management of international tax treaties and arbitration cases.

- [6] Category B (73) – 6 Industry Directors; 6 Executive Assistants, 6 PSP Analysts, 44 Territory or Team managers, and 17 secretaries to conduct activities, as necessary, for the protection of statutes and processing of remittances.
- [7] Category B (1) – 1 Director, Shared Support. As necessary, to provide executive oversight of budget matters related to the execution of excepted activities.
- [8] Category B (1) – 1 Director, Business Systems Planning. As necessary, to provide executive oversight of technical systems related to the execution of excepted activities.

Notes: LB&I positions have all been designated as Part Time. However, we have reviewed the positions and activities, and have concluded that of the activities listed, we agree all shutdown activities would be performed on Monday the 30<sup>th</sup>. That predominantly leaves activities around the protection of statutes and timekeeping. Given that we will not know to what extent statute protection activities (which is protection of property) will require EA or Sec/MA involvement, we are requesting to place those 48 positions into the “on-call” category at this time. Managers will utilize the “call tree” procedures if any of these positions will be required to report to prevent a blown statute. Timekeeping would fall under the same theory. Input and approval would only be necessary if a shutdown would occur for several days.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Office of Professional Responsibility (OPR)	EXCEPTED
★ Director's Office <sup>[1]</sup>	2
◇ Chief, Legal Analysis Branch <sup>[1]</sup>	1
◇ Chief, Operations and Management Branch <sup>[1]</sup>	2
◇ All other OPR employees	
<b>Total # employees</b>	<b>5</b>

**Footnotes:**

**Total Excepted (5)**

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) – 1 The Executive Director; 1 Deputy Director; 1 Chief, Legal Analysis Branch, 1 Chief, Operations and Management Branch, and 1 Staff Assistant

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Online Services (OLS)	EXCEPTED
✦ Director's Office <sup>[1]</sup>	1
✧ Strategic Services	0
✧ Online Experience and Operations Management <sup>[2]</sup>	4
✧ Product Management <sup>[3]</sup>	1
✧ Program Management & Integration	
Total # employees	6

Footnotes:

Total Excepted (6)

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

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

[1] Category B (1) -- The Director, OLS will provide executive leadership and continuity of online operations as related to irs.gov and over 60+ RUP/PUP online applications which support the American taxpayer and practitioners

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

[3] Category B (1) – The Director, Product Management (as necessary) will provide executive leadership related to the operations of PUP and RUP applications on IRS.gov, and includes troubleshooting issues related to the taxpayer authentication process.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

<b>FUNCTIONAL ACTIVITY/PROGRAM OFFICE</b>	
<b>Return Preparer Office (RPO)</b>	<b>EXCEPTED</b>
★ Director's Office <sup>[1]</sup>	2
◇ Deputy Director <sup>[2]</sup>	7
◇ Communications <sup>[3]</sup>	4
◇ Competency and Standards Office <sup>[4]</sup>	8
◇ Compliance Enforcement <sup>[5]</sup>	19
◇ Complaint Referral <sup>[6]</sup>	13
◇ Return Preparer Suitability <sup>[7]</sup>	24
◇ Strategy & Finance <sup>[8]</sup>	13
◇ Vendor Processes & Business Requirements <sup>[9]</sup>	15
◇ Continuing Education <sup>[10]</sup>	7
◇ E-File Provider Program Management <sup>[11]</sup>	
◇ E-File Market Analysis <sup>[11]</sup>	
◇ Relationship Management & Marketing <sup>[11]</sup>	
◇ Enrolled Agent Policy Management <sup>[11]</sup>	
<b>Total # employees</b>	<b>112</b>

### Footnotes:

#### Total Excepted (112)

The Return Preparer Office (RPO) was established in December 2010 to provide oversight of the tax return preparer community. RPO has stood up core functions within the organization and is continuously updating its initial operation. The number of excepted employees will increase, as additional staff is hired. 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.

On January 18, 2013, the United States District Court for the District of Columbia enjoined the IRS from enforcing regulatory requirements for registered tax return preparers. In accordance with this order, tax return preparers are currently not required to complete competency testing or continuing education.

On March 29, 2013, the Government filed an appeal of the District Court opinion. The appeals case is scheduled for oral argument on September 24, 2013. The IRS remains confident in our legal authority in

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

this matter and is committed to protecting taxpayers through implementing reasonable standards in the tax preparation area.

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

- [1] Category A1 (2) – The Director of RPO and 1 Staff Assistant will provide executive oversight for all continuing operations during furlough. They will provide executive leadership and oversight of Office capabilities, oversee continued implementation and development of organizational capabilities, and coordinate with leadership of key stakeholders and new Office management.
- [2] Category A1 (7) – The Deputy Director, 2 Technical Advisors, 1 Attorney, 1 Operations Advisor, 1 Management Analyst 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 (4) – The Communications Office excepted personnel includes 1 Director, 1 Web Analyst, 1 Lead Public Affairs Specialist, and 1 Management Program Analyst. They 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 includes 1 Director, 1 Administrative Support Personnel, 1 Senior Program Analyst, and 5 Management and Program Analysts. They will provide oversight of testing and work with Vendor Process and Business Requirements Management office to manage vendors; manage the development of competency tests; contribute to evolving testing.
- [5] Category A1 (19) – The Compliance & Enforcement Office excepted personnel includes 1 Director, 3 Frontline Managers, 1 Secretary, 1 Tax Specialist Trainee, 4 PTIN Analysts, 4 Management and Program Analysts, 2 Social Scientists, 1 Case Processor, 2 Paralegal Specialists. They 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.
- [6] Category A1 (13) – The Complaint Referral Office excepted personnel includes 1 Director, 1 Front Line Manager, 2 Case Processors, 1 Clerk, 1 Staff Support Asst, 6 Case Specialists, and 1 Program Analyst. They will collect, catalogue, and build preliminary case files for disciplinary cases.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- [7] Category A1 (29) – The Return Preparer Suitability Office excepted personnel includes 1 Director, 1 Staff Assistants, 1 Frontline Managers, 1 Administrative Assistant, 2 Clerks, 4 Case Processors and 14 Suitability Analysts. They will oversee tax compliance checks for all federal tax return preparers, review criminal background information and oversee the adjudication process for federal tax return preparers.
- [8] Category A1 (13) –The Strategy and Finance Office excepted personnel includes 1 Director, 1 Administrative Asst, 2 Front Line Managers, 1 Policy Team Lead, 3 Management/Program Analysts, 2 Budget Analysts, 1 lead HR Specialist, and 2 Senior Analysts. They will Conduct all policy analysis and strategic planning Oversee all training, personnel, labor relations, workforce planning, and performance measurement activities, oversee all budgeting, financial forecasting, and user fee activities.
- [9] Category A1 (15) - The Vendor & Business Processes/Requirements Management Office excepted personnel includes 1Director, 1 Administrative Support Personnel, 1 Senior Program Analyst, 1 Front Line Manager, and 11 Management Analysts. They will oversee the development and maintenance of all third party managed systems that support RPO and develops system capability requirements for all technology solutions outsourced to third-party vendors, including: The Tax Professional PTIN System (TPPS) - provides online registration/renewal for PTIN issuance to return preparers, The Academic Professional & Corporate Testing System (AP&CTS) - addresses competency examinations for designated individuals within the return preparer community, The Continuing Education Provider Registration & Tracking System (CEPARS) - tracks Continuing Education hours earned by tax return preparers. Additionally, VBPRM oversees the TPPS vendor call center operations and business processes and handles Contracting Officer Representative (COR) responsibilities for all RPO contracts.
- [10] Category A1 (7) – The Continuing Education Management Office excepted personnel includes 1 Director, 1 Staff Support Asst, 2 Management and Program Analysts, 3 CE Analysts. They are responsible for creating and maintaining standards for Continuing Education (CE) providers to ensure that the offered programs enhance the tax preparation skills of Registered Tax Return Preparers, Enrolled Agents, Enrolled Retirement Plan Agents, and their knowledge of tax-related ethics.
- [11] E-File Provider Program Management, E-File Market Analysis, Joint Board of Actuaries, Enrolled Agent Policy Management and Relationship Management & Marketing activities are deemed non-excepted.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Small Business/Self-Employed (SB/SE)	EXCEPTED
★ Commissioner <sup>[1]</sup>	3
◇ Communication, Outreach, Systems and Solutions <sup>[2]</sup>	3
◇ Campus Compliance Services <sup>[3]</sup>	113
◇ Field Collection <sup>[4]</sup>	90
◇ Examination <sup>[5]</sup>	104
◇ Specialty Programs <sup>[6]</sup>	2
◇ Enterprise Collection Strategy <sup>[7]</sup>	2
<b>Total # employees</b>	<b>317</b>

**Footnotes:**

**Total Excepted (317) -- The individuals listed in this plan will be coming in on an as needed basis/part-time.**

**[1]** Category B (3) – The SBSE Commissioner or the Deputy Commissioner; 1 Executive Assistant; 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]** A total of 3 positions are identified within Communication, Outreach, Systems and Solutions (COSS) as follows:

Category B1 – (1) One Director, Communication, Outreach, Systems and Solutions (COSS) will oversee COSS operations and shutdown activities including; distribution of agency/divisional communications and collaborate with IT in managing computer and data security.

Category C – (2) Two positions – Senior Ops Advisor and Director COSS Secretary will assist Director with actions necessary to transition shutdown or operations.

**[3]** Category B (113) - A total of 113 positions are identified within Campus Compliance Services (CCS) as follows:

Category B (11) At 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, CCS Compliance Filing & Payment Compliance;

(1) – Program Manager, CF & PC Collections Operations & Insolvency;

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- (1) – Program Manager, CF & PC Centralized Operations
- (1) – Program Manager, CF & PC ACS & Campus Telephone Operations;
- (1) – Director, CCS Campus Reporting Compliance;
- (1) – Program Manager, CRC Exam Policy/Field Support;
- (1) – Program Manager, CRC BMF Doc Matching;
- (1) – Program Manager, CRC Workload Selection and Delivery; and

Category B (101) @ CCS Campus Operations:

(18) -- 6 Campus Directors; 0 Campus Management Assistants; and 12 Campus Operation Managers are responsible for carrying out shutdown operations and continuance activities in the campus.

(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.

**[4]** Category B (90) total excepted positions within Field Collection:

(6)– the Director, Field Collection and 1 staff member; 2 Program Directors (Chief, Operations Support; Program Manager CITS); and 2 HQ Technical Support Staff.

(76)- 68 Territory Managers; and 8 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.

(8) - 7 Technical Analysts and 1 Staff Assistant will process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy, liens, and seizure cases), handle budget matters related to the lapse in appropriations and administer contracts.

**[5]** Category B Total (104) for Examination as follows:

(3)- The Director, Examination, 1 Exam Senior Operations Advisor, 1 Exam Staff Assistant- Will assist the Director with the protection of statute expirations, bankruptcy related activities and ensuring other revenue generating programs are adequately addressed during shutdown.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

(8) 1 Exam Technical Services Territory Manager, 1 Exam Technical Services Group Manager, 2 Exam Technical Services TEFRA reviewers, and 4 Exam Technical Services Reviewers. These individuals will coordinate an orderly shutdown 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.

(87) 7 Field Area Directors and 80 Field Territory Managers - There is an imminent need for these employees to protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure and oversee the orderly shutdown of operations.

(5) 5 Field Staff Assistants - Staff Assistant submit remittances, as well as handle budget matters related to the lapse in appropriations and administer contracts

(1) Exam Technical Services Area Director - Will coordinate an orderly shutdown of operations and assist with the continuation of statute expiration/assessment activities, bankruptcy related activities, and ensuring other revenue generating programs are adequately addressed during shutdown.

**[6]** Total (2) positions excepted within Specialty Programs as follows:

Category A1 (1) – 1 Specialty Excise Operations Support Program Manager is required to electronically file forms 720TO and 720CS via ExFIRS. This program is funded by the Department of Transportation.

Category A3 (1) –1 Chief Secretary; support services necessary to the Social Security Administration. The Chief Secretary has access to all systems necessary to support operations.

**[7]** Category B (2) – 2 positions are identified in Enterprise Collection Strategy. There is an imminent need for these employees to protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee the shutdown of operations. Also, to ensure system updates are made for the purpose of carting out the above activities.

(2) 2 Program Directors (1) Director, Collection Policy, (1) Director Collection Analytics, Automation, Inventory Selection and Delivery

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Tax Exempt and Government Entities (TEGE)	EXCEPTED
★ Commissioner <sup>[1]</sup>	3
✧ Employee Plans <sup>[2]</sup>	5
✧ Exempt Organizations <sup>[3]</sup>	7
✧ Government Entities <sup>[4]</sup>	5
<b>Total # employees</b>	<b>20</b>

**Footnotes:**

**Total Excepted (20)**

[1] Category B (3) -- Includes the Commissioner TE/GE or 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; 1 Technical Manager and 1 User Fee employee. This staff will ensure statute protection and processing of remittances, as needed.

[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 as needed.

[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.

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

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY
<b>Wage &amp; Investment (W&amp;I)</b>	<b>EXCEPTED</b>
★ Commissioner <sup>[1]</sup>	2
◇ Deputy Commissioner's Office	
◇ Return Integrity and Correspondence Services <sup>[2]</sup>	3
◇ EEO and Diversity	0
◇ Office of Program Coordination & Integration	0
◇ Communications and Liaison <sup>[3]</sup>	0
◇ Strategy and Finance <sup>[4]</sup>	6
◇ Business Modernization <sup>[5]</sup>	24
◇ Customer Assistance, Relationships and Education (CARE) <sup>[6]</sup>	218
◇ Customer Account Services (CAS) <sup>[7]</sup>	23
◇ Submission Processing Centers <sup>[8]</sup>	1,869*
◇ Accounts Management Centers <sup>[9]</sup>	199
◇ Compliance <sup>[10]</sup>	2
◇ Compliance Service Centers <sup>[11]</sup>	25
<b>Total # employees</b>	<b>2,247</b>

### Footnotes:

#### Total Excepted (≤ 2,247 peak; 1,894 non-peak)

- [1] Category B (2) - The Commissioner, Wage & Investment and 1 Staff Assistant will provide executive oversight of continuing and shutdown W&I operations.
- [2] Category B (3) Return integrity and Correspondence Services excepted positions include:
- (1) - Director Return Integrity and Correspondence Services (RICS) to provide oversight for Office of Taxpayer Correspondence (OTC), Program Support (PS), Business Performance Lab (BPL), Refundable Credits Administration (RCA) and Integrity & Verification Operations (IVO); and
  - (2) – RCA-Health Coverage Tax Credit (HCTC) Manager and 1 payment processing analyst will ensure the orderly shutdown and provide refund activity oversight.
- [3] Category B (2) - Director, Communications & Liaison (C&L) and Chief, Communications Support Services will provide internal communications and media relations support.
- [4] Category B (6) Strategy and Finance excepted positions as needed include:
- (1) - The Director, Strategy and Finance (S&F)
  - (3) - Chief, Finance and 2 Budget Analysts will handle budget matters related to the lapse in appropriations; and
  - (2) - The Director, Human Capital Office and Chief, Workforce Organization & Transition will

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

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

- [5] Category B (24) Business Modernization excepted positions include:
- (1) - The Business Modernization Office (BMO) Executive will provide oversight for orderly shutdown and start-up activities; oversight for upcoming filing season;
  - (10) - The Director, Customer Account Data Engine (CADE) 2 Program Office and 9 analysts to prepare filing season deployment and mock/hub pilot testing for database implementation.
  - (11) – The Director, Business Performance Solutions (BPX) and 10 analysts for completion and testing of the upcoming filing year programs for Electronic Fraud Detection System (EFDS), Accounts Management Services (AMS), Integrated Automated Tools (IAT) and Modernized eFile (MeF); and
  - (2) - The Director, Business Systems Planning (BSP) to provide coordination with Information Technology (IT), and 1 analyst for Unified Work Request (UWR) coordination resulting from filing season testing issues.
- [6] Total (218) Customer Assistance, Relationships and Education (CARE) excepted positions for creation of 2013 Filing season forms include:
- Category A3 (84)
    - (1) - The Director, Media and Publications;
    - (72) - The Director, Tax Forms and Publications and 71 staff members; and
    - (11) - The Director, Publishing and 10 staff members will work on tax year 2013 tax form design and printing.
  - Category B (134)
    - (1) - The Director, Customer Assistance, Relationships, and Education (CARE) will oversee the shutdown of CARE operations;
    - (1) - The Director, Stakeholder Partnerships Education and Communication (SPEC);
    - (6) - The Director, Distribution and 5 staff members;
    - (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
- [7] Category B (23) Customer Account Services (CAS) excepted positions include:
- (2) – The Director, Customer Account Services (CAS); 1 Secretary;
  - (4) – The Director, Accounts Management (AM); 1 Secretary; and 2 headquarters Policy Analysts to support the campus support and statute imminent cases;
  - (16) - The Director , Submission Processing (SP); 1 Secretary; and 14 support analysts are needed to support the processing of tax return remittances and statute expiration imminent cases; and
  - (1) The Director, e-File Services to provide production support to the Modernized e-File system.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- [8] Category B ( $\leq 1,869$  peak/ $1,516$  non-peak) – Submission Processing excepted positions needed to support processing of tax returns that include remittances include:
- (10) – 5 Field Directors, Submission Processing Centers and 5 Secretaries
  - (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/ $1,270$  non-peak) - 5 Receipt and Control Operation Managers and 1,618 team managers and staff (peak), 1,265 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.*

- [9] Category B (199) - Accounts Management excepted positions needed for processing remittances and statute protection include:
- (10) - Taxpayer Relations Program Senior Managers
  - (10) - Management Assistants
  - (20) - Tax Examiners for statute protection
  - (5) - Campus Support Managers in Andover, Atlanta, Memphis, Brookhaven, and Philadelphia
  - (154) - Accounts Management campus support employees
- [10] Category B (2) - The Director, Compliance and 1 staff member to carryout shutdown operations and continuous activities.
- [11] Category B (25) - 5 employees in each of the 5 campuses, based on workload, to perform excepted operations such as protecting statues. Includes Directors and/or Planning & Analysis Chiefs.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
<b>Whistleblower Office</b>	<b>EXCEPTED</b>
✦ Whistleblower Office <sup>[1]</sup>	
<b>Total # employees</b>	<b>0</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 2014 Shutdown Contingency Plan (Non-Filing Season)

### OPERATIONS SUPPORT ORGANIZATIONS

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Agency-Wide Shared Services	EXCEPTED
✦ Chief, Agency-Wide Shared Services <sup>[1]</sup>	2
✧ Director, Employee Support Services <sup>[2]</sup>	2
✧ Senior Commissioner Representatives <sup>[3]</sup>	
✧ 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>	36
✧ Procurement <sup>[8]</sup>	20
✧ Resource and Operations Management <sup>[9]</sup>	1
✧ Director, Physical Security and Emergency Preparedness <sup>[10]</sup>	36
<b>Total # employees</b>	<b>140</b>

**Footnotes:**

**Total Excepted (140);** ≤ 181\* if emergency personnel are activated during shutdown to manage a disaster or incident.

- [1] Category B1 (2) -- The Chief, Agency-Wide Shared Services and Executive Assistant will provide executive oversight of all AWSS contingency operations and engage in cross-functional activities to support excepted activities as necessary during shutdown.
- [2] Category B1 (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 B1 (≤ 21\*) – Includes the Director OCO, 2 OCO Team Members, SCR Associate Director; SCR Field Ops Chief; ≤ 15 SCRs; and 1 AO as required to manage emergency response incident command structure.
- [4] Category B1 (31) -- The Director, Payroll and Personnel Systems; and Category C (31) – 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).
- [5] Category B1 (4) – This group consists of 2 Credit Card Services Specialist & 2 Travel Services Specialist as necessary to assist in any emergency travel or credit card issues related to the performance of excepted activities.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- [6] Category B1 (8) -- Includes the Director, REFM; Chief of Staff; Associate Director, Design & Strategic Campus Planning; and 4 CORS for the National Mail Contract, Warehouse and Transportation Contract, A&E Contract, the Operations and Maintenance Contract; and 1 Financial Analyst.
- [7] Category B1 (36) – Includes the Associate Directors, East and West; 14 Territory Managers; 10 building managers; 10 Operations and Maintenance sub-CORs.
- [8] Category B1 (20) -- The Director, Procurement; the Deputy Director; the Chief, Workforce Management & Support Services; 2 Strategic Acquisition Support; 1 Policy Support, 13 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.
- [9] Category B1 (1) – The ROM 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; 3 Risk Management Operations office staff; 1 continuity operations point of contact; 2 Budget Analysts to execute security emergency acquisitions, if needed; 17 field operations guard service and canine COTRs/security specialists (at least one per territory, campus, computing center) and 11 personnel (includes 2 Area Directors and 9 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. 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.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Chief Financial Officer	EXCEPTED
✦ Chief Financial Officer (CFO) <sup>[1]</sup>	1
✧ Financial Management <sup>[2]</sup>	10
✧ Corporate Budget <sup>[3]</sup>	2
✧ Corporate Planning and Internal Control	
<b>Total # employees</b>	<b>13</b>

**Footnotes:**

**Total Excepted (13)**

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 (1) -- Includes the Chief Financial Officer or the Deputy Chief Financial Officer.

**[2]** Category B (10)

(5) in the Metro DC area – Includes the Associate CFO for Financial Management; Office of Financial Management Policy; 1 Accountant; 1 Director, Financial Management Systems; 1 Director, Financial Reports; 1 Director, Revenue Accounting; and 1 Financial Analyst. As necessary 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) Beckley Finance Center – Includes 1 Director, BFC; 1 Supervisory Accountant, 1 Accountant, and 1 Financial Management Analyst. As necessary 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 as necessary to address budget execution issues and specific questions related to activities funded through appropriations and other sources that do not require annual enactment.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
IRS Human Capital Office	EXCEPTED
✦ IRS Human Capital Officer <sup>[1]</sup>	1
✧ Employment, Talent & Security <sup>[2]</sup>	≤ 11
✧ Planning, Research and Support / Business System Planning <sup>[4]</sup>	4
✧ Worklife, Benefits, & Engagement <sup>[5]</sup>	4
✧ Workforce Relations <sup>[6]</sup>	3
<b>Total # employees</b>	<b>≤ 23</b>

**Footnotes:**

**Total Excepted (≤ 23)**

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 A3 (1) -- The IRS Human Capital Officer or Deputy Human Capital Officer will provide executive oversight of shutdown notification/recall activities including management, employees and NTEU. Should the lapse extend beyond 5 business days, at the direction of the DCOS, the IRS Human Capital Officer will coordinate the agency-wide reassessment of excepted activities and adjust excepted positions accordingly.

**[2]** Total (≤ 11)

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

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

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

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

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

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

(1) – Employment Center West: 1 EOC Manager

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

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- [4] Category A3 (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 as needed.
  
- [5] Category A3 (3) – The Director or Deputy Director, Workforce Relations Division will provide direction and coordination of activities necessary during the shutdown; the Associate Director (LR Strategy and Negotiations) to help deal with national NTEU issues and contract compliance; and the Associate Director (LR/ER Field Operations) to address managerial concerns throughout the field in the active business units, as needed.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	
Information Technology Services (IT)	EXCEPTED
✦ Chief Technology Officer <sup>[1]</sup>	3
✦ Deputy Chief Information Officer for Operations <sup>[2]</sup>	1
◇ ACIO, Affordable Care Act Program Office <sup>[3]</sup>	77
◇ ACIO, Applications Development <sup>[4]</sup>	583
◇ ACIO, Cybersecurity <sup>[5]</sup>	24
◇ ACIO, Enterprise Operations <sup>[6]</sup>	859
◇ ACIO, Strategy & Planning <sup>[7]</sup>	6
◇ ACIO, Enterprise Services <sup>[8]</sup>	95
◇ ACIO, User and Network Services <sup>[9]</sup>	246
◇ ACIO, Enterprise IT PMO, Customer Account Data Engine (CADE2) <sup>[10]</sup>	1
◇ Director, Management Services <sup>[11]</sup>	3
◇ Director, EEO & Diversity	
<b>Total # employees</b>	<b>1898</b>

### Footnotes:

#### Total Excepted (1898)

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

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

- [1] Category A1 (77) – Affordable Care Act Program Office (ACA PMO) - The ACA PMO needs to continue operating during any federal shutdown to comply with ACA legislative mandates. ACA Release 3 contains many of the provisions that are currently required to be operational on October 1, 2013. ACA Release 3.0 will “go-live” October 1, 2013, with systems in place to support the Marketplace Exchange Open Enrollment. As such, ACA needs key IT specialists available to triage any issues that arise during the first few weeks of deployment and will be operating and manning a “control” room 24 hours a day, 7 days a week during this time. Along with this, our BPD program is operational and has a need for IT Specialists to keep it functioning. Also, the ACA PMO needs to have IT Specialist continuing to do development work, testing, etc. in order to meet the next legislated mandate which is due in January 2014 includes:

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- (1) -- Associate Chief Information Officer, ACA PMO to provide executive leadership in support of operations;
- (5) -- Directors to provide direction in support of computer operations;
- (14) -- Supervisory IT Tech Specialists for triage/problem resolution;
- (53) – IT Specialists;
- (4) -- Program Analysts to support completion of high priority programs

*Note: the remaining category A1 excepted positions are embedded into the other ACIO areas.*

- [2] Category B (3) -- Chief Technology Officer (CTO) includes 1 Chief Technology Officer (CTO) to provide executive oversight and administration of all shutdown activities; and 1 Executive Assistant and 1 Staff Assistant position to assist in providing support for orderly shutdown of operations, continuing activities and Recall.
- [3] 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 2014 filing year programs and applications.
- [4] Category B (583) – 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 2014 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 2014 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 2014 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 2014 programs;
  - (2) -- Computer Scientists – To provide support for the computer operations necessary to prevent loss of data in process and revenue collections;

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- (5) -- Relational Database Developers (Technical) – Completion and testing of filing season 2014 programs and the designing and printing of 2014 tax forms;
- (2) -- Technical Advisors - mandated requirement, computer operations necessary to prevent loss of data in process;
- (2) – 1 Executive Officer and 1 Administrative Officer - Assistants to the Director responsible for personnel (SETR) and finance management, overseeing and managing the completion and testing of filing year 2014 programs;
- (9) – 9 Developers to ensure all changes for January are in place and ready to be deployed for filing season and support production and to manage code and perform builds;
- (2) – Supervisors and escalate any issues;
- (2) – Analysts (priority 1 or 2 issues) – 2 to do quick analysis of p1 and p2 problems.

[5] Category B (24) – **Cybersecurity** includes: 1 ACIO, Cybersecurity to provide executive direction during shutdown of operations, continuance during furlough and Recall. 1 Associate Director, Cybersecurity Technical Operations and 21 Cyber Security Incident Response Center (CSIRC) Managers and Specialists are needed 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; to support the maintenance and operations of the enterprise email gateways; and continue to provide intrusion analysis around the clock. Also 1 Director, Information Technology Disaster Recovery needed for the day-to-day resiliency of IRS computer systems and critical business processes.

[6] Category A1 (170) - ACA Support - **Enterprises Operations (EOPS)** includes:

- (2) ACIO Office – 1 ACIO, Enterprise Operations and 1 Deputy ACIO or designee to provide support to continue IT Operation;
- (12) SOSD
  - (1) Supervisor for People Track modifications & DR
  - (3) Security operations – IT Specialists
  - (2) standards and contracts
  
  - (6) Elevated Access
- (77) ECCOD
  - (3) ECCOD Office – The Director (1) and Asst director (1) secretary (1) are essential to oversee the ECC – Operations Division during govt. shutdown and ensure SETR processing is accurate and timely for the entire Division.
  - (37) Mainframe Operations Branch (MOB)
    - (27) Mainframe Operations
    - (1) The Process Improvement and Automation Section

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- (9) operators
- (4) Operations Scheduling Branch (OSB)
  - (2) Operations Scheduling Branch
  - (2) The File Transfer Section.
- (10) Wintel Server Systems Branch (WSSB).
- (20) UNIX Server Systems Branch (USSB) –
- (3) Enterprise Configuration Management & Processing Validation Branch (ECPV) –
- (35) ITOCCD
  - (2) ITOCCD Office –.
  - (29) Service Operations Command Center Branch (SOCCB).
  - (4) Incident Management Branch (IMB)
- (8) ISD, IT Specialist to support ACA.
  - Virtualization support
  - Middleware
  - End 2 End Support
- (6) SDMD, Project Managers to support ACA
- (8) Mainframe Services & Support Division (MSSD)
  - (1) IT Supervisor
  - (3) Data Storage administrators
  - (4) Database administrators
- (9) ETI
  - (3) IT Specialist – Portal
  - (3) IT Supervisors – Portal
  - (1) project management
  - (2) portal management
- (10) SSSD
  - (4) Operating System Support
  - (3) Capacity Management
  - (3) DPMG – Project Managers
- (3) DMPG Project Managers

Category B (689) - **Enterprises Operations (EOPS)** includes:

- (26) SOSD
  - (14) – 1 Senior Manager (SAAB), 2 Section Chiefs and 8 IT Security Specialists for SAAB 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; 3 IT Specialists to support the Portal
  - (5) 1 Section Chief (IMB), 1 project manager, 1 IT Specialists and 2 computer analysts to manage contract information with vendors.
  - (7) 1 Program Manager (SOMO), 1 Section Chief and 7 IT Specialists to manage operational Security.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- (468) ECCOD
  - (131) Mainframe Operations Branch (MOB)
    - (86) Mainframe Operations Branch provides critical 24x7x365 coverage to ensure applications that process tax returns, tax deposits and refunds continue to process successfully on IBM and Unisys mainframe systems. The MOB Branch chief (1) is essential for overseeing branch operations and ensuring SETR processing is accurate and timely for the branch. Additionally, 2 managers and 59 Computer Systems Analysts, along with 2 managers and 52 Computer Operators are essential to support, maintain and operate IBM and Unisys mainframe systems round the clock. Computer System Analysts are responsible for the execution of system schedules for Master File, CADE and Service Center processing and resolving any processing problems that may occur. Computer Operators are responsible for monitoring these systems. Additionally, 27 Tape Librarians are essential to provide magnetic media support.
    - (2) The Process Improvement and Automation Section requires 1 employee to provide 24x7x365 IBM Endeavor support to ensure program transmittals are successfully implemented and to ensure essential Filing Season and other IT projects are implemented in a timely manner.
    - (43) Should the Business Units continue functions during government shutdown, the IDSE Section requires 1 manager and 42 employees to continue support. The IDSE Section provides printed notices and letters to the taxpayers, as well as both printed and electronic documents to the Business Units so that they may do their job.
  - (95) Operations Scheduling Branch (OSB)
    - (79) Operations Scheduling Branch (OSB) operates 24x7x365 to create and implement the Batch schedules for all of the IRS production computer systems, including IMF and BMF. The OSB Branch chief (1) is essential for overseeing branch operations and ensuring SETR processing is accurately and timely for the branch. Additionally, 6 managers and 74 Computer Assistants (Schedulers) are essential to create and implement production schedules. Without this staff no batch processing will run on IRS computer systems, essentially shutting down the IRS computer processing.
    - (16) The File Transfer Section sets up and initiates all File Transfers within the IRS computer systems, 24x7x365. The manager (1) and 15 employees are essential to provide this function. Without the File Transfer Section staff, no data will move between IRS computer systems, essentially shutting down the IRS computer processing.
  - (135) Wintel Server Systems Branch (WSSB) – Wintel Server Systems Branch manages the production environment for both internal and external customer services, 24x7x365. The Active Directory infrastructure that is used by the vast majority of IRS employees is managed by this staff including many mission critical applications such as FIRE, ISRP, OLN and WebCBRS. The WINTEL Branch Chief (1) is essential for overseeing the vast operations of this branch and ensuring SETR is completed timely and accurately. Additionally, 4 managers and 130 IT Specialists (Systems Administrators) are essential to provide 24x7x365 support and ensure all of these various and complex services and applications remain operational to support the IRS mission to our taxpayers.
  - (78) UNIX Server Systems Branch (USSB) – UNIX Server Systems Branch provides subject matter expertise and 24x7x365 support of critical systems such as EAIB, EFDS, EIP, MeF,

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

CADE2, E-Services, FATCA, KISAM, ICCE, AMS, AUR, BOE, EMS, NOTCON, OLNK, Counsel, EFPPS, IPM, IRDM, IFS, IPS. The UNIX Branch Chief (1) is essential for overseeing the vast operations of this branch and ensuring SETR is completed timely and accurately. Additionally, 2 managers and 75 IT Specialists (Systems Administrators) are needed to provide operational support and serve as subject matter experts. Without this level of technical support and leadership, the timely implementation of the Affordable Health Care (ACA) initiative would be at risk along with the IRS Mission to provide efficient and highly reliable computing services for all IRS business entities and taxpayers. This could also jeopardize the preparations for the upcoming FY14 Filing Season and MeF R9 implementation.

- (27) Enterprise Configuration Management & Processing Validation Branch (ECPV) – Enterprise Configuration Management & Processing Validation Branch works 7x24x365 to provide independent source code control of the Service's critical systems, balances and validates master file and CADE runs and certifies accuracy of master file and CADE refunds. The ECPV Branch Chief (1) is essential for overseeing the operations of this branch and ensuring SETR is completed timely and accurately. Additionally, 5 managers, 10 Computer Assistants, and 11 IT Specialists are essential to maintain the production baseline and certify refunds. Without this support, IRS mission-critical systems would be at risk. In addition, refunds to America's taxpayers would not occur.
- (2) 1 Project manager and 1 Supervisory IT Project Manager to support critical filing season systems and staff..
- (71) ITOCCD
- (62) Service Operations Command Center Branch (SOCCB) provides 24x7x365 event monitoring and incident triage and resolution of 52 critical tax systems and the overall health of the IRS enterprise. The SOCCB Branch chief (1) is essential for overseeing the operations of this branch and ensuring SETR is completed timely and accurately. Additionally, 5 managers and 56 IT Specialists are essential to ensure IRS infrastructure and critical systems remain up and operational and any events or processing anomalies are quickly triaged and resolved. With additional critical systems scheduled to come online in October, including critical filing season systems and the inability to increase our staffing levels; all employees will be needed in order to provide the additional resources to effectively support these systems on a 24x7x365 basis.
- (9) Incident Management Branch (IMB) works 24x7x365 to monitor and address any event that disrupts, or could disrupt, EOps service to 52 critical tax systems including critical filing season systems and web interfaces for US taxpayers. The branch works to minimize the adverse impact on business operations by restoring normal service operations as quickly as possible, and ensures the best level of service quality and availability are maintained across the enterprise. The IMB Branch chief (1) is essential for overseeing the operations of this branch and ensuring SETR is completed timely and accurately. Additionally, 2 IT Specialists are essential to support this mission and to monitor the High Priority queue for P1 Production Incidents to ensure progress and updates are being made towards resolution of the incidents.
- (3) ISD, IT Specialist to support critical filing season systems.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- (5) ESM, IT Specialists will provide support for KISAM Service Center application, Tivoli monitoring of the Modernization applications, and provide support for of the Tivoli infrastructure gateway;
- (6) SDMD, 6 IT Specialist to support critical filing season systems
- (43) Mainframe Services & Support Division (MSSD)
  - (3) - 1 Director, Mainframe Services & Support Division (MSSD), 1 Chief, Division Management Office (MSSD - DMO) and 1 Executive Assistant will provide support to continued operations or critical mainframe systems and ensure the safety of MSSD employees, Executive Assistant will provide administrative support;
  - (10) 8 IT Specialists; 1 Branch Manager and 1 Section Chief will provide support on the Unisys Mainframes to ensure system availability and prevent loss of data and provide critical performance analytics and Capacity planning/forecasting for all Unisys systems. (MSSD Division, Unisys Support Services Branch);
  - (11) 8 IT Specialists & 1 Branch Chief & 2 Section Chiefs will provide support on the Masterfile IBM Mainframes to ensure system availability, uninterrupted tax processing, and prevent loss or compromise of taxpayer data. (MSSD, IBM z/OS Support Services Branch
  - (11) 8 IT Specialists; 1 Branch Chief & 2 Section Chiefs will provide support on the SACS IBM Mainframes to ensure system availability, prevent loss of data and provide critical performance analytics and Capacity planning/forecasting for all IBM systems. (MSSD Division, IBM Support Services Branch).
- (10) ETI
  - (3) IT Specialist – Portal
  - (3) IT Supervisors – Portal
  - (1) project management
  - (2) portal management
  - (1) director

[7] 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.

[8] Category A1 (7) – **Enterprises Services includes** -For involved with open enrollment for the Affordable Care Act: (1) IT Technical Director, (1) Chief Architect, (1) Supervisory Computer engineer, (1) Supervisory Software Engineer and 3 computer engineers.

Category B (88) – **Enterprises Services includes:**

- (1) – 1 Associate Chief Information Officer, Enterprise Services or designee for executive

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

direction of IT Infrastructure Architecture & Engineering & necessary for an orderly shutdown of IRS computer operations to prevent loss of data in process;

- (4) -- 1 Director of Solution Engineering or designee and 3 engineers involved with performance and external processing engineering. All will have laptops and access to the on-line systems to continue to support IRS client inquiries;
- (3) – 1 Director, Business Relationship and Service Delivery or designee and Service Delivery employees. All required for executive direction and administrative duties necessary for shutdown, prevent loss of data in process and continuance of operations during hiatus.
- (80) – (1) Director, Enterprise Systems Testing, (1) Deputy Director and (1) Assistant Director are needed to provide direction in support of testing critical 2014 Filing Season programs; (5) Branch Chiefs are needed to provide direction in support of testing critical 2014 filing season programs; (7) Supervisory IT Specialists are needed to provide direction in support of testing critical 2014 filing season programs; and (65) IT Specialists are needed to complete the testing of critical 2014 filing season programs.

[9] Category B (246) – User & Network Services (UNS) includes:

- (2) – Associate Chief Information Officer (ACIO), UNS and 1 Staff Assistant;
- (63) – Customer Service Support (CSS): 1 Director and 1 Executive Assistant; required for executive level direction and coordination at the national level for an orderly shutdown of operations; Customer Service Support Centers (CSSC): 8 Managers; 8 Staff Assistants; 24 Information Technology Specialists; 21 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 Service Desk specialists will manage the 24/7 incident call needs of all employees on duty during this period, and Customer Account Data Engine (CADE) 2 support. Service Desk staff attempt to resolve problems remotely, while on the call, before referring the incident to the on-site technicians.
- (11) – Operations Service Support (OSS): 1 Program Manager, 1 Manager Development & Standards; 4 IT Specialists (Development & Standards); 2 IT Specialists (Release Management); 3 IT Specialists (Software Asset Management). The employees are required to manage and distribute above baseline software patches.
- (3) - Service Planning and Improvement (SPI): 1 Manager: To support continuity management activities; 2 IT Security Specialists from OSS
- (16) – Contact Center Support Division (CCSD): 1 Director; 4 Operations Branch Managers; 11 Information Technology Specialists are required to support Call Center service operations, support and direct actions of technical staff.
- (135) – Enterprise Networks Operation (ENO): 1 Director; 42 Information Technology Specialists; 5 Program Managers; 12 Supervisory IT Specialists; 16 Telecommunications Specialists needed to support operations, Service Restoration Teams and the day to day maintenance of the IRS tax infrastructure which covers over 755 sites nationwide; 59 Information Technology and Supervisory Specialists to support Counsel Operations
- (11) – Engineering (ENG); 1 Director; 9 Information Technology and Supervisory IT Specialists; 1 Telecommunications Manager.

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- (5) – Unified Communications (UC): 1 Director; 1 Supervisory IT Specialist, 3 Information Technology Specialists. Identified management, engineers and telecommunication specialists are the minimum staff required to support UNS, voice infrastructure, and critical tax implications. Telecommunication specialists respond to outages by evaluating system alerts and handle incoming KISAM tickets.

[10] Category B (1) – Enterprise IT PMO – CADE 2 TS-1 include:

(1) Analyst from the Enterprise IT PMO 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, 2014. It is critical that all planned CADE 2 activities stay on schedule to ensure a successful filing season.

[11] Category B (3) – Management Services includes 1 Director; 1 Branch Chief; and 1 Program Analyst to support shutdown and startup activities.

### IT 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

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

- 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
- 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 2014 Shutdown Contingency Plan (Non-Filing Season)

<b>FUNCTIONAL ACTIVITY/PROGRAM OFFICE</b>	
<b>Privacy, Government Liaison &amp; Disclosure</b>	<b>EXCEPTED</b>
★ Director <sup>[1]</sup>	2
◇ Online Fraud Detection & Prevention <sup>[2]</sup>	6
◇ Privacy and Information Protection <sup>[3]</sup>	1
◇ Government Liaison Disclosure & Safeguards <sup>[4]</sup>	2
<b>Total # employees</b>	<b>11</b>

**Footnote:**

**Total Excepted (11)**

**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 B1 (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 shutdown, and will serve as a liaison between PGLD and major customers such as the Treasury Department and Congressional committees.

Category A1 (1) - Program Manager who reports to Director, PGLD will remain to ensure Federal Tax Information (FTI) provided to Federal and State agencies for healthcare programs maintains its integrity and confidentiality through proper safeguards. The manager implements privacy and security protections into Affordable Care Act Exchanges. The Exchanges go "live" on October 1, 2013. The manager also ensures required security controls are in place prior to release of FTI. These actions are necessary to reduce the risk of loss, breach or misuse of FTI as the Exchanges open.

**[2]** Category B1 (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 B1 (1) – Privacy and Information Protection Management and Program Analyst to respond promptly and properly to matters of data loss risks

**[4]** Category A3 (2) – Governmental Liaison Disclosure & Safeguards (GLDS) staff as identified below:

## IRS FY 2014 Shutdown Contingency Plan (Non-Filing Season)

1 – Lead Mgr & Program Analyst

1 – Associate Director Disclosure will ensure disclosure activities in support of federal and state agencies continue as well as responding to requests from the White House. Other GLDS operations are non-expected but would be “on call” in the event of an emergency.