

Treasury Inspector General for Tax Administration (TIGTA)



Bureau Shutdown Plan During Periods of Lapsed Appropriations

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Purpose

This shutdown plan provides policy guidance and instructions for actions to be taken by TIGTA when Congress fails to enact annual appropriations, a continuing resolution, or supplemental appropriation bills, resulting in an interruption of appropriated funds available to continue TIGTA's operations.

Background

TIGTA has multi-year appropriations that can be used to perform all TIGTA work activities if annual appropriations, a continuing resolution or supplemental appropriation bills have not been passed. The use of multi-year appropriations is not limited to those activities that are authorized by statute and may be performed in the event of a lapse in funding. TIGTA would remain open and no TIGTA employees would be furloughed until apportioned multi-year funds are exhausted. In the event of a lapse, TIGTA is authorized to perform only certain activities, e.g., duties protecting the safety of human life and/or protection of property, those authorized or implied by law, and those necessary to the discharge of the President's constitutional duties

and powers. The numeric breakdown of employees required to perform these activities during a lapse will depend significantly on the circumstances at the time of the shutdown.

Lapse Plan Summary Overview	
Estimated time (to nearest half day) required to complete shutdown activities:	0.5 days
Total number of agency employees expected to be on board before implementation of the plan:	682
Total number of employees to be retained under the plan for each of the following categories (employees may be reported in more than one category, per A-11):	
Compensation is financed by a resource other than annual appropriations: * TIGTA expects multi-year appropriations to be apportioned and available at the time of shutdown.	682*
Necessary to perform activities expressly authorized by law:	0
Necessary to perform activities necessarily implied by law: ** This number includes Excepted employees who will remain onboard upon exhaustion of multi- year appropriations.	28
Necessary to the discharge of the President's constitutional duties and powers:	0
Necessary to protect life and property: **This number may fluctuate slightly depending on the actual threat environment at the time of shutdown and Internal Revenue Service (IRS) operational requirements.	248**

Brief summary of significant agency activities that will continue during a lapse:
<p>TIGTA's primary activities during a lapse in appropriations will include law enforcement excepted duties protecting the safety of human life and/or protection of property performed by the Office of Investigations (OI). Further, certain personnel are required to provide support services to support law enforcement excepted activities. Limited Office of Information Technology staff will continue work during a shutdown to ensure TIGTA information systems and data remain operational, secure data from cybersecurity threats and address any continuity of operations protocols. A list of positions that would continue excepted work after the exhaustion of multi-year funds is included in Attachment B. The employees in these positions will only execute duties that fall under one of the statutory exceptions and will not perform other non-excepted work. Therefore, employees in these positions may work less than full-time hours, depending upon the nature of the work excepted duties.</p>
Brief summary of significant agency activities that will cease during a lapse:
<p>TIGTA's Offices of Audit, Inspections and Evaluations, and Data Analytics will cease performing oversight responsibilities involving IRS programs and operations during the lapse period. The Offices of Chief Counsel, Mission Support, and Information Technology will cease all operations except to provide support services for excepted activities.</p>

Shutdown Plan Requirements

Shutdown Preparation

Bureau Contact (in consultation with Acting Inspector General)

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(202) 309-4006

Shutdown Implementation

Employee Notification Procedures

Employees will be advised of the potential shutdown of operations and their “excepted” or “non-excepted” status prior to the implementation phase of shutdown.

Shutdown Procedures

- If TIGTA exhausts its multi-year funds before Congress has enacted appropriations, a

continuing resolution, or supplemental appropriations, TIGTA's appropriations will lapse. When a lapse occurs, all normal operations will cease and all further efforts will be devoted solely to closing down operations, protecting human life, protecting government property, performing activities required or implied by law, and performing essential operations for outside agencies whose operations must continue.

Management will determine the number of employees required to do this work and this work only. These activities are typical of those identified with the "excepted" category. TIGTA will fully cease all audits and inspections and evaluations during the shutdown period.

- 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, in order to avoid losing the investment in the work already started. The invested work is a form of government property, which should be protected from loss.
- Employees in travel status will be notified by management whether to return home or to continue with their off-site business.
- Managers should advise employees who are scheduled to be on leave that if a lapse in appropriations occurs while they are on leave, their leave will be cancelled and they will be placed in a furlough status.
- All functions will shut down as required by law. Upon notification of the shutdown, TIGTA function heads will provide specific names to the Office of Mission Support based on the statutorily required work occurring at the time of the shutdown.
- If it is likely that Congress will not enact annual appropriations, a continuing resolution, or supplemental appropriations before the expiration of multi-year funds, the following actions will be taken:
 1. Upon receiving official notice of Congress' failure to enact annual appropriations, a continuing resolution, or supplemental appropriations before the funding lapse, the Acting Deputy Inspector General for Mission Support/CFO will:
 - a. Immediately notify the Acting Inspector General; and
 - b. Give the Office of Human Capital and Personnel Security approval to validate TIGTA's lists of excepted and non-excepted positions.
 - i. The Office of Human Capital and Personnel Security will validate this list with the responsible function head.
 2. If TIGTA exhausts its multi-year funds before Congress enacts annual appropriations, a continuing resolution, or supplemental appropriations:
 - a. The Acting Deputy Inspector General for Mission Support/CFO will provide a list of excepted employees to the Shared-Service Provider.
 - b. The Deputy Inspector General for Investigations will activate the TIGTA Emergency Information Line, **(202) 927-7186**. This information line will include a scripted message provided by the Offices of Mission Support and Chief Counsel that offers instructions to all employees;

- c. The scripted message will be periodically updated as appropriate; and
 - d. The Acting Deputy Inspector General for Mission Support/CFO will ensure notification to all furloughed employees that they may not access TIGTA systems except to check on TIGTA operational status and obtain instructions.
3. See Attachment, Actions Required to Plan for Lapse in Appropriation of Funds, for a complete list of actions required to plan for a shutdown.
- Actions necessary to transfer real and personal property will require some coordination, within TIGTA and between those agencies associated with TIGTA, as to what actions may be continued in accordance with the law.

Recall of Furloughed Employees During a Shutdown

Due to the nature of a position, employees may be recalled for a full or limited duration during a shutdown. After the Acting Inspector General or function head determines recall is necessary, the appropriate function head will contact the employee to be recalled by telephone and OMS will send an email notification providing reporting instructions to include the duration of the recall period.

Reactivation of Functions Following a Shutdown

Functions are reactivated when funds are appropriated for TIGTA to continue its mission and all employees are expected to return to work. It is often impossible to notify all employees that they should return to work on short notice. In this event, managers will inform their employees that they should stay tuned to the media for information. The Deputy Inspector General for Investigations will update the TIGTA Emergency Information Line, (202) 927-7186 with reporting instructions. Other sources of communication will be made available such as:

1. TIGTA Hotline; and
2. TIGTA phone tree.

Attachments

- Actions Required to Plan for Lapse in Appropriation of Funds
- Listing of Functions by Shutdown Category

Attachments

Actions Required to Plan for Lapse in Appropriation of Funds

Task	Activity	Responsible Official/Office
1	Provide official notice of Treasury's lapse in appropriations.	Treasury Budget Office
2	Identify a bureau contact for shutdown planning and coordination.	Acting Deputy IG for Mission Support/CFO
3	Determine which positions and activities are excepted and non-excepted.	Acting IG and Function Heads
4	Determine which contracts will continue work under the shutdown.	Acting Deputy IG for Mission Support/CFO
5	Identify employees that will be in leave status on the first day of shutdown.	TIGTA Managers
6	Identify employees that will be in travel status or at temporary duty stations and determine which employees should continue with their off-site business.	TIGTA Managers
7	Identify employees that will be in training status on the first day of shutdown.	TIGTA Managers
8	Establish a script to be added to the TIGTA Emergency Information Line.	Office of Mission Support and Chief Counsel
9	Prepare the furlough memorandum to non-excepted and excepted employees. The memo should instruct employees to call the established TIGTA emergency information line. The memo will also explain that all previously approved leave requests for the shutdown period are cancelled and will include other benefit information.	Human Capital and Personnel Security
10	OMB through Treasury Directs Lapse in Appropriation	Within four hours of notification
11	Human Capital and Personnel Security will validate list of excepted and non-excepted employees with TIGTA function heads.	Human Capital and Personnel Security
12	Issue memorandum to all Function Heads with necessary instructions.	Human Capital and Personnel Security
13	Notify individual employees of their excepted status for lapse in appropriations.	Function Heads using the TIGTA phone tree
14	Send the furlough memorandum to the appropriate employees notifying them that all operations will cease if multi-year funds are exhausted before Congress enacts annual appropriations, a continuing resolution, or supplemental appropriations.	Acting Deputy IG for Mission Support/CFO
	Shutdown: TIGTA exhausts multi-year funds before Congress enacts annual appropriations, a continuing resolution, or supplemental appropriations.	
15	Notify employees that appropriations have lapsed, all operations will cease, and non-excepted employees are furloughed. Ensure update of TIGTA intranet/internet of shutdown status.	Acting Deputy IG for Mission Support/CFO
16	Notify employees on leave of shutdown procedures and that all prior approved leave requests for the shutdown period are cancelled.	TIGTA Managers
17	Notify employees in travel status or at temporary duty stations, whether they should continue with their off-site business or to return home due to the lapse in appropriations.	TIGTA Managers
18	Notify employees that will be in training status to return to duty station.	TIGTA Managers
19	Notify all contract personnel of expected actions (i.e., stop work or continue).	Contracting Officer
20	Complete payroll actions for the prior pay period.	Shared-Service Provider

21	Close-out critical budget and acquisition issues.	Director Finance and Procurement/ DCFO/Contracting Officer
	REACTIVATION	
22	Monitor news and other communications channels for resumption in appropriations and return to duty.	TIGTA Function Heads
23	Declare reactivation and return to duty.	Acting IG
24	Provide official notice of resumption of functions.	Treasury Budget Office
25	Notify employees and contractors that the lapse in appropriation has ended and work should resume; or recall employees on limited or extended basis.	Acting Deputy IG for Mission Support/CFO
26	Notify employees and contractors that work should resume.	TIGTA Managers
27	Notify NFC of Mass Action Process to Return to Work.	Director Human Capital and Personnel Security, Shared-Service Provider

Listing of Functions by Shutdown Category

TIGTA Functions	Number of Excepted Positions			
	Necessary to perform activities expressly authorized by law:	Necessary to perform activities necessarily implied by law:	Necessary to the discharge of the President's constitutional duties and powers:	Necessary to protect life and property:
Immediate Office of the Acting Inspector General (IG)				
Acting IG		1		
Chief of Staff		1		
Director Communications		1		
Subtotal:	0	3	0	0
Office of Chief Counsel				
Chief Counsel		1		
Deputy Chief Counsel		1		
Subtotal:	0	2	0	0
Office of Audit				
Acting Deputy IG for Audit		1		
Subtotal:	0	1	0	0
Office of Investigations				
Deputy IG for Investigations		1		1
Assistant IGs for Investigations		1		1
Special Agents in Charge				11
Director Laboratory				1
Assistant Special Agent/Director in Charge				32
Special Agents				188
Criminal Operational Support				1
Subtotal:	0	2	0	235
Office of Inspections and Evaluations				
Deputy IG for Inspections & Evaluations		1		
Subtotal:	0	1	0	0
Office of Information Technology				
Chief Information Officer (CIO)		1		1
Deputy CIO		1		1
Information Technology Specialist		10		10
Chief Information Security Officer		1		1
Subtotal:	0	13	0	13
Office of Mission Support				
Acting Deputy IG for Mission Support/CFO		1		
Acting Director of Finance & Procurement		1		
Director of Human Capital & Personnel Security		1		
Assistant Director, Procurement		1		
Personnel Security Officer		1		
Subtotal:	0	5	0	0
Office of Data Analytics				
Acting Chief Data Officer		1		
Subtotal:	0	1	0	0
Subtotal by Category:	0	28	0	248
Grand Total:	276			

Description of excepted activities:

1. Necessary to perform activities expressly authorized by law.
2. Necessary to perform activities necessarily implied by law – employees in this category are senior executives, senior management, and support staff required to manage activities in the event of an appropriations lapse. These activities include communicating critical information to employees, executing the shutdown plan and reactivation efforts, supporting employees who are necessary to protect life and property, and interrupting audit, inspection, and evaluation activities in a safe manner.
3. Necessary to protect life and property – employees in this category are law enforcement and criminal operational support staff engaged in the protection of IRS employees and property, open/active threat cases, sensitive investigations, etc.