

INTERNAL REVENUE SERVICE



Fiscal Year 2023  
LAPSED APPROPRIATIONS CONTINGENCY PLAN

September 8, 2022  
Treasury Approved: September 8,  
2022

# IRS FY2023 Lapse Appropriations Contingency Plan

## IRS SERVICEWIDE SUMMARY OF SHUTDOWN IMPACT

Section 10301 of the Inflation Reduction Act, Pub. L. 117-169, provided supplemental appropriations available through September 30, 2031, for all IRS appropriations accounts. With this funding the IRS will not experience a lapse in appropriations on October 1, 2022, and normal IRS operations will continue.

This FY2023 IRS Shutdown Contingency Plan reflects the following totals who are designated as “exempt” and would be retained in the case of a lapse shutdown.

Non-Filing Season – 83,092 employees (100 % of the total employee population of 83,092 as of 07/06/2022)

Filing Season – 83, 092 employees (100% of the total employee population of 83,092 as of 07/06/2022)

Lapse Plan Summary Overview	Non-Filing Season 10-01-2022 to 12-31-2022 and 05-01-2022 to 09-30-2022	Filing Season 01-01-2023 to 04-30- 2023
Estimated time (to nearest half day) required to complete shutdown activities:	Up to half a workday	Up to half a workday
Total number of agency employees expected to be on board before implementation of the plan:	83,092 (as of 07/06/2022)	83, 092 (as of 07/06/2022)
<b>Total number of employees to be retained under the plan for each of the following categories:</b>		
A1 - Compensation is financed by a resource other than annual appropriations:	83,092	83,092
A2 - Necessary to perform activities expressly authorized by law:	0	0
A3 - Necessary to perform activities necessarily implied by law:	0	0
Necessary to the discharge of the President's constitutional duties and powers:	0	0
B - Necessary to protect life and property:	0	0
C - Employees performing shutdown actives > ½ day	0	0
<b>Category A1:</b>		
<ul style="list-style-type: none"> <li>• U.S. Certification Residency Program to issue Form 6166 to Taxpayers</li> <li>• Income Verification Express Service (IVES) and Revenue &amp; Income Verification Service (RAIVS) Photocopy Programs.</li> <li>• Support contract work for Treasury Departmental Offices and Bureau of Engraving and Printing</li> <li>• American Rescue Plan work: ARP Modernization, ACTC and EIP3</li> <li>• Inflation Reduction Act</li> </ul>		

# IRS FY2023 Lapse Appropriations Contingency Plan

## OVERVIEW

The IRS Lapse in Appropriations Contingency Plan describes actions and activities for the first five (5) business days following a lapse in appropriations. 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.

## 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.

During a lapse, the IRS may continue certain activities that fall under established exceptions to the Anti-Deficiency Act.

### A. Excepted/Exempt Activities

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

**Exempt 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. 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 (Exempt)** - funding other than annual appropriations is available to continue the function

#### **EXAMPLES (Category A1):**

- 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 the Bureau of Engraving and Printing
- American Rescue Plan
- Inflation Reduction Act

# IRS FY2022 Lapsed Appropriations Contingency Plan

## 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: HQ, Chief Risk Officer, Enterprise Case Management, IRS Next and Enterprise Digitization, Taxpayer Experience Office	270				270	270				270
-Appeals	1,425				1,425	1,425				1,425
-Chief Financial Officer	573				573	573				573
-Chief Counsel	2,216				2,216	2,216				2,216
-C&L	288				288	288				288
-Criminal Investigations	2,979				2,979	2,979				2,979
-EDI	154				154	154				154
-FMSS	1,132				1,132	1,132				1,132
-HCO	2,079				2,079	2,079				2,079
-IT	6,984				6,984	6,984				6,984
-LB&I	4,657				4,657	4,657				4,657
-OPR	23				23	23				23
-OLS	113				113	113				113
-PGLD	481				481	481				481
-PROC	421				421	421				421
-RAAS	385				385	385				385
-RPO	112				112	112				112
-SBSE	20,412				20,412	20,412				20,412
-TAS	1,692				1,692	1,692				1,692
-TEGE	1,562				1,562	1,562				1,562
-W&I	35,085				35,085	35,085				35,085
-WO	49				49	49				49

# IRS FY2022 Lapsed Appropriations Contingency Plan

Total # positions										
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<b>TOTAL # EXEMPT POSITIONS</b>	<b>83,092</b>				<b>83,092</b>	<b>83,092</b>				<b>83,092</b>
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<b>EXCEPTED POSITION SUMMARY</b>										
Total # exempt positions					<b>83,092</b>					<b>83,092</b>
Percentage of employees					<b>100%</b>					<b>100%</b>
Total IRS Workforce (On-rolls July 6, 2022)					<b>83,092</b>					<b>83,092</b>

