

January 22, 2018

# What the Government Shutdown Means for the IRS

INTERNAL REVENUE SERVICE

BY SCHNEIDER DOWNS PROFESSIONAL

The Internal Revenue Service ("IRS") has updated their Fiscal Year 2018 Lapsed Appropriations Contingency Plan ("the plan") which outlines how they plan to deal with the first five business days of a government shutdown, also known as a lapse in appropriations, during the 2018 filing season. The filing season is still scheduled to begin on January 29, 2018, only one week from today, with the government currently shut down. If the shutdown lasts for longer than five business days the plan will be reassessed to identify any necessary adjustments to positions and personnel.

According to the plan if a lapse in funding occurs the IRS will "continue return processing activities to the extent necessary to protect government property, which includes tax revenue, and maintaining the integrity of the federal tax collection process." In the plan, the IRS categorizes activity based on its impact on the Treasury Department's vital functions. One part of the plan includes those activities that are "necessary for the safety of human life or protection of government property." These are functions that they require the employees to continue performing including but not limited to "electronic returns that are processed systemically, processing of paper returns through batching, continuing use of computer operations to prevent the loss of data, and maintaining criminal law enforcement and undercover operations."

The Senate reached a compromise today that will provide government funding through February 8<sup>th</sup>. The House of Representatives still must vote to pass this temporary funding bill, but this does not provide certainty regarding the passage of a longer term government budget. Please stay tuned for additional updates and [contact us](#) with questions.

## You've heard our thoughts... We'd like to hear yours

The Schneider Downs Our Thoughts On blog exists to create a dialogue on issues that are important to organizations and individuals. While we enjoy sharing our ideas and insights, we're especially interested in what you may have to say. If you have a question or a comment about this article – or any article from the Our Thoughts On blog – we hope you'll share it with us. After all, a dialogue is an exchange of ideas, and we'd like to hear from you. Email us at [contactSD@schneiderdowns.com](mailto:contactSD@schneiderdowns.com).

Material discussed is meant for informational purposes only, and it is not to be construed as investment, tax, or legal advice. Please note that individual situations can vary. Therefore, this information should be relied upon when coordinated with individual professional advice.

