

1 INTERNAL REVENUE SERVICE

2 TAXPAYER SERVICES

3 For necessary expenses of the Internal Revenue Serv-
4 ice to provide taxpayer services, including pre-filing assist-
5 ance and education, filing and account services, taxpayer
6 advocacy services, and other services as authorized by 5
7 U.S.C. 3109, at such rates as may be determined by the
8 Commissioner, \$2,156,554,000, of which not less than
9 \$7,000,000 shall be for the Tax Counseling for the Elderly
10 Program, of which not less than \$10,000,000 shall be
11 available for low-income taxpayer clinic grants, and of
12 which not less than \$12,000,000, to remain available until
13 September 30, 2016, shall be available for a Community
14 Volunteer Income Tax Assistance matching grants pro-
15 gram for tax return preparation assistance, of which not
16 less than \$206,000,000 shall be available for operating ex-
17 penses of the Taxpayer Advocate Service: Provided, That
18 of the amounts made available for the Taxpayer Advocate
19 Service, not less than \$5,000,000 shall be for identity
20 theft casework.

21 ENFORCEMENT

22 For necessary expenses for tax enforcement activities
23 of the Internal Revenue Service to determine and collect
24 owed taxes, to provide legal and litigation support, to con-
25 duct criminal investigations, to enforce criminal statutes

1 related to violations of internal revenue laws and other fi-
2 nancial crimes, to purchase and hire passenger motor vehi-
3 cles (31 U.S.C. 1343(b)), and to provide other services
4 as authorized by 5 U.S.C. 3109, at such rates as may be
5 determined by the Commissioner, \$4,860,000,000, of
6 which not less than \$60,257,000 shall be for the Inter-
7 agency Crime and Drug Enforcement program.

8

OPERATIONS SUPPORT

9 For necessary expenses of the Internal Revenue Serv-
10 ice to support taxpayer services and enforcement pro-
11 grams, including rent payments; facilities services; print-
12 ing; postage; physical security; headquarters and other
13 IRS-wide administration activities; research and statistics
14 of income; telecommunications; information technology de-
15 velopment, enhancement, operations, maintenance, and se-
16 curity; the hire of passenger motor vehicles (31 U.S.C.
17 1343(b)); and other services as authorized by 5 U.S.C.
18 3109, at such rates as may be determined by the Commis-
19 sioner; \$3,638,446,000, of which not to exceed
20 \$315,000,000 shall remain available until September 30,
21 2016; of which not to exceed \$1,000,000 shall remain
22 available until September 30, 2017, for research; of which
23 not less than \$1,850,000 shall be for the Internal Revenue
24 Service Oversight Board; of which not to exceed \$25,000
25 shall be for official reception and representation expenses:

1 Provided, That not later than 30 days after the end of
2 each quarter, the Internal Revenue Service shall submit
3 a report to the Committees on Appropriations of the
4 House of Representatives and the Senate and the Comp-
5 troller General of the United States detailing the cost and
6 schedule performance for its major information technology
7 investments, including the purpose and life-cycle stages of
8 the investments; the reasons for any cost and schedule
9 variances; the risks of such investments and strategies the
10 Internal Revenue Service is using to mitigate such risks;
11 and the expected developmental milestones to be achieved
12 and costs to be incurred in the next quarter: Provided fur-
13 ther, That the Internal Revenue Service shall include, in
14 its budget justification for fiscal year 2016, a summary
15 of cost and schedule performance information for its major
16 information technology systems.

17 BUSINESS SYSTEMS MODERNIZATION

18 For necessary expenses of the Internal Revenue Serv-
19 ice's business systems modernization program,
20 \$290,000,000, to remain available until September 30,
21 2017, for the capital asset acquisition of information tech-
22 nology systems, including management and related con-
23 tractual costs of said acquisitions, including related Inter-
24 nal Revenue Service labor costs, and contractual costs as-
25 sociated with operations authorized by 5 U.S.C. 3109:

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND
PROGRAM ACCOUNT

To carry out the Community Development Banking and Financial Institutions Act of 1994 (Public Law 103-325), including services authorized by 5 U.S.C. 3109, but at rates for individuals not to exceed the per diem rate equivalent to the rate for ES-3, \$107,000,000, to remain available until September 30, 2010, of which \$8,500,000 shall be for financial assistance, technical assistance, training and outreach programs designed to benefit Native American, Native Hawaiian, and Alaskan Native communities and provided primarily through qualified community development lender organizations with experience and expertise in community development banking and lending in Indian country, Native American organizations, tribes and tribal organizations and other suitable providers, \$2,000,000 shall be available for the pilot project grant program under section 1132(d) of division A of the Housing and Economic Recovery Act of 2008 (Public Law 110-289), up to \$14,750,000 may be used for administrative expenses, including administration of the New Markets Tax Credit, up to \$7,500,000 may be used for the cost of direct loans, and up to \$250,000 may be used for administrative expenses to carry out the direct loan program: Provided, That the cost of direct loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed \$16,000,000.

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, \$2,293,000,000, of which not less than \$5,100,000 shall be for the Tax Counseling for the Elderly Program, of which not less than \$9,500,000 shall be available for low-income taxpayer clinic grants, of which not less than \$8,000,000, to remain available until September 30, 2010, shall be available for a Community Volunteer Income Tax Assistance matching grants demonstration program for tax return preparation assistance, and of which not less than \$193,000,000 shall be available for operating expenses of the Taxpayer Advocate Service.

ENFORCEMENT

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses 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 (for police-type use, not to exceed 850) 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, \$5,117,267,000, of

which not less than \$57,252,000 shall be for the Interagency Crime and Drug Enforcement program: Provided, That up to \$10,000,000 may be transferred as necessary from this account to "Operations Support" solely for the purposes of the Interagency Crime and Drug Enforcement program: Provided further, That this transfer authority shall be in addition to any other transfer authority provided in this Act.

OPERATIONS SUPPORT

For necessary expenses of 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)); and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; \$3,867,011,000, of which up to \$75,000,000 shall remain available until September 30, 2010, for information technology support; of which not to exceed \$1,000,000 shall remain available until September 30, 2011, for research; of which not less than \$2,000,000 shall be for the Internal Revenue Service Oversight Board; and of which not to exceed \$25,000 shall be for official reception and representation.

BUSINESS SYSTEMS MODERNIZATION

For necessary expenses of the Internal Revenue Service's business systems modernization program, \$229,914,000, to remain available until September 30, 2011, for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including related Internal Revenue Service labor costs, and contractual costs associated with operations authorized by 5 U.S.C. 3109: Provided, That, with the exception of labor costs, none of these funds may be obligated until the Internal Revenue Service submits to the Committees on Appropriations, and such Committees approve, a plan for expenditure that: (1) meets the capital planning and investment control review requirements established by the Office of Management and Budget, including Circular A-11; (2) complies with the Internal Revenue Service's enterprise architecture, including the modernization blueprint; (3) conforms with the Internal Revenue Service's enterprise life cycle methodology; (4) is approved by the Internal Revenue Service, the Department of the Treasury, and the Office of Management and Budget; (5) has been reviewed by the Government Accountability Office; and (6) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government.

Expenditure
plan.

HEALTH INSURANCE TAX CREDIT ADMINISTRATION

For expenses necessary to implement the health insurance tax credit included in the Trade Act of 2002 (Public Law 107-210), \$15,406,000.