



HUMAN CAPITAL OFFICE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

11/7/2025

MEMORANDUM FOR ALL EMPLOYEES

FROM: David Traynor
Acting IRS Human Capital Officer

SUBJECT: Furlough Decision

In the absence of either a Fiscal Year (FY) 2026 appropriation, or a continuing resolution for the Internal Revenue Service, no further financial obligations may be incurred by IRS, except for those related to the orderly suspension of IRS' operations or performance of excepted activities as defined in the Office of Management and Budget (OMB) memorandum for Heads of Executive Departments and Agencies dated November 17, 1981. Because your services are no longer needed for orderly suspension of operations and you are not engaged in one of the exempt or excepted functions, you are being placed in a furlough status effective 11/8/2025. This furlough is an action of 30 days or less under 5 CFR part 752. Therefore, this furlough notice expires on 12/8/2025.

You should monitor public broadcasts and the Internet. Information on the status of the shutdown is also available at www.irs.gov. Type "employee emergency" in the search box. You may also call the IRS Hotline at 1-866-743-5748, or TTY at 1-866-924-3578, for information. Campus employees should use your emergency hotline procedures specific for your campus. When a continuing resolution or an FY 2026 appropriation for IRS is approved, you will be expected to return to work on your next regular duty day.

This action is being taken because of a sudden emergency requiring curtailment of the Agency's activities; therefore, no advance notification is possible. The customary 30-day advance notice period and opportunity to answer are suspended under the provisions of 5 CFR 752.404(d)(2). The 30 day-advance notice otherwise required by 5 CFR 359.806(a) for Senior Executive Service (SES) career appointees (other than reemployed annuitants) may be shortened or waived.

If some employees in your competitive level are not being furloughed, they are required for orderly suspension of agency operations or they are performing one of the exempt or excepted activities defined in the OMB memorandum.

During the furlough period, you will be in a nonduty, nonpay status and you may not work at your workplace or other alternative worksite. You will not be permitted to work as an unpaid volunteer. Any paid leave (annual, sick, court, etc.) approved for use during the furlough period is canceled.

Employees who have completed a probationary or trial period or 1 year of current continuous employment in the competitive service under other than a temporary appointment may appeal this action to the Merit Systems Protection Board (MSPB). Employees in the excepted service who have veterans' preference may appeal to the MSPB if they have completed 1 year of current continuous service in the same or similar positions as the one they now hold. Employees in the excepted service who do not have veterans' preference and who are not serving a probationary or trial period under an initial appointment pending conversion to the competitive service may appeal to the MSPB if they have completed 2 years of current continuous service in the same or similar positions in an Executive agency under other than a temporary appointment limited to 2 years or less.

Career SES appointees (except reemployed annuitants) who believe requirements of 5 CFR part 359, subpart H, or the Agency's procedures have not been correctly applied may also appeal to the MSPB. Career SES appointees may inspect the regulations and records pertinent to this action at the following location: [IRS Shutdown Recall site](#).

The process to exercise your appeal, grievance, and complaint rights are set forth below. Carefully read the explanations for how to exercise your options and the effects of an election as you may elect only **one** avenue for redress.

MSPB Appeal: If you have the right of appeal to the MSPB and wish to appeal this action to the MSPB, you must file the appeal within 30 calendar days after the effective date of your first furlough day, or 30 days after the date of your receipt of this decision notice, whichever is later. If you wish to file an appeal, you may obtain information about the appeals process and a copy of the appeals form from the MSPB website at <http://www.mspb.gov/appeals/appeals.htm>. If you cannot access the internet, please notify the appropriate field office listed on **page 4** of this document, and a paper copy of the MSPB's appeal form and regulations will be provided to you. The MSPB requires an appeal to be filed with the MSPB regional or field office serving the area where your duty station was located when the furlough action was taken. Based upon your duty station, the appropriate field office is listed on **page 4** of this document. You may wish to check the MSPB's website for its operating status during this time. The MSPB encourages employees to file electronically with MSPB's e-Appeal electronic filing system at <https://e-appeal.mspb.gov/>.

Employees have a right to representation in this matter and may be represented by an attorney or other person of their choosing. The MSPB requires that attorney representatives register as e-filers with the MSPB and file all pleadings using MSPB's e-Appeal. If you submit an appeal to the MSPB, the GLS attorney to whom the MSPB should send the Acknowledgment Order and copy of the appeal is listed on **page 5** of this document.

Grievance under Collective Bargaining Agreement: Bargaining unit employees may grieve this action in accordance with the applicable negotiated grievance procedure in Article 41 of the National Agreement or may appeal to the MSPB in accordance with the procedures outlined above, but not both. An employee is deemed to have exercised an option when the employee timely files a notice of MSPB appeal under the applicable appellate procedures or timely files a grievance in writing in accordance with the provisions of the negotiated grievance procedure, whichever event occurs first. To obtain information on filing a grievance under the negotiated grievance procedure, contact your local NTEU representative. Inquiries about pursuing the grievance process cannot alter the MSPB deadlines referenced above. However, the election of the negotiated grievance procedure will not prejudice the employee's right to request MSPB review of the final decision with respect to allegations of discrimination as defined in 5 U.S.C. 2302(b)(1).

Discrimination Complaint: If you believe this furlough action involves discrimination based on race, color, religion, sex, national origin, handicapping condition, or age, you have the right to file a complaint under the provisions of 29 C.F.R. Part 1614. To do so, you must contact an Equal Employment Opportunity (EEO) counselor within forty-five (45) calendar days of your receipt of this letter. For further information or assistance, you may contact the IRS EEO Care Line at 1-866-743-5748 or TTY at 1-866-924-3578. Use of the pre-complaint process described in 5 C.F.R. § 1614.105 does not constitute an election, but the filing of an EEO complaint does.

Office of Special Counsel Complaint: You may file a prohibited personnel action complaint to seek corrective action through the Office of Special Counsel in accordance with subchapters II and III of 5 U.S.C. chapter 12. However, your appeal rights to MSPB will be limited to protected whistleblower disclosures under 5 U.S.C. § 2302(b)(8) or retaliation for engaging in certain protected activities under 5 U.S.C. § 2302(b)(9). Visit <https://osc.gov/> for more information.

Below is the SF-8, *Notice to Federal Employee about Unemployment Insurance*. Please be aware that you may be required to repay any unemployment insurance payments once an appropriations bill is enacted if you received pay for the period of the furlough. Additional information about unemployment insurance is available at https://oui.doleta.gov/unemploy/docs/factsheet/UCFE_FactSheet.pdf.

We recognize the difficult financial implications of any furlough, no matter how limited its length. We will make every effort to keep you informed as additional information regarding the Agency funding level becomes available. If you have questions pertaining to this letter, visit the [IRS Shutdown Recall](#) site.

MSPB Listings

U.S. MERIT SYSTEMS PROTECTION BOARD

Regional Office	Address	Phone / Email	Appellate Jurisdiction / States
Atlanta	401 W. Peachtree Street, NW, 10th Floor, Atlanta, GA 30308-3519	(404) 730-2751 - phone (404) 730-2767 - fax atlanta@mspb.gov	Alabama, Florida, Georgia, Mississippi, South Carolina, and Tennessee
Central	230 South Dearborn Street, 31st Floor, Chicago, IL 60604-1669	(312) 353-2923 - phone (312) 886-4231 - fax chicago@mspb.gov	Illinois, Indiana, Iowa, Kansas City (KS), Kentucky, Michigan, Minnesota, Missouri, Ohio, and Wisconsin
Washington, DC	1901 S. Bell Street, Suite 950, Arlington, VA 22202	(703) 756-6250 - phone (703) 756-7112-fax washingtonregionaloffice@mspb.gov	Washington, DC, Maryland (counties of Montgomery and Prince George's), North Carolina, Virginia, and all overseas areas not otherwise covered
Northeastern	1601 Market Street, Suite 1700, Philadelphia, PA 19103	(215) 597-9960 - phone (215) 597-3456 - fax philadelphia@mspb.gov	Connecticut, Delaware, Maine, Maryland (except Montgomery and Prince George's counties), Massachusetts, New Hampshire, New Jersey (except Bergen, Essex, Hudson and Union counties), Pennsylvania, Rhode Island, Vermont, and West Virginia
Dallas	1100 Commerce Street Room 620, Dallas, TX 75242-9979	(214) 767-0555 - phone (214) 767-0102 - fax dallas@mspb.gov	Arkansas, Louisiana, Oklahoma and Texas
Western	1301 Clay Street, Suite 1380N, Oakland, CA 94612-5217	(510) 273-7022 - phone (510) 273-7136 - fax WesternRegionalOffice@mspb.gov	Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington and Pacific overseas
New York	26 Federal Plaza Room 3137-A, New York, NY 10278-0022	(212) 264-9372 - phone (212) 264-1417 - fax newyork@mspb.gov	New Jersey, (counties of Bergen, Essex, Hudson, and Union), New York, Puerto Rico, and Virgin Islands
Denver	165 South Union Boulevard, Suite 318, Lakewood, CO 80228-2211	(303) 969-5101 - phone (303) 969-5109 - fax denver@mspb.gov	Arizona, Colorado, Kansas (except Kansas City), Montana, Nebraska, New Mexico, North Dakota, South Dakota, Utah and Wyoming

General Legal Services Area Counsel

Office	Address	Area Counsel	Phone/Fax	Email	States
Atlanta	401 W. Peachtree Street, NW - Peachtree Summit Federal Building, Suite 640 Stop 183-R, Atlanta, GA 30308-3539	Jessica Rice	(470) 639-2167 Fax: 855-627-6586	Jessica.B.Rice@ irs.counsel.treas.gov	Alabama, Florida, Georgia, Louisiana, North Carolina and Tennessee.
Chicago	200 West Adams Street, Bank of America Building, Suite 2400, Chicago, IL 60606	Daniel Mullinex	(312) 368-8836 Fax: 855-631-9887	Daniel.C.Mullenix@ irscounsel.treas.gov	Illinois, Indiana, Kentucky, Michigan, Ohio and Wisconsin
Dallas	4050 Alpha Road, Federal Building, MC 2400NDAL, 14th Floor, Dallas, TX 75244-4203	Bridgette Gibson	(469) 801-1003 Fax: 855-631-9893	Bridget.M.Gibson@irs.counsel.treas.gov	Minnesota, Missouri, Nebraska, Oklahoma and Texas
Manhattan	33 Maiden Lane, 14th Floor, New York, NY 10038	Joseph "Drew" Blanton	(646) 259-8102 Fax: 855-606-2385	Joseph.A.Blanton@irscounsel.treas.gov	Connecticut, Massachusetts, New Jersey, New York and Pennsylvania
San Francisco	100 First Street, Suite 1800, San Francisco, CA 94105	Tim Heinlein	(415) 547-3718 Fax: 855-708-5685	Tim.E.Heinlein@irscounsel.treas.gov	Arizona, California, Colorado, Hawaii, Nevada, New Mexico, Oregon, Utah and Washington State
Washington DC	1111 Constitution Ave., NW, Room 6404, Washington, DC 20224	Byron Smalley	(202) 317-6999 Fax: 877-487-4659	Byron.D.Smalley@irscounsel.treas.gov	District of Columbia, Maryland and Virginia

Form SF 8 Page 1

NOTICE TO FEDERAL EMPLOYEE ABOUT UNEMPLOYMENT INSURANCE

This form has been given to you because (1) you have been separated from your job, or (2) you were placed in a nonpay status, or (3) your records have been transferred to a different payroll office.

Unemployment insurance (UI) for Federal workers. When unemployed, Federal workers may be entitled to UI benefits similar to those of workers in private industry. If you become unemployed or are in a nonpay status and want to FILE A CLAIM, go to the nearest LOCAL PUBLIC EMPLOYMENT SERVICE OFFICE of the STATE EMPLOYMENT SECURITY AGENCY to register for work and file your claim for UI. Your ELIGIBILITY for UI CANNOT be determined until AFTER you file a claim. DO NOT DELAY filing a UI claim; if you wait, your unemployment benefits may be reduced or you may not qualify for any benefits.

To help EXPEDITE your claim, take THIS FORM with you, your SOCIAL SECURITY ACCOUNT NUMBER CARD, the OFFICIAL NOTICE of your most recent SEPARATION or of your present NONPAY status (Standard Form 50 if available), EARNINGS and LEAVE statements, or similar documents that indicate you were employed by a Federal agency.

FEDERAL AGENCY will insert in the box:

1st line--Parent Federal Agency

Name and 3 digit code number

2nd line--Major Component (if any)

3rd and 4th line--

~~address~~ to which all forms

pertaining to a claim should be sent (ES-931, 931A, 934, 936, and notices of appeal, hearings, and determinations)

KEEP THIS FORM and TAKE IT WITH YOU if you file a UCFE/UI claim for unemployed Federal workers provided by Federal law (U.S. CODE, Title 5, Chapter 85). For more information about UCFE/UI, read the REVERSE SIDE of this form.

3 Digit
Identification
FEDERAL AGENCY

	CODE NO.
	410
TALX UC Express	
P.O. Box 66945	
ST Louis, MO 63166	

TALX Analyst

To be completed by the

Federal

Agency:

1-800-366-6660

Contact Name/Office

Telephone No. (include area code)

Form SF 8 Page 2

UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES (UCFE) PROGRAM**UNEMPLOYMENT INSURANCE (UI) FOR FEDERAL WORKERS****TAKE THIS FORM WITH YOU IF YOU GO TO FILE A CLAIM****GENERAL INFORMATION:****1. WHO WILL PAY UNEMPLOYMENT BENEFITS?**

If you are eligible, you will be paid by a State employment security agency under the provisions of its unemployment insurance (UI) law. The amount of your regular weekly benefits and the period for which benefits will be paid will generally be determined by the law of the State in which you had your last Official Duty Station. This Duty Station will be printed on your final "Notification of Personnel Action", SF-50. If you have received all the regular benefits for which you are eligible, you may, under certain circumstances, become eligible for additional weeks of extended benefits; check with a State local office official. If your last duty station was outside the United States, you will not be eligible until you return to the United States, including the District of Columbia, Puerto Rico, and Virgin Islands. Your benefit rights will then be determined under the law of your State of residence.

UCFE/UI for unemployed Federal workers is paid from U.S. Government funds. No deductions were taken from your pay to finance these benefits.

2. UNDER WHAT CONDITIONS WILL I BE ELIGIBLE?

All State UI laws require that:

- a. You must be unemployed, able to work, and available for suitable work; (In some cases, you may be eligible if you are employed less than full time);
- b. You must register for work and file a claim at a local public employment service/UI claim office;
- c. You must continue to report to the office as directed; and
- d. You must have had a certain amount of employment/wages within a base period of 1 year specified in the State law and have been separated through no fault of your own.

All State UI laws will deny you benefits for such reasons as:

- a. Quitting your job voluntarily without good cause or being discharged for misconduct connected with work; or
- b. Refusing an offer of a suitable job without good cause.

Some State UI laws deny or reduce UI benefits for certain types of payments you may receive (retirement, severance, and/or lump-sum amount for unused, accrued annual leave).

3. DO I HAVE THE RIGHT OF APPEAL?

Yes. If a determination is made denying you benefits, you have the right to appeal as provided in the applicable State law.

4. ARE THERE ANY PENALTIES?

Yes. If you willfully make a false (fraudulent) claim, you may be fined, imprisoned, or both. If you make a mistake in giving information when you file your claim, notify the local UI claim office as soon as you discover the mistake: prompt notification may avoid a penalty.

(The above statements are issued for general information; they do not have the effect of law, regulation, or ruling).

IF YOU BECOME REEMPLOYED and have been collection UCFE/UI benefit payments, it is your RESPONSIBILITY to notify the local office, in writing, to discontinue paying benefits now that you are employed. Failure to do so may result in a *penalty such as a fine, imprisonment, or both.*