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## Government shuts down, IRS to remain fully operational for at least five days

As a result of Congress' failure to pass legislation to continue funding a substantial portion of the government before the current funding resolution expired at midnight last night, the federal government has partially shut down, although certain essential functions will remain operational. The length of the shutdown is uncertain.

Under the IRS's <u>Fiscal Year 2026 Lapsed Appropriations Contingency Plan</u>, the IRS stated its plan to use funding provided under Pub. L. No. 117-169 (commonly called the "Inflation Reduction Act" (IRA)) to continue normal operations for at least five business days, or through October 7, 2025.

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