

INTERNAL REVENUE SERVICE



Fiscal Year 2026
LAPSED APPROPRIATIONS CONTINGENCY PLAN

This plan will go in effect Oct 8,
2025

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Table of Contents

OVERVIEW.....	6
PURPOSE.....	7
A. Activities Otherwise Authorized by Law.....	7
B. Activities Necessary for Orderly Agency Shutdown	7
DISASTER OR EMERGENCY RESPONSE/RECOVERY.....	8
EFFECTING THE PLAN.	9
SHUTDOWN PREPARATION.....	10
A. Service Contact	10
B. Current List of Functions	10
C. Non-Excepted Activities	10
D. Employee Notification Procedures.....	10
E. Substitution of Personnel in the Contingency Plan	12
SHUTDOWN IMPLEMENTATION	13
A. Shutdown Procedures.....	13
REACTIVATION OF FUNCTIONS	15
APPENDIX A.....	16
Office of the Commissioner	17
Chief Operations Office.....	19
Chief Risk Office.....	21
Appeals.....	22
Counsel.....	25
Chief Financial Officer (CFO).....	31
Communications and Liaison (C&L)	33
Criminal Investigation (CI).....	36
Facilities Management and Security Services (FMSS).....	42
Human Capital Office (HCO)	45
Information Technology (IT)	53
Large Business and International Division (LB&I).....	87
Office of Professional Responsibility (OPR)	95
Online Services (OLS)	96
Privacy, Government Liaison & Disclosure (PGLD).....	98
Procurement	101
Research, Applied Analytics, and Statistics (RAAS).....	103
Return Preparer Office (RPO)	107
Small Business/Self-Employed (SBSE).....	108
Tax Compliance Office (TCO).....	126
Tax Exempt Government Entities (TEGE).....	127
Taxpayer Advocate Service (TAS)	130
Taxpayer Service Office(TSO)	132
Whistleblower Office (WBO).....	145
<u>APPENDIX B.....</u>	<u>146</u>

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IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT

This FY2026 IRS Shutdown Contingency Plan reflects the following totals who are designated as “exempt” and would be retained in the case of a lapse shutdown starting **October 8, 2025**.

10/8/25-4/30/26- **39,870** employees (53.6%) of the total employee population of 74,299 as of 07/24/25

Lapse Plan Summary Overview		Filing Season 10-08-2025 to 04-30-2026
Estimated time (to nearest half day) required to complete shutdown activities:		Up to half a workday
Total number of agency employees expected to be on board before implementation of the plan:		74,299 (as of 07/24/25)
Total number of employees to be retained under the plan for each of the following categories:		
Positions will be performing work in the following categories and will be paid with non-expiring funds.		
<ul style="list-style-type: none"> A1 - Compensation is financed by a resource other than annual appropriations: 		39,867
<ul style="list-style-type: none"> A2 - Necessary to perform activities expressly authorized by law: 		
<ul style="list-style-type: none"> A3 - Necessary to perform activities necessarily implied by law: Necessary to the discharge of the President's constitutional duties and powers: 		3
<ul style="list-style-type: none"> B - Necessary to protect life and property: 		
<ul style="list-style-type: none"> C - Employees performing shutdown actives > ½ day 		3
Total:		39,870
Brief summary of significant agency activities that will continue during a lapse:		
Category A1: <ul style="list-style-type: none"> U.S. Certification Residency Program to issue Form 6166 to Taxpayers Income Verification Express Service (IVES) and Revenue & Income Verification Service (RAIVS) Photocopy Programs. Support contract work for Treasury Departmental Offices and Bureau of Engraving and Printing Public Law 119-21 Special Compliance Fund Category A3: <ul style="list-style-type: none"> Maintaining minimum staff necessary to handle budget matters related to the lapse in appropriations. Services performed by the IRS that are necessary to the Social Security Administration's carrying out certain functions that would continue despite a lapse in appropriations. Services performed by the IRS that are necessary to the Office of Personnel Management's (OPM) carrying out certain exempt functions, i.e., processing retirement packages, Selective Service verifications, adjudicating background investigations, etc. 		

Category B:

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

Category C: Shutdown of Operations

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

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

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

OVERVIEW

The IRS Lapse in Appropriations Contingency Plan describes actions and activities for the first five (5) business days starting October 8, 2025 should a lapse in appropriation occur. The information below reflects the approved number of employees that would continue to work. In the event the lapse last longer than five days, we recognize that additional challenges may arise. To address these concerns, the Chief Operating Officer will host daily calls with the Senior Executive Team to discuss any issues and major challenges related to staffing and operations.

- For a lapse extending through 10/8/25-4/30/26, 39,870 employees (53.6%) of the total workforce would continue to work.

The plan is updated annually in accordance with guidance from the Office of Management and Budget (OMB) and the Department of Treasury. While we do not anticipate using the plan, prudent management requires that agencies prepare for this contingency.

In fiscal year 2026, the IRS does have available multi-year funding and will use that funding for the activities outlined in this plan. This plan identifies those activities that will continue during a lapse of annual appropriations in order to prepare for the Tax Year 2026 filing season, to continue modernization efforts, and to ensure timely implementation of P.L. 119-21.

This IRS Lapse Appropriations Contingency Plan includes:

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

PURPOSE

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

A. Activities Otherwise Authorized by Law

During a shutdown, agencies may continue performing activities to the extent such activities are (1) supported by funding that does not expire at the end of the fiscal year (e.g., multi-year and no-year appropriations), which do not require enactment of annual appropriations legislation; (2) authorized by statutes that expressly permit obligations in advance of appropriations; and (3) authorized by necessary implication from the specific terms of duties that have been imposed on, or of authorities that have been invested in, the agency. See 43 Op. Attorney Gen. 293, 296-301 (1981). Accordingly, certain agency functions funded through annual appropriations may continue despite a lapse in their appropriations because the lawful continuation of other activities necessarily implies that these functions must continue as well. For instance, the Government funds Social Security payments out of an indefinite appropriation and therefore may continue making these payments during a shutdown, and the employees who support this function continue to do so during a shutdown.

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

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

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

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

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

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

C. Activities Necessary for Orderly Agency Shutdown

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

DISASTER OR EMERGENCY RESPONSE/RECOVERY

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

- **Incident Management/Business Activities** - Account for People and Property during a disaster; provide guidance/oversight during a disaster impacting IRS facilities.
- **Agency Support** - If a disaster arises during the lapse period, the Chief Operating Officer will coordinate the agency-wide reassessment of continuing activities and adjust exempt and excepted positions accordingly.

These activities if required and authorized would be added under Category A1 activities necessary to safeguard human life or protect government property.

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

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

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

Should the Hotline be reactivated in the event of a disaster, activities would be initiated under Category A1

Disaster Recovery Centers (DRCs) - The IRS provides local staffing at DRCs on an Ad Hoc basis to provide tax-related assistance and support to disaster victims. Since this is considered IRS work, we are not reimbursed for this service. These activities generally would **not** continue during shutdown. However, if SBSE determines that these services would continue during a lapse, this activity would be under Category A1. There are currently eight North Carolina DRC sites being staffed by 10 employees. There are currently four South Carolina DRC sites being staffed by four employees.

- **Joint Field Offices** - The IRS may also support FEMA and the Small Business Administration under a Mission Assignment at Joint Field Offices established to provide walk-in services to disaster victims. The IRS is reimbursed for these services and as such they would continue during shutdown if in process or would be ramped up if requested during a shutdown. (Category A1)
- **Surge Capacity Force (SCF)** - The IRS supports FEMA and SBA requests for volunteers to disseminate information and promote, register, and report on relief programs following a significant disaster (hurricane, wildfire, etc.). These activities may remain active in shut down situations. Employee salaries may be reimbursed by FEMA and SBA. (Category A1)
- **Tax Return Transcripts (SBA)** - The IRS has an agreement with the Small Business Administration (SBA) to provide expedited tax return account transcripts to disaster victims applying for disaster loans. This service is an IRS legislated mandate, and the function remains active in shut down situations. (Category A1)

EFFECTING THE PLAN

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

The notification process occurs as follows:

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

SHUTDOWN PREPARATION

A. Service Contact

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

Service Contact: IRS Chief Operating Officer

B. Current List of Functions

Business unit managers must review their Functional Activity/Program Office/Positions beginning on page 21 of this document, and, if a furlough occurs, notify their employees as to whether they are designated “Exempt” or “Non-Excepted” based on how their work activities are classified. All activities in the plan are A1/authorized by law and will be funded with non-expiring funds. In the event of a long-term lapse and the exhaustion of these resources, functions will be excepted according to this lapse plan and relevant OMB and OPM guidance.

C. Excepted Activities

Category A: Authorized by Law and Funded

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

- **Category A1** - funding other than annual appropriations is available to continue the function
- **Category A2** - funding is available through authorization to obligate in advance of appropriations
- **Category A3** - function may continue based on authority necessarily implied by the specific terms of duties that have been imposed on, or of authorities that have been invested in, the agency.

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

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

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

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

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

D. Non-Excepted Activities

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

E. Employee Notification Procedures

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

Step 1 – Chief Operating Officer will notify Heads of Office to initiate agency shutdown pre-implementation and/or implementation procedures.

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

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

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

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

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

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

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

Step 5 - Managers will inform employees that no new contracts funded through annual appropriations are to be executed (initiated or signed), no purchase orders are to be issued, etc, unless determination is made to fund the contract with non-expiring funds.

Step 6 - Managers will remind employees who are retained (exempt) during a shutdown due to a lapse in appropriations that they are responsible for performing duties associated with activities listed in the plan. **In**

addition, managers will continue to keep all employees informed of the current budget status as events change.

Step 7a - The IRS Human Capital Office-Labor Relations will notify the NTEU of the possibility of, or a lapse in appropriations. A copy of this Contingency Plan will be shared with NTEU.

The National Agreement contains the procedures which will be followed regarding a shutdown due to a lapse in appropriations/debt ceiling limitation, or failure to extend the debt ceiling. Notification procedures to bargaining unit employees performing exempt functions are covered by these procedures. (The current procedures are set forth in Article 48 of the 2022 National Agreement).

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

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

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

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

F. Substitution of Personnel in the Contingency Plan

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

SHUTDOWN IMPLEMENTATION

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

A. Shutdown Procedures

1. When a lapse occurs, except as identified, all normal operations will cease, and all further efforts will be devoted solely to close-down operations, perform exempt activities outlined in the plan.
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.
3. Employees in a travel status will be notified by management whether to return home or to continue with their off-site business.
4. Managers will advise employees who are scheduled to be on annual, sick, court, or military leave that, if a lapse in appropriations occurs while they are on leave, their leave will be canceled, and they will be placed in a furlough status. According to 5 CFR § 752.402, a furlough means "the placing of an employee in a temporary status without duties and pay because of lack of work or funds or other non-disciplinary reasons."
5. As stated in "1" above, when a lapse in appropriations occurs, activities for outside agencies whose operations must continue are allowable. For example:
 - Those services performed by the IRS that are necessary to the Social Security Administration's and Office of Personnel Management's carrying out certain functions that would continue despite a lapse in appropriations.
6. When a funding lapse becomes imminent, the IRS will implement furlough procedures. The procedures take into consideration the various categories of employees (managerial, bargaining unit, temporary, etc.). Continuing corporate support activities during furlough have been identified and procedures put in place to accommodate various sets of circumstances. In addition, each Functional Activity/Program Office has developed internal procedures to assure efficient shutdown implementation, operations during furlough and recall.
7. Continuing contracts have been identified by the Business Units for continuing operations based upon the criteria established by law. A list of IRS and DO contracts identified as continuing will be posted on IRS.gov.

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

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

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

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

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

REACTIVATION OF FUNCTIONS

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

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

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

If there is an unanticipated change in the terms and conditions of employment of bargaining unit employees because of the implementation of this Contingency Plan, the IRS shall provide NTEU notice.

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

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

APPENDIX A
LIST OF FUNCTIONS AND EXEMPT ACTIVITIES

<u>Office of the Commissioner</u>	Filing Season (FS)				
	A1	A3	B	C	Total
• Commissioner	2				2
• Chief of Staff	7				7
• Deputy Commissioner	5				5
• Taxpayer Experience Office	8				8
Total # positions	22				22

Office of the Commissioner	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Commissioner		0	A1	Commissioner, Internal Revenue Service	<ul style="list-style-type: none"> Presidential appointee who is not subject to furlough. The Commissioner's salary is an obligation incurred by the year, without consideration of hours of duty required and is not placed in a non-duty, non-pay status. Secretary of Treasury is currently Acting Commissioner
		1	A1	Senior Advisor	<ul style="list-style-type: none"> Provides direct support to the CIR to maintain effective IRS operations during shutdown.
		1	A1	Staff Assistant	<ul style="list-style-type: none"> Assists direction for the orderly shutdown of operations. Provides support to the Commissioner.
Chief of Staff		1	A1	Chief of Staff	<ul style="list-style-type: none"> Provides direct support to the Commissioner to maintaining effective operations during shutdown.
		1	A1	Deputy, Chief of Staff	<ul style="list-style-type: none"> Coordinates issuance of notifications responds to questions concerning furlough, and Single-Entry Time Reporting (SETR) input. Assists direction for the orderly shutdown of operations. Provides support to the Commissioner.
		1	A1	Executive Assistant	
		3	A1	Mgmt. & Prog. Analyst	
		1	A1	Program Manager	
Deputy Commissioner (DC)		1	A1	DC	<ul style="list-style-type: none"> Provides oversight of continuing activities and executive direction for the orderly shutdown of operations.
		2	A1	Senior Advisor	<ul style="list-style-type: none"> Provides direct support to the DC to maintain effective IRS operations during shutdown. (As Needed)
		1	A1	Executive Assistant	<ul style="list-style-type: none"> Coordinates issuance of notifications responds to questions concerning furlough, and Single-Entry Time Reporting (SETR) input. (As Needed)

		1	A1	Staff Assistant	<ul style="list-style-type: none"> Supports and assist for the orderly shutdown of operations. Provides support to the Chief and Deputy (As Needed)
Office of the Commissioner	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Taxpayer Experience Office		1	A1	Chief Taxpayer Experience Officer	<ul style="list-style-type: none"> Provides direct oversight to work being done in TXO including P.L. 119-21 implementation and management of the Taxpayer Experience Vertical Also serving as the Deputy of the Chief Tax Compliance Officer
		1	A1	Deputy Chief Taxpayer Experience Officer	<ul style="list-style-type: none"> Provides direct oversight to work being done in TXO including P.L. 119-21 implementation and management of the Taxpayer Experience Vertical Member of the Public Law 119-21 Steering Committee, which is supporting the Executive Steering Committee Directly working on Trump Account implementation
		1	A1	Chief of Staff	<ul style="list-style-type: none"> Working on Public Law 119-21 implementation in support of the Steering Committee Working directly on Trump Account implementation
		1	A1	Executive Assistant	<ul style="list-style-type: none"> Supports the Chief of Staff and Executive leadership in executing their activities related to Public Law 119-21 implementation and the Taxpayer Experience Vertical
		1	A1	Senior Manager	<ul style="list-style-type: none"> Business owner for the Taxpayer Experience Vertical working directly with IT and other stakeholders on implementation activities under this vertical
		1	A1	Customer Experience Strategist	<ul style="list-style-type: none"> Support Staff working directly on the implementation activities needed under the Taxpayer Experience Vertical
		1	A1	Customer Experience Strategist	<ul style="list-style-type: none"> Support Staff working directly on the implementation activities needed under the Taxpayer Experience Vertical
		1	A1	Digital Services Analyst	<ul style="list-style-type: none"> Support Staff working directly on the implementation activities needed under the Taxpayer Experience Vertical
Total # positions		22			

<u>Chief Operations Office</u>	Filing Season (FS)				
	A1	A3	B	C	Total
• Chief Operating Officer	9				9
• Continuity Operations	8				8
• Civil Rights and Compliance	8				8
Total # positions	25				25

Office of the Commissioner	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Chief Operating Officer (COO)		1	A1	COO	<ul style="list-style-type: none"> Provides executive and direction and coordination of activities during a shutdown
		1	A1	Deputy COO	<ul style="list-style-type: none"> Provides executive and direction and coordination of activities during a shutdown
		1	A1	Sr. Advisor to COO	<ul style="list-style-type: none"> Provide administrative support and coordination of activities during a shutdown Provide coordination of activities during the shutdown
		4	A1	Management & Program Analyst	<ul style="list-style-type: none"> Administer the agency's shutdown operations, continuance of activities during furlough and reactivation operations.
		2	A1	Program Manager	<ul style="list-style-type: none"> Address administrative and/or personnel matters related to the shutdown and continuing activities

Continuity Operations Office, Chief Operating Officer (COO)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		1	A1	Executive Assistant	<ul style="list-style-type: none"> Provide executive direction and oversight of reactivation operations
		1	A1	Director, Office of Continuity of Operations	<ul style="list-style-type: none"> Administer the agency's shutdown operations, continuance of activities during furlough and reactivation operations.
		1	A1	Associate Director, Continuity Operations	
		1	A1	IRS Shutdown Contingency Plan Program Manager	
		1	A1	Emergency Management Specialist	<ul style="list-style-type: none"> Update and maintain PeopleTrak during planning and furlough operations
		3	A1	Senior Operations Representative	<ul style="list-style-type: none"> Manage the emergency response incident command in the event of an emergency or incident. Manage any emergency response incident.
		8	A1	Management and Program Analyst	<ul style="list-style-type: none"> Focus on service-wide civil rights and compliance activities actions and issues arising as a result of the shutdown, as needed. Serve as the Point of Contact for civil rights and compliance during a shutdown and act as shutdown coordinator to perform the necessary activities to facilitate the orderly shutdown and startup of operations. Provide furlough or other permitted human resources actions during lapse as needed and as directed by HCO. Provide budget and funding guidance
Total # positions		25			

Chief Risk Office	Filing Season (FS)				
	A1	A3	B	C	Total
• Chief Risk Officer	2				2
• Insider Threat	2				2
Total # positions	4				4

Office of the Commissioner	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Chief Risk Officer (CRO)		1	A1	CRO	<ul style="list-style-type: none"> Provides oversight of continuing activities and executive direction for the orderly shutdown of operations. Provides direct support to the COO to maintain effective IRS operations during shutdown.
		1	A1	Executive Assistant	<ul style="list-style-type: none"> Serves as the business unit Lapse Plan Manager. The incumbent will support executive direction and provide oversight of reactivation operations.
Insider Threat		2	A1	Insider Threat	<ul style="list-style-type: none"> Designated representative for IRS to Treasury to continue insider threat activities
Total # positions		4			

Appeals	Filing Season (FS)				
	A1	A3	B	C	Total
• Chief, Appeals	78				78
• Director, Operations Support	21				21
• Director, Case Support	14				14
• Director, Examination	4				4
• Director, Collection	4				4
• Director, Specialized Examination Programs & Referrals	8				8
Total # positions	129				129

Appeals		Category	Detail of exempt and excepted positions by category	
	FS			
Chief, Appeals	1	A1	Chief, Appeals	• Provides oversight of shutdown and continuing activities.
	1	A1	Deputy Chief, Appeals	• Provides oversight of shutdown and continuing activities. (As Needed)
	1	A1	Executive Assistant	• Supports coordination of shutdown and continuing activities. (As Needed)
	1	A1	Management & Program Analyst	• Supports coordination of shutdown and continuing activities. (As Needed)
	1	A1	Management & Program Analyst - ADR	• Supports of key operational priority for the successful implementation of IT Modernization initiative
	74	A1	Appeals Salesforce Team: Appeals Case Management System (ACMS)	• Supports of key operational priority for the successful implementation of IT Modernization initiative
Director, Operations Support	1	A1	Senior Operations Advisor	• Supports coordination of shutdown and continuing activities. (As Needed)
	1	A1	Director, Operations Support	• Provides oversight of shutdown and continuing activities. (As Needed)
	1	A1	Director, Human Capital & Finance	• Address administrative and/or personnel matters related to the shutdown and continuing activities. (As Needed)
	1	A1	Director, Business Systems Planning	• Address administrative and/or personnel matters related to the shutdown and continuing activities. (As Needed)

Appeals			Category	Detail of exempt and excepted positions by category	
		FS			
		14	A1	Management & Program Analyst - BSP	<ul style="list-style-type: none"> Supports of key operational priority for the successful implementation of IT Modernization initiative
		1	A1	Appeals Team Manager - AQMS	<ul style="list-style-type: none"> Supports of key operational priority for the successful implementation of IT Modernization initiative
		2	A1	Management & Program Analyst - PPQA	<ul style="list-style-type: none"> Supports of key operational priority for the successful implementation of IT Modernization initiative
Director, Case Support		1	A1	Senior Operations Advisor	<ul style="list-style-type: none"> Supports coordination of shutdown and continuing activities. (As Needed)
		1	A1	Director, Case Support	<ul style="list-style-type: none"> Provides oversight of shutdown and continuing activities. (As Needed)
		3	A1	Director, Account and Processing Support (APS)	<ul style="list-style-type: none"> Approves quick assessments for cases with imminent statutes. (As Needed)
		1	A1	Technical Advisor, APS	
		1	A1	Processing Team Manager, APS	
		1	A1	Senior Tax Analyst	<ul style="list-style-type: none"> Provides oversight of shutdown and continuing activities. (As Needed)
		1	A1	Technical Advisor, APS	<ul style="list-style-type: none"> Supports of key operational priority for the successful implementation of IT Modernization initiative
		2	A1	STARS	<ul style="list-style-type: none"> Supports of key operational priority for the successful implementation of IT Modernization initiative
		3	A1	Tax Examiner (APS)	<ul style="list-style-type: none"> Ensures protection of statutes and shipping of imminent statute cases which includes preparing all tax computations, Rule 155 or statement of account for Counsel on Tax Court cases with imminent statutes. (As Needed)
Director, Examination		1	A1	Director, Examination Appeals	<ul style="list-style-type: none"> Provides oversight of shutdown and continuing activities. (As Needed)
		1	A1	Senior Operations Advisor	<ul style="list-style-type: none"> Ensure protection of statutes and shipping of imminent statute cases.
		1	A1	Area Director	<ul style="list-style-type: none"> Supports of key operational priority for the successful implementation of IT Modernization initiative
		1	A1	Appeals Officer	<ul style="list-style-type: none"> Supports of key operational priority for the successful implementation of IT Modernization initiative
Director, Collection		1	A1	Director, Collection Appeals	<ul style="list-style-type: none"> Provides oversight of shutdown and continuing activities. (As Needed)

Appeals			Category	Detail of exempt and excepted positions by category	
		FS			
		1	A1	Senior Operations Advisor	<ul style="list-style-type: none"> Ensure protection of statutes and shipping of imminent statute cases.
		1	A1	Area Director	<ul style="list-style-type: none"> Supports of key operational priority for the successful implementation of IT Modernization initiative
		1	A1	Appeals Officer	<ul style="list-style-type: none"> Supports of key operational priority for the successful implementation of IT Modernization initiative
Director, Specialized Examination Programs & Referrals (SEPR)		1	A1	Director, Specialized Examination Program & Referrals	<ul style="list-style-type: none"> Provides oversight of shutdown and continuing activities. (As Needed)
		1	A1	Senior Operations Advisor	<ul style="list-style-type: none"> Ensure protection of statutes and shipping of imminent statute cases.
		1	A1	Manager, TEFRA	
		1	A1	Area Team Manager (International)	
		1	A1	Area Team Manager (Estate & Gift)	<ul style="list-style-type: none"> Prepares all tax computations, Rule 155 or statement of account for Counsel on Tax Court cases with imminent statutes.
		1	A1	Director, Technical Support (TCS)	
		1	A1	Area Director	
		1	A1	Appeals Officer	<ul style="list-style-type: none"> Supports of key operational priority for the successful implementation of IT Modernization initiative
Total # positions		129			

Counsel	Filing Season (FS)				
	A1	A3	B	C	Total
• Chief Counsel – Immediate Office	5				5
• Associate Chief Counsel (Corporate)	8				8
• Associate Chief Counsel (Financial Institutions & Products)	8				8
• Associate Chief Counsel (Income Tax & Accounting)	16				16
• Associate Chief Counsel (Partnerships, Trusts, & Estates)	11				11
• Associate Chief Counsel (Energy, Credits, & Excise Tax)	7				7
• Associate Chief Counsel (Finance & Management)	79				79
• Associate Chief Counsel (General Legal Services)	15				15
• Associate Chief Counsel (International)	22				22
• Associate Chief Counsel (Procedure & Administration)	16				16
• Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes)	13				13
• Division Counsel/Associate Chief Counsel (Criminal Tax)	19				19
• Division Counsel (Strategic Litigation)	24				24
• Division Counsel (Taxpayer Services)	3				3
• Division Counsel (Tax Exempt & Government Entities)	7				7
• Division Counsel (Litigation & Advisory)	160				160
Total # employees	413				413

Chief Counsel manages pending litigation that includes time-sensitive filing of motions, briefs, answers, and other pleadings related to the protection of the government's material interests. Due to Counsel's separate litigation function, the number of Counsel positions will not align with activities authorized in other IRS business units. Counsel's plan assumes that the Federal and District Courts will be open, and that litigation will continue uninterrupted. The plan excepts, on an as needed basis, those personnel assigned to litigation that is scheduled for trial or where there is a court-imposed deadline within the plan timeframes.

Counsel	Exception		Category	Detail of exempt and excepted positions by category
		FS		
Chief Counsel – Immediate Office		1	A1	Assistant Secretary for Tax Policy is serving as Acting Chief Counsel. The Chief Counsel - Presidential appointee who is not subject to furlough. The Chief Counsel's salary is an obligation incurred by the year, without consideration of hours of duty required, so they cannot be placed in a non- duty, non-pay status.
		2	A1	Deputy Chief Counsels
		1	A1	Support staff
		1	A1	Staff Assistant/Attorney
Associate Chief Counsel (Corporate)		1	A1	Associate Chief Counsel (Corporate)
		1	A1	Support staff
		3	A1	Other attorney staff
		3	A1	Other attorney staff
Associate Chief Counsel (Financial Institutions & Products)		1	A1	Associate Chief Counsel (Financial Institutions & Products)
		1	A1	Support Staff
		3	A1	Other attorney staff
		3	A1	Other attorney staff
Associate Chief Counsel (Income Tax & Accounting)		1	A1	Associate Chief Counsel (Income Tax & Accounting)

		1	A1	Support staff
		2	A1	Other attorney staff
		12	A1	Other attorney staff
Associate Chief Counsel (Partnerships, Trusts, & Estates)		1	A1	Associate Chief Counsel (Partnerships, Trusts, & Estates)
		1	A1	Support Staff
		3	A1	Other attorney staff
		6	A1	Other attorney staff
Associate Chief Counsel (Energy, Credits, & Excise Tax)		1	A1	Associate Chief Counsel (Energy, Credits, & Excise Tax)
		1	A1	Support staff
		3	A1	Other attorney staff
		2	A1	Other attorney staff
Associate Chief Counsel (Finance & Management)		1	A1	Associate Chief Counsel (Finance & Management)
		1	A1	Deputy Associate Chief Counsel (Finance & Management)
		1	A1	Executive Assistant
		6	A1	System Coordinator
		4	A1	Personnel/Budget Staff
		3	A1	Area Managers
		54	A1	Field support staff
		9	A1	Modernization Implementation
Associate Chief Counsel (General Legal Services)		1	A1	Associate Chief Counsel (General Legal Services)
		1	A1	Deputy Associate Chief Counsels
		3	A1	Branch Chiefs
		0	A1	Support staff
		10	A1	National Office attorneys

Associate Chief Counsel (International)		1	A1	Associate Chief Counsel (International)
		1	A1	Support staff
		18	A1	Other attorney staff
		2	A1	Other attorney staff
Associate Chief Counsel (Procedure & Administration)		1	A1	Associate Chief Counsel (Procedure & Administration)
		3	A1	Support staff (covers LPD)
		5	A1	Other attorney staff
		7	A1	Other attorney staff
Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes)		1	A1	Associate Chief Counsel (Tax Exempt & Government Entities)
		1	A1	Support staff
		6	A1	Other attorney staff
		5	A1	Other attorney staff
Division Counsel/Associate Chief Counsel (Criminal Tax)		1	A1	Division Counsel or Associate Chief Counsel (Criminal Tax)
		1	A1	Deputy Division Counsel/Associate Chief Counsel
		2	A1	National Office attorneys
		1	A1	Support staff
		14	A1	Other field attorney staff are needed to continue law enforcement activities
Division Counsel (Strategic Litigation)		1	A1	Division Counsel (Strategic Litigation)
		2	A1	Deputy Division Counsel
		1	A1	Staff Assistant/Attorney
		1	A1	Support Staff
		19	A1	Other field attorney staff
Division Counsel (Taxpayer Services)		1	A1	Division Counsel (Wage & Investment)
		2	A1	Attorney

Division Counsel (Tax Exempt & Government Entities)		1	A1	Division Counsel (Tax Exempt & Government Entities)
		1	A1	Deputy Division Counsel
		1	A1	Support staff
		4	A1	Other field attorney staff
Division Counsel (Litigation & Advisory)		1	A1	Division Counsel (Litigation & Advisory)
		2	A1	Deputy Division Counsel
		2	A1	Staff Assistants/Attorneys
		2	A1	Support staff
		153	A1	Other field attorney staff
Total # positions		413		

Chief Financial Officer (CFO)	Filing Season (FS)				
	A1	A3	B	C	Total
• Chief Financial Officer	4				4
- Financial Management	77				77
- Corporate Budget	9				9
- Internal Controls	1				1
Total # positions	91				91

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

Chief Financial Officer (CFO)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Chief Financial Officer		1	A1	Chief Financial Officer	<ul style="list-style-type: none"> Provides Executive leadership for oversight of shutdown and continuing activities.
		1	A1	Deputy Chief Financial Officer	
		1	A1	CFO Contingency Plan Manager	<ul style="list-style-type: none"> Provides direction and communication to all CFO employees for the orderly shutdown of operations nationwide.
		1	A1	Backup CFO Contingency Plan Manager	
		1	A1	Senior Leader for Financial Management	<ul style="list-style-type: none"> Provides oversight of financial reporting activities (year-end) and direction of financial report publication.
Financial Management		1	A1	Senior Associate CFO for Financial Management	<ul style="list-style-type: none"> Provide Executive leadership for continuing the IRS's automated financial system operations to prevent the loss of data in process, including any required payroll accounting functions for the period just prior to the appropriation lapse, to perform accounting functions, to prevent the loss of accounting data, to process the transfer of funds to CMS as necessary and to provide for the orderly shutdown of operations. (Metro DC area)
		1	A1	Associate CFO for Revenue Financial Accounting	
		1	A1	Associate CFO for Corporate Accounting	
		1	A1	Senior Leader for Financial Management	
		1	A1	Accountant	
		1	A1	Senior Manager, Financial Management Systems	<ul style="list-style-type: none"> Perform User Acceptance Testing (UAT) and System Acceptance Testing (SAT) for P.L. 119-21 programmatic requirements and other system updates to ensure filing season readiness. Support requirements gathering for Treasury One(FM) Modernization plan under
		3	A1	Supervisory Financial Management Analyst	
		15	A1	Financial Management Analyst	

Chief Financial Officer (CFO)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		1	A1	Financial Management Analyst	executive order for financial system consolidation and IRS tax processing system modernization. In addition, staff is needed to perform payroll duties.
		1	A1	Senior Manager, Revenue Accounting Operations	<ul style="list-style-type: none"> Perform critical assessment and accounting functions, which would also include processing, balancing, and reconciling revenue and refunds. IRS SW Service Center, Austin, TX; CSC Service Center, Covington, KY; Service Center - Butler A, Fresno, CA; IRS KC Consolidated Campus, Kansas City, MO; IRS Service Center - Main Building, Ogden, UT
		1	A1	Program Manager	
		5	A1	Supervisory Accounting Technician	
		30	A1	Accounting Technician	
		1	A1	Senior Manager, Unpaid Assessments & Analysis	<ul style="list-style-type: none"> Perform critical unpaid assessments functions including reporting on legislative programs. Provide leadership and assistance for Unpaid Assessment and P.L. 119-21/TCJA financial reports.
		2	A1	Supervisory Financial Management Analyst	
		1	A1	Tax Analyst	
		1	A1	Senior Manager, Financial Reporting	<ul style="list-style-type: none"> Provide leadership and assistance in financial reporting data analytics of receipts/payments for tax administration/collection and/or payables, including any TIER requirements for Treasury or end-of-month/end-of-year activities.
		1	A1	Supervisory Accountant, Administrative Reporting	
		1	A1	Supervisory Accountant, Revenue Reporting	
		1	A1	Supervisory Accountant, HQ Accounting	
		1	A1	Supervisory Accountant, Review and Reconciliation	
		4	A1	Accountant	
		2	A1	Financial Management Analysts	
		1	A1	Senior Manager, Accounts Payable	<ul style="list-style-type: none"> Assist in processing any payments – Names subject to change depending on new positions and access approval
		1	A1	Supervisory Financial Management Analyst	
		2	A1	Financial Management Analyst	
			A1		
		1	A1	Senior Manager, Government Payables & Funds Management	<ul style="list-style-type: none"> Provide leadership and assistance in GPFM processes to include coordination and processing of payments.
		1	A1	Senior Manager, Travel Management	

Chief Financial Officer (CFO)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		1	A1	Accountant	<ul style="list-style-type: none"> Assist in any travel issues related to the performance of any necessary activities.
		1	A1	Senior Manager, Credit Card Services	<ul style="list-style-type: none"> Assist with any purchase or travel card issues related to the performance of necessary activities,
		1	A1	Financial Services Manager	
		1	A1	Management and Program Analyst	
Corporate Budget		1	A1	Associate CFO for Corporate Budget	<ul style="list-style-type: none"> Address budget execution issues and Legislative Mandate-specific questions and requisitions Address IFS transfer capabilities Processing reimbursable issues Processing apportionment issues Continue budgeting and execution activities
		1	A1	Deputy Associate CFO for Corporate Budget	
		1	A1	Senior Manager, Budget Execution	
		1	A1	Senior Manager, Financial Planning and Analysis	
		1	A1	Senior Manager, Strategic Planning	
		4	A1	Senior Analyst	
Internal Controls		1	A1	Associate CFO for Internal Controls	<ul style="list-style-type: none"> Provide leadership and assistance with internal controls practices and risk management.
Total # positions		91			

Communications and Liaison (C&L)	Filing Season (FS)				
	A1	A3	B	C	Total
• Chief Communications and Liaison	6				6
- Communications	21				21
- Legislative Affairs	4				4
- National Public Liaison	4				4
- Tax Outreach Partnership Education (TOPE)	1				1
- Stakeholder Liaison	7				7
Total # positions	43				43

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

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

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

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

Communications & Liaison	Exception		Category	Detail of exempt and excepted positions by category
		FS		
Total # positions		43		

Criminal Investigation (CI)	Filing Season (FS)				
	A1	A3	B	C	Total
• Chief, Criminal Investigation	6				6
- Communications and Education	14				14
- Commissioner's Protection Detail	7				7
- International Operations	44				44
- Global Operations, Policy & Support	168				168
- Strategy	204				204
- Advanced Analytics & Innovation	158				158
- Technology Operations & Investigative Services	152				152
- Field Criminal Law Enforcement Personnel	2,248				2,248
Total # positions	3001				3001

Criminal Investigation works directly on investigations and associated law enforcement duties as the criminal law enforcement arm of the IRS. There are approximately 2,683 active criminal investigations and 3,541 investigations in the adjudication phase (pre-indictment, indictment, trial and post-trial) in 94 judicial districts. As part of these 6,224 investigations, special agents are actively gathering evidence, conducting critical interviews, testifying in court proceedings, executing search warrants and conducting arrests. All these activities require our investigative support staff be available to acquire, analyze and preserve existing and emerging evidence and failure to timely act could jeopardize an investigation. In addition, special agents are assigned to respond to imminent threats of violence against IRS employees and provide executive protection to the IRS Senior Leadership. The CI Senior Leadership has direct oversight of criminal investigations and protection details are essential to continue these law enforcement functions.

Criminal Investigation	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS			
Chief, Criminal Investigation		1	A1	Chief, Criminal Investigation	<ul style="list-style-type: none"> Provides executive oversight of operations and any shutdown notification/recall activities.
		1	A1	Deputy Chief, Criminal Investigation	
		1	A1	Chief of Staff	
		3	A1	Senior Analyst	
Office of Communications		1	A1	Project Director/CI Risk Officer	<ul style="list-style-type: none"> Provides guidance and assistance to the Chief CI for internal communications to exempt CI agents. (As Needed) Manages the risk of miscommunication to employees during a time when most public affairs and public information staff will be furloughed, and few information products issued through the shutdown. (As Needed)
		13	A1	Public Affairs Specialists and Analysts	
Commissioner's Protection Detail		7	A1	Special Agents	<ul style="list-style-type: none"> Ensure the protection of human life and/or the protection of property. (As Needed)
International Operations		2	A1	Director and Deputy Director, International Operations	<ul style="list-style-type: none"> Support ongoing criminal investigations with an International component. Support of International Investigations and Narcotics investigations. Carry out activities like timekeeping and to support ongoing criminal investigations. (As Needed)
		4	A1	Staff Member	
		13	A1	Special Agents (Headquarters and Field Personnel), Attachés; Senior Analysts, Management & Program Analysts, Investigative Analysts (International Operations)	
		2	A1	Directors, International Field Operations (East and West)	<ul style="list-style-type: none"> Support ongoing criminal investigations with an international component.
		3	A1	Director, Narcotics and Counterterrorism	<ul style="list-style-type: none"> Support ongoing criminal investigations with an international component.
		20	A1	Investigative Analysts, Special Agents	
Global Operations, Policy & Support		2	A1	Director and Deputy Director of Operations, Policy & Support	<ul style="list-style-type: none"> Provides Executive Oversight of continuing operations in Operations, Policy and Support. Oversees Finance and Human Resources activities.
		36	A1	Support Staff	
		1	A1	Director, Financial Crimes	<ul style="list-style-type: none"> Ensure the processing of evidence to support ongoing criminal investigations and criminal trials.
		7	A1	Financial Crimes Special Agents and Investigative Analysts	
		1	A1	Director, Forensic Laboratory	<ul style="list-style-type: none"> Support ongoing criminal investigations. (As Needed)
		36	A1	Forensics Laboratory Special Agents and Trial Illustrators	

Criminal Investigation	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS			
		67	A1	Special Investigative Techniques Special Agents, Investigative Analysts, Management & Program Analysts	
		1	A1	Director of Warrants and Forfeiture	<ul style="list-style-type: none"> Support ongoing criminal investigations. (As Needed)
		7	A1	Warrants and Forfeiture Special Agents Management & Program Analysts.	
CI Strategy		3	A1	Executive Director and Deputy Director, Strategy	<ul style="list-style-type: none"> Provides executive oversight of operations and any shutdown notification/recall activities. Handle mission critical budget activities – i.e., processing funding for emergency enforcement or imprest fund activity. Manage contracts that are continuing during a shutdown requiring oversight of a COR. Manage timekeeping and to support operation of the Office of Strategy.
		11	A1	Senior Analyst, Admin. Asst., Management and Program Analyst, Strategy	
		1	A1	Director, Finance	
		4	A1	Finance Supervisor	
		2	A1	Management and Program Analyst	
		2	A1	Supervisory Specialist, Finance	
		41	A1	Budget Analysts, Financial Mgmt. Analyst, Senior Budget Analyst, Finance	<ul style="list-style-type: none"> Provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues. Responsible for shutdown notification procedures and recall activities. Serve as liaisons with the IRS Human Capital Office and Facilities Management and Security Services, participating in meetings and obtaining clarification on shutdown/recall activities.
		2	A1	Director and Deputy Director, CI Human Resources	
		1	A1	Director, National Criminal Investigation (National CI Training Academy)	
		114	A1	Management Program Analyst, Supervisor, HR Specialist (National CI Training Academy), Resource Dev, Special Agent.	<ul style="list-style-type: none"> Work with NCITA located at the Federal Law Enforcement Training Center (FLETC) in Glynco, GA, and operated by Homeland Security. Supports ongoing 90-day training program that results in certified Special Agents required to complete ongoing cases.
		2	A1	Director and Assistant Director of Planning, Research and Analysis	
		9	A1	Senior Analysts (Research & Analysis)	<ul style="list-style-type: none"> Support the functions of Planning, Research & Analysis. Support ongoing criminal investigation and field personnel.
		29	A1	Program Analysts (Research & Analysis)	
		23	A1	Director, Review, Planning & Evaluation (RPE),	<ul style="list-style-type: none"> Support ongoing criminal investigations and Field Office

Criminal Investigation	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS			
				Senior Analysts, Centralized Case Reviewers, Management & Program Analysts	operations.
Advanced Analytics & Innovation		2	A1	Director and Deputy Director, Advanced Analytics & Innovation	<ul style="list-style-type: none"> Support ongoing criminal investigations and scheme development/support.
		4	A1	AAI Front Office Technical Advisor, Senior Analyst and Management & Program Analysts	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation.
		1	A1	Director, CI Applied Analytics	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation Support ongoing criminal investigations and field personnel.
		16	A1	Program Analysts, Data Scientists, Operations Research Analysts (CIAA)	<ul style="list-style-type: none"> Support ongoing criminal investigation and field personnel. Support the functions of Advanced Analytics & Innovation.
		1	A1	Director, Data Management & Governance	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation.
		12	A1	Data Processing Center (IT Specialists)	<ul style="list-style-type: none"> Support ongoing criminal investigations and field personnel. Support the functions of Advanced Analytics & Innovation. Support Field Office and Headquarters operations. The Data Processing Center.
		5	A1	Senior Analyst and Management & Program Analysts (DMG)	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation
		1	A1	Director, Innovation	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation
		9	A1	Senior Analysts, Technical Advisors	<ul style="list-style-type: none"> Supports ongoing criminal investigations
		2	A1	Director and Associate Director, Nationally Coordinated Investigations Unit	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation
		32	A1	Investigative Analysts, Supervisory Special Agents, Special Agents, Management and Program Analysts	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation
		1	A1	Director, Refund Fraud & Investigative Support	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation Support ongoing criminal investigations and scheme development.
		2	A1	Resident Agents in Charge, Scheme Development Center	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation Lead ongoing criminal investigations and scheme development
		1	A1	National Identity Theft Coordinator	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation

Criminal Investigation	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS			
					<ul style="list-style-type: none"> Support ongoing criminal investigations and scheme development.
	42		A1	RFIS Senior Analysts; Scheme Development Center Investigative Analysts, Supervisory Investigative Analysts, Investigative Management Analysts, Fraud Detection Analyst, Senior Investigative Analyst	<ul style="list-style-type: none"> Support ongoing criminal investigations and scheme development. Process ongoing criminal investigations. Scheme development.
	1		A1	Director, Systems & Operational Support	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation Support ongoing criminal investigations and scheme development.
	25		A1	Investigative Analysts, Supervisory Investigative Analysts, Investigative Management Analysts, Fraud Detection Analyst, Senior Investigative Analysis Analyst and Support staff processing.	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation Support ongoing criminal investigations and scheme development.
	9		A1	Court Witness (Supervisory Court Witness Coordinator, Lead Court Witness Coordinators, Court Witness Coordinators)	<ul style="list-style-type: none"> Support the functions of Advanced Analytics & Innovation Represents the Commissioner, in the Commissioner's role as custodian of records in trials, pre-trial proceedings, and other judicial and quasi-judicial proceedings. Support ongoing criminal investigations
Technology Operations & Investigative Services	3		A1	Director and Deputy Directors, Technology	<ul style="list-style-type: none"> Support the functions of Technology Operations and Investigative Services (As Needed).
	2		A1	Senior Management Analyst (Operations and Investigative Services)	
	1		A1	Deputy Director, Enterprise Computing	<ul style="list-style-type: none"> Support Field Office and Headquarter operations.
	55		A1	Senior Program Analysts, Data Management Specialists, System Analysts, Specialists (Business Systems Development)	<ul style="list-style-type: none"> Maintain the integrity of integral Business Systems. Support Field Office and Headquarter operations.
	1		A1	Deputy Director, Field Operations	<ul style="list-style-type: none"> Support Field Office and Headquarters operations.
	351		A1	Data Processing Center, Field Support, User Support (COA), Customer Support, Information Tech Specialists, Computer Investigative Specialists (User Support)	<ul style="list-style-type: none"> Support ongoing criminal investigations Support Field Office and Headquarters operations. Carry out timekeeping duties, contracting duties, and support the operation of Technology Operations & Investigative Services.
	90		A1	Computer Investigative Specialists (Electronic Crimes)	<ul style="list-style-type: none"> Support Field Office and Headquarters operations.

Criminal Investigation	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS			
Field Criminal Law Enforcement Personnel		4	A1	Directors of Field Operations	<ul style="list-style-type: none"> Work criminal law enforcement investigations or related functions that cannot be shut down without harming the investigation, CI's or the Service's mission, or risking life or property; and field office support staff necessary to support those efforts. <ul style="list-style-type: none"> The number of employees required varies based on the circumstances at the time of shutdown and includes anticipated new hires. The total will be less than or equal to the total of such positions on rolls at the time of shutdown
		30	A1	Special Agents in Charge	
		44	A1	Assistant Special Agents in Charge	
		198	A1	Supervisory Special Agents	
		1972	A1	Special Agents, Support Staff, Senior Analysts, Investigative Analysts and Management Analysts.	
Total # positions		3,001			

Facilities Management and Security Services (FMSS)	Filing Season (FS)				
	A1	A3	B	C	Total
• Chief, Facilities Management and Security Services	3				3
-Security	23				23
-Facilities Management and Security Services Operations (Territories and campus)	140				140
-Business Solutions	10				10
Project Management Office	8				8
Total # employees	184				184

Facilities Management and Security Services	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS			
Chief, Facilities Management and Security Services		1	A1	Chief, Facilities Management and Security Services	<ul style="list-style-type: none"> Provide executive oversight of all FMSS contingency operations and engage in cross-functional activities to support activities as necessary during shutdown. Coordinate shutdown and reactivation of division operations.
		1	A1	Chief of Staff	
		1	A1	Staff Assistant	
Security		18	A1	Associate Director Security Specialists	<ul style="list-style-type: none"> Maintaining the protection of IRS personnel, assets, and facilities, which is critical to national security and the continuity of government operations. Their responsibilities directly support law enforcement functions and risk mitigation. Filing Season Prep work that includes Staff that will be needed to deliver the FY 2026 FS targets. This includes supporting hiring and onboarding of new FS specific staff and providing infrastructure and IT support for the FS. Filing Season Prep work that includes Staff that will be needed to deliver the FY 2026 FS targets. This includes supporting hiring and onboarding of new FS specific staff and providing infrastructure and IT support for the FS.
		1	A1	ICAM Manager	
		3	A1	Program Analyst	
Facilities Management and Security Services		13	A1	Territory Managers	<ul style="list-style-type: none"> Support general security services that increase as the IRS population escalates during the Filing
		15	A1	Security Section Chiefs	

Facilitates Management and Security Services	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS			
Operations (Territories and campus)		28	A1	Real Estate Chiefs	<ul style="list-style-type: none"> Season. Additionally, security and emergency response actions are influenced by other external activities such as bomb threats, suspicious packages and threats to employees. Situational Awareness Management Center/Threat Incident Reporting is operational 24/7 during a shutdown.
		20	A1	Security Specialists	
		20	A1	Support Services Specialist	
		12	A1	Building Managers	
		20	A1	Operations and Maintenance sub-CORs	
		5	A1	Security Credentialing Specialists	
		5	A1	Safety Officers	
		2	A1	Associate Directors Operations East / West	<ul style="list-style-type: none"> Filing Season Prep work that includes Staff that will be needed to deliver the FY 2026 FS targets. This includes supporting hiring and onboarding of new FS specific staff and providing infrastructure and IT support for the FS.
Business Solutions		9	A1	Financial Analysts Financial Analysts Chief, Health and Safety Contracting Officer Representatives ePACs Project Manager	<ul style="list-style-type: none"> Address budget and accounting issues related to the lapse in appropriation and prevent loss of accounting data and provide financial services to Facilities Management and Security Services. COR support for: National Mail Contract Warehouse and Transportation Contract A&E Contract Operations and Maintenance Contract Guard Service/Canine Contract SAMC/TIRC Contract Environment, Health & Safety Program Support Credentialing Sensitive Document Destruction (Filing Season)
		1	A1	Associate Director Business Solution	<ul style="list-style-type: none"> Filing Season Prep work supporting hiring and onboarding of new FS specific staff and providing infrastructure and IT support for the FS- P.L. 119-21 hiring

Project Management Office		8	A1	System Administrators	<ul style="list-style-type: none"> • Manage and maintain GDI system for rent payment, IT power path application, reservations modules, and employee location data • Manage and maintain Workspace Service Delivery (WSD) for FMSS service continuity
Total # positions		184			

<u>Human Capital Office (HCO)</u>	Filing Season (FS)				
	A1	A3	B	C	Total
• IRS Human Capital Officer	4				4
-HCO Chief of Staff	5				5
- Office of HR Operations	2				2
-Office of HR Strategy	2				2
-Transformation Policy & Engagement	1				1
-Policy and Audit	5				5
-Human Capital Data Management & Tech	5				5
-Talent Acquisition	12				12
-HR Shared Services	328				328
-Labor/Employee Relations & Negotiations	27				27
-Office of Executive Services	1				1
-Enterprise Talent Development/IRSU	8				88
Total # positions	400				400

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

Human Capital Office	Exceptions		Category	Detail of exempt positions by category	
		FS			
IRS Human Capital Officer		1	A1	IRS Human Capital Officer	<ul style="list-style-type: none"> • Provide executive oversight of shutdown notification/recall activities including management, employees, and the National Treasury Employees Union. • Focus on Service-wide personnel issues arising from shutdown questions. • Provide technical staff support. (As Needed).
		1	A1	IRS Deputy Human Capital Officer	
		1	A1	Executive Assistant	
		1	A1	Technical Advisor	
HCO Chief of Staff		1	A1	Chief of Staff	<ul style="list-style-type: none"> • Provide executive direction and coordination of activities necessary during the shutdown. (As Needed) • Staff to provide administrative and technical support. (As Needed)
		1	A1	Finance Officer	

Human Capital Office	Exceptions		Category	Detail of exempt positions by category	
		FS			
		2	A1	Acquisition and Contract Support	<ul style="list-style-type: none"> Update and process continuing contracts. (As Needed)
		1	A1	HCO Lapse Program Manager	<ul style="list-style-type: none"> Provide lapse communication, guidance and People-Trak division edits/reporting.
Office of HR Operations		1	A1	Director	<ul style="list-style-type: none"> Provide executive direction and coordination of activities during the shutdown.
		1	A1	Technical Advisor	<ul style="list-style-type: none"> Provide technical support. (As Needed)
Office of HR Strategy		1	A1	Director	<ul style="list-style-type: none"> Provide executive direction and coordination of activities during shutdown.
		1	A1	Technical Advisor	<ul style="list-style-type: none"> Provide technical support (As Needed)
Transformation Policy, Engagement, Human Capital Strategic Planning		1	A1	Director	<ul style="list-style-type: none"> Provide direction and coordination of activities necessary during the shutdown. Oversee Policy coordination activities during the shutdown.
Policy & Audit		1	A1	Director, Policy & Compliance	<ul style="list-style-type: none"> Provide executive direction and coordination of activities necessary during the shutdown. (As Needed) Staff to provide administrative and technical support. (As Needed) Provide policy direction for leave and compensation. (As Needed) Provide policy direction and complete actions related to IR Payband, and other compensation policy (As Needed) Respond to shutdown related questions and post FAQs as appropriate. (As needed)
		1	A1	Supervisory HR Specialist (FLM)	
		1	A1	HR Policy Specialist/SME	
		2	A1	Associate Directors	
Human Capital Data		1	A1	Director, HCDMT	

Human Capital Office	Exceptions		Category	Detail of exempt positions by category	
		FS			
Management and Tech		1	A1	Deputy Director, HCDMT	<ul style="list-style-type: none"> • Data tracking. • Data Reporting to support necessary hiring and contractual requirements (As needed) • Critical workforce tracking responding to statutory requirements.
		1	A1	Data Specialist	<ul style="list-style-type: none"> • Maintenance of Tableau visualizations each pay period. (as needed for applicable essential, continuing operations, dependent on HRRC availability as source for Tableau reporting)
		2	A1	HR Specialist	<ul style="list-style-type: none"> • Support TA hiring and continue compliance with Article 8 of BU hiring reports to NTEU 2x each pay period. (If hiring continues during the lapse) • Data reporting (as needed for applicable essential, continuing operations. • Post new salary table at beginning of the calendar year upon Treasury and Office of Personnel Management approval. (As needed)
Talent Acquisition		1	A1	Director, Talent Acquisition	Leadership/Support <ul style="list-style-type: none"> • Provides executive oversight of exempt hiring activities and shutdown notification/recall activities. • Conduct lapse planning, issue notifications, and perform recall activities.
		1	A1	Deputy Directors, Talent Acquisition	
		1	A1	Executive Assistant/Technical Advisor/Analyst	
		1	A1	Associate Director Personnel Security	National Security and Remittance Hiring for exempt employees <ul style="list-style-type: none"> • Address National Personnel Security issues. • Coordinate National Security Clearance requests/questions. • Process exempt hiring and contractors.
		2	A1	Personnel Security Adjudicator/Specialists/Assistant/Managers	
		1	A1	Contractor Employee-Data Source	

Human Capital Office	Exceptions		Category	Detail of exempt positions by category	
		FS			
		1	A1	Associate Director, Hiring Operations	<ul style="list-style-type: none"> • Provide direction and coordination of exempt activities during shutdown. • Employees are needed to evaluate the hiring initiatives to determine next steps – cancel vs. extend announcements. Cancel all onboarding, contact all applicants to provide updates. Coordinate with Treasury/OPM on time sensitive conversions (pathways, PMF etc.). • Specialists reviewing hiring packages completed by the Employment Offices for quality assurance prior to job offers being made
		2	A1	Hiring Operations: Manager and/or HR Specialists	
		1	A1	Innovation: Supervisor and/or Analyst	<ul style="list-style-type: none"> • Provide system support and reporting.
		1	A1	Office of HR Operations and HQ Support: Supervisor and/or Analyst	<ul style="list-style-type: none"> • Provide SETR and other time sensitive administrative support, such as the pay cap waiver program, for BODs serviced by HR Operations and HQ Support.
HR Shared Services		1	A1	Director, Human Resources Shared Services	

Human Capital Office	Exceptions		Category	Detail of exempt positions by category	
		FS			
		3	A1	Deputy Director, Human Resources Shared Services	<ul style="list-style-type: none"> Oversees required payroll functions for the period just prior to the appropriation lapse and preservation of personnel and payroll data.
		1	A1	Associate Director, System Support Center	
		9	A1	Branch Chief	
		1	A1	Program Management Analyst	<ul style="list-style-type: none"> Assist EA with Payroll and Personnel Systems
		125	A1	Human Resources Specialists	<ul style="list-style-type: none"> Working necessary personnel and payroll duties to protect the integrity of all systems and ensure that all exempt employees are accurately and timely paid; ensure that the Time and Attendance is accurately reported, and all personnel actions processed for all employees and executed for all business units. Processing retirements, disabilities, death, and death of dependent.
		5	A1	Associate Directors	
		2	A1	Lead Civilian pay Technician	
		31	A1	Civilian Pay Technician	
		13	A1	Front-line Managers	
		14	A1	Lead Human Resources Specialist	
		4	A1	Lead Human Resources Assistant	
		81	A1	Human Resources Assistant	
		3	A1	Employee Account Reps (EARs)	
		7	A1	Management and Program Assistant (ERC Call Center Agents)	
		9	A1	Management & Program Analyst (ERC – QR/IRWORKS)	
		14	A1	Retirement Planning & Support Center Associate Director, Managers, Leads, Specialists, Assistants, clerks, and GRB COR.	
		1	A1	Associate Director, Benefits & Health Services Center (BHSC)	

Human Capital Office	Exceptions		Category	Detail of exempt positions by category	
		FS			
		1	A1	Employee Assistance Program (EAP) and Automated External Defibrillators (AEDs) Program Manager	<ul style="list-style-type: none"> Provide supervisory direction and guidance to support exempt work including the Employee Assistance Program, Health Services Program and Drug Free Workplace program
		1	A1	Health Services Program Analyst and AED Program Manager	<ul style="list-style-type: none"> Work with EAP as needed to complete shutdown related inquiries and coordinate EAP services. (As needed) Provide oversight for the AEDs in the IRS locations. (As needed).
		1	A1	Drug Free Workplace Program Manager	<ul style="list-style-type: none"> Work with Health Services program manager to process requests for medical reviews for Family Medical Leave Act for exempt employees or Reasonable Accommodations for exempt employees, administer Health Services (including clinics at campuses and other locations) required during the shutdown (As needed) Provide oversight for the AEDs in the IRS locations. (As needed).
		1	A1	Leave Bank/Leave Share Program Manager and Specialist	<ul style="list-style-type: none"> Administer required drug tests including random, suspicion, and follow-up testing for employees who are working during the shutdown. (As needed)
Labor/Employee Relations & Negotiations		2	A1	Director and Deputy Director, Labor/Employee Relations and Negotiations	<ul style="list-style-type: none"> Provide direction and coordination of activities necessary during the shutdown. Address NTEU issues Address managerial concerns throughout the field in the active business units. (As needed) Technical Advisor to provide advisory services and expert-level technical support Ten specialists to cover campus locations and two to field customer areas. (As Needed)
		2	A1	Associate Director, Labor Relations Strategy and Negotiation (LRSN) and Technical Advisor	
		1	A1	Technical Advisor to Director	
		1	A1	Associate Director, Labor Relations/Employee Relations Field Operations	
		1	A1	LRSN Specialist	
		12	A1	Field Operations Specialists	
		1	A1	Supervisory Program Execution Office	

Human Capital Office	Exceptions		Category	Detail of exempt positions by category	
		FS			
		2	A1	Employee Tax Compliance Manager and Specialist	<ul style="list-style-type: none"> Support the work being conducted by LERN Director/Deputy and assist in addressing managerial concerns that arise
		3	A1	Tier1 Labor Relations Support	<ul style="list-style-type: none"> Provide employee and labor relation guidance to exempt staff. Triage incoming requests, ensuring urgent issues are escalated as needed.
		2	A1	Worker's Compensation Manager and a Specialist.	<ul style="list-style-type: none"> The Workers Compensation staff members will provide support to IRS Business Unit employees that are selected to continue working during filing season if an IRS employee working during the lapse period needs to file or process a claim.
Office of Executive Services		1	A1	Director, Executive Services	<ul style="list-style-type: none"> Provide direction and coordination of activities related to Senior Leadership necessary during the shutdown.
Enterprise Talent Development/IRSU		1	A1	Chief, Learning Officer	<ul style="list-style-type: none"> Provide executive direction and coordination of activities for division during the shutdown. (As Needed)
		1	A1	Deputy, Chief Learning Officer	<ul style="list-style-type: none"> Assist in the coordination of administrative activities for the division during the shutdown.
		3	A1	Supervisory Human Resources Specialist (Human Resources Development)	<ul style="list-style-type: none"> Provide coordination of activities and perform work within IRSU during the shutdown. Facilitating work assignment in HR training systems and provide oversight of training support for exempted hires as needed. Ensure ad-hoc training packages submitted to Service-wide Training and Events System (STETS) for Treasury approval are routed processed through required channels.
		1	A1	Management & Program Analyst	<ul style="list-style-type: none"> Provide coordination of activities for IRSU division during the shutdown. (As Needed). Provide ITM support to facilitate assignment profiles and updates.
		1	A1	Lead Education Services Specialist	<ul style="list-style-type: none"> Lead HRS to provide coordination of activities during the shutdown. Work on-call ITM/IRWorks tickets and schedule exempted hires training in TRIRIGA. (As Needed).

Human Capital Office	Exceptions		Category	Detail of exempt positions by category	
		FS			
		1		A1 Human Resources Specialist (Human Resources Development)	<ul style="list-style-type: none"> Work on-call ITM/IRWorks tickets and schedule training for exempted hires in Classroom Reservation System (As Needed) for Filing season training support and IRSU.
Total # positions		400			

Information Technology (IT)	Filing Season (FS)				
	A1	A3	B	C	Total
• Chief Information Officer (CIO)	5				5
• Chief Technology Officer (CTO)	23				23
• Deputy Chief Information Officer (DCIO) for Operations	8				8
• Deputy Chief Information Officer (DCIO) for Strategy/Modernization	5				5
• Associate Chief Information Officer (ACIO), Applications Development (AD)	1171				1,171
• Associate Chief Information Officer (ACIO), Cybersecurity	438				438
• Associate Chief Information Officer (ACIO), Enterprise Operations (EOps)	1582				1,582
• Associate Chief Information Officer (ACIO), Enterprise Program Management Office (EPMO)	135				135
• Associate Chief Information Officer (ACIO), Enterprise Services (ES)	434				434
• Associate Chief Information Officer (ACIO), Strategy & Planning (S&P)	68				68
• Associate Chief Information Officer (ACIO), User and Network Services (UNS)	683				683
Total # positions	4552				4,552

Information Technology (IT)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Chief Information Officer (CIO)		1	A1	Chief Information Officer	<ul style="list-style-type: none"> Provide Executive oversight and administration of all shutdown activities, continuing activities and reactivation
		1	A1	Technical Advisor	
		1	A1	Communications Advisor	
		1	A1	Executive Assistant	
		1	A1	Staff Assistant	
Chief Technology Officer (CTO)		1	A1	Chief Technology Officer	<ul style="list-style-type: none"> Provide Senior Executive oversight of shutdown activities for all Associate Chief Information Officer (ACIO) areas and overall management of computer operations to prevent the loss of data and ensure data integrity/security during shutdown activities Ensure the integrity of all Filing Season operations continuing during federal shutdown
		1	A1	Executive Assistant	
		1	A1	Staff Assistant	
		1	A1	Tech Advisor	
		1	A1	Director of Strategic Partnerships	

Information Technology (IT)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		1	A1	Executive Assistant	<ul style="list-style-type: none"> • Provide Leadership oversight and administration of all shutdown activities, continuing activities and reactivation • Ensure the integrity of all Filing Season operations continuing during federal shutdown • Support the Chief Information Officer's Office with administrative tasks such as communications, employee list management and Single-Entry Time Reporting (SETR) • Ensure all Strategic Partnerships exempt work is completed timely • Responsible for executing transformational
		5	A1	Senior Managers	
		10	A1	IT Specialists	
		2	A1	Management And Program Analyst	
Deputy Chief Information Officer (DCIO) for Operations		1	A1	DCIO for Operations	<ul style="list-style-type: none"> • Provide Executive oversight of shutdown activities for specific Associate Chief Information Officer (ACIO) areas and overall management of computer operations to prevent the loss of data in process • Responsible for ensuring critical data operations necessary to ensure operational capabilities required for the filing year programs and applications and to support recall activities • Filing Season Integration Services provides critical oversight and support for the planning and execution of enterprise processes to ensure Filing Season Readiness and Operation of all critical systems • Ensures the integrity of all Filing Season operations continuing during federal shutdown • Support the senior level technical staff with analytical activities, i.e. reports, matrixes, decks, technical brainstorming sessions, risks/issues, etc.
		3	A1	Management And Program Analyst	
		2	A1	Technical Advisors	
		1	A1	IT Specialist	
		1	A1	Staff Assistant	
Deputy Chief Information Officer (DCIO) for Strategy/Modernization		1	A1	DCIO for Strategy/Modernization	<ul style="list-style-type: none"> • Provide Executive oversight of shutdown activities for specific Associate Chief Information Officer (ACIO) areas and overall management of computer operations to prevent the loss of data in process • Ensure critical data operations necessary to ensure operational capabilities required for the Filing year programs and applications and to support recall activities • Filing Season Integration Services provides critical oversight and support for the planning and execution of enterprise processes to ensure Filing Season Readiness and
		1	A1	Executive Assistant	
		1	A1	Tech Advisor	
		2	A1	Management & Program Analyst	

Information Technology (IT)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
					<ul style="list-style-type: none"> Operation of all critical systems Ensure the integrity of all Filing Season operations continuing during federal shutdown

IT ACIO, Applications Development (AD)	Exception		Category	Summary of Applications Development Positions and Activities
	NF	FS		
• Associate Chief Information Officer (ACIO) Front Office		2	A1	
• Applications Development Operations		1,142	A1	
• Applications Development Operations		27	A1	
Total # positions		1,171		

IT ACIO, Applications Development (AD)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Associate Chief Information Officer (ACIO) Front Office		1	A1	ACIO, Applications Development	<ul style="list-style-type: none"> Provide executive level direction for continuing operations and coordination for an orderly shutdown and reactivation Provide Executive oversight and administration of all shutdown activities, continuing activities and reactivation Provide executive leadership in support of application and web services development operations Support the ACIO and DACIO, Applications Development Support the application and web services operations necessary to prevent loss of data in process and revenue collections, and oversight and management of Contingency Plan execution Oversees legislation to ensure all changes are implemented effectively and timely to provide seamless processing to America's Taxpayers Ensure all exempt work is being completed timely
		1	A1	Executive Assistants	
Applications Development Operations		7	A1	Directors/Deputy Directors	
		0	A1	Directors/Deputy Directors	

IT ACIO, Applications Development (AD)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		7	A1	Assistant Directors	<p>development operations to include processing tax returns and testing of critical programs</p> <ul style="list-style-type: none"> • Ensure that critical IT systems that operate the nation's tax infrastructure are updated and in place for the processing of approximately 200 million tax returns annually • Ensure the integrity of all critical operations continuing during federal shutdown • Responsible for overseeing all planning, development, testing and deployment of production activities to ensure a successful Filing Season
		142	A1	Supervisory IT Specialists	<ul style="list-style-type: none"> • Oversee application operations necessary to prevent loss of data and approve transmittals • Responsible for development of late change requirements and managing programmers responsible for development of critical applications • Provide oversight operational support and serve as Subject Matter Experts for critical filing season applications
		3	A1	Supervisory IT Specialists	
		872	A1	IT Specialists – Lead Application Developers and Application Developers, Relational Database Developers, System Acceptability Testers, Systems Analysts, Technology Project Managers and Policy & Planning IT Specialists	<ul style="list-style-type: none"> • Support application & web services operations necessary to provide critical systems support, manage code, complete testing, perform builds and process transmittals in support of critical portfolio of applications preserving government property and preventing data loss • Provide oversight/support, operational support and serve as Subject Matter Experts for critical applications • Provide critical participation in Management Assessment Calls and Service Restoration Teams as part of the Incident Management Process during critical P1/P2 outages • Perform problem analysis to determine root cause of critical P1/P2 outages and prevent recurring incidents
		15	A1	IT Specialists – Lead Application Developers and Application Developers, Relational Database Developers, System Acceptability Testers, Systems Analysts, Technology Project Managers and Policy & Planning IT Specialists	
		47	A1	Management and Program Analysts	<ul style="list-style-type: none"> • Responsible for preparing requisitions, monitoring contractors and ensuring adherence to Software Development Life Cycle (SDLC) activities necessary to support the completion of Filing Year programs
		5	A1	Management and Program Analysts	
		63	A1	Project Managers	

IT ACIO, Applications Development (AD)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		3	A1	Project Managers	<ul style="list-style-type: none"> Acquisitions – manage critical activities for filing season contracts Contracting Officer's Representative (COR) support for processing Receipt & Acceptance of funded contracts Provide project/program support for all Unified Work Requests (UWRs) for exempt employees
		4	A1	Staff Assistants	
		1	A1	Staff Assistants	
					<ul style="list-style-type: none"> Support the ACIO, DACIO, Directors, Executive Assistant, Technical Advisor with administrative tasks such as communications, employee list management and Single-Entry Time Reporting (SETR)

IT ACIO, Cybersecurity	Exception		Category	Summary of Cybersecurity Positions and Activities
		FS		
• Cybersecurity Front Office (Coordinating Director)		7	A1	
• Security Risk Management Division		77	A1	
• Cybersecurity Operations Division		90	A1	
• Architecture & Implementation Division		94	A1	
• Cyber Threat Response & Remediation (CTR&R) Division		39	A1	
• Security Operations and Standards (SOSD)		131	A1	
Total # positions		438	A1	

IT ACIO, Cybersecurity	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Cybersecurity Front Office (Coordinating Director)		1	A1	ACIO for Cybersecurity	<ul style="list-style-type: none"> Provide executive direction for operations and shutdown activities Primary contingency coordinator for shutdown of operations and continuance during furlough and recall
		1	A1	Deputy Associate Chief Information Officer (DACIO)	
		2	A1	Executive Assistants	
		1	A1	Senior Technical Advisor	
		1	A1	Senior Management Analyst	
		1	A1	Staff Assistant	

IT ACIO, Cybersecurity	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Security Risk Management Division		1	A1	Director	<ul style="list-style-type: none"> Oversee day-to-day operations and ensures compliance with federal statutory, legislative and regulatory requirements to assure the confidentiality, integrity and availability of IRS electronic systems, services and data. Leads the identification of security risks through the assessment and analysis of threats, using tools to evaluate remediation efforts and recommend appropriate mitigations. Provide oversight for operational and shutdown activities
		1	A1	Assistant Director	
		1	A1	Senior Technical Advisor	
		1	A1	IT Specialist	
		1	A1	Executive Assistant	
Security Risk Management Division - Enterprise FISMA Compliance Branch		1	A1	Senior Manager	<ul style="list-style-type: none"> Support the Modernization Initiative and Filing Season security risk assessment processes to ensure Authority to Operate (ATO)s security requirements are met. Execute the NIST 800-53 security controls assessments to ensure security is implemented and operating as intended to protect the confidentiality, integrity, and availability of data for on-prem technologies. Execute the Digital Identity Risk Assessment for authenticating external users accessing IRS systems and data. Plan of Action & Milestone (POA&M) management, tracking, reporting and remediation. Risk Based Decision (RBD) processing and reporting.
		1	A1	Technical Advisor	
		4	A1	Managers	
		12	A1	IT Specialists	
Security Risk Management Division - Enterprise Technical Assessment Branch		1	A1	Senior Manager	<ul style="list-style-type: none"> Support review/analysis of codes and filing season applications, to ensure security issues are remediated and applications are deployed on-schedule Conduct vulnerability, database and web application scans, to ensure critical security findings impacting IRS assets are addressed timely
		2	A1	Managers	
		1	A1	Senior Technical Advisor	
		8	A1	IT Specialists	
Security Risk Management Division - Security Control Testing & Evaluation Branch		1	A1	Senior Manager	<ul style="list-style-type: none"> Complete on-site contractor security assessment required for filing season readiness. Conduct Security Disaster Recovery activities to validate failover plans for Filing Season applications. Ensure vulnerabilities impacting filing season applications are remediated timely Ensure adequate contingency planning and business impact analyses are in place for Mission Essential Functions
		1	A1	Technical Advisor	
		2	A1	Managers	
		17	A1	IT Security Specialists	
Security Risk Management Division –		1	A1	Senior Manager	<ul style="list-style-type: none"> Provides security oversight to support Filing Season and Modernization projects during the required pre/post activities to obtain an Authority to Operate (ATO)

IT ACIO, Cybersecurity	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Continuous Authorization Services & Oversight		1	A1	Senior Technical Advisor	<ul style="list-style-type: none"> Ensure the Cloud Service Providers (CSP) supporting Filing Season and Public Law 119-21. Remediating vulnerabilities and performing all security related activities timely Conduct the Security Control Assessments and 3PAO reviews for Cloud Service Providers supporting IRS projects and security change management oversight.
		3	A1	Managers	
		16	A1	IT Specialists	
		1	A1	Computer Scientist	
Cybersecurity Operations Division – Front Office		1	A1	Director	<ul style="list-style-type: none"> Oversee critical operations serving as the primary source for identifying, preventing and assisting to resolve cyber incidents and vulnerabilities. Provides direction to 24x7 security staff to facilitate rapid detection, assessment and response to cyber threats. Provides support to Information Technology and other IRS organizations in maintaining the security of the IRS Enterprise. Provide support to all IRS locations for incident handling and incident investigations. Ensures on-going IT system monitoring and analyzation of system logs to verify compliance with IRS, Treasury and DHS security policy and guidelines
		1	A1	Senior Technical Advisor	
		1	A1	Executive Assistant	
Cybersecurity Operations Division – Cyber Threat Fusion Center (CTFC)		1	A1	Senior Manager	<ul style="list-style-type: none"> Continue proactive prevention, detection, and response to computer security incidents targeting the IRS' enterprise IT assets via an agency-wide computer security incident response capability. Within CTFC, the Computer Security Incident Response Center (CSIRC) Operations team delivers a 24x7x365 security operations center. The notification and resolution of cyber incidents is coordinated to prevent further impact to the enterprise. Staff provides deployment and maintenance of enterprise-wide security detection, prevention, monitoring, analysis and reporting devices and applications. Emerging Threats Team provides advanced analysis and cyber threat intelligence capabilities to limit the impact of sophisticated attacks and exploits targeting the enterprise. CSIRC Reporting Coordination and Communications team provides cyber event triage support and coordination as well as data loss prevention operations
		3	A1	Managers	
		34	A1	IT Specialists	
Cybersecurity Operations Division – Counter Insider Threat Operations Branch		1	A1	Senior Manager	<ul style="list-style-type: none"> Continue to review, analyze, and report compliance and security issues affecting the IRS's information systems. Ensure that information systems security controls comply with security requirements, procedures, and guidelines. Conduct the IRS User Behavior Analysis (Insider Threat) to monitor for risks posed by those who have been granted access to IRS information and information systems. Continue day-to-day monitoring services necessary to detect, identify and mitigate malicious activity for
		4	A1	Managers	
		11	A1	IT Specialists	

IT ACIO, Cybersecurity	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
					IRS Application and Systems
Cybersecurity Operations Division – Online Fraud Detection and Prevention Branch		1	A1	Senior Manager	<ul style="list-style-type: none"> Continue day-to-day detection and mitigation of phishing scam, malware scams, unencrypted Personally Identifiable Information (PII) being sent outside the IRS and Fraud analytics used to identify indicators of fraudulent transaction within the Portal environment
		3	A1	Managers	
		29	A1	IT Security Specialists	
Architecture and Implementation Division		1	A1	Director	<ul style="list-style-type: none"> Sustain security software systems operations necessary to prevent loss of processing security information to include security logs, identity and access management data, and security configuration data for IT systems supporting ongoing functions Continue proactive prevention, detection, and response to computer security incidents targeting the IRS' enterprise IT assets via an agency-wide computer security incident response capability. Staff provides deployment and maintenance of enterprise-wide security detection, prevention, monitoring, analysis, and reporting devices and applications. Emerging Threats Team providing advanced analysis and cyber threat intelligence capabilities to limit the impact of sophisticated attacks and exploits targeting the enterprise
		1	A1	Senior Technical Advisor	
		1	A1	Executive Assistant	
		21	A1	Managers	
		70	A1	IT Specialists	
Cyber Threat Response & Remediation Division		1	A1	Acting Director	<ul style="list-style-type: none"> Continue critical day-to-day operations. Identify and manage ongoing security-related contracts and associated periods of performance support by Contracting Officer's Representatives (CORs), budget, and financial experts to provide continuity of support of services and licensing for IT-security exempt functions
		1	A1	Executive Assistant	
		13	A1	Managers	
		15	A1	IT Specialists	
		9	A1	Contracting Officer's Representatives (CORs)	
Security Operations and Standards (SOSD) – Executive Office		1	A1	Division Director	<ul style="list-style-type: none"> Provide support to continue operations of critical security initiatives and ensure the safety of SOSD employees, staff assistant will provide administrative support inclusive of hiring initiatives. IT Specialists will support Enterprise Case Management System and other mission critical technical requirements IT Specialists will support Enterprise Case Management System and other mission critical technical requirements
		1	A1	Division Management Office, Chief	
		2	A1	Security Ops & Standards PMs	
		2	A1	Technical Advisors	
Security Operations and Standards (SOSD) – Information Technology Continuity Management		1	A1	Senior Manager (ITCMB) (As Needed)	<ul style="list-style-type: none"> Ensure support of PeopleTrak, Disaster Recovery/Alternate Site Processing (DR/ASP) activities, Business Restoration Strategy (BRS) support for Major Outages, Toolkit Suite with Command Centre (TSCC) and Threat Response Center (TRC) support for Facilities Management &
		3	A1	Section Chiefs (on-call)	
		27	A1	IT Specialists for PeopleTrak	

IT ACIO, Cybersecurity	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Branch (ITCMB)				modifications, DR/ASP support, BRS support; Threat Response Centre (TRC) support (As Needed)	Security Services-Situational Awareness Management Center (FMSS-SAMC)
Security Operations and Standards (SOSD) – Account Management Branch (AMB)		1	A1	Senior Manager AMB	<ul style="list-style-type: none"> Ensure that users continue to have access to the mainframe zOS and Unisys systems such as Masterfile, IAP SACS, zVM and will provide oversight of IDRS users to ensure that the tax administration process is not impacted due to the shutdown. Provide account administration and support to IEP applications such as eServices, eAuth, A2A. Ensure that users continue to have access to the applications/systems in zOS and Unisys mainframe such Masterfile, IAP, SACS, zVM, GDPS, Integrated Data Retrieval Systems (IDRS) as well as Integrated Submission and Remittance Processing (ISRP), eAuth, eServices and A2A and will provide oversight to users to ensure that the tax administration process is not impacted due to the shutdown. Account Management Branch provides oversight to service account program and processing of request for Elevated/Privilege Global Access and access to Federal Tax Information (FTI).
		2	A1	Section Chiefs (on-call)	
		10	A1	IT Security Specialists to support IDRS/RACF (As Needed)	
		9	A1	IT Security Specialists to support zOS/UNISYS (As Needed)	
		9	A1	IT Specialists to support elevated ACCESS Management (As Needed)	
		6	A1	IT Specialists to support the Portal and Integrated Submission and Remittance Processing (ISRP) (As Needed)	
Security Operations and Standards (SOSD) – Security Operations Management Branch (SOMB)		1	A1	Program Manager SOMB	<ul style="list-style-type: none"> Manage operational Security for Windows, Linux, Solaris, z/VM and z/OS platforms; remediation of Operating System vulnerabilities; maintain Malware protection; processing of audit log collections and maintaining RACF security to ensure critical infrastructure and Filing Season systems are protected Ensure system patches are schedule, deployed and implemented to maintain security posture of Filing Season Critical applications
		5	A1	Section Chiefs	
		47	A1	IT Specialists	
Security Operations and Standards (SOSD) – Authorization Official Management Branch (AOMB)		1	A1	Senior Manager AOMB	<ul style="list-style-type: none"> Ensure critical vulnerabilities are triaged and facilitate routing for corrective action

IT ACIO, Enterprise Operations (EOps)	Exception		Category
		FS	
• Associate Chief Information Officer (ACIO) Front Office		3	A1
• Data Management Services and Support Division (DMSSD)		143	A1
• Demand Management and Project Governance (DMPG) Division		195	A1
• Enterprise Computing Center (ECC) Division		442	A1
• Enterprise Server Division (ESD)		124	A1
• Infrastructure Services Division (ISD)		158	A1
• IT Operations Command Center (ITOCC) Division		175	A1
• Network Engineering Division (ENG)		50	A1
• Server Support & Services Division (SSSD)		114	A1
• Technology Implementation Services Office (TISO)		76	A1
• Web Infrastructure Services Division (WISD)		102	A1
Total # positions		1,582	

**Summary of Enterprise Operations
Positions and Activities**

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Associate Chief Information Officer (ACIO) Front Office		1	A1	ACIO for Enterprise Operations (EOps)	<ul style="list-style-type: none"> Provide executive direction for operations and shutdown activities Primary contingency coordinator for shutdown of operations and continuance during furlough and recall
		1	A1	Deputy Associate Chief Information Officer (DACIO)	
		1	A1	Senior Advisor to the ACIO	
		5	A1	Management & Program Analysts (Executive Assistant/Senior Analysts)	
		1	A1	Staff Assistant (As Needed)	
		1	A1	Management Assistant	
Data Management Services and Support Division (DMSSD)		1	A1	Division Director	<ul style="list-style-type: none"> Provide Executive oversight and administration of all shutdown activities, continuing activities and reactivation Provide executive level direction for continuing operations and coordination for an orderly shutdown Support of administrative activities (ex. SETR/ Timekeeping, critical data calls, PeopleTrak and other administrative tasks) Provide 24x7 database support, including data storage, data replication and data backup and recovery for critical IT projects in Dev/Test/Prod/DR environments to continue to work deliverables and maintain all systems
		16	A1	Supervisory Program Managers/Supervisory IT Specialists	
		123	A1	IT Specialists (Data Management/Systems)	
		3	A1	Media Management Specialists	

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
					<p>related to filing season preparedness, IT Security, and IT support for exempt processes/employees</p> <ul style="list-style-type: none"> Provide 24x7 database support, including data storage, data replication and data backup and recovery for critical IT projects in Dev/Test/Prod/DR environments to continue to work deliverables and maintain all systems related to filing season preparedness, IT Security, and IT support for exempt processes/employees
Demand Management and Project Governance (DMPG) Division		1	A1	Technical Advisor	<ul style="list-style-type: none"> Oversee Demand Management Project Governance (DMPG) during a government shutdown and ensure SETR processing is accurate and timely for the entire Division Provide support and manage critical data calls that pertain to EOps budget, Sustaining Infrastructure, and Infrastructure Currency Manage contract information with vendors (As Needed) Provide support to critical filing season systems, financial management and SETR entry to ensure systems are appropriately functioning for filing season. Provide support to large programs such as, but not limited to, Modernized eFile (MeF), FATCA, Web Applications and RRP to ensure systems are appropriately functioning for filing season.
		1	A1	Executive Assistant	
		21	A1	Managers	
		55	A1	Project Managers	
		37	A1	Management Analysts	
		80	A1	IT Specialists	
Enterprise Computing Center (ECC) Division - Executive Office		1	A1	Division Director	<ul style="list-style-type: none"> Essential to run the ECC during a government shutdown provide critical project support for Filing Season, validate and sign SETR for the Division and ensure data call are reacted to timely
		1	A1	Deputy Director	
Enterprise Computing Center (ECC) Division - Mainframe Operations Branch (MOB)		1	A1	Mainframe Operations Branch Chief	<ul style="list-style-type: none"> Provides critical 24x7x365 coverage to applications and batch processing Process tax returns, tax deposit and refunds continue to process successfully on IBM and Unisys mainframe systems and to provide print and electronic documents support for internal and external customers Provide IDRS real time access to IRS business units Maintain stable processing environment on IBM and Unisys mainframes Supports Disaster Recovery, MOCK, EOY/BOY Filing Season The Integrated Document Solution Enterprise (IDSE) Section provides printed notices and letters to taxpayers, as well as both printed and electronic documents to internal customer, Control D support to Taxpayer Services, taxpayer correspondence signature updates.
		3	A1	Administrative/Technical Advisors	
		3	A1	Service Center Support Section (SCSS) Managers	
		46	A1	SCSS Computer Systems Analysts	
		3	A1	Master File Support Section (MFSS) Managers	
		23	A1	MFSS Computer Systems Analysts	
		2	A1	Integrated Document Solution Enterprise & Quality Support Section Managers	
		31	A1	IDSE/QSC Computer Assistants & IT Specialists	

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Enterprise Computing Center (ECC) Division - Operations Scheduling Branch (OSB)		4	A1	Operations Scheduling Branch (OSB) Branch Chiefs	<ul style="list-style-type: none"> Operates 24x7x365 to create and implement the Batch schedules for all the IRS production computer systems, including Individual Master File (IMF) and Business Master File (BMF) Essential for overseeing Branch operations ensuring SETR processing is accurate and timely for the Branch
		1	A1	Computer Assistant Schedulers	<ul style="list-style-type: none"> Create and implement production schedules to ensure batch processing will run on IRS Tier 2 computer systems
		7	A1	IT Specialists	<ul style="list-style-type: none"> Create and implement production schedules to ensure batch processing will run on IRS IBM Masterfile and UNISYS mainframe computer systems
		1	A1	Mainframe Scheduling Section Managers	
		3	A1	Mainframe Scheduling Unit Managers	
		4	A1	Computer Assistant Schedulers	
		30	A1	IT Specialists	<ul style="list-style-type: none"> Set up and initiate all file transfers within the IRS computer systems, 24x7x365, to ensure that data continues to move between computer systems, as necessary to maintain IRS computer processes
		1	A1	File Transfer Section Manager	
		12	A1	IT Specialists	
Enterprise Computing Center (ECC) Division - Enterprise Automated Deployment Branch (EADB)		1	A1	Branch Chief	<ul style="list-style-type: none"> EAD provides guidance and premium customer service to safely deploy to controlled environments while protecting the integrity of IRS systems. Server Configuration Management Section (SCMS) - Provide source code configuration management of the Service's critical systems. Technical Release Implementation Section (TRIS) - Manage the change management process for ECC and responsible for coordinating, planning, and managing filing season IT Release plans and reports for Filing Season Mainframe Configuration Management Section (MCMS) - Balance and validate master file and CADE, ensuring Tier1 Endeavor deployment pkgs are processed timely & efficiently System Control Processing and Validation Section (SCPVS) - Certify accuracy of Masterfile, CADE and Economic Impact Payment (EIP) refunds and ensures System Control Point Task Tickets are accurately processed Deployment Release Management Section (DRMS) – Ensures Tier2 automated deployments for filing season & daily operations are processed
		6	A1	Managers	
		8	A1	Computer Assistants	
		2	A1	Management and Program Analysts	
		3	A1	Systems Analysts	
		40	A1	IT Specialists	
		1	A1	Data Management Spec	
		1	A1	Product Administration	

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		1	A1	ACL/Application Development	<p>timely & accurately while supporting the ECC Tier2 Automated Sunday Build Window for weekend processing.</p> <ul style="list-style-type: none"> Automated Deployment Section (ADS) - Innovate and facilitate Continuous Delivery processes for Enterprise applications
Enterprise Computing Center (ECC) Division - Division Management Office (DMO)		1	A1	Supervisory IT Program Manager	<ul style="list-style-type: none"> Assists the Director with oversight of Enterprise Computing Center (ECC) operations during a government shutdown and provide administrative and other support for critical filing season processing (i.e., critical data calls, demand management, SETR entry, PeopleTrak, etc.)
		2	A1	Technical Advisors	
		1	A1	IT Specialists	
		1	A1	Staff Assistant	
		1	A1	Executive Assistant	
Enterprise Computing Center (ECC) Division - Server Product & Application Support Branch 1		1	A1	Branch Chief	<ul style="list-style-type: none"> Manages the development, test, pre-production, production, and ASP environments for both internal and external customers, 24x7x365; provides subject matter expertise and support of mission critical systems such as Electronic Fraud Detection System (EFDS), Automated Underreporter (AUR), Online Notice Review (OLNR), Chief Counsel Clearwell, Return Review Program (RRP) Essential for overseeing the operations of this branch and ensuring SETR is completed timely and accurately
		3	A1	Section Managers (of critical filing season systems)	
		1	A1	IT Specialists	
		1	A1	Management & Program Analyst	
		46	A1	IT Specialists (Operating Systems)	<ul style="list-style-type: none"> Provide Branch oversight/support, operational support and serve as Subject Matter Experts for critical filing season servers/applications; without this level of technical support and leadership, the timely implementation of the Electronic Fraud Detection System (EFDS). Return Review Program (RRP) and all other critical Filing Season servers/applications would be at risk along with the IRS Mission to provide efficient and highly reliable computing services for all IRS business entities and taxpayers; this could also jeopardize the preparations for the upcoming Filing Season
Enterprise Computing Center (ECC) Division - Server Product & Application Support Branch 2		1	A1	Branch Chief	<ul style="list-style-type: none"> Provide Branch oversight/support, operational support and serve as Subject Matter Experts for critical filing season servers/applications; without this level of technical support and leadership, the timely implementation of the MeF, FATCA, Return Review Program (RRP) and all other critical filing season servers/applications would be at risk along with the IRS
		3	A1	Section Managers (of critical filing season systems)	
		1	A1	IT Specialists	
		29	A1	IT Specialists (Operating Systems)	
Enterprise Computing Center (ECC) Division - Server Product &		1	A1	Branch Chief	<ul style="list-style-type: none"> Provide Branch oversight/support, operational support and serve as Subject Matter Experts for critical filing season servers/applications; without this level
		3	A1	Section Managers (of critical filing season systems)	

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Application Support Branch 3		4	A1	IT Specialists	of technical support and leadership, the timely implementation of the MeF, FATCA, EFPPS/EFTPS and all other critical filing season servers/applications would be at risk along with the IRS Mission to provide efficient and highly reliable computing services for all IRS business entities and taxpayers; this could also jeopardize the preparations for the upcoming Filing Season
		42	A1	IT Specialists (Operating Systems)	
Enterprise Computing Center (ECC) Division - Server Product & Application Support Branch 4		1	A1	Branch Chief	<ul style="list-style-type: none"> Provide Branch oversight/support, operational support and serve as Subject Matter Experts for critical filing season servers/applications; without this level of technical support and leadership, the timely implementation of the ISRP/SCRIPS, IFS/IPS, eTrust, SNOW, KISAM, SAAS and FIRE and all other critical filing season servers/applications would be at risk along with the IRS Mission to provide efficient and highly reliable computing services for all IRS business entities and taxpayers; this could also jeopardize the preparations for the upcoming Filing Season
		2	A1	Section Managers (of critical filing season systems)	
		3	A1	IT Specialists	
		39	A1	IT Specialists (Operating Systems)	
Enterprise Computing Center (ECC) Division - ECC Project Response Incident & Management Branch (PRIMB)		1	A1	Branch Chief	<ul style="list-style-type: none"> Operates 7x24x365 to provide problem management for P1/P2 – Priority (1)/ Priority (2) incidents; oversight of computer room management for all IRS computer rooms and ECC project management for Dual Power, Counsel Server Migration, CI Server Relocation Analysis and CADE 2 Essential for overseeing the Branch operations and ensuring SETR processing is accurate and timely for the Branch Provide support for computer room access monitoring systems on the computer room floor and coordination of the receipt and installation of new equipment that may be received during a government shutdown Provide support for P1 and P2 incidents acting as Incident Managers of Record (IMR) for ECC
		5	A1	IT Specialists	
		1	A1	Branch Chief	
		2	A1	Section Chiefs (of critical filing season activities)	
		1	A1	Management & Program Analyst	
		5	A1	IT Specialists (Operating)	
Enterprise Server Division (ESD) – Executive Office		1	A1	Director	Provide support to continue operations of critical mainframe systems and ensure the safety of ESD employees, Executive Assistant will provide administrative support
		1	A1	Executive Assistant	
		1	A1	Staff Assistant	
		4	A1	IT Specialists	
Enterprise Server Division (ESD) – Unisys Support Branch		1	A1	Branch Manager	Provide support for Filing Season on the Unisys Mainframes to ensure system availability and prevent loss of data and provide critical performance analytics and Capacity planning/forecasting for all Unisys systems ESD
		1	A1	Section Chief	
		19	A1	IT Specialists	
Enterprise Server Division (ESD) – IBM		1	A1	Branch Chief	Support the Master file IBM Mainframes to ensure system availability, uninterrupted tax processing and prevent loss or compromise of taxpayer data
		1	A1	Section Chief	

IT ACIO, Enterprise Operations (EOps) z/OS Support Services Branch	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		2	A1	Management and Program Analysts	
		37	A1	IT Specialists	
Enterprise Server Division (ESD) – IBM z/VM & z/TPF SVCS Branch		1	A1	Branch Chief	<ul style="list-style-type: none"> Support the Security and Communications System (SACS) IBM Mainframes to ensure system availability, prevent loss of data and provide critical performance for IBM zTPF systems. ZSSB provides support on the Computer Assisted Publishing System (CAPS) to ensure system availability, reliability, and prevent loss of data. ZSSB provides support for building and maintaining z/VM hypervisor environments involving z13 Linux enterprise servers. DMO Chief, Executive and Staff Assistant and Technical Advisors are showing on DMO section, strikethrough from z/VM section ESD has a new Branch-MPO with 1 Branch Chief and 5 IT Specialists. 6 Total at MPO employees. Number added to ESD count. ESD DMO Chief and Technical Advisor roles are vacant currently. Resource Director filling in.
		2	A1	Section Chiefs	
		1	A1	Management and Program Analyst	
		22	A1	IT Specialists	
		1	A1	Branch Chief	
		2	A1	Section Chiefs	
		1	A1	Management and Program Analyst	
		16	A1	IT Specialists for PeopleTrak modifications, DR/ASP support, BRS support; Threat Response Centre (TRC) support (As Needed)	
		3	A1	Section Chiefs	
		6	A1	IT Specialists	
Infrastructure Services Division (ISD) - Division Management Office (DMO)		1	A1	Director	<ul style="list-style-type: none"> Oversee critical support of Infrastructure Services Applications and personnel
		1	A1	Office Chief	
		1	A1	Technical Advisor	
		11	A1	IT Specialists	
Infrastructure Services Division (ISD) - Enterprise Messaging & Virtualization Branch		1	A1	Branch Manager	<ul style="list-style-type: none"> Oversee critical support of Enterprise Messaging and Virtualization Branch EMIS & EMCS- provide support for Exchange and related mission critical applications including TEAMS, Outlook, UEM, and Symantec Endpoint Protection VSS – provides support for the mission critical virtualization infrastructure operations and capacity management VTIS -provides support for the mission critical virtualization infrastructure deployments, and vRealize vRA and vROps
		3	A1	Technical SMEs	
		1	A1	Staff Assistant	
		4	A1	Frontline Managers	
		17	A1	IT Specialists, Enterprise Messaging Infrastructure Services and Enterprise Messaging-Compliance Services (EMCS)	
		5	A1	IT Specialists, Virtualization Support Section (VSS)	
		12	A1	IT Specialists Virtualization Technology Integration Section (VTIS)	

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Infrastructure Services Division (ISD) - Directory Services Branch		1	A1	Branch Manager	<ul style="list-style-type: none"> Support critical branch operations, ensuring SETR processing is accurate and timely and supporting the Branch and Division with critical data calls and work requests Oversee critical support of Directory Services Branch Manage Applications Development (AD) Services Specialist to support Public Key Infrastructure (PKI) Specialist to support Active Roles Server (ARS) Specialist to support Taxpayer Account Management (TPAM) Operations & Maintenance (O&M) for Group Policy Object (GPO) Support Group Policy (GPO) management settings and updates critical to security settings IT Specialists to support Active Directory Federated Services (ADFS) IT Specialists to support other Identity and Access Management tasks during FS IT Specialists to support Taxpayer Account Management (TPAM) Operations IT Specialists to support TPAM, GPO and ADFS tasks during filing season
		1	A1	Program Management Analyst	
		2	A1	IT Specialists (Systems Analysis)	
		1	A1	Technical SME	
		3	A1	Frontline Managers	
		6	A1	IT Specialists, Directory Management (DM)1	
		7	A1	IT Specialists, Directory Management (DM)2	
		5	A1	IT Specialists, Public Key Infrastructure (PKI)	
Infrastructure Services Division (ISD) - Middleware Services Branch		1	A1	Branch Manager	<ul style="list-style-type: none"> Support critical branch operations, ensuring SETR processing is accurate and timely, and supporting the Branch and Division with critical data calls and work requests Oversee critical support for Middleware Enterprise Applications
		1	A1	Program Management Analyst	
		1	A1	Admin/Technical Assistant	<ul style="list-style-type: none"> FMTS – provides critical support for Middleware file transfer and messaging applications including EFTU, Axway, Tectia and MQ MTSS – provides critical support for Middleware Transformation Services applications, including BOE and Informatica MASS – provides critical support for Middleware Application Services applications, including Jboss Provide critical support for applications including SiteMinder, XMLGateway, webMethods, WebSphere and WebLogic
		3	A1	Section Managers	
		11	A1	IT Specialists, File and Message Transfer Section (FMTS)	
		11	A1	IT Specialists, Middleware Transformation Services Section (MTSS)	
		14	A1	IT Specialists, Middleware Application Transformation Services Section (MASS)	
Infrastructure Services Division (ISD) - Automation Support Branch		1	A1	Branch Manager	<ul style="list-style-type: none"> Oversee critical support for Automation Support Branch Applications ISS – provides critical support for IBM Endpoint Manager (IEM) Infrastructure and BigFix T3AS – provide critical support for Symantec IT Management Suite and Control M SDS – provides critical support for Software Distribution
		3	A1	Section Managers	
		6	A1	IT Specialists (Branch Front Office)	
		10	A1	IT Specialists, Infrastructure Support Section (ISS)	
		5	A1	IT Specialists, Tier 3 Automation Section (T3AS)	

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		8	A1	IT Specialists, Software Distribution Section (SDS)	
IT Operations Command Center (ITOCC) Division – Executive Office		1	A1	Division Director	<ul style="list-style-type: none"> Oversee the IT Operations Command Center Division providing critical project support to End-to-End (E2E), Filing Season and Incident Management projects, validate and sign SETR for the Division, maintain PeopleTrak and ensure timely response to data calls Provide oversight and continued execution of critical project tasks for KISAM Replacement to ServiceNow
		1	A1	Division Management Office	
		1	A1	Executive Assistant	
		1	A1	Infor Technology Specialist (Operating Systems)	
IT Operations Command Center (ITOCC) Division – Monitoring Solutions Branch		1	A1	Branch Chief	<ul style="list-style-type: none"> Provide critical End-to-End (E2E) monitoring support
		3	A1	Section Chiefs	
		1	A1	Technical Advisor	
		15	A1	IT Specialists	
		8	A1	Project Managers	
		1	A1	Program Analyst	
IT Operations Command Center (ITOCC) Division – Mainframe Monitoring Triage Branch		1	A1	Branch Chief	<ul style="list-style-type: none"> Ensure normal IT service operations are maintained, and minimize service outages on mainframe systems by providing 24x7x365 solutions for proactive monitoring and resolution of critical infrastructure issues
		3	A1	Section Chiefs (each shift)	
		1	A1	Technical Advisor	
		34	A1	IT Specialists	
IT Operations Command Center (ITOCC) Division – Server & Network Monitoring/ Triage Branch		1	A1	Branch Chief	<ul style="list-style-type: none"> Ensure normal IT service operations are maintained, and minimize service outages on servers and the enterprise network by providing 24x7x365 solutions for proactive monitoring and resolution of critical infrastructure issues
		4	A1	Section Chiefs	
		1	A1	Project Manager	
		40	A1	IT Specialists	
IT Operations Command Center (ITOCC) Division – Incident & Problem Management Branch		1	A1	Branch Chief	<ul style="list-style-type: none"> Manage Assessment Calls and Service Restoration Teams as part of the Incident Management Process during critical P1/P2. outages and to perform problem analyses to determine root cause of critical P1/P2 outages and prevent recurring incidents for the same issue
		3	A1	Section Chiefs (1 for each Section)	
		20	A1	IT Specialists	
IT Operations Command Center (ITOCC) Division – IT System Management Branch		1	A1	Branch Chiefs	<ul style="list-style-type: none"> Provide critical support for IRWorks, EHSS and Tier II Applications, E2E Tools and other critical monitoring and automation tools.
		1	A1	Technical Advisors	
		3	A1	Section Chiefs	
		28	A1	IT Specialists	
Network Engineering (ENG)		1	A1	Director, Network Engineering (ENG) (EOps)	<ul style="list-style-type: none"> Network Engineering provides design implementation and support for all Network Connectivity, Load Balancing, and Security for internal and external networks as well as all Cloud connectivity and support for all projects in the
		1	A1	Assistant Director Network Engineering	

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		3	A1	Engineering Branch Chiefs	<p>cloud to multiple Cloud Security Boundaries this support is not Filing Season specific and requires 24/7/365 support.</p> <ul style="list-style-type: none"> The NMCC provides nationwide data, voice, video and wireless support services for the IRS, embassies, fixed audit sites and remote user access. Additionally, NMCC provides specialized services for application and network performance-related issues. Infrastructure Services provides requirements oversight to develop and maintain NE Strategic Plan. Oversight includes program and project support services, manages Wide Area Network security transition, facilitates and implements network communication products and services. Lastly, manages and maintains contracts for labor, maintenance/equipment, Budget and Finance.
		45	A1	IT Specialists	
Server Support & Services Division (SSSD) – Executive Office		1	A1	Director, Server Support & Services Division (SSSD)	<ul style="list-style-type: none"> Provide leadership and administrative support of continued operations and any shutdown activities
		1	A1	Chief, Division Management Office SSSD – (DMO)	
		1	A1	Executive Assistant	
		1	A1	Technical Advisor	
		1	A1	IT Program Manager	
		3	A1	IT Specialists (Policy & Planning)	
		5	A1	IT Specialists	
		1	A1	Management/Program Analyst	
Server Support & Services Division (SSSD) – Program and Project Management Office (PPMO)		1	A1	Branch Chief	<ul style="list-style-type: none"> Maintain continued support of critical projects impacting EOps
		4	A1	IT Specialists	
		3	A1	IT Project Managers	
		1	A1	IT Specialist (Policy & Planning)	
Server Support & Services Division (SSSD) – Standards Management Office (SMO)		1	A1	Branch Manager	<ul style="list-style-type: none"> Ensure the newly provisioned servers meet security standards Maintain continued support of server standards for critical projects needing servers built Provide support and ensure continuity of standard stack and nonstandard component installations/automations for UNIX, Linux, and Windows servers
		4	A1	IT Specialists	
		1	A1	IT Project Manager	
		1	A1	IT Specialist (Policy & Planning)	
Server Support & Services Division		1	A1	Branch Manager, SBB	<ul style="list-style-type: none"> Provide Server Build Support and ensure continuity of standard stack and nonstandard component installations/automations in the production environments for UNIX, Linux, and Windows servers
		3	A1	Section Chiefs Windows & Linux	

IT ACIO, Enterprise Operations (EOps) (SSSD) – Server Build Branch (SBB)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
				Server Build & Server Automation Section)	<ul style="list-style-type: none"> Provide Server Build Support and ensure continuity of COTS installations in the production environments for UNIX, Linux, and Windows servers
		20	A1	IT Specialists	
		6	A1	IT Specialists (Policy & Planning)	
		1	A1	Management/Program Analysts	
		1	A1	Computer Engineer	
Server Support & Services Division (SSSD) – Software Support Branch (SSB)		1	A1	Branch Manager, Support Services Branch (SSB)	<ul style="list-style-type: none"> Support IBM Rational Tools deployed throughout the IRS to ensure systems are appropriately functioning for filing season Support the Client Engagement portion of the Rational Tool to ensure project migrations from ClearCase to Rational Team Concert are successful. These activities are necessary to preserve government property and data. Build system software infrastructure for all Tier II COTS on Wintel platforms that affect ECC systems, including evaluate, test, package, document and support Tier II Wintel COTS products. These activities are necessary to preserve government property and data. Ensure continuity of COTS installations in the production environments for UNIX, Linux, and Windows servers. These activities are necessary to preserve government property and data.
		4	A1	Section Chiefs (Wintel & Unix/Linux COTS Sections, RIS, & RSSS)	
		5	A1	IT Specialists (Policy & Planning)	
		36	A1	IT Specialists	
		1	A1	Management Analyst	
		1	A1	IT Program Manager	
		1	A1	Chief Division Management Office	
		1	A1	Executive Assistant	
		2	A1	Management/Program Analysts	
Technology Implementation Services Office (TISO) Executive Office		1	A1	Acting Director/SM, Technology Implementation Services Office (TISD)	<ul style="list-style-type: none"> Provide leadership, guidance, technology insertion, strategic and tactical direction for the development of large technology initiatives, enabling infrastructure currency and the delivery of IT services and solutions that drive effective tax administration and filing season Provide administrative, analytical and other support for critical filing season processing, financial management, data call submissions, and SETR entry to ensure systems are appropriately functioning for filing season
		1	A1	Acting Executive Assistant	
		1	A1	Acting Staff Assistant	
		1	A1	Budget Analyst / Risk Management	
Technology Implementation Services Division (TISD) – Infrastructure Lifecycle Management Branch		1	A1	Senior Manager	<ul style="list-style-type: none"> Supports Filing Season operations by ensuring the critical filing season infrastructure is up and running, troubleshooting any issues with maintenance contracts, and maintaining resiliency and security of IRS operations Tech Insertion – performs adoption, integration, and deployment of new technology in the IRS; supports DXP by enabling developers to rapidly deploy tools into a workspace (D- Enclave) and promote them to larger developer pool (D+ Enclave); Supports adoption of Artificial Intelligence (AI) to implement real-time fraud detection and prevention capabilities during tax return processing.
		2	A1	Frontline Managers	
		3	A1	IT Project Managers	
		4	A1	Management & Program Analysts	
		22	A1	IT Specialists	

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
					<ul style="list-style-type: none"> Enables adaption and implementation of a Zero Trust Architecture by supporting removal, upgrade, and modernization of non-compliance products from the IRS information systems; Retires and decommissions aged assets and End of Life (EOL) / End of Support (EOS) products from the IRS IT Portfolio for improved resiliency and security of IRS operations. Validates and verifies IRS IT inventory in support GAO Certification under the Budget and Account Act of 1921; Drives integrated IT system lifecycle management, real-time tracking, and accurate data governance to streamline modernization efforts while maintaining regulatory compliance in alignment with the Clinger-Cohen Act of 1996 and the MEGABYTE Act of 2016
Technology Implementation Services Office (TISO) Technology Development Services Office (TDSO)		1	A1	Senior Manager	<ul style="list-style-type: none"> Implement and track WinOS / SQL migrations / ZERO trust / Secure boot Prepare Azure landing Zone – Azure ARC / Migrate Application Rationalization - Evaluate applications as candidates for upgrade, containerization, on or off premise cloud migrations or retirement. Implement and track Oracle / Exadata Migration. Support API creation / implementation. Provide oversight MS License (Windows / SQL Server) management Support IPv6 migration Provide support to critical filing season systems, financial management, data call submissions, and SETR entry to ensure systems are appropriately functioning for filing season.
		1	A1	Frontline Manager	
		1	A1	Management and Program Analyst	
		19	A1	IT Specialists	
		5	A1	IT Program Managers	
Technology Implementation Services Division (TISD) – E-Discovery		1	A1	Senior Manager	<ul style="list-style-type: none"> Institutionalize and execute IRS's repeatable process for electronic discovery operations; Assure IRS responsiveness to litigation requiring civil cases, as well as FOIA requests (administrative phase) Leverage technology-enhanced electronic processing tools and workflows, to forensically collect, in support of Chief Counsel legal proceedings, such as litigation, government investigations or Freedom of Information Act (FOIA) requests, to promote a defensible E-Discovery case wins and settlement of lawsuits that achieve the best possible legal outcomes for the IRS.
		12	A1	IT Specialists	
Web Infrastructure Services Division (WISD) – Cloud Integration Office		1	A1	Section Chief (Cloud Delivery Section and Cloud Operations Section)	<ul style="list-style-type: none"> Provide program management for EOPS Cloud Operations support Provide integration, IaC and infrastructure support to all workloads onboarding or migrating to the IRS Instance on Treasury GovCloud and enabling the EOps workforce for CloudOps support Provide Program Management and coordination for EOPS Cloud workforce
		2	A1	IT Program/Project Managers	
		20	A1	IT Specialists	

IT ACIO, Enterprise Operations (EOps)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		2	A1	Management/Program Analysts	<ul style="list-style-type: none"> enablement Provide Program Management for sustaining Cloud workloads once deployed to production environment Ensure Nethub/AWS GovCloud risks for EOps are Identified, monitored and resolved Lead budget and spending tracking for MSP support of Cloud infrastructure design, build and operations Lead EOps communications and coordination with Cloud delivery partners. Review and approve invoices for EOps Cloud task orders
Web Infrastructure Services Division (WISD) – Services Acquisition Strategy Office		1	A1	Senior Manager	<ul style="list-style-type: none"> Portal acquisition strategy and planning Ongoing contract continuity planning IEP IDIQ level contract changes IT applications used during filing season such as contractor responsible for portal SADI to prevent unauthorized access and protect taxpayer information
		2	A1	Section Chiefs	
		1	A1	Executive/Staff Assistant	
		2	A1	IT Program Manager	
		14	A1	IT Specialists	
		5	A1	Management/Program Analysts	
Web Infrastructure Services Division (WISD) – M365 Program Management Branch		1	A1	Senior Manager	<ul style="list-style-type: none"> The M365 team is critical during continuity exercises to ensure all employees have access to the needed capabilities to communicate with each other via the M365 suite of applications. They provide technical O&M and program management support to M365 programs, including Teams, Sharepoint Online, Power Platform and One Drive for Business.
		2	A1	Section Chiefs (SharePoint Program Management Services Section and M365 Program Management Services Section)	
		3	A1	IT Program/Project Managers	
		20	A1	IT Specialists	
Web Infrastructure Services Division (WISD) – Internet Services Branch		2	A1	Section Chiefs (Internet Services Delivery Section and Internet Services Integration Section)	<ul style="list-style-type: none"> Lead the administration of the Integrated Enterprise Portals (IEP) contract Ensure risks to the IEP are Identified, monitored and resolved Ensure MSP VROMs and work requests are routed through the technical review board via established processes Track hosting costs and submit Cost Estimate Baseline Document (CEBD) packages to ensure funding for AWS Cloud hosting is transferred to Treasury via Treasury's Inter Agency Agreement (IAA) timely to prevent service disruptions
		1	A1	Computer Engineer	
		4	A1	IT Program/Project Managers	
		13	A1	IT Specialists	
		6	A1	Management/Program Analysts	

IT ACIO, Enterprise Program Management Office (EPMO)	Exception		Category	Summary of Enterprise Program Management Office Positions and Activities
		FS		
• Associate Chief Information Officer (ACIO) Front Office		3	A1	
• Enterprise Program Control (EPC)		7	A1	
• Clean Energy (CE)		10	A1	
• Business Tax Account (BTA)		12	A1	
• Individual Online Account (IOLA)		29	A1	
• Digitalization (Digi)		31	A1	
• Tax Pro		6	A1	
• CADE 2		37	A1	
Total # positions		135		

IT ACIO, Enterprise Program Management Office (EPMO)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Associate Chief Information Officer (ACIO) Front Office		1	A1	ACIO, Enterprise Program Management Office (EPMO)	<ul style="list-style-type: none"> Provide executive level direction for continuing operations and coordination for an orderly shutdown Support the EPMO ACIO Manage EPMO Contingency activities Validate and approve SETR for EPMO Taxpayer 360 Hiring – Exempt work
		2	A1	Management and Program Analysts (Executive Assistants)	
Enterprise Program Control (EPC)		1	A1	Director/Executive Officer	<ul style="list-style-type: none"> Responsible for providing leadership for the necessary contracts, ensuring consistency across contracts, interacting with the Executive leads of the contracts and escalating issues as needed Responsible for providing administrative COR functions for the necessary contracts Responsible for ensuring all COR activities are accurate, timely and in compliance, ensuring that ongoing contracts are completed and in place. Protection of IT systems Investment Support
		1	A1	Senior Manager (COR/Acquisition)	
		4	A1	Senior Management Analysts /IT Specialists	
		1	A1	Program Manager Analyst	
		1	A1	Director/Executive Lead	<ul style="list-style-type: none"> Provide PMO oversight for the implementation Modernization Initiative Admin Support Manage/administer Vendor Built contract to deliver P.L. 119-21
		1	A1	Senior Manager	
		1	A1	Staff Assistant	
		2	A1	Program Leads	
		5	A1	Program Analysts	

IT ACIO, Enterprise Program Management Office (EPMO)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Business Tax Account (BTA)		1	A1	Director/Executive Lead	<ul style="list-style-type: none"> • Provide Executive oversight and administration of division shutdown activities, continuing activities, and reactivation • Manage BTA Contingency activities, BTA SETR & admin • Provide oversight, direction and escalation on issues impacting taxpayers in production • Manage and support contractors responsible for maintaining taxpayers experience platform in support of legislative mandates - • Deployment Authorizing Official (DAO) official for deploying fixes to production • Ensure continuous implementation and execution of modernization objective • Ensure continuous integration and continuous deployment (CI/CD) pipeline for software deployment to production is operational legislative mandated application • Facilitate and lead the triage for production defects/issues
		1	A1	Executive Assistant	
		1	A1	Program Manager	
		9	A1	IT Specialists	
Individual Online Account (IOLA)		1	A1	Director/Executive Lead	<ul style="list-style-type: none"> • Provide Executive oversight and administration of division shutdown activities, continuing activities, and reactivation • Provide oversight, direction and escalation on issues impacting taxpayers in production
		1	A1	Management and Program Analyst (Executive Assistant)	<ul style="list-style-type: none"> • Provide support to Director for continuing operations and coordination for an orderly shutdown, • Support the IOLA Director with employee questions. • Manage IOLA Contingency activities. • Validate and obtain approval of SETR for IOLA
		1	A1	Senior Manager Delivery & Integration	<ul style="list-style-type: none"> • Provide PMO oversight for vendor deliveries of additional IOLA capabilities required under modernization objective. • Manage IOLA contingency plan activities in support of modernization objective • Input, validate and approve SETR for IOLA employees
		1	A1	Senior Manager PMI	<ul style="list-style-type: none"> • Provide PMO oversight for vendor deliveries of additional IOLA capabilities. • Manage and integrate IOLA planning activities in support of modernization objective • Input, validate and approve SETR for IOLA employees
		1	A1	Senior Tech Advisor	<ul style="list-style-type: none"> • Provide oversight and support to contractors responsible for developing and delivering taxpayer experience capabilities required under modernization objective • Reviewing/Developing with vendor on P.L. 119-21 and Filing Season Capabilities
		4	A1	FLMs	<ul style="list-style-type: none"> • Manage IOLA contingency plan activities in support of P.L. 119-21 modernization objective • Manage security activities for Web Applications Enterprise Services (WAES) which

IT ACIO, Enterprise Program Management Office (EPMO)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
					supports IOLA, BOLA, and Tax Pro. <ul style="list-style-type: none"> • Manage and integrate IOLA planning activities in support of P.L. 119-21 • Manage IOLA contingency activities. • Input, validate and approve SETR for IOLA employees
		3	A1	Program Analysts	<ul style="list-style-type: none"> • Manage and support contractors responsible for delivering integrated
		2	A1	IT Project Managers	<ul style="list-style-type: none"> • Provide oversight and support to contractors responsible for developing and delivering capabilities required under P.L. 119-21
		5	A1	IT Specialists	<ul style="list-style-type: none"> • Provide oversight and support to contractors responsible for developing and delivering capabilities required under P.L. 119-21
		5	A1	IT Specialists P&P	<ul style="list-style-type: none"> • Provide oversight and support to contractors responsible for developing and delivering capabilities required under P.L. 119-21
		1	A1	IT Specialist INFOSEC	<ul style="list-style-type: none"> • Manage security activities for Web Applications Enterprise Services (WAES) which supports IOLA, BOLA, and Tax Pro.
		5	A1	IT Program Managers	<ul style="list-style-type: none"> • Provide oversight and support to contractors responsible for developing and delivering capabilities required under P.L. 119-21
Digitalization (Digi)		1	A1	Director/Executive Lead	<ul style="list-style-type: none"> • Responsible for providing leadership for the development of Digitalization systems which support the taxpayer interactions with the Business units. • Responsible for ensuring all Digitalization systems are operational and available to taxpayers
		6	A1	Managers	
		3	A1	Admin	
		7	A1	Senior information Technical Specialists	
		4	A1	Program Managers	
		10	A1	Program Analysts	
Tax Pro		1	A1	Director/Executive Lead	<ul style="list-style-type: none"> • Provide Executive oversight and administration of division shutdown activities, continuing activities, and reactivation. • Provide oversight, direction and escalation on issues impacting taxpayers in production. Deployment Authorizing Official (DAO) official for deploying fixes to production. • Manage and support contractors responsible for maintaining taxpayers experience platform in integration support of legislative mandates with BOLA and IOLA • Ensure continuous implementation, analytics development, and execution of modernization efforts. • Manage, direct and support PMO activities such as contract, budget, data calls, risk, and executive reporting such as Prosight and Omnibus
		1	A1	Release Manager	
		1	A1	Program Support Lead	
		3	A1	Program Supports	

IT ACIO, Enterprise Program Management Office (EPMO)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
					<ul style="list-style-type: none"> • Manage Analytics • Provide Contractor guidance based on Task orders. • Provide support for delivery of legislative capabilities in a Vendor Built delivery model
CADE 2		2	A1	Program Managers	<ul style="list-style-type: none"> • Input, validate and approve SETR for IOLA employees
		35	A1	Program Support Leads	

IT ACIO, Enterprise Services (ES)	Exception		Category	Summary of Enterprise Services Positions and Activities
		FS		
• Associate Chief Information Officer (ACIO) Front Office		3	A1	
• Associate Chief Information Officer (ACIO) Front Office		0	A1	
• Demand, Governance, Project & Acquisition Management DGPAM)		25	A1	
• Demand, Governance, Project & Acquisition Management (DGPAM)		6	A1	
• Solution Engineering		9	A1	
• Solution Engineering		36	A1	
• Technology Strategy Management		7	A1	
• Technology Strategy Management		24	A1	
• Enterprise Systems Testing		88	A1	
• Enterprise Systems Testing		192	A1	
• Enterprise Architecture		25	A1	
• Enterprise Architecture		19	A1	
Total # positions		434		

IT ACIO, Enterprise Services (ES)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Associate Chief Information Officer (ACIO) Front Office		1	A1	ACIO, Enterprise Services (ES)	<ul style="list-style-type: none"> • Provide executive direction of all ES activities necessary for an orderly shutdown of IRS computer operations to prevent loss of data in process and provide executive direction on continuity activities and recall • Provide project/program support for Tax Reform Unified Work Requests (UWRs) • Provide project support for critical Filing Season systems/projects • Provide Leadership and direction in support of Acquisition, Risk and Project Management • Assist in orderly shutdown of operations, continuing activities and recall • Provide leadership and direction in support of the Income Verification Express Service (IVES), which has approved multi-year funding
		1	A1	Executive Assistant	
		1	A1	Senior Advisor to ACIO/DACIO	
Demand, Governance, Project & Acquisition Management (DGPAM)		1	A1	Senior Project Manager	<ul style="list-style-type: none"> • Provide Executive oversight and administration of division shutdown activities, continuing activities, and reactivation • Support of administrative activities (ex. SETR/ Timekeeping, critical data calls and other administrative tasks) • Provide oversight/management of branch/section level activities • Manage critical procurement activities for continuing contracts • Provide project management support for critical programs and initiatives • Provide support for critical risk, audit, demand and governance activities • Provides day-to-day project management support to P.L. 119-21 Enterprise Data Platform (EDP)
		1	A1	Technical Advisor	
		2	A1	Branch Chiefs	
		1	A1	Section Chiefs	
		3	A1	IT Program Managers	
		17	A1	IT Specialists	
		6	A1	IT Project Manager	
Solution Engineering		9	A1	Supervisory IT Specialists	<ul style="list-style-type: none"> • Supporting all Services and Enforcement activities for Tax Reform to ensure that systems are updated and functioning for filing season • Involved with performance and external processing engineering support on systems • Provide support Income Verification Express Service (IVES) which has approved multi-year funding
		6	A1	Computer Scientists	
		12	A1	Computer Engineers	
		18	A1	IT Specialists	

IT ACIO, Enterprise Services (ES)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Technology Strategy Management		1	A1	Executive Assistant	<ul style="list-style-type: none"> • Provide enterprise level platforms and project support for critical filing season systems /projects • Support Greenplum Big Data Analytics (BDA) system activities, necessary improve filing season critical application performance • Support Data-At-Rest-Encryption (DARE) system activities, necessary for Data Security through encryption for FISMA application to meet Treasury 2023 mandate • Support Enterprise Business Intelligence Platform (EBIP) system the activities necessary for critical reporting • Support Enterprise Informatica Platform (EIP) system activities, necessary for data processing • Support Enterprise Single Sign On (E-SSO) system activities, necessary for Multi-Factor Authentication • Provide direction and project support for Enterprise Infrastructure Currency non-filing season and filing season system activities
		6	A1	Supervisory IT Specialists	
		1	A1	Computer Scientists	
		2	A1	Computer Engineers	
		21	A1	IT Specialists	
Enterprise Systems Testing		1	A1	Director	<ul style="list-style-type: none"> • Provide Leadership and direction in support of testing critical Filing Season programs • Assist in orderly shutdown of operations, continuing activities and recall • Provide oversight and direction in support testing critical filing season programs • Provide direction in support of testing critical filing season programs • Provide direction of testing critical filing season programs • Complete the testing of critical filing season programs • Support of FS24 Production StartUP • Complete testing of critical quarterly / agile deployments • Provide support to the Income Verification Express Service (IVES) which has approved multi-year funding
		1	A1	Assistant Director	
		1	A1	Assistant to Director	
		7	A1	Branch Chiefs	
		24	A1	Supervisory IT Specialists	
		54	A1	IT Specialists	
		192	A1	IT Specialists	
Enterprise Architecture		1	A1	Assistant Director	<ul style="list-style-type: none"> • Support technical design and support of critical Filing season programs • Perform technical design and support of critical Filing season programs • Support Filing Season related reporting and analytics • Responsible for the modernization development for filing/non-filing season tasking related Revenue Integrity/Compliance (RIC), Enterprise Program Controls (EPC), WEB Applications Program Management Office and Emerging Programs and Initiatives (EP&I) necessary for the prevention of data loss
		1	A1	Executive Assistant	
		3	A1	Branch Chiefs	
		4	A1	Section Chiefs	
		11	A1	IT Specialists	
		11	A1	IT Specialists	
		3	A1	Computer Engineers	
		7	A1	Computer Engineers	

IT ACIO, Enterprise Services (ES)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		1	A1	Computer Scientists	<ul style="list-style-type: none"> Filing Season Integration Services (FSIS) integrates and oversees the analysis, planning, reporting and execution of the Filing Season Lifecycle Infrastructure Currency (IC) partnering with IT delivery partners, works to reduce the security risk and cost posed by operating outdated and unsupported Commercial Off the Shelf (COTS) software and supports the technology platform of Technopedia for relevant dashboards and reporting Supporting ES activities related to mission critical IT hiring Support technology and platform solution for critical filing season program (RRP/Discoverer) Provides support to the Income Verification Express Service (IVES) which has approved multi-year funding Architects/Engineers to manage CI/CD pipeline onboarding and troubleshooting support as well as create and update cloud design and requirements package for Direct File, Information Returns Modernization, WebApps (e.g., Individual Online Accounts, Business Online Accounts, Tax Pro Online Accounts, Taxpayer Experience Platform, Clean Energy and Digitalization programs to meet delivery timelines mandated by Congress, Treasury Department, and/or IRS leadership. Senior Manager to assist with managing the Cloud priorities specified above. Provide Enterprise Architecture support for Filing Season critical systems.
		1	A1	Computer Scientist	
		1	A1	IT Program Manager	

IT ACIO, Strategy and Planning (S&P)	Exception		Category	Summary of Strategy and Planning Positions and Activities
		FS		
• Associate Chief Information Officer (ACIO) Front Office		3	A1	
• Financial Management Services (FMS)		2	A1	
• Financial Management Services (FMS)		3	A1	
• Strategic Supplier Management (SSM)		31	A1	
• Strategic Supplier Management (SSM)		3	A1	
• Business Planning and Risk Management (BPRM)		7	A1	
• Business Planning and Risk Management (BPRM)		1	A1	
• Investment and Portfolio Control and Oversight (IPCO)		1	A1	
• Investment and Portfolio Control and Oversight (IPCO)		17	A1	
Total # positions		68		

IT ACIO, Strategy and Planning (S&P)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Associate Chief Information Officer (ACIO) Front Office		1	A1	ACIO, Strategy and Planning (S&P)	<ul style="list-style-type: none"> Provide executive level direction for continuing operations and coordination for an orderly shutdown and reactivation Provide executive level direction for continuing operations and coordination for an orderly shutdown Provide Executive Leadership and direction in support of Acquisitions, Audits, Risks and Financial Management Provide executive and director administrative support
		1	A1	Executive Assistants	
		1	A1	IT Project Manager	
Financial Management Services (FMS)		1	A1	Director	<ul style="list-style-type: none"> Provide Executive oversight and administration of division level shutdown activities, continuing operations and reactivation Provide executive leadership, oversee compliance and monitor authorized activities Provide financial management activities necessary for IT continuity of operations to prevent loss of data. This includes monitoring financial status, aligning funds necessary to carry out exempt activities and funding of authorized shopping carts, maintaining separation of duty requirements regarding financial management activities related to protection of government property
		1	A1	Supervisory Management and Program Analyst, Plan Development	
		1	A1	IT Specialist, Budget Execution	
		1	A1	Management and Program Analyst, Budget Planning	
		1	A1	Supervisory Management and Program Analyst, Special Programs	

IT ACIO, Strategy and Planning (S&P)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
					<ul style="list-style-type: none"> Work SETR/IFS issues involving the financial aspect of time reporting for IT employees, such as establishment of accounting strings Address financial requirements deemed needed that have been funded and unfunded related to protection of government property
Strategic Supplier Management (SSM)		1	A1	Director	<ul style="list-style-type: none"> Provide Executive oversight and administration of division level shutdown activities, continuing operations, and reactivation Identify and manage necessary contract actions, those supporting exempt TSO Initiatives, and the supporting tools, analytics, and reports Managing the Computer Associates Software Asset Management (CA SAM) tool, including licenses and usage for critical software vendors necessary to prevent the loss of data Provide core support on SSM SharePoint intranet site, the Information Technology Contract Tool (ITCT) and other SharePoint Nintex form-based applications necessary to prevent the loss of data Support the Succession Management and Strategy process by overseeing the IT Contingency Plan for shutdown and startup activities Support necessary Hiring Preparing requisitions, monitoring contractors and ensuring adherence to policy necessary for protection of government property Acquisitions – manage critical activities for necessary contracts and exempt TSO Initiatives Support for Receipt & Acceptance, of funded contracts and those associated with exempt TSO Initiatives
		1	A1	Supervisory Financial Management Specialist	
		2	A1	Supervisory Management/Program Analysts	
		3	A1	Supervisory IT Specialists	
		7	A1	Management and Program Analysts	
		1	A1	Management Analyst	
		1	A1	Program Analyst	
		8	A1	IT Specialists	
		1	A1	IT Specialist	
		2	A1	IT Project Managers	
		5	A1	IT Project Managers	
		2	A1	IT Program Manager	
Business Planning and Risk Management (BPRM)		1	A1	Director	<ul style="list-style-type: none"> Provide Executive oversight and administration of division level shutdown activities, continuing operations, and reactivation for an orderly shutdown. Provide Director with administrative support 508 support for TSO programs Risk management (ITRAC & RAFT) support for TSO programs Provide COR support for processing contracts and Receipt & Acceptance
		1	A1	Supervisory Information Technology Specialist	
		1	A1	Executive Assistant	
		1	A1	Management and Program Analyst	
		4	A1	Information Technology Specialists	
Investment & Portfolio Control & Oversight (IPCO)		1	A1	Director	<ul style="list-style-type: none"> Provide Executive oversight and administration of division level shutdown activities, continuing operations, and reactivation Provide executive oversight on planning, governance, execution, development and reporting of modernization initiative
		1	A1	Executive Assistant	
		1	A1	Senior Operations Advisor	
		2	A1	Supervisory IT Specialists	

IT ACIO, Strategy and Planning (S&P)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		7	A1	IT Specialists	<ul style="list-style-type: none"> Provide executive and director administrative support Provide PPM/WRMS technical support for UWRs, CRs and DMEs
		6	A1	Management and Program Analysts	

IT ACIO, User and Network Services (UNS)	Exception		Category	Summary of User and Network Services Positions and Activities
		FS		
• Associate Chief Information Officer (ACIO) Front Office		10	A1	
• Customer Service Support (CSS)		225	A1	
• Operations Service Support (OSS)		69	A1	
• Service Planning and Improvement (SPI)		44	A1	
• Contact Center Support Division (CCSD)		81	A1	
• Contact Center Support Division (CCSD)		65	A1	
• Enterprise Field Operations (EFO)		105	A1	
• Unified Communications (UC)		83	A1	
• Unified Communications (UC)		1	A1	
Total # positions		683		

IT ACIO, User & Network Services (UNS)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Associate Chief Information Officer (ACIO) Front Office		1	A1	ACIO, User & Network Services (UNS)	<ul style="list-style-type: none"> Provide executive level direction for continuing operations and coordination for an orderly shutdown
		1	A1	Deputy Associate Chief Information Officer (DACIO)	
		2	A1	Executive Assistants	
		1	A1	Staff Assistant	
		1	A1	IT Specialist	
		1	A1	Management Analyst	
		1	A1	Systems Analysis	
		2	A1	Management Officials	
Customer Service Support (CSS)		1	A1	Director	<ul style="list-style-type: none"> Perform the role of incident response and problem mitigation to all
		1	A1	Assistant Director	

IT ACIO, User & Network Services (UNS)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
IT ACIO, User & Network Services (UNS)		1	A1	Executive Assistant	<p>IRS staff who continue to work with computer assets during the lapsed budget period</p> <ul style="list-style-type: none"> Service Desk specialists will manage the 24/7 incident call needs of all employees on duty during this period supporting Customer Account Data Engine (CADE) 2, Affordable Care Act (ACA), Filing Season, and all critical systems. Service Desk staff attempt to resolve problems remotely, while on the call, before referring the incident to the on-site technicians
		1	A1	Staff Assistant	
		3	A1	Senior Managers	
		9	A1	Frontline Managers	
		9	A1	Senior Analysts	
		20	A1	IT Specialists	
		180	A1	Service Desk Specialists	
Operations Service Support (OSS)		1	A1	Director	<ul style="list-style-type: none"> Required for executive direction and execution of the following operational support activities during contingency operations: Maintaining required security compliance for the workstation environment Perform workstation software integration, testing and deployment that supports images, updates, patches, fixes and other such demands to current applications and tools in production or required to support critical functions Perform workstation incident and problem management activities to resolve workstation issues impacting production users Perform build activities associated to Volunteer Income Tax Assistance (VITA) workstations needed to support filing season activities Perform Security, data retrieval and disposal activities associated to workstations or peripherals that are associated to items sent to Memphis Perform security related functions associated with workstation operations Manage licensed software operations to ensure licenses are active and managed Manage client Group Policy Objects (GPO) and identify all security patches that are needed for the Management of Information Technology Systems (MITS) 32 environment
		1	A1	Assistant Director	
		3	A1	Senior Managers	
		12	A1	Front Line Managers	
		47	A1	IT Specialists	
		3	A1	Management and Program Analysts	
		2	A1	Equipment Specialists	
Service Planning and Improvement (SPI)		1	A1	Director	<ul style="list-style-type: none"> Provide leadership for exempt activities Support contingency management activities Update shutdown documents and track exempt activities Support Security
		1	A1	Assistant Director	
		5	A1	Senior Managers	
		9	A1	Frontline Managers	

IT ACIO, User & Network Services (UNS)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
IT ACIO, User & Network Services (UNS)		15	A1	Management and Program Analysts	<ul style="list-style-type: none"> Support compliance reporting, monitoring, security standards and BEARS application Provide Filing Season Reporting and interface with Business Units Provide Filing Season New Hires Support
		10	A1	IT Specialists	
		1	A1	Management Assistant	
		1	A1	Budget Analyst Funding	
		1	A1	IT Project Manager	
		1	A1	Director	
Contact Center Support Division (CCSD)		1	A1	Assistant Director	<ul style="list-style-type: none"> Support Call Center service operations, support and direct actions of technical staff Support compliance reporting, monitoring, security standards and BEARS applications Provide Filing Season Reporting and interface with Business Units Provide Filing Season New Hires Support
		1	A1	Executive Assistant	
		3	A1	Supervisory IT Specialists (Senior Managers)	
		2	A1	Frontline Managers	
		9	A1	Management and Program Analysts	
		5	A1	Management and Program Analysts - Live Assistance	
		64	A1	IT Specialists	
		60	A1	IT Specialists – Live Assistance	
		1	A1	Director	
Enterprise Field Office (EFO)		1	A1	Assistant. Director	<ul style="list-style-type: none"> Provide Leadership/Support contingency management activities Maintain IRS Filing Season (FS) operations through deskside support for return processors, trial/court support, and hardware break/fix response. Support Call Center service operations staff deliver onsite support for contact center personnel; direct and triage deskside technicians supporting system availability. Perform incident response and problem mitigation to all IRS staff who continue to work with computer assets during the lapsed budget period Support telecom continuity, including switch/router monitoring, repair, and emergency on-site response to network outages. Deploy taxpayer-facing engagements, such as Taxpayer Experience Days, audit support, and temporary location deployments. Manage client Group Policy Objects (GPO) and identifies all security patches that are needed for the Management of Information Technology Systems (MITS) 32 environment Maintain required security compliance for workstation and network
		1	A1	Executive Assistant	
		1	A1	Technical Advisor	
		10	A1	Supervisory IT Specialists	
		18	A1	Supervisory Frontline Managers	
		73	A1	IT Specialists	

IT ACIO, User & Network Services (UNS)	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
					<p>environment to remediate blocked sites, device, or user incidents.</p> <ul style="list-style-type: none"> • Provide field infrastructure oversight of critical Common Communications Gateway (CCG), Development, Integration and Test Environment (DITE), portal environments supporting Excise File Information Reporting System (ExFIRS), Return Review Program (RRP), eAuth, Customer Account Data Engine (CADE), Treasury Net (TNET) and Wide Area Network (WAN) infrastructure. • Maintain localized telecom visibility into performance through Performance Engineering Model (PEM) assessments and act as Cisco CPC primary support for FS readiness. • Deliver critical enterprise workstation operations, software testing and deployment including image updates, patches, and integration for IRS production environments needed for FS. Conduct asset buildouts, Volunteer Income Tax Assistance (VITA) station support, and secure disposal of excess equipment.
Unified Communications (UC)		1	A1	Director	<ul style="list-style-type: none"> • Support critical voice, video and other collaboration programs and infrastructure • IT Specialists will respond to outages by evaluating system alerts and handle incoming KISAM tickets as well as emergencies contacts • Remaining staff will support programs/applications such as Jabber, W&I pilot sites, Video Relay Service, Virtual Service Delivery, TAC Offices, EEFax, Saba Training, Zoom.gov and Wireless access/devices • EFS Modernization
		1	A1	Assistant Director	
		1	A1	Executive Assistant	
		1	A1	Staff Assistant	
		5	A1	Senior Managers	
		1	A1	Technical Advisor	
		10	A1	Frontline Managers	
		4	A1	Senior Analysts	
		59	A1	IT Specialists	
		1	A1	Frontline Manager	

Large Business and International Division (LB&I)	PLAN				
	Filing Season				
	A1	A3	B	C	Total
-Commissioner	5				5
- Assistant Deputy Commissioner (Compliance Integration)	12				12
- Program and Business Solutions	18				18
- Cross Border Practice Area	25				25
- Eastern Compliance Practice Area	174				174
- Enterprise Activities Practice Area	125				125
- Northeastern Compliance Practice Area	257				257
- Pass Through Entities Practice Area	204				204
- Treaty & Transfer Pricing Operations Practice Area	32				32
- Western Compliance Practice Area	128				128
- Withholding Exchange and International Individual Compliance Practice Area	59				59
Total # employees	1039				1039

****Notes: FY26: 1,039 Exempt Employees.** LB&I positions have all been designated as exempt for, the Plan Co-Executives, Director of Program and Business Solutions, Director, Resource Solutions and Director, Technology and Program Solutions. Managers will utilize the “call tree” procedures if any of these positions will be required to report. In addition to one position on the Director, Resource Solutions Staff that would be responsible for ALL SETR and PAR Actions related to shutdown preparation activities, LB&I activities surround the protection of statutes, Filing Season, and timekeeping during a shutdown. Timekeeping and mail processing responsibilities have been included. Timekeeping Input and centralized approval would only be necessary if a shutdown would go beyond the end of a pay period. CALL TREES will be utilized in LB&I for recall purposes.

Large Business and International	Detail of exempt and excepted positions by category				
		FS	Category		
Commissioner		1	A1	Commissioner, LB&I	<ul style="list-style-type: none">• Provide executive direction for operations and shutdown activities• Provide oversight of statute protection activities in field operations.• Provide oversight of exempt activities• Provide oversight of filing season activities• Ensure appropriate responses to stakeholders' inquiries regarding appropriations lapse impact to operations
		1	A1	Deputy Commissioner; LBI	
		2	A1	Executive Assistant	
		1	A1	Senior Leader	

Large Business and International	Detail of exempt and excepted positions by category				
		FS	Category		
Assistant Deputy Commissioner (Compliance Integration)		1	A1	Assistant Deputy Commissioner Compliance Integration	<ul style="list-style-type: none">• Provide executive direction and oversight for data inquiries• Assist IT in managing systems and data security for LB&I related to issues that occur during shutdown. (As Needed)• Statute monitoring and reporting – national LB&I.
		1	A1	Director, Data Solutions	
		1	A1	Director, Compliance	
		4	A1	Program or Team Managers	
		3	A1	Program Analysts or Data Scientist	
		2	A1	Revenue Agents	
Program and Business Solutions		1	A1	Director, Program and Business Solutions	<ul style="list-style-type: none">• Provide oversight of budget matters related to exempt activities and, as necessary, direct orderly shutdown and recall of activities.• Responsive to requests from stakeholders regarding exempt activities.• Coordinates division-wide lapse activities ensuring compliance with established and evolving guidance.• Assist IT in managing systems and data security for LB&I related to issues that occur during shutdown. (As Needed)• Provide oversight and financial support of budget matters related to the execution of exempt activities.• Support contracts as a Contracting Officer's Representative.
		1	A1	Director, Technology and Program Solutions	
		1	A1	Director, Resources Solutions	
		2	A1	Senior Managers	
		1	A1	Senior Managers	
		1	A1	Executive Assistant	
		1	A1	Program Analyst	
		6	A1	Program Analyst	
		3	A1	Program Manager	
		1	A1	Admin. Specialist	
Cross Border Practice Area		1	A1	Director, Cross Border	

Large Business and International	Detail of exempt and excepted positions by category				
		FS	Category		
		2	A1	Director of Field Operations Cross Border	<ul style="list-style-type: none">• Conduct activities, as necessary, for the oversight and protection of statutes in field operations. (As Needed)• Assist with securing reports for determining imminent statutes.• Implementation of 987 Regs and Form for 2025 filing season.• Implementation of the international provisions in P.L. 119-21.
		5	A1	Territory Managers	
		8	A1	Team Managers	
		1	A1	PSP Analyst	
		2	A1	Secretary or Management Assistants	
		2	A1	Senior Advisor	
		1	A1	Practice Network Senior Manager	
		2	A1	DFO Staff Assistants	
		1	A1	Executive Assistant	
Eastern Compliance Practice Area		1	A1	Director, Eastern Compliance	<ul style="list-style-type: none">• Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations.• Track critical effective dates as TM and TTM execute statute extensions.• Assist in tracking the employee list and coordinate call back staff and action items as needed.• Work mail issues in conjunction with SB/SE and in other posts of duty to address statute and payment issues.• Manage all timekeeping issues.• Continue work on SOP initiatives and hiring.
		1	A1	Executive Assistant	
		1	A1	PSP Analyst	
		4	A1	Director, Field Operations – Acting	
		3	A1	Staff Assistants (Team Managers)	
		2	A1	Secretary	
		8	A1	Territory Managers	
		57	A1	Team Managers	
		83	A1	Revenue Agents	

Large Business and International	Detail of exempt and excepted positions by category				
		FS	Category		
		14	A1	Shared Administrative Associate	
Enterprise Activities Practice Area		1	A1	Senior Advisor	<ul style="list-style-type: none"> P.L. 119-21 implementation (NPRM review, etc.), energy credit EPE/TE registration review and refund freezes. Program-wide responsibilities, External stake holder requests, Pre-filing agreement responses, Congressional Requests. Support ACA activities, including computation and payment of the branded prescription drug fees (BPD). P.L. 119-21 implementation (NPRM review, etc.), energy credit EPE/TE registration review and refund freezes. Program-wide responsibilities, External stake holder requests, Pre-filing agreement responses, Congressional Requests. Implement legislation (P.L. 119-21), Protection of Statutes, and support field operations including BBA and other key strategic issues and initiatives. Implement Tax Cuts and Job Act, CARES Act, Protection of Statutes, and support field operations and other key strategic issues and initiatives.
		2	A1	Technical Advisor	
		1	A1	Administrative Support	
		1	A1	Executive Assistant	
		1	A1	Executive Assistant	
		15	A1	EAPA Territory or Team Managers	
		20	A1	EAPA Territory or Team Managers	
		17	A1	Senior Revenue Agents	
		51	A1	Senior Revenue Agents	
		3	A1	Revenue Agents	

Large Business and International	Detail of exempt and excepted positions by category			
		FS	Category	
		5	A1	Engineers
		2	A1	Tax Law Specialists
		6	A1	Actuaries

Northeastern Compliance Practice Area		1	A1	Director, Northeastern Compliance	<ul style="list-style-type: none"> • Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed) • Work mail issues in conjunction with SBSE and in other Post of Duty to address statute and payment issues. • Track exempt employee list and coordinate call back staff and action items as needed. • Manage time keeping issues and other personnel management issues. • Tax Reform Activities – implementation of the CARES Act and any new legislation assigned to the Practice Area that could have filing season impact.
		71	A1	Territory or Team Managers	
		1	A1	PSP Analyst	
		11	A1	Secretary or Management Assistants	
		2	A1	Director Field Operations	
		1	A1	Program Manager/Exec Assistant	
		168	A1	Revenue Agents	
		1	A1	Senior Advisor	
		1	A1	Staff Assistants	
Pass Through Entities Practice Area		1	A1	Director, Pass Through Entities (Acting)	<ul style="list-style-type: none"> • Conduct activities, as necessary, for the Strategic framework related projects, and other key strategic initiatives and issues. • Conduct activities, as necessary, for the oversight and protection of
		1	A1	DFO GHW	

	1	A1	Deputy Director	<ul style="list-style-type: none"> statutes/remittances in field operations, as well as post examination operations including BBA and TEFRA. Tax Reform activities – implementation of the Public Law 119-21. Manage time keeping issues and other personnel management issues. Track employee list and coordinate call back and staff action items as needed. Tax Court Witnesses
	1	A1	Acting PT DFO	
	1	A1	Executive Assistant – Operations (Acting)	
	1	A1	Executive Assistant - Technical	
	3	A1	Senior Advisor	
	1	A1	Staff Assistant/Analyst\	
	1	A1	GHW Admin	
	3	A1	Management & Program Analyst	
	1	A1	PSP Manager	
	2	A1	BBA Subject Matter Expert	
	1	A1	BBA Support Manager	
	10	A1	BBA Support Members	
	12	A1	Closing Support Members	
	38	A1	PT FLM	
	1	A1	Tax Law Specialist	
	40	A1	Revenue Agent	
	17	A1	FLM	
	4	A1	Management Assistant	
	10	A1	Senior Manager	

		5	A1	ILSC Support Members	
		1	A1	Technical Manager	
		1	A1	Technical Revenue Agent	
		5	A1	Operations Management	
		3	A1	TEFRA FLM	
		5	A1	TEFRA Report Writing Members	
		1	A1	TEFRA Support Manager	
		28	A1	TEFRA Support Members	
		5	A1	TEFRA Technical Members	
Treaty and Transfer Pricing Operations Practice Area		1	A1	Director, Treaty and Transfer Pricing	<ul style="list-style-type: none"> • Conduct activities, as necessary, for the oversight and protection of statutes, notification periods, and arbitration dates per Treaty requirements. • Conduct activities, as necessary, for the oversight and protection of statutes in transfer pricing issue examinations. • Coordinate called back staff and action items as needed.
		1	A1	Exec Asst, Treaty & Transfer Pricing	
		1	A1	Director of APMA	
		1	A1	Director, Transfer Pricing Practice	
		1	A1	Team Manager, APMA	
		5	A1	Team Manager, TPP	
		10	A1	TPP Team Members	
		2	A1	APMA Team Members	
		4	A1	Senior Managers, TPP	
		2	A1	Staff Assistant	
		4	A1	Assist. Directors, APMA	
Western Compliance		1	A1	Director, Western Compliance	

Practice Area		60	A1	Territory or Team manager	<ul style="list-style-type: none"> • Conduct activities, as necessary, for the oversight and protection of statutes/remittances in field operations. (As Needed) • Work mail issues in conjunction with SBSE and in other Posts of Duty to address statute and payment issues. • To coordinate call back and assist with statute protection actions.
		1	A1	PSP Analyst	
		16	A1	Secretaries or Management Assistants	
		2	A1	Director, Field Operations	
		45	A1	Revenue Agents	
		1	A1	Executive Assistant	
		2	A1	Staff Assistants	
Withholding Exchange and International Individual Compliance Practice Area		3	A1	DFO	<ul style="list-style-type: none"> • Conduct activities, as necessary, for the oversight and protection of statutes, which includes identifying statutes at risk from responses to John Doe Summonses. (As Needed) • Conduct activities, as necessary, to review international tax withholding and refunds claimed from such withholding. • Support P.L. 119-21
		14	A1	WEIIC Territory or Sr. Managers	
		25	A1	WEIIC Team Managers	
		3	A1	Secretary	
		3	A1	Senior Tax Analyst	
		7	A1	Revenue Agents	
		2	A1	Management & Program Asst.	
		1	A1	Lead Tax Examiner	
		1	A1	Tax Examiner	

Office of Professional Responsibility (OPR)	Filing Season (FS)				
	A1	A3	B	C	Total
• Director's Office				3	3
Total # positions				3	3

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

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

Online Services (OLS)	Filing Season (FS)				
	A1	A3	B	C	Total
• Director, Online Services	3				3
-IRS.gov	10				10
-Digital Products	3				3
-User Experience Services	3				3
-Front Office Operations	1				1
Total # positions	20				20

Online Services	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Director's Office		1	A1	Director, Online Services	<ul style="list-style-type: none"> Provide executive leadership, coordination and continuity of online operations as related to IRS.gov.
		1	A1	Senior Operations Advisor	
		1	A1	Technical Advisor	
IRS.gov		8	A1	Web Strategists Web Producers	<ul style="list-style-type: none"> Coordination with internal stakeholders on messaging and communication; distribution and management of workload. Support continuing operation of IRS.gov and its Content Management Request System (CMRS), homepage, and external and internal communications (C&L), to ensure that all information and applications, especially those concerning remittances, are accessible online. Publish web content to support continued information distribution to taxpayers WCMS oversight and IT:AD liaison WCMS user acceptance testing and deployment support.
		1	A1	UAT Tester	
		1	A1	Manager	
Digital Products		1	A1	Manager	<ul style="list-style-type: none"> Online account(s) and/or PUP Application Support and Annual Filing Season Updates for major taxpayer-facing authenticated applications, as well as maintenance and continuity of systems for taxpayer use during periods of shutdown.
		2	A1	Analyst	
Front Office Operations		1	A1	Analyst	<ul style="list-style-type: none"> Manage necessary contracts for OLS.

Online Services	Exempt		Category	Detail of exempt and excepted positions by category	
		FS			
User Experience Services		3	A1	Analyst	<ul style="list-style-type: none"> Coordination and continuity of online operations as related to IRS.gov.

Privacy, Government Liaison & Disclosure (PGLD)	Filing Season (FS)				
	A1	A3	B	C	Total
Chief Privacy Officer	3				3
Identity & Records Protection	4				4
Privacy Policy & Compliance	5				5
Program & Planning Support	4				4
Identity Assurance	6				6
Government Liaison Disclosure & Safeguards	9				9
Total # positions	31				31

Privacy, Governmental Liaisons & Disclosure (PGLD) - PGLD ensures the proper protection and sharing of taxpayer data.

In the event of a furlough lasting longer than 5 days, the persons identified as being (As Needed) may be needed to perform additional activities.

Privacy, Governmental Liaisons & Disclosure	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Chief Privacy Officer		1	A1	Chief Privacy Officer	<ul style="list-style-type: none"> Provide executive oversight of operations. The PGLD CPO will also serve as a liaison between PGLD and major customers such as the Department of Treasury and Congressional committees. Support the administrative needs of the organization such as SETR and carrying out exempt activities.
		1	A1	Executive Operations Advisor	
		1	A1	Technical Advisor	
Identity & Records Protection		1	A1	Director. Identity & Records Protection	<ul style="list-style-type: none"> Provide executive oversight of IRP operations as the Federal Record Center (FRC) manages/services IRS records during a lapse, the Director, IRP would respond to questions related to protection and imminent loss of records Process SEC forms. Management and program analyst to work any UNAX issues. Address Direct File issues related to disclosure and privacy
		1	A1	Associate Director Records and Information Management/IRS Records Officer	
		1	A1	Assoc. Director Info Protection Project	
		1	A1	SEC Records Specialist/Analyst	
Privacy Policy & Compliance		1	A1	Director. Privacy Policy & Compliance	<ul style="list-style-type: none"> Provide executive oversight of PPC operations. Support of Support eGov Act Monitor CSIRC and implement incident management procedures in
		2	A1	Management / Program Analyst	
		1	A1	Associate Director	

Privacy, Governmental Liaisons & Disclosure	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		1	A1	Supervisor Management	<ul style="list-style-type: none"> the event of data loss. Monitor SBU data use issues. Monitor for new potential Potentially Dangerous Taxpayers PDT issues Monitor unique privacy-related concerns raised during filing season
Program & Planning Support		1	A1	Director, Program & Planning Support	<ul style="list-style-type: none"> Manage the shutdown process and maintain critical contracts and budget matters during the shutdown in addition to performing all HCO related activities. Administer to any ongoing contractual obligations that may arise. Respond to any disasters that may arise during a shutdown. Budget specialists to process reimbursables, travel activities, related to exempt activities Monitor costs associated with staff consolidation, tracks reallocation of bureau budgets to support TCSC transition activities, supports financial reporting for internal governance and external audits.
		3	A1	Management / Program Analyst	
Identity Assurance (IA)		1	A1	Director, Identity Assurance	<ul style="list-style-type: none"> Provide oversight of IA operations. Monitor SADI activities with IT and the business. Administer any contractual obligations that may arise. Monitor IA -owned applications including SADI, Authorization Framework, and Electronic Signature Storage & retrieval, used in digital products Troubleshoot issues with access to Business Tax Account (Taxpayer Experience Vertical)
		3	A1	Supervisory Program Analyst	
		1	A1	Management/Program Analyst	
		1	A1	Management/Program Analyst	
Government Liaison Disclosure & Safeguards		1	A1	Director, GLDS	<ul style="list-style-type: none"> Ensure disclosure activities in support of federal and state agencies continue as well as responding to requests from authorized sources and to respond to specialized disclosure requests such as providing tax information in response to 6103(i) requests for exparte court orders. Other GLDS operations would be in the event of an emergency. (As Needed) Disclosure will process requests for tax checks from the White House and other priority tax checks (As Needed) Disclosure will process Court Order court date is within 45 days of receipt, the order will be processed accordingly. Disclosure will process Subpoena with a demand date within 45 days of receipt cases.
		1	A1	Associate Director, Disclosure	
		1	A1	Technical Advisor	
		1	A1	Disclosure Analyst	
		1	A1	Associate Director Safeguards	
		1	A1	Chief, Governmental Liaison Policy	

Privacy, Governmental Liaisons & Disclosure	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		1	A1	Data Service Analysts	<ul style="list-style-type: none"> • Support the Director in responding to 6103(i) and other emergency requests. • Process Court Order or Subpoena cases with short turnaround dates that come in electronically during a shutdown or that have critical due dates from existing inventory. • Coordinate issues that impact data security and identity theft in the event of a data breach during a shutdown. (As Needed) • Cover any policy issues in the event of a data breach during a shutdown. • Cover an IT/technical issues in the event of a data breach during a shutdown. (As Needed) • Cover any procedural issues in the event of a data breach during a shutdown. • Address P.L. 119-21implementation needs to manage disclosure and privacy related issues • Ensures compliance with federal records schedules and data retention policies and Coordinates transfer or destruction of records affected by the reorganization; Advises on privacy requirements and safeguarding of personally identifiable information (PII) and reviews data handling protocols and secure transmission of sensitive files; Supports records audits and documentation for closeout of bureau systems.
Total # positions		31			

Procurement	Filing Season (FS)				
	A1	A3	B	C	Total
- Office of the Chief Procurement Officer	2				2
- Office of Data and Strategy	5				5
- Office of Procurement Operations	22				22
- Office of Procurement Operations/Treasury Division	25				25
- Office of Procurement Operations /IT Operations	38				38
- Office of Procurement Operations/Treasury Division /BEP	12				12
- Chief of Staff	2				2
- Procurement Policy	8				8
Total # positions	114				114

Procurement	Exception		Category	Detail of excepted positions by category	
		FS			
Office of the Chief Procurement Officer		2	A3	Chief Procurement Officer/ Deputy Chief Procurement Officer/Front Office Personnel	<ul style="list-style-type: none"> Provide Executive leadership and support for the administration of ongoing contracts.
Office of Procurement Ops Support/Data and Strategy Division		5	A3	Business Operations Specialists/Management & Program Analysts/IT Program Managers	<ul style="list-style-type: none"> Provide support for the administration of continuing contracts. Administer and monitor the excepted contracts list. Coordinate the publication of the excepted contracts to irs.gov daily. Provide PPS Operations Support.
Office of Proc Operations/Treasury Division		15	A3	Contracting Officers/Contract Specialists	<ul style="list-style-type: none"> Work with customers to notify contractors of their need. Award contracts that may arise.
Office of Proc Operations/Treasury Division		7	A1	Contracting Officers/Contract Specialists	<ul style="list-style-type: none"> Work with customers to notify contractors of their need. Award contracts that may arise.
Office of Proc Operations/Treasury Division		25	A1	Contracting Officers/Contract Specialists	<ul style="list-style-type: none"> Support contract work for Treasury Departmental Offices through a reimbursable agreement.
Office of Procurement Operations/IT Operations		16	A3	Contracting Officers/Contract Specialists	<ul style="list-style-type: none"> Work with customers to notify contractors of their need. Award contracts that may arise.
Office of Procurement Operations/IT Operations		22	A1	Contracting Officers/Contract Specialists/Program Analysts	<ul style="list-style-type: none"> Work with customers to notify contractors of their need. Award emergency contracts that may arise.

Procurement	Exception		Category	Detail of excepted positions by category	
		FS			
Office of Proc Operations/Treasury Division/BEP		12	A1	Contracting Officers/Contract Specialists	<ul style="list-style-type: none"> Support contract work for the Bureau of Engraving and Printing through a reimbursable agreement.
Chief of Staff		2	A1	Business Operations Specialists/Management & Program Analysts/Financial Management Analysts	<ul style="list-style-type: none"> Provide support for the administration of continuing contracts
Office of Procurement Ops Support/Procurement Policy		4	A3	Procurement Analysts/Contract Specialists	<ul style="list-style-type: none"> Provide support for the administration of continuing contracts
Office of Procurement Ops Support/Procurement Policy		4	A1	Procurement Analyst	<ul style="list-style-type: none"> Provide support for the administration of ongoing contracts
Total # positions		114			

Research, Applied Analytics, and Statistics (RAAS)	Filing Season (FS)				
	A1	A3	B	C	Total
• Research, Applied Analytics, and Statistics	8				8
- Strategic Business Solutions	4				4
-Director, Data Exploration & Testing	14				14
-Director, Knowledge Development & Application	7				7
-Director, Data Management Division	8				8
-Director, Statistics of Income	8				8
-Management & Engagement	3				3
Total # positions	52				52

Research, Applied Analytics and Statistics	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Research, Applied Analytics, and Statistics (RAAS)		1	A1	Chief Data and Analytics Officer	<ul style="list-style-type: none"> CDAO to provide leadership to support orderly shutdown activities and be available as needed by IRS senior leadership in support of the exempt activities.
		1	A1	Deputy Chief Data & Analytics Officer	<ul style="list-style-type: none"> Deputy CDAO to provide leadership to support CDAO, as well as serve as P.L. 119-21 Initiative Lead 4.8
		2	A1	Technical Advisor	<ul style="list-style-type: none"> Technical Advisor to complete required tasks for exempt activities
		1	A1	Director of Data Products & Insights	<ul style="list-style-type: none"> Director to provide oversight and support for exempt activities
		1	A1	Management Analyst	<ul style="list-style-type: none"> Management Analyst provide CDAO staff support for of exempt activities. As needed
		1	A1	Senior Manager/Advisor	<ul style="list-style-type: none"> To provide support to Director on exempt activities
		1	A1	Program Manager	<ul style="list-style-type: none"> Program Manager leading P.L. 119-21 implementation and impacted legislation for RAAS
Director, Strategic Business Solutions (SBS)		2	A1	Supervisory Project Analyst	<ul style="list-style-type: none"> Provide oversight of exempt activities, including staff and contract support
		1	A1	Technical Project Manager	<ul style="list-style-type: none"> Complete required tasks for ongoing contract activities and serve as staff POC for contractors

		1	A1	Director, Strategic Business Solutions	<ul style="list-style-type: none"> Director to provide oversight in support of exempt activities
Director, Data Exploration & Testing (DET)		1	A1	Director, DET	<ul style="list-style-type: none"> Director to provide oversight in support of necessary activities such as fraud and identity theft pre-filing and during filing season. Supervisory Project Analyst to provide oversight and staff for an ongoing contract developing fraud prevention software for use in filing season (as needed). Technical Advisors to provide real time analysis and oversight of fraud prevention, prediction and impact Technical Project Manager to provide real time analysis and oversight of fraud prevention, prediction and impact. Technical Advisor to complete required tasks for expected activities and serve as a POC for staff (as needed) Mathematical Statistician and Management & Program Analyst to complete required tasks for activities within fraud prevention, prediction and impact.
		1	A1	Supervisory Project Analyst	
		3	A1	Technical Advisor	
		2	A1	Technical Project Manager	
		1	A1	Technical Advisor	
		1	A1	Mathematical Statistician (Data Scientist)	
		1	A1	Economist	
		1	A1	Social Scientist	
		1	A1	Management and Program Analyst	
		1	A1	Supervisory Operations Research Analyst	<ul style="list-style-type: none"> Supervisory Operations Research Analyst and Technical Advisor to oversee and lead work to develop taxpayer journeys and leverage analytic methods to identify compromised SADI accounts and schemes used by fraudsters to obtain FTI. IPA monitors associated return filings and transcript loss and shares critical data with CFAM and RICS for treatment.
		1	A1	Technical Advisor	
Director, Knowledge Development & Application (KDA)		1	A1	Technical Advisor	<ul style="list-style-type: none"> Technical Advisor to provide lead/supporting work for the Compliance Technology Vertical as a product manager for CTCO/IT. Director to provide oversight in support of continuing activities, such as Regulatory Impact Analyses, Burden Estimates, and Tax Gap Estimation related work. In addition, directs the RAAS analytics integration into the Compliance Technology Vertical team Economist to prepare revised tax tables for filing season.
		1	A1	Director, Knowledge Development and Application	
		1	A1	Program Manager	
		1	A1	Economist	
		1	A1	Supervisory, Project Analyst	
		1	A1	Economist	

					<ul style="list-style-type: none"> Supervisory Project Analyst and Economist to prepare regulatory impact analyses as requested by IRS Chief Counsel and taxpayer burden estimates required by the Paperwork Reduction Act and Regulatory Flexibility Act.
		1	A1	Economist/ORA	<ul style="list-style-type: none"> Economist to prepare tax withholding calculator for filing season
Director, Data Management Division (DMD)		1	A1	Director, Data Management Division	<ul style="list-style-type: none"> Director to provide leadership to support the core infrastructure, analytics and data management activities required to support all of the CDAO/RAAS exempt activities listed. If the Compliance Data Warehouse cannot provide data and metadata/ documentation, it would directly create work stoppages for ID theft, fraud detection, and filing season programs that support authorized work under IRS Codes 6103(h)(1) and (j)(3) and 6104, Economy Act (31 USC 1535 and 1536). Evidence Act of 2018 (Public Law 115-435).
		2	A1	Information Technology Specialist (Security)	<ul style="list-style-type: none"> Serve as the National Continuity Point of Contact (NCPOC) and Local Continuity Representative (LCR) who would be notified in the case of a physical emergency involving IRS locations used by RAAS staff. Coordinate shutdown activities
		3	A1	Information Technology Specialists	<ul style="list-style-type: none"> Provide on-call technical support for computers that host CDW necessary to support P.L. 119-21 activities.
		1	A1	Supervisory Project Analyst	<ul style="list-style-type: none"> Provide on-call technical support for computers that host CDW necessary to support P.L. 119-21 activities.

		1	A1	Supervisory Computer Scientist	<ul style="list-style-type: none">Provide on-call technical support for computers that host CDW necessary to support P.L. 119-21 activities.
Director, Statistics of Income (SOI)		5	A1	Information Technology Specialist	<ul style="list-style-type: none">Coordinate shut down of computer systems (80 plus servers which will require more than 4 hours (as needed -8 hours per position).Oversee coordination of shut down of computer systems.
		1	A1	Program Manager	<ul style="list-style-type: none">Key POC Treasury OTA
		1	A1	Management & Program Analyst	
		1	A1	Supervisory Information Technology Specialist	<ul style="list-style-type: none">Shutdown Server Operations
Management & Engagement (M&E)		1	A1	Program Manager	<ul style="list-style-type: none">Program Manager acts as point of contract for employee related issues during shutdown (as needed)Management and Program Analyst to provide financial guidance for exempt activitiesManagement and Program Analyst (COR) ensures existing contracts are administered as appropriate and to answer questions and address situations that may come up regarding the contracts (as needed).
		1	A1	Management and Program Analyst	
		1	A1	Management and Program Analyst (COR)	
Total # positions		52			

Return Preparer Office (RPO)	Filing Season (FS)				
	A1	A3	B	C	Total
• Director, Return Preparer Office	1				1
-Strategy & Finance	4				4
-Competency & Standards	1				1
-Vendor Processes & Business Requirements	2				2
Total # positions	8				8

Return Preparer Office	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS			
Director's Office		1	A1	Director, RPO	<ul style="list-style-type: none">Facilitate the orderly shutdown and start-up of RPO operations.
Strategy & Finance		1	A1	Director, Strategy & Finance	<ul style="list-style-type: none">Facilitate the orderly shutdown and start-up of RPO operations.
		1	A1	Lead Human Resources Specialist	<ul style="list-style-type: none">Finalize in-process personnel action requests (PARs).
		1	A1	Budget Manager	<ul style="list-style-type: none">Handle budget matters related to the lapse in appropriations.
		1	A1	Budget Analyst	<ul style="list-style-type: none">Handle budget matters related to the lapse in appropriations.
Competency & Standards		1	A1	Contracting Officer	<ul style="list-style-type: none">Provide contract support to exempt third party contractor systems administered and monitored by RPO, as needed during a lapse in appropriations.
Vendor Processes & Business Requirements		1	A1	Director, Vendor Process & Business Requirements	<ul style="list-style-type: none">Provide contract support to exempt third party contractor systems administered and monitored by RPO, as needed during a lapse in appropriations. Contractor(s) are providing services to over 800,000 Tax Professionals and others via external IRS systems. If there is a breach, or some other time sensitive or critical issue that requires the Contracting Officer Representative or Contract Manager to otherwise provide guidance, make decisions on behalf of the IRS, etc
		1	A1	Contracting Officer	
Total # positions		8			

<u>Small Business/Self-Employed (SBSE)</u>	Filing Season (FS)				
	A1	A3	B	C	Total
• Commissioner	7				7
-Operations Support	66				66
-Collection	4437				4437
-Examination	396				396
-Fraud Enforcement	3				3
-Office of Promoter Investigations	2				2
Total # employees	4911				4911

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

SBSE	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS		Position	Role
Commissioner		2	A1	Commissioner, SBSE Deputy Commissioner, SBSE	<ul style="list-style-type: none"> Oversee continuing 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 exempt personnel; and protection of statute expiration, bankruptcy, liens and seizure cases Conduct necessary actions to implement tax provisions within the One Big Beautiful Act (P.L. 119-21). Provide oversight on necessary tax legislation
		2	A1	Management/Program Analyst	
		1	A1	Senior Level Advisor	
		1	A1	Senior Level Advisor – P.L. 119-21OB3 Implementation	

		1	A1	Program Manager – P.L. 119-21 Implementation	implementation efforts, including provisions impacting the impending filing season, by developing needed guidance to taxpayers and employees, creating or updating tax forms or publications, including worksheets and instructions, and responding to technical inquiries.
Operations Support		1	A1	Director, Operations Support (OS)	<ul style="list-style-type: none"> Oversee shutdown activities and exempt 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 exempt personnel; and protection of statute expiration, bankruptcy, liens and seizure cases. Oversee OS operations including oversight of IT support, communications efforts related to Servicewide disaster policy, SETR and finance issues. As needed:
		2	A1	OS Staff Assistant/Management Program Analyst/Project Manager	
		1	A1	Director, Technology Solutions (TS)	

SBSE	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS		Position	Role
		1	A1	TS Program Manager, Business Systems Planning (BSP)	<ul style="list-style-type: none"> Oversee TS operations and shutdown activities including providing IT support related to exempt activities and coordinating IT activities to prevent the loss of data in process. Assist IT in managing systems and data security for SBSE related to issues that occur during shutdown. Assist IT in managing and testing RGS/CEAS Systems and supporting applications needed to process frozen refund cases.
		1	A1	TS Program Manager, Exam Systems & Projects	
		1	A1	TS Program Manager, RGS Systems Support	
		1	A1	TS Program Manager, Business Data Solutions	
		1	A1	TS Program Manager, Business Modernization Support	

	17	A1	TS RGS Analysts	<ul style="list-style-type: none"> Assist in providing systems support related to activities performed during shutdown. Assist in fixing end-user equipment. Provide AIMS, ERCS, and ALS system support to Collection/Exam retrieval for pending statute cases, as well as case closing procedures.
	10	A1	TS RGS Senior Analysts	
	3	A1	TS RGS Frontline Managers	
	1	A1	TS RGS Admin Specialist	
	4	A1	TS Analysts	
	1	A1	TS BSP Senior Analyst	
	1	A1	Director, SB/SE Human Capital Office	<ul style="list-style-type: none"> Coordinate Human Relations issues as needed, contact employees to carry out shutdown operations and continuance activities; and provide oversight, monitoring, and reporting for the Corporate Human Capital Office Work with Corporate HCO Office and Payroll to address SETR related activities for all Business Operating Division (BOC, for SB/SE employees) – has access to all BOD employees in HR Connect to address Personnel Action Request (PAR) issues and terminations to prevent accumulation of employee debt Assist with Service-wide disaster policy in coordinating the preparation of disaster declarations with FEMA, coordinating staffing needs at disaster sites, and the resolution to unique scenarios impacting those staffing the sites
	1	A1	HCO Management/Program Analyst	
	1	A1	HCO/Continuity of Operations Analyst	
	1	A1	HCO/Continuity of Operations Senior Manager	
	2	A1	Director, Business Support Office (BSO)	<ul style="list-style-type: none"> Review and update all contract listings from Procurement related to lapse code validations for SBSE contracts and communicate such to the Contracting Officer Representatives (CORs)/Points of Contacts (POCs) for the continuing contracts. Analyst will also address ad hoc questions related to contracts. Ensure existing contracts are financially administered as appropriate, answer financial questions, and address situations that may come up regarding contracts. Oversee and provide travel support by reviewing travel requests, submitting, and securing approval, inputting into PowerApps, and providing approval documentation for Concur. Process commissions for vendor payments for each Private Collection Agency (PCA) in the Private Debt Collection (PDC) office.
	4	A1	BSO Financial Management Analyst & Management Program Analyst	
	1	A1	BSO Budget Analysts	
	1	A1	BSO Revenue Agent – Office of Service wide Penalties	
	2	A1	Senior Tax Analyst – P.L. 119-21	
	1	A1	BSO Tax Analyst – Office of Service wide Interest/Lead Analyst for P.L. 119-21OB3 Implementation	

				<ul style="list-style-type: none">• The Plan Manager would fund all supply and P.O. Box requests and provide and address any technical/systemic PPS issues, as needed. The Plan Manager may be required to fund necessary purchase card and/or procurement transactions (e.g., supplies, PO Boxes).• (Penalties) Oversee operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions, coordination with business owners, Counsel, and stakeholders; and Correspondex (CRX) transmittal preparation. Maintain penalty programming requirements for Master File.• (Interest) Oversee operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions, coordination with business owners, Counsel, and stakeholders; and Correspondex (CRX) transmittal preparation. Coordinate the determination of the quarterly interest rate.
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SBSE	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS		Position	Role
		1		BSO Purchase Card Holder	<ul style="list-style-type: none"> Place and process orders for work purchases required for the protection of government property during a lapse in appropriations using the Procurement for Public Sector (PPS); reconcile posted transactions, and document receipt of the goods/services, as needed. The Purchase Card Approving Official (PCAO) may be required to approve the purchase card transaction orders on the order log. This activity may also include renewal of P.O. Boxes

SBSE Collection	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS		Position	Role
Collection		1	A1	Director Collection	Full Time <ul style="list-style-type: none"> Oversee shutdown activities and exempt Collection operations including processing of tax returns with remittances; computer operations necessary to prevent loss of data in process and revenue collections; securing and storing equipment, records, files and work in process; budget matters pertaining to the lapse in appropriations; loss of accounting data; maintaining minimal personnel to maintain safe conditions for exempt personnel; and protection of statute expiration, bankruptcy cases. Providing technical oversight of Collection matters, ensuring critical case work is addressed, oversee operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions, coordination with business owners, Counsel, and stakeholders; and Correspondex (CRX) transmittal preparation. Assist the executives and their employees in providing oversight over all continuing operations supported by Headquarters Collection. Assisting SB/SE leadership by unlocking Integrated Collection System (ICS) accounts and granting access to cases, ensuring critical case work can be performed. Complete computer operations necessary to prevent loss of data in process and revenue collections. Protection of statute expiration. Continue the IRS' computer operations to prevent the loss of data in process and protect taxpayer accounts. Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection. Assisting taxpayers with setting up installment agreements for tax payments Ensure systemic account maintenance and access control are performed in the Integrated collection system to allow for collection related activities.
		5	A1	Senior Operations Advisor/Senior Tech Advisor	
		1	A1	Director Headquarters Collection/Director SB/SE P.L. 119-21 Legislation	
		1	A1	Director Collection Policy	
		1	A1	Director Collection Inventory Delivery and Selection	
		1	A1	Director, Quality and Technical Support	
		17	A1	Supervisory Tax Analyst/Supervisory Management and Program Analyst/Supervisory Tax Exam Tech (HQ/OIC)	
		1	A1	Revenue Officer (HQ/Insolvency)	
		1	A1	Director, Field Collection	
		7	A1	Area Director (Field)	
		42	A1	Staff Assistant/Technical Analyst/Management and Program Analyst/Policy Analysts/Senior Analysts/Program Analyst/Tax Policy Analyst (HQ/Field/OIC/Insolvency)	
		60	A1	Territory Manager/Program Manager/Supervisory Revenue Officer (HQ/Field/Insolvency)	
		1	A1	Director Specialty Collection Insolvency	
		1	A1	Director Specialty Collection Offers in Compromise	
		17	A1	Bankruptcy Specialists (Insolvency)	

	25	A1	Department Managers/Group Managers (Insolvency)
	511	A1	Leads/Tax Examining Techs (Insolvency/Campus)
	26	A1	Compliance Clerks
	1	A1	Director Campus Collection
	5	A1	Campus Directors (Campus)
	5	A1	P&A Chiefs (Campus)
	8	A1	Frontline Managers (Campus)

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

Specialty Collection Offers in Compromise		3	A1	Operation Manager	Full Time <ul style="list-style-type: none"> • Complete processability on all new Centralized Offer in Compromise (COIC) receipts, process COIC payment deposits and assist with the protection of statute expiration/assessment activities. • Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.
		5	A1	Department Managers	
		17	A1	Frontline Managers	
		3	A1	Lead Process Examiners	
		17	A1	Process Examiners	
Collection Mail		140	A1	Group Managers	On Call/Intermittent <ul style="list-style-type: none"> • Protect statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations • Oversee the collection of taxes and processing of returns. There is an imminent need for these employees to protect
		226	A1	Revenue Officers	

		3	A1	Supervisory Tax Examiners	<ul style="list-style-type: none"> • statute expiration/assessment activities, bankruptcy or other revenue generating issues and to ensure/oversee shut down of operations. • Process tax returns which include remittances, complete computer operations necessary to prevent loss of data in process and revenue collections, protect government's interests (i.e., statutes, bankruptcy cases), handle budget matters related to the lapse in appropriations and administer continuing contracts. • Identify documents required to be processed to protect the government's property during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes. • Open incoming mail to identify documents required to be processed to protect the government's property during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes. Review and update shutdown mail procedures. • Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.
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Automated Collection System		10	A1	Operations Managers	Full Time <ul style="list-style-type: none"> Responding to taxpayers who have received a collection notice through the Automated Collection System and clarifying the payment process; assist taxpayers with general collection processes; serve as the gateway for transferring taxpayers to Accounts Management for appropriate filing season inquiries. Continue the IRS' computer operations to prevent the loss of data in process and protect taxpayer accounts. Assisting taxpayers with setting up installment agreements for tax payments. Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.
		28	A1	Department Managers	
		181	A1	Frontline Managers	
		2005	A1	Leads and Collection Representatives	
		15	A1	Systems Analysts	
Special Compliance Personnel		2	A1	Operations Managers	Full Time - Funded by the Special Compliance Fund under IRC6307 <ul style="list-style-type: none"> Responding to taxpayers who have received a collection notice through the Automated Collection System and clarifying the payment process; assist taxpayers with general collection processes; serve as the gateway for transferring taxpayers to Accounts Management for appropriate filing season inquiries. Continue the IRS' computer operations to prevent the loss of data in process and protect taxpayer accounts. Assisting taxpayers with setting up installment agreements for tax payments. Ensure that the Time and Attendance is accurately input, reported, and processed for all employees and executed for Collection.
		9	A1	Department Managers	
		82	A1	Frontline Managers	
		6	A1	Systems Analyst/Gatekeeper	
		764	A1	Leads and Collection Representatives	
		118	A1	Tax Examiners	
		7	A1	Management and Program Assistant	
Centralized Lien Operations (CLO)		0		Operations Manager	<ul style="list-style-type: none"> Operation Manager is responsible for protection of lien cases, controlling and/or responding to data and/or other requests, timekeeping entry, and other administrative tasks as well as carrying out shutdown operations and continuance activities in the Centralized Liens; Clerk will be responsible for protection of lien cases in Centralized Liens; e-Lien Analyst is responsible for protection of electronic lien cases in Centralized Liens.
		2	A1	Clerk	
		1	A1	e-Lien Analyst	
Private Debt Collection		3	A1	Supervisory Tax Analyst (HQ)	On Call/Intermittent <ul style="list-style-type: none"> Support for private debt collection companies working

		9	A1	Senior Tax Analyst (HQ)	<ul style="list-style-type: none"> Pursuant to qualified tax collection contracts funded under IRC 6306(e)(1), including: inventory delivery, invoicing, approval of payment arrangements, and mandatory reports. Ensure necessary contracts are administered as appropriate and address ad hoc questions related to specific contracts.
		3	A1	Tax Analyst (HQ)	
		4	A1	Tax Policy Analyst (HQ)	
Collection – P.L. 119-21 Implementation		2	A1	Supervisory RO – P.L. 119-21	Conduct necessary actions in support of the implementation of P.L. 119-21 legislation/provisions
		1	A1	Management & Program Analyst – P.L. 119-21	
		1	A1	RO – P.L. 119-21	
		1	A1	Tax Policy Analyst – P.L. 119-21	

SBSE Examination	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS		Position	Role
Examination		1	A1	Director, Examination	<ul style="list-style-type: none"> • Court related activities that cannot be cancelled due to trials. • Exempt Activities for all Exam functions: • Oversee shutdown of operations, exempt Exam operations and shutdown activities including issuance of exempt letters; processing of tax returns with remittances; computer operations necessary to prevent loss of data in process and revenue protection and collections; securing and storing equipment, records, files and work in process; budget matters pertaining to the lapse in appropriations; loss of accounting data; maintaining minimal personnel to maintain safe conditions for exempt personnel; and protection of statute expiration and bankruptcy cases. • Provide oversight and assistance with lapse activities including communications and protection of statute expirations. • Providing technical oversight of Exam matters, ensuring critical case work is addressed, including executing statute extensions, as well as issuing statutory notices of deficiency and final partnership administrative adjustments on short statute cases. • Assist Executives and their employees in providing oversight over all exempt operations, including Mail Plan, supported by Headquarters Exam. • Coordination with business owners, Counsel, and stakeholders. • Generate necessary statute and case inventory reports to support exempt activities. • Assist SB/SE leadership by ensuring system profiles to Exam IT data systems are active and unlocked so that critical necessary case work can be performed. • Respond to inquiries related to exempt Exam activities. • Open incoming physical mail and virtual correspondence to identify documents required to be processed to protect
		1	A1	Deputy Director, Examination	
		1	A1	Senior Operations Advisor (Exam)	
		1	A1	Staff Assistant (Exam)	
		1	A1	Secretary to the Director, Examination	
		1	A1	Director, Examination Campus/AUR	
		1	A1	Senior Operations Advisor (Campus)	
		1	A1	Secretary to the Director, Examination - Campus	
		4	A1	Campus Directors or Planning & Analysis Chiefs (Brookhaven, Cincinnati, Memphis and Ogden);	
		2	A1	Secretaries to the Campus Directors (from either Brookhaven and Ogden or Cincinnati and Memphis)	
		1	A1	Frontline Manager or Tech Advisor (BSC)	
		3	A1	Lead Tax Examiners Tax Equity and Fiscal Responsibility Act (BSC)	
		9	A1	Tax Examiners CAWR FUTA ODM Excise, E&G BWH [Plan A 5-CSC; Plan B [5-CSC, 2-MS, 2-PSC]	
		1	A1	Department Manager E&G Classification FUTA [CSC]	
		5	A1	Tax Examiners Corr Exam NFS FS: 1-BSC, 1- MSC, 1- CSC, 1 – PSC, 1- OSC]	
		1	A1	FORT Manager [MSC]	
		7	A1	Tax Examiners CCP/Complex Restricted Interest Plan A [1-CSC, 3 MSC, 1-OSC] Plan B [1-CSC, 4-MS, 2-OSC]	
		1	A1	Tax Examiner Innocent Spouse [CSC]	
		1	A1	Frontline Manager Innocent Spouse [1-CSC]	

		1	A1	Lead Tax Examining Technician ICE/WB [OSC]	<p>the government's property during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes.</p> <ul style="list-style-type: none"> • Ensure that the Time and Attendance is accurately input, reported, processed and executed for all Exam • Court related activities that cannot be cancelled due to trials. • Provide revenue agent expertise for the protection of statutes during lapse. Work on cases that need to be resolved with statute concerns. • Provide tax compliance officer expertise for the protection of statutes during lapse. Work on cases that need to be resolved with statute concerns.
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SBSE Examination	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS		Position	Role
		7	A1	AUR Coordinators [1-ANSC, 1-ATSC, 1-AUSC,1-BSC, 1-FSC, 1-OSC, 1-PSC]	<p>Additional Campus exempt activities</p> <ul style="list-style-type: none"> • Oversee Campus Exam and Automated Underreporter Operations, monitor and analyze notice volumes, resolve cases of erroneous taxpayer correspondence when necessary to protect the government's interest, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions and Correspondex (CRX) transmittal preparation, necessary to protect revenue. • Protecting statutes on Employee Retention Credit recapture and claims. <p>Additional HQ exempt activities</p> <ul style="list-style-type: none"> • Provide oversight on tax legislation related to open or ongoing tax legislation related to the impending filing season to include obtaining published guidance, creating or updating tax forms or publications, including worksheets and instructions, and responding to technical inquiries (includes P.L. 119-21 implementation). • P.L. 119-21 support needed for ECO portal, including reviewing manufacturer registrations, dealer/seller
		12	A1	AUR and Exam Lead Clerks [1-ANSC, 1-ATSC, 1-AUSC,2-BSC,1-CSC, 1-FSC,1-MSC 2-OSC, 2-PSC]	
		1	A1	Technical Advisor-ERC recapture [OSC]	
		1	A1	Tax Examiner-ERC recapture [OSC]	
		1	A1	Director, Exam Headquarters	
		1	A1	Director, Field Campus Policy (HQ)	
		1	A1	Director Quality Technical Support (HQ) - IRA	
		1	A1	Tax Policy Analyst, Exam Case Selection	
		1	A1	Senior Tax Analyst, Field and Campus Policy, IMF/AUR Policy (HQ)	
		4	A1	Supervisory Revenue Agent, Quality Technical Support (HQ) - IRA	

		1	A1	Analyst/Internal Revenue Agent/Project Manager, EQTS – P.L 119-21	<p>registrations, and time of sale submissions as vehicles are sold. The IRS CV team conducts manual reviews, as needed, of registrations and time of sale submissions to ensure claimed credits are valid. The team also maintains multiple mailboxes and secure messaging to provide assistance as manufacturers and dealers utilize ECO for submissions.</p> <ul style="list-style-type: none"> • Conduct necessary actions to support Residential Energy Credit provisions of IRA Support needed for ECO portal, including reviewing manufacturer registrations and PIN uploads for products. The Residential Energy team conducts manufacturer registration manual reviews. This is required for the foreseeable future. The team uses secure messaging to provide assistance to manufacturers during the registration process. • Conduct necessary actions to implement P.L. 119-21 includes working with contractors and other internal stakeholders to develop required processes and procedures to ensure all provisions are timely and properly implemented to allow taxpayers to take advantage of enacted credits. • Conduct necessary actions to implement the Federal Disaster Tax Relief Act, Sections 3 and 4, including addressing Congressional questions and requests for information related to filing season. • Ensure contracts are administered as appropriate and address ad hoc questions related to specific contracts. • Handle any systemic issues related to administration of the AUR program. • Handle any systemic issues related to filer bridge, RGS, and ACE for Campus Case Selection.
		1	A1	COR Program Manager (HQ)	
		7	A1	Internal Revenue Agents/Senior Program Analysts/Senior Tax Analysts/Tax Analysts (HQ)/Group Manager	
		1	A1	Supervisory Revenue Agent, Excise Tax Policy	
		1	A1	Director, Examination Planning & Performance Analysis	
		1	A1	Senior Tax Analyst (PPA)	
		1	A1	Director, Examination Field	
		1	A1	Senior Operations Advisor (Field)	
		1	A1	Secretary to the Director, Field Examination	
		1	A1	Program Manager (Field)	

					<p>Additional Specialty Examination exempt activities</p> <ul style="list-style-type: none">• Review and process imminent statute Foreign Bank and Financial Account Report (FBAR) penalty cases and remittances• Review and process Currency Transaction Report (CTR) cases and remittances• Perform Form 8300 pre-filing activities to include organizing, batching, and numbering the Form 8300s prior to shipping them to Kansas City to be entered into the FinCEN portal. These activities are crucial in order to ensure timely access to Form 8300 information in FinCEN by law enforcement agencies.
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SBSE Examination	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS		Position	Role
		1	A1	Staff Assistant (Field)	
		1	A1	Exam Technical Services Tax Analysts (Field)	
		7	A1	Area Directors (Field)	
		7	A1	PSP Territory Managers (Field)	
		7	A1	AIMS/ERCS Analysts/Group Managers (Field)	
		7	A1	RA Group Managers (Field)	
		5	A1	TCO Group Managers (Field)	
		1	A1	Exam Technical Services Territory Manager (Field)	
		1	A1	Exam Technical Services Group Manager (Field)	
		5	A1	Exam Technical Services BBA Reviewers (Field)	
		7	A1	Exam Technical Services Reviewers (Field)	
		1	A1	Technical Services Tax Examiner (Field)	
		5	A1	Revenue Agents (Field)	
		5	A1	Tax Compliance Officers (Field)	
		1	A1	Director, Specialty Examination	
		1	A1	Technical Advisor (Specialty)	
		1	A1	Staff Assistant, Specialty Examination	
		1	A1	Program Chief BSA)	
		1	A1	Program Manager (BSA)	
		1	A1	BSA Group Manager (Specialty CTR Ops)	
		1	A1	Program Chief, Specialty Examination (Employment Tax)	

		1	A1	Technical Advisor, Specialty Examination (Employment Tax)	
		1	A1	Program Chief, Specialty Examination (Estate & Gift Specialty)	
		1	A1	Program Manager, Specialty Examination (Estate & Gift Tax)	
		1	A1	Program Manager, Excise Tax	
		5	A1	Revenue Agents (Specialty)	
		5	A1	Tax Compliance Officers (Specialty)	

SBSE Examination	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS		Position	Role
Exam Mail Plan		232	A1	Exam Managers, Analysts, Revenue Agents, Tax Compliance Officers, Tax Specialists, Attorneys, Legal Specialists, Paralegals, Clerks, Secretary, Fuel Compliance Officer	<ul style="list-style-type: none"> Open incoming mail to identify documents required to be processed to protect the government's property during shutdown. Complete computer operations required to determine necessary actions, prevent data loss and route documents associated with imminent statutes. Request PO Box Renewal
Examination – P.L. 119-21 Implementation		5	A1	Supervisory RA – P.L. 119-21 Implementation	<ul style="list-style-type: none"> Conduct necessary actions in support of the implementation of P.L. 119-21 legislation/provisions
		28	A1	RA/Technical Analysts – P.L. 119-21 Implementation	
Promoter Investigations		1	A1	Director, Office of Promoter Investigations	<ul style="list-style-type: none"> Oversee OPI Operations including shutdown procedures, addressing timekeeping and other issues for OPI staff or employees required to report to court during a shutdown.
		1	A1	Program Manager	<ul style="list-style-type: none"> Considered intermittent/as needed for court related activities that cannot be cancelled due to trials.
Fraud Enforcement		1	A1	Director, Fraud Enforcement	<ul style="list-style-type: none"> Address timekeeping and other issues for Fraud employees who are required to report to court during a shutdown. Court related activities that cannot be cancelled due to trials.
		1	A1	Staff Assistant	
		1	A1	Program Manager	
		1	A1	Revenue Agent – P.L. 119-21	Conduct necessary actions in support of the implementation of P.L. 119-21 legislation/provisions

Tax Compliance Officer	Filing Season (FS)				
	A1	A3	B	C	Total
• Chief, Tax Compliance Officer	1				1
• Executive Assistance	1				1
• Senior Advisor to the CTCO	1				1
• Acting Deputy Chief, Tax Compliance Officer	1				1
• Management & Program Analyst	1				1
Total # positions	5				5

	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Director, TCO		1	A1	Director, TCO	<ul style="list-style-type: none"> Provides oversight of continuing activities and executive direction for the orderly shutdown of operations. Provides direct support to the CTCO to maintain effective IRS operations during shutdown. (As Needed) Provide executive direction and review of P.L. 119-21 and Technology Verticals
		1	A1	Senior Advisor to the CTCO	<ul style="list-style-type: none"> Provide executive direction and review of P.L. 119-21 and Technology Verticals
		1		Executive Assistant	<ul style="list-style-type: none"> Provide executive direction and oversight of reactivation operations and P.L. 119-21 and Technology Verticals.
		1		Acting Deputy Chief, TCO	<ul style="list-style-type: none"> Provide executive direction and review of P.L. 119-21 and Technology Verticals
		1		Management & Program Analyst	<ul style="list-style-type: none"> Provide executive direction and review of P.L. 119-21 and Technology Verticals
Total # positions		5			

Tax Exempt Government Entities (TEGE)	Filing Season (FS)				
	A1	A3	B	C	Total
• Commissioner	5				5
-Employee Plans	5				5
-Exempt Organizations / Government Entities	18				18
-Compliance Planning & Classification	6				6
-Shared Services	15				15
Other Critical Roles	200				200
-Total # positions	249				249

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

There is an MOU with Taxpayer Services (TS) stating TS will open our User Fee checks and process them during the shutdown.

Tax Exempt and Government Entities	Plan		Category	Detail of exempt and excepted positions by category	
	FS				
Employee Plans		1	A1	Commissioner, TE/GE	<ul style="list-style-type: none"> Oversee Shutdown Activities P.L. 119-21 Program Statute Protection
		1	A1	Executive Assistant	
		1	A1	Tax Law Specialist	
		1	A1	Project Manager	
		1	A1	Director, Employee Plans	
		1	A1	Director, EP Examinations	
		1	A1	Program Manager, EP Examinations Mid-Atlantic	
		2	A1	Technical Advisor	
		1	A1	Director, EP Rulings & Agreement	
Exempt Organizations/ Government Entities		1	A1	Director, Exempt Organizations/Gov't Entities	<ul style="list-style-type: none"> Statute protection Implementation of tax provisions of P.L. 119-21 Program F8038-CP Work processing remittance including payment perfection. Protecting federal lands, building and property owned by US. The Processing & Support Group and the Adjustments Unit will Work the incoming mail and process payments that EO and EP receive.
		1	A1	Director, EO Examinations	
		1	A1	Director, Government Entities	
		1	A1	Program Manager	
		2	A1	Manager, Tax Examining Technician, EO R&A	
		1	A1	Internal Revenue Agent, GE ITG	
		2	A1	Management and Program Analyst	
		1	A1	Tax Law Specialist, Tax Exempt Bond	

		4	A1	Tax Law Specialist	
		1	A1	Internal Revenue Agent K-net Specialist	
		3	A1	Tax Examiner Technician	

Compliance Planning & Classification		1	A1	Director, Compliance Planning & Classification	<ul style="list-style-type: none"> • Statute protection • Implementation of tax provisions of • P.L. 119-21 Program • F8038 CP work processing remittance including payment perfection. Protecting federal lands, building and property owned by US.
		1	A1	Director, Planning and Monitoring	
		1	A1	Manager, Planning & Mon Closing Group 7697	
		3	A1	Internal Revenue Agent Classification	
Shared Services		1	A1	Director, Shared Services	<ul style="list-style-type: none"> • Executive Communication/Lapse Activities • Implementation of tax provisions of • P.L. 119-21 Programs; Deliver FY26 FS Targets • IT Modernization Initiative • Review electronic test scenarios of various forms from software companies. • Lapse Plan Program Manager • Notify stakeholders of approval status and to submit returns into the Production environment for (MeF). • Ensure proper processing of remittances. • F8038 CP work processing remittance including payment perfection. Protecting federal lands, building and property owned by US. • Provide overall planning, guidance and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues. • Oversee shutdown notification procedures and recall activities.
		1	A1	Director, Business Systems Planning	
		1	A1	Director, Communications & Liaison	
		1	A1	Manager, HR Finance	
		2	A1	Management and Program Analyst	
		1	A1	Project Manager, BSP	
		2	A1	Supervisor Program Analyst	
		6	A1	Management and Program Analyst	

					<ul style="list-style-type: none"> • Liaison with the HCO and FMSS, participating in meetings and obtaining clarification on shutdown/recall activities. • Lapse Planning POC's participate in the daily calls, respond to inquiries, fill data calls.
TE/GE – Other Critical Roles		200		Multiple Positions; primarily EO/GE	<ul style="list-style-type: none"> • Non-discretionary work in Exempt Organizations Rulings & Agreements applications and user-fee processing for tax-exemption. • Protecting of statutes of limitations
Total # positions		249			

Taxpayer Advocate Service (TAS)	Filing Season (FS)				
	A1	A3	B	C	Total
- National Taxpayer Advocate (NTA)	3				3
- Deputy NTA, Contingency Planner	1				1
- Deputy NTA, Continuity Planner	1				1
- Deputy NTA, HR Specialist	1				1
- Deputy NTA, Executive Director, Case Advocacy	1				1
- Deputy NTA, Data and Analytics Risk Manager	1				1
- Deputy NTA, Case Advocacy	75				75
-Support strategic P.L. 119-21 Verticals	10				
- Total # positions	93				93

National Taxpayer Advocate Service	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
National Taxpayer Advocate		1	A1	National Taxpayer Advocate	<ul style="list-style-type: none"> Oversee exempt activities necessary for the protection of property. Serve as the TAS point of contact with IRS executives and assist the National Taxpayer Advocate in the protection of property. Serve as point of contact with IRS executives to elevate case issues in existing inventory that present risks to government property, including expiring statutes and statute extensions under I.R.C Sections 6501, 6502, and 6532. Providing legal guidance to ensure processing of cases where there are risks to government property, including expiring statutes and statute extensions under I.R.C Sections 6501, 6502, and 6532.
		1	A1	Deputy, National Taxpayer Advocate	
		1	A1	Attorney Advisor Supervisor	
Deputy National Taxpayer Advocate		1	A1	Contingency Planner	<ul style="list-style-type: none"> Serve as the TAS point of contact with IRS, to assist the National Taxpayer Advocate and TAS employees in understanding and meeting their roles and responsibilities during a shutdown.
		1	A1	Continuity Planner	<ul style="list-style-type: none"> As necessary, work with HCO and the SCRs to address any building or office impacts and closures.
		1	A1	HR Specialist	<ul style="list-style-type: none"> Work with HCO and CFO on time reporting issues. Approve any SETR input.

	1	A1	Deputy NTA, Executive Director, Case Advocacy	<ul style="list-style-type: none"> • Oversee exempt activities necessary for the protection of property. • Nationwide monitoring of inventory for the expiration of statutes for the protection of property, including under I.R.C Sections 6501, 6502, and 6532. • Supervise SOP Initiative 1.3, Ensure Employees Have the Right Tools.
	1	A1	Data and Analytics Risk Manager	<ul style="list-style-type: none"> • Ensure accurate and timely data and analytics reports are provided to Local Taxpayer Advocates and the Executive Director, Case Advocacy, to ensure knowledge of expiring statutes and statute extensions that present risk to government property under I.R.C Sections 6501, 6502, and 6532.
	75	A1	Local Taxpayer Advocates (one per TAS office)	<ul style="list-style-type: none"> • Check mail, up to three days a week, to meet the IRS's requirement to open and process checks during a shutdown while also meeting the statutory requirements that TAS maintain confidential and separate communications with taxpayers and that TAS operate independently of any other IRS office, as described in IRC §§ 7803(c)(4)(A)(iii), 7803(c)(4)(A)(iv), and 7803(c)(4)(B). Screen the mail for incoming requests for Taxpayer Assistance Orders and notify the appropriate Business Unit that a request has been made. See IRC § 7811(d). • Monitor and ensure processing of cases where there is a statute or statute extension expiring that would put government property at risk, including statutes under I.R.C Sections 6501, 6502, and 6532.
	10	A1	IRS Strategic Operating Plan	<ul style="list-style-type: none"> • Support strategic P.L. 119-21 Verticals
Total # positions	93			

Taxpayer Services (TS)	Filing Season (FS)				
	A1	A3	B	C	Total
• Chief	10				10
-Return Integrity and Compliance Services	1,551				1,551
-Communications and Liaison	4				4
-Operations Support	76				76
-Customer Assistance, Relationships and Education	1,210				1,210
-Customer Account Services	610				610
-Submission Processing Centers	2,109				2,109
-Accounts Management Centers	18,900				18,900
Total # positions	24,470				24,470

Taxpayer Services	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Chief		1	A1	Chief, Taxpayer Services	<ul style="list-style-type: none"> Provide executive oversight of TS shutdown operations and continuance of necessary activities, statute protection, fraud, and identity theft protections, and preparing for the upcoming filing season, during shutdown.
		1	A1	Deputy Chief, TS	
		1	A1	Chief of Staff	
		2	A1	Senior Advisors	
		3	A1	Senior Operations Advisors	
		1	A1	Executive Assistant	
		1	A1	Staff Assistant	

Taxpayer Services	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Return Integrity and Compliance Services		1	A1	Director, Return Integrity and Compliance Services (RICS)	<ul style="list-style-type: none"> • Provide executive oversight of exempt activities and shutdown operations within the RICS organization. • Monitoring of filing season readiness • Security Summit Oversight • Provide oversight and support for exempt hiring • Provide oversight and support for budget • Management and oversight of certain contracts • Provide oversight and support for E-Trak ESCO Congressional Cases • Provide oversight and support for continuing training and travel preparation • Responding and coordinating action items from business units • Management of performance and measures activities • Monitoring legislative activities • Monitoring UWR/DME submissions
		1	A1	Program Manager	
		1	A1	Senior Operations Advisor	
		1	A1	Staff Assistant	
		4	A1	Management & Program Analyst	
		2	A1	Secretary	
		1	A1	Director, Return Integrity Verification Program Management (RIVPM)	<ul style="list-style-type: none"> • Provide oversight and support of exempt revenue protection and recovery efforts. • Provide quality review support to ensure program consistency including the protection of revenue. • Provide testing and support of critical filing season systems. • Provide policy and procedural support to the Return Integrity Verification Operation. • Support Criminal Investigation in providing documentation or court witness expertise for cases docketed for trial or criminal evaluation. • Provide oversight and support for the Coalition Against Scams, Schemes, and Threats (CASST). • Run Identity Theft data, patterns, modeling analytics, and filters and revenue protection/database. Provide support to the Identity Theft Refund Fraud Information Sharing & Analysis Center.
		1	A1	Senior Operations Advisor	
		1	A1	Secretary	
		1	A1	Senior Tax Analyst	
		3	A1	Senior Managers	
		6	A1	Frontline Managers	
		90	A1	Staff Members	
		1	A1	Director, Return Integrity Verification Operations (RIVO)	<ul style="list-style-type: none"> • Support RIVO revenue protection efforts to detect both

Taxpayer Services	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
	4		A1	Secretary	<ul style="list-style-type: none"> Identity Theft and non-identity theft related refund fraud cases systemically and manually. Support the review and determination on external lead referrals. Support the review of documentation provided by taxpayers (business and individual) attempting to authenticate returns via correspondence. Support Criminal Investigation in providing documentation or court witness expertise for cases docketed for trial or criminal evaluation.
	3		A1	Senior Managers	
	50		A1	Frontline Managers	
	591		A1	Staff Members	
	1		A1	Director, Refundable Credits Program Management (RCPM)	<ul style="list-style-type: none"> Pre-refund case selection to protect improper payments from being released to ineligible taxpayers and perfect refunds to verify the refund is appropriate Provide policy, oversight, monitoring and reporting for pre-refund work and Improper Payments Elimination and Recovery Act (IPERA). Ensure timely development, completion, and release of products and procedures needed to assist taxpayers and tax preparers for the upcoming tax year including program modifications necessary for online products such as the IRS EITC Assistant and CTC Assistant. Provide testing and support of critical filing season online products. Provide policy, oversight, monitoring, and reporting for any refundable credits changes resulting from enacted legislation.
	1		A1	Senior Operations Advisor	
	3		A1	Senior Managers	
	5		A1	Frontline Managers	
	12		A1	Staff Members	
	1		A1	Director, Refundable Credit Examination Operations (RCEO)	<ul style="list-style-type: none"> Processing cases with imminent assessment statute expiration dates and initiating actions to assure Assessment Statute Expiration Dates (ASEDs) are protected. Protect improper payments from being released to ineligible taxpayer
	1		A1	Secretary	
	5		A1	Senior Managers	
	78		A1	Frontline Managers	
	682		A1	Staff Members	

Taxpayer Services	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Communications and Liaison		1	A1	Director, Communications & Liaison (C&L)	<ul style="list-style-type: none"> Sustain necessary information flow regarding the shutdown, furlough status and recall and support communications with the taxpaying public, media, and Congress, in certain circumstances, as needed.
		1	A1	Chief, Communications Support Services	
		1	A1	Chief, Program Communications	
		1	A1	Lead Communications Analyst, Corp & Executive Communications	

Taxpayer Services	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
Operations Support		1	A1	Director, Operations Support (OS)	Provide executive oversight of exempt activities and shutdown TS operations.
		1	A1	Senior Operations Advisor	
		1	A1	Director, Capital Management & Oversight	<ul style="list-style-type: none"> Provide overall planning, guidance, and support to executives/managers to effectively execute all aspects of the furlough/shutdown for HR-related issues with primary focus on personnel-related issues and serve as liaison with the IRS Human Capital Office (HCO) and Facilities Management and Security Services (FMSS) on behalf of the TS Chief. Assess and document risks associated with the filing season activities.
		1	A1	Chief, Workforce Planning	
		1	A1	Chief, Workforce Relations & Performance Management	
		3	A1	HR Consultants	
		1	A1	TS Shutdown Contingency Coordinator	
		1	A1	Staff Assistant	
		1	A1	Chief, Finance	
		1	A1	Chief, Program Support	
		1	A1	Chief, Budget Execution Enforcement & HQ	
		1	A1	Lead Budget Analyst	
		1	A1	Budget Analyst	
		1 3	A1	Chief, Program Management Office Analysts	Supports TS by monitoring and tracking performance measures/metrics and refund reports including preparing reports regarding impacts of closures (i.e., shutdown, weather, etc.)
		1	A1	Director, Business Systems Modernization (BSM)	<ul style="list-style-type: none"> Oversee the orderly shutdown of operations and, as applicable, oversight of filing season activities for the following program areas: RRPLC, RRP, AMS, SNAP, DUT/DIMS, WebApps, Live Assistance, and TDC. Support completion and testing of the upcoming filing year programs for Return Review Program Legacy Component (RRPLC), Selection and Analytics Platform (SNAP), Accounts Management Services (AMS), Return Review Program (RRP), Web Apps with increased tasks related to Tax Pro, Live Assistance Taxpayer Digital Communication, Outbound Notices, Installment Agreement/Taxpayer Payment API, DUT Incident Management.
		1	A1	Technical Advisor	
		2	A1	Senior Managers	
		1	A1	Senior Operations Advisor	
		12	A1	Analysts	
		1	A1	Director, Business Technology Operations (BTO)	
		1	A1	Staff Assistant	
		3	A1	Senior Operations Advisor	

Taxpayer Services	Exception		Category	Detail of exempt and excepted positions by category	
		FS			
		1	A1	Risk Management Officer	<p>applicable, oversight of filing season activities and startup of activities for the following program areas: Business Operations Support (BOS) and Integration Automation Technologies (IAT) and Technology Integration Program Support (TIPS).</p> <ul style="list-style-type: none"> • Support completion and testing of AM US Certs Pega workflow for upcoming filing year. • Assess and document risks associated with the filing season activities. • Support completion, testing and validation of IAT tools including tax reform updates, payment processing, amended returns in statute jeopardy and resolution and releasing of fixes for Priority 1 / Priority 2 IRWorks tickets.
		25	A1	Integrated Automation Technologies (IAT) Analysts	
		3	A1	Senior Manager	
		1	A1	IAT Managers	
		3	A1	Business Operations Support (BOS) Analysts	
		1	A1	Infor Tech Spc (Policy & Planning)	<ul style="list-style-type: none"> • Support ZPI Organization Readiness and assist with identifying, resolving and elevating cross-BOD issues impeding implementation
		1	A1	Program Manager	<ul style="list-style-type: none"> • Support ZPI Organization Readiness and assist with identifying, resolving and elevating cross-BOD issues impeding implementation
		2	A1	Technology Integration Program Support (TIPS) Analysts	<ul style="list-style-type: none"> • Support IT and TS infrastructure and help with other IT needs (hardware/software, etc).

Taxpayer Services		FS	Category	Detail of exempt and excepted positions by category	
Customer Assistance, Relationships and Education		1	A1	Director, Customer Assistance, Relationships, and Education (CARE)	<ul style="list-style-type: none"> Oversee the orderly shutdown of operations, oversight of filing season activities, and startup of activities.
		1	A1	Senior Operations Advisor	
		1	A1	Senior Manager	<ul style="list-style-type: none"> Performs work to assist in the delivery of FY 2026 FS targets to include programs such as hiring, IT FS Project Funding & Unfunded Needs (UWR & UFR) assisting with onboarding of new FS specific staff (new hires) and providing infrastructure support for the FS.
		1	A1	Director, Stakeholder Partnerships Education and Communication (SPEC)	<ul style="list-style-type: none"> Oversee the orderly shutdown of the SPEC operations and startup of activities. Conduct SPEC Quality Statistical Sample Site Reviews which support the valid statistical Return Accuracy measure. Oversee TaxSlayer software issues Oversee the Grant Program Oversee the Military Overseas Program Oversee the Products, Systems and Analysis Program Work TaxSlayer software, transmission, and customer issues. Perform accounting work to provide funding and distribution of Volunteer Income Tax Assistance (VITA) grants. IRS needs to ensure these funds are adequately distributed and are being used for the intended purpose. The employees will protect this government funding. Review and process volunteer applications; work SPEC Total Relationship Management (SPECTRM) Program and Electronic Filing Identification Number (EFIN) Program; and complete Filing Season and Link and Learn products.
		1	A1	Senior Operations Advisor	
		34	A1	Secretaries/Management Assistants	
		3	A1	Area Directors	
		3	A1	Area Technical Analysts	
		28	A1	Senior Managers (HQ & Territory Managers)	
		4	A1	Frontline Managers	
		282	A1	Tax Analysts/Consultants	
		22	A1	Tax Analysts/Consultants (Seasonal)	
		64	A1	Analysts (HQ & Area)	
		1	A1	Director, Field Assistance (FA)	
		1	A1	Senior Operations Advisor	
		3	A1	Senior Managers (HQ Chiefs)	
		1	A1	Frontline Manager (HQ)	
		28	A1	Analysts (HQ & Field)	
		4	A1	Area Directors	

Taxpayer Services		FS	Category	Detail of exempt and excepted positions by category	
		4	A1	Technical Advisors	business operating divisions co-located with the Taxpayer Assistance Center (TAC). TAC personnel will process payments via Remittance Strategy for Paper Check Conversion (RS-PCC) to ensure the Treasury receives immediate posting and credit.
		216	A1	Field employees (Senior Managers, Group Managers, Individual Taxpayer Advisory Specialist, Group Secretaries and Management Assistants)	
		1	A1	Director, Media and Publications (M&P)	<ul style="list-style-type: none"> • Oversight of business relations to ensure uninterrupted operation of FA business-critical technological systems and applications specific to FA (i.e., Field Assistance Scheduling Tool- FAST). • Oversee the orderly shutdown of all M&P functional division activities and provide oversight of filing season activities as well as budget and contractual obligations for continuing activities.
		1	A1	Assistant To M&P Director	
		1	A1	Senior Operations Advisor	
		1	A1	Secretary	
		1	A1	Senior Manager	
		3	A1	Analysts	<ul style="list-style-type: none"> • Ensure timely development, completion and release of tax forms, instructions and publications needed by taxpayers to file their returns and pay their taxes for current and upcoming tax years; support ongoing statutory or policy-driven initiatives and increases in product workload.
		1	A1	Director, Tax Forms and Publications (TFP)	
		3	A1	Senior Managers	
		9	A1	Frontline Managers	
		117	A1	Analysts	<ul style="list-style-type: none"> • Work on current and upcoming tax years product design and printing to ensure timely composition, creation of eBooks, creation of Digital and Mobile Adaptive Forms (DMAF) posting to IRS.gov, and application of required 508 compliance standards to support critical filing season tax products, and provide guidance for the Over the Counter, Taxpayer Assistance Center, Tax Forms Outlet, and Taxpayer Information Publications programs to ensure procurement, printing, and vendor delivery of (and schedules) for annual and quarterly filing season products, including 90% or more of the tax products developed by Tax Forms & Publications.
		1	A1	Director, Publishing	
		3	A1	Senior Managers	
		9	A1	Frontline Managers	
		30	A1	Analysts	
		1	A1	Director, Distribution	<ul style="list-style-type: none"> • Oversee orderly shutdown processes for the Distribution function. • Provide agency support to issues related to postal,
		1	A1	Chief, Technology & Program Support	
		2	A1	Frontline Manager	
		18	A1	Analysts	

Taxpayer Services		FS	Category	Detail of exempt and excepted positions by category	
		18	A1	Staff Members	<ul style="list-style-type: none"> transport services, and freight vendors. Provide contracting officer's representative (COR) services to ensure vendor performance, problem resolution, and prompt payments where necessary to update agency financial systems, perform quality review checks, and oversee business relations to ensure uninterrupted operation of M&P business-critical IT systems and applications; and ensure timely development and execution of pre-filing and filing season activities for upcoming year.
		1	A1	Chief, National Distribution	<ul style="list-style-type: none"> Perform order fulfillment activities and critical warehouse functions for inventory receipt and shipping of tax forms orders to taxpayers, VITA, TAC, and other non-Federal partners.
		2	A1	Frontline Manager	
		78	A1	Staff Members (Processing Clerks, Laborers, Inventory Management Specialists)	
					<ul style="list-style-type: none"> Work on operations necessary to prevent loss of revenue collections, including administering contracts in support of IT equipment needed to generate and mail notices to prevent loss of revenue.
		1	A1	Chief, Correspondence Production Services (CPS)	
		3	A1	Chief, (CPS) Ogden, Detroit, Central	
		1	A1	Supervisor, Technical Support	
		34	A1	Analysts (includes IT Specialist)	
		126	A1	Computer Assistants and Operators	
		6	A1	Clerical Staff	<ul style="list-style-type: none"> Oversee operations, monitor, and analyze notice volumes, resolve cases of erroneous taxpayer correspondence, including privacy breaches; product content development, Computer Paragraph (CP) notice programming requirements and Unified Work Request (UWR) submissions, coordination with business owners, Counsel, and stakeholders; and Correspondex (CRX) transmittal preparation. Critical support of filing season preparation.
		1	A1	Taxpayer Correspondence Services (TCS) Senior Manager	
		3	A1	Frontline Manager	
		30	A1	Analysts	
Customer Account Services		1	A1	Director, Customer Account Services (CAS)	<ul style="list-style-type: none"> Oversee the orderly shutdown of operations, oversight of filing season activities, and startup of activities.
		1	A1	Senior Operations Advisor	
		1	A1	Secretary	
		2	A1	CAS Technical Advisor	
		1	A1	Contracting Officer Representative (COR)	<ul style="list-style-type: none"> Support contract administration of necessary contracts
		1	A1	Senior Technical Advisors	

Taxpayer Services		FS	Category	Detail of exempt and excepted positions by category	
		4	A1	Analysts	•
		1	A1	Director, Accounts Management (AM)	<ul style="list-style-type: none"> Support the campus support and statute imminent cases. Oversee the orderly shutdown of AM operations, oversight of filing activities, and startup of activities. Additional support needed for Centralized Authorization File (CAF) and Employee Identification Number (EIN) programs to assist with various issues including the generating of tax returns Additional support needed to assist the campuses with movement of inventory and reporting.
		1	A1	Deputy Director	
		1	A1	Senior Operations Advisor	
		2	A1	Secretary	
		55	A1	Headquarters Policy Analysts	
		7	A1	Senior Managers	
		2	A1	Senior Technical Advisor	<ul style="list-style-type: none"> Provide support to the AM Director ensuring better continuity of program coordination, reporting and monitoring. Critical support of filing season preparation.
		1	A1	Director, Submission Processing (SP)	<ul style="list-style-type: none"> Support the processing of tax return remittances and statute expiration imminent cases. Manage the IVES billing activity.
		1	A1	Deputy Director	
		1	A1	Senior Operations Advisor	
		1	A1	Technical Advisor	
		1	A1	Project Manager	
		1	A1	Secretary	
		17	A1	Program Managers/Supervisors	
		174	A1	Analysts	
		1	A1	Analyst, IVES/RAIVS User Fee Funded	<ul style="list-style-type: none"> Provide production support to the Modernized e-File system. Provide support to any processes in support of filing returns
		1	A1	Director, e-File Services	
		16	A1	Program Managers/Supervisors	
		117	A1	Analysts	<ul style="list-style-type: none"> Performance tracking and to direct phone traffic; identify and provide critical report out of shutdown impacts; support Enterprise Telephone Data (ETD) processing to maintain system and data stability; and make critical telephone scripting and message changes for continuing contracts. Support Staff for Resource Planning & Scheduling. Make critical telephone scripting and message changes. Support quality review of taxpayer contacts.
		1	A1	Asst to the Director, JOC	
		1	A1	Senior Operations Advisor	
		3	A1	Secretaries/Management Assistants	
		2	A1	Program Managers	
		9	A1	Frontline Managers	
		64	A1	Analysts	
		41	A1	Quality Review Specialists	

Taxpayer Services		FS	Category	Detail of exempt and excepted positions by category	
		1	A1	Director, Electronic Products Services & Support (EPSS)	<ul style="list-style-type: none"> Identify and provide critical report out of shutdown impacts and assistance to software developers mandated to test tax returns, in support of the Modernized e-File system.
		2	A1	Senior Analysts (Director Staff)	
		2	A1	Program Managers	
		1	A1	Department Manager	
		2	A1	Telephone System Analyst	
		2	A1	Information Technology Specialist	
		5	A1	Computer Assistant	
		6	A1	Frontline Managers	
		4	A1	Lead Tax Examiners	
		50	A1	Tax Examiners	
		1	A1	Clerk	
		1	A1	Contracting Officer's Representative (COR)	<ul style="list-style-type: none"> Support contract administration of continuing contracts Process tax returns with remittances Perform research to assist with remittances. Support for Zero Paper Initiative, modernization projects, and the supporting vendor contracts.
Submission Processing		3	A1	Submission Processing (SP) Field Directors	
		3	A1	Secretaries	
		3	A1	Planning & Analysis Operations Managers	
		5	A1	Production Monitors	
		8	A1	P&A Staff Members	
		3	A1	Site Coordinators	
		3	A1	Accounting Operations Managers	
		10	A1	Sign Language Interpreters	
		92	A1	Staff Members	
		3	A1	Input Correction Operations Managers	
		221	A1	Error Resolution Systems/Reject Team/Notice Review Managers and Staff Members (perfect remittances).	
		75	A1	Tax examiners to support activities relating to zero paper initiative contracts.	
		223	A1	Unpostables	
		21	A1	Files Staff for Form 709 Historic Digitalization	
		3	A1	Receipt & Control Operation Managers	
		1,029	A1	Staff Members	
		25	A1	Clerks to support activities relating to zero paper initiative contracts.	
		10	A1	SBA Transcripts staff members	
		3	A1	Data Conversion Operations Managers	

Taxpayer Services		FS	Category	Detail of exempt and excepted positions by category	
		18	A1	ISRP/RRPS staff members	
		89	A1	Entity	
		3	A1	Document Perfection Operation Managers	
		196	A1	Income Verification Express Service (IVES) and Return and Income Verification Services (RAIVS) Photocopy Programs manager and staff. - User Fee Funded	<ul style="list-style-type: none"> IVES - Provides express return transcript, W-2 transcript, and 1099 transcript delivery services to mortgage lenders and others within the financial community to confirm the income of a borrower during the processing of a loan application. (A1) RAIVS - Services taxpayer request for copy of tax return. (A1)
		60	A1	Staff Members	<ul style="list-style-type: none"> Support Staff for Recruitment/Direct Hire Events

Accounts Management		12	A1	Accounts Management (AM) Field Directors	<ul style="list-style-type: none"> Process remittances and statute protection U.S. Certification Residency Program to issue Form 6166 to Taxpayers. CAF– Provides authority for 3rd parties to represent Taxpayers for a variety of issues, including generating returns. Additional staffing needed for movement of inventory and reporting. Tax Examiners – Increase TEs to retain ~83% of staff during filing season to address anticipated workload related to and protection of statutes .
		12	A1	Secretaries	
		7	A1	Site Coordinators	
		10	A1	Taxpayer Relations Program Senior Managers	
		10	A1	Management Assistants	
		55	A1	Tax Examiners	
		12	A1	Planning and Analysis Chiefs	
		24	A1	Operation Managers	
		24	A1	Operation Management Assistants	
		110	A1	Department Managers	
		34	A1	Department Management Assistants	
		1	A1	Department Manager-US Cert - User Fee Funded	
		86	A1	Tax Examiners-US Cert - User Fee Funded	
		6	A1	Lead Tax Examiners-US Cert - User Fee Funded	
		5	A1	Tax Examiner Front Line Managers-US Cert - User Fee Funded	
		2	A1	Campus Support Managers-US Cert - User Fee Funded	
		23	A1	Campus Support Staff-US Cert - User Fee Funded	
		1	A1	Campus Support Lead-US Cert - User Fee Funded	

		92	A1	Tax Examiners Managers	
		92	A1	Tax Examiners Leads	
		1831	A1	Tax Examiners	
		208	A1	Tax Examiners - CAF	
		11	A1	Tax Examiners Managers – CAF	
		11	A1	Tax Examiners Lead – CAF	
		11	A1	Tax Examiners Team clerks – CAF	
		47	A1	Tax Examiners – EIN	
		3	A1	Tax Examiners Managers – EIN	
		3	A1	Tax Examiners Lead – EIN	
		1	A1	Tax Examiners Clerk – EIN	
		31	A1	Campus Support Managers in Andover, Atlanta, Fresno, Memphis, Brookhaven, Philadelphia, and Cincinnati	
		602	A1	AM campus support staff	
		689	A1	Customer Service Managers	
		689	A1	Customer Service Lead Representatives	
		174	A1	Campus Program Analysts and Systems Analysts	
		3,297	A1	Customer Service Representatives to work phones and paper	
		6,544	A1	Customer Service Representatives to work related activities such as adjustments / paper inventory (IMF/BMF)	
		175	A1	Team Clerks	
		3,955	A1	Customer Service Representatives (new hires)	<ul style="list-style-type: none"> Approximately 3,500 new hire CSRs will onboard between 9/22 and 11/3, and it's critical they remain in training during a shutdown if they are to be ready for filing season. This will require ~420 instructors and 35 managers, which is a total of 3,955. Since they are onboarding so late this year, they will be in training up to Presidents' Day (2/16), so they will also need to be allowed in the FS plan.

<u>Whistleblower Office (WBO)</u>	Filing Season (FS)				
	A1	A3	B	C	Total
• Director's Office	3				3
•					
• Strategic Planning and Program Operations	4				4
• Claim Administration	1				1
• Claim Operations Support	3				3
Total # positions	11				11

Whistleblower Office	Exceptions		Category	Detail of exempt and excepted positions by category	
		FS			
Director's Office		1	A1	Director, Whistleblower Office	Provide oversight and direction to employees performing the necessary activities to facilitate the orderly shutdown and startup of operations. Timely, perform the activities needed to fulfill statutory requirements and preparing/filing tax returns/forms (Forms 945, 1042S, 1042, and 1099) required for payments issued to whistleblowers during the year).
		1	A1	Executive Assistant	
		1	A1	Technical Advisor	
Strategic Planning and Program Operations		1	A1	Program Manager	
		3	A1	Management & Program Analyst	
Claim Administration		1	A1	Program Manager	
Claim Operations Support		1	A1	Program Manager	
		1	A1	Supervisory Tax Examining Technician	
		1	A1	Lead Tax Examining Technician	
Total # positions		11			

APPENDIX B

IRS EXEMPT POSITION TOTALS

Office of the Commissioner	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Commissioner						2				2
- Chief of Staff						7				7
- Deputy Commissioner						5				5
Taxpayer Experience Office						8				8
Total # positions						22				22
Chief Operations Office	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
Chief Operating Officer						9				9
Business Continuity Operations						8				8
Civil Rights and Compliance						8				8
Total # positions						25				25

Chief Risk Office	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
Chief Risk Officer						2				2
Insider Threat						2				2
Total # positions						4				4

Appeals	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A1	A3	C	A1
- Chief, Appeals						78				78
- Director, Operations Support						21				21
- Director, Case Support						14				14
- Director, Examination						4				4
- Director, Collection						4				4
- Director, Specialized Examination Programs & Referrals						8				8
Total # positions						129				129

Counsel	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Counsel – Immediate Office						5				5
- Associate Chief Counsel (Corporate)						8				8
- Associate Chief Counsel (Financial Institutions & Products)						8				8
- Associate Chief Counsel (Income Tax & Accounting)						16				16
- Associate Chief Counsel (Partnerships, Trusts, & Estates)						11				11
- Associate Chief Counsel (Energy, Credits, & Excise Tax)						7				7
- Associate Chief Counsel (Finance & Management)						79				79
- Associate Chief Counsel (General Legal Services)						15				15
- Associate Chief Counsel (International)						22				22
- Associate Chief Counsel (Procedure & Administration)						16				16
- Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes)						13				13
- Division Counsel/Associate Chief Counsel (Criminal Tax)						19				19
- Division Counsel (Strategic Litigation)						24				24
- Division Counsel (Taxpayer Services)						3				3
- Division Counsel (Tax Exempt & Government Entities)						7				7
-Division Counsel (Litigation & Advisory)						160				160
Total # positions						413				413

Chief Financial Officer (CFO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
-Chief Financial Officer						4				4
-Financial Management						77				77
-Corporate Budget						9				9
-Internal Controls						1				1
Total # positions						91				91
Communications and Liaison (C&L)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Communications and Liaison						6				6
-Communications						21				21
-Legislative Affairs						4				4
-National Public Liaison						4				4
-Tax Outreach Partnership Education (TOPE)						1				1
-Stakeholder Liaison						7				7
Total # positions						43				43

Criminal Investigation (CI)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief, Criminal Investigation						6				6
- Communication and Education						14				14
- Commissioner's Protection Detail						7				7
- International Operations						44				44
-Global Operations, Policy & Support						158				158
- Strategy						204				204
- Advanced Analytics & Innovation						168				168
- Technology Operations						152				152
- Field Criminal Law Enforcement Personnel						2,248				2,248
Total # positions						3001				3001

Facilities Management and Security Services (FMSS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	B
· Chief, Facilities Management and Security Services						3				3
- Security						23				23
- Facilities Management and Security Services Operations (Territories and campus)						140				140
- Business Solutions						10				10
-Project Management Office						8				8
Total # positions						184				184
Human Capital Office (HCO)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- IRS Human Capital Officer						4				4
-HOC Chief of Staff						5				5
- HCO Operations						2				2
- Office of HR Strategy						2				2
- Transformation Policy & Engagement						1				1
- Policy and Audit						5				5
- Human Capital Data Management & Tech						5				5
- Talent Acquisition						12				12
- HR Shared Services						328				328
- Labor/Employee Relations & Negotiations						27				27

- Office of Executive Service						1				1
- Enterprise Talent Development						8				8
Total # positions						400				400

Information Technology (IT)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Information Officer						5				5
-Chief Technology Officer						23				23
-Deputy Chief Information Officer (DCIO) for Operations						8				8
- Deputy Chief Information Officer (DCIO) for Strategy/Modernization						5				5
- Associate Chief Information Officer (ACIO), Applications Development (AD)						1171				1,171
- Associate Chief Information Officer (ACIO), Cybersecurity						438				438
- Associate Chief Information Officer (ACIO), Enterprise Operations (EOps)						1,582				1,582
- Associate Chief Information Officer (ACIO), Enterprise Program Management Office (EPMO)						135				135
- Associate Chief Information Officer (ACIO), Enterprise Services (ES)						434				434
- Associate Chief Information Officer (ACIO), Strategy & Planning (S&P)						68				68
- Associate Chief Information Officer (ACIO), User and Network Services (UNS)						683				683
Total # positions						4,552				4,552

[illegible]

Online Services (OLS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Director, Online Services						3				3
- IRS.gov						10				10
- Digital Products						3				3
- User Experience Services						3				3
- Operations						1				1
Total # positions						20				20
Privacy, Government Liaison & Disclosure (PGLD)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Privacy Officer						3				3
- Identity & Records Protection						4				4
- Privacy Policy & Compliance						5				5
- Program & Planning Support						4				4
- Identity Assurance						6				6
- Government Liaison Disclosure & Safeguards						9				9
Total # positions						31				31

Procurement	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief Procurement Officer						2				2
- Office of Data and Strategy						5				5
- Office of Procurement Operations						22				22
- Office of Procurement Operations/Treasury Division						25				25
- Office of Procurement Operations /IT Operations						38				38
- Office of Procurement Operations/Treasury Division /BEP						12				12
- Chief of Staff						2				2
- Procurement Policy						8				8
Total # positions						114				114
Research, Applied Analytics, and Statistics (RAAS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Research, Applied Analytics, and Statistics						8				8
- Strategic Business Solutions						4				4
- Director, Data Exploration & Testing						14				14
- Director, Knowledge Development & Application						7				7
- Director, Data Management Division						8				8
- Director, Statistics of Income						8				8
- Management & Engagement						3				3
Total # positions						52				52

Tax Exempt Government Entities (TEGE)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Commissioner						5				5
- Employee Plans						5				5
- Exempt Organizations / Government Entities						18				18
- Compliance Planning & Classification						6				6
- Shared Services						15				15
Other Critical Roles						200				200
Total # positions						249				249
Taxpayer Advocate Service (TAS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- National Taxpayer Advocate (NTA)						3				3
- Deputy NTA, Contingency Planner						1				1
- Deputy NTA, Continuity Planner						1				1
- Deputy NTA, HR Specialist						1				1
- Deputy NTA, Executive Director, Case Advocacy						1				1
- Deputy NTA, Data and Analytics Risk Manager						1				1
- Deputy NTA Case Advocacy						75				75
- Support strategic initiative 1.3 funded by the Inflation Reduction Act funds						10				10
- Total # positions						93				3

Tax Compliance Officer	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	A3
- Chief, Tax Compliance Officer						1				1
- Executive Assistance						1				1
Senior Advisor to the CTCO						1				1
Acting Deputy Chief, Tax Compliance Officer						1				1
Management & Program Analyst						1				1
Total # positions						5				5

Taxpayer Services (TS)	Non-Filing Season (NF)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Chief						10				10
- Return Integrity and Compliance Services						1551				1551
- Communications and Liaison						4				4
- Operations Support						76				76
- Customer Assistance, Relationships and Education						1210				1210
- Customer Account Services						610				610
- Submission Processing Centers						2,109				2,109
- Accounts Management Centers						18,900				18,900
Total # positions						24,470				24,470

Whistleblower Office (WO)	Non-Filing Season (FS)					Filing Season (FS)				
	A1	A3	B	C	Total	A1	A3	B	C	Total
- Director's Office						3				3
- Strategic Planning and Program Operations						4				4
- Claim Administration						1				1
- Claim Operations Support						3				3
Total # positions						11				11

	Filing Season (FS)
TOTAL # Exempt POSITIONS	39,870
Exempt POSITION SUMMARY	
Total # exempt and excepted positions	39,870
Percentage of employees	53.6%
Total IRS Workforce based on employee population as of 7/24/25, adjusted for DRP	74,299