

# SUMMARY OF FY 2027 APPROPRIATIONS LANGUAGE

---

## **DEPARTMENTAL OFFICES**

---

### **SALARIES AND EXPENSES**

*For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Freedman's Bank Building; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business; executive direction program activities; international affairs and economic policy activities; domestic finance and tax policy activities, including technical assistance to State, local, and territorial entities; and Treasury-wide management policies and programs activities, \$301,250,000: Provided, That of the amount appropriated under this heading—*

*(1) not to exceed \$2,100,000 is for official reception and representation expenses of which \$1,750,000 is for hosting for the G7 Financial Summit and other G7-related activities;*

*(2) not to exceed \$258,000 is for unforeseen emergencies of a confidential nature to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on the Secretary's certificate; and*

*(3) not to exceed \$43,000,000 shall remain available until September 30, 2028, for—*

*(A) the Treasury-wide Financial Statement Audit and Internal Control Program;*

*(B) information technology modernization requirements;*

*(C) the audit, oversight, and administration of the Gulf Coast Restoration Trust Fund;*

*(D) the development and implementation of programs within the Office of Cybersecurity and Critical Infrastructure Protection, including entering into cooperative agreements;*

*(E) operations and maintenance of facilities; and*

*(F) international operations.*

## **OFFICE OF TERRORISM AND FINANCIAL INTELLIGENCE**

---

### **SALARIES AND EXPENSES**

*For the necessary expenses of the Office of Terrorism and Financial Intelligence to safeguard the financial system against illicit use and to combat rogue nations, terrorist facilitators, weapons of mass destruction proliferators, human rights abusers, money launderers, drug kingpins, and other national security threats, \$252,852,000, of which not less than \$3,000,000 shall be available for addressing human rights violations and corruption, including activities authorized by the Global Magnitsky Human Rights Accountability Act (22 U.S.C. 2656 note): Provided, That of the amounts appropriated under this heading, up to \$16,000,000 shall remain available until September 30, 2028.*

## **CYBERSECURITY ENHANCEMENT ACCOUNT**

---

*For salaries and expenses for enhanced cybersecurity for systems operated by the Department of the Treasury, \$59,000,000, to remain available until September 30, 2029: Provided, That such funds shall supplement and not supplant any other amounts made available to the Treasury offices and bureaus for cybersecurity: Provided further, That of the total amount made available under this heading \$6,500,000 shall be available for administrative expenses for the Treasury Chief Information Officer to provide oversight of the investments made under this heading: Provided further, That such funds shall supplement and not supplant any other amounts made available to the Treasury Chief Information Officer.*

## **DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAM**

---

*For development and acquisition of automatic data processing equipment, software, and services and for repairs, security improvements, and renovations to buildings owned by the Department of the Treasury, \$22,613,000, to remain available until September 30, 2029: Provided, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: Provided further, That this transfer authority shall be in addition to any other transfer authority provided in this Act: Provided further, That none of the funds appropriated under this heading shall be used to support or supplement "Internal Revenue Service, Operations Support" or "Internal Revenue Service, Business Systems Modernization".*

## **OFFICE OF THE INSPECTOR GENERAL**

---

### **SALARIES AND EXPENSES**

*For necessary expenses of the Office of Inspector General in carrying out the provisions of chapter 4 of title 5, United States Code, \$43,550,000, including hire of passenger motor vehicles; of which not to exceed \$100,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury; of which up to \$2,800,000 to remain available until September 30, 2028, shall be for audits and investigations conducted pursuant to section 1608 of the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (33 U.S.C. 1321 note); and of which not to exceed \$1,000 shall be available for official reception and representation expenses.*

## **COMMITTEE ON FOREIGN INVESTMENT IN THE UNITED STATES**

---

*For necessary expenses of the Committee on Foreign Investment in the United States, \$21,000,000, to remain available until expended: Provided, That the chairperson of the Committee may transfer such amounts to any department or agency represented on the Committee (including the Department of the Treasury) subject to advance notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That amounts so transferred shall remain available until expended for expenses of implementing section 721 of the Defense Production Act of 1950, as amended (50 U.S.C. 4565), and shall be available in addition to any other funds available to any department or agency: Provided further, That fees authorized by section 721(p) of such Act shall be credited to this appropriation as offsetting collections: Provided further, That the total amount appropriated under this heading from the general fund shall be reduced as such offsetting collections are received during*

*fiscal year 2027, so as to result in a total appropriation from the general fund estimated at not more than \$0.*

## **TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION**

---

### **SALARIES AND EXPENSES**

*For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out chapter 4 of title 5, United States Code, including purchase and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration; \$137,661,000, of which \$5,000,000 shall remain available until September 30, 2028; of which not to exceed \$6,000,000 shall be available for official travel expenses; of which not to exceed \$500,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration; and of which not to exceed \$1,500 shall be available for official reception and representation expenses.*

## **FINANCIAL CRIMES ENFORCEMENT NETWORK**

---

### **SALARIES AND EXPENSES**

*For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel and training expenses of non-Federal and foreign government personnel to attend meetings and training concerned with domestic and foreign financial intelligence activities, law enforcement, and financial regulation; services authorized by 5 U.S.C. 3109; not to exceed \$25,000 for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement, \$210,193,000 of which not to exceed \$55,000,000 shall remain available until September 30, 2029.*

## **BUREAU OF THE FISCAL SERVICE**

---

### **SALARIES AND EXPENSES**

*For necessary expenses of operations of the Bureau of the Fiscal Service, \$391,109,000 of which not to exceed \$8,000,000, to remain available until September 30, 2029, is for information systems modernization initiatives; and of which \$5,000 shall be available for official reception and representation expenses.*

*In addition, \$225,000, to be derived from the Oil Spill Liability Trust Fund to reimburse administrative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101-380.*

## **ALCOHOL AND TOBACCO TAX AND TRADE BUREAU**

---

### **SALARIES AND EXPENSES**

*For necessary expenses of carrying out section 1111 of the Homeland Security Act of 2002, including hire of passenger motor vehicles, \$157,795,000; of which not to exceed \$6,000 shall be available for official reception and representation expenses; and of which not to exceed \$50,000 shall be available for cooperative research and development programs for laboratory services; and provision of laboratory assistance to State and local agencies with or without reimbursement.*

## **UNITED STATES MINT PUBLIC ENTERPRISE FUND**

---

*Pursuant to section 5136 of title 31, United States Code, the United States Mint is provided funding through the United States Mint Public Enterprise Fund for costs associated with the production of circulating coins, numismatic coins, and protective services, including both operating expenses and capital investments: Provided, That the aggregate amount of new liabilities and obligations incurred during fiscal year 2027 under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed \$50,000,000.*

## **INTERNAL REVENUE SERVICE**

---

### **TAXPAYER SERVICES**

*For necessary expenses of the Internal Revenue Service to provide taxpayer services, including pre-filing assistance and education, filing and account services, taxpayer advocacy services, and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$3,130,969,000: Provided, That not to exceed \$206,500,000 of the amounts provided under this heading shall remain available until September 30, 2028, of which not less than \$17,000,000 shall be for the Tax Counseling for the Elderly Program; not less than \$22,000,000 shall be available for low-income taxpayer clinic grants, including grants to individual clinics of up to \$200,000; not less than \$62,500,000 shall be available for the Community Volunteer Income Tax Assistance (VITA) Matching Grants Program for tax return preparation assistance; and not more than \$5,000,000 shall be available for the VITA Incubator Grant Program: Provided further, That not less than \$251,600,000 of the amounts provided under this heading shall be available for operating expenses of the Taxpayer Advocate Service, of which not less than \$7,000,000 shall be for identity theft and refund fraud casework.*

### **ENFORCEMENT**

*For necessary expenses for tax enforcement activities of the Internal Revenue Service to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations of internal revenue laws and other financial crimes, to purchase and hire passenger motor vehicles (31 U.S.C. 1343(b)), and to provide other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, \$4,102,375,000; of which not to exceed \$250,000,000 shall remain available until September 30, 2028; of which not less than \$60,257,000 shall be for the Interagency Crime and Drug Enforcement program; and of which not to exceed \$35,000,000 shall be for investigative technology for the Criminal Investigation Division: Provided, That the amount made available for investigative technology for the Criminal Investigation Division shall be in addition to amounts made available for the Criminal Investigation Division under the "Technology and Operations Support" heading.*

### **TECHNOLOGY AND OPERATIONS SUPPORT**

*For necessary expenses to operate the Internal Revenue Service to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance and security; the hire of passenger motor vehicles (31 U.S.C. 1343(b)); the operations of the Internal Revenue Service Oversight Board; and other services as authorized by*

5 U.S.C. 3109, at such rates as may be determined by the Commissioner; \$2,598,024,000, of which not to exceed \$275,000,000 shall remain available until September 30, 2028; of which not to exceed \$10,000,000 shall remain available until expended for acquisition of equipment and construction, repair and renovation of facilities; of which not to exceed \$1,000,000 shall remain available until September 30, 2029, for research; and of which not to exceed \$70,000 shall be for official reception and representation expenses: Provided, That not later than 30 days after the end of each quarter, the Internal Revenue Service shall submit a report to the Committees on Appropriations of the House of Representatives and the Senate and the Comptroller General of the United States detailing major information technology investments in the Internal Revenue Service portfolio, including detailed, plain language summaries on the status of plans, costs, and results; prior results and actual expenditures of the prior quarter; upcoming deliverables and costs for the fiscal year; risks and mitigation strategies associated with ongoing work; reasons for any cost or schedule variances; and total expenditures by fiscal year: Provided further, That the Internal Revenue Service shall include, in its budget justification for fiscal year 2028, a summary of cost and schedule performance information for its major information technology systems.

#### **ADMINISTRATIVE PROVISIONS— INTERNAL REVENUE SERVICE**

---

**SEC. 101.** Not to exceed 5 percent of any funds made available to the Internal Revenue Service in this Act or any other provision of law may be transferred to any other Internal Revenue Service appropriation upon the advance notification to the Committees on Appropriations of the House of Representatives and the Senate.

**SEC. 102.** The Internal Revenue Service shall maintain an employee training program, which shall include the following topics: taxpayers' rights, dealing courteously with taxpayers, cross-cultural relations, ethics, and the impartial application of tax law.

**SEC. 103.** The Internal Revenue Service shall institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information and protect taxpayers against identity theft.

**SEC. 104.** Funds made available by this or any other Act to the Internal Revenue Service shall be available for improved facilities and increased staffing to provide sufficient and effective 1–800 help line service for taxpayers. The Commissioner shall continue to make improvements to the Internal Revenue Service 1–800 help line service a priority and allocate resources necessary to enhance the response time to taxpayer communications, particularly with regard to victims of tax-related crimes.

**SEC. 105.** The Internal Revenue Service shall issue a notice of confirmation of any address change relating to an employer making employment tax payments, and such notice shall be sent to both the employer's former and new address and an officer or employee of the Internal Revenue Service shall give special consideration to an offer-in-compromise from a taxpayer who has been the victim of fraud by a third party payroll tax preparer.

**SEC. 106.** None of the funds made available under this Act may be used by the Internal Revenue Service to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States.

**SEC. 107.** None of the funds made available in this Act may be used by the Internal Revenue Service to target groups for regulatory scrutiny based on their ideological beliefs.

**SEC. 108.** None of funds made available by this Act to the Internal Revenue Service shall be obligated or expended on conferences that do not adhere to the procedures, verification

*processes, documentation requirements, and policies issued by the Chief Financial Officer, Human Capital Office, and Agency-Wide Shared Services as a result of the recommendations in the report published on May 31, 2013, by the Treasury Inspector General for Tax Administration entitled "Review of the August 2010 Small Business/Self-Employed Division's Conference in Anaheim, California" (Reference Number 2013–10–037).*

**SEC. 109.** *None of the funds made available in this Act to the Internal Revenue Service may be obligated or expended— (1) to make a payment to any employee under a bonus, award, or recognition program; or (2) under any hiring or personnel selection process with respect to re-hiring a former employee; unless such program or process takes into account the conduct and Federal tax compliance of such employee or former employee.*

**SEC. 110.** *None of the funds made available by this Act may be used in contravention of section 6103 of the Internal Revenue Code of 1986 (relating to confidentiality and disclosure of returns and return information).*

**SEC. 111.** *The Secretary of the Treasury (or the Secretary's delegate) may use the funds made available in this Act, subject to such policies as the Secretary (or the Secretary's delegate) may establish, to utilize direct hire authority to recruit and appoint qualified applicants, without regard to any notice or preference requirements, directly to positions in the competitive service to process backlogged tax returns and return information.*

**SEC. 112.** *Notwithstanding section 1344 of title 31, United States Code, funds appropriated to the Internal Revenue Service in this Act may be used to provide passenger carrier transportation and protection between the Commissioner of Internal Revenue's residence and place of employment. Not to exceed 8 percent of any funds made available in this Act or any other provision of law to the Internal Revenue Service may be transferred to any other Internal Revenue Service appropriation upon the advance notification to the Committees on Appropriations of the House of Representatives and the Senate.*

**SEC. 113.** *None of the funds made available by this Act may be used to purchase firearms or ammunition for the Internal Revenue Service above the levels in the possession of the Internal Revenue Service on December 22, 2022.*

#### **ADMINISTRATIVE PROVISIONS—DEPARTMENT OF THE TREASURY (INCLUDING TRANSFERS OF FUNDS)**

---

**SEC 113.** *Appropriations to the Department of the Treasury in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitations for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.*

**SEC 114.** *Not to exceed 4 percent of any appropriations in this title made available under the headings "Departmental Offices--Salaries and Expenses", "Office of Inspector General", "Financial Crimes Enforcement Network", "Bureau of the Fiscal Service", and "Alcohol and Tobacco Tax and Trade Bureau" may be transferred between such appropriations upon the advance notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That no transfer under this section may increase or decrease any such appropriation by more than 10 percent.*

**SEC 115.** *Not to exceed 2 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to the Treasury Inspector General for Tax Administration's appropriation upon the advance notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That no transfer may increase or decrease any such appropriation by more than 2 percent.*

**SEC 116.** *None of the funds appropriated in this Act or otherwise available to the Department of the Treasury or the Bureau of Engraving and Printing may be used to redesign the \$1 Federal Reserve note.*

**SEC 117.** *The Secretary of the Treasury may transfer funds from the "Bureau of the Fiscal Service--Salaries and Expenses" to the Debt Collection Fund as necessary to cover the costs of debt collection: Provided, That such amounts shall be reimbursed to such salaries and expenses account from debt collections received in the Debt Collection Fund.*

**SEC 118.** *None of the funds appropriated or otherwise made available by this or any other Act may be used by the United States Mint to construct or operate any museum without the advance notification to the Committees on Appropriations of the House of Representatives and the Senate, the House Committee on Financial Services, and the Senate Committee on Banking, Housing, and Urban Affairs.*

**SEC 119.** *None of the funds appropriated or otherwise made available by this or any other Act or source to the Department of the Treasury, the Bureau of Engraving and Printing, and the United States Mint, individually or collectively, may be used to consolidate any or all functions of the Bureau of Engraving and Printing and the United States Mint without the advance notification to the House Committee on Financial Services; the Senate Committee on Banking, Housing, and Urban Affairs; and the Committees on Appropriations of the House of Representatives and the Senate.*

**SEC 120.** *Funds appropriated by this Act, or made available by the transfer of funds in this Act, for the Department of the Treasury's intelligence or intelligence related activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during fiscal year 2027 until the enactment of the Intelligence Authorization Act for Fiscal Year 2027.*

**SEC 121.** *Not to exceed \$5,000 shall be made available from the Bureau of Engraving and Printing's Industrial Revolving Fund for necessary official reception and representation expenses.*

**SEC 122.** *Within 45 days after the date of enactment of this Act, the Secretary of the Treasury shall submit an itemized report to the Committees on Appropriations of the House of Representatives and the Senate on the amount of total funds charged to each office by the Franchise Fund including the amount charged for each service provided by the Franchise Fund to each office, a detailed description of the services, a detailed explanation of how each charge for each service is calculated, and a description of the role customers have in governing in the Franchise Fund.*

**SEC 123.** *(a) Not later than 60 days after the end of each quarter, the Office of Financial Research shall submit reports on their activities to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Financial Services of the House of Representatives, and the Senate Committee on Banking, Housing, and Urban Affairs.(b) The*

reports required under subsection (a) shall include—(1) the obligations made during the previous quarter by object class, office, and activity;(2) the estimated obligations for the remainder of the fiscal year by object class, office, and activity;(3) the number of full-time equivalents within each office during the previous quarter;(4) the estimated number of full-time equivalents within each office for the remainder of the fiscal year; and (5) actions taken to achieve the goals, objectives, and performance measures of each office.(c) At the request of any such Committees specified in subsection (a), the Office of Financial Research shall make officials available to testify on the contents of the reports required under subsection (a).

**SEC 124.** Not to exceed 5 percent of any appropriation made available in this Act for the Department of the Treasury may be transferred to the Department's information technology system modernization and working capital fund (IT WCF), as authorized by section 1077(b)(1) of title X of division A of the National Defense Authorization Act for Fiscal Year 2018 (Public Law 115-91), for the purposes specified in section 1077(b)(3) of such Act, upon the prior notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That amounts transferred to the IT WCF under this section shall remain available for obligation through September 30, 2030.

**SEC 125.** Of the unobligated balances available in the Department of the Treasury Forfeiture Fund, established by section 9705 of title 31, United States Code, \$500,000,000 are hereby permanently cancelled not later than September 30, 2027.

**SEC 126.** The remaining unobligated balances of amounts made available to the Internal Revenue Service under section 13802 of Public Law 117-169 are hereby permanently cancelled.