

*Appropriations provided under Public Law 115-245, Department of Defense and Labor, Health and Human Services, and Education Appropriations Act, 2019 and Continuing Appropriations Act, 2019, as amended, **may** expire at 11:59 pm on Friday, December 21<sup>st</sup>.*

You have been identified as the point of contact for your company for an active contract with the U.S. Department of the Treasury.

The Anti-deficiency Act, 31 U.S.C. §§ 1341 and 1342 prohibits agencies from obligating funds exceeding, or in advance of, appropriations and from employing personnel during a lapse in appropriations except to protect life or property. This requires that performance of many contracts be suspended, either because funds are not available for the contract or because Government personnel required to oversee performance are not available. The following communicates the status of contracts during the lapse in annual appropriations.

During a lapse in annual appropriations, the Treasury may continue certain activities, which fall under established exceptions to the Anti-deficiency Act. The Internal Revenue Service's procurement office, in consultation with customer program offices and legal counsel, has reviewed its active contracts to determine whether or not performance may continue.

The list of Internal Revenue Service contracts where ***Performance continues after December 21<sup>st</sup>*** and where ***Performance is suspended on December 22<sup>nd</sup>*** is available at: <https://www.irs.gov/about-irs/procurement>

- ***Performance continues after December 21<sup>st</sup>*** means that the goods/services provided under the contract will continue to be provided during a lapse, i.e. contract performance is not affected.
- ***Performance suspended on December 22<sup>nd</sup>*** means the contract is suspended during the lapse, i.e. contract performance cannot continue until the contractor receives direction in writing from Internal Revenue Service Procurement to resume work.

Should the status of your contract change after December 22<sup>nd</sup>, you will be notified by the Internal Revenue Service Procurement office.

If you have any questions regarding your contract's status, please contact [proc.lapse@irs.gov](mailto:proc.lapse@irs.gov)