

1 associated with ongoing work; reasons for any cost or  
2 schedule variances; and total expenditures by fiscal year.

3 ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE

4 SERVICE

5 (INCLUDING TRANSFER OF FUNDS)

6 SEC. 101. Not to exceed 4 percent of the appropria-  
7 tion made available in this Act to the Internal Revenue  
8 Service under the “Enforcement” heading, and not to ex-  
9 ceed 5 percent of any other appropriation made available  
10 in this Act to the Internal Revenue Service, may be trans-  
11 ferred to any other Internal Revenue Service appropria-  
12 tion upon the advance approval of the Committees on Ap-  
13 propriations of the House of Representatives and the Sen-  
14 ate.

15 SEC. 102. The Internal Revenue Service shall main-  
16 tain an employee training program, which shall include the  
17 following topics: taxpayers’ rights, dealing courteously  
18 with taxpayers, cross-cultural relations, ethics, and the im-  
19 partial application of tax law.

20 SEC. 103. The Internal Revenue Service shall insti-  
21 tute and enforce policies and procedures that will safe-  
22 guard the confidentiality of taxpayer information and pro-  
23 tect taxpayers against identity theft.

24 SEC. 104. Funds made available by this or any other  
25 Act to the Internal Revenue Service shall be available for

1 improved facilities and increased staffing to provide suffi-  
2 cient and effective 1–800 help line service for taxpayers.  
3 The Commissioner shall continue to make improvements  
4 to the Internal Revenue Service 1–800 help line service  
5 a priority and allocate resources necessary to enhance the  
6 response time to taxpayer communications, particularly  
7 with regard to victims of tax-related crimes.

8       SEC. 105. The Internal Revenue Service shall issue  
9 a notice of confirmation of any address change relating  
10 to an employer making employment tax payments, and  
11 such notice shall be sent to both the employer’s former  
12 and new address and an officer or employee of the Internal  
13 Revenue Service shall give special consideration to an  
14 offer-in-compromise from a taxpayer who has been the vic-  
15 tim of fraud by a third party payroll tax preparer.

16       SEC. 106. None of the funds made available under  
17 this Act may be used by the Internal Revenue Service to  
18 target citizens of the United States for exercising any  
19 right guaranteed under the First Amendment to the Con-  
20 stitution of the United States.

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

1           SEC. 108. None of funds made available by this Act  
2 to the Internal Revenue Service shall be obligated or ex-  
3 pended on conferences that do not adhere to the proce-  
4 dures, verification processes, documentation requirements,  
5 and policies issued by the Chief Financial Officer, Human  
6 Capital Office, and Agency-Wide Shared Services as a re-  
7 sult of the recommendations in the report published on  
8 May 31, 2013, by the Treasury Inspector General for Tax  
9 Administration entitled “Review of the August 2010 Small  
10 Business/Self-Employed Division’s Conference in Ana-  
11 heim, California” (Reference Number 2013–10–037).

12           SEC. 109. None of the funds made available in this  
13 Act to the Internal Revenue Service may be obligated or  
14 expended—

15                   (1) to make a payment to any employee under  
16 a bonus, award, or recognition program; or

17                   (2) under any hiring or personnel selection  
18 process with respect to re-hiring a former employee;  
19 unless such program or process takes into account the  
20 conduct and Federal tax compliance of such employee or  
21 former employee.

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

1 ADMINISTRATIVE PROVISIONS—DEPARTMENT OF THE  
2 TREASURY  
3 (INCLUDING TRANSFERS OF FUNDS)

4 SEC. 111. Appropriations to the Department of the  
5 Treasury in this Act shall be available for uniforms or al-  
6 lowances therefor, as authorized by law (5 U.S.C. 5901),  
7 including maintenance, repairs, and cleaning; purchase of  
8 insurance for official motor vehicles operated in foreign  
9 countries; purchase of motor vehicles without regard to the  
10 general purchase price limitations for vehicles purchased  
11 and used overseas for the current fiscal year; entering into  
12 contracts with the Department of State for the furnishing  
13 of health and medical services to employees and their de-  
14 pendants serving in foreign countries; and services author-  
15 ized by 5 U.S.C. 3109.

16 SEC. 112. Not to exceed 2 percent of any appropria-  
17 tions in this title made available under the headings “De-  
18 partmental Offices—Salaries and Expenses”, “Office of  
19 Inspector General”, “Special Inspector General for the  
20 Troubled Asset Relief Program”, “Financial Crimes En-  
21 forcement Network”, “Bureau of the Fiscal Service”, and  
22 “Alcohol and Tobacco Tax and Trade Bureau” may be  
23 transferred between such appropriations upon the advance  
24 approval of the Committees on Appropriations of the  
25 House of Representatives and the Senate: *Provided*, That

1 no transfer under this section may increase or decrease  
2 any such appropriation by more than 2 percent.

3 SEC. 113. Not to exceed 2 percent of any appropria-  
4 tion made available in this Act to the Internal Revenue  
5 Service may be transferred to the Treasury Inspector Gen-  
6 eral for Tax Administration's appropriation upon the ad-  
7 vance approval of the Committees on Appropriations of  
8 the House of Representatives and the Senate: *Provided*,  
9 That no transfer may increase or decrease any such appro-  
10 priation by more than 2 percent.

11 SEC. 114. None of the funds appropriated in this Act  
12 or otherwise available to the Department of the Treasury  
13 or the Bureau of Engraving and Printing may be used  
14 to redesign the \$1 Federal Reserve note.

15 SEC. 115. The Secretary of the Treasury may trans-  
16 fer funds from the "Bureau of the Fiscal Service—Sala-  
17 ries and Expenses" to the Debt Collection Fund as nec-  
18 essary to cover the costs of debt collection: *Provided*, That  
19 such amounts shall be reimbursed to such salaries and ex-  
20 penses account from debt collections received in the Debt  
21 Collection Fund.

22 SEC. 116. None of the funds appropriated or other-  
23 wise made available by this or any other Act may be used  
24 by the United States Mint to construct or operate any mu-  
25 seum without the explicit approval of the Committees on

1 Appropriations of the House of Representatives and the  
2 Senate, the House Committee on Financial Services, and  
3 the Senate Committee on Banking, Housing, and Urban  
4 Affairs.

5       SEC. 117. None of the funds appropriated or other-  
6 wise made available by this or any other Act or source  
7 to the Department of the Treasury, the Bureau of Engrav-  
8 ing and Printing, and the United States Mint, individually  
9 or collectively, may be used to consolidate any or all func-  
10 tions of the Bureau of Engraving and Printing and the  
11 United States Mint without the explicit approval of the  
12 House Committee on Financial Services; the Senate Com-  
13 mittee on Banking, Housing, and Urban Affairs; and the  
14 Committees on Appropriations of the House of Represent-  
15 atives and the Senate.

16       SEC. 118. Funds appropriated by this Act, or made  
17 available by the transfer of funds in this Act, for the De-  
18 partment of the Treasury's intelligence or intelligence re-  
19 lated activities are deemed to be specifically authorized by  
20 the Congress for purposes of section 504 of the National  
21 Security Act of 1947 (50 U.S.C. 414) during fiscal year  
22 2021 until the enactment of the Intelligence Authorization  
23 Act for Fiscal Year 2021.

24       SEC. 119. Not to exceed \$5,000 shall be made avail-  
25 able from the Bureau of Engraving and Printing's Indus-

1 trial Revolving Fund for necessary official reception and  
2 representation expenses.

3       SEC. 120. The Secretary of the Treasury shall submit  
4 a Capital Investment Plan to the Committees on Appro-  
5 priations of the House of Representatives and the Senate  
6 not later than 30 days following the submission of the an-  
7 nual budget submitted by the President: *Provided*, That  
8 such Capital Investment Plan shall include capital invest-  
9 ment spending from all accounts within the Department  
10 of the Treasury, including but not limited to the Depart-  
11 ment-wide Systems and Capital Investment Programs ac-  
12 count, Treasury Franchise Fund account, and the Treas-  
13 ury Forfeiture Fund account: *Provided further*, That such  
14 Capital Investment Plan shall include expenditures occur-  
15 ring in previous fiscal years for each capital investment  
16 project that has not been fully completed.

17       SEC. 121. Within 45 days after the date of enactment  
18 of this Act, the Secretary of the Treasury shall submit  
19 an itemized report to the Committees on Appropriations  
20 of the House of Representatives and the Senate on the  
21 amount of total funds charged to each office by the Fran-  
22 chise Fund including the amount charged for each service  
23 provided by the Franchise Fund to each office, a detailed  
24 description of the services, a detailed explanation of how  
25 each charge for each service is calculated, and a descrip-

1 tion of the role customers have in governing in the Fran-  
2 chise Fund.

3 SEC. 122. During fiscal year 2021—

4 (1) none of the funds made available in this or  
5 any other Act may be used by the Department of  
6 the Treasury, including the Internal Revenue Serv-  
7 ice, to issue, revise, or finalize any regulation, rev-  
8 enue ruling, or other guidance not limited to a par-  
9 ticular taxpayer relating to the standard which is  
10 used to determine whether an organization is oper-  
11 ated exclusively for the promotion of social welfare  
12 for purposes of section 501(c)(4) of the Internal  
13 Revenue Code of 1986 (including the proposed regu-  
14 lations published at 78 Fed. Reg. 71535 (November  
15 29, 2013)); and

16 (2) the standard and definitions as in effect on  
17 January 1, 2010, which are used to make such de-  
18 terminations shall apply after the date of the enact-  
19 ment of this Act for purposes of determining status  
20 under section 501(c)(4) of such Code of organiza-  
21 tions created on, before, or after such date.

22 SEC. 123. (a) Not later than 60 days after the end  
23 of each quarter, the Office of Financial Stability and the  
24 Office of Financial Research shall submit reports on their  
25 activities to the Committees on Appropriations of the



1 House of Representatives and the Senate, the Committee  
2 on Financial Services of the House of Representatives and  
3 the Senate Committee on Banking, Housing, and Urban  
4 Affairs.

5 (b) The reports required under subsection (a) shall  
6 include—

7 (1) the obligations made during the previous  
8 quarter by object class, office, and activity;

9 (2) the estimated obligations for the remainder  
10 of the fiscal year by object class, office, and activity;

11 (3) the number of full-time equivalents within  
12 each office during the previous quarter;

13 (4) the estimated number of full-time equiva-  
14 lents within each office for the remainder of the fis-  
15 cal year; and

16 (5) actions taken to achieve the goals, objec-  
17 tives, and performance measures of each office.

18 (c) At the request of any such Committees specified  
19 in subsection (a), the Office of Financial Stability and the  
20 Office of Financial Research shall make officials available  
21 to testify on the contents of the reports required under  
22 subsection (a).

23 SEC. 124. In addition to the amounts otherwise made  
24 available to the Department of the Treasury, \$25,000,000,  
25 to remain available until expended, shall be for expenses

1 associated with digitization and distribution of the Depart-  
2 ment's records of matured savings bonds that have not  
3 been redeemed.

4       This title may be cited as the "Department of the  
5 Treasury Appropriations Act, 2021".