INTERNAL REVENUE SERVICE

FY 2011
SHUTDOWN CONTINGENCY PLAN
(DURING LAPSED APPROPRIATIONS)

April 7, 2011

TABLE OF CONTENTS

PURPOSE 1

A. Activities Otherwise Authorized by Law 1

B. Activities Necessary to Protect Government Property 2

C. Activities Necessary for Orderly Agency Shutdown 2

SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT 3

EFFECTING THE PLAN 3

SHUTDOWN PREPARATION 5

A. Service Contact 5

B. Current List of Functions 5

C. Excepted Activities 5

D. Non-Excepted Activities 7

E. Employee Notification Procedures 8

F. Substitution of Personnel in the Contingency Plan 9

SHUTDOWN IMPLEMENTATION 10

A. Shutdown Procedures 10

REACTIVATION OF FUNCTIONS 12

TABLE OF CONTENTS (cont.)

APPENDIX A: LIST OF FUNCTIONS BY SHUTDOWN CATEGORY 13

- Office of the Commissioner 13
- Privacy, Information Protection and Data Security (PIPDS) 14
- Research, Analysis and Statistics (RAS) 15
- Office of Equity, Diversity and Inclusion (EDI) 16
- Communications and Liaison (C&L) 17
- Taxpayer Advocate Service (TAS) 18
- Chief Counsel 19
- Appeals 21
- Chief Financial Officer (CFO) 22
- IRS Human Capital Officer (HCO) 23
- Agency-Wide Shared Services (AWSS) 25
- Chief Technology Officer (CTO) 27
- Office of Professional Responsibility (OPR) 33
- Large Business and International (LB&I) 34
- Tax Exempt and Government Entities (TEGE) 35
- Small Business/Self Employed (SBSE) 36
- Wage and Investment (W&I) 41
- Criminal Investigation (CI) 44

APPENDIX B: IRS EXCEPTED EMPLOYEE TOTALS

IRS SHUTDOWN CONTINGENCY PLAN

The IRS Shutdown Contingency Plan was recently reviewed to assure appropriate plans and procedures were in place should plan implementation be required during fiscal year 2011.

If the IRS were confronted by a shutdown, particularly during tax filing season, numerous other issues would need to be analyzed. The tax filing season consists of an enormously concentrated set of operational tasks coordinated between the IRS and the tax return preparer community which could threaten the integrity of the federal tax collection process. Among other considerations, during a shutdown, the IRS would need to analyze the capacity of software vendors to store pending tax return filings, the length of time required for the IRS to catch up on a substantial backlog of paper and electronic filings, and the overall volume of telephone inquiries from taxpayers trying to ascertain where their filing stands in the process. Additionally, not processing electronic tax returns for a significant period of time could have substantial negative effects on voluntary tax compliance. In a shutdown during the filing season, the IRS would assess the situation and likely bring back additional personnel as needed to protect government property, which includes the revenues of the United States collected by the IRS.

The IRS Shutdown Contingency Plan includes specifics for:

- ☐ Identifying employees subject to or exempt from emergency furlough (page 8, step 2).
- ☐ Communicating with employees, managers, supervisors, Treasury officials, Congressional staff, NTEU and the media (page 8, step 1). The IRS Communication Plan includes communications to notify employees (shutdown and recall), appeals rights, etc
- ☐ Summarizing the plan according to Office of Management and Budget (OMB) MB Circular A-11, Section 124 (page 3).
- ☐ Employee Recall (page 12).
- ☐ Post-implementation bargaining (page 12).

These procedures are detailed under Shutdown Preparation, specifically, Section E.

PURPOSE

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

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

A. Activities Otherwise Authorized by Law

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

with appropriations that do not expire at the end of the fiscal year, i.e., multi-year and indefinite appropriations, which do not require enactment of annual appropriations legislation; (2) authorized by statutes that expressly permit obligations in advance of appropriations; and (3) authorized by necessary 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. Att'y 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. See O.L.C. Opinion (Aug. 16, 1995). 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. Att'y Gen. at 298.

B. Activities Necessary to Protect Government Property

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 electronic tax returns to insure the protection of those returns that contain remittances.

The activities necessary for the Service to collect taxes extend to maintaining certain taxpayer services that enable taxpayers to meet their filing obligation. Specifically, an interruption during the filing season of the ongoing, regular activities of IRS service centers and call sites could significantly impede the Service's ability to collect taxes. If a shutdown occurs during the filing season, therefore, "tax collecting activity," which is an established excepted function to protect property, may encompass operating service centers and call sites to the extent necessary to enable taxpayers to meet their filing obligation.

In addition, as a practical matter, the IRS's automated tax processing system would not allow for an interruption during the filing season in processing electronically filed tax returns of any kind, whether involving remittances or refunds. Such an interruption, particularly during April, would disrupt tax collection in general, placing at risk the Service's ability to secure Government revenue during the current year as well as threatening voluntary compliance in current and future years. In a shutdown during the filing season, therefore, to insure the protection of Government revenue, the IRS would have to process all electronically filed returns.

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 final category of Service functions excepted during a lapse in appropriations consists of those related to shutting down the agency. 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.

IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT

The IRS Shutdown Contingency Plan for fiscal year 2011 reflects a total of 23,176 employees (20.85% of the total employee population as of 3/26/2011) are designated as "excepted" and would be retained in the case of a shutdown in order to protect life and property.

Allowing for the exemption of employees engaged in law enforcement and those funded by other than annual appropriations per the Office of Management and Budget (OMB) Circular A-11, Section 124 (Agency Operations in the Absence of Appropriations), the number of excepted positions is reduced to 21,015 or 19.07%. Accordingly, the total number of employees categorized as "excepted" by IRS operational and functional division is above the five percent (5%) threshold established by the OMB.

1.	Estimated time to complete shutdown of "non-excepted" activities	Up to ½ workday
2.	Total number of employees expected to be employed prior to implementation of the shutdown plan (direct and reimbursable)	**111,133** (as of 03/262011)
3.	Number of "excepted" employees authorized to be retained under this plan: [1]	
	• Compensated by other than annual appropriations [A1 & A2]	13
	• Mandated activities [A3]	16
	• Employees engaged in the protection of life and property [B1]	21,002
	• Engaged in Law Enforcement (Criminal Investigation) [B2]	2,136
	• Employees performing shutdown activities [C]	9
	• **Total** number of "excepted" employees	**23,176**
	• Percent of total employees "excepted" [23,176/111,133]	**20.85%**
4.	Number and percent of total employees "excepted" to Protect Life and Property **who are not** engaged in law enforcement or paid by other than annual appropriations [Total – (A1+A2+B1)] or [A3+B1+C]	**21,015** **19.07%**

EFFECTING THE PLAN

This plan will become effective after official notification is received from the Department of the Treasury, which 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.

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

The notification process occurs as follows:

1) the Department of the Treasury will Contact the IRS;

2) the Deputy Commissioner for Operations Support contacts the IRS Human Capital Officer;

3) the IRS Human Capital Officer contacts the National Treasury Employees Union (NTEU) President, Chief Counsel and the Heads of Office;

4) 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 13 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 are those authorized by law and funded by multi-year, no-year, and revolving funds or advance appropriations and thus would not be affected by an annual appropriations lapse. 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 implementing shutdown plans. 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 which are mandated to continue by law or for which funds otherwise continue to be available. 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 is a mandated requirement

EXAMPLES (Category A3):

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

The Budget Enforcement Act of 1990 amends Section 1342 of Title 31 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. The risk to life or property must be real, not hypothetical, so that a delay in activities is not permissible. In particular, administrative, research, and other overhead activities supporting excepted activities should be carefully reviewed to make certain their continuance is essential to carrying out such activities.

EXAMPLES (Category B):

- Processing of electronic tax returns
- Depositing of tax remittances
- Continuing the IRS' computer operations to prevent loss of data
- Operating taxpayer service centers and call sites
- 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
- 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 and upon completion these employees would be released.

Examples (Category C):

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

D. NON-EXCEPTED ACTIVITIES

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

EXAMPLES (non-excepted activities):

- Most Headquarters and administrative functions not related to the safety of life and protection of property
- Processing paper returns
- All audit functions and examination of returns
- Non-automated collections
- Legal counsel
- Information systems functions (except as necessary to prevent loss of data in process and revenue collections)
- All planning, research, and training and development activities

* Category B2 for purposes of this plan's summary count

E. EMPLOYEE NOTIFICATION PROCEDURES

Treasury will receive notification from OMB if a lapse in appropriations occurs and shutdown plans are to be implemented. Treasury's Budget Director will notify the Bureau Budget Officers and the Shutdown POCs identified in the individual Bureau shutdown plans provided to Treasury's Office of Performance Budgeting.

IRS's Shutdown POC is the Deputy Commissioner for Operations Support (DCOS) or designee. In addition, our CFO and the IRS Human Capital Officer may receive notification of a pending lapse (or lapse) in appropriations. If advised, to implement our plan, the following steps will be implemented.

Step 1 - The DCOS will inform the IRS Human Capital Officer, who will notify the heads of each business unit to initiate business unit shutdown pre-planning and/or notification procedures.

If sufficient time is available, our Communication Plan will be implemented. This plan provides for a "soft" communication to all employees about the unknown state of appropriations approval and describes high level next steps. This communication would be followed by an advance communication with details about furlough and employee appeals rights. Communications would also follow concerning timekeeping procedures, budget/finance implications, etc. In addition, IRS has procedures to assure new hires who have yet to EOD will receive notice of the situation and instructions. A joint communiqué with NTEU will be released that provides employees with Questions & Answers. A decision letter would follow. Decision letters would be issued separately to SES and non-SES employees on-rolls and in pay and work status and those on AWOL and LWOP in work status. All communications advise employees to use the IRS Hotline and www.irs.gov for the agency's status on notification of a lapse in appropriations and implementation of the IRS Shutdown Plan is authorized. Communications would also inform employees when to return to work. In the event sufficient time isn't available to implement the above action plan, the IRS will call employees to give a verbal notice of a furlough using current call tree information.

Step 2 – 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.** Excepted bargaining unit employees will be selected by reverse EOD where more than one employee in the same position, grade, post of duty, tour of duty and skill to perform the required except activity exists.

Step 3 – 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. All scheduled leave during the period of potential furlough will be canceled.

Step 4 – Managers will inform employees that no new contracts (annual appropriation funds) are to be entered into, no purchase orders are to be issued, etc.

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

the current budget status as events change.

Step 6 - 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.

Step 7 – Advance notice of potential furlough or furlough decision letters will be used to officially notify all employees of the shutdown. HCO in conjunction with General Legal Services (GLS) will prepare the letter content. Letters will be distributed via email. In the event of an imminent furlough, notification of shutdown will be orally communicated to employees by management. A written decision letter containing employee appeal rights will be issued after the fact.

F. SUBSTITUTION OF PERSONNEL IN THE CONTINGENCY PLAN

The heads of each business unit are 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.

    - Processing electronic tax returns.

    - Continuing computer operations to prevent the loss of data in process.

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 (c), 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 which are necessary to the Social Security Administration's carrying out certain functions which would continue despite a lapse in appropriations.

6. When a funding lapse becomes imminent, the IRS will implement furlough procedures. The procedures will take into consideration the various categories of employees (managerial, bargaining unit, temporary, etc.). Since various appropriation lapses present their own unique sets of circumstances, it is not possible to define detailed furlough procedures to be included in these guidelines. *Detailed instructions will be developed and issued when the need arises*.

7. Actions necessary to transfer real and personal property will require coordination within the IRS

and other agencies supporting the IRS. In some instances, because of a significant connection with other agencies, activities may be continued according to law.

8. Offices categorized as “non-excepted” will indicate 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. Employee recall will be effected by a combination of media notification, agency call tree notification and employees checking the IRS Emergency Information Hotline for office status updates.

The IRS Human Capital Officer in conjunction with Agencywide Shared Services (AWSS) will update the IRS Emergency Information Hotline. Telephone Teletype (TTY) access is available for the hearing impaired. If telephone services are not available, a central point of contact will be established for employees to obtain information.

In most cases, employees will be alerted of the agency's funding status through media sources (television, radio, and internet). Communications & Liaison (C&L) Media Relations will provide news media notification to help facilitate coverage of reopening. Managers are encouraged to inform their employees to monitor the media for information on returning to work. Unless otherwise directed, employees are to report to work no later than four (4) hours after announcement of funding resolution if it occurs on a workday, otherwise at their regular start time on the next business day following notification of agency funding.

The agency will contact NTEU to initiate any post-implementation bargaining required.

APPENDIX A
LIST OF FUNCTIONS BY SHUTDOWN CATEGORY

(Footnotes include the detail of excepted positions by category)

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Office of the Commissioner	**EXCEPTED**	**NON-EXCEPTED**
✦ Commissioner [1]	2	
✦ Deputy Commissioner for Services & Enforcement [2]	4	
✧ Whistleblower Office		**X**
✦ Deputy Commissioner for Operations Support [3]	4	
✦ Chief of Staff [4]	5	
Total # excepted emps	**15**	

Footnotes:
Total (15)

[1] Category B1 (2) -- The Commissioner and 1 Staff Assistant to provide executive oversight of operations.

[2] Category B1 (4) -- The Deputy Commissioner for Services and Enforcement; 1 Assistant Deputy Commissioner; 1 Executive Assistant; and 1 Staff Assistant to provide oversight of excepted activities and executive direction for shutdown operations.

[3] Category B1 (4) -- The Deputy Commissioner for Operations Support; 1 Assistant Deputy Commissioner; 1 Executive Assistant; and 1 Staff Assistant to provide oversight of Operations Support excepted activities and executive direction for shutdown operations.

[4] Category B1 (5) -- The Chief of Staff; 1 Deputy Chief of Staff; 1 Executive Secretariat; 1 Lead Human Resources Specialist and 1 Staff Assistant provide direct support to the Commissioner in order to maintain effective IRS operations during shutdown.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
Privacy, Information Protection and Data Security		
✦ Director [1]]	7	
Total # excepted emps	**7**	

Footnote:
Total (7)

[1] Category B1 (7) 1 – The PIPDS Director; 1 Supervisor, Information Technology Specialist (Security); 4 Information Technology Specialists (Security); and 1 Management and Program Analyst.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
Research, Analysis and Statistics [1]	2	
Total # excepted emps	**2**	

Footnote:
Total (2)

[1] Category B1 (1) - In addition, the RAS Director, as a direct report to the IRS Commissioner, must remain informed of major Servicewide issues and provide data as requested to the Commissioner's office. The RAS Director will also serve to maintain critical contracts and budget matters during the shut down, and will serve as a liaison between RAS and major customers such as the Treasury Department and Congressional committees.

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

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
	EXCEPTED	NON-EXCEPTED
Office of Equity, Diversity and Inclusion [1]		X
Total # excepted emps	0	

Footnote:
Total (0)

[1] The Executive Director, Office of Equity, Diversity and Inclusion (EDI) and reporting staff are identified as non-excepted positions.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Communications and Liaison	**EXCEPTED**	**NON-EXCEPTED**
✦ Chief Communications and Liaison [1]	2	
✧ Communications Division [2]	4	
✧ National Public Liaison		X
✧ Legislative Affairs [3]	1	
Total # excepted emps	**7**	

Footnotes:
Total (7)

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

[1] Category B1 (2) -- The Chief, Communications and Liaison (C&L) and Deputy Chief C&L

[2] Category B1 (4) --The Director, Communications, the Chief, Media Relations and 2 Senior Communicators

[3] Category B1 (1) -- The Director for Legislative Affairs

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Taxpayer Advocate Service (TAS)	EXCEPTED	NON-EXCEPTED
✦ National Taxpayer Advocate [1]	7	
✦ Deputy National Taxpayer Advocate [2]	50	
Total # excepted emps	**57**	

Footnotes:
Total (57)

Taxpayer Advocate Service has identified 57 excepted employees (category B1) who are necessary for the protection of statute expirations, bankruptcy, liens and seizure cases (ensuring statutory deadlines are met).

[1] Category B1 (7) - Includes the National Taxpayer Advocate (NTA); 1 Executive Assistant to the NTA; 1 Staff Assistant to the NTA; 1 Senior Advisor to the NTA; 1 Director, Low Income Tax Clinic; 1 Executive Director, Systemic Advocacy (EDSA); and 1 Attorney Advisor.

[2] Category B1 (50)

→ Category B1 (13) - Includes the Deputy National Taxpayer Advocate (DNTA); 1 Executive Assistant to the DNTA; 1 Technical Advisor to the DNTA; 1 Director, Financial Operations; 1 Finance Analyst, 1 Director, Business Systems Planning: 1 BSP Analyst; 1 Director, Vision & Strategy; 1 V&S (Contingency) Analyst; 1 Director, Communications and Liaison; 1 Communications Specialist; 1 Director, Technical Analysis & Guidance; 1 Embedded Personnel Specialist - to provide essential leadership during the shutdown, provide budgetary/financial controls, and protect data.

→ Category B1 (37) - 1 Executive Director, Case Advocacy (EDCA); 1 Executive Assistant to the EDCA; 2 Deputy EDCA; 11 Local Taxpayer Advocates; and 22 Case Advocates to monitor cases for statutes, appeals, and other protection of taxpayer rights, bankruptcy, seizure issues.

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

Footnotes:
Total (232)

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

[1] Category B1 (7) -- The Chief Counsel; 2 Deputy Chief Counsel; the Special Counsel (National Tax Advocate Program); 1 Staff Attorney; 1 Staff Assistant; 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 support staff; 4 Personnel/ Budget staff; 4 Area Managers; and 49 field support staff

[7] Category B1 (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) ; the Deputy Division Counsel/Associate Chief Counsel; 2 support staff; and 6 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 continue law enforcement activities.

[12] Category B1 (34) -- The Division Counsel (Large Business & International); 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

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Appeals	EXCEPTED	NON-EXCEPTED
✦ Chief, Appeals [1]	1	
✧ Deputy Chief, Appeals [1]	1	
✧ Director, Field Operations, East [2]	5	
✧ Director, Field Operations, West [3]	7	
✧ Director, Strategy & Finance [4]	4	
✧ Director, Technical Services [5]	26	
Total # excepted emps	**44**	

Footnotes:
Total (44)

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

Additional staff remaining active for Appeals maintain essential leadership or budgetary/financial control functions. Total proportion of Appeals staff active during a government shutdown will be approximately 2%.

[1] Category B1 (2) -- Includes the Chief, Appeals and the Deputy Chief Appeals to provide oversight of shutdown and continuing activities

[2] Category B1 (5) -- Includes the Director, Field Operations East and 4 Area Team Managers who will ensure protection of statutes and shipping of imminent statute cases – employees and cases are located throughout the country.

[3] Category B1 (7) -- Includes the Director, Field Operations West; 3 Area Team Managers; 1 ATCL Manager; 1 Tax Computation Specialist Manager; and 1 Tax Computation Specialist who will ensure protection of statutes and shipping of imminent statute cases – employees and cases are located throughout the country.

[4] Category B1 (4) -- Includes the Director, Strategy and Finance; 1 Management and Administration Analyst; and 2 Finance staff members who will handle finance matters related to lapse appropriations and any administrative and/or personnel matters.

[5] Category B1 (26) -- Includes the Director, Technical Services; Director, Technical Guidance; 8 Campus staff members; 8 East staff members; and 8 West staff members (all TS employees are dispersed across the country) who will ensure protection of statutes and shipping of imminent statute cases – employees and cases are located throughout the country.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Chief Financial Officer	**EXCEPTED**	**NON-EXCEPTED**
✦ Chief Financial Officer (CFO) [1]	2	
✧ Revenue Financial Management [2]	2	
✧ Corporate Planning and Internal Control		X
✧ Internal Financial Management [3]	8	
✧ Performance Budgeting [4]	3	
Total # excepted emps	**15**	

Footnotes:
Total (15)

All CFO positions identified fall under Category B1 and staff will handle necessary budget and accounting matters related to the lapse in appropriation and to prevent loss of accounting data.

[1] Category B1 (2) -- Includes the Chief Financial Officer and the Deputy Chief Financial Officer.

[2] Category B1 (2) -- Includes the Revenue Accounting Office Senior Manager and 1 Financial Analyst.

[3] Category B1 (8)

→ **4 in the Metro DC area:** Includes the Associate CFO for Internal Financial Management; Office of Financial Systems: 1 Director Financial Management Systems; Office of Financial Reports: 1 Supervisory Accountant; Office of Financial Management Policy: 1 Director Financial Management Policy. These positions are needed to provide Executive leadership and staff support for continuing the IRS' automated financial system operations to prevent the loss of data in process, including any required payroll accounting functions for the period just prior to the appropriation lapse, to perform accounting functions and to prevent the loss of accounting data.

→ **4 in Beckley, WV:** 1 Director BFC; 1 Supervisory Accountant; and 2 Accountants. These positions are needed to perform accounting functions, including processing and certifying any travel and commercial vendor payments in process, and to prevent the loss of accounting data.

[4] Category B1 (3) -- Includes the Associate CFO, Corporate Performance Budgeting, 1 Manager, and 1 Budget/Financial Analyst.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Human Capital Office	**EXCEPTED**	**NON-EXCEPTED**
✦ IRS Human Capital Officer [1]	2	
✧ Business Systems Planning		X
✧ Employment, Talent & Security [2]	22	
✧ Executive Services		X
✧ Finance Office [6]	1	
✧ IRS Recruitment Office		X
✧ Leadership, Education, and Delivery Services		X
✧ Strategic Planning		X
✧ Support Services Division [3]	4	
✧ Workforce Progression and Management [4]	4	
✧ Workforce Relations [5]	3	
Total # excepted emps	**36**	

Footnotes:
Total (36)

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

[1] Category B1 (2) -- The IRS Human Capital Officer and Executive Assistant will provide executive oversight of shutdown notification/recall activities including management, employee and NTEU.

[2] Category B1 (22) – to coordinate issuance of notifications, respond to questions concerning furlough and recall to duty, and coordinate National Security Clearance requests/questions. Director (1), Deputy Director (1), Associate Directors (3) **–** (1) from **each** Employment Operation and Staff Members (3) from **each** Employment Operation and Designated *Managers* at *each* Employment Operation *location* (12), and Personnel Security (2)

[3] Category B1 (4) – The Director, Support Services Division or designee and the IRS Shutdown Contingency Plan Program Manager or alternate will coordinate and assist in the oversight of the agency's shutdown and reactivation operations and excepted activities. The Chief, HCO Communications and the webmaster or alternate will assist in the coordination of internal and external communications during the furlough period.

[4] Category B1 (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.

[5] Category B1 (3) – The Director, Workforce Relations Division or designee will provide direction and

coordination of activities necessary during the shutdown; 1 HR Specialist (LR Strategy and Negotiations) to help deal with NTEU issues; and 1 HR Specialist (LR/ER Field Operations) to address any managerial concerns that could result for more than twice the number of employees in W&I.

[6] Category B1 (1) – The Director, Finance Office will provide direction and coordination of operations shutdown and manage any emergency funding required for excepted.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Agency-Wide Shared Services	**EXCEPTED**	**NON-EXCEPTED**
✦ Chief, Agency-Wide Shared Services [1]	2	
✧ Director, Employee Support Services [2]	2	
✧ Senior Commissioner Representatives [3]		**≤ 20***
✧ Payroll and Personnel Systems [4]	41	
✧ All Other Components of the ESS Division		**X**
✧ Real Estate and Facilities Management [5]	7	
✧ Field Operations (Territories and campus) [6]	36	
✧ Procurement [7]	16	
✧ EEO and Diversity Field Services [8]	2	
✧ Director, Physical Security and Emergency Preparedness [9]	18	
Total # excepted emps	**124**	

Footnotes:
Total (124); ≤ 144* 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 with internal stakeholders as necessary during shutdown.

[2] Category B1 (2) -- Includes the Director, Employee Support Services and Executive Assistant who will coordinate the shutdown of ESS operations and oversight of payroll activities during shutdown.

[3] Category B1 (≤ 20*) – *This group of positions would **only** be necessary for emergency response (e.g., hurricane/tornado/major disaster) during the shutdown period and are **not included** in the "excepted" personnel total -- includes the Area Director; SCR Field Ops Chief; 2 IMBR Team members; ≤ 15 SCRs; and 1 AO as required to manage emergency response incident command structure.

[4] Category B1 (41) - The Director, Payroll and Personnel Systems; and the Associate Director, Payroll Centers; 4 Chiefs, Payroll Centers; and 35 staff members will perform required payroll functions (for the last pay period prior to a lapse), issue emergency salary checks (as needed) and perform error corrections for PAR actions. The Payroll and Personnel Systems Branch will perform essential activities beyond the first day of shutdown, to include work to complete PP07, perform the sweep of non-excepted employees into furlough status and may be required to input and transmit time for the identified 21K excepted employees to NFC should a furlough continue beyond week 1 of PP08. 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(7) -- Includes 4 managers and 3 COTR (1 A&E COTR, 1 O&M COTR, and 1 Warehouse and Transportation COTR) positions necessary to perform necessary facilities and operations activities during shutdown.

[6] Category B1 (36) – Two (2) Associate Directors Field Operations; 14 Territory Managers; 10 Building Managers; and 10 field operations O&M COTRS to maintain oversight of field facilities' activities in support of continuing activities during shutdown.

[7] Category B1 (16) - The Director or Deputy Director Procurement (1); the Chief, Managing Assets (1); 11 Contracting Officers (including field office locations); and 3 IT Support (Security, Applications and Technical) are the minimum staff necessary for computer security and systems support to secure acquisition data and document management, and to execute emergency acquisitions, if needed, during shutdown.

[8] Category B1 (2) -- Includes the Operations Director, Field Operations and the Operations Director, Treasury Complaints Mega Center. These positions are the minimum staff needed to protect the statute filing requirements for employees and applicants filing reasonable accommodation requests and EEO complaints.

[9] Category B1 (18) -- Includes the Director, Physical Security & Emergency Preparedness; 1 Continuity Operations Office staff; 1 Area 1 staff; 1 Area 2 staff; and 14 Area 3 staff (includes 2 Area staff and 12 IR police officers) to coordinate and assist in the protection of property and personnel, and enhanced protection of the MCC, a level V facility.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Chief Technology Officer (CTO)	**EXCEPTED**	**NON-EXCEPTED**
✦ Chief Technology Officer [1]	2	
✦ Deputy Chief Information Officer for Operations [2]	1	
✦ Deputy Chief Information Officer for Strategy/Modernization [3]	1	
✧ Associate Chief Information Officer, Applications Development [4]	195	
✧ Associate Chief Information Officer, Strategy & Planning [5]	5	
✧ Associate Chief Information Officer, Cybersecurity[6]	18	
✧ Associate Chief Information Officer, Enterprise Operations [7]	588	
✧ Associate Chief Information Officer, End User Equipment & Services [8]	117	
✧ Associate Chief Information Officer, Enterprise Services [9]	5	
✧ Associate Chief Information Officer, Enterprise Networks [10]	140	
✧ Director, Management Services [1]	3	
✧ Associate Chief Information Officer, Modernization Program Management		X
✧ Associate Chief Information Officer, Affordable Care Act Program Office		X
✧ Director, EEO & Diversity		X
Total # excepted employees	**1075**	

Footnotes:
Total (1075)

All MITS employees falling under Categories B and C will report for duty as needed based on guidelines from IRS and MITS. Employees will be notified of shutdown plans via HRConnect home and emergency telephone numbers, the emergency hotline, and media communications, in addition to agency notification procedures.

[1] Category B1 (2) -- Includes the Chief Technology Officer (CTO) and Executive Assistant or Staff Assistant. The CTO position is required for executive oversight and administration of all shutdown activities. The Executive Assistant or Staff Assistant position is required to provide support for orderly shutdown of operations.

[2] Category B1 (1) - Includes the Deputy Chief Information Officer for Operations. This position is required 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 2010 filing year programs and applications.

[3] Category B1 (1) - Includes the Deputy Chief Information Officer for Strategy/Modernization. This position is required for executive oversight in support of shutdown activities and overall management of computer operations to prevent the loss of data in process as well as management of critical processes required for 2010 filing year applications.

[4] Category B1 – Total (195) AD
(2) - Includes (1) ACIO, Applications Development (AD) and (1) Deputy ACIO AD to provide Executive leadership in support of computer operations
(11) = 10 Directors and 1 Assistant Director are needed to provide direction in support of computer operations to include processing tax returns, testing of filing year 2010 programs
(43) = 17 Branch Chiefs and 26 Section Chiefs will provide computer operations necessary to prevent loss of data in process and revenue collections to keep essential systems protected from loss of information and up and running for other staff working during the shutdown; to include new Branch Chiefs and in support of the Enterprise Data Access Strategy (EDAS) System.
(2) Supervisory Program Analysts will provide direction in support of computer operations.
(8) Program Analysts will provide support in completion and testing of filing year 2010 programs, break/fix; responsible for preparing requisitions; monitoring contractors; and ensuring system life cycle.
(16) Supervisory Information Technology (IT) Specialists are needed for approval of Tier 1/2 transmittal and are responsible for development for late change requirements, managing programmers responsible for development of submission processing applications critical for 2010 filing season.
(109) Lead IT Tech Specialists and IT Tech Specialists will ensure computer operations necessary to prevent loss of data in process and revenue collections, monitor web service, process transmittals, and ensure completion and testing of filing year 2010 programs, working on systems changes for multiple critical Filing Season tax processing.
(1) Technical Advisor.
(3) = 1 Executive Officer and 1 Administrative Officer will provide assistance to the Director responsible for personnel and finance management Positions necessary to ensure IRS receives a clean Annual Financial Audit.; and 1 Staff Assistant will provide HR/administrative support to maintain computer operations necessary to prevent loss of data in process and revenue collections.

[5] Category B1 (5) – SP
Includes (1) ACIO, Strategy and Planning; (1) Chief Budget Execution Staff (or subordinate manager) and (3) Financial Analysts in Financial Management Services (FMS) Division. FMS management is 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 & 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 depositing of remittances.

[6] Category B1 (18) – Cyber
Includes (1) ACIO, Cybersecurity; and (1) Secretary are required to provide executive direction and secretarial duties during shutdown of operations. The Cyber Security Incident Response Center (CSIRC) includes (1) Associate Director and (14) CSIRC IT Managers and Specialists [plus 21 Contractors, not included in excepted totals] to sustain operational capabilities 24 hours per day. Even

during the activation of contingency plans, the federal tax administration process continues depositing remittances and handling hardship cases, computer operations necessary to prevent loss of data in process and revenue collections. In an effort to ensure the ability to sustain the tax administration process, CSIRC partners with ongoing business process owners to identify emerging threats and recommend mitigating controls to minimize risk exposure, monitor, analyze and coordinate activities that target the IRS enterprise IT assets and business processes; ultimately responding to the emerging threats of the Internet and internal events; and continue to provide intrusion analysis around the clock. Disaster Recovery Function includes excepted position of (1) Director, Security Risk Management needed for the day-to-day resiliency of IRS computer systems and critical business processes.

[7] Category B1 (588) - Includes …

(4) = 1 ACIO, Enterprise Operations and 1 Deputy ACIO or designee to provide support to continued IT Operations, 2 EAs

(1) Supervisory Budget Analyst will handle budget matters and accounting functions

(1) Director for CR&I will provide support to continued IT Operations

(3) Enterprise Service Management IT Specialists will provide support for ITAMS Service Center applications, Tivoli monitoring of the modernization applications and provide support of the Tivoli infrastructure gateway

(1) VPO IT specialist to maintain the operational virtualization environment

(1) IT Specialist to provide vendor access to critical systems.

(1) 1 Management and Program Analyst to provide emergency requisition processing support

(11) = 1 Senior Manager and 10 IT Security Specialists for OSPMO will ensure that users continue to have access to the mainframe environment and will provide oversight of IDRS users to ensure that the tax administration process is not impacted due to the shutdown

(1) Director Large Systems & Storage Infrastructure (LSSI) Division) will provide support to continued operations or critical ITI systems and ensure the safety of ITI employees

(16) = 14 IT Specialists; 1 Branch Chief and 1 Section Chief. Will provide support to continued operations and tax processing on the UNISYS mainframe to prevent loss of data and maintain automation programs on the IAP and UNISYS mainframe. (LSSI Division, Unisys Support Services Branch)

(28) = 24 IT Specialists; 1 Branch Chief & 3 Section Chiefs will provide support to continued operations and tax processing on the IBM Mainframe to prevent loss of data and maintain automation programs on the IBM Masterfile mainframe. (LSSI Division, IBM Support Services Branch)

(16) = 14 IT Specialists, 1 Branch Chief and 1 Section Chief will support storage and back up infrastructure for all Computer Center Tier 2 systems, and provide critical performance analytics and capacity planning/forecasting for all systems (LSSI Division, Enterprise Storage and Capacity Planning Branch) Service Center Input Processing Automation System (SCIPAS), Processing Validation Section (PVS) balancing and Enterprise File Transfer Utility (EFTU), mainframe tax processing, International Awards Program (IAP) Automation, UNISYS Automation and Employee User Portal (EUP)/Registered User Portal (RUP) connectivity for all internal and external users

(1) Director for Server Middleware & Test Infrastructure (SM & TI)

(3) = 2 IT Specialists and 1 Branch Chief will support Active Directory

(4) = 3 IT Specialists will support Enterprise Messaging Systems/Blackberry/SAZ & 1 Program Manager (Secure Messaging System)

(13) = 8 IT Specialists; 1 Branch Chief; 4 Section Chiefs for tier 2 staff branch (2 per section – Tier 2 SW support, COTS; UNIX & Wintel) provide support for continued operation (break/fix support)

(16) = 11 IT Specialists; 3 Section Chiefs; 1 DITE Program Manager & 1 Branch Chief will provide Middleware Branch support for filing season critical business systems, Enterprise File Transfer Utility (EFTU), Employee User Porter (EUP), Registered User Portal (RUP) Middleware Infrastructure.

(4) = 1 Director Enterprise Computing Center (ECC); 1 Deputy Director ECC; 2 Assistant Directors; provide direct support to continued 24/7 IT Operations

(6) = 1 Program Manager Enterprise Computing Center (ECC) Security Management Office; 1 Supervisory Section chiefs and 4 IT Specialists – all positions support IT security issues and contingency planning

(57) = 1 Program Manager Operations Services Scheduling and Validation Branch (OSSVB) and 1 Secretary will maintain computer operations to prevent loss of data; 7 Supervisory Computer Assistants; 9 Lead Computer Assistants and 39 Computer Assistants will support Mainframe, modernization, Unisys, BMF, IMF, CADE runs, and issue refunds

(77) = 1 Program Manager T2WB will maintain computer operations to prevent loss of data; 3 Senior Managers; 7 FL Managers and 66 Systems Administrators will provide oversight to prevent the loss of data for wintel business systems

(47) = SICB: 1 Branch Chief; 5 Senior Managers; 5 Floor Managers; and 36 IT Specialists will support and handle nationwide calls, attorneys, computer room, CASE-MIS and Active Directory monitoring, daily IT activities for litigating attorneys, and project management activities in support of public guidance and contract management

(75) = SOCCB: 1 Branch Manager, 1 Senior Manager, 5 FL Managers and 68 IT Specialists will facilitate incident management and problem management processes, monitor the Enterprise Computing Center (ECC) infrastructure and triage/resolve high priority incidents for ECC supported mainframes and ECC networked production servers.

(21) = 1 Branch Chief; 2 Senior Managers, 1 FL Manager, 17 IT Specialists will support Tier 2 based IT Operations 24/7. - T2UB:

(83) = 1 Branch Manager Data Mgmt; 3 Senior Manager; 6 FL Managers; 51 IT Specialists and 22 Computer Assistants will perform backups and restores for Tier 2, support IBM and Unisys Tier 2 storage and backup/recovery, provide database support for Unisys, IBM, Unix and Wintel Production Systems, and provide in-bound and out-bound media management support

(97) = 1 Program Manager Mainframe Operations; 6 Supervisory Computer Operators; 29 Computer Operators; 7 Supervisory IT Specialists; and 54 IT Specialists will sustain 24/7 coverage for mainframe systems at three computing centers

[8] Category B1 (117) – EUES

(4) = Associate Chief Information Officer, End User Equipment and Services and 1 Executive Assistant; 1 Director and 1 Executive Assistant; required for executive level direction and coordination at the national level for an orderly shutdown of operations

(113) = 8 CSSC Managers; 6 Staff Assistants; 36 desktop technicians; 31 Enterprise Service Desk specialists; 1 Program Manager; 1 Lab Manager; 7 Lab Technicians; 3 Software Distribution Technicians; and 3 Software Management Technicians; 1 Management and Program Analyst; 16 Information Technology Specialists; to perform the role of incident response and problem mitigation to all excepted IRS staff who continue to work with computer assets during the lapsed budget period. The proposed staff provides a minimal on-site presence for break/fix activities and

problem resolution escalation to contractors and the Enterprise Service Desk specialists will manage the 24/7 incident call needs of all employees on duty during this period. Service Desk staff attempt to resolve problems remotely, while on the call, before referring the incident to the on-site technicians. The lab employees are required to manage and distribute above baseline software patches.

[9] Category B1 – Total (5) – ES.

(1) Associate Chief Information Officer, Enterprise Services or designee for executive direction of Infrastructure Architecture & Engineering (IA&E) activities for Development Integration and Test Environment (DITE) services restoration, IRS portal program management activities and Employee User Portal (EUP) and Registered User Portal (RUP) operations necessary to insure portal operations continue. Employee will have a laptop and access to the on-line system to continue to support IRS operations.

(2) =1 Director of Solution Engineering or designee and 1 engineer involved with the DITE service restoration and disaster recovery. Both will have laptops and access to the on-line systems to continue to support IRS client inquiries.

(1) Director of Portal Program Management or designee will provide oversight for the IRS RUP and EUP portal operations (including irs.gov). Employee will have a laptop and access to the on-line system to continue to support critical IRS operations. This will include computer operations necessary to prevent loss of data in process and revenue collections.

(1) Chief Acquisitions Branch or designee to ensure critical contractor support and oversight to the extent needed to maintain critical ES activities performed by contractors. Employee will have a laptop and access to the on-line system to continue to support IRS operations.

[10] Category B1 – Total (140) – EN

(4) = Executives; 3 Senior Managers; 20 Section Chiefs/Project Managers; 2 Lead Information Technology Specialists; 79 Information Technology Specialists; 32 Telecom Specialists will provide required support for shutdown of the Federal government. Management and Sections Chiefs are required to support the generation of ITAMS tickets and to direct the actions of technical staff. Technical staff is required to support operations, Service Restoration Teams and the day to day maintenance of the IRS tax infrastructure which covers over 755 sites nationwide. Telecommunications specialists respond to outages by evaluating system alerts and handle incoming ITAMS tickets. The identified Enterprise Network (EN) management, engineers and telecommunication specialists are the minimum staff needed to support the EN, voice infrastructure, and critical tax applications. Without direct support from this staff, the filing season would struggle and could potentially fail.

[11] Category B1 - Total (3) - MS

Includes (1) Director and (2) Branch Chiefs to support shutdown and startup activities.

MITS Acronyms

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

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Office of Professional Responsibility (OPR)	**EXCEPTED**	**NON-EXCEPTED**
✦ Director's Office [1]	5	
✧ Case Development and Licensure Branch [2]	2	
✧ Director, Joint Board and Enrollment		**X**
✧ Enforcement Branch [3]	1	
Total # excepted emps	**8**	

Footnotes:
Total (8)

OPR positions identified below will coordinate the necessary activities to facilitate the close down of non-excepted activities upon notification of a shutdown. Close-out activities will be completed within 4-8 hrs following notification of a lapse in appropriations; 4 hours above the allotted time for an orderly shutdown.

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

[2] Category C (2) – The Chief, Case Development and Licensure Branch and Manager Office of Practitioner Enrollment (Detroit)

[3] Category C (1) – The Chief, Enforcement Branch 1

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Large Business & International (LB&I)	EXCEPTED	NON-EXCEPTED
✦ Commissioner [1]	3	
✧ Management and Finance [2]	2	
✧ EEO and Diversity		X
✧ Research and Workload Identification		X
✧ Pre-Filing and Technical Guidance		X
✧ Business Systems Planning		X
✧ Field Specialists [3]	7	
✧ International [4]	57	
✧ Industries [5]	109	
Total # excepted emps	**178**	

Footnotes:
Total (178)

During FY 2010 LB&I created a new industry, moved more than 200 employees from SBSE increasing the foreign resident workload and subsequent statute monitoring requirements, and realigned all International Examiners into a new structure

[1] Category B1 (3) – The Commissioner LB&I, Deputy Commissioners (Operations), and 1 Executive Assistant – Oversight of statute protection in field operations, executive direction during the shutdown and reactivation activities.

[2] Category B1 (2) – The Director, Management and Finance and 1 Executive Assistant – Executive oversight of budget matters related to the lapsed appropriation; direction during the shutdown and reactivation activities.

[3] Category B1 (7) – 1 Director, Field Specialists; 1 Director, Field Operations; 1 Executive Assistant; 1 Employment Tax Territory Manager; 1 Employment Tax Team Manager; and 2 Employment Tax staff members – Statute protection and remittances.

[4] Category B1 (57) – 1 Deputy Commissioner, 3 Directors, 4 Executive Assistants, 4 Tax Attaches or Deputy Tax Attaches; 2 Competent Authority Managers; 1 Competent Authority Analyst, 1 Senior International Advisor; 18 Territory or Team Managers; 3 IIC Program Managers; 2 IIC Team Managers; 2 IIC Analysts; 16 Secretaries – Statute protection and remittances.

[5] Category B1 (109) – 6 Industry Directors; 6 Executive Assistants; 6 PSP Analysts; 45 Territory or Team managers (5 for Global High Wealth and 8 each for other industries); and 46 secretaries (1 for Global High Wealth and 9 each for other industries) – Statute protection and remittances.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Tax Exempt and Government Entities (TEGE)	EXCEPTED	NON-EXCEPTED
✦ Commissioner [1]	5	
✧ Employee Plans [2]	8	
✧ Exempt Organizations [3]	9	
✧ Government Entities [4]	7	
Total # excepted emps	**29**	

Footnotes:
Total (29)

[1] Category B1 (5) -- Includes the Commissioner TE/GE and Deputy Commissioner TE/GE; 1 Director, Finance; 1 Director, Business Systems Planning; and 1 Commissioner's staff member -- to oversee TE/GE operations and shutdown activities.

[2] Category B1 (8) -- Includes 1 Director, Employee Plans (EP); 1 Director, EP Examinations; 1Director, EP Rulings and Agreement; 1 Manager, EP Determinations; 1 Manager, EP Programs and Review; 1 Closing Unit Manager; and 2 User Fee employees. This staff will ensure statute protection and processing of remittances such as user fee payments.

[3] Category B1 (9) -- Includes 1 Director, Exempt Organizations (EO); 1 Director, EO Examinations; 1 Director, EO Rulings and Agreement; 1 Manager, EO Determinations; 1 Manager, Examination Programs and Review; 1 Examination Special Support Employee; 1 EO Technical Processing Unit employee; 1 Manager Processing Section; and 1 Manager, Adjustment Unit (EO Determinations). This staff will ensure statute protection and processing of remittances such as user fee payments.

[4] Category B1 (7) -- Includes 1 Director, Government Entities; 1 Director and 1 Compliance and Program Management (CPM) Manager, Indian Tribal Governments; 1 Director and 1 CPM Manager, Tax Exempt Bonds; and 1 Director and 1 CPM Manager, Federal, State, and Local Governments. This staff will ensure statute protection during the shutdown period.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Small Business/Self-Employed (SB/SE)	EXCEPTED	NON-EXCEPTED
✦ Commissioner [1]	5	
✧ Human Capital [2]	2	
✧ Strategy & Finance [3]	17	
✧ Business Systems Planning [4]	2	
✧ Research		X
✧ EEO and Diversity		X
✧ Communications, Liaison, and Disclosure [5]	5	
✧ Enterprise Collection Strategy[11]	2	
✧ Campus Compliance Services [6]	1373	
✧ Field Collection [7]	128	
✧ Examination [8]	130	
✧ Specialty Programs [9]	13	
✧ Fraud/BSA [10]	11	
✧ Data Strategy Implementation[12]	3	
Total # excepted emps	**1691**	

Footnotes:
Total (1691)

[1] Category B1 (5) – The SBSE Commissioner, the Deputy Commissioner; 2 Executive Assistants; 1 Staff Assistants 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.

[2] Category B1 (2) – The Director, Human Capital and SMART HCO Technical Advisor will address any SBSE human capital &/or health/safety related issues of continuing positions.

[3] A total of 17 positions are identified in Strategy & Finance, consisting of:
Category B1 (6)

→ (1) - The Director, Strategy & Finance will oversee continued Strategy and Finance operations and shutdown activities including ensuring existing contracts are administered; overseeing budget matters related to the lapse in appropriations, overseeing internal SB/SE messages relating to financial topics during the shutdown is accomplished.

→ (2) – The Chief, Financial Management Office 1 and Chief, Financial Management Office 2 will oversee the continuity of obligation of funds to the extent that they are legally authorized as defined by the Anti-Deficiency Act, 31 U.S.C. 1341 and 1342.

→ (3) – Budget Analysts will handle general funding details to maintain exempted services.

Category B1 (≤11) positions:

→ (≤2) – Up to 2 Supervisory Budget Analysts, as necessary, will perform technical work with budget analysts to ensure timely shutdown of operations. A determination of the number of individuals needed will be determined based upon inventories at the time of notification of a lapse in appropriations.

→ (≤6) – Up to 6 Budget analysts will work to ensure posting cycles for payroll, bankcard statements and various other payments are received by IRS and processed, the duties of these positions will be reviewed and personnel may be deemed necessary for a short period following shutdown or non-excepted. This determination cannot be made until the dates of shutdown are known.

→ (≤3) – Up to 3 COTRs/budget analysts to ensure existing contracts are administered. This determination cannot be made until the dates of shutdown are known.

Four excepted positions were removed -- the Chief, Organizational Performance Reporting and three supervisory budget analysts. As necessary, the work previously outlined for these positions will be absorbed and completed by the remaining excepted personnel.

[4] Category B1 (2) – The Director, Business Systems Planning and 1 staff member will assist MITS in managing computer and data security for SBSE as well as assist with any MITS related issues as a result of shutdown.

[5] Category A3 (5) – The Director, Communications, Liaison and Disclosure (CLD); Director, Communications; Director, Government Liaison and Disclosure; 1 Tax Checks Analyst; 1 Government Liaison and Disclosure Area Director Manager will ensure disclosure activities in support of federal and state agencies continues as well as responding to requests from the White House. Other CLD operations are non-excepted but would be "on call" in the event of an emergency.

[6] A total of 1373 positions are identified within Campus Compliance Services (CCS):
Category B1 (12) @ HQ are responsible for carrying out shutdown operations and continuance activities, non campus.

→ 1 – Director, CCS and 1 staff member
→ 1 - Program Manager, Finance;
→ 1 – Director, CCS Compliance Filing & Payment Compliance;
→ 1 – Program Manager, CF & PC Payment Compliance
→ 1 – Program Manager, CF & PC JOC Liaison;
→ 1 – Program Manager, CF & PC CCP Liens & Insolvency;
→ 1 – Program Manager, CF & PC ACS;
→ 1 – Director, CCS Campus Reporting Compliance;
→ 1 – Program Manager, CRC Exam Policy;
→ 1 – Program Manager, CRC Doc Matching; and
→ 1 – Program Manager, CRC Field Support.

Category B1 (1361) @ CCS Campus Operations:

→ (24) -- 5 Campus Directors; and 19 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:
- 1 Frontline Manager;
- 1 Systems Administrator; and
- 23 Tax Examiners

→ (49) Tax Examiners [12 – BSC; 12 – CSC; 12 – MSC; 3 – OSC; and 10 – PSC] are responsible for continuation of statute expiration/assessment activities, bankruptcy and hardship related activities, and ensuring other revenue generating programs are adequately addressed during shutdown.

→ (1263) ACS to handle levy release telephone calls from taxpayers: Nashville:
- 2 Department Managers;
- 14 Frontline Managers;
- 3 Systems Administrators;
- 155 Collection representatives

Oakland:
- 2 Department Managers;
- 8 Frontline Managers;
- 1 Systems Administrators;
- 114 Collection representatives

Denver:
- 2 Department Managers;
- 13 Frontline Managers;
- 2 Systems Administrators;
- 162 Collection representatives

Philadelphia:
- 4 Department Managers;
- 23 Frontline Managers;
- 4 Systems Administrators;
- 276 Collection representatives

Brookhaven:
- 4 Department Managers;
- 16 Frontline Managers;
- 4 Systems Administrators;
- 218 Collection representatives

Detroit:
- 2 Department Managers;
- 11 Frontline Managers;
- 2 Systems Administrators;
- 113 Collection representatives

Des Moines:

- 2 Department Managers;
- 10 Frontline Managers;
- 2 Systems Administrators;
- 94 Collection representatives

[7] Category B1 (128) total excepted positions within Field Collection:

→ (7) – the Director, Field Collection and 2 staff members; and 4 Program Directors (Director of Collection Policy, Director of Planning and Analysis, Director of Business Reengineering and the Director of Advisory, Insolvency, and Quality)

→ (103) - 8 Collection Policy Program Managers; 6 Planning and Analysis Program Managers; 2 Insolvency East/West Managers; 11 Technical Support Managers; 69 Territory Managers; and 7 Area Directors with oversight of the collection of taxes and processing of returns. There is an imminent need for these employees to protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.

→ (18) - 7 Technical Analysts and 7 Staff Assistants will deposit remittances and handle hardship cases, 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. 4 Program Staff Assistants (Policy, Planning and Analysis, Business Reengineering, and AIQ) will assist with protecting statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations.

[8] Category B1 (130) – Includes the Director, Exam and 5 staff members; 5 Program Directors (Exam Planning & Delivery, Exam Policy, Exam Operations Support, Abusive Transactions, & Technical Services); 1 Budget & Planning Manager; 7 Planning & Special Programs Managers; 9 Technical Services Territory Managers; 7 Field Area Directors; 78 Territory Managers; 12 Staff Assistants; and 5 Technical Advisors. These individuals will coordinate shut down operations and are responsible for continuation of statute expiration/assessment activities, bankruptcy and hardship related activities, and ensuring other revenue generating programs are adequately addressed during shutdown.

[9] Category A1 (2) – 1 Excise Files Information Retrieval System (ExFIRS) Program Manager and 1 ExFIRS Program Analyst are required to electronically file forms 720TO and 720CS via ExFIRS. This program is fully funded by the Department of Transportation for FY2011.

Category A3 (11) – 1 Director, Specialty; 1 Chief, Excise; 1 Chief, Employment; 1 Chief, Estate & Gift Tax; 1 Senior Op Advisor; 1 Director Secretary; and 5 Staff Assistants/Technical Advisors support services necessary to the Social Security Administration (mandated).

[10] Category A2 (11) – Includes the Director, Fraud/BSA and 1 staff member; the Currency Transportation Reports (CTR) Operations Manager, Detroit Computing Center and 8 staff to process Suspicious Activity Reports. The new Laducer contract for data conversion was funded for a full base year effective June 18, 2010. Fraud/BSA would need no additional funding during a shutdown. CTR Operations would need the authority to purchase minimal supplies and repairs – up to $25,000

– that are required to continue the processing of paper documents. Some funding from FinCEN under the USA Patriot Act is available for MSB SARs to support the Department of Justice for ongoing trials. CTR Operations will also process payment received for FBAR/Form 8300 civil penalties and other fee for service payments.

[11] Category B1 (2) – Includes the Director, Enterprise Collection Strategy and 1 staff member to oversee shutdown operations.

[12] Category B1 (3) – A total of 3 positions are identified in the Data Strategy Implementation (DSI) Office: Director DSI, Senior Operations Advisor and Technical Analyst to oversee DSI operations during a government shutdown. DSI is responsible for ensuring the data security and continuing operations of the Integrated Production Model (IPM), which is the IRS database housing all masterfile taxpayer information. IPM must remain operational as it is the sole source of information for key compliance systems across the enterprise and is a crucial component of all modernization efforts (CADE2 and IRDM). The Director, DSI, is the DAA for IPM and needs to be available to work any issues arising from production problems. IPM must be maintained due to the security risks and enterprise wide impact of key IRS systems. This office also supports the Business Objects Environment (BOE) which enables Modernized E-File (MeF). MeF is the primary system which allows for processing of all electronically filed tax returns and must be protected. The BOE also supports other continuing applications that must remain operational throughout a government shutdown. An exchange of information with foreign tax agencies has been agreed to and these individuals are responsible for ensuring the agreement is fulfilled.

DSI has a calling tree in place for contacting all employees. It is posted on the Business Continuity SharePoint and a copy has been distributed to all management staff.

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Wage & Investment (W&I)	EXCEPTED	NON-EXCEPTED
✦ Commissioner [1]	4	
✧ Deputy Commissioner's Office [2]	3	
✧ Office of Taxpayer Correspondence [3]	1	
✧ EEO and Diversity		X
✧ Communications and Liaison[4]	2	
✧ Strategy and Finance [5]	13	
✧ Business Modernization [6]	12	
✧ Electronic Tax Administration & Refundable Credits [7]	15	
✧ Customer Assistance, Relationships and Education (CARE) [8]	140	
✧ Customer Account Services (CAS) [9]	142	
✧ Submission Processing Centers [9]	6,315	
✧ Accounts Management Centers [9]	8,894	
✧ Compliance [10]	6	
✧ Compliance Service Centers [10]	1,781	
Total # excepted emps	**17,328**	

Footnotes:
Total (17,328)

[1] Category B1 (4) -- The Commissioner, Wage & Investment; 1 Senior Advisor; 1 Chief of Staff; and 1 Staff Assistant will provide executive oversight of continuing and shutdown W&I operations.

[2] Category B1 (3) -- 1 Deputy Commissioners, Wage & Investment; 1 Senior Advisor; and 1 Executive Assistant will provide executive oversight of continuing and shutdown W&I operations.

[3] Category B1 (1) -- Erroneous Taxpayer Correspondence (ETC) Analyst will coordinate and investigate any erroneous issuance of taxpayer correspondence including any breaches of PII.

[4] Category B1 (2) -- Director, C&L and Chief, Internal Communications will provide internal communications and media relations support.

[5] Category B1 (13)
(1) - Director, Strategy and Finance (S&F)
(6) - Chief, Finance; and 5 Budget analysts are the minimum staff necessary to handle budget matters related to the lapse in appropriations.
(1) - Senior Program Analyst will provide Executive Support to Director S&F as well as other Executives.
(5) - The Director, Human Capital Office, 1 Chief, Workforce Organization & Transition, 1 Chief, Workforce Relations, 1 Senior Advisor and 1 Human Resource Consultant will provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the

furlough/ shutdown for HR related issues with primary focus on personnel-related issues, labor and employee relations, and serve as liaison with the IRS Human Capital Officer and Agency Wide Shared Services on behalf of the W&I Commissioner.

[6] Category B1 (12) -- Includes the Director, Business Modernization; 1 Senior Operations Advisor; 7 Analysts; and 3 Executives will provide oversight of systems in support of the filing season (CADE, EFDS, etc.).

[7] Category B1 (15)
(2) - The Director, Electronic Tax Administration & Refundable Credits (ETARC), and the Senior Operations Advisor will provide executive oversight of all ETARC contingency operations and engage in cross-functional activities with internal stakeholders.
(3) - The Director, Health Coverage Tax Credit (HCTC), and 2 payment processing analyst will ensure the orderly shut down and provide refund activity oversight.
(4) - The Director, Portal Business Management, and 3 analysts to provide oversight of irs.gov.
(6) - The Director, e-Channel Support, and 5 analysts to provide production support to the Modernized e-File system.

[8] Category B1 (140) positions:
(2) - The Director, Customer Assistance, Relationships, and Education (CARE) and 1 Planning & Analysis (P&A) Chief.
(2) - The Director, Distribution and 1 staff member;
(126) - The Correspondence Production Services Chief and 125 employees will work on operations necessary to prevent loss of revenue collections, administering contracts, or handling budget matters related to the lapse in appropriation.
(4) - The Director, Stakeholder Partnerships Education and Communication (SPEC), 1 Senior Operations Advisor; 1 Director, SPEC Headquarters' Operations and 1 Technical Analyst.
(6) - The Director, Media and Publications, Director, Tax Forms and Publications, Director, Publishing, and 3 senior managers will work on tax year 2010 tax form design and printing.

[9] Total of 15,351 CAS excepted positions include...
Category B1 (62) positions
The Director, Customer Account Services (CAS); 1 CAS HQ Policy Analyst; 1 Director, Submission Processing, 1 Deputy Director Submission Processing, 1 Senior Advisor, Submission Processing, 1 Secretary and 56 SP positions with program responsibilities in the areas designed as mission critical work to support remittance and deposit activities and the processing of refund tax returns.

Category B1 (27) positions...1 Director, Joint Operations Center; and 1 manager and 8 JOC Telephone Analysts to direct Accounts Management phone traffic; and 1 Director and 1 Deputy Director, Accounts Management, 1 secretary, 1 program manager, and 7 program analysts to support delivering telephone services; 1 program manager and 5 analysts to support AMTAP delivery.

Category B1 (53) positions...1 Director, Electronic Products and Services Support (EPSS), 1 senior analyst to support operations, 51 assistors and management support staff to support IMF and BMF e-filing questions for electronic return originators.

Category B1 (6,315) positions
Remittance; Deposit; and Tax Return Processing – Includes the following:

- 6 Field Directors, Submission Processing Centers and 6 Secretaries
- 6 P&A Operation Managers
- 6 Accounting Operations Managers
- 6 Input Correction Operation Managers
- 6 Receipt and Control Operation Managers
- Mail Processing (4,539 team managers and staff)
- Deposit Activity (1,390 team managers and staff)
- Accounting (100 team managers and staff)
- Error Resolution (194 team managers and staff)
- Rejects (17 team managers and staff)
- Notice Review staff (39 team managers and staff)

Category B1 (8,894) positions -- Includes (336) AMTAP, (8,558) IMF Telephone Assistors with management and support staff.

[10] Total of 1787 Compliance excepted positions...

Category B1 (6) -- Includes the Director, Compliance and 1 staff member; the Director, Filing and Payment Compliance and 1 staff member; and the Director, Reporting Compliance; and 1 staff member to perform excepted operations such as protecting statutes.

Category B1 (1781) -- Includes 5 employees in the Atlanta, Austin, Fresno, and Kansas City campuses and 3 employees in the Andover campus (23) including the Directors or Planning & Analysis Chiefs, based on the workload, to perform excepted operations such as protecting statutes; in addition, to 1758 ACS staffing and JOC Liaisons.

Revised: 4/7/11

FUNCTIONAL ACTIVITY/PROGRAM OFFICE	CATEGORY	
Criminal Investigation (CI)	**EXCEPTED**	**NON-EXCEPTED**
✦ Chief, Criminal Investigation [1]	5	
✧ Strategy [2]	14	
✧ Operations Policy & Support [3]	≤ 90	
✧ Refund Crimes [4]	175	
✧ International Operations[5]	23	
✧ Technology Operations & Investigative Services [6]	9	
✧ Equal Employment Opportunity and Diversity		X
✦ Directors of Field Operations [7]	12	
✦ Field Criminal Law Enforcement [8]	≤ 2000	
Total # excepted emps	**≤ 2328**	

Footnotes:
Total (≤ 2328)

As the criminal law enforcement arm of the IRS, approximately half of CI's staff works directly on criminal investigations, some involving undercover operations. In addition, special agents are assigned to respond to imminent threats of violence against IRS employees. The approval level to conduct and maintain the aforementioned activities rests at the senior manager and executive levels. 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. These are listed below under Categories B1 and B2.

[1] Category B2 (5) **--** Includes the Chief; Deputy Chief; Chief of Staff, Director of Communications and 1 staff member.

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[2] Category B2 (10) -- Includes the Director and Deputy Director of Strategy; the Director of Planning & Strategy; the Director of Finance; the Director of Human Resources; 5 staff members; and

Category B2 (4) -- Director and Assistant Director (Basic Training) and 2 staff members at the National Criminal Investigation Training Academy (NCITA) located at the Federal Law Enforcement Training Center (FLETC) in Glynco, GA, for a period needed to oversee shutdown operations.

[3] Total ≤90 -- The number of employees required will vary based on the circumstances at the time of shutdown. The total should not exceed 90 employees.

→ Category B1 (≤ 60) -- Necessary Special Agents and staff support sufficient to ensure the protection of human life and/or the protection of property.

→ Category B2 (≤ 30) -- Includes the Director and Deputy Director of Operations Policy & Support; 1 Executive level Project Director; all 6 Headquarters Directors (i.e., the Directors of Security and Technical Operations; Narcotics and Counterterrorism; Global Financial Crimes, Forensics Lab,

Warrants and Forfeiture; and Special Investigative Techniques); and the entire staff of Special Investigative Techniques.

[4] Total 175 -- Includes the employees listed as follows:

- → Category B2 (25) –Includes the Director and Deputy Director of Refund Crimes; 1 Director of Field Operations and Policy; the Director of Systems and Analysis; staff members assigned to Headquarters Refund crimes; and
- → Category B1 (150) – The staff assigned to the Scheme Development Centers, including the Resident Agents in Charge (RACs); Scheme Development Center (SDC) Investigative Analysts and Supervisory Investigative Analysts and support staff processing ongoing criminal cases and scheme development.

[5] Category B2 (23) -- Includes the Director and Deputy Director of International Operations; the Director of Strategy, Policy and Training; the Special Agent in Charge and the Assistant Special Agent in Charge of International Operations; 16 Attachés; and 2 staff member.

[6] Category B2 (9) -- Includes the Director or Deputy Director Technology Operations & Investigative Services; the Director, Electronic Crimes; and the Director, National Operations Center and 6 staff members.

[7] Category B2 (12) – 4 Executive Level Directors of Field Operations and up to two staff members for each (8).

[8] Category B2 (≤ 2000) -- Includes all Special Agents in Charge (SACs); those Special Agents (including Computer Investigative Specialists) 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 the minimum number of field office support staff needed to support those efforts. Examples of assignments that qualify are undercover operations, grand jury interactions, trial preparation and participation, assignments involving matters of national security, investigations at a critical stage of development, and minimum staff necessary for ensuring the protection of human life or the protection of property. The number of employees required varies based on the circumstances at the time of shutdown. The total should not exceed 2,000 employees.

Upon receiving notification of a lack of appropriated funding, and implementation of this plan, Chief, Criminal Investigation will cascade down notification to employees of the shutdown plan and status of each employee in the plan through the use CI's established Telephone Tree. Upon receiving notification of approved appropriations, employees will be recalled through the Telephone Tree.

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days						TOTAL
	A1	A2	A3	B1	B2	C	
Office of the Commissioner							
Commissioner				2			
Deputy Commissioner for Services and Enforcement				4			
Deputy Commissioner for Operations Support				4			
Chief of Staff				5			
Privacy, Information Protection and Data Security (PIPDS)				7			
Research, Analysis and Statistics				1		1	
Communications and Liaison							
Chief Communications and Liaison				2			
Communications Division				4			
Legislative Affairs				1			
National Taxpayer Advocate							
National Taxpayer Advocate				7			
Deputy National Advocate				50			
Chief Counsel							
Chief Counsel – Immediate Office				7			
Associate Chief Counsel (Corporate)				3			
Associate Chief Counsel (Financial Institutions & Products)				3			
Associate Chief Counsel (Income Tax & Accounting)				4			
Associate Chief Counsel (Pass-throughs & Special Industries)				4			
Associate Chief Counsel (Finance & Management)				60			
Associate Chief Counsel (General Legal Services)				9			
Associate Chief Counsel (International)				4			
Associate Chief Counsel (Procedure & Administration)				11			
Division Counsel/Associate Chief Counsel (TEGE)				10			
Division Counsel/Associate Chief Counsel (Criminal Tax)					18		

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days						TOTAL
	A1	A2	A3	B1	B2	C	
Division Counsel/Associate Chief Counsel (LB&I)				34			
Division Counsel/Associate Chief Counsel (SBSE)				63			
Division Counsel/Associate Chief Counsel (W&I)				2			
Appeals							
Chief Appeals				1			
Deputy Chief, Appeals				1			
Director, Field Operations, East				5			
Director, Field Operations, West				7			
Director, Strategy and Finance				4			
Director, Technical Services				26			
Chief Financial Officer							
Chief Financial Officer (CFO)				2			
Revenue Financial Management				2			
Internal Financial Management				8			
Performance Budgeting				3			
IRS Human Capital Officer							
IRS Human Capital Officer				2			
Employment, Talent & Security Division				22			
Finance Office				1			
Support Services Division				4			
Workforce Progression & Management Division				4			
Workforce Relations Division				3			
Agency-Wide Shared Services							
Chief, Agency-Wide Shared Services				2			
Director, Employee Support Services				2			
Payroll and Personnel Systems				41			

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days						TOTAL
	A1	A2	A3	B1	B2	C	
Real Estate and Facilities Management				7			
Field Operations (Territories and Campus)				36			
Procurement				16			
EEO and Diversity Field Services				2			
Director, Physical Security & Emergency Preparedness				18			
Chief Technology Officer							
Chief Technology Officer				2			
Deputy Chief Information Officer for Operations				1			
Deputy Chief Information Officer Strategy/Modernization				1			
Associate CIO, Applications Development				195			
Associate, CIO, Strategy & Planning				5			
Associate CIO, Cybersecurity				18			
Associate CIO, Enterprise Operations				588			
Associate CIO, End User Equipment & Services				117			
Associate CIO, Enterprise Services				5			
Associate CIO, Enterprise Networks				140			
Director, Management Services				3			
Office of Professional Responsibility							
Director's Office						5	
Case Development and Licensure Branch						2	
Enforcement Branch						1	
Large Business & International (LB&I)							
Commissioner				3			
Management & Finance				2			
Field Specialists				7			
International				57			

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days						TOTAL
	A1	A2	A3	B1	B2	C	
Industries				109			
Tax Exempt/Government Entities (TEGE)							
Commissioner				5			
Employee Plans				8			
Exempt Organizations				9			
Government Entities				7			
Small Business/Self-Employed (SBSE)							
Commissioner				5			
Human Capital				2			
Strategy & Finance				17			
Business Systems Planning				2			
Communications, Liaison and Disclosure			5				
Enterprise Collection Strategy				2			
Campus Compliance Services				1373			
Field Collection				128			
Examination				130			
Specialty Programs	2		11				
Fraud/BSA		11					
Data Strategy Implementation				3			
Wage and Investment (W&I)							
Commissioner				4			
Deputy Commissioner's Office				3			
Office of Taxpayer Correspondence				1			
Communications & Liaison				2			
Strategy & Finance				13			
Business Modernization				12			

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days						TOTAL
	A1	A2	A3	B1	B2	C	
Electronix Tax Administration & Refund Credits				15			
Customer Assistance, Relationships and Education (CARE)				140			
Customer Account Services (CAS)				142			
Submission Processing Centers				6315			
Accounts Management Centers				8894			
Compliance				6			
Compliance Service Centers				1781			
Criminal Investigation							
Chief, Criminal Investigation					5		
Strategy					14		
Operations Policy & Support				60	30		
Refund Crimes				150	25		
International Operations					23		
Technology Operations & Investigative Services					9		
Directors, Field Operations					12		
Field Criminal Law Enforcement					2000		
TOTAL	2	11	16	21,002	2136	9	23,176

APPENDIX B - IRS EXCEPTED EMPLOYEE TOTALS

FUNCTION	# of Excepted Positions by Category for 1-10 days						TOTAL
	A1	A2	A3	B1	B2	C	

EXCEPTED EMPLOYEE SUMMARY

Total # excepted employees	**23,176**
Percent of excepted employees (total)	**20.85%**
Total excepted minus law enforcement & personnel paid by other than annual appropriations (A1+A2+B1)	**21,015**
Percent of total excepted (minus exemptions)	**19.07%**
Total (On-rolls as of March 12, 2011)	**111,133**