

DEPARTMENT OF THE TREASURY

DEPARTMENTAL OFFICES

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Annex; 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, **[\$278,870,000, of which not to exceed \$21,619,000 is for executive direction program activities; not to exceed \$45,910,000 is for economic policies and programs activities; not to exceed \$36,039,000 is for financial policies and programs activities; not to exceed \$62,098,000 is for terrorism and financial intelligence activities; not to exceed \$21,600,000 is for Treasury-wide management policies and programs activities; and not to exceed \$91,604,000 is for administration programs activities: *Provided*, That the Secretary of the Treasury is authorized to transfer funds appropriated for any program activity of the Departmental Offices to any other program activity of the Departmental Offices upon notification to the House and Senate Committees on Appropriations: *Provided further*, That no appropriation for any program activity shall be increased or decreased by more than 4 percent by all such transfers: *Provided further*, That any change in funding greater than 4 percent shall be submitted for approval to the House and Senate Committees on Appropriations] \$302,388,000: *Provided*, That of the amount appropriated under this heading, not to exceed \$3,000,000, to remain available until September 30, **[2010] 2011**, is for information technology modernization requirements; not to exceed \$200,000 is for official reception and representation expenses; and 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 his certificate: *Provided further*, That of the amount appropriated under this heading, **[\$5,232,443] \$6,787,000**, to remain available until September 30, **[2010] 2011**, is for the Treasury-wide Financial Statement Audit and Internal Control Program, of which such amounts as may be necessary may be transferred to accounts of the Department's offices and bureaus to conduct audits: *Provided further*, That this transfer authority shall be in addition to any other provided in this Act: *Provided further*, That of the amount appropriated under this heading, \$500,000, to remain available until September 30, **[2010] 2011**, is for secure space requirements: **[Provided further**, That of the amount appropriated under this heading, \$1,100,000, to remain available until September 30, 2010, is for salary and benefits for hiring of personnel whose work will require completion of a security clearance investigation in order to perform highly classified work to further the activities of the Office of Terrorism and Financial Intelligence: **] Provided further**, That of the amount appropriated under this heading, \$3,400,000, to remain available until September 30, **[2011] 2012**, is to develop and implement programs within the Office of Critical Infrastructure Protection and Compliance Policy, including entering into cooperative agreements: *Provided further*, That of the amount appropriated under this heading \$3,000,000 to remain available until September 30, **[2011] 2012**, is for modernizing the Office of Debt Management's information technology. (*Department of the Treasury Appropriations Act, 2009.*)**

Program and Financing (in millions of dollars)

Identification code 20-0101-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Economic policies and programs	42	46	45
00.02 Financial policies and programs	29	36	48
00.03 Terrorism and Financial Intelligence	52	62	64
00.04 Treasury-wide management policies and programs	14	16	16
00.05 Treasury-wide financial statement audit	3	5	7
00.07 Executive Direction	21	22	22
00.08 Administration programs activities	85	92	100
01.00 Subtotal, Direct programs	246	279	302
09.11 Reimbursable program	21	39	34
09.99 Subtotal, reimbursable program	21	39	34

10.00	Total new obligations	267	318	336
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	4	7	7
22.00	New budget authority (gross)	269	318	336
22.30	Expired unobligated balance transfer to unexpired account	2	.....	.....
23.90	Total budgetary resources available for obligation	275	325	343
23.95	Total new obligations	-267	-318	-336
23.98	Unobligated balance expiring or withdrawn	-1	.....	.....
24.40	Unobligated balance carried forward, end of year	7	7	7
New budget authority (gross), detail:				
Discretionary:				
40.00	Appropriation	248	279	302
Spending authority from offsetting collections:				
58.00	Offsetting collections (cash)	16	39	34
58.10	Change in uncollected customer payments from Federal sources (unexpired)	5	.....	.....
58.90	Spending authority from offsetting collections (total discretionary)	21	39	34
70.00	Total new budget authority (gross)	269	318	336
Change in obligated balances:				
72.40	Obligated balance, start of year	51	56	48
73.10	Total new obligations	267	318	336
73.20	Total outlays (gross)	-257	-321	-333
73.40	Adjustments in expired accounts (net)	-2	-5	-5
74.00	Change in uncollected customer payments from Federal sources (unexpired)	-5	.....	.....
74.10	Change in uncollected customer payments from Federal sources (expired)	2	.....	.....
74.40	Obligated balance, end of year	56	48	46
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	249	265	278
86.93	Outlays from discretionary balances	8	56	55
87.00	Total outlays (gross)	257	321	333
Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources	-18	-39	-34
88.40	Non-Federal sources	-1	.....	.....
88.90	Total, offsetting collections (cash)	-19	-39	-34
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-5	.....	.....
88.96	Portion of offsetting collections (cash) credited to expired accounts	3	.....	.....
Net budget authority and outlays:				
89.00	Budget authority	248	279	302
90.00	Outlays	238	282	299
Memorandum (non-add) entries:				
92.01	Total investments, start of year: Federal securities: Par value	1	1	.....
92.02	Total investments, end of year: Federal securities: Par value	1	.....	.....

Departmental Offices, as the headquarters bureau for the Department of the Treasury, provides leadership in such critical areas as economic and financial policy, terrorism and financial intelligence, financial crimes, and general management. The Secretary of the Treasury has the primary role in formulating and managing the domestic and international tax and financial policies of the Federal Government. Through effective management, policies, and leadership, the Treasury Department enables the use of financial tools to prevent terrorism, promotes the stability of the nation's financial markets, and ensures the government's ability to collect revenue.

The 2010 Budget for the Salaries and Expenses appropriation provides new resources to develop superior capabilities in Offices

SALARIES AND EXPENSES—Continued

of Domestic Finance and Tax Policy, as well as various management areas within the Department of the Treasury. In order to meet current and future economic challenges, Treasury staff must maintain vast expertise in an array of complex finance and government fields. The Budget supports this need, particularly in the areas of housing finance, capital markets, and tax administration. The Budget also provides resources for the Afghanistan Threat Finance Cell and covers administrative expenses associated with the tax credit exchange programs authorized in the American Recovery and Reinvestment Act of 2009.

Object Classification (in millions of dollars)

Identification code 20-0101-0-1-803	2008 actual	2009 est.	2010 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	112	134	149
12.1 Civilian personnel benefits	28	28	29
21.0 Travel and transportation of persons	5	5	5
23.1 Rental payments to GSA	4	4	5
23.3 Communications, utilities, and miscellaneous charges	16	14	15
24.0 Printing and reproduction	2	3	3
25.1 Advisory and assistance services	29	42	45
25.2 Other services	27	19	21
25.3 Other purchases of goods and services from Government accounts	15	22	22
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	4	4	3
31.0 Equipment	3	2	3
99.0 Direct obligations	246	279	302
99.0 Reimbursable obligations	21	39	34
99.9 Total new obligations	267	318	336

Employment Summary

Identification code 20-0101-0-1-803	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment	1,022	1,204	1,266
Reimbursable:			
2001 Civilian full-time equivalent employment	106	137	137

DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

For development and acquisition of automatic data processing equipment, software, and services for the Department of the Treasury, **[\$26,975,000] \$9,544,000**, to remain available until September 30, **[2011] 2012: Provided**, That **[\$11,518,000] \$4,544,000** is for repairs to the Treasury Annex Building: *Provided further*, 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". (*Department of the Treasury Appropriations Act, 2009.*)

Program and Financing (in millions of dollars)

Identification code 20-0115-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity	19	27	10
10.00 Total new obligations	19	27	10
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	10	13	13
22.00 New budget authority (gross)	19	27	10

22.10 Resources available from recoveries of prior year obligations	3		
23.90 Total budgetary resources available for obligation	32	40	23
23.95 Total new obligations	-19	-27	-10
24.40 Unobligated balance carried forward, end of year	13	13	13

New budget authority (gross), detail:

Discretionary:			
40.00 Appropriation	19	27	10

Change in obligated balances:

72.40 Obligated balance, start of year	28	17	24
73.10 Total new obligations	19	27	10
73.20 Total outlays (gross)	-27	-20	-16
73.45 Recoveries of prior year obligations	-3		
74.40 Obligated balance, end of year	17	24	18

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	6	12	4
86.93 Outlays from discretionary balances	21	8	12
87.00 Total outlays (gross)	27	20	16

Net budget authority and outlays:

89.00 Budget authority	19	27	10
90.00 Outlays	27	20	16

This account is authorized to be used by or on behalf of Treasury bureaus, at the Secretary's discretion, to modernize business processes and increase efficiency through technology and infrastructure investments. The 2010 Budget provides funds to repair the Treasury Annex Building, expand the capabilities of the Treasury Foreign Intelligence Network, and improve Treasury's Cyber Security program.

Object Classification (in millions of dollars)

Identification code 20-0115-0-1-803	2008 actual	2009 est.	2010 est.
Direct obligations:			
25.1 Advisory and assistance services	1	1	
25.2 Other services	14	12	5
25.3 Other purchases of goods and services from Government accounts	2	2	
25.7 Operation and maintenance of equipment	1		
31.0 Equipment	1		
32.0 Land and structures		12	5
99.9 Total new obligations	19	27	10

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, *as amended*, **\$26,700,000**, of which not to exceed \$2,000,000 for official travel expenses, including hire of passenger motor vehicles; and of which not to exceed \$100,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury, **\$26,125,000**, of which not to exceed \$2,500 shall be available for official reception and representation expenses]. (*Department of the Treasury Appropriations Act, 2009.*)

Program and Financing (in millions of dollars)

Identification code 20-0106-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Audits	12	20	21
00.02 Investigations	6	6	6
09.01 Reimbursable program	6	7	8
10.00 Total new obligations	24	33	35
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	24	33	35

23.95	Total new obligations	-24	-33	-35
New budget authority (gross), detail:				
Discretionary:				
40.00	Appropriation	18	26	27
Spending authority from offsetting collections:				
58.00	Offsetting collections (cash)	1	7	8
58.10	Change in uncollected customer payments from Federal sources (unexpired)	5		
58.90	Spending authority from offsetting collections (total discretionary)	6	7	8
70.00	Total new budget authority (gross)	24	33	35
Change in obligated balances:				
72.40	Obligated balance, start of year	1	2	8
73.10	Total new obligations	24	33	35
73.20	Total outlays (gross)	-19	-27	-31
74.00	Change in uncollected customer payments from Federal sources (unexpired)	-5		
74.10	Change in uncollected customer payments from Federal sources (expired)	1		
74.40	Obligated balance, end of year	2	8	12
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	17	25	26
86.93	Outlays from discretionary balances	2	2	5
87.00	Total outlays (gross)	19	27	31
Offsets:				
Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-2	-7	-8
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-5		
88.96	Portion of offsetting collections (cash) credited to expired accounts	1		
Net budget authority and outlays:				
89.00	Budget authority	18	26	27
90.00	Outlays	17	20	23

The Office of Inspector General (OIG) conducts audits, evaluations, and investigations designed to: (1) promote economy, efficiency, and effectiveness and prevent and detect fraud, waste, and abuse in Departmental programs and operations; and (2) keep the Secretary and the Congress fully and currently informed of problems and deficiencies in the administration of Departmental programs and operations. This office is responsible for audit and investigative operations of all Treasury activities except tax administration.

In 2010 the OIG Office of Audit will continue, as a first priority, to address mandated requirements related to audits of the Department's financial statements, information security, and reviews of failed financial institutions regulated by the Office of the Comptroller of the Currency or the Office of Thrift Supervision resulting in material losses to the deposit insurance fund. The OIG will conduct audits of the Department's highest risk programs and operations. The Office of Audit expects to complete 100 percent of statutory audits by the required deadline, and to complete 70 audit products in 2010.

In 2010, the OIG Office of Investigations will continue to investigate all reports of fraud, waste and abuse and other criminal activity, such as financial programs where fraud and other crimes are involved in the issuance of licenses or benefits to citizens; will perform oversight or quality assurance reviews of Treasury's police operations at the Bureau of Engraving and Printing and the U.S. Mint; and will conduct proactive efforts to detect, investigate and deter electronic crimes and other threats to the Treasury's physical and cyber critical infrastructure. The Office of Investigations will continue current efforts to aggressively invest-

igate, close, and refer cases for criminal prosecution, civil litigation or corrective administrative action in a timely manner.

Object Classification (in millions of dollars)

Identification code 20-0106-0-1-803	2008 actual	2009 est.	2010 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	9	13	16
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	10	14	17
12.1	Civilian personnel benefits	3	4	4
23.1	Rental payments to GSA	1	2	2
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services	1	2	1
25.3	Other purchases of goods and services from Government accounts	1	1	1
31.0	Equipment	1	2	1
99.0	Direct obligations	18	26	27
99.0	Reimbursable obligations	6	7	8
99.9	Total new obligations	24	33	35

Employment Summary

Identification code 20-0106-0-1-803	2008 actual	2009 est.	2010 est.	
Direct:				
1001	Civilian full-time equivalent employment	103	154	154

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

SALARIES AND EXPENSES

For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out the Inspector General Act of 1978, *as amended*, including purchase (not to exceed 150 for replacement only for police-type use) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration; **[\$146,083,000]** \$149,000,000, of which not to exceed \$6,000,000 shall be available for official travel expenses; *and* 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. (*Department of the Treasury Appropriations Act, 2009.*)

Program and Financing (in millions of dollars)

Identification code 20-0119-0-1-803	2008 actual	2009 est.	2010 est.	
Obligations by program activity:				
00.01	Audit	51	55	56
00.02	Investigations	89	91	93
09.01	Reimbursable program	1	1	1
10.00	Total new obligations	141	147	150
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	1	1	7
22.00	New budget authority (gross)	142	154	150
23.90	Total budgetary resources available for obligation	143	155	157
23.95	Total new obligations	-141	-147	-150
23.98	Unobligated balance expiring or withdrawn	-1	-1	-1
24.40	Unobligated balance carried forward, end of year	1	7	6
New budget authority (gross), detail:				
Discretionary:				
40.00	New budget authority (gross), detail	141	146	149
40.01	Appropriation, Recovery Act		7	
43.00	Appropriation (total discretionary)	141	153	149
58.00	Spending authority from offsetting collections: Offsetting collections (cash)	1	1	1

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION—Continued
Program and Financing —Continued

Identification code 20-0119-0-1-803	2008 actual	2009 est.	2010 est.
70.00 Total new budget authority (gross)	142	154	150
Change in obligated balances:			
72.40 Change in obligated balances	10	15	13
73.10 Total new obligations	141	147	150
73.20 Total outlays (gross)	-136	-149	-153
74.40 Obligated balance, end of year	15	13	10
Outlays (gross), detail:			
86.90 Outlays (gross), detail	129	136	138
86.93 Outlays from discretionary balances	7	13	15
87.00 Total outlays (gross)	136	149	153
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Offsets	-1	-1	-1
Net budget authority and outlays:			
89.00 Budget authority	141	153	149
90.00 Outlays	135	148	152

The Treasury Inspector General for Tax Administration (TIGTA) conducts independent audits and investigations of Treasury Department matters relating to the Internal Revenue Service (IRS), the IRS Oversight Board, and the IRS Office of Chief Counsel. TIGTA's oversight helps ensure that the IRS accomplishes its mission; improves its programs and operations; promotes economy, efficiency and effectiveness; and prevents and detects fraud, waste and abuse.

In 2010, TIGTA's investigative program will concentrate on three core areas: (1) employee integrity; (2) employee and infrastructure security; and (3) external attempts to corrupt tax administration. In 2008, TIGTA closed 3,662 investigations, including 1,659 cases involving employee misconduct referred for action and 179 cases accepted for criminal prosecution.

In 2010, TIGTA will administer an audit program that strikes a balance between statutory audit coverage and high-risk audit work. The statutory coverage will include audits mandated by the IRS Restructuring and Reform Act of 1998, as well as reviews that address computer security, taxpayer privacy and rights, and financial management. In addition, TIGTA will continue to address Congressional requests for audit coverage, and closely monitor the IRS' modernization efforts, its major management challenges, and its progress in achieving its strategic goals. TIGTA's 2008 highlights include issuing 179 audit, inspection, and evaluation reports, and identifying more than \$2.4 billion in potential financial benefits.

Object Classification (in millions of dollars)

Identification code 20-0119-0-1-803	2008 actual	2009 est.	2010 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	77	79	81
11.5 Other personnel compensation	8	10	10
11.9 Total personnel compensation	85	89	91
12.1 Civilian personnel benefits	26	26	27
21.0 Travel and transportation of persons	4	5	5
23.1 Rental payments to GSA	8	9	9
23.3 Communications, utilities, and miscellaneous charges	2	3	3
25.1 Advisory and assistance services	1	1	1
25.2 Other services	1	1	1
25.3 Other purchases of goods and services from Government accounts	6	7	7
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	1	1	1
31.0 Equipment	5	3	3

99.0 Direct obligations	140	146	149
99.0 Reimbursable obligations	1	1	1
99.9 Total new obligations	141	147	150

Employment Summary

Identification code 20-0119-0-1-803	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment	781	835	835
Reimbursable:			
2001 Civilian full-time equivalent employment	3	3	3

TREASURY BUILDING AND ANNEX REPAIR AND RESTORATION

Program and Financing (in millions of dollars)

Identification code 20-0108-0-1-803	2008 actual	2009 est.	2010 est.
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year			1
22.10 Resources available from recoveries of prior year obligations		1	
23.90 Total budgetary resources available for obligation		1	1
24.40 Unobligated balance carried forward, end of year		1	1
Change in obligated balances:			
72.40 Obligated balance, start of year	2	1	
73.20 Total outlays (gross)	-1		
73.45 Recoveries of prior year obligations		-1	
74.40 Obligated balance, end of year	1		
Outlays (gross), detail:			
86.93 Outlays from discretionary balances	1		
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	1		

This appropriation funds repairs and selected improvements to the Main Treasury building.

The 2006 appropriation of \$10 million was the final investment in the Treasury Building and Annex Repair and Restoration (TBARR) project. Major repairs and restoration have resulted in a more modernized working environment while preserving the historic integrity of the Treasury Building, and have ensured improved working conditions for the health and safety of Treasury employees and visitors. This schedule reflects remaining balances.

EXPANDED ACCESS TO FINANCIAL SERVICES

Program and Financing (in millions of dollars)

Identification code 20-0121-0-1-808	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity		1	
10.00 Total new obligations (object class 25.2)		1	
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	2	2	1
23.95 Total new obligations		-1	
24.40 Unobligated balance carried forward, end of year	2	1	1
Change in obligated balances:			
72.40 Obligated balance, start of year			1
73.10 Total new obligations		1	
74.40 Obligated balance, end of year		1	1
Net budget authority and outlays:			
89.00 Budget authority			

90.00 Outlays

COUNTERTERRORISM FUND

Program and Financing (in millions of dollars)

Identification code 20-0117-0-1-751	2008 actual	2009 est.	2010 est.
Change in obligated balances:			
72.40 Obligated balance, start of year	4	1	
73.20 Total outlays (gross)	-3	-1	
74.40 Obligated balance, end of year	1		
Outlays (gross), detail:			
86.93 Outlays from discretionary balances	3	1	
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	3	1	

Most of the balances in this account were transferred to the Department of Homeland Security in accordance with the Homeland Security Act of 2002 (P.L. 107-296). The remaining resources were used to fund projects related to domestic and international terrorism. This schedule reflects remaining balances in the account.

TERRORISM INSURANCE PROGRAM

Program and Financing (in millions of dollars)

Identification code 20-0123-0-1-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Base Administrative Expenses	4	3	3
00.02 Projected Administrative Expenses		6	6
00.03 Projected Payments to Insurers		99	356
10.00 Total new obligations	4	108	365
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	3	2	2
22.00 New budget authority (gross)	3	108	365
23.90 Total budgetary resources available for obligation	6	110	367
23.95 Total new obligations	-4	-108	-365
24.40 Unobligated balance carried forward, end of year	2	2	2
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	3	108	365
Change in obligated balances:			
72.40 Obligated balance, start of year	1	3	2
73.10 Total new obligations	4	108	365
73.20 Total outlays (gross)	-2	-109	-366
74.40 Obligated balance, end of year	3	2	1
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	2	108	215
86.98 Outlays from mandatory balances		1	151
87.00 Total outlays (gross)	2	109	366
Net budget authority and outlays:			
89.00 Budget authority	3	108	365
90.00 Outlays	2	109	366

The Terrorism Risk Insurance Extension Act of 2007 (P.L. 110-160) reauthorized and revised the program established by the Terrorism Risk Insurance Act (TRIA) of 2002 (P.L. 107-297). The 2007 Act extended the Terrorism Insurance Program for seven years, through December 31, 2014. This extension of TRIA added

a requirement for commercial property and casualty insurers to make available coverage for losses from domestic as well as foreign acts of terrorism and extends TRIA coverage for those losses.

The Budget baseline includes the estimated Federal cost of providing terrorism risk insurance, reflecting the 2007 TRIA extension. Using market driven data, the Budget projects annual outlays and recoupment for TRIA. These estimates represent the weighted average of TRIA payments over a full range of scenarios, most of which assume no terrorist attacks (and therefore no TRIA payments), and some of which assume terrorist attacks of varying magnitudes. On this basis, the Budget baseline projects net spending of \$2.160 billion over the 2009-2013 period and \$3.069 billion over the 2009-2018 period.

The Administration proposes to lessen federal intervention in this insurance market and reduce the subsidy to private insurers (i.e., increase the private sector share of losses) beginning in 2011 after the economy is expected to stabilize. For more details, please see the Credit and Insurance chapter in the Budget's Analytical Perspectives volume. The Budget projects savings from this proposal of \$263 million over the 2010-2014 period and \$644 million over the 2010-2019 period.

Object Classification (in millions of dollars)

Identification code 20-0123-0-1-376	2008 actual	2009 est.	2010 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
12.1 Civilian personnel benefits		1	1
25.1 Advisory and assistance services	1	6	6
25.2 Other services	2	1	1
42.0 Projected Insurance claims and indemnities		99	356
99.9 Total new obligations	4	108	365

Employment Summary

Identification code 20-0123-0-1-376	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment	9	10	10

TREASURY FORFEITURE FUND

[(RESCISSION)] (CANCELLATION)

Of the unobligated balances available under this heading, **[\$30,000,000] \$50,000,000** are **[rescinded] hereby permanently cancelled.** (Department of the Treasury Appropriations Act, 2009.)

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-5697-0-2-751	2008 actual	2009 est.	2010 est.
01.00 Balance, start of year	2	2	32
01.99 Balance, start of year	2	2	32
Receipts:			
02.00 Forfeited Cash and Proceeds from Sale of Forfeited Property, Treasury Forfeiture Fund	557	665	338
02.40 Earnings on Investments, Treasury Forfeiture Fund	22	20	20
02.99 Total receipts and collections	579	685	358
04.00 Total: Balances and collections	581	687	390
Appropriations:			
05.00 Treasury Forfeiture Fund	-579	-685	-358
05.01 Treasury Forfeiture Fund		30	
05.99 Total appropriations	-579	-655	-358
07.99 Balance, end of year	2	32	32

TREASURY FORFEITURE FUND—Continued
Program and Financing (in millions of dollars)

Identification code 20-5697-0-2-751	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Asset forfeiture fund	597	585	383
10.00 Total new obligations	597	585	383
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	160	184	254
22.00 New budget authority (gross)	579	655	308
22.10 Resources available from recoveries of prior year obligations	42		
23.90 Total budgetary resources available for obligation	781	839	562
23.95 Total new obligations	-597	-585	-383
24.40 Unobligated balance carried forward, end of year	184	254	179
New budget authority (gross), detail:			
Discretionary:			
40.35 Appropriation permanently reduced			-50
Mandatory:			
60.20 Appropriation (special fund)	579	685	358
60.37 Appropriation temporarily reduced		-30	
62.50 Appropriation (total mandatory)	579	655	358
70.00 Total new budget authority (gross)	579	655	308
Change in obligated balances:			
72.40 Obligated balance, start of year	316	357	354
73.10 Total new obligations	597	585	383
73.20 Total outlays (gross)	-514	-588	-575
73.45 Recoveries of prior year obligations	-42		
74.40 Obligated balance, end of year	357	354	162
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	294	262	143
86.98 Outlays from mandatory balances	220	326	432
87.00 Total outlays (gross)	514	588	575
Net budget authority and outlays:			
89.00 Budget authority	579	655	308
90.00 Outlays	514	588	575
Memorandum (non-add) entries:			
92.01 Total investments, start of year: Federal securities: Par value	429	531	250
92.02 Total investments, end of year: Federal securities: Par value	531	250	250

The Treasury Forfeiture Fund is managed to support Federal, State, and local law enforcement's use of asset forfeiture as a powerful tool to punish and deter criminal activity. Non-tax forfeitures made by participating bureaus from the Treasury and Homeland Security Departments are deposited into the Fund and are available to pay or reimburse certain costs and expenses related to seizures and forfeitures that occur pursuant to laws enforced by the bureaus and other expenses authorized by 31 U.S.C. 9703.

Object Classification (in millions of dollars)

Identification code 20-5697-0-2-751	2008 actual	2009 est.	2010 est.
Direct obligations:			
25.2 Other services	279	148	123
25.3 Other purchases of goods and services from Government accounts	188	229	143
41.0 Grants, subsidies, and contributions	130	208	117
99.9 Total new obligations	597	585	383

PRESIDENTIAL ELECTION CAMPAIGN FUND
Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-5081-0-2-808	2008 actual	2009 est.	2010 est.
01.99 Balance, start of year			
Receipts:			
02.00 Presidential Election Campaign Fund	49	50	50
04.00 Total: Balances and collections	49	50	50
Appropriations:			
05.00 Presidential Election Campaign Fund	-49	-50	-50
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5081-0-2-808	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Presidential Primary Matching Fund Candidates	21		
00.02 General Election Candidates	84	1	
00.03 Nominating Conventions	1		
10.00 Total new obligations (object class 41.0)	106	1	
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	164	107	156
22.00 New budget authority (gross)	49	50	50
23.90 Total budgetary resources available for obligation	213	157	206
23.95 Total new obligations	-106	-1	
24.40 Unobligated balance carried forward, end of year	107	156	206
New budget authority (gross), detail:			
Mandatory:			
60.20 Appropriation (special fund)	49	50	50
Change in obligated balances:			
73.10 Total new obligations	106	1	
73.20 Total outlays (gross)	-106	-1	
Outlays (gross), detail:			
86.98 Outlays from mandatory balances	106	1	
Net budget authority and outlays:			
89.00 Budget authority	49	50	50
90.00 Outlays	106	1	

Individual federal tax returns include an optional Federal income tax designation of \$3 that an individual may elect to be paid to the Presidential Election Campaign Fund (PECF). In recent years, approximately 10 percent of individuals have elected to make this designation, resulting in about \$50 million paid into the Fund annually. Approximately every four years, the Department of the Treasury makes distributions from the PECF (referred to as public funds, matching funds, or Federal funds) to qualified Presidential candidates and national party committees for use in the Presidential elections.

Money for the public funding of Presidential elections can only come from the PECF. If the PECF runs short of funds, no other general Treasury funds may be used.

The Federal Election Commission administers the public funding program, determining which candidates are eligible, the amount to which they are entitled, and auditing their use of funds. The Department of the Treasury collects the income tax designations and makes payouts to the campaigns.

Matching Funds for Presidential Primary Candidates.—Upon certification by the Federal Election Commission—based on demonstrating broad national support, adhering to spending limits, and other qualifications—every eligible Presidential primary candidate is entitled to receive \$250 in Federal matching funds for each eligible \$250 of private contributions received after the beginning of the calendar year immediately preceding the

election year through the end of the calendar year of the election. For the 2008 Presidential election, payouts to eligible candidates were possible beginning in January 2008 and all monies raised in 2007 or 2008 were potentially matchable.

Candidates for General Elections.— By statute, eligible candidates of each major party in a Presidential election are entitled to equal payments in an amount which, in the aggregate, shall not exceed \$20 million each, plus an inflation adjustment. In 2008, this amounted to \$84.1 million for each candidate, and only the Republican candidate received general election funding. Eligibility for this funding depends on meeting several criteria such as limiting spending to amounts specified by campaign finance laws. In addition, provision is made for new parties, minor parties, and non-major party candidates who may receive in excess of 5 percent of the popular vote and therefore, be entitled to a pro rata portion of the major party grant in the general election.

Nominating Party Conventions.— Upon certification by the Commission, payments may be made to the national committee of a major or minor political party that chooses to receive its entitlement. The total of such payments will be limited to the amount in the account at the time of payment. The national committee of each party may receive payments beginning on July 1 of the year immediately preceding the calendar year in which a presidential nominating convention of the political party is held. By statute, the two major parties receive \$4 million each, plus an inflation adjustment (over 1974). In 2007, the Republican and Democratic parties each received \$16.4 million for their nominating conventions. An additional \$464,000 was paid to each party in 2008 to reflect the fully adjusted grant for 2008.

Memorandum (non-add) entries:

92.01	Total investments, start of year: Federal securities: Par value	16,436	16,840	16,020
92.02	Total investments, end of year: Federal securities: Par value	16,840	16,020	17,100
92.03	Total investments, start of year: non-Federal securities: Market value	21,963	23,149	24,356
92.04	Total investments, end of year: non-Federal securities: Market value	23,149	24,356	24,900

Under the law creating the Exchange Stabilization Fund (ESF), 31 USC 5302, the Secretary of the Treasury, with the approval of the President, is authorized to deal in gold, foreign exchange, and other instruments of credit and securities, as the Secretary considers necessary, consistent with U.S. obligations in the International Monetary Fund (IMF) regarding orderly exchange arrangements and a stable system of exchange rates. All earnings and interest accruing to the ESF are available for the purposes thereof. Transactions in Special Drawing Rights (SDRs) and U.S. holdings of SDRs are administered by the fund. As required by Public Law 95-612, the fund is not available to pay administrative expenses.

The principal sources of the fund's income are earnings on investments held by the fund, including interest earned on fund holdings of U.S. Government securities.

The amounts reflected in the 2009 and 2010 estimates entail only projected net interest earnings on ESF assets. The estimates are subject to considerable variance, depending on changes in the amount and composition of assets and the interest rates applied to investments. In addition, these estimates make no attempt to forecast gains or losses on SDR valuation or foreign currency valuation.

Balance Sheet (in millions of dollars)

Identification code 20-4444-0-3-155	2007 actual	2008 actual
ASSETS:		
Federal assets: Investments in US securities:		
1102 Treasury securities, par	16,436	16,840
1201 Non-Federal assets: Foreign Currency Investments	22,121	23,301
1801 Other Federal assets: Special Drawing Rights	9,363	9,463
1999 Total assets	47,920	49,604
LIABILITIES:		
2207 Non-Federal liabilities: Other	9,878	9,867
2999 Total liabilities	9,878	9,867
NET POSITION:		
3100 Appropriated capital	200	200
3300 Cumulative results of operations	37,842	39,537
3999 Total net position	38,042	39,737
4999 Total liabilities and net position	47,920	49,604

EXCHANGE STABILIZATION FUND-MONEY MARKET MUTUAL FUND GUARANTY FACILITY**Program and Financing** (in millions of dollars)

Identification code 20-4274-0-3-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
09.01 Estimated Claim Pay-Out		2,500	
09.02 Agency MBS Purchase		3,629	
10.00 Total new obligations		6,129	
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year		40	
22.00 New budget authority (gross)	40	2,460	
22.22 Unobligated balance transferred from other accounts		3,629	
23.90 Total budgetary resources available for obligation	40	6,129	
23.95 Total new obligations		-6,129	

EXCHANGE STABILIZATION FUND**Program and Financing** (in millions of dollars)

Identification code 20-4444-0-3-155	2008 actual	2009 est.	2010 est.
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year (Special drawing rights)	34,098	35,272	34,863
22.00 New budget authority (gross)	1,174	3,220	1,969
22.21 Unobligated balance transferred to other accounts		-3,629	
23.90 Total budgetary resources available for obligation	35,272	34,863	36,832
24.40 Unobligated balance carried forward, end of year	35,272	34,863	36,832
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation		1,687	
61.00 Transferred to other accounts		-1,687	
62.50 Appropriation (total mandatory)			
69.00 Offsetting collections (cash)	1,174	3,220	1,969
70.00 Total new budget authority (gross)	1,174	3,220	1,969
Change in obligated balances:			
72.40 Obligated balance, start of year	14,135	14,135	14,135
74.40 Obligated balance, end of year	14,135	14,135	14,135
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.20 Interest on Federal securities	-463	-28	-192
88.40 Interest on foreign investments	-711	-662	-675
88.40 Non-Federal sources		-2,530	-1,102
88.90 Total, offsetting collections (cash)	-1,174	-3,220	-1,969
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-1,174	-3,220	-1,969

EXCHANGE STABILIZATION FUND—MONEY MARKET MUTUAL FUND GUARANTY
FACILITY—Continued
Program and Financing —Continued

Identification code 20-4274-0-3-376	2008 actual	2009 est.	2010 est.
24.40	Unobligated balance carried forward, end of year	40	.....
New budget authority (gross), detail:			
Mandatory:			
62.00	Transferred from other accounts	1,687	.....
69.00	Offsetting collections (cash)	40	773
70.00	Total new budget authority (gross)	40	2,460
Change in obligated balances:			
73.10	Total new obligations	6,129	.....
73.20	Total outlays (gross)	-6,129	.....
Outlays (gross), detail:			
86.97	Outlays from new mandatory authority	2,460	.....
86.98	Outlays from mandatory balances	3,669	.....
87.00	Total outlays (gross)	6,129	.....
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.40	Non-Federal sources	-773	.....
88.40	Non-Federal sources	-40	.....
88.90	Total, offsetting collections (cash)	-40	-773
Net budget authority and outlays:			
89.00	Budget authority	1,687	.....
90.00	Outlays	-40	5,356
Memorandum (non-add) entries:			
92.01	Total investments, start of year: Federal securities: Par value	7	7
92.02	Total investments, end of year: Federal securities: Par value	7	.....

On September 19, 2008, the Treasury Department announced the establishment of the Temporary Guarantee Program for Money Market Funds. The Program is designed to enhance market and investor confidence and address temporary disruptions experienced in the U.S. money market mutual fund industry and dislocations in credit markets. Under the Program, all publicly offered money market funds that had a policy of maintaining a stable net asset value or share price as of September 19, 2008, were regulated under Rule 2a-7 of the Investment Company Act of 1940, and registered with the Securities and Exchange Commission (SEC) were eligible to participate if they paid an up-front Program participation fee, met certain other eligibility criteria, and were accepted into the Program by the Treasury Department. Under the Program, the Treasury Department guarantees that individual investors will receive the stable share price for each share held in a participating money market fund (typically \$1 per share) up to the number of shares held as of the close of business as of September 19, 2008. In early 2009, Treasury purchased \$3.6 billion in assets from a liquidating money market mutual fund in order to preserve its net asset value at the least cost to the Government. The Program's guarantee is backed by funds from the Exchange Stabilization Fund (ESF). The Emergency Economic Stabilization Act of 2008 requires that the ESF be reimbursed for any losses under the Program from funds authorized under that Act. The Program is set to expire on September 18, 2009.

Balance Sheet (in millions of dollars)

Identification code 20-4274-0-3-376	2007 actual	2008 actual
ASSETS:		
Federal assets: Investments in US securities:		
1102	Treasury securities, par	7
1801	Other Federal assets: Cash and other monetary assets	33
1999	Total assets	40
LIABILITIES:		
2207	Non-Federal liabilities: Other	40
2999	Total liabilities	40
NET POSITION:		
3999	Total net position .....	.....
4999	Total liabilities and net position	40

Object Classification (in millions of dollars)

Identification code 20-4274-0-3-376	2008 actual	2009 est.	2010 est.
Reimbursable obligations:			
33.0	Investments and loans	3,629	.....
42.0	Insurance claims and indemnities	2,500	.....
99.0	Reimbursable obligations	6,129	.....
99.9	Total new obligations	6,129	.....

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 20-4501-0-4-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
09.10	Working capital fund	220	253
09.11	Administrative overhead	8	8
10.00	Total new obligations	228	261
Budgetary resources available for obligation:			
21.40	Unobligated balance carried forward, start of year	33	93
22.00	New budget authority (gross)	228	261
22.10	Resources available from recoveries of prior year obligations	60	.....
23.90	Total budgetary resources available for obligation	321	354
23.95	Total new obligations	-228	-261
24.40	Unobligated balance carried forward, end of year	93	93
New budget authority (gross), detail:			
Mandatory:			
69.00	Offsetting collections (cash)	229	261
69.10	Change in uncollected customer payments from Federal sources (unexpired)	-1	.....
69.90	Spending authority from offsetting collections (total mandatory)	228	261
Change in obligated balances:			
72.40	Obligated balance, start of year	149	104
73.10	Total new obligations	228	261
73.20	Total outlays (gross)	-214	-261
73.45	Recoveries of prior year obligations	-60	.....
74.00	Change in uncollected customer payments from Federal sources (unexpired)	1	.....
74.40	Obligated balance, end of year	104	104
Outlays (gross), detail:			
86.97	Outlays from new mandatory authority	167	248
86.98	Outlays from mandatory balances	47	13
87.00	Total outlays (gross)	214	261
Offsets:			
Against gross budget authority and outlays:			
88.00	Offsetting collections (cash) from: Federal sources	-229	-261
Against gross budget authority only:			

88.95	Change in uncollected customer payments from Federal sources (unexpired)	1		
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays	-15		1

Central services for Treasury Department bureaus funded through the Department of the Treasury Working Capital Fund include: telecommunications, printing, duplicating, graphics, computer support/usage, personnel/payroll, automated financial management systems, training, short-term management assistance, procurement, information technology services, equal employment opportunity services, and environmental health and safety services. These services are provided on a reimbursable basis at rates which will recover the Fund's operating expenses, including accrual of annual leave and depreciation of equipment.

Object Classification (in millions of dollars)

Identification code 20-4501-0-4-803	2008 actual	2009 est.	2010 est.	
Reimbursable obligations:				
11.1	Personnel compensation: Full-time permanent	21	22	23
12.1	Civilian personnel benefits	5	5	5
21.0	Travel and transportation of persons		1	1
23.1	Rental payments to GSA	3		
23.3	Communications, utilities, and miscellaneous charges	1	5	5
25.1	Advisory and assistance services	21		
25.2	Other services	111	225	194
25.3	Other purchases of goods and services from Government accounts	57		
25.7	Operation and maintenance of equipment	8		
31.0	Equipment	1	3	3
99.9	Total new obligations	228	261	231

Employment Summary

Identification code 20-4501-0-4-803	2008 actual	2009 est.	2010 est.	
Reimbursable:				
2001	Civilian full-time equivalent employment	205	205	205

TREASURY FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 20-4560-0-4-803	2008 actual	2009 est.	2010 est.	
Obligations by program activity:				
09.01	Consolidated/Integrated Administrative Management	180	11	
09.02	Financial Management Administrative Support Service	97	147	148
09.03	Financial Systems, Consulting and Training	14	2	
10.00	Total new obligations	291	160	148
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	115	141	185
22.00	New budget authority (gross)	200	153	149
22.10	Resources available from recoveries of prior year obligations	117	51	10
23.90	Total budgetary resources available for obligation	432	345	344
23.95	Total new obligations	-291	-160	-148
24.40	Unobligated balance carried forward, end of year	141	185	196
New budget authority (gross), detail:				
Discretionary:				
Spending authority from offsetting collections:				
58.00	Offsetting collections (cash)	310	175	149
58.10	Change in uncollected customer payments from Federal sources (unexpired)	-110	-22	
58.90	Spending authority from offsetting collections (total discretionary)	200	153	149
Change in obligated balances:				
72.40	Obligated balance, start of year	-58	-86	-125

73.10	Total new obligations	291	160	148
73.20	Total outlays (gross)	-312	-170	-147
73.45	Recoveries of prior year obligations	-117	-51	-10
74.00	Change in uncollected customer payments from Federal sources (unexpired)	110	22	
74.40	Obligated balance, end of year	-86	-125	-134

Outlays (gross), detail:

86.90	Outlays from new discretionary authority	200	153	137
86.93	Outlays from discretionary balances	112	17	10
87.00	Total outlays (gross)	312	170	147

Offsets:

Against gross budget authority and outlays:				
88.00	Offsetting collections (cash) from: Federal sources	-310	-175	-149
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired)	110	22	

Net budget authority and outlays:

89.00	Budget authority			
90.00	Outlays	2	-5	-2

The Department of the Treasury was authorized to pilot a franchise fund under P.L. 103-356, the Government Management and Reform Act of 1994. The purpose of the franchise fund pilots was to bring about lower costs and higher quality for government and financial administrative services through greater competition. The Treasury Franchise Fund (The Fund) was established by P.L. 104-208, made permanent by P.L. 108-447 and codified as 31 U.S.C. 322, note.

The Fund is a revolving fund that is used to supply financial and administrative services to the Department of Treasury and other federal agencies on a fee-for-service basis. The Financial Management Administrative Support budget activity has been defined to include the services provided by the Bureau of the Public Debt's Administrative Resource Center (ARC). ARC has been providing competitively priced, high quality, value added services since joining the Fund in 1998 and has been designated a Center of Excellence as a federal shared service provider under both the Financial Management (FMLoB) and Information Systems Security Lines of Business (ISSLoB).

Object Classification (in millions of dollars)

Identification code 20-4560-0-4-803	2008 actual	2009 est.	2010 est.	
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	48	66	66
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	2	3	3
11.9	Total personnel compensation	51	70	70
12.1	Civilian personnel benefits	15	19	19
21.0	Travel and transportation of persons	1	1	1
22.0	Transportation of things	1		
23.1	Rental payments to GSA	1		
23.2	Rental payments to others		1	1
23.3	Communications, utilities, and miscellaneous charges	2	4	4
25.1	Advisory and assistance services	10	3	3
25.2	Other services	173	19	9
25.3	Other purchases of goods and services from Government accounts	31	31	30
25.7	Operation and maintenance of equipment	2	3	3
26.0	Supplies and materials		1	1
31.0	Equipment	4	8	7
99.9	Total new obligations	291	160	148

TREASURY FRANCHISE FUND—Continued
Employment Summary

Identification code 20-4560-0-4-803	2008 actual	2009 est.	2010 est.
Reimbursable:			
2001 Civilian full-time equivalent employment	767	982	965

ADMINISTRATIVE EXPENSES, RECOVERY ACT
Program and Financing (in millions of dollars)

Identification code 20-0129-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Internal Revenue Service		59	64
00.02 Financial Management Service		7	
00.03 Treasury, Departmental Office		1	
10.00 Total new obligations		67	64
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year			64
22.00 New budget authority (gross)		131	
23.90 Total budgetary resources available for obligation		131	64
23.95 Total new obligations		-67	-64
24.40 Unobligated balance carried forward, end of year		64	
New budget authority (gross), detail:			
Discretionary:			
40.01 Appropriation, Recovery Act		131	
Change in obligated balances:			
72.40 Obligated balance, start of year			4
73.10 Total new obligations		67	64
73.20 Total outlays (gross)		-63	-55
74.40 Obligated balance, end of year		4	13
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority		63	
86.93 Outlays from discretionary balances			55
87.00 Total outlays (gross)		63	55
Net budget authority and outlays:			
89.00 Budget authority		131	
90.00 Outlays		63	55

This appropriation covers the administrative expenses associated with programs authorized by certain sections of the American Recovery and Reinvestment Act. The \$131 million appropriated to this account will support the implementation and administration of a number of new and expanded tax credit, bond and grant programs, including the Grants to States for Low - Income Housing Projects in Lieu of Low-Income Housing Credit Allocations and Grants for Specified Energy Property in Lieu of Tax Credits programs. Funding also supports the disbursement of approximately 64 million Economic Recovery Payments to Social Security, Supplemental Security Income, Railroad Retirement, and Veterans Affairs beneficiaries.

Object Classification (in millions of dollars)

Identification code 20-0129-0-1-803	2008 actual	2009 est.	2010 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent		5	10
11.3 Other than full-time permanent		21	29
11.5 Other personnel compensation		1	
11.9 Total personnel compensation		27	39
12.1 Civilian personnel benefits		10	17
21.0 Travel and transportation of persons		1	1
23.3 Communications, utilities, and miscellaneous charges		13	4

24.0 Printing and reproduction		4	
25.2 Other services		11	3
31.0 Equipment		1	
99.9 Total new obligations		67	64

Employment Summary

Identification code 20-0129-0-1-803	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment		570	892

GRANTS FOR SPECIFIED ENERGY PROPERTY IN LIEU OF TAX CREDITS, RECOVERY ACT

Program and Financing (in millions of dollars)

Identification code 20-0140-0-1-271	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct Program Activity		346	551
10.00 Total new obligations (object class 41.0)		346	551
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		346	551
23.95 Total new obligations		-346	-551
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation		346	551
Change in obligated balances:			
73.10 Total new obligations		346	551
73.20 Total outlays (gross)		-346	-551
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		346	551
Net budget authority and outlays:			
89.00 Budget authority		346	551
90.00 Outlays		346	551

Section 1603 of the American Recovery and Reinvestment Act of 2009 authorizes and directs the Secretary of the Treasury to establish a grant in lieu of a tax credit for taxpayers that develop renewable energy facilities. This account presents the estimated disbursements for this program.

This program will provide grants for specified energy property (including qualified facilities that produce electricity from wind and certain other renewable resources; qualified fuel cell property; solar property; qualified small wind energy property; geothermal property; qualified microturbine property; combined heat and power system property; and geothermal heat pump property). Grants are available for property placed in service in 2009 or 2010. In some cases, if construction begins in 2009 or 2010, the grant can be claimed for property placed in service before 2013 for qualified wind facilities, 2014 for other qualified renewable energy facilities, and 2017 for other energy property. In general, projects that meet eligibility criteria for the energy property investment tax credit (ITC) (including qualified renewable energy facilities for which an election to claim the ITC can be made) are eligible for the grants. A person receiving a grant for specified energy property may not claim either the investment tax credit or the renewable energy production tax credit with respect to the same property.

GRANTS TO STATES FOR LOW-INCOME HOUSING PROJECTS IN LIEU OF
LOW-INCOME HOUSING CREDIT ALLOCATIONS, RECOVERY ACT

Program and Financing (in millions of dollars)

Identification code 20-0139-0-1-604	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct Program Activity		2,930	
10.00 Total new obligations (object class 41.0)		2,930	
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		2,930	
23.95 Total new obligations		-2,930	
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation		2,930	
Change in obligated balances:			
73.10 Total new obligations		2,930	
73.20 Total outlays (gross)		-2,930	
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		2,930	
Net budget authority and outlays:			
89.00 Budget authority		2,930	
90.00 Outlays		2,930	

Section 1602 of the American Recovery and Reinvestment Act of 2009 (Recovery Act) authorizes and directs the Secretary of the Treasury to establish grants to states for low-income housing projects in lieu of low-income housing tax credits (LIHTC). This account presents the estimated disbursements for this program.

The program will provide grants to State housing credit agencies to make sub-awards to finance the construction or acquisition and rehabilitation of qualified low-income housing in the same manner and generally subject to the same limitations as LIHTCs allocated under section 42 of the Internal Revenue Code (IRC). The Recovery Act specifies that the exchange of credits for grants applies only to the 2009 LIHTC ceiling under IRC 42(h)(3)(C), and that States may elect to exchange credits for cash grants subject to the requirements and limitations provided in Division B, sections 1404 & 1602 of the Recovery Act.

AIR TRANSPORTATION STABILIZATION PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 20-0122-0-1-402	2008 actual	2009 est.	2010 est.
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	2		
22.00 New budget authority (gross)	-3		
22.10 Resources available from recoveries of prior year obligations	1		
23.90 Total budgetary resources available for obligation			
New budget authority (gross), detail:			
Discretionary:			
40.36 Unobligated balance permanently reduced	-3		
Change in obligated balances:			
72.40 Obligated balance, start of year	1		
73.45 Recoveries of prior year obligations	-1		
74.40 Obligated balance, end of year			
Net budget authority and outlays:			
89.00 Budget authority	-3		
90.00 Outlays			

On September 22, 2001, President Bush signed into law the Air Transportation Safety and System Stabilization Act, P.L. 107-42. The Act established the Air Transportation Stabilization Board. The Board has met the requirements established under P.L. 107-42. The 2008 appropriations bill terminated the program and rescinded all unobligated balances.

AIR TRANSPORTATION STABILIZATION GUARANTEED LOAN FINANCING ACCOUNT

Status of Guaranteed Loans (in millions of dollars)

Identification code 20-4286-0-3-402	2008 actual	2009 est.	2010 est.
Position with respect to appropriations act limitation on commitments:			
2111 Limitation on guaranteed loans made by private lenders			
2121 Limitation available from carry-forward	8,258		
2142 Uncommitted loan guarantee limitation	-8,258		
2143 Uncommitted limitation carried forward			
2150 Total guaranteed loan commitments			
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year			
2351 Repayments of loans receivable			

The Board has met the requirements established under P.L. 107-42 and completed its activities in 2008. As required by the Federal Credit Reform Act of 1990, as amended, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees obligated in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

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]** **\$243,600,000**, to remain available until September 30, **[2010]** **2011**, of which **[\$8,500,000]** **\$113,600,000** shall be for the *Community Development Financial Institutions Program*; of which **\$10,000,000** shall be for financial assistance, technical assistance, training and outreach programs under sections 105 through 109 of the *Community Development Banking and Financial Institutions Act of 1994 (12 U.S.C. 4704-4708)*, 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), notwithstanding sections 108(d) and 108(e) of such Act (12 U.S.C. 4707(d) and 4707(e)); and of which **\$80,000,000** shall be transferred to the "Capital Magnet Fund", as authorized by section 1339 of the *Federal Housing Enterprises Financial Safety and Soundness Act of 1992 (12 U.S.C. 1301 et seq.)*, as amended by section 1331 of the *Housing and Economic Recovery Act of 2008 ("HERA"; Public Law 110-289)*, to support financing for affordable housing and economic development projects: Provided further, That section 1339(h)(3) of the *Federal Housing Enterprises Financial Safety and Soundness Act of 1992*, as amended by section 1131 of HERA, shall be applied by substituting the term "at least 10 times the grant amount or such other amount (including none) that the Secretary may require" for "at least 10 times the grant amount"; and up to **[\$14,750,000]** **\$18,000,000** 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

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM
ACCOUNT—Continued

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 Program. (Department of the Treasury Appropriations Act, 2009.)

Program and Financing (in millions of dollars)

Identification code 20-1881-0-1-451	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct loan subsidy	1		1
00.05 Upward Reestimate of Credit Subsidy	1		
00.09 General administrative expenses	15	14	18
00.11 Bank enterprise awards program	20	22	22
00.12 Financial Assistance	51	59	114
00.14 Native American/Hawaiian Program	8	8	10
00.15 Direct program activity		2	
00.16 Recovery Act Funding		100	
10.00 Total new obligations	96	205	165
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	3	4	11
22.00 New budget authority (gross)	96	208	165
22.10 Resources available from recoveries of prior year obligations	1	4	1
23.90 Total budgetary resources available for obligation	100	216	177
23.95 Total new obligations	-96	-205	-165
24.40 Unobligated balance carried forward, end of year	4	11	12
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	94	107	244
40.01 Appropriation, Recovery Act		100	
41.00 Transferred to other accounts			-80
43.00 Appropriation (total discretionary)	94	207	164
58.00 Spending authority from offsetting collections: Offsetting collections (cash)	1	1	1
Mandatory:			
60.00 Appropriation	1		
70.00 Total new budget authority (gross)	96	208	165
Change in obligated balances:			
72.40 Obligated balance, start of year	55	86	98
73.10 Total new obligations	96	205	165
73.20 Total outlays (gross)	-63	-189	-120
73.40 Adjustments in expired accounts (net)	-1		
73.45 Recoveries of prior year obligations	-1	-4	-1
74.40 Obligated balance, end of year	86	98	142
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	12	115	23
86.93 Outlays from discretionary balances	50	74	97
86.97 Outlays from new mandatory authority	1		
87.00 Total outlays (gross)	63	189	120
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	-1	-1	-1
Net budget authority and outlays:			
89.00 Budget authority	95	207	164
90.00 Outlays	62	188	119
Memorandum (non-add) entries:			
92.03 Total investments, start of year: non-Federal securities: Market value	34	33	32
92.04 Total investments, end of year: non-Federal securities: Market value	33	32	33

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 20-1881-0-1-451	2008 actual	2009 est.	2010 est.
Direct loan levels supportable by subsidy budget authority:			

115001 Community Development Financial Institutions Prog Fin Assist.	4		4
115999 Total direct loan levels	4		4
Direct loan subsidy (in percent):			
132001 Community Development Financial Institutions Prog Fin Assist.	37.52	0.00	30.71
132999 Weighted average subsidy rate	37.52	0.00	30.71
Direct loan subsidy budget authority:			
133001 Community Development Financial Institutions Prog Fin Assist.	1		1
133999 Total subsidy budget authority	1		1
Direct loan upward reestimates:			
135001 Community Development Financial Institutions Prog Fin Assist.	1		
135999 Total upward reestimate budget authority	1		
Direct loan downward reestimates:			
137001 Community Development Financial Institutions Prog Fin Assist.	-2		
137999 Total downward reestimate budget authority	-2		

The Community Development Financial Institutions (CDFI) Fund provides equity investments, grants, loans, and technical assistance to community development banks, credit unions, loan and venture capital funds in order to expand the availability of retail banking services and affordable credit in distressed communities. The CDFI Fund also administers the New Markets Tax Credit (NMTC), which supports the development of commercial, industrial and community facilities in blighted areas.

The 2010 Budget proposes additional funding for the CDFI Fund's existing merit-based programs and a new grant program, the Capital Magnet Fund (CMF). CMF, authorized by the Housing and Economic Recovery Act of 2008 (P.L. 110-289), will expand financing for affordable housing and economic development projects in distressed areas. The Budget also includes funding to reform the Bank Enterprise Award program so that awards reach communities most in need. Further, while not requiring additional administrative resources in 2010, the Administration is considering further means to improve the effectiveness of the NMTC program, including the possibility of authorizing the NMTC to offset tax liability under the Alternative Minimum Tax system. Finally, the Budget includes two legislative proposals that will make it easier for the CDFI Fund to provide awards to highly qualified CDFIs.

Object Classification (in millions of dollars)

Identification code 20-1881-0-1-451	2008 actual	2009 est.	2010 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	5	8	9
12.1 Civilian personnel benefits	2	2	3
23.1 Rental payments to GSA	1	2	1
23.3 Communications, utilities, and miscellaneous charges	1		
25.1 Advisory and assistance services	1		
25.2 Other services	4	4	5
25.3 Other purchases of goods and services from Government accounts	1	2	3
41.0 Grants, subsidies, and contributions	81	187	144
99.9 Total new obligations	96	205	165

Employment Summary

Identification code 20-1881-0-1-451	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment	58	75	75

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM ACCOUNT

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-1881-2-1-451	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct loan subsidy			-1
00.15 Direct program activity			1
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays			

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 20-1881-2-1-451	2008 actual	2009 est.	2010 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Community Development Financial Institutions Prog Fin Assist.			-4
115999 Total direct loan levels			-4
Direct loan subsidy (in percent):			
132001 Community Development Financial Institutions Prog Fin Assist.			-30.71
132999 Weighted average subsidy rate			-30.71
Direct loan subsidy budget authority:			
133001 Community Development Financial Institutions Prog Fin Assist.			-1
133999 Total subsidy budget authority			-1

The Budget includes two legislative proposals that will make it easier for the CDFI Fund to provide awards to highly qualified CDFIs. The first proposal waives the CDFI Program's 3-year, \$5 million award cap for 2010. Under this proposal, the Fund will have the discretion to use some of its additional resources to fully fund high quality applicants that received awards in previous rounds. The second proposal waives the CDFI Program's matching provision for 2010, which requires applicants to match awards on a 1:1 basis with non-Federal funds. Given current credit market conditions, CDFIs may find it difficult to obtain affordable private credit. Under this proposal, CDFIs will be able to apply even if they are struggling to find a match. With the matching requirement waived, the CDFI Fund does not anticipate making new direct loans in 2010. The schedule above reflects this change.

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 20-4088-0-3-451	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct loans	4		4
00.02 Interest paid to Treasury	2		
00.91 Direct Program by Activities - Subtotal (1 level)	6		4
08.02 Downward Reestimate - Credit Subsidy	2		
10.00 Total new obligations	8		4
Budgetary resources available for obligation:			
22.00 New financing authority (gross)	10	1	4
22.60 Portion applied to repay debt	-2		
23.90 Total budgetary resources available for obligation	8	1	4
23.95 Total new obligations	-8		-4

New financing authority (gross), detail:

Mandatory:			
67.10 Authority to borrow	4		3
69.00 Offsetting collections (cash)	5	1	1
69.10 Change in uncollected customer payments from Federal sources (unexpired)	1		

69.90 Spending authority from offsetting collections (total mandatory)	6	1	1
70.00 Total new financing authority (gross)	10	1	4
Change in obligated balances:			
72.40 Obligated balance, start of year	1	3	-2
73.10 Total new obligations	8		4
73.20 Total financing disbursements (gross)	-5	-5	-5
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-1		
74.40 Obligated balance, end of year	3	-2	-3

Outlays (gross), detail:

87.00 Total financing disbursements (gross)	5	5	5
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Offsets:

Against gross financing authority and financing disbursements:			
Offsetting collections (cash) from:			
88.00 Federal sources	-1		
88.40 Non-Federal sources Interest repayments	-4	-1	-1
88.90 Total, offsetting collections (cash)	-5	-1	-1
Against gross financing authority only:			
88.95 Change in receivables from program accounts	-1		

Net financing authority and financing disbursements:

89.00 Financing authority	4		3
90.00 Financing disbursements		4	4

Status of Direct Loans (in millions of dollars)

Identification code 20-4088-0-3-451	2008 actual	2009 est.	2010 est.
Position with respect to appropriations act limitation on obligations:			
1111 Limitation on direct loans	10	14	6
1142 Unobligated direct loan limitation (-)	-6	-14	-2
1150 Total direct loan obligations	4		4
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	63	61	60
1231 Disbursements: Direct loan disbursements	1		5
1251 Repayments: Repayments and prepayments	-3	-1	-1
1263 Write-offs for default: Direct loans			
1290 Outstanding, end of year	61	60	64

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond (including modifications of direct loans that resulted from obligations in any year). The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 20-4088-0-3-451	2007 actual	2008 actual
ASSETS:		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	63	61
1405 Allowance for subsidy cost (-)	-21	-20
1499 Net present value of assets related to direct loans	42	41
1999 Total assets	42	41
LIABILITIES:		
2103 Federal liabilities: Debt	42	41
2999 Total liabilities	42	41
4999 Total liabilities and net position	42	41

VIOLENT CRIME REDUCTION PROGRAM
Program and Financing (in millions of dollars)

Identification code 20-8526-0-1-751	2008 actual	2009 est.	2010 est.
Budgetary resources available for obligation:			
22.10 Resources available from recoveries of prior year obligations ...	1		
22.21 Unobligated balance transferred to other accounts	-1		
23.90 Total budgetary resources available for obligation			
Change in obligated balances:			
72.40 Obligated balance, start of year	1		
73.45 Recoveries of prior year obligations	-1		
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays			

Amounts for the Department of the Treasury's portion of crime control programs are derived from transfers from the Violent Crime Reduction Trust Fund (VCRTF) as authorized by the Crime Control and Law Enforcement Act of 1994. This schedule reflects the only remaining balances in the account.

TROUBLED ASSET RELIEF PROGRAM

Federal Funds

OFFICE OF FINANCIAL STABILITY

Program and Financing (in millions of dollars)

Identification code 20-0128-0-1-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity		252	228
09.10 Reimbursable program (Congressional Oversight Panel)		4	4
09.11 Reimbursable program (to GAO)		9	9
09.12 Reimbursable program (to Treasury and Non-Treasury agencies)		14	21
10.00 Total new obligations		279	262
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		279	262
23.95 Total new obligations		-279	-262
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation		279	262
Change in obligated balances:			
72.40 Obligated balance, start of year			56
73.10 Total new obligations		279	262
73.20 Total outlays (gross)		-223	-266
74.40 Obligated balance, end of year		56	52
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		223	210
86.98 Outlays from mandatory balances			56
87.00 Total outlays (gross)		223	266
Net budget authority and outlays:			
89.00 Budget authority		279	262
90.00 Outlays		223	266

The Emergency Economic Stabilization Act (EESA) of 2008 (P.L. 110-343) authorized the establishment of the Troubled Asset Relief Program (TARP) and the Office of Financial Stability (OFS) to purchase and insure certain types of troubled assets for the purpose of providing stability to and preventing disruption in the economy and financial systems and protecting taxpayers. The Act gives the Treasury Secretary broad and flexible authority to purchase and insure mortgage and other troubled assets, as

well as inject capital by taking limited equity positions, as needed to stabilize the financial markets. This account provides for the administrative costs for the OFS.

Object Classification (in millions of dollars)

Identification code 20-0128-0-1-376	2008 actual	2009 est.	2010 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent		14	23
12.1 Civilian personnel benefits		7	12
21.0 Travel and transportation of persons		2	3
22.0 Transportation of things		1	1
23.3 Communications, utilities, and miscellaneous charges		5	8
25.2 Other services		221	179
31.0 Equipment		2	2
99.0 Direct obligations		252	228
99.0 Reimbursable obligations		27	34
99.9 Total new obligations		279	262

Employment Summary

Identification code 20-0128-0-1-376	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment		134	225

TROUBLED ASSET RELIEF PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 20-0132-0-1-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity		114,686	
10.00 Total new obligations (object class 41.0)		114,686	
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		114,686	
23.95 Total new obligations		-114,686	
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation		114,686	
Change in obligated balances:			
73.10 Total new obligations		114,686	
73.20 Total outlays (gross)		-114,686	
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		114,686	
Net budget authority and outlays:			
89.00 Budget authority		114,686	
90.00 Outlays		114,686	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 20-0132-0-1-376	2008 actual	2009 est.	2010 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Automotive Industry Financing Program		30,400	
115004 Other Section 101		299,100	
115999 Total direct loan levels		329,500	
Direct loan subsidy (in percent):			
132001 Automotive Industry Financing Program		49.33	
132004 Other Section 101		33.33	
132999 Weighted average subsidy rate		34.81	
Direct loan subsidy budget authority:			
133001 Automotive Industry Financing Program		14,996	
133004 Other Section 101		99,690	
133999 Total subsidy budget authority		114,686	
Direct loan subsidy outlays:			
134001 Automotive Industry Financing Program		14,996	

134004	Other Section 101	99,690	
134999	Total subsidy outlays	114,686	
Guaranteed loan levels supportable by subsidy budget authority:			
215001	Asset Guarantee Program	419,000	
215999	Total loan guarantee levels	419,000	
Guaranteed loan subsidy (in percent):			
232001	Asset Guarantee Program	-0.18	
232999	Weighted average subsidy rate	-0.18	
Guaranteed loan subsidy budget authority:			
233001	Asset Guarantee Program	-752	
233999	Total subsidy budget authority	-752	
Guaranteed loan subsidy outlays:			
234001	Asset Guarantee Program	-752	
234999	Total subsidy outlays	-752	

As authorized by the Emergency Economic Stabilization Act of 2008 (EESA) (P.L. 110-343) and required by the Federal Credit Reform Act of 1990, as amended, this account records the subsidy costs associated with the TARP direct loans obligated and loan guarantees committed in 2008 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year). The subsidy amounts are estimated on a present value basis using a risk-adjusted discount rate, as required by the 2008 Act.

The direct loan programs serviced by this account include the Automotive Industry Financing Program (AIFP) and other EESA Section 101 loans. The AIFP was developed to prevent a significant disruption of the American automotive industry, which would pose a systemic risk to financial market stability and have a negative effect on the economy of the United States. Funding shown for other Section 101 loans represents a placeholder for future programs created under the TARP, and does not represent any specific programs. The guaranteed loan commitments serviced by this account include the Asset Guarantee Program (AGP). The AGP provides guarantees for assets held by systemically significant financial institutions that face a risk of losing market confidence due in large part to a portfolio of distressed or illiquid assets. For more details, please see the Credit and Insurance chapter in Analytical Perspectives.

TROUBLED ASSET RELIEF PROGRAM DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 20-4277-0-3-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01	Direct Loan Obligations	329,500	
00.02	Interest paid to Treasury	21,498	19,886
10.00	Total new obligations	350,998	19,886
Budgetary resources available for obligation:			
22.00	New financing authority (gross)	350,998	19,886
23.95	Total new obligations	-350,998	-19,886
New financing authority (gross), detail:			
Mandatory:			
67.10	Authority to borrow	214,975	394
69.00	Offsetting collections	152,349	31,398
69.47	Portion applied to repay debt	-16,326	-11,906
69.90	Spending authority from offsetting collections (total mandatory)	136,023	19,492
70.00	Total new financing authority (gross)	350,998	19,886
Change in obligated balances:			
73.10	Total new obligations	350,998	19,886
73.20	Total financing disbursements (gross)	-350,998	-19,886

Outlays (gross), detail:			
87.00	Total financing disbursements (gross)	350,998	19,886
Offsets:			
Against gross financing authority and financing disbursements:			
Offsetting collections (cash) from:			
88.00	Federal sources	-114,686	
88.25	Interest on uninvested funds	-10,537	-314
88.40	Principal	-12,906	-17,486
88.40	Interest	-14,219	-13,597
88.40	Recoveries	-1	-1
88.90	Total, offsetting collections (cash)	-152,349	-31,398
Net financing authority and financing disbursements:			
89.00	Financing authority	198,649	-11,512
90.00	Financing disbursements	198,649	-11,512

Status of Direct Loans (in millions of dollars)

Identification code 20-4277-0-3-376	2008 actual	2009 est.	2010 est.
Position with respect to appropriations act limitation on obligations:			
1111	Limitation on direct loans		
1131	Direct loan obligations exempt from limitation	329,500	
1150	Total direct loan obligations	329,500	
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year		309,844
1231	Disbursements: Direct loan disbursements	329,500	
1251	Repayments: Repayments and prepayments	-12,906	-17,486
1263	Write-offs for default: Direct loans	-6,750	-2,020
1290	Outstanding, end of year	309,844	290,338

As authorized by Emergency Economic Stabilization Act of 2008 (P.L. 110-343) and required by the Federal Credit Reform Act of 1990, as amended, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 2008 and beyond (including modifications of direct loans that resulted from obligations in any year). The amounts in this account are a means of financing and are not included in the budget totals. For more details, please see the Credit and Insurance chapter in Analytical Perspectives.

TROUBLED ASSETS INSURANCE FINANCING FUND GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 20-4276-0-3-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01	Claims		1,096
08.01	Negative Subsidy	752	
10.00	Total new obligations	752	1,096
Budgetary resources available for obligation:			
21.40	Unobligated balance carried forward, start of year		100
22.00	New financing authority (gross)	1,028	1,815
22.60	Portion applied to repay debt	-176	
23.90	Total budgetary resources available for obligation	852	1,915
23.95	Total new obligations	-752	-1,096
24.40	Unobligated balance carried forward, end of year	100	819
New financing authority (gross), detail:			
Mandatory:			
67.10	Authority to borrow	752	593
69.00	Offsetting collections (cash)	276	1,222
70.00	Total new financing authority (gross)	1,028	1,815
Change in obligated balances:			
73.10	Total new obligations	752	1,096
73.20	Total financing disbursements (gross)	-752	-1,096

**TROUBLED ASSETS INSURANCE FINANCING FUND GUARANTEED LOAN
FINANCING ACCOUNT—Continued
Program and Financing —Continued**

Identification code 20-4276-0-3-376	2008 actual	2009 est.	2010 est.
Outlays (gross), detail:			
87.00 Total financing disbursements (gross)		752	1,096
Offsets:			
Against gross financing authority and financing disbursements:			
Offsetting collections (cash) from:			
88.40 Fees		-276	-980
88.40 Cash from the Sale of Warrants			-242
88.90 Total, offsetting collections (cash)		-276	-1,222
Net financing authority and financing disbursements:			
89.00 Financing authority		752	593
90.00 Financing disbursements		476	-126

Status of Guaranteed Loans (in millions of dollars)

Identification code 20-4276-0-3-376	2008 actual	2009 est.	2010 est.
Position with respect to appropriations act limitation on commitments:			
2111 Limitation on guaranteed loans made by private lenders			
2131 Guaranteed loan commitments exempt from limitation		419,000	
2150 Total guaranteed loan commitments		419,000	
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year			404,246
2231 Disbursements of new guaranteed loans		419,000	
2251 Repayments and prepayments		-269	-235
Adjustments:			
2263 Terminations for default that result in claim payments			-1,096
2264 Other adjustments, net		-14,485 ¹	-18,217
2290 Outstanding, end of year		404,246	384,698
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year		12,500	11,404

¹Other adjustments include portfolio defaults that do not result in default claim payments from the TARP program.

As authorized by Emergency Economic Stabilization Act of 2008 (P.L. 110-343) and required by the Federal Credit Reform Act of 1990, as amended, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees committed in 2008 and beyond (including modifications of loan guarantees that resulted from commitments in any year). The amounts in this account are a means of financing and are not included in the budget totals. For more details, please see the Credit and Insurance chapter in Analytical Perspectives.

TROUBLED ASSET RELIEF PROGRAM EQUITY PURCHASE PROGRAM

Program and Financing (in millions of dollars)

Identification code 20-0134-0-1-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct Loan Subsidy		139,556	
00.03 Subsidy Modification		1,999	
10.00 Total new obligations (object class 33.0)		141,555	
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		141,555	
23.95 Total new obligations		-141,555	
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation		141,555	

Change in obligated balances:			
73.10 Total new obligations		141,555	
73.20 Total outlays (gross)		-141,555	

Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		141,555	

Net budget authority and outlays:			
89.00 Budget authority		141,555	
90.00 Outlays		141,555	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 20-0134-0-1-376	2008 actual	2009 est.	2010 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Capital Purchase Program		218,000	
115002 Systemically Significant Failing Institutions		70,000	
115003 Targeted Investment Program		40,000	
115004 Automotive Industry Financing Program (Equity)		5,000	
115999 Total direct loan levels		333,000	
Direct loan subsidy (in percent):			
132001 Capital Purchase Program		26.99	
132002 Systemically Significant Failing Institutions		82.78	
132003 Targeted Investment Program		48.85	
132004 Automotive Industry Financing Program (Equity)		64.79	
132999 Weighted average subsidy rate		41.91	
Direct loan subsidy budget authority:			
133001 Capital Purchase Program		58,830	
133002 Systemically Significant Failing Institutions		57,946	
133003 Targeted Investment Program		19,540	
133004 Automotive Industry Financing Program (Equity)		3,240	
133999 Total subsidy budget authority		139,556	
Direct loan subsidy outlays:			
134001 Capital Purchase Program		60,702	
134002 Systemically Significant Failing Institutions		58,073	
134003 Targeted Investment Program		19,540	
134004 Automotive Industry Financing Program (Equity)		3,240	
134999 Total subsidy outlays		141,555	

As authorized by Emergency Economic Stabilization Act of 2008 (P.L. 110-343) and required by the Federal Credit Reform Act of 1990, as amended, this account records the subsidy costs associated with the equity purchase obligations committed in 2008 and beyond (including modifications of equity purchases that resulted from obligations in any year). The subsidy amounts are estimated on a present value basis.

The equity purchase programs serviced by this account include the Capital Purchase Program (CPP), the Systemically Significant Failing Institutions Program (SSFI), the Targeted Investment Program (TIP), and the Automotive Industry Financing Program (AIFP). The purpose of the CPP is to stabilize the financial system by building the capital base of healthy, viable U.S. financial institutions, which in turn will increase the capacity of those institutions to lend to businesses and consumers and support the economy. The SSFI is intended to provide stability and prevent disruptions to financial markets from the failure of a systemically significant institution. The AIFP was developed to prevent a significant disruption of the American automotive industry, which would pose a systemic risk to financial market stability and have a negative effect on the economy of the United States. For more details, please see the Credit and Insurance chapter in Analytical Perspectives.

TROUBLED ASSET RELIEF PROGRAM EQUITY PURCHASE FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 20-4278-0-3-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity		333,000	

00.02	Interest on Treasury Borrowing	15,525	13,393
10.00	Total new obligations	348,525	13,393
Budgetary resources available for obligation:			
22.00	New financing authority (gross)	348,525	13,393
23.95	Total new obligations	-348,525	-13,393
New financing authority (gross), detail:			
Mandatory:			
67.10	Authority to borrow	193,444	1,337
69.00	Offsetting collections (cash)	182,166	22,939
69.47	Portion applied to repay debt	-27,085	-10,883
69.90	Spending authority from offsetting collections (total mandatory)	155,081	12,056
70.00	Total new financing authority (gross)	348,525	13,393
Change in obligated balances:			
73.10	Total new obligations	348,525	13,393
73.20	Total financing disbursements (gross)	-348,525	-13,393
Outlays (gross), detail:			
87.00	Total financing disbursements (gross)	348,525	13,393
Offsets:			
Against gross financing authority and financing disbursements:			
Offsetting collections (cash) from:			
88.00	Federal sources	-141,555	
88.25	Interest on uninvested funds	-7,709	
88.40	Non-Federal sources	-32,902	-22,939
88.90	Total, offsetting collections (cash)	-182,166	-22,939
Net financing authority and financing disbursements:			
89.00	Financing authority	166,359	-9,546
90.00	Financing disbursements	166,359	-9,546

Status of Direct Loans (in millions of dollars)

Identification code 20-4278-0-3-376	2008 actual	2009 est.	2010 est.
Position with respect to appropriations act limitation on obligations:			
1111	Limitation on direct loans		
1131	Direct loan obligations exempt from limitation	333,000	
1150	Total direct loan obligations	333,000	
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year		243,748
1231	Disbursements: Direct loan disbursements	333,000	
1251	Repayments: Repayments and prepayments	-25,000	-11,453
Write-offs for default:			
1263	Direct loans	-64,502	-26,432
1264	Other adjustments, net (+ or -)	250	
1290	Outstanding, end of year	243,748	205,863

As authorized by Emergency Economic Stabilization Act of 2008 (P.L. 110-343) and required by the Federal Credit Reform Act of 1990, as amended, this non-budgetary account records all cash flows to and from the Government resulting from equity purchases obligated in 2008 and beyond (including modifications of equity purchases that resulted from obligations in any year). The amounts in this account are a means of financing and are not included in the budget totals. For more details, please see the Credit and Insurance chapter in Analytical Perspectives.

TROUBLED ASSET RELIEF PROGRAM, HOME AFFORDABLE MODIFICATION PROGRAM

Program and Financing (in millions of dollars)

Identification code 20-0136-0-1-604	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01	Home Affordable Modification Program	50,000	

10.00	Total new obligations (object class 33.0)	50,000	
Budgetary resources available for obligation:			
22.00	New budget authority (gross)	50,000	
23.95	Total new obligations	-50,000	
New budget authority (gross), detail:			
Mandatory:			
60.00	Appropriation	50,000	
Change in obligated balances:			
72.40	Obligated balance, start of year		45,909
73.10	Total new obligations	50,000	
73.20	Total outlays (gross)	-4,091	-8,102
74.40	Obligated balance, end of year	45,909	37,807
Outlays (gross), detail:			
86.97	Outlays from new mandatory authority	4,091	
86.98	Outlays from mandatory balances		8,102
87.00	Total outlays (gross)	4,091	8,102
Net budget authority and outlays:			
89.00	Budget authority	50,000	
90.00	Outlays	4,091	8,102

As authorized by Sections 101 and 109 of the Emergency Economic Stabilization Act of 2008 (P.L. 110-343), the Housing Affordable Modification Program announced in March 2009 will offer assistance to as many as 4 million homeowners making a good-faith effort to stay current on their mortgage payments, while attempting to prevent the destructive impact of foreclosures on families and communities. For more details, please see the Credit and Insurance chapter in Analytical Perspectives.

SPECIAL INSPECTOR GENERAL FOR THE TROUBLED ASSET RELIEF PROGRAM
Program and Financing (in millions of dollars)

Identification code 20-0133-0-1-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01	Direct program activity	25	25
10.00	Total new obligations	25	25
Budgetary resources available for obligation:			
21.40	Unobligated balance carried forward, start of year		25
22.00	New budget authority (gross)	50	
23.90	Total budgetary resources available for obligation	50	25
23.95	Total new obligations	-25	-25
24.40	Unobligated balance carried forward, end of year	25	
New budget authority (gross), detail:			
Mandatory:			
60.00	Appropriation	50	
Change in obligated balances:			
73.10	Total new obligations	25	25
73.20	Total outlays (gross)	-25	-25
Outlays (gross), detail:			
86.97	Outlays from new mandatory authority	25	
86.98	Outlays from mandatory balances		25
87.00	Total outlays (gross)	25	25
Net budget authority and outlays:			
89.00	Budget authority	50	
90.00	Outlays	25	25

The Office of the Special Inspector General for the Troubled Assets Relief Program ("SIGTARP") was created by the Emergency Economic Stabilization Act of 2008 ("EESA") and is funded by a permanent appropriation. SIGTARP has the duty to conduct,

SPECIAL INSPECTOR GENERAL FOR THE TROUBLED ASSET RELIEF PROGRAM—Continued

supervise, and coordinate audits and investigations of funding provided under the Troubled Assets Relief Program ("TARP"). SIGTARP's mission is to advance the goal of economic stability through transparency, coordinated oversight, and robust enforcement of relief funding, thereby being a voice for, and protecting the interests of, those who fund the TARP programs — the American taxpayers.

Since its creation on December 15, 2008, SIGTARP has established regular lines of communication with TARP managers, developed relationships with the other TARP oversight bodies, founded a TARP-Inspector General Council (made up of all inspectors general with oversight responsibilities for TARP), entered into partnerships with other criminal and civil law enforcement agencies, and developed recommendations relating to the transparency and accountability of TARP operations, contracts, and program designs. SIGTARP is building its organization as rapidly as possible through the hiring of experienced senior executives and by utilizing the resources of other agencies to commence its audit and investigation programs.

In 2010, SIGTARP will continue to design and conduct programmatic audits of Treasury's TARP operations, as well as recipients' compliance with their obligations under relevant law and contract. SIGTARP will also conduct and supervise criminal and civil investigations into any parties suspected of TARP-related fraud, waste, or abuse. Future funding needs are under review. If additional resources are necessary, a request will be made.

Object Classification (in millions of dollars)

Identification code 20-0133-0-1-376	2008 actual	2009 est.	2010 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent		6	9
11.5 Other personnel compensation		3	4
11.9 Total personnel compensation		9	13
21.0 Travel and transportation of persons			1
23.1 Rental payments to GSA			1
23.3 Communications, utilities, and miscellaneous charges			1
25.1 Advisory and assistance services		5	3
25.2 Other services		1	1
25.3 Other purchases of goods and services from Government accounts		5	3
31.0 Equipment		5	2
99.9 Total new obligations		25	25

Employment Summary

Identification code 20-0133-0-1-376	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment		100	150

HOUSING GSE PROGRAMS
Federal Funds

GSE PREFERRED STOCK PURCHASE AGREEMENTS

Program and Financing (in millions of dollars)

Identification code 20-0125-0-1-371	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity		105,900	41,293
10.00 Total new obligations (object class 33.0)		105,900	41,293

Budgetary resources available for obligation:			
21.40	Unobligated balance carried forward, start of year	200,000	294,100
22.00	New budget authority (gross)	200,000	200,000
23.90	Total budgetary resources available for obligation	200,000	400,000
23.95	Total new obligations		-105,900
24.40	Unobligated balance carried forward, end of year	200,000	294,100
New budget authority (gross), detail:			
Mandatory:			
60.00	Appropriation	200,000	200,000
Change in obligated balances:			
73.10	Total new obligations		105,900
73.20	Total outlays (gross)		-105,900
Outlays (gross), detail:			
86.98	Outlays from mandatory balances		105,900
Net budget authority and outlays:			
89.00	Budget authority	200,000	200,000
90.00	Outlays		105,900

Section 1117 of the Housing and Economic Recovery Act of 2008 (P.L. 110-289) provides temporary authority for the Secretary of the Treasury to purchase obligations and other securities issued by three housing related Government Sponsored Enterprises (GSEs): Fannie Mae, Freddie Mac and the Federal Home Loan Banks (FHLBs). Under this authority, in 2008 Treasury entered into agreements with Fannie Mae and Freddie Mac to make investments of up to \$100 billion in senior preferred stock in each GSE in order to ensure that each company maintains a positive net worth. The function of the Preferred Stock Purchase Agreements (PSPAs) is to instill confidence in investors that Fannie Mae and Freddie Mac will remain viable entities critical to the functioning of the housing and mortgage markets. This measure enhances market stability by providing additional security to holders of Fannie Mae and Freddie Mac securities, which, in turn, leads to increased mortgage affordability by providing additional confidence to investors in GSE mortgage-backed securities. This commitment also eliminates any mandatory triggering of receivership. To this end, the PSPAs are an effective means of averting systemic risk while at the same time protecting the taxpayer. In exchange for the substantial funding commitment the Treasury received \$1 billion in preferred stock for each GSE and warrants to purchase up to a 79.9 percent share of common stock at a nominal price. On February 18, 2009, Treasury announced that the funding commitments for these agreements would be increased to \$200 billion each.

GSE MORTGAGE-BACKED SECURITIES PURCHASE PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 20-0126-0-1-371	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.05	Reestimate of credit subsidy	25	
00.06	Interest on reestimate	1	
00.10	Financial Agent Services	24	13
10.00	Total new obligations	50	13
Budgetary resources available for obligation:			
22.00	New budget authority (gross)	50	13
23.95	Total new obligations	-50	-13
New budget authority (gross), detail:			
Mandatory:			
60.00	Appropriation	26	
62.00	Transferred from other accounts	24	13

62.50	Appropriation (total mandatory)	50	13
Change in obligated balances:			
73.10	Total new obligations	50	13
73.20	Total outlays (gross)	-50	-13
Outlays (gross), detail:			
86.97	Outlays from new mandatory authority	50	13
Net budget authority and outlays:			
89.00	Budget authority	50	13
90.00	Outlays	50	13

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 20-0126-0-1-371	2008 actual	2009 est.	2010 est.
Direct loan levels supportable by subsidy budget authority:			
115001 GSE MBS Purchases	5,000	249,000	60,000
115999 Total direct loan levels	5,000	249,000	60,000
Direct loan subsidy (in percent):			
132001 GSE MBS Purchases	-1.62	-2.36	-3.73
132999 Weighted average subsidy rate	-1.62	-2.36	-3.73
Direct loan subsidy budget authority:			
133001 GSE MBS Purchases	-81	-5,876	-2,238
133999 Total subsidy budget authority	-81	-5,876	-2,238
Direct loan subsidy outlays:			
134001 GSE MBS Purchases	-54	-5,876	-2,238
134999 Total subsidy outlays	-54	-5,876	-2,238
Direct loan upward reestimates:			
135001 GSE MBS Purchases		26	
135999 Total upward reestimate budget authority		26	

The function of the GSE MBS Purchase Program is to help improve the availability of mortgage credit to American homebuyers. To promote the stability of the mortgage market, Treasury has purchased GSE MBS in the secondary market. By purchasing these guaranteed securities, Treasury is seeking to broaden access to mortgage funding for current and prospective homeowners as well as to promote market stability. Treasury estimates that it will purchase \$60 billion of GSE MBS securities under this program in 2010. The size and timing of this program is subject to the discretion of the Secretary of the Treasury. The scale of the program is based on developments in the capital markets and housing markets. Given that Treasury can hold these securities to maturity, the spreads between Treasury issuances and GSE MBS indicate that there is little likelihood to expect taxpayer losses from this program, and, in fact, it could result in a positive return. Treasury's authority to purchase GSE MBS expires on December 31, 2009.

As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with GSE MBS purchases, which are treated as direct loans for budget execution. The subsidy amounts are estimated on a present value basis.

Object Classification (in millions of dollars)

Identification code 20-0126-0-1-371	2008 actual	2009 est.	2010 est.
Direct obligations:			
25.1	Advisory and assistance services	24	13
41.0	Grants, subsidies, and contributions	26	
99.9	Total new obligations	50	13

GSE MORTGAGE-BACKED SECURITIES PURCHASE DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 20-4272-0-3-371	2008 actual	2009 est.	2010 est.	
Obligations by program activity:				
00.01	Direct program activity	5,000	249,000	60,000
00.02	Interest paid to Treasury	355	12,048	13,176
00.91	Direct Program by Activities - Subtotal (1 level)	5,355	261,048	73,176
08.01	Payment of subsidy to receipt account	60	5,876	2,238
10.00	Total new obligations	5,415	266,924	75,414
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year		335	
22.00	New financing authority (gross)	5,750	266,924	75,414
22.60	Portion applied to repay debt		-335	
23.90	Total budgetary resources available for obligation	5,750	266,924	75,414
23.95	Total new obligations	-5,415	-266,924	-75,414
24.40	Unobligated balance carried forward, end of year	335		
New financing authority (gross), detail:				
Mandatory:				
67.10	Authority to borrow	5,415	266,202	73,077
69.00	Offsetting collections (cash)	335	16,339	67,606
69.47	Portion applied to repay debt		-15,617	-65,269
69.90	Spending authority from offsetting collections (total mandatory)	335	722	2,337
70.00	Total new financing authority (gross)	5,750	266,924	75,414
Change in obligated balances:				
72.40	Obligated balance, start of year		6	
72.45	Adjustment to obligated balance, start of year (payment of subsidy to receipt account)		21	
73.10	Total new obligations	5,415	266,924	75,414
73.20	Total financing disbursements (gross)	-5,409	-266,951	-75,414
74.40	Obligated balance, end of year	6		
Outlays (gross), detail:				
87.00	Total financing disbursements (gross)	5,409	266,951	75,414
Offsets:				
Against gross financing authority and financing disbursements:				
Offsetting collections (cash) from:				
88.00	Federal sources		-26	
88.25	Interest on uninvested funds	-335	-723	-2,337
88.40	Non-Federal sources		-15,590	-65,269
88.90	Total, offsetting collections (cash)	-335	-16,339	-67,606
Net financing authority and financing disbursements:				
89.00	Financing authority	5,415	250,585	7,808
90.00	Financing disbursements	5,074	250,612	7,808

Status of Direct Loans (in millions of dollars)

Identification code 20-4272-0-3-371	2008 actual	2009 est.	2010 est.	
Position with respect to appropriations act limitation on obligations:				
1111	Limitation on direct loans			
1131	Direct loan obligations exempt from limitation	5,000	249,000	60,000
1150	Total direct loan obligations	5,000	249,000	60,000
Cumulative balance of direct loans outstanding:				
1210	Outstanding, start of year		3,311	245,811
1231	Disbursements: Direct loan disbursements	3,311	250,689	60,000
1251	Repayments: Repayments and prepayments		-8,189	-50,484
1290	Outstanding, end of year	3,311	245,811	255,327

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from GSE MBS Purchase Program purchases. The amounts in the account are a means of financing and are not included in the budget totals.

GSE MORTGAGE-BACKED SECURITIES PURCHASE DIRECT LOAN FINANCING ACCOUNT—Continued

Balance Sheet (in millions of dollars)

Identification code 20-4272-0-3-371	2007 actual	2008 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury		341
1207 Non-Federal assets: Advances and prepayments		1,689
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross		3,311
1405 Allowance for subsidy cost (-)		74
1499 Net present value of assets related to direct loans		3,385
1999 Total assets		5,415
LIABILITIES:		
2103 Federal liabilities: Debt		5,415
2999 Total liabilities		5,415
NET POSITION:		
3999 Total net position		
4999 Total liabilities and net position		5,415

FINANCIAL STABILIZATION RESERVE
Federal Funds
FINANCIAL STABILIZATION RESERVE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-0131-4-1-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct Program Activity - Subsidy		250,000	
10.00 Total new obligations (object class 41.0)		250,000	
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		250,000	
23.95 Total new obligations		-250,000	
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation		250,000	
Change in obligated balances:			
73.10 Total new obligations		250,000	
73.20 Total outlays (gross)		-250,000	
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		250,000	
Net budget authority and outlays:			
89.00 Budget authority		250,000	
90.00 Outlays		250,000	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 20-0131-4-1-376	2008 actual	2009 est.	2010 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Financial Stability Reserve		750,000	
115999 Total direct loan levels		750,000	
Direct loan subsidy (in percent):			
132001 Financial Stability Reserve		33.33	
132999 Weighted average subsidy rate		33.33	
Direct loan subsidy budget authority:			
133001 Financial Stability Reserve		250,000	
133999 Total subsidy budget authority		250,000	
Direct loan subsidy outlays:			
134001 Financial Stability Reserve		250,000	
134999 Total subsidy outlays		250,000	

The President's Budget includes a \$250 billion contingent reserve for further efforts to stabilize the financial system. (The reserve reflects the net budgetary cost to the Government that would support \$750 billion in asset purchases.) The existence of this reserve in the Budget does not represent a specific request. Rather as events warrant, the Administration will work with Congress to determine the appropriate size and shape of such efforts.

FINANCIAL STABILIZATION RESERVE DIRECT LOAN FINANCING ACCOUNT
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-4289-4-3-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity		750,000	
00.02 Interest paid to Treasury		25,596	45,986
10.00 Total new obligations		775,596	45,986
Budgetary resources available for obligation:			
22.00 New financing authority (gross)		775,596	45,986
23.95 Total new obligations		-775,596	-45,986
New financing authority (gross), detail:			
Mandatory:			
67.10 Authority to borrow		500,000	
69.00 Offsetting collections		315,737	65,737
69.47 Portion applied to repay debt		-40,141	-19,751
69.90 Spending authority from offsetting collections (total mandatory)		275,596	45,986
70.00 Total new financing authority (gross)		775,596	45,986
Change in obligated balances:			
73.10 Total new obligations		775,596	45,986
73.20 Total financing disbursements (gross)		-775,596	-45,986
74.40 Obligated balance, end of year			
Outlays (gross), detail:			
87.00 Total financing disbursements (gross)		775,596	45,986
Offsets:			
Against gross financing authority and financing disbursements:			
Offsetting collections (cash) from:			
88.00 Federal sources		-250,000	
88.40 Repayment of principal		-31,621	-33,202
88.40 Interest and fees		-34,116	-32,535
88.90 Total, offsetting collections (cash)		-315,737	-65,737
Net financing authority and financing disbursements:			
89.00 Financing authority		459,859	-19,751
90.00 Financing disbursements		459,859	-19,751

Status of Direct Loans (in millions of dollars)

Identification code 20-4289-4-3-376	2008 actual	2009 est.	2010 est.
Position with respect to appropriations act limitation on obligations:			
1111 Limitation on direct loans			
1131 Direct loan obligations exempt from limitation		750,000	
1150 Total direct loan obligations		750,000	
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year			718,379
1231 Disbursements: Direct loan disbursements		750,000	
1251 Repayments: Repayments and prepayments		-31,621	-33,202
1290 Outstanding, end of year		718,379	685,177

As required by the Federal Credit Reform Act of 1990, this non-budgetary account would record all cash flows to and from the Government resulting from direct loans obligated in 1992 and

beyond (including modifications of loans that resulted from commitments in any year). The amounts in this account are a means of financing and are not included in the budget totals.

Trust Funds

CAPITAL MAGNET FUND, COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS
Program and Financing (in millions of dollars)

Identification code 20-8524-0-7-451	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Capital Magnet Fund			80
10.00 Total new obligations (object class 41.0)			80
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			80
23.95 Total new obligations			-80
New budget authority (gross), detail:			
Discretionary:			
42.00 Transferred from other accounts			80
Change in obligated balances:			
73.10 Total new obligations			80
73.20 Total outlays (gross)			-40
74.40 Obligated balance, end of year			40
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority			40
Net budget authority and outlays:			
89.00 Budget authority			80
90.00 Outlays			40

The Housing and Economic Recovery Act (HERA) of 2008 (P.L. 110-289) established the Capital Magnet Fund to assist Community Development Financial Institutions (CDFIs) and other non-profits expand financing for the development, rehabilitation and purchase of affordable housing and economic development projects in distressed communities. As authorized in HERA, CMF was to receive funding via a set-aside from Government Sponsored Enterprises; however contributions have been suspended indefinitely. The amounts in this account are transferred from the CDFI Fund program account.

FINANCIAL CRIMES ENFORCEMENT NETWORK
Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel and training expenses, including for course development, 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; not to exceed \$14,000 for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement, **[\$91,465,000] \$102,760,000**, of which not to exceed **[\$16,340,000] \$26,085,000** shall remain available until September 30, **[2011] 2012**; and of which **[\$9,178,000] \$9,316,000** shall remain available until September 30, **[2010] 2011**: *Provided*, That funds appropriated in this account may be used to procure personal services contracts. (Department of the Treasury Appropriations Act, 2009.)

Program and Financing (in millions of dollars)

Identification code 20-0173-0-1-751	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 BSA administration and Analysis	71	82	94

00.02 Regulatory support programs, including money services businesses	9	9	9
09.01 Reimbursable program	4	6	3
10.00 Total new obligations	84	97	106

Budgetary resources available for obligation:

21.40 Unobligated balance carried forward, start of year	7	14	14
22.00 New budget authority (gross)	90	97	106
22.10 Resources available from recoveries of prior year obligations	1		
23.90 Total budgetary resources available for obligation	98	111	120
23.95 Total new obligations	-84	-97	-106
24.40 Unobligated balance carried forward, end of year	14	14	14

New budget authority (gross), detail:

Discretionary:			
40.00 Appropriation	86	91	103
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash)	1	6	3
58.10 Change in uncollected customer payments from Federal sources (unexpired)	3		
58.90 Spending authority from offsetting collections (total discretionary)	4	6	3
70.00 Total new budget authority (gross)	90	97	106

Change in obligated balances:

72.40 Obligated balance, start of year	15	10	19
73.10 Total new obligations	84	97	106
73.20 Total outlays (gross)	-85	-88	-103
73.40 Adjustments in expired accounts (net)	-1		
73.45 Recoveries of prior year obligations	-1		
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-3		
74.10 Change in uncollected customer payments from Federal sources (expired)	1		
74.40 Obligated balance, end of year	10	19	22

Outlays (gross), detail:

86.90 Outlays from new discretionary authority	69	74	80
86.93 Outlays from discretionary balances	16	14	23
87.00 Total outlays (gross)	85	88	103

Offsets:

Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-2	-6	-3
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	-3		
88.96 Portion of offsetting collections (cash) credited to expired accounts	1		

Net budget authority and outlays:

89.00 Budget authority	86	91	103
90.00 Outlays	83	82	100

The mission of the Financial Crimes Enforcement Network (FinCEN) is to enhance U.S. national security, deter and detect criminal activity, and safeguard financial systems from abuse by promoting transparency in the U.S. and international financial systems. FinCEN fulfills its mission, goals and priorities by: administering the Bank Secrecy Act (BSA); supporting law enforcement, regulatory, and intelligence agencies through sharing and analysis of financial intelligence; enhancing international anti-money laundering and counter-terrorist financing efforts and cooperation; and networking people, entities, ideas, and information.

BSA Administration and Analysis. The Budget provides resources for FinCEN to better administer the BSA, including promulgating regulations, providing outreach and issuing guidance to the regulated industries, providing oversight of BSA compliance, and initiating enforcement actions. Resources are also provided to modernize data collection and management of BSA information provided by regulated industries to help FinCEN

SALARIES AND EXPENSES—Continued

support law enforcement, the intelligence community, and regulatory partners in combating financial crime.

Regulatory Support Programs. FinCEN will continue efforts with the IRS, especially related to the money services business industry to ensure compliance, respond to public inquiries, distribute forms and publications, and support collection and maintenance of BSA information.

Object Classification (in millions of dollars)

Identification code 20-0173-0-1-751	2008 actual	2009 est.	2010 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	30	33	34
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	31	34	35
12.1 Civilian personnel benefits	8	9	9
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	5	5	5
23.3 Communications, utilities, and miscellaneous charges	1	1	1
24.0 Printing and reproduction		1	1
25.1 Advisory and assistance services	5	2	2
25.2 Other services	8	13	13
25.3 Other purchases of goods and services from Government accounts	13	14	15
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	4	5	5
26.0 Supplies and materials		1	1
31.0 Equipment	3	4	14
99.0 Direct obligations	80	91	103
99.0 Reimbursable obligations	4	6	3
99.9 Total new obligations	84	97	106

Employment Summary

Identification code 20-0173-0-1-751	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment	311	330	331
Reimbursable:			
2001 Civilian full-time equivalent employment	1	1	1

FINANCIAL MANAGEMENT SERVICE

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Financial Management Service, **[\$239,785,000]** \$244,132,000, of which not to exceed \$9,220,000 shall remain available until September 30, **[2011]** 2012, for information systems modernization initiatives; and of which not to exceed \$2,500 shall be available for official reception and representation expenses. (*Department of the Treasury Appropriations Act, 2009.*)

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-1801-0-1-803	2008 actual	2009 est.	2010 est.
01.99 Balance, start of year			
Receipts:			
02.20 Debt Collection	97	63	63
02.99 Total receipts and collections	97	63	63
04.00 Total: Balances and collections	97	63	63
Appropriations:			
05.00 Salaries and Expenses	-97	-63	-63
05.99 Total appropriations	-97	-63	-63
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-1801-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.05 Payments	141	148	152
00.06 Collections	22	21	21
00.07 Debt collection	48	63	63
00.08 Government-wide accounting and reporting	73	71	71
00.09 Payments, Tax Stimulus	37		
09.01 Reimbursable program	159	165	171
10.00 Total new obligations	480	468	478
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	41	99	73
22.00 New budget authority (gross)	537	468	478
22.10 Resources available from recoveries of prior year obligations	1		
22.30 Expired unobligated balance transfer to unexpired account	1		
23.90 Total budgetary resources available for obligation	580	567	551
23.95 Total new obligations	-480	-468	-478
23.98 Unobligated balance expiring or withdrawn	-1	-26	
24.40 Unobligated balance carried forward, end of year	99	73	73
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	299	240	244
41.00 Transferred to other accounts	-18		
43.00 Appropriation (total discretionary)	281	240	244
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash)	137	165	171
58.10 Change in uncollected customer payments from Federal sources (unexpired)	22		
58.90 Spending authority from offsetting collections (total discretionary)	159	165	171
Mandatory:			
60.20 Appropriation (special fund)	97	63	63
70.00 Total new budget authority (gross)	537	468	478
Change in obligated balances:			
72.40 Obligated balance, start of year	50	65	74
73.10 Total new obligations	480	468	478
73.20 Total outlays (gross)	-460	-459	-469
73.40 Adjustments in expired accounts (net)	-10		
73.45 Recoveries of prior year obligations	-1		
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-22		
74.10 Change in uncollected customer payments from Federal sources (expired)	28		
74.40 Obligated balance, end of year	65	74	83
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	373	371	381
86.93 Outlays from discretionary balances	45	39	33
86.97 Outlays from new mandatory authority	9	13	26
86.98 Outlays from mandatory balances	33	36	29
87.00 Total outlays (gross)	460	459	469
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-156	-165	-171
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	-22		
88.96 Portion of offsetting collections (cash) credited to expired accounts	19		
Net budget authority and outlays:			
89.00 Budget authority	378	303	307
90.00 Outlays	304	294	298
Memorandum (non-add) entries:			
92.01 Total investments, start of year: Federal securities: Par value			
92.02 Total investments, end of year: Federal securities: Par value			

For the 2010 Budget, the Financial Management Service (FMS) will focus its efforts on the following four areas:

1. *Payments* — FMS develops and implements payment policy and procedures for the Federal Government, issues and distributes payments, promotes the use of electronics in the payment process, and assists agencies in converting payments from paper checks to electronic funds transfer. This includes controlling and providing financial integrity to the Federal payments and collections process through reconciliation, accounting, and claims activities. The claims activities settle claims against the United States resulting from Government checks which have been forged, lost, stolen, or destroyed, and collects monies from those parties liable for fraudulent or otherwise improper negotiation of Government checks.

WORKLOAD STATISTICS

(Thousands)

	2008 actual	2009 est.	2010 est.
Number of check claims submitted	1,461	1,200	1,200
Number of check payments	205,604	203,551	201,380
Number of electronic payments	793,832	808,727	831,828

2. *Collections* — FMS implements collections policy, regulations, standards, and procedures for the Federal Government, facilitates collections, promotes the use of electronics in the collections process, and assists agencies in converting collections from paper to electronic media.

3. *Debt Collection* — FMS provides debt collection operational services to client agencies that include collection of delinquent accounts, child support debt, offsets of Federal payments against debts owed to the Government, post-judgment enforcement, consolidation of information reported to credit bureaus, reporting for discharged debts or vendor payments, and disposition of foreclosed property.

The Budget includes two legislative proposals that will expand Treasury's ability to collect delinquent taxes from Federal vendors. The first proposal authorizes post-levy due process for levies issued against Federal vendor payments. The second proposal provides a technical correction to the American Jobs Creation Act of 2004, which will allow Treasury to levy 100% of all Federal vendor payments.

4. *Government-wide Accounting and Reporting* — FMS provides financial accounting, reporting, and financing services to the Federal Government and the Government's agents who participate in the payments and collections process by generating a series of daily, monthly, quarterly and annual Government-wide reports. FMS also works directly with agencies to help reconcile reporting differences.

Object Classification (in millions of dollars)

Identification code 20-1801-0-1-803	2008 actual	2009 est.	2010 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	138	141	147
11.3 Other than full-time permanent	1	2	3
11.5 Other personnel compensation	4	4	5
11.8 Special personal services payments	4	4	4
11.9 Total personnel compensation	143	151	159
12.1 Civilian personnel benefits	35	35	37
21.0 Travel and transportation of persons	2	2	3
23.1 Rental payments to GSA	13	16	16
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	36	13	13
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	7	8	8
25.2 Other services	34	32	31
25.3 Other purchases of goods and services from Government accounts	8	6	4
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	19	16	14
26.0 Supplies and materials	6	6	5
31.0 Equipment	13	13	13

32.0	Land and structures	2	2	1
99.0	Direct obligations	321	303	307
99.0	Reimbursable obligations	159	165	171
99.9	Total new obligations	480	468	478

Employment Summary

Identification code 20-1801-0-1-803	2008 actual	2009 est.	2010 est.	
Direct:				
1001	Civilian full-time equivalent employment	1,643	1,681	1,681
Reimbursable:				
2001	Civilian full-time equivalent employment	242	260	260

PAYMENT TO JUSTICE, FIRREA RELATED CLAIMS

Program and Financing (in millions of dollars)

Identification code 20-0177-0-1-752	2008 actual	2009 est.	2010 est.	
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	2	.....	.....
23.98	Unobligated balance expiring or withdrawn	-2	.....	.....
Net budget authority and outlays:				
89.00	Budget authority .....	.....	.....	.....
90.00	Outlays .....	.....	.....	.....

In 1998, the Secretary of the Treasury was authorized to use funds made available to the Federal Savings and Loan Insurance Corporation (FSLIC) Resolution Fund to reimburse the Department of Justice for the reasonable expenses of litigation that were incurred in the defense of claims against the United States arising from the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) and its implementation. Since there have been no outlays from this account in several years, the balances were withdrawn and the account has been canceled pursuant to 31 U.S.C. 1555.

PAYMENT TO THE RESOLUTION FUNDING CORPORATION

Program and Financing (in millions of dollars)

Identification code 20-1851-0-1-908	2008 actual	2009 est.	2010 est.	
Obligations by program activity:				
00.01	Interest on REFCORP obligations	1,393	2,157	2,185
10.00	Total new obligations (object class 41.0)	1,393	2,157	2,185
Budgetary resources available for obligation:				
22.00	New budget authority (gross)	1,393	2,157	2,185
23.95	Total new obligations	-1,393	-2,157	-2,185
New budget authority (gross), detail:				
Mandatory:				
60.00	Appropriation	1,393	2,157	2,185
Change in obligated balances:				
73.10	Total new obligations	1,393	2,157	2,185
73.20	Total outlays (gross)	-1,393	-2,157	-2,185
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	1,393	2,157	2,185
Net budget authority and outlays:				
89.00	Budget authority	1,393	2,157	2,185
90.00	Outlays	1,393	2,157	2,185

The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 authorized and appropriated to the Secretary of the Treasury, such sums as may be necessary to cover interest pay-

PAYMENT TO THE RESOLUTION FUNDING CORPORATION—Continued
ments on obligations issued by the Resolution Funding Corporation (REFCORP). REFCORP was established under the Act to raise \$31.2 billion for the Resolution Trust Corporation (RTC) in order to resolve savings institution insolvencies.

Sources of payment for interest due on REFCORP obligations include REFCORP investment income, proceeds from the sale of assets or warrants acquired by the RTC, and annual contributions by the Federal Home Loan Banks. If these payment sources are insufficient to cover all interest costs, indefinite, mandatory funds appropriated to the Treasury shall be used to meet the shortfall.

PAYMENT TO TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND

Program and Financing (in millions of dollars)

Identification code 20-1738-0-1-306	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Cheyenne River Sioux Tribe terrestrial wildlife habitat restoration trust fund	4	4	4
00.02 Lower Breul Sioux Tribe terrestrial wildlife habitat restoration trust fund	1	1	1
10.00 Total new obligations (object class 41.0)	5	5	5
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	5	5	5
23.95 Total new obligations	-5	-5	-5

New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	5	5	5
Change in obligated balances:			
73.10 Total new obligations	5	5	5
73.20 Total outlays (gross)	-5	-5	-5
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	5	5	5
Net budget authority and outlays:			
89.00 Budget authority	5	5	5
90.00 Outlays	5	5	5

Section 604(b) of the Water Resources Development Act of 1999 (P.L. 106-53) requires that the Secretary of the Treasury, beginning in 1999, deposit \$5 million annually (74 percent into the Cheyenne River Sioux Tribe Terrestrial Wildlife Restoration Trust Fund and 26 percent into the Lower Breul Sioux Tribe Terrestrial Wildlife Restoration Trust Fund) until a total of at least \$57.4 million has been deposited. At the end of 2008, \$50 million in payments has been deposited in the Trust Funds. Full capitalization is expected by 2010.

FEDERAL RESERVE BANK REIMBURSEMENT FUND

Program and Financing (in millions of dollars)

Identification code 20-1884-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Federal Reserve Bank services	321	306	321
10.00 Total new obligations (object class 25.2)	321	306	321
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	18	1	.....
22.00 New budget authority (gross)	304	305	321
23.90 Total budgetary resources available for obligation	322	306	321
23.95 Total new obligations	-321	-306	-321

24.40 Unobligated balance carried forward, end of year	1	.....	.....
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	304	305	321
Change in obligated balances:			
72.40 Obligated balance, start of year	68	78	81
73.10 Total new obligations	321	306	321
73.20 Total outlays (gross)	-311	-303	-317
74.40 Obligated balance, end of year	78	81	85
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	228	229	241
86.98 Outlays from mandatory balances	83	74	76
87.00 Total outlays (gross)	311	303	317
Net budget authority and outlays:			
89.00 Budget authority	304	305	321
90.00 Outlays	311	303	317

This fund was established as a permanent, indefinite appropriation to allow the Financial Management Service to reimburse the Federal Reserve Banks for services provided in their capacity as depositaries and fiscal agents for the United States.

FINANCIAL AGENT SERVICES

Program and Financing (in millions of dollars)

Identification code 20-1802-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Financial agent services	528	593	596
10.00 Total new obligations (object class 25.1)	528	593	596
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	4	12	.....
22.00 New budget authority (gross)	536	581	596
23.90 Total budgetary resources available for obligation	540	593	596
23.95 Total new obligations	-528	-593	-596
24.40 Unobligated balance carried forward, end of year	12	.....	.....

New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	536	605	609
61.00 Transferred to other accounts .....	.....	-24	-13
62.50 Appropriation (total mandatory)	536	581	596
Change in obligated balances:			
72.40 Obligated balance, start of year	48	56	69
73.10 Total new obligations	528	593	596
73.20 Total outlays (gross)	-520	-580	-595
74.40 Obligated balance, end of year	56	69	70
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	468	532	546
86.98 Outlays from mandatory balances	52	48	49
87.00 Total outlays (gross)	520	580	595
Net budget authority and outlays:			
89.00 Budget authority	536	581	596
90.00 Outlays	520	580	595

This permanent, indefinite appropriation was established to reimburse financial institutions for the services they provide as depositaries and financial agents of the Federal Government. The services include the acceptance and processing of deposits of public money, as well as services essential to the disbursement of and accounting for public monies. The services provided are authorized under numerous statutes including, but not limited

to, 12 U.S.C. 90 and 265. This permanent, indefinite appropriation is authorized by P.L. 108-100, the "Check Clearing for the 21st Century Act," and permanently appropriated by P.L. 108-199, the "Consolidated Appropriations Act of 2004."

INTEREST ON UNINVESTED FUNDS
Program and Financing (in millions of dollars)

Identification code 20-1860-0-1-908	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Interest of uninvested funds	9	8	8
10.00 Total new obligations (object class 43.0)	9	8	8
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	9	8	8
23.95 Total new obligations	-9	-8	-8
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	9	8	8
Change in obligated balances:			
72.40 Obligated balance, start of year	19	19	19
73.10 Total new obligations	9	8	8
73.20 Total outlays (gross)	-9	-8	-8
74.40 Obligated balance, end of year	19	19	19
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		8	8
86.98 Outlays from mandatory balances	9		
87.00 Total outlays (gross)	9	8	8
Net budget authority and outlays:			
89.00 Budget authority	9	8	8
90.00 Outlays	9	8	8

This account was established for the purpose of paying interest on certain uninvested funds placed in trust in the Treasury in accordance with various statutes (31 U.S.C. 1321; 2 U.S.C. 158 (P.L. 94-289); 20 U.S.C. 74a (P.L. 94-418) and 101; 24 U.S.C. 46 (P.L. 94-290; and 69 Stat. 533).

FEDERAL INTEREST LIABILITIES TO STATES
Program and Financing (in millions of dollars)

Identification code 20-1877-0-1-908	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Federal interest liabilities to States	1	2	2
10.00 Total new obligations (object class 25.2)	1	2	2
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	1	2	2
23.95 Total new obligations	-1	-2	-2
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	1	2	2
Change in obligated balances:			
73.10 Total new obligations	1	2	2
73.20 Total outlays (gross)	-1	-2	-2
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	1	2	2
Net budget authority and outlays:			
89.00 Budget authority	1	2	2
90.00 Outlays	1	2	2

As provided by statute and regulation, interest is paid to States when Federal funds are not transferred in a timely manner.

INTEREST PAID TO CREDIT FINANCING ACCOUNTS
Program and Financing (in millions of dollars)

Identification code 20-1880-0-1-908	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Interest paid to credit financing accounts	5,378	69,889	18,680
10.00 Total new obligations (object class 43.0)	5,378	69,889	18,680
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	5,378	69,889	18,680
23.95 Total new obligations	-5,378	-69,889	-18,680
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	5,378	69,889	18,680
Change in obligated balances:			
72.40 Obligated balance, start of year	28		
73.10 Total new obligations	5,378	69,889	18,680
73.20 Total outlays (gross)	-5,406	-69,889	-18,680
74.40 Obligated balance, end of year			
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	5,378	69,889	18,680
86.98 Outlays from mandatory balances	28		
87.00 Total outlays (gross)	5,406	69,889	18,680
Net budget authority and outlays:			
89.00 Budget authority	5,378	69,889	18,680
90.00 Outlays	5,406	69,889	18,680

This account pays interest on the invested balances of guaranteed and direct loan financing accounts. For guaranteed loan financing accounts, balances result when the accounts receive up-front payments and fees to be held in reserve to make payments on defaults. Direct loan financing accounts normally borrow from Treasury to disburse loans and receive interest and principal payments and other payments from borrowers. Because direct loan financing accounts generally repay borrowing from Treasury at the end of the year, they can build up balances of payments received during the year. Interest on invested balances is paid to the financing accounts from the general fund of the Treasury, in accordance with section 505(c) of the Federal Credit Reform Act of 1990.

CLAIMS, JUDGMENTS, AND RELIEF ACTS
Program and Financing (in millions of dollars)

Identification code 20-1895-0-1-808	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Claims for damages	13	11	11
00.03 Claims for contract disputes	108	100	90
00.91 Total claims adjudicated administratively	121	111	101
01.01 Judgments, Court of Claims	163	257	201
01.02 Judgments, U.S. courts	502	594	517
01.91 Total court judgments	665	851	718
09.00 Reimbursable program	26		
10.00 Total new obligations	812	962	819
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	812	962	819
23.95 Total new obligations	-812	-962	-819

CLAIMS, JUDGMENTS, AND RELIEF ACTS—Continued
Program and Financing —Continued

Identification code 20-1895-0-1-808	2008 actual	2009 est.	2010 est.
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	786	962	819
69.00 Offsetting collections (cash)	26		
70.00 Total new budget authority (gross)	812	962	819
Change in obligated balances:			
72.40 Obligated balance, start of year	44	39	39
73.10 Total new obligations	812	962	819
73.20 Total outlays (gross)	-817	-962	-819
74.40 Obligated balance, end of year	39	39	39
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	773	923	778
86.98 Outlays from mandatory balances	44	39	41
87.00 Total outlays (gross)	817	962	819
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	-26		
Net budget authority and outlays:			
89.00 Budget authority	786	962	819
90.00 Outlays	791	962	819

Appropriations are made for cases in which the Federal Government is found by courts to be liable for payment of claims and interest for damages not chargeable to appropriations of individual agencies and for payment of private and public relief acts. Public Law 95-26 authorized a permanent, indefinite appropriation to pay certain judgments from the general funds of the Treasury.

Object Classification (in millions of dollars)

Identification code 20-1895-0-1-808	2008 actual	2009 est.	2010 est.
42.0 Direct obligations: Insurance claims and indemnities	786	962	819
99.0 Reimbursable obligations: reimbursable obligations	26		
99.9 Total new obligations	812	962	819

BIOMASS ENERGY DEVELOPMENT
Program and Financing (in millions of dollars)

Identification code 20-0114-0-1-271	2008 actual	2009 est.	2010 est.
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	1		
22.10 Resources available from recoveries of prior year obligations	1		
22.40 Capital transfer to general fund	-1		
23.90 Total budgetary resources available for obligation	1		
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	8	11	11
69.27 Capital transfer to general fund	-8	-11	-11
69.90 Spending authority from offsetting collections (total mandatory)			
Change in obligated balances:			
72.40 Obligated balance, start of year	1		
73.45 Recoveries of prior year obligations	-1		
Offsets:			
Against gross budget authority and outlays:			

88.40 Offsetting collections (cash) from: Non-Federal sources	-8	-11	-11
Net budget authority and outlays:			
89.00 Budget authority	-8	-11	-11
90.00 Outlays	-8	-11	-11

Status of Guaranteed Loans (in millions of dollars)

Identification code 20-0114-0-1-271	2008 actual	2009 est.	2010 est.
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	48	41	33
2351 Repayments of loans receivable	-7	-8	-8
2390 Outstanding, end of year	41	33	25

This account was created to provide loan guarantees for the construction of biomass-to-ethanol facilities, as authorized under Title II of the Energy Security Act of 1980. All of the loans guaranteed by this account went into default. The guarantees have been paid off, and the assets of all but one of the projects have been liquidated. The one remaining project, the New Energy Company of Indiana, continues to make payments to the Treasury on their loan, which the Government acquired after paying off the guarantee.

Balance Sheet (in millions of dollars)

Identification code 20-0114-0-1-271	2007 actual	2008 actual
ASSETS:		
1701 Defaulted guaranteed loans, gross	50	41

CONTINUED DUMPING AND SUBSIDY OFFSET
Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-5688-0-2-376	2008 actual	2009 est.	2010 est.
01.99 Balance, start of year			
Receipts:			
02.00 Antidumping and Countervailing Duties, Continued Dumping and Subsidy Offset	396	396	
04.00 Total: Balances and collections	396	396	
Appropriations:			
05.00 Continued Dumping and Subsidy Offset	-396	-396	
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5688-0-2-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Continued dumping and subsidy offset	265	250	250
10.00 Total new obligations (object class 41.0)	265	250	250
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	574	705	851
22.00 New budget authority (gross)	396	396	
23.90 Total budgetary resources available for obligation	970	1,101	851
23.95 Total new obligations	-265	-250	-250
24.40 Unobligated balance carried forward, end of year	705	851	601
New budget authority (gross), detail:			
Mandatory:			
60.20 Appropriation (special fund)	396	396	
Change in obligated balances:			
73.10 Total new obligations	265	250	250
73.20 Total outlays (gross)	-265	-250	-250

74.40	Obligated balance, end of year	396		
Outlays (gross), detail:				
86.98	Outlays from mandatory balances	265	250	250
Net budget authority and outlays:				
89.00	Budget authority	396	396	
90.00	Outlays	265	250	250

The Bureau of Customs and Border Protection, Department of Homeland Security, collects duties assessed pursuant to a countervailing duty order, an antidumping duty order, or a finding under the Antidumping Act of 1921. Under a provision enacted in 2000, the Bureau of Customs and Border Protection, through the Treasury, distributes these duties to affected domestic producers. These distributions provide a significant additional subsidy to producers that already gain protection from the increased import prices provided by the tariffs. The authority to distribute assessments collected after October 1, 2007 has been repealed. Assessments collected before October 1, 2007 will be disbursed as if the authority had not been repealed.

CHECK FORGERY INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 20-4109-0-3-803	2008 actual	2009 est.	2010 est.	
Obligations by program activity:				
09.01	Reimbursable program	21	18	18
10.00	Total new obligations (object class 42.0)	21	18	18
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	7	3	3
22.00	New budget authority (gross)	17	18	18
23.90	Total budgetary resources available for obligation	24	21	21
23.95	Total new obligations	-21	-18	-18
24.40	Unobligated balance carried forward, end of year	3	3	3
New budget authority (gross), detail:				
Mandatory:				
60.00	Appropriation	2	2	
69.00	Offsetting collections (cash)	17	16	16
70.00	Total new budget authority (gross)	17	18	18
Change in obligated balances:				
72.40	Obligated balance, start of year	1	1	1
73.10	Total new obligations	21	18	18
73.20	Total outlays (gross)	-20	-18	-18
74.40	Obligated balance, end of year	1	1	1
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	13	11	11
86.98	Outlays from mandatory balances	7	7	7
87.00	Total outlays (gross)	20	18	18
Offsets:				
Against gross budget authority and outlays:				
88.40	Offsetting collections (cash) from: Non-Federal sources	-17	-16	-16
Net budget authority and outlays:				
89.00	Budget authority	2	2	2
90.00	Outlays	3	2	2

This fund was established as a permanent, indefinite appropriation in order to maintain adequate funding of the Check Forgery Insurance Fund. The Fund facilitates timely payments for replacement Treasury checks necessitated due to a claim of forgery. The Fund recoups disbursements through reclamations made against banks negotiating forged checks.

To reduce hardships sustained by payees of Government checks that have been stolen and forged, settlement is made in advance of the receipt of funds from the endorsers of the checks. If the U.S. Treasury is unable to recover funds through reclamation procedures, the Fund sustains the loss.

Public Law 108-447 expanded the use of the fund to include payments made via electronic funds transfer. A technical correction to the Fund's statutes to ensure and clarify that the Fund can be utilized as a funding source for relief of administrative disbursing errors was enacted by section 119 of Division D of Public Law 110-161.

Trust Funds

CHEYENNE RIVER SIOUX TRIBE TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-8209-0-7-306	2008 actual	2009 est.	2010 est.	
01.00	Balance, start of year	50	58	66
01.99	Balance, start of year	50	58	66
Receipts:				
02.40	General Fund Payments, Lower Brule Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	1	1	1
02.41	Earnings on Investments, Lower Brule Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	1	1	1
02.42	General Fund Payments, Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	4	4	4
02.43	Earnings on Investments, Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	2	2	2
02.99	Total receipts and collections	8	8	8
04.00	Total: Balances and collections	58	66	74
Appropriations:				
05.00	Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	-5	-4	-2
05.01	Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	5	4	2
05.99	Total appropriations			
07.99	Balance, end of year	58	66	74

Program and Financing (in millions of dollars)

Identification code 20-8209-0-7-306	2008 actual	2009 est.	2010 est.	
New budget authority (gross), detail:				
Mandatory:				
60.26	Appropriation (trust fund)	5	4	2
60.45	Portion precluded from balances	-5	-4	-2
62.50	Appropriation (total mandatory)			
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays			
Memorandum (non-add) entries:				
92.01	Total investments, start of year: Federal securities: Par value	52	59	63
92.02	Total investments, end of year: Federal securities: Par value	59	63	65

This schedule reflects the payments made to the Cheyenne River Sioux Tribe Terrestrial Wildlife Restoration Trust Fund and the Lower Brule Sioux Tribe Terrestrial Wildlife Restoration Trust Fund. Pursuant to section 604(b) of the Water Resources Development Act of 1999 (P.L. 106-53), after the funds are fully capitalized by deposits from the general fund of the Treasury, interest earned will be available to carry out the purposes of the funds. As of the end of 2008, \$50 million in payments had been

CHEYENNE RIVER SIOUX TRIBE TERRESTRIAL WILDLIFE HABITAT RESTORATION
TRUST FUND—Continued

deposited in the Trust Funds. Full capitalization is expected by 2010.

FEDERAL FINANCING BANK

Federal Funds

FEDERAL FINANCING BANK

Program and Financing (in millions of dollars)

Identification code 20-4521-0-4-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
09.01 Administrative expenses	5	5	5
09.02 Interest on borrowings from Treasury	775	904	2,103
09.03 Interest on borrowings from civil service retirement and disability fund	653	651	552
10.00 Total new obligations	1,433	1,560	2,660
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	228	744	2,060
21.45 Adjustments to unobligated balance carried forward, start of year		-50	
22.00 New budget authority (gross)	2,127	2,926	3,617
22.35 Net non-budgetary principal repayments	50		
22.60 Portion applied to repay debt	-228		
23.90 Total budgetary resources available for obligation	2,177	3,620	5,677
23.95 Total new obligations	-1,433	-1,560	-2,660
24.40 Unobligated balance carried forward, end of year	744	2,060	3,017
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	2,127	2,926	3,617
Change in obligated balances:			
73.10 Total new obligations	1,433	1,560	2,660
73.20 Total outlays (gross)	-1,433	-1,560	-2,660
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	1,433	1,560	2,660
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources	-2,127	-2,926	-3,617
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-694	-1,366	-957
Memorandum (non-add) entries:			
92.01 Total investments, start of year: Federal securities: Par value		30	493
92.02 Total investments, end of year: Federal securities: Par value	30	493	498

Summary of Budget Authority and Outlays (in millions of dollars)

	2008 actual	2009 est.	2010 est.
Enacted/requested:			
Budget Authority			
Outlays	-694	-1,366	-957
Legislative proposal, not subject to PAYGO:			
Budget Authority			
Outlays			
Total:			
Budget Authority			
Outlays	-694	-1,366	-957

The Federal Financing Bank (FFB) was created in 1973 to reduce the costs of certain Federal and federally assisted borrowing and to ensure the coordination of such borrowing from the public in a manner least disruptive to private financial markets and institutions. Prior to that time, many agencies borrowed directly from the private market to finance credit programs involving

lending to the public at higher rates than on comparable Treasury securities. With the implementation of the Federal Credit Reform Act in 1992, however, agencies simply finance such loan programs through direct loan financing accounts that borrow directly from the Treasury. Therefore, FFB loans are now used primarily to finance direct agency activities such as construction of Federal buildings by the General Services Administration and activities of the U.S. Postal Service. The FFB is also providing loans to the Federal Deposit Insurance Corporation and the National Credit Union Administration to finance programs that address the credit crisis. In certain cases, the FFB finances Federal direct loans to the public that would otherwise be made by private lenders and fully guaranteed by a Federal agency.

Lending by the FFB may take one of three forms, depending on the authorizing statutes pertaining to a particular agency or program: (1) the FFB may purchase agency financial assets; (2) the FFB may acquire debt securities that the agency is otherwise authorized to issue to the public; and (3) the FFB may originate direct loans on behalf of an agency by disbursing loans directly to private borrowers and receiving repayments from the private borrower on behalf of the agency. Because law requires that transactions by the FFB be treated as a means of financing agency obligations, the budgetary effect of the third type of transaction is reflected in the budget in the following sequence: a loan by the FFB to the agency, a loan by the agency to a private borrower, a repayment by a private borrower to the agency, and a repayment by the agency to the FFB.

By law, the FFB receives substantially less interest each year on certain Department of Agriculture loans that it holds than it is contractually entitled to receive. For example, during 2008, as a result of this provision, the FFB received \$98 million less than it was contractually entitled to receive.

In 2007, net income of \$533 million increased the FFB's net position from \$1.8 billion to 2.4 billion. In 2008, the FFB's net income was \$539 million, further increasing the net position to \$2.9 billion.

In addition to its authority to borrow from the Treasury, the FFB has the statutory authority to borrow up to \$15 billion from other sources. Any such borrowing is exempt from the statutory ceiling on Federal debt. FFB exercised this authority most recently in November 2004. In order to prolong Treasury's ability to operate under the then-\$7.4 trillion debt ceiling, the FFB issued \$14 billion of its own debt securities to the Civil Service Retirement and Disability Fund (CSRDF) in exchange for \$14 billion in special issue Treasury securities held by CSRDF. The FFB simultaneously redeemed these special issue Treasury securities with Treasury. This transaction extinguished \$14 billion in securities that Treasury had issued to Government accounts (the CSRDF). An equivalent amount of the FFB's own debt to Treasury was reduced. The FFB debt held by the CSRDF will be redeemed beginning in 2009.

The following table shows the annual net lending by the FFB by agency and program and the amount outstanding at the end of each year.

NET LENDING AND LOANS OUTSTANDING, END OF YEAR

	(in millions of dollars)		
	2008 actual	2009 est.	2010 est.
A. Department of Agriculture:			
1. Rural Utilities Service:			
Lending, net	722	2,168	3,148
Loans outstanding	26,326	28,494	31,642
B. Department of Defense:			
1. Defense working capital funds:			
Lending, net	-53	-17	0
Loans outstanding	17	0	0
C. Department of Education:			

1. Historically black colleges and universities:			
Lending, net	23	57	96
Loans outstanding	337	394	490
D. Department of Energy:			
1. Title 17 innovative technology loans:			
Lending, net	0	6,065	23,767
Loans outstanding	0	6,065	29,832
2. Advanced technology vehicles manufacturing loans:			
Lending, net	0	9,543	12,757
Loans outstanding	0	9,543	22,300
E. Department of Housing and Urban Development:			
1. Low-rent public housing:			
Lending, net	-99	-104	-104
Loans outstanding	691	587	483
F. Department of the Interior:			
1. Territory of the Virgin Islands:			
Lending, net	-1	0	0
Loans outstanding	0	0	0
G. Department of Transportation:			
1. Railroad Revitalization and Regulatory Reform Act:			
Lending, net	*	*	*
Loans outstanding	2	2	2
H. Department of Veterans Affairs:			
1. Transitional housing for homeless veterans:			
Lending, net	*	0	0
Loans outstanding	5	5	5
I. General Services Administration:			
1. Federal buildings fund:			
Lending, net	-42	-31	-66
Loans outstanding	2,078	2,047	1,981
J. International Assistance Programs:			
1. Foreign military sales credit:			
Lending, net	-156	-135	-128
Loans outstanding	680	545	417
K. Small Business Administration:			
1. Section 503 guaranteed loans:			
Lending, net	-7	-5	-3
Loans outstanding	10	5	2
L. Federal Deposit Insurance Corporation:			
1. Deposit insurance fund:			
Lending, net	0	37,627	32,403
Loans outstanding	0	37,627	70,030
M. National Credit Union Administration:			
1. Central liquidity facility:			
Lending, net	1,109	17,555	-15,500
Loans outstanding	1,109	18,664	3,164
N. Postal Service:			
1. Postal Service fund:			
Lending, net	3,000	3,000	3,000
Loans outstanding	7,200	10,200	13,200
Total lending:			
Lending, net	4,496	75,723	59,370
Loans outstanding	38,455	114,179	173,549

*\$500,000 or less

Balance Sheet (in millions of dollars)

Identification code 20-4521-0-4-803	2007 actual	2008 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	228	744
Investments in US securities:		
1102 Treasury securities, par (HOPE Bonds)		30
1104 Agency securities, par	33,992	38,455
1106 Receivables, net	453	205
1999 Total assets	34,673	39,434
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable	339	206
2103 Borrowing from Treasury	17,621	22,036
2103 Borrowing from Civil Service Retirement & Disability Fund	14,000	14,000
2105 Unamortized Premium	348	288
2999 Total liabilities	32,308	36,530
NET POSITION:		
3300 Cumulative results of operations	2,365	2,904
3999 Total net position	2,365	2,904
4999 Total liabilities and net position	34,673	39,434

Object Classification (in millions of dollars)

Identification code 20-4521-0-4-803	2008 actual	2009 est.	2010 est.
Reimbursable obligations:			
25.2 Other services	5	5	5
43.0 Interest and dividends	1,428	1,555	2,655
99.9 Total new obligations	1,433	1,560	2,660

FEDERAL FINANCING BANK

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-4521-2-4-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
09.02 Interest on borrowings from Treasury			5
10.00 Total new obligations (object class 43.0)			5
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			5
23.95 Total new obligations			-5
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)			5
Change in obligated balances:			
73.10 Total new obligations			5
73.20 Total outlays (gross)			-5
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority			5
Offsets:			
Against gross budget authority and outlays:			
88.00 Offsetting collections (cash) from: Federal sources			-5
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays			
Memorandum (non-add) entries:			
92.01 Total investments, start of year: Federal securities: Par value			
92.02 Total investments, end of year: Federal securities: Par value			1,254

The Budget includes a proposal to make modifications to the HOPE for Homeowners program, administered by the Department of Housing and Urban Development. That program finances its activities by issuing bonds ("Hope Bonds") to the FFB. The Budget also includes a proposal affecting the premiums collected by the Federal Deposit Insurance Corporation's (FDIC's) Deposit Insurance Fund. FDIC is borrowing from the FFB to finance some of its activities to address the credit crisis.

Object Classification (in millions of dollars)

Identification code 20-4521-2-4-803	2008 actual	2009 est.	2010 est.
Reimbursable obligations:			
43.0 Interest and dividends			5
99.0 Reimbursable obligations			5

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of carrying out section 1111 of the Homeland Security Act of 2002, including hire of passenger motor vehicles, **[\$99,065,000] \$105,000,000**; of which *not to exceed \$5,500,000 for administrative expenses related to implementation of the fees authorized by 27 U.S.C. Section 202, as amended by this Act, to remain available until September 30, 2011*; not to exceed \$6,000 for official reception and representation expenses; not to exceed \$50,000 for cooperative research and development programs for laboratory services; and provision of laboratory assistance to State and local agencies with or without reimbursement: *Provided, That [Of the amount appropriated under this heading, \$2,000,000, to remain available until September 30, 2010, is for information technology management] the sum herein appropriated from the general fund shall be reduced as offsetting collections assessed and collected pursuant to the Federal Alcohol Administration Act (27 U.S.C. 201 et seq.), as amended by this Act, are received during fiscal year 2010, so as to result in a fiscal year 2010 appropriation from the general fund estimated at \$25,000,000: Provided further, That any amount received in excess of \$80,000,000 in fiscal year 2010 shall be available only to the extent provided in subsequent appropriations acts. (Department of the Treasury Appropriations Act, 2009.)*

Program and Financing (in millions of dollars)

Identification code 20-1008-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
Direct Program:			
00.01 Protect the Public	47	49	10
00.02 Collect revenue	47	50	15
01.92 Total direct program	94	99	25
Reimbursable Program:			
09.01 Protect the Public			40
09.02 Collect Revenue			40
09.03 Other	3	5	4
09.99 Total reimbursable program	3	5	84
10.00 Total new obligations	97	104	109
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	97	104	109
23.95 Total new obligations	-97	-104	-109
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	94	99	25
58.00 Spending authority from offsetting collections: Offsetting collections (cash)	3	5	84
70.00 Total new budget authority (gross)	97	104	109
Change in obligated balances:			
72.40 Obligated balance, start of year	19	19	23
73.10 Total new obligations	97	104	109
73.20 Total outlays (gross)	-96	-100	-110
73.40 Adjustments in expired accounts (net)	-2		
74.10 Change in uncollected customer payments from Federal sources (expired)	1		
74.40 Obligated balance, end of year	19	23	22
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	83	88	94
86.93 Outlays from discretionary balances	13	12	16
87.00 Total outlays (gross)	96	100	110
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.40 Non-Federal Sources (Puerto Rico)	-3	-5	-4
88.40 Non-Federal Sources (User Fees)			-80
88.90 Total, offsetting collections (cash)	-3	-5	-84

Net budget authority and outlays:			
89.00 Budget authority	94	99	25
90.00 Outlays	93	95	26

The Alcohol and Tobacco Tax and Trade Bureau (TTB) enforces the Federal laws and regulations relating to alcohol and tobacco by working directly and in cooperation with others to: (1) Provide the most effective and efficient system for the collection of all revenue that is rightfully due, eliminate or prevent tax evasion and other criminal conduct, and provide high quality service while imposing the least regulatory burden; and (2) Prevent consumer deception, ensure that regulated alcohol and tobacco products comply with Federal commodity, safety, and distribution requirements, and provide high quality customer service. The Budget proposes a new, permanent program requiring the payment of annual fees to the Alcohol and Tobacco Tax and Trade Bureau and permitting the agency to use those fees to cover the costs of its operation to the extent provided in annual appropriations acts.

Object Classification (in millions of dollars)

Identification code 20-1008-0-1-803	2008 actual	2009 est.	2010 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	42	45	24
11.3 Other than full-time permanent	1		
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	44	46	25
12.1 Civilian personnel benefits	11	11	
21.0 Travel and transportation of persons	3	3	
23.1 Rental payments to GSA	5	5	
23.3 Communications, utilities, and miscellaneous charges	5	5	
25.1 Advisory and assistance services	6		
25.2 Other services	7	16	
25.3 Other purchases of goods and services from Government accounts	5	7	
25.7 Operation and maintenance of equipment	2		
26.0 Supplies and materials	1	1	
31.0 Equipment	5	5	
99.0 Direct obligations	94	99	25
99.0 Reimbursable obligations	3	5	84
99.9 Total new obligations	97	104	109

Employment Summary

Identification code 20-1008-0-1-803	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment	510	525	550
Reimbursable:			
2001 Civilian full-time equivalent employment	10	15	15

INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-5737-0-2-806	2008 actual	2009 est.	2010 est.
01.99 Balance, start of year			
Receipts:			
02.00 Deposits, Internal Revenue Collections for Puerto Rico	373	491	424
02.01 Deposits, Internal Revenue Collections for Puerto Rico - legislative proposal subject to PAYGO			62
02.99 Total receipts and collections	373	491	486
04.00 Total: Balances and collections	373	491	486
Appropriations:			
05.00 Internal Revenue Collections for Puerto Rico	-373	-491	-424
05.01 Internal Revenue Collections for Puerto Rico - legislative proposal subject to PAYGO			-62
05.99 Total appropriations	-373	-491	-486

07.99 Balance, end of year

Program and Financing (in millions of dollars)

Identification code 20-5737-0-2-806	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Internal revenue collections for Puerto Rico	373	491	424
10.00 Total new obligations (object class 41.0)	373	491	424
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	373	491	424
23.95 Total new obligations	-373	-491	-424
New budget authority (gross), detail:			
Mandatory:			
60.20 Appropriation (special fund)	373	491	424
Change in obligated balances:			
73.10 Total new obligations	373	491	424
73.20 Total outlays (gross)	-373	-491	-424
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	373	491	424
Net budget authority and outlays:			
89.00 Budget authority	373	491	424
90.00 Outlays	373	491	424

Summary of Budget Authority and Outlays (in millions of dollars)

	2008 actual	2009 est.	2010 est.
Enacted/requested:			
Budget Authority	373	491	424
Outlays	373	491	424
Legislative proposal, subject to PAYGO:			
Budget Authority			62
Outlays			62
Total:			
Budget Authority	373	491	486
Outlays	373	491	486

Excise taxes collected under the Internal Revenue laws of the United States on articles produced in Puerto Rico and either transported to the United States or consumed on the island are paid to Puerto Rico (26 U.S.C. 7652).

INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-5737-4-2-806	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Internal collections for Puerto Rico			62
10.00 Total new obligations (object class 41.0)			62
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			62
23.95 Total new obligations			-62
New budget authority (gross), detail:			
Mandatory:			
60.20 Appropriation (special fund)			62
Change in obligated balances:			
73.10 Total new obligations			62
73.20 Total outlays (gross)			-62
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority			62
Net budget authority and outlays:			
89.00 Budget authority			62

90.00 Outlays

BUREAU OF ENGRAVING AND PRINTING

Federal Funds

BUREAU OF ENGRAVING AND PRINTING FUND

Program and Financing (in millions of dollars)

Identification code 20-4502-0-4-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
09.01 Currency program	531	574	584
09.03 Other programs	7	7	7
10.00 Total new obligations	538	581	591
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	112	95	95
22.00 New budget authority (gross)	521	581	591
23.90 Total budgetary resources available for obligation	633	676	686
23.95 Total new obligations	-538	-581	-591
24.40 Unobligated balance carried forward, end of year	95	95	95
New budget authority (gross), detail:			
Discretionary:			
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash)	514	581	591
58.10 Change in uncollected customer payments from Federal sources (unexpired)	7		
58.90 Spending authority from offsetting collections (total discretionary)	521	581	591
Change in obligated balances:			
72.40 Obligated balance, start of year	63	58	58
73.10 Total new obligations	538	581	591
73.20 Total outlays (gross)	-536	-581	-591
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-7		
74.40 Obligated balance, end of year	58	58	58
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	521	581	591
86.93 Outlays from discretionary balances	15		
87.00 Total outlays (gross)	536	581	591
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources	-5		
88.40 Non-Federal sources	-509	-581	-591
88.90 Total, offsetting collections (cash)	-514	-581	-591
Against gross budget authority only:			
88.95 Change in uncollected customer payments from Federal sources (unexpired)	-7		
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	22		

The Bureau of Engraving and Printing (BEP) designs, manufactures, and supplies Federal Reserve notes and other security instruments for various Federal agencies. Beginning in 2005, the BEP was given legal authority to print currency for foreign countries upon approval of the State Department.

The Bureau's vision is to maintain its position as a world-class securities printer providing its customers and the public superior products through excellence in manufacturing and technological innovation. The Bureau strives to produce U.S. currency of the highest quality, as well as many other security documents issued by the federal Government. Other activities at the Bureau include engraving plates and dies; manufacturing inks used to print security products; purchasing materials, supplies and equipment;

BUREAU OF ENGRAVING AND PRINTING FUND—Continued

and storing and delivering products in accordance with the requirements of customers. In addition, the Bureau provides technical assistance and advice to other Federal agencies in the design and production of documents, which, because of their innate value or other characteristics, require counterfeit deterrence.

The Bureau's top priorities for FY 2010 include the continued re-tooling and retrofitting of the currency production process which will allow the BEP to improve productivity, reduce its environmental impact and provide the needed capabilities to produce increasingly more complex currency note designs. This new equipment will ensure that the BEP continues to operate in an efficient and cost-effective manner. Another top priority for FY 2010 is the redesign the \$100 note. Development of a redesigned \$100 note is currently in process. BEP expects to gain design approval by the Secretary of Treasury and the note will be scheduled for production in the 2009/2010 time frame. The Federal Reserve will determine when the new note is issued to the public. Because aggressive law enforcement, effective design, and public education are all essential components of a concerted anti-counterfeiting program, the Bureau will continue its work with the Advanced Counterfeit Deterrent Committee to research and develop future currency designs that will enhance and protect future notes.

For 2010, the Budget proposes legislation that would make available up to \$5,000 from the Bureau's Industrial Revolving Fund for necessary official reception and representation expenses.

The operations of the Bureau are currently financed by means of a revolving fund established in accordance with the provisions of Public Law 656, August 4, 1950 (31 U.S.C. 181), which requires the Bureau to be reimbursed by customer agencies for all costs of manufacturing products and services performed. The Bureau is also authorized to assess amounts to acquire capital equipment and provide for working capital needs.

Balance Sheet (in millions of dollars)

Identification code 20-4502-0-4-803	2007 actual	2008 actual
ASSETS:		
Non-Federal assets:		
1206 Receivables, net	33	33
1207 Advances and prepayments	4	4
Other Federal assets:		
1801 Cash and other monetary assets	165	165
1802 Inventories and related properties	84	84
1803 Property, plant and equipment, net	250	250
1901 Other assets - Machinery repair parts	17	17
1999 Total assets	553	553
LIABILITIES:		
2101 Federal liabilities: Accounts payable	29	29
Non-Federal liabilities:		
2201 Accounts payable	12	12
2206 Pension and other actuarial liabilities	60	60
2999 Total liabilities	101	101
NET POSITION:		
3100 Appropriated capital	32	32
3300 Cumulative results of operations	420	420
3999 Total net position	452	452
4999 Total liabilities and net position	553	553

Object Classification (in millions of dollars)

Identification code 20-4502-0-4-803	2008 actual	2009 est.	2010 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	166	180	186
11.3 Other than full-time permanent	7	6	6
11.5 Other personnel compensation	12	10	11
11.9 Total personnel compensation	185	196	203

12.1 Civilian personnel benefits	47	51	53
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	2	2	2
23.3 Communications, utilities, and miscellaneous charges	13	15	15
24.0 Printing and reproduction	1	1	1
25.2 Other services	68	74	73
26.0 Supplies and materials	155	180	182
31.0 Equipment	65	60	60
99.9 Total new obligations	538	581	591

Employment Summary

Identification code 20-4502-0-4-803	2008 actual	2009 est.	2010 est.
Reimbursable:			
2001 Civilian full-time equivalent employment	2,018	2,075	2,050

UNITED STATES MINT

Federal Funds

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. The aggregate amount of new liabilities and obligations incurred during fiscal year **[2009] 2010** under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed **[\$42,150,000] \$26,700,000**. (*Department of the Treasury Appropriations Act, 2009.*)

Program and Financing (in millions of dollars)

Identification code 20-4159-0-3-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
09.06 Total Operating	2,057	2,103	2,030
09.07 Circulating and Protection Capital	19	17	20
09.08 Numismatic Capital	15	20	18
10.00 Total new obligations	2,091	2,140	2,068
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	53	50	50
22.00 New budget authority (gross)	2,076	2,140	2,068
22.10 Resources available from recoveries of prior year obligations ...	27		
22.40 Capital transfer to general fund	-15		
23.90 Total budgetary resources available for obligation	2,141	2,190	2,118
23.95 Total new obligations	-2,091	-2,140	-2,068
24.40 Unobligated balance carried forward, end of year	50	50	50
New budget authority (gross), detail:			
Discretionary:			
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash)	2,075	2,140	2,068
58.10 Change in uncollected customer payments from Federal sources (unexpired)	1		
58.90 Spending authority from offsetting collections (total discretionary)	2,076	2,140	2,068
Change in obligated balances:			
72.40 Obligated balance, start of year	203	254	254
73.10 Total new obligations	2,091	2,140	2,068
73.20 Total outlays (Gross)	-2,012	-2,140	-2,068
73.45 Recoveries of prior year obligations	-27		
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-1		
74.40 Obligated balance, end of year	254	254	254
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	2,012	2,140	2,068
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			

88.00	Federal sources	-9		
88.40	Total Operating	-2,066	-2,140	-2,068
88.90	Total, offsetting collections (cash)	-2,075	-2,140	-2,068
	Against gross budget authority only:			
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-1		
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays	-63		

The United States Mint manufactures coins, sells numismatic and investment products, and provides security and asset protection. Public Law 104-52, dated November 19, 1995, enacted 5136, of Subchapter III of chapter 51 of subtitle IV of title 31, United States Code established the United States Mint Public Enterprise Fund (the Fund). The Mint submits annual audited business-type financial statements to the Secretary of the Treasury and to Congress in support of the operations of the revolving fund.

The operations of the Mint are divided into three major components: Circulating Coinage; Numismatic and Investment Products; and Protection. The Mint is credited with receipts from its circulating coinage operations equal to the full cost of producing and distributing the coins that are put into circulation, plus the depreciation of the Mint's plant and equipment on the basis of current replacement value. From that, the Mint pays its cost of operations, which includes production and distribution costs. The difference between the face value of the coins and these costs is considered an "other financing source" and is deposited as seigniorage to the general fund. In 2008, the Mint transferred \$750 million to the general fund. If any seigniorage was used to finance the Mint's capital acquisitions it would be recorded as budget authority in the year that funds are obligated for this purpose and as receipts over the life of the asset. No seigniorage has been used for this purpose in recent years.

Circulating Coinage.—This activity funds the manufacture of circulating coins for sale to the Federal Reserve System as determined by public demand. In 2010, this activity will manufacture 8.5 billion coins for sale to the Federal Reserve System.

In 2007, the United States Mint introduced a new Presidential \$1 Coin Program as authorized by the Presidential \$1 Coin Act of 2005 (Public Law 109-145). As required by legislation, the Presidential dollar coin specifications are similar to the Golden Dollar featuring Sacagawea and released into circulation at the rate of four different coin designs per year beginning in 2007 through 2018. Each coin design will honor former presidents of the United States in the order in which they served the nation.

Numismatic and Investment Products.—This activity funds the manufacture of numismatic and bullion coins, medals, and other products for sale to collectors and the general public. These coins include annual recurring programs such as proof and uncirculated sets, silver proof coins, the American Eagle gold and silver bullion uncirculated and proof coins, American Eagle platinum coins, 24-Karat gold coins, and national and historic medals. The activity also includes nonrecurring programs for coins and medals which are legislated to commemorate specific events or individuals. In 2010 this activity will fund any new or pending commemorative coin program as legislated by Congress. The Fifty State Quarters Program, which began in 1999, ended in December 2008 and is followed by a one-year commemorative quarter program to honor the District of Columbia, and the Territories (Puerto Rico, Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands). Beginning in 2010 through 2020, the United States Mint will mint and issue "America's Beautiful National Parks Quarter Dollar Coins" in accordance with Public Law 110-456. This program honors national parks and sites in

each of the 50 states in the order in which they were first established as a national park or site. Similar to the issuance of the 50 State Quarters Program, five different coin designs will be issued each year of this program. All coins produced for this program are considered to be numismatic products.

Protection.—This activity funds protection of the Government's stock of gold and silver bullion, coins, Mint employees and visitors, plant facilities and equipment, and all other Mint property against abuse, theft, damage, disorders, and all other unsafe or illegal practices by utilizing police officers and modern protective devices.

Balance Sheet (in millions of dollars)

Identification code 20-4159-0-3-803	2007 actual	2008 actual	
ASSETS:			
Federal assets:			
1101	Fund balances with Treasury	256	303
Investments in US securities:			
1106	Receivables, net	86	24
1107	Advances and prepayments	6	9
Other Federal assets:			
1802	Inventories and related properties	418	471
1803	Property, plant and equipment, net	218	208
1901	Other assets	10,508	10,509
1999	Total assets	11,492	11,524
LIABILITIES:			
2101	Federal liabilities: Accounts payable	67	60
Non-Federal liabilities:			
2201	Accounts payable	23	24
2207	Other	10,525	10,534
2999	Total liabilities	10,615	10,618
NET POSITION:			
3300	Cumulative results of operations	877	906
3999	Total net position	877	906
4999	Total liabilities and net position	11,492	11,524

Object Classification (in millions of dollars)

Identification code 20-4159-0-3-803	2008 actual	2009 est.	2010 est.	
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	142	138	144
11.5	Other personnel compensation	19	13	13
11.9	Total personnel compensation	161	151	157
12.1	Civilian personnel benefits	56	46	45
21.0	Travel and transportation of persons	3	4	3
22.0	Transportation of things	44	29	28
23.1	Rental payments to GSA	1		
23.2	Rental payments to others	20	23	23
23.3	Communications, utilities, and miscellaneous charges	17	16	15
24.0	Printing and reproduction	5	6	5
25.2	Other services	175	229	221
26.0	Supplies and materials	1,575	1,599	1,533
31.0	Equipment	18	24	29
32.0	Land and structures	16	13	9
99.0	Reimbursable obligations	2,091	2,140	2,068
99.9	Total new obligations	2,091	2,140	2,068

Employment Summary

Identification code 20-4159-0-3-803	2008 actual	2009 est.	2010 est.	
Reimbursable:				
2001	Civilian full-time equivalent employment	1,908	1,947	1,979

BUREAU OF THE PUBLIC DEBT

Federal Funds

ADMINISTERING THE PUBLIC DEBT

For necessary expenses connected with any public-debt issues of the United States, **[\$187,352,000]** \$192,244,000, of which not to exceed \$2,500 shall be available for official reception and representation expenses, and of which not to exceed \$2,000,000 shall remain available until September 30, **[2011]** 2012, for systems modernization: *Provided*, That the sum appropriated herein from the general fund for fiscal year **[2009]** 2010 shall be reduced by not more than \$10,000,000 as definitive security issue fees and Legacy Treasury Direct Investor Account Maintenance fees are collected, so as to result in a final fiscal year **[2009]** 2010 appropriation from the general fund estimated at **[\$177,352,000]** \$182,244,000. In addition, \$90,000 to be derived from the Oil Spill Liability Trust Fund to reimburse the Bureau for administrative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101-380. (*Department of the Treasury Appropriations Act, 2009.*)

Program and Financing (in millions of dollars)

Identification code 20-0560-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Wholesale Securities Services	22	22	24
00.02 Government Agency Investment Services	16	17	16
00.03 Retail Securities Services	129	131	133
00.04 Summary Debt Accounting	7	7	9
09.01 Wholesale Securities Services	1	2	3
09.02 Government Agency Investment Services	4	2	2
09.03 Retail Securities Services	19	26	26
09.04 Summary Debt Accounting	1	1	1
10.00 Total new obligations	199	208	214
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	4	4	4
22.00 New budget authority (gross)	198	208	214
22.30 Expired unobligated balance transfer to unexpired account	1		
23.90 Total budgetary resources available for obligation	203	212	218
23.95 Total new obligations	-199	-208	-214
24.40 Unobligated balance carried forward, end of year	4	4	4
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	173	177	182
41.00 Transferred to other accounts	-2		
42.00 Transferred from other accounts	2		
43.00 Appropriation (total discretionary)	173	177	182
Spending authority from offsetting collections:			
58.00 Offsetting collections (cash)	13	21	22
58.00 Offsetting collections (user fees)	10	10	10
58.10 Change in uncollected customer payments from Federal sources (unexpired)	2		
58.90 Spending authority from offsetting collections (total discretionary)	25	31	32
70.00 Total new budget authority (gross)	198	208	214
Change in obligated balances:			
72.40 Obligated balance, start of year	21	25	23
73.10 Total new obligations	199	208	214
73.20 Total outlays (gross)	-192	-210	-213
73.40 Adjustments in expired accounts (net)	-2		
74.00 Change in uncollected customer payments from Federal sources (unexpired)	-2		
74.10 Change in uncollected customer payments from Federal sources (expired)	1		
74.40 Obligated balance, end of year	25	23	24
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	175	187	192
86.93 Outlays from discretionary balances	17	23	21
87.00 Total outlays (gross)	192	210	213

Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources	-14	-21	-22
88.40	Non-Federal sources	-10	-10	-10
88.90	Total, offsetting collections (cash)	-24	-31	-32
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-2		
88.96	Portion of offsetting collections (cash) credited to expired accounts	1		
Net budget authority and outlays:				
89.00	Budget authority	173	177	182
90.00	Outlays	168	179	181

The Bureau of the Public Debt (BPD) borrows the money needed to operate the federal government, accounts for the resulting debt and provides reimbursable support services to federal agencies. BPD will position Treasury to eliminate new issues of paper savings bonds, improve the quality and efficiency of service to retail customers, and continue to adopt technological advances to ensure Public Debt's systems remain secure.

This appropriation provides funds for the conduct of all Public Debt operations, which is comprised of four main activities:

Wholesale Securities Services.—This program supports the announcement, auction, issuance and settlement of marketable Treasury bills, notes, bonds and TIPS. It also provides an efficient infrastructure for the transfer, custody and redemption of these securities. BPD administers Treasury's regulations that provide investor protection and maintain the integrity, liquidity and efficiency of the government securities market.

Government Agency Investment Services.—This program supports federal, state and local government agency investments in non-marketable Treasury securities as well as federal agency borrowing from Treasury. There are more than 240 trust and investment funds held by federal agencies and, for 18 of the funds, Public Debt acts for the Secretary of the Treasury as managing trustee. These include some of the more recognizable federal trust funds such as Social Security, Medicare, Unemployment, and Highway.

Retail Securities Services.—This program manages marketable and non-marketable securities held directly with Treasury by more than 50 million retail customers. Besides the issuance and redemption of securities, services include processing customer service requests of varying complexity. These functions are performed directly by Public Debt, by Federal Reserve Banks as fiscal agents of the United States, and by qualified agents that issue and redeem savings bonds and notes.

Summary Debt Accounting.—This program is key to meeting Public Debt's responsibility to account for the public debt and related annual interest expenses. The program produces daily reports on the balance and composition of the public debt and also provides the overarching control structure for numerous subsidiary securities systems and their related transactions and cash flows.

Object Classification (in millions of dollars)

Identification code 20-0560-0-1-803	2008 actual	2009 est.	2010 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	77	64	65
11.3	Other than full-time permanent			1
11.5	Other personnel compensation	5	2	2
11.8	Special personal services payments		32	33
11.9	Total personnel compensation	82	98	101
12.1	Civilian personnel benefits	22	18	20
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	5	10	11

23.3	Communications, utilities, and miscellaneous charges	14	11	10
24.0	Printing and reproduction	2	1	2
25.2	Other services	20	18	17
25.3	Other purchases of goods and services from Government accounts	11	12	12
25.4	Operation and maintenance of facilities	1	2	1
25.7	Operation and maintenance of equipment	4	.....	4
26.0	Supplies and materials	3	2	2
31.0	Equipment	9	3	1
99.0	Direct obligations	174	176	182
99.0	Reimbursable obligations	24	31	32
99.5	Below reporting threshold	1	1	.....
99.9	Total new obligations	199	208	214

Employment Summary

Identification code 20-0560-0-1-803	2008 actual	2009 est.	2010 est.	
Direct:				
1001	Civilian full-time equivalent employment	1,265	1,042	1,042
Reimbursable:				
2001	Civilian full-time equivalent employment	16

REIMBURSEMENTS TO FEDERAL RESERVE BANKS**Program and Financing** (in millions of dollars)

Identification code 20-0562-0-1-803	2008 actual	2009 est.	2010 est.	
Obligations by program activity:				
00.01	Payments to Federal Reserve Banks	123	130	142
10.00	Total new obligations (object class 25.3)	123	130	142
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	4	24	7
22.00	New budget authority (gross)	138	113	142
22.10	Resources available from recoveries of prior year obligations	5	.....	.....
23.90	Total budgetary resources available for obligation	147	137	149
23.95	Total new obligations	-123	-130	-142
24.40	Unobligated balance carried forward, end of year	24	7	7
New budget authority (gross), detail:				
Mandatory:				
60.00	Appropriation	138	113	142
Change in obligated balances:				
72.40	Obligated balance, start of year	35	30	30
73.10	Total new obligations	123	130	142
73.20	Total outlays (gross)	-123	-130	-135
73.45	Recoveries of prior year obligations	-5	.....	.....
74.40	Obligated balance, end of year	30	30	37
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	93	85	107
86.98	Outlays from mandatory balances	30	45	28
87.00	Total outlays (gross)	123	130	135
Net budget authority and outlays:				
89.00	Budget authority	138	113	142
90.00	Outlays	123	130	135

This fund was established by the Treasury, Postal Service and General Government Appropriations Act of 1991 (P.L. 101-509, 104 Stat. 1394) as a permanent, indefinite appropriation to allow the Bureau of the Public Debt to reimburse the Federal Reserve Banks for acting as fiscal agents of the Federal Government in support of financing the public debt.

PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT**Program and Financing** (in millions of dollars)

Identification code 20-1710-0-1-803	2008 actual	2009 est.	2010 est.	
Obligations by program activity:				
00.01	Government losses in shipment	1	1	1
10.00	Total new obligations (object class 42.0)	1	1	1
Budgetary resources available for obligation:				
22.00	New budget authority (gross)	1	1	1
23.95	Total new obligations	-1	-1	-1
New budget authority (gross), detail:				
Mandatory:				
60.00	Appropriation	1	1	1
Change in obligated balances:				
73.10	Total new obligations	1	1	1
73.20	Total outlays (gross)	-1	-1	-1
Outlays (gross), detail:				
86.97	Outlays from new mandatory authority	1	1	1
Net budget authority and outlays:				
89.00	Budget authority	1	1	1
90.00	Outlays	1	1	1

This account was created as self-insurance to cover losses in shipment of Government property such as coins, currency, securities, certain losses incurred by the Postal Service, and losses in connection with the redemption of savings bonds. Approximately 1,100 claims are paid annually.

INTERNAL REVENUE SERVICE

The Internal Revenue Service (IRS) collects the revenue that funds the government and administers the nation's tax laws. The IRS serves every individual, business, and non-profit organization in the nation, and processes over 249 million tax returns annually. In FY 2008, the IRS collected \$2.7 trillion in taxes (gross receipts before tax refunds), 96 percent of federal government receipts.

The IRS taxpayer service program helps millions of taxpayers understand and meet their tax obligations. The IRS enforcement program is aimed at deterring taxpayers inclined to evade their responsibilities while vigorously pursuing those who violate tax laws.

The *IRS Strategic Plan 2009-2013* guides program and budget decisions and supports the Department of the Treasury Strategic Plan. The IRS Strategic Plan recognizes the increasing complexity of tax laws, changing business models, expanding use of electronic data and related security risks, accelerating growth in international tax activities, and growing human capital challenges.

The IRS strategic goals are: (1) *Improve Service to Make Voluntary Compliance Easier* and (2) *Enforce the Law to Ensure Everyone Meets Their Obligation to Pay Taxes*.

To improve service to make voluntary compliance easier, the IRS must incorporate taxpayer perspectives to improve all service interactions; expedite and improve issue resolution across all interactions with taxpayers; provide taxpayers with targeted, timely guidance and outreach; and strengthen partnerships with tax practitioners, preparers, and other third parties.

To enforce the law to ensure everyone meets their obligation to pay taxes, the IRS must proactively enforce the law in a timely manner while respecting taxpayer rights and minimizing taxpayer burden; expand enforcement approaches and tools; meet the challenges of international tax administration; allocate compliance resources using a data-driven approach to target existing

and emerging high risk areas; continue focused oversight of the tax-exempt sector; and ensure that all tax practitioners, tax preparers, and other third parties in the tax system adhere to professional standards and follow the law.

To achieve its service and enforcement goals, the IRS must be the best place to work in government; build and deploy advanced information technology systems, processes, and tools to improve IRS efficiency and productivity; use data and research across the organization to make informed decisions and allocate resources; and ensure the privacy and security of data and safety and security of employees.

The FY 2010 President's Budget Request provides \$12,126 million for the IRS to implement key strategic priorities.

Enforcement Program.—The 2010 Budget includes an Enforcement account increase of nearly \$400 million in 2010, including \$332.2 million to target and reduce the tax gap by investing in a strong compliance program. This increase is supported by a program integrity allocation adjustment totalling \$890,000,000, which includes funding from both the Enforcement (\$600,000,000) the Operations Support account (\$290,000,000).

In 2008 direct revenue from enforcement activities totaled \$56.4 billion. Vigorous enforcement encourages voluntary compliance, further increasing revenue. Increased resources for the IRS compliance programs yield direct measurable results through high return-on-investment activities. The new enforcement personnel funded in the FY 2010 President's Budget will generate \$2.0 billion in additional annual enforcement revenue once the new hires reach full potential in FY 2012. However, this estimate does not include the revenue impact from the deterrence value of these investment and other IRS enforcement programs which are conservatively estimated to be at least three times the direct revenue impact.

Taxpayer Service Program.—The 2010 Budget continues improvements to both the quality and efficiency of taxpayer service, using a variety of person-to-person, telephone, and web-based methods to help people understand their tax obligations and pay their taxes. The IRS Service Program is funded in the Taxpayer Services and Operations Support appropriations.

In 2010, the IRS will increase self-service applications, continue to ensure web navigation is user-friendly and improve the quality and accuracy of its telephone responses. As a result of recent technology enhancements, including electronic filing and the IRS website, more taxpayers reach the IRS through the internet. For example, in 2008, more than 2.2 billion web pages were viewed on www.irs.gov, and more than 39.2 million taxpayers checked their refund status by accessing "Where's My Refund?" in English or Spanish on the IRS website. Taxpayers can also use automated features found at 1-800-829-1040. In addition, efforts to increase electronic filing will continue by adding new forms and schedules to the business electronic portfolio and leveraging partner organizations such as tax software providers and state taxing authorities.

Modernization Program.—The Budget continues funding for the Business Systems Modernization Program to give the IRS employees the technology tools they need to continue to administer and improve both service and enforcement. The Budget provides \$254 million for continued investments in modernized taxpayer databases and electronic filing systems.

Federal Funds

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] \$2,269,830,000**, 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] of which not more than \$8,000,000, to remain available until September 30, 2011, shall be available for Community Volunteer Tax Assistance matching grants. (Department of the Treasury Appropriations Act, 2009.)**

Program and Financing (in millions of dollars)

Identification code 20-0912-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01	641	665	676
00.02	1,703	1,767	1,721
00.03	5	2	
01.00	2,349	2,434	2,397
09.01	37	38	39
10.00	2,386	2,472	2,436
Budgetary resources available for obligation:			
21.40	6	14	
22.00	2,273	2,388	2,366
22.10	1		
22.22	129	70	70
23.90	2,409	2,472	2,436
23.95	-2,386	-2,472	-2,436
23.98	-9		
24.40	14		
New budget authority (gross), detail:			
Discretionary:			
40.00	2,201	2,293	2,270
41.00	-10		
42.00	22		
43.00	2,213	2,293	2,270
58.00	37	38	39
Mandatory:			
62.00	23	57	57
70.00	2,273	2,388	2,366
Change in obligated balances:			
72.40	237	227	246
73.10	2,386	2,472	2,436
73.20	-2,384	-2,453	-2,362
73.40	-11		
73.45	-1		
74.40	227	246	320
Outlays (gross), detail:			
86.90	2,182	2,153	2,127
86.93	179	173	178
86.97	23	57	57
86.98		70	
87.00	2,384	2,453	2,362
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00	-8	-5	-5
88.40	-34	-33	-34
88.90	-42	-38	-39
Against gross budget authority only:			
88.96	5		
Net budget authority and outlays:			
89.00	2,236	2,350	2,327

90.00	Outlays	2,342	2,415	2,323
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This appropriation provides resources for taxpayer service programs, which collectively focus on helping taxpayers understand their tax obligations, correctly file their returns, and pay taxes due in a timely manner. The appropriation also supports a number of other activities within taxpayer services, including forms and publications; processing of tax returns and related documents; filing and account services; and taxpayer advocacy services.

Object Classification (in millions of dollars)

Identification code 20-0912-0-1-803	2008 actual	2009 est.	2010 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	1,154	1,300	1,282
11.3	Other than full-time permanent	354	308	310
11.5	Other personnel compensation	121	103	89
11.9	Total personnel compensation	1,629	1,711	1,681
12.1	Civilian personnel benefits	452	476	477
13.0	Benefits for former personnel	2	5	7
21.0	Travel and transportation of persons	40	31	32
22.0	Transportation of things	5	6	6
23.3	Communications, utilities, and miscellaneous charges	5	4	4
24.0	Printing and reproduction	12	9	9
25.1	Advisory and assistance services	61	29	29
25.2	Other services	42	102	101
25.3	Other purchases of goods and services from Government accounts	66	14	14
25.4	Operation and maintenance of facilities	3	2	.....
25.7	Operation and maintenance of equipment .....	.....	1	1
25.8	Subsistence and support of persons	1	1	1
26.0	Supplies and materials	13	11	11
31.0	Equipment	2	1	1
32.0	Land and structures	2	.....	.....
41.0	Grants, subsidies, and contributions	13	31	23
99.0	Direct obligations	2,348	2,434	2,397
99.0	Reimbursable obligations	37	37	39
99.5	Below reporting threshold	1	1	.....
99.9	Total new obligations	2,386	2,472	2,436

Employment Summary

Identification code 20-0912-0-1-803	2008 actual	2009 est.	2010 est.	
Direct:				
1001	Civilian full-time equivalent employment	31,780	32,652	31,217
Reimbursable:				
2001	Civilian full-time equivalent employment	799	833	839

ENFORCEMENT

(INCLUDING TRANSFER OF FUNDS)

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]for the 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]\$4,904,000,000, of which not less than [\$57,252,000]\$59,206,000 shall be for the Interagency Crime and Drug Enforcement program; and of which not to exceed \$126,500 shall be for official reception and representation expenses associated with hosting the Leeds Castle Meeting in the United States during 2010: 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.

In addition to amounts made available above, \$600,000,000 shall be made available for enhanced tax enforcement activities. (Department of the Treasury Appropriations Act, 2009.)

Program and Financing (in millions of dollars)

Identification code 20-0913-0-1-999	2008 actual	2009 est.	2010 est.	
Obligations by program activity:				
00.01	Investigations	602	616	638
00.02	Exam and Collections	4,044	4,370	4,714
00.03	Regulatory	146	151	160
01.00	Subtotal, Direct program	4,792	5,137	5,512
09.01	Reimbursable program	58	59	61
10.00	Total new obligations	4,850	5,196	5,573
Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	6	4	.....
22.00	New budget authority (gross)	4,851	5,192	5,573
23.90	Total budgetary resources available for obligation	4,857	5,196	5,573
23.95	Total new obligations	-4,850	-5,196	-5,573
23.98	Unobligated balance expiring or withdrawn	-3	.....	.....
24.40	Unobligated balance carried forward, end of year	4	.....	.....
New budget authority (gross), detail:				
Discretionary:				
40.00	Appropriation	4,780	5,117	5,504
Spending authority from offsetting collections:				
58.00	Offsetting collections (cash)	34	59	61
58.10	Change in uncollected customer payments from Federal sources (unexpired)	24	.....	.....
58.90	Spending authority from offsetting collections (total discretionary)	58	59	61
Mandatory:				
62.00	Transferred from other accounts	13	16	8
70.00	Total new budget authority (gross)	4,851	5,192	5,573
Change in obligated balances:				
72.40	Obligated balance, start of year	286	295	314
73.10	Total new obligations	4,850	5,196	5,573
73.20	Total outlays (gross)	-4,824	-5,177	-5,549
73.40	Adjustments in expired accounts (net)	-4	.....	.....
74.00	Change in uncollected customer payments from Federal sources (unexpired)	-24	.....	.....
74.10	Change in uncollected customer payments from Federal sources (expired)	11	.....	.....
74.40	Obligated balance, end of year	295	314	338
Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	4,524	4,871	5,236
86.93	Outlays from discretionary balances	287	286	305
86.97	Outlays from new mandatory authority	13	15	7
86.98	Outlays from mandatory balances .....	.....	5	1
87.00	Total outlays (gross)	4,824	5,177	5,549
Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources	-45	-47	-49
88.40	Non-Federal sources	-11	-12	-12
88.90	Total, offsetting collections (cash)	-56	-59	-61
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-24	.....	.....
88.96	Portion of offsetting collections (cash) credited to expired accounts	22	.....	.....
Net budget authority and outlays:				
89.00	Budget authority	4,793	5,133	5,512
90.00	Outlays	4,768	5,118	5,488

This appropriation provides resources for the examination of tax returns, both domestic and international; the administrative and judicial settlement of taxpayer appeals of examination findings; technical rulings; monitoring employee pension plans; determining qualifications of organizations seeking tax-exempt

ENFORCEMENT—Continued

status; examining tax returns of exempt organizations; enforcing statutes relating to detection and investigation of criminal violations of the internal revenue laws; identifying under reporting of tax obligations; securing unfiled tax returns; and collecting unpaid accounts.

The Administration proposes total program integrity funding of \$890,000,000 for enhanced tax enforcement activities. Full funding of these cost increases and new enforcement investments is important. The Administration proposes to fund a portion of them as contingent appropriations. To ensure full funding of proposed tax enforcement activities, the Administration proposes to employ a budget enforcement mechanism that allows for an adjustment by the Budget Committees to the section 302(a) allocation to the Appropriations Committees found in the concurrent resolution on the budget. To ensure full funding of the cost increases, this adjustment would be permissible only if the base level for tax enforcement within the Enforcement account was funded at a minimum of \$4,904,000,000.

In previous years, an allocation adjustment was applied to the total enforcement activity level, which included the entirety of the Enforcement account and over half of the Operations Support account. For 2010, the Administration proposes to apply the allocation adjustment only to the Enforcement account base of \$4,904,000,000. The maximum allowable funding for enhanced tax enforcement would be \$890 million for 2010. Of this amount, \$600,000,000 to support enhanced tax enforcement activities is requested as an allocation adjustment in the Enforcement account. In addition, the proportion of the Operations Support appropriation that directly supports Enforcement account activities (which includes \$290,000,000 to support enhanced tax enforcement) would be funded as a regular appropriation, provided that such sums were appropriated within the Operations Support account to fully support both the base and enhanced tax enforcement activities. The Administration proposes this adjusted structure because it mitigates budget execution problems that may arise independent of the Administration's request. See additional discussion on pages 40-41 of the budget document *A New Era of Responsibility*.

Object Classification (in millions of dollars)

Identification code 20-0913-0-1-999	2008 actual	2009 est.	2010 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3,260	3,478	3,733
11.3 Other than full-time permanent	79	87	89
11.5 Other personnel compensation	147	157	166
11.8 Special personal services payments	15	18	18
11.9 Total personnel compensation	3,501	3,740	4,006
12.1 Civilian personnel benefits	940	1,006	1,100
21.0 Travel and transportation of persons	145	177	191
22.0 Transportation of things	4	7	7
23.3 Communications, utilities, and miscellaneous charges	5	4	4
24.0 Printing and reproduction	7	6	6
25.1 Advisory and assistance services	30	34	34
25.2 Other services	54	82	84
25.3 Other purchases of goods and services from Government accounts	46	28	28
25.5 Research and development contracts	4	3	3
25.7 Operation and maintenance of equipment	2	2	2
25.8 Subsistence and support of persons	6	4	4
26.0 Supplies and materials	28	28	29
31.0 Equipment	15	9	6
42.0 Insurance claims and indemnities	1	2	2
91.0 Unvouchered	3	5	5
99.0 Direct obligations	4,791	5,137	5,511
99.0 Reimbursable obligations	58	59	60
99.5 Below reporting threshold	1	.....	2
99.9 Total new obligations	4,850	5,196	5,573

Employment Summary

Identification code 20-0913-0-1-999	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment	46,431	48,939	51,200
Reimbursable:			
2001 Civilian full-time equivalent employment	124	127	130

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]** \$15,512,000. (Department of the Treasury Appropriations Act, 2009.)

Program and Financing (in millions of dollars)

Identification code 20-0928-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Health Coverage Tax Credit	15	95	16
10.00 Total new obligations	15	95	16
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	15	95	16
23.95 Total new obligations	-15	-95	-16
New budget authority (gross), detail:			
Discretionary:			
40.00 Appropriation	15	15	16
40.01 Appropriation, Recovery Act .....	.....	80	.....
43.00 Appropriation (total discretionary)	15	95	16
Change in obligated balances:			
72.40 Obligated balance, start of year	15	12	66
73.10 Total new obligations	15	95	16
73.20 Total outlays (gross)	-18	-41	-56
74.40 Obligated balance, end of year	12	66	26
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	4	41	12
86.93 Outlays from discretionary balances	14	.....	44
87.00 Total outlays (gross)	18	41	56
Net budget authority and outlays:			
89.00 Budget authority	15	95	16
90.00 Outlays	18	41	56

This appropriation provides operating resources to administer the advance payment feature of the Trade Adjustment Assistance (TAA) health insurance tax credit program, which assists dislocated workers with their health insurance premiums. The tax credit program was enacted by the Trade Act of 2002 (Public Law 107-210) and became effective in August of 2003.

The American Recovery and Reinvestment Act of 2009 (Public Law 111-5) includes additional funding to implement and administer the health insurance tax credit under the TAA Health Coverage Improvement Act of 2009.

Object Classification (in millions of dollars)

Identification code 20-0928-0-1-803	2008 actual	2009 est.	2010 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1	2	2
11.5 Other personnel compensation .....	.....	1	.....
11.9 Total personnel compensation	1	3	2
23.3 Communications, utilities, and miscellaneous charges .....	.....	1	.....
24.0 Printing and reproduction .....	.....	2	.....
25.2 Other services	14	87	13
26.0 Supplies and materials .....	.....	2	.....
99.0 Direct obligations	15	95	15

99.5	Below reporting threshold			1
99.9	Total new obligations	15	95	16

Employment Summary

Identification code 20-0928-0-1-803	2008 actual	2009 est.	2010 est.	
Direct:				
1001	Civilian full-time equivalent employment	10	15	15

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] \$4,082,984,000**, of which up to \$75,000,000 shall remain available until September 30, **[2010] 2011**, for information technology support; of which not to exceed \$1,000,000 shall remain available until September 30, **[2011] 2012**, for research; of which not **[less than \$2,000,000] to exceed \$1,750,000** shall be for the Internal Revenue Service Oversight Board; **[and]** of which not to exceed \$25,000 shall be for official reception and representation; *and of which \$290,000,000 shall be made available to support enhanced tax enforcement activities: Provided, That of the amounts provided under this heading, such sums as are necessary shall be available to fully support tax enforcement and enhanced tax enforcement activities.* (Department of the Treasury Appropriations Act, 2009.)

Program and Financing (in millions of dollars)

Identification code 20-0919-0-1-803	2008 actual	2009 est.	2010 est.	
Obligations by program activity:				
00.02	Information Services	1,785	1,755	1,902
00.03	Shared Services and Support	1,299	1,249	1,297
00.04	Infrastructure	822	903	917
01.00	Subtotal, direct programs	3,906	3,907	4,116
09.01	Reimbursable program	45	46	47
10.00	Total new obligations	3,951	3,953	4,163

Budgetary resources available for obligation:				
21.40	Unobligated balance carried forward, start of year	43	68	61
22.00	New budget authority (gross)	3,964	3,946	4,163
22.10	Resources available from recoveries of prior year obligations	1		
22.30	Expired unobligated balance transfer to unexpired account	19		
23.90	Total budgetary resources available for obligation	4,027	4,014	4,224
23.95	Total new obligations	-3,951	-3,953	-4,163
23.98	Unobligated balance expiring or withdrawn	-8		
24.40	Unobligated balance carried forward, end of year	68	61	61

New budget authority (gross), detail:				
Discretionary:				
40.00	Appropriation	3,831	3,867	4,083
41.00	Transferred to other accounts	-4		
42.00	Transferred from other accounts	10		
43.00	Appropriation (total discretionary)	3,837	3,867	4,083
Spending authority from offsetting collections:				
58.00	Offsetting collections (cash)	27	46	47
58.10	Change in uncollected customer payments from Federal sources (unexpired)	18		
58.90	Spending authority from offsetting collections (total discretionary)	45	46	47
Mandatory:				
62.00	Transferred from other accounts	82	33	33
70.00	Total new budget authority (gross)	3,964	3,946	4,163

Change in obligated balances:				
72.40	Obligated balance, start of year	753	758	907
73.10	Total new obligations	3,951	3,953	4,163
73.20	Total outlays (gross)	-3,894	-3,804	-4,058
73.40	Adjustments in expired accounts (net)	-40		
73.45	Recoveries of prior year obligations	-1		
74.00	Change in uncollected customer payments from Federal sources (unexpired)	-18		
74.10	Change in uncollected customer payments from Federal sources (expired)	7		
74.40	Obligated balance, end of year	758	907	1,012

Outlays (gross), detail:				
86.90	Outlays from new discretionary authority	3,145	3,177	3,355
86.93	Outlays from discretionary balances	668	592	670
86.97	Outlays from new mandatory authority	79	32	32
86.98	Outlays from mandatory balances	2	3	1
87.00	Total outlays (gross)	3,894	3,804	4,058

Offsets:				
Against gross budget authority and outlays:				
Offsetting collections (cash) from:				
88.00	Federal sources	-27	-33	-34
88.40	Non-Federal sources	-8	-13	-13
88.90	Total, offsetting collections (cash)	-35	-46	-47
Against gross budget authority only:				
88.95	Change in uncollected customer payments from Federal sources (unexpired)	-18		
88.96	Portion of offsetting collections (cash) credited to expired accounts	8		

Net budget authority and outlays:				
89.00	Budget authority	3,919	3,900	4,116
90.00	Outlays	3,859	3,758	4,011

This appropriation provides resources for support functions that are essential to the successful operation of IRS programs. These functions include: overall planning and direction of the IRS; shared service support related to facilities maintenance, rent payments, printing, postage and security; resources for headquarters management activities such as communications and liaison, finance, human resources, Equal Employment Opportunity and diversity; research and statistics of income; and necessary expenses for telecommunication support and the development and maintenance of IRS operational information systems. Within this appropriation, \$290,000,000 is included to support program integrity funding for enhanced tax enforcement activities. This amount is part of the total IRS enhanced tax enforcement funding of \$890,000,000. The allocation adjustment is applied to only the Enforcement account in 2010. For the Operations Support account, such sums must be made available to fully support the Enforcement account base. The appropriations language for enhanced tax enforcement is not in a general provision as in years past, though the appropriations rely on sufficient action in both accounts to trigger the maximum allowable program integrity funding, as described in the Enforcement account above.

Object Classification (in millions of dollars)

Identification code 20-0919-0-1-803	2008 actual	2009 est.	2010 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	987	1,017	1,044
11.3	Other than full-time permanent	13	22	23
11.5	Other personnel compensation	30	31	32
11.9	Total personnel compensation	1,030	1,070	1,099
12.1	Civilian personnel benefits	311	322	353
13.0	Benefits for former personnel	46	49	49
21.0	Travel and transportation of persons	43	54	38
22.0	Transportation of things	19	21	21
23.1	Rental payments to GSA	614	670	683
23.3	Communications, utilities, and miscellaneous charges	532	431	445
24.0	Printing and reproduction	60	55	55
25.1	Advisory and assistance services	123	125	128
25.2	Other services	487	378	420

OPERATIONS SUPPORT—Continued
Object Classification —Continued

Identification code 20-0919-0-1-803	2008 actual	2009 est.	2010 est.
25.3 Other purchases of goods and services from Government accounts	65	61	78
25.4 Operation and maintenance of facilities	147	184	185
25.5 Research and development contracts	5	8	8
25.6 Medical care	14	11	11
25.7 Operation and maintenance of equipment	65	67	68
25.8 Subsistence and support of persons .....	.....	1	1
26.0 Supplies and materials	17	30	31
31.0 Equipment	296	321	393
32.0 Land and structures	29	48	49
42.0 Insurance claims and indemnities	1	1	1
99.0 Direct obligations	3,904	3,907	4,116
99.0 Reimbursable obligations	45	46	46
99.5 Below reporting threshold	2	.....	1
99.9 Total new obligations	3,951	3,953	4,163

Employment Summary

Identification code 20-0919-0-1-803	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment	12,079	12,270	12,316
Reimbursable:			
2001 Civilian full-time equivalent employment	115	117	119

BUSINESS SYSTEMS MODERNIZATION

For necessary expenses of the Internal Revenue Service's business systems modernization program, **[\$229,914,000]** *\$253,674,000*, to remain available until September 30, **[2011]** *2012*, 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]** *received* by the Government Accountability Office; and (6) complies with the acquisition rules, requirements, guidelines, and systems acquisition management practices of the Federal Government. (*Department of the Treasury Appropriations Act, 2009.*)

Program and Financing (in millions of dollars)

Identification code 20-0921-0-1-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Business Systems Modernization	246	243	255
10.00 Total new obligations	246	243	255
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	83	107	94
22.00 New budget authority (gross)	267	230	254
22.10 Resources available from recoveries of prior year obligations	3	.....	.....
23.90 Total budgetary resources available for obligation	353	337	348
23.95 Total new obligations	-246	-243	-255
24.40 Unobligated balance carried forward, end of year	107	94	93

New budget authority (gross), detail:
Discretionary:

40.00 Appropriation	267	230	254
Change in obligated balances:			
72.40 Obligated balance, start of year	125	100	144
73.10 Total new obligations	246	243	255
73.20 Total outlays (gross)	-261	-199	-234
73.40 Adjustments in expired accounts (net)	-7	.....	.....
73.45 Recoveries of prior year obligations	-3	.....	.....
74.40 Obligated balance, end of year	100	144	165
Outlays (gross), detail:			
86.90 Outlays from new discretionary authority	102	92	102
86.93 Outlays from discretionary balances	159	107	132
87.00 Total outlays (gross)	261	199	234
Offsets:			
Against gross budget authority and outlays:			
88.40 Offsetting collections (cash) from: Non-Federal sources	-1	.....	.....
Against gross budget authority only:			
88.96 Portion of offsetting collections (cash) credited to expired accounts	1	.....	.....
Net budget authority and outlays:			
89.00 Budget authority	267	230	254
90.00 Outlays	260	199	234

This appropriation provides resources for revamping IRS business practices and acquiring new technology. The IRS uses a formal methodology to evaluate, prioritize, approve, and fund its portfolio of business systems modernization investments. This methodology provides a documented, repeatable, and measurable process for managing investments throughout their life cycle. The process is reviewed by the Government Accountability Office on a regular basis as part of the submission requirements for expenditure plans submitted to the House and Senate Committees on Appropriations.

In 2009, the IRS shifted its focus from concurrent development of a database and associated applications to a strategy that focuses on completion of the core taxpayer account database. This approach will allow the IRS to accelerate data conversion to the new database while also addressing security, financial material weaknesses, and long-term architectural planning concerns. Once completed, the core database will improve the overall functionality of existing modernization systems, as well as improve overall customer service to taxpayers.

Object Classification (in millions of dollars)

Identification code 20-0921-0-1-803	2008 actual	2009 est.	2010 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	35	34	34
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	37	36	36
12.1 Civilian personnel benefits	8	8	9
25.1 Advisory and assistance services	14	7	8
25.2 Other services	172	181	189
25.7 Operation and maintenance of equipment	2	3	3
31.0 Equipment	13	8	10
99.9 Total new obligations	246	243	255

Employment Summary

Identification code 20-0921-0-1-803	2008 actual	2009 est.	2010 est.
Direct:			
1001 Civilian full-time equivalent employment	347	333	333

BUILD AMERICAN BOND PAYMENTS, RECOVERY ACT

Program and Financing (in millions of dollars)

Identification code 20-0935-0-1-806	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity		91	340
10.00 Total new obligations (object class 41.0)		91	340
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		91	340
23.95 Total new obligations		-91	-340
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation		91	340
Change in obligated balances:			
73.10 Total new obligations		91	340
73.20 Total outlays (gross)		-91	-340
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		91	340
Net budget authority and outlays:			
89.00 Budget authority		91	340
90.00 Outlays		91	340

The American Recovery and Reinvestment Act of 2009 (Public Law 111-5) allows State and local governments to issue Build America Bonds through December 31, 2010. These tax credit bonds, which include Recovery Zone Bonds, differ from tax-exempt governmental obligation bonds in two principal ways: (1) interest paid on tax credit bonds is taxable; and (2) a portion of the interest paid on tax credit bonds takes the form of a federal tax credit. The bond issuer may elect to receive a direct payment in the amount of the tax credit.

PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20-0906-0-1-609	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity	40,600	41,461	45,799
10.00 Total new obligations (object class 41.0)	40,600	41,461	45,799
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	40,600	41,461	45,799
23.95 Total new obligations	-40,600	-41,461	-45,799
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	40,600	41,461	45,799
Change in obligated balances:			
73.10 Total new obligations	40,600	41,461	45,799
73.20 Total outlays (gross)	-40,600	-41,461	-45,799
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	40,600	41,461	45,799
Net budget authority and outlays:			
89.00 Budget authority	40,600	41,461	45,799
90.00 Outlays	40,600	41,461	45,799

Summary of Budget Authority and Outlays (in millions of dollars)

	2008 actual	2009 est.	2010 est.
Enacted/requested:			
Budget Authority	40,600	41,461	45,799
Outlays	40,600	41,461	45,799

Amounts included in baseline projection of current policy:

Budget Authority			
Outlays			
Legislative proposal, subject to PAYGO:			
Budget Authority			-125
Outlays			-125
Total:			
Budget Authority	40,600	41,461	45,674
Outlays	40,600	41,461	45,674

As provided by law, there are instances wherein the earned income tax credit (EITC) exceeds the amount of tax liability owed through the individual income tax system, resulting in an additional payment to the tax filer. The EITC was originally authorized by the Tax Reduction Act of 1975 (Public Law 94-12) and made permanent by the Revenue Adjustment Act of 1978 (Public Law 95-600). The Tax Reform Act of 1986 and the Omnibus Budget Reconciliation Acts of 1990 and 1993 increased the credit amount and expanded the eligibility for the EITC.

The American Recovery and Reinvestment Act of 2009 (Public Law 111-5) temporarily increases the EITC for working families with three or more children, and increases the threshold for the phase-out range for all married couples filing a joint return.

PAYMENT WHERE EARNED INCOME CREDIT EXCEEDS LIABILITY FOR TAX

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-0906-4-1-609	2008 actual	2009 est.	2010 est.
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			-125
24.40 Unobligated balance carried forward, end of year			-125
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation			-125
Change in obligated balances:			
73.20 Total outlays (gross)			125
74.40 Obligated balance, end of year			125
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority			-125
Net budget authority and outlays:			
89.00 Budget authority			-125
90.00 Outlays			-125

Effective for taxable years beginning after December 31, 2010, the Administration proposes to permanently extend: (1) the 45 percent credit percentage for families with three or more qualifying children; and (2) the increase (\$5,000 for 2009, indexed for inflation for 2010) in the income thresholds for the phaseout of the EITC for married taxpayers filing a joint return (regardless of the number of children) above the income thresholds for the phaseout of the EITC for other taxpayers.

PAYMENT WHERE SAVER'S CREDIT EXCEEDS LIABILITY FOR TAX

The Retirement Savings Contributions Credit would be modified to provide a 50% match on the first \$1,000 of retirement savings for families that earn less than \$65,000. The credit would be fully refundable. This proposal will be effective for taxable years beginning after December 31, 2010.

PAYMENT WHERE RECOVERY REBATE EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20-0905-0-1-609	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity	15,281	3,002	.....
10.00 Total new obligations (object class 41.0)	15,281	3,002	.....
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	15,281	3,002	.....
23.95 Total new obligations	-15,281	-3,002	.....
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	15,281	3,002	.....
Change in obligated balances:			
73.10 Total new obligations	15,281	3,002	.....
73.20 Total outlays (gross)	-15,281	-3,002	.....
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	15,281	3,002	.....
Net budget authority and outlays:			
89.00 Budget authority	15,281	3,002	.....
90.00 Outlays	15,281	3,002	.....

The Economic Stimulus Act of 2008 (Public Law 110-185) allowed for the issuance of tax rebates (economic stimulus payments) to certain eligible taxpayers through December 31, 2008. This tax rebate was a one-time benefit provided to taxpayers to stimulate the economy. Additionally, in 2009 the rebate were provided to taxpayers who did not receive the full economic stimulus payment in 2008 and whose circumstances may have changed, making them eligible for some or all of the unpaid portion. No outlays are expected from this account in 2010, as the one-time program is no longer active.

PAYMENT WHERE CHILD CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20-0922-0-1-609	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity	34,019	23,196	25,573
10.00 Total new obligations (object class 41.0)	34,019	23,196	25,573
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	34,019	23,196	25,573
23.95 Total new obligations	-34,019	-23,196	-25,573
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	34,019	23,196	25,573
Change in obligated balances:			
73.10 Total new obligations	34,019	23,196	25,573
73.20 Total outlays (gross)	-34,019	-23,196	-25,573
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	34,019	23,196	25,573
Net budget authority and outlays:			
89.00 Budget authority	34,019	23,196	25,573
90.00 Outlays	34,019	23,196	25,573

As provided by law, there are instances wherein the child credit exceeds the amount of tax liability owed through the individual income tax system, resulting in an additional payment to the tax filer. The child credit was originally authorized by the Taxpayer Relief Act of 1997 (Public Law 105-34).

The American Recovery and Reinvestment Act of 2009 (Public Law 111-5) expanded the pool of eligible low-income earners. The credit is refundable to the extent of 15 percent of an individual's earned income in excess of \$3,000 for 2009 and 2010.

PAYMENT WHERE CHILD CREDIT EXCEEDS LIABILITY FOR TAX

(Legislative proposal, subject to PAYGO)

The Administration proposes to make the \$3,000 threshold permanent, effective for taxable years beginning after December 31, 2010.

PAYMENT WHERE HEALTH CARE CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 20-0923-0-1-551	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity	97	156	257
10.00 Total new obligations (object class 41.0)	97	156	257
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	97	156	257
23.95 Total new obligations	-97	-156	-257
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	97	156	257
Change in obligated balances:			
73.10 Total new obligations	97	156	257
73.20 Total outlays (gross)	-97	-156	-257
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	97	156	257
Net budget authority and outlays:			
89.00 Budget authority	97	156	257
90.00 Outlays	97	156	257

The Trade Act of 2002 established the Health Coverage Tax Credit (HCTC), an advanceable, refundable tax credit for a portion of the cost of qualified insurance. This credit is available to certain recipients of trade adjustment assistance (TAA) and Pension Benefit Guaranty Corporation pension beneficiaries who are aged 55-64.

The HCTC program was expanded by the American Recovery and Reinvestment Act of 2009 (Public Law 111-5). Increased benefits for certain HCTC eligible individuals include payment of 80 percent (up from 65 percent) of health insurance premiums, up to 24 months of coverage for qualified family members, and extension of COBRA benefits. This schedule reflects the effects of HCTC and other Administration health-related tax proposals in cases where the credit exceeds the tax liability resulting in payment to the tax filer.

PAYMENT WHERE COBRA CREDIT EXCEEDS LIABILITY FOR TAX, RECOVERY ACT

Program and Financing (in millions of dollars)

Identification code 20-0936-0-1-551	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity	1,922	1,018
10.00 Total new obligations (object class 41.0)	1,922	1,018
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	1,922	1,018

23.95	Total new obligations	-1,922	-1,018
New budget authority (gross), detail:			
Mandatory:			
60.00	Appropriation	1,922	1,018
Change in obligated balances:			
73.10	Total new obligations	1,922	1,018
73.20	Total outlays (gross)	-1,922	-1,018
Outlays (gross), detail:			
86.97	Outlays from new mandatory authority	1,922	1,018
Net budget authority and outlays:			
89.00	Budget authority	1,922	1,018
90.00	Outlays	1,922	1,018

COBRA gives workers who lose their jobs, and thus their health benefits, the right to purchase group health coverage provided by the plan under certain circumstances. This continuation coverage is provided pursuant to part 6 of subtitle B of title I of the Employee Retirement Income Security Act of 1974 (other than section 609), title XXII of the Public Health Service Act, section 4980B of the Internal Revenue Code of 1986 (other than under subsection (f)(1) of such section insofar as it relates to pediatric vaccines), or section 8905(a) of 5 U.S.C., or under a State program that provides comparable continuation coverage.

The American Recovery and Reinvestment Act of 2009 (Public Law 111-5) treats assistance eligible individuals who pay 35 percent of their COBRA premium as having paid the full amount. The remaining 65 percent is reimbursed to the employer, insurer or health plan as a credit against certain employment taxes. This schedule reflects the cases where the credit exceeds the tax liability resulting in the payment to the tax filer.

20 percent to 50 percent of unused long-term minimum tax credits for the taxable year in question.

PAYMENT WHERE TAX CREDIT TO AID FIRST-TIME HOMEBUYERS EXCEEDS LIABILITY FOR TAX
Program and Financing (in millions of dollars)

Identification code 20-0930-0-1-604	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01	Direct program activity	3,861	1,421
10.00	Total new obligations (object class 41.0)	3,861	1,421
Budgetary resources available for obligation:			
22.00	New budget authority (gross)	3,861	1,421
23.95	Total new obligations	-3,861	-1,421
New budget authority (gross), detail:			
Mandatory:			
60.00	Appropriation	3,861	1,421
Change in obligated balances:			
73.10	Total new obligations	3,861	1,421
73.20	Total outlays (gross)	-3,861	-1,421
Outlays (gross), detail:			
86.97	Outlays from new mandatory authority	3,861	1,421
Net budget authority and outlays:			
89.00	Budget authority	3,861	1,421
90.00	Outlays	3,861	1,421

The Housing and Economic Recovery Act of 2008 (Public Law 110-289) provided a refundable tax credit of up to \$7,500 for first-time homebuyers. The credit allows for up to 10 percent of the purchase price for qualified residences. Taxpayers who qualify are allowed a one-time credit against their income tax for principal residences purchased on or after April 9, 2008, and before July 1, 2009. They must repay the credit over a 15-year period.

The American Recovery and Reinvestment Act of 2009 (Public Law 111-5) expanded the credit and eliminated the repayment requirement. Taxpayers have the option of claiming up to \$8,000 on either their 2008 or 2009 tax returns for qualifying 2009 purchases. The credit is available for qualifying purchases made between January 1, 2009 and November 30, 2009.

PAYMENT WHERE ALTERNATIVE MINIMUM TAX CREDIT EXCEEDS LIABILITY FOR TAX
Program and Financing (in millions of dollars)

Identification code 20-0929-0-1-609	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01	Direct program activity	1,279	849
10.00	Total new obligations (object class 41.0)	1,279	849
Budgetary resources available for obligation:			
22.00	New budget authority (gross)	1,279	849
23.95	Total new obligations	-1,279	-849
New budget authority (gross), detail:			
Mandatory:			
60.00	Appropriation	1,279	849
Change in obligated balances:			
73.10	Total new obligations	1,279	849
73.20	Total outlays (gross)	-1,279	-849
Outlays (gross), detail:			
86.97	Outlays from new mandatory authority	1,279	849
Net budget authority and outlays:			
89.00	Budget authority	1,279	849
90.00	Outlays	1,279	849

The Tax Relief and Health Care Act of 2006 (P.L. 109-432) allows certain taxpayers to claim a refundable credit for a portion of their unused long-term alternative minimum tax (AMT) credits each year. The Emergency Economic Stabilization Act of 2008 (P.L. 110-343) increased the AMT refundable credit portion from

PAYMENT WHERE CERTAIN TAX CREDITS EXCEED LIABILITY FOR CORPORATE TAX
Program and Financing (in millions of dollars)

Identification code 20-0931-0-1-376	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01	Direct program activity	269	.....
10.00	Total new obligations (object class 41.0)	269	.....
Budgetary resources available for obligation:			
22.00	New budget authority (gross)	269	.....
23.95	Total new obligations	-269	.....
New budget authority (gross), detail:			
Mandatory:			
60.00	Appropriation	269	.....
Change in obligated balances:			
73.10	Total new obligations	269	.....
73.20	Total outlays (gross)	-269	.....

PAYMENT WHERE CERTAIN TAX CREDITS EXCEED LIABILITY FOR CORPORATE TAX—Continued

Program and Financing —Continued

Identification code 20-0931-0-1-376	2008 actual	2009 est.	2010 est.
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority		269	
Net budget authority and outlays:			
89.00 Budget authority		269	
90.00 Outlays		269	

The Housing and Economic Recovery Act of 2008 (Public Law 110-289) allows certain businesses to accelerate the recognition of a portion of their historic AMT or reserach and development (R&D) credits in lieu of taking bonus depreciation. The amount is capped at the lesser of \$30 million or 6 percent of historic AMT and R&D credits. The American Recovery and Reinvestment Act of 2009 (Public Law 111-5) extends this temporary benefit through 2009.

PAYMENT WHERE TAX CREDIT FOR CERTAIN GOVERNMENT RETIREES EXCEEDS LIABILITY FOR TAX, RECOVERY ACT

Program and Financing (in millions of dollars)

Identification code 20-0942-0-1-602	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity			99
10.00 Total new obligations (object class 41.0)			99
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			99
23.95 Total new obligations			-99
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation			99
Change in obligated balances:			
73.10 Total new obligations			99
73.20 Total outlays (gross)			-99
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority			99
Net budget authority and outlays:			
89.00 Budget authority			99
90.00 Outlays			99

The American Recovery and Reinvestment Act of 2009 (Public Law 111-5) allows certain federal and state retirees to claim a one-time refundable credit of up to \$250 (\$500 in the case of a joint return where both spouses are eligible individuals).

PAYMENT WHERE MAKING WORK PAY CREDIT EXCEEDS LIABILITY FOR TAX, RECOVERY ACT

Program and Financing (in millions of dollars)

Identification code 20-0933-0-1-609	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity		662	19,669
10.00 Total new obligations (object class 41.0)		662	19,669
Budgetary resources available for obligation:			
22.00 New budget authority (gross)		662	19,669
23.95 Total new obligations		-662	-19,669

New budget authority (gross), detail:

Mandatory:			
60.00 Appropriation		662	19,669

Change in obligated balances:

73.10 Total new obligations		662	19,669
73.20 Total outlays (gross)		-662	-19,669

Outlays (gross), detail:

86.97 Outlays from new mandatory authority		662	19,669
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Net budget authority and outlays:

89.00 Budget authority		662	19,669
90.00 Outlays		662	19,669

The American Recovery and Reinvestment Act of 2009 (Public Law 111-5) allows certain taxpayers to claim a refundable Making Work Pay tax credit of 6.2 percent of earned income, up to \$400 for single taxpayers and up to \$800 for married couples filing joint returns. The refundable credit phases out for high-income taxpayers. The Making Work Pay credit is claimed by taxpayers when they file their 2009 and 2010 returns, and in order to accelerate the credit, it is being delivered in small increments through reduced payroll withholding.

PAYMENT WHERE MAKING WORK PAY CREDIT EXCEEDS LIABILITY FOR TAX, RECOVERY ACT

(Legislative proposal, subject to PAYGO)

Effective for taxable years beginning after December 31, 2010, the Administration proposes to make the credit permanent.

PAYMENT WHERE AMERICAN OPPORTUNITY CREDIT EXCEEDS LIABILITY FOR TAX, RECOVERY ACT

Program and Financing (in millions of dollars)

Identification code 20-0932-0-1-502	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity			1,616
10.00 Total new obligations (object class 41.0)			1,616
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			1,616
23.95 Total new obligations			-1,616
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation			1,616
Change in obligated balances:			
73.10 Total new obligations			1,616
73.20 Total outlays (gross)			-1,616
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority			1,616
Net budget authority and outlays:			
89.00 Budget authority			1,616
90.00 Outlays			1,616

The American Recovery and Reinvestment Act of 2009 (Public Law 111-5) allows certain taxpayers to claim a refundable Hope Scholarship Credit for qualifying higher education expenses. Up to 40 percent of the credit is refundable. The credit applies dollar-for-dollar to the first \$2,000 of qualified tuition, fees and course materials paid by the taxpayer, and applies at a rate of 25 percent to the next \$2,000 in qualified tuition, fees and course materials

for a total credit of up to \$2,500. This tax credit is subject to a phase-out for high-income taxpayers.

REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST

Program and Financing (in millions of dollars)

Identification code 20-0904-0-1-908	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity	4,487	3,290	3,499
10.00 Total new obligations (object class 43.0)	4,487	3,290	3,499
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	4,487	3,290	3,499
23.95 Total new obligations	-4,487	-3,290	-3,499
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	4,487	3,290	3,499
Change in obligated balances:			
73.10 Total new obligations	4,487	3,290	3,499
73.20 Total outlays (gross)	-4,487	-3,290	-3,499
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	4,487	3,290	3,499
Net budget authority and outlays:			
89.00 Budget authority	4,487	3,290	3,499
90.00 Outlays	4,487	3,290	3,499

Under certain circumstances, as provided in 26 U.S.C. 6611, interest is paid on Internal Revenue collections that must be refunded. The Tax Equity and Fiscal Responsibility Act of 1982 (Public Law 97-248) provides for daily compounding of interest. Under the Tax Reform Act of 1986 (Public Law 99-514), interest paid on Internal Revenue collections will equal the Federal short-term rate plus two percentage points, such rate to be adjusted quarterly.

IRS MISCELLANEOUS RETAINED FEES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-5432-0-2-803	2008 actual	2009 est.	2010 est.
01.00 Balance, start of year	128	.....	.....
Adjustments:			
01.91 Adjustment to show balances as available that were shown as unavailable in the 2009 Budget	-128	.....	.....
01.99 Balance, start of year .....	.....	.....	.....
Receipts:			
02.00 Enrolled Agent Fee Increase, IRS Miscellaneous Retained Fees	7	5	5
02.20 New Installment Agreements, IRS Miscellaneous Retained Fees	104	102	100
02.21 Restructured Installment Agreements, IRS Miscellaneous Retained Fees	29	27	27
02.22 General User Fees, IRS Miscellaneous Retained Fees	48	42	46
02.99 Total receipts and collections	188	176	178
04.00 Total: Balances and collections	188	176	178
Appropriations:			
05.00 IRS Miscellaneous Retained Fees	-188	-176	-168
07.99 Balance, end of year .....	.....	.....	10

Program and Financing (in millions of dollars)

Identification code 20-5432-0-2-803	2008 actual	2009 est.	2010 est.
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	129	70	70
22.00 New budget authority (gross)	70	70	70

22.21 Unobligated balance transferred to other accounts	-129	-70	-70
23.90 Total budgetary resources available for obligation	70	70	70
24.40 Unobligated balance carried forward, end of year	70	70	70

New budget authority (gross), detail:

Mandatory:			
60.20 Appropriation (special fund)	188	176	168
61.00 Transferred to other accounts	-118	-106	-98
62.50 Appropriation (total mandatory)	70	70	70

Net budget authority and outlays:

89.00 Budget authority	70	70	70
90.00 Outlays .....	.....	.....	.....

The Treasury, Postal Service and General Government Appropriations Act of 1995 permitted the Internal Revenue Service to establish new fees or raise existing fees for certain services provided by the IRS where such fees are authorized by another law. The Secretary of the Treasury may spend the new or increased fee receipts to supplement appropriations made available to the Internal Revenue Service appropriations accounts in fiscal years 1995 and thereafter. Funds in this account are transferred to other IRS appropriations accounts for expenditure.

GIFTS TO THE UNITED STATES FOR REDUCTION OF THE PUBLIC DEBT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-5080-0-2-808	2008 actual	2009 est.	2010 est.
01.00 Balance, start of year .....	.....	.....	.....
01.99 Balance, start of year .....	.....	.....	.....
Receipts:			
02.00 Gifts to the United States for Reduction of the Public Debt	2	2	2
04.00 Total: Balances and collections	2	2	2
Appropriations:			
05.00 Gifts to the United States for Reduction of the Public Debt	-2	-2	-2
07.99 Balance, end of year .....	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 20-5080-0-2-808	2008 actual	2009 est.	2010 est.
New budget authority (gross), detail:			
Mandatory:			
60.20 Appropriation (special fund)	2	2	2
60.47 Portion applied to repay debt	-2	-2	-2
62.50 Appropriation (total mandatory) .....	.....	.....	.....
Net budget authority and outlays:			
89.00 Budget authority .....	.....	.....	.....
90.00 Outlays .....	.....	.....	.....

31 U.S.C. 3113 authorizes the Secretary of the Treasury to accept conditional gifts to the United States for the purpose of reducing the public debt.

PRIVATE COLLECTION AGENT PROGRAM

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-5510-0-2-803	2008 actual	2009 est.	2010 est.
01.99 Balance, start of year .....	.....	.....	.....
Receipts:			
02.00 Private Collection Agent Program	13	9	.....
04.00 Total: Balances and collections	13	9	.....
Appropriations:			
05.00 Private Collection Agent Program	-13	-9	.....
07.99 Balance, end of year .....	.....	.....	.....

PRIVATE COLLECTION AGENT PROGRAM—Continued
Program and Financing (in millions of dollars)

Identification code 20-5510-0-2-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Collection Enforcement Activities		4	
00.02 Payments to Private Collection Agencies	7	4	
10.00 Total new obligations (object class 25.2)	7	8	
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	4	10	11
22.00 New budget authority (gross)	13	9	
23.90 Total budgetary resources available for obligation	17	19	11
23.95 Total new obligations	-7	-8	
24.40 Unobligated balance carried forward, end of year	10	11	11

New budget authority (gross), detail:			
Mandatory:			
60.20	2008 actual	2009 est.	2010 est.
60.20 Appropriation (special fund)	13	9	
Change in obligated balances:			
72.40 Obligated balance, start of year	3	2	2
73.10 Total new obligations	7	8	
73.20 Total outlays (gross)	-8	-8	
74.40 Obligated balance, end of year	2	2	2

Outlays (gross), detail:			
66.97	2008 actual	2009 est.	2010 est.
66.97 Outlays from new mandatory authority	6	8	
66.98 Outlays from mandatory balances	2		
67.00 Total outlays (gross)	8	8	

Net budget authority and outlays:			
69.00	2008 actual	2009 est.	2010 est.
69.00 Budget authority	13	9	
90.00 Outlays	8	8	

The American Jobs Creation Act of 2004 (Public Law 108-357) allows the IRS to use private collection contractors to supplement its own collection staff's efforts to ensure that all taxpayers pay what they owe. The IRS used this authority to contract with several private debt collection agencies starting in 2006. In March 2009, the IRS allowed its private debt collection contracts to expire, thereby administratively terminating the program.

INFORMANT PAYMENTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 20-5433-0-2-803	2008 actual	2009 est.	2010 est.
01.99 Balance, start of year			
Receipts:			
02.40 Underpayment and Fraud Collection	21	50	75
04.00 Total: Balances and collections	21	50	75
Appropriations:			
05.00 Informant Payments	-21	-50	-75
07.99 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 20-5433-0-2-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Informant Payments	22	50	75
10.00 Total new obligations (object class 91.0)	22	50	75
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	1		
22.00 New budget authority (gross)	21	50	75
23.90 Total budgetary resources available for obligation	22	50	75
23.95 Total new obligations	-22	-50	-75

New budget authority (gross), detail:			
Mandatory:			
60.20	2008 actual	2009 est.	2010 est.
60.20 Appropriation (special fund)	21	50	75
Change in obligated balances:			
73.10 Total new obligations	22	50	75
73.20 Total outlays (gross)	-22	-50	-75
Outlays (gross), detail:			
66.97 Outlays from new mandatory authority	21	50	75
66.98 Outlays from mandatory balances	1		
67.00 Total outlays (gross)	22	50	75
Net budget authority and outlays:			
69.00 Budget authority	21	50	75
90.00 Outlays	22	50	75

As provided by law (26 U.S.C. 7623), the Secretary of the Treasury may make payments to individuals resulting from information given that leads to the collection of Internal Revenue taxes. The Taxpayer Bill of Rights of 1996 (Public Law 104-168) provides for payments of such sums to individuals from the proceeds of amounts (other than interest) collected by reason of the information provided, and any amount collected shall be available for such payments. This information must lead to the detection of underpayments of taxes, or detection and bringing to trial and punishment persons guilty of violating the Internal Revenue laws (in cases where such expenses are not otherwise provided for by law). This provision was further amended by the Tax Relief and Health Care Act of 2006 (Public Law 109-432) to encourage use of the program. A reward payment typically ranges of between 15 and 30 percent of the collected proceeds for cases involving high income non-compliant taxpayers. They allow for lower payments where information is provided that was already available from another source.

FEDERAL TAX LIEN REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 20-4413-0-3-803	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
09.01 Reimbursable program	8	8	8
10.00 Total new obligations (object class 32.0)	8	8	8
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	5	4	4
22.00 New budget authority (gross)	7	8	8
23.90 Total budgetary resources available for obligation	12	12	12
23.95 Total new obligations	-8	-8	-8
24.40 Unobligated balance carried forward, end of year	4	4	4
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	7	8	8
Change in obligated balances:			
72.40 Obligated balance, start of year	1	2	2
73.10 Total new obligations	8	8	8
73.20 Total outlays (gross)	-7	-8	-8
74.40 Obligated balance, end of year	2	2	2
Outlays (gross), detail:			
66.97 Outlays from new mandatory authority	1	4	4
66.98 Outlays from mandatory balances	6	4	4
67.00 Total outlays (gross)	7	8	8
Offsets:			
Against gross budget authority and outlays:			

88.40	Offsetting collections (cash) from: Non-Federal sources	-7	-8	-8
Net budget authority and outlays:				
89.00	Budget authority			
90.00	Outlays			

This revolving fund was established pursuant to section 112(a) of the Federal Tax Lien Act of 1966, to serve as the source of financing the redemption of real property by the United States. During the process of collecting unpaid taxes, the government places a tax lien on real estate in order to protect the government's interest. Situations arise where property of this nature is collateral for other indebtedness and the tax lien is subordinate to the original indebtedness. In this circumstance, it is often in the government's interest to purchase the property during the foreclosure sale. The advantage arises when the property is worth substantially more than the first lien-holder's equity but is being sold for an amount that barely covers that equity, thereby leaving no proceeds to apply against delinquent taxes. Under these circumstances, if the government buys the property and subsequently puts it up for sale under more advantageous conditions, it is possible to realize sufficient profit on the transaction to fully or partially collect the amount of taxes due. The revolving fund is reimbursed from the proceeds of the sale in an amount equal to the amount expended from the fund for the redemption. The balance of the proceeds is applied against the amount of the tax, interest, penalties, and additions thereto, and for the costs of sale. The remainder, if any, would revert to the parties legally entitled to it.

INTERNAL REVENUE SERVICE OVERSIGHT BOARD

As directed by the Internal Revenue Service Restructuring and Reform Act of 1998 (section 7802(d) 26 U.S.C.), the Internal Revenue Service Oversight Board shall annually review and approve a budget request for the Internal Revenue Service. The Oversight Board's approved request shall be submitted to the President by the Secretary without revision, and the President shall submit the request, without revision, to Congress together with the President's Budget request for the Internal Revenue Service. The 2010 Oversight Board budget recommendation for the Internal Revenue Service is \$12,961 million.

ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

(INCLUDING TRANSFER OF FUNDS)

SEC. 101. Not to exceed 5 percent of any appropriation made available in this Act to the Internal Revenue Service or not to exceed 3 percent of appropriations under the heading "Enforcement" may be transferred to any other Internal Revenue Service appropriation upon the advance [approval] notification of the Committees on Appropriations.

SEC. 102. The Internal Revenue Service shall maintain a training program to ensure that Internal Revenue Service employees are trained in taxpayers' rights, in dealing courteously with taxpayers, and in cross-cultural relations.

SEC. 103. The Internal Revenue Service shall institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information.

[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 the improvement of the Internal Revenue Service 1-800 help line service a priority and allocate resources necessary to increase phone lines and staff to improve the Internal Revenue Service 1-800 help line service.]

[SEC. 105. Of the funds made available by this Act to the Internal Revenue Service, not less than \$6,997,000,000 shall be available only for tax enforcement. In addition, of the funds made available by this Act to the Internal Revenue Service, and subject to the same terms and conditions, \$490,000,000 shall be available for enhanced tax law enforcement.]

[SEC. 106. None of the funds made available in this Act may be used to enter into, renew, extend, administer, implement, enforce, or provide oversight of any qualified tax collection contract (as defined in section 6306 of the Internal Revenue Code of 1986).] (Department of the Treasury Appropriations Act, 2009.)

COMPTROLLER OF THE CURRENCY

Trust Funds

ASSESSMENT FUNDS

Program and Financing (in millions of dollars)

Identification code 20-8413-0-8-373	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
09.00 Bank supervision	674	775	830
10.00 Total new obligations	674	775	830
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	668	735	744
22.00 New budget authority (gross)	741	784	839
23.90 Total budgetary resources available for obligation	1,409	1,519	1,583
23.95 Total new obligations	-674	-775	-830
24.40 Unobligated balance carried forward, end of year	735	744	753
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	741	784	839
Change in obligated balances:			
72.40 Obligated balance, start of year	148	162	188
73.10 Total new obligations	674	775	830
73.20 Total outlays (gross)	-660	-749	-803
74.40 Obligated balance, end of year	162	188	215
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	577	749	803
86.98 Outlays from mandatory balances	83		
87.00 Total outlays (gross)	660	749	803
Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources	-1		
88.20 Interest on Federal securities	-22	-27	-28
88.40 Non-Federal sources: Assessments	-718	-757	-811
88.90 Total, offsetting collections (cash)	-741	-784	-839
Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-81	-35	-36
Memorandum (non-add) entries:			
92.01 Total investments, start of year: Federal securities: Par value	812	897	932
92.02 Annual Measure:	897	932	968

The Office of the Comptroller of the Currency (OCC) was created for the purpose of establishing and regulating a national banking system. The National Currency Act of 1863 (12 U.S.C. 1 et seq., 12 Stat. 665), rewritten and reenacted as the National Bank Act of 1864, provided for the chartering and supervising functions of OCC. The income of the bureau is derived principally from assessments paid by national banks and interest on investments in U.S. Government securities. OCC receives no appropriated funds from Congress.

ASSESSMENT FUNDS—Continued

OCC charters new banking institutions only after investigation and due consideration of charter applications.

Supervision of existing national banks is aided by the required submission of periodic reports and detailed onsite examinations, which are conducted by a staff of approximately 2,099 national bank examiners. As of December 31, 2008, OCC supervised approximately 1,605 institutions with national charters and 50 Federal branches with total assets of nearly \$8.7 trillion.

In addition, OCC considers applications for mergers in which the resulting bank will be a national bank and applications from banks to establish branches. OCC also promulgates rules and regulations for the guidance of national banks and bank directors.

Object Classification (in millions of dollars)

Identification code 20-8413-0-8-373	2008 actual	2009 est.	2010 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	332	371	396
11.3 Other than full-time permanent	8	8	8
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	342	381	406
12.1 Civilian personnel benefits	107	126	139
21.0 Travel and transportation of persons	41	54	59
22.0 Transportation of things	2	3	3
23.1 Rental payments to GSA	3	2	3
23.2 Rental payments to others	29	36	38
23.3 Communications, utilities, and miscellaneous charges	11	13	14
24.0 Printing and reproduction	1	1	1
25.2 Other services	96	118	124
26.0 Supplies and materials	6	7	8
31.0 Equipment	16	17	17
32.0 Land and structures	20	17	18
99.9 Total new obligations	674	775	830

Employment Summary

Identification code 20-8413-0-8-373	2008 actual	2009 est.	2010 est.
Reimbursable:			
2001 Civilian full-time equivalent employment	3,028	3,127	3,161

OFFICE OF THRIFT SUPERVISION

Federal Funds

OFFICE OF THRIFT SUPERVISION

Program and Financing (in millions of dollars)

Identification code 20-4108-0-3-373	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
09.01 Office of Thrift Supervision	246	247	181
10.00 Total new obligations	246	247	181
Budgetary resources available for obligation:			
21.40 Unobligated balance carried forward, start of year	263	292	299
22.00 New budget authority (gross)	272	251	181
22.10 Resources available from recoveries of prior year obligations	3	3	3
23.90 Total budgetary resources available for obligation	538	546	483
23.95 Total new obligations	-246	-247	-181
24.40 Unobligated balance carried forward, end of year	292	299	302
New budget authority (gross), detail:			
Mandatory:			
69.00 Offsetting collections (cash)	272	251	181
Change in obligated balances:			
72.40 Obligated balance, start of year	42	44	37
73.10 Total new obligations	246	247	181
73.20 Total outlays (gross)	-241	-251	-181

73.45 Recoveries of prior year obligations	-3	-3	-3
74.40 Obligated balance, end of year	44	37	34

Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	214	251	181
86.98 Outlays from mandatory balances	27		
87.00 Total outlays (gross)	241	251	181

Offsets:			
Against gross budget authority and outlays:			
Offsetting collections (cash) from:			
88.00 Federal sources	-5	-5	-5
88.20 Interest on Federal securities	-3	-9	-4
88.40 Non-Federal sources	-11	-3	-2
88.45 Offsetting governmental collections (from non-Federal sources)	-253	-234	-170
88.90 Total, offsetting collections (cash)	-272	-251	-181

Net budget authority and outlays:			
89.00 Budget authority			
90.00 Outlays	-31		

Memorandum (non-add) entries:			
92.01 Total investments, start of year: Federal securities: Par value	306	337	337
92.02 Total investments, end of year: Federal securities: Par value	337	337	300

The Office of Thrift Supervision (OTS) was established by Congress as a bureau of the Department of the Treasury as part of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (12 U.S.C. 1811 note). OTS assumed the regulatory functions of the Federal Home Loan Bank Board dissolved by the same act.

OTS charters, examines, supervises, and regulates federal savings associations insured by the Federal Deposit Insurance Corporation (FDIC). OTS also examines, supervises, and regulates state-chartered, FDIC-insured savings associations and provides for the registration, examination, and regulation of savings association affiliates and holding companies. OTS sets capital standards for Federal and State savings associations and reviews applications of state-chartered thrifts for conversion to federal thrifts.

OTS receives no appropriated funds from Congress. Income of the bureau is derived principally from assessments on thrifts and holding companies, examination fees, and interest on investments in U.S. Government obligations. As of September 30, 2008, OTS regulated 818 thrifts with total assets of \$1.18 trillion; OTS also supervises 469 holding company enterprises with approximately \$8.1 trillion in U.S. domiciled consolidated assets.

Object Classification (in millions of dollars)

Identification code 20-4108-0-3-373	2008 actual	2009 est.	2010 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	115	127	102
11.3 Other than full-time permanent	2		
11.5 Other personnel compensation	8	1	2
11.9 Total personnel compensation	125	128	104
12.1 Civilian personnel benefits	56	61	33
21.0 Travel and transportation of persons	17	19	15
22.0 Transportation of things	1	1	1
23.2 Rental payments to others	5	4	3
23.3 Communications, utilities, and miscellaneous charges	4	6	5
25.1 Advisory and assistance services	6	3	2
25.2 Other services	6	6	4
25.3 Other purchases of goods and services from Government accounts	4	5	4
25.4 Operation and maintenance of facilities	11	5	4
26.0 Supplies and materials	2	3	2
31.0 Equipment	9	5	3
32.0 Land and structures		1	1
99.9 Total new obligations	246	247	181

Employment Summary

Identification code 20-4108-0-3-373	2008 actual	2009 est.	2010 est.
Reimbursable:			
2001 Civilian full-time equivalent employment	1,029	1,095	847

INTEREST ON THE PUBLIC DEBT

Federal Funds

INTEREST ON TREASURY DEBT SECURITIES (GROSS)

Program and Financing (in millions of dollars)

Identification code 20-0550-0-1-901	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Interest on Treasury Securities	451,154	392,321	454,783
10.00 Total new obligations (object class 43.0)	451,154	392,321	454,783
Budgetary resources available for obligation:			
22.00 New budget authority (gross)	451,154	392,321	454,783
23.95 Total new obligations	-451,154	-392,321	-454,783
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation	451,154	392,321	454,783
Change in obligated balances:			
73.10 Total new obligations	451,154	392,321	454,783
73.20 Total outlays (gross)	-451,154	-392,321	-454,783
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority	451,154	392,321	454,783
Net budget authority and outlays:			
89.00 Budget authority	451,154	392,321	454,783
90.00 Outlays	451,154	392,321	454,783

Such amounts are appropriated as may be necessary to pay the interest each year on the public debt (31 U.S.C. 1305, 3123). Interest on Government account series securities is generally computed on a cash basis. Interest is generally computed on an accrual basis for all other types of securities.

INTEREST ON TREASURY DEBT SECURITIES (GROSS)

(Amounts included in baseline projection of current policy)

Program and Financing (in millions of dollars)

Identification code 20-0550-7-1-901	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Direct program activity			-302
10.00 Total new obligations			-302
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			-302
23.95 Total new obligations			302
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation			-302
Change in obligated balances:			
73.10 Total new obligations			-302
73.20 Total outlays (gross)			302
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority			-302
Net budget authority and outlays:			
89.00 Budget authority			-302

90.00 Outlays			-302
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INTEREST ON TREASURY DEBT SECURITIES (GROSS)

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 20-0550-2-1-901	2008 actual	2009 est.	2010 est.
Obligations by program activity:			
00.01 Interest on Treasury Securities			12
10.00 Total new obligations (object class 43.0)			12
Budgetary resources available for obligation:			
22.00 New budget authority (gross)			12
23.95 Total new obligations			-12
New budget authority (gross), detail:			
Mandatory:			
60.00 Appropriation			12
Change in obligated balances:			
73.10 Total new obligations			12
73.20 Total outlays (gross)			-12
Outlays (gross), detail:			
86.97 Outlays from new mandatory authority			12
Net budget authority and outlays:			
89.00 Budget authority			12
90.00 Outlays			12

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2008 actual	2009 est.	2010 est.
Governmental receipts:			
10-086400 Filing Fees, P.L. 109-171, Title X: Enacted/requested	61	54	54
20-015800 Transportation Fuels Tax: Enacted/requested	-5,127	-5,981	-5,647
Legislative proposal, subject to PAYGO			-1,094
20-065000 Deposit of Earnings, Federal Reserve System: Enacted/requested	33,598	24,894	27,533
20-085000 Registration, Filing, and Transaction Fees: Enacted/requested	4		
20-086900 Fees for Legal and Judicial Services, not Otherwise Classified: Enacted/requested	56	56	56
20-089100 Miscellaneous Fees for Regulatory and Judicial Services, not Otherwise Classified: Enacted/requested	9	7	7
20-101000 Fines, Penalties, and Forfeitures, Agricultural Laws: Enacted/requested	5	2	2
20-103000 Fines, Penalties, and Forfeitures, Immigration and Labor Laws: Enacted/requested	91	71	71
20-104000 Fines, Penalties, and Forfeitures, Customs, Commerce, and Antitrust Laws: Enacted/requested	147	120	120
20-105000 Fines, Penalties, and Forfeitures, Narcotic Prohibition and Alcohol Laws: Enacted/requested	20	6	6
20-106000 Forfeitures of Unclaimed Money and Property: Enacted/requested	10	11	11
20-108000 Fines, Penalties, and Forfeitures, Federal Coal Mine Health and Safety Laws: Enacted/requested	56	25	25
20-129900 Gifts to the United States, not Otherwise Classified: Enacted/requested	11	1	1
20-241100 User Fees for IRS: Enacted/requested	42	29	30
20-249200 Premiums, Terrorism Risk Insurance Program: Enacted/requested			74
Legislative proposal, subject to PAYGO			
20-309200 Recovery from Highway Trust Fund for Refunds of Taxes: Enacted/requested	1,057	1,076	1,102
20-309400 Recovery from Airport and Airway Trust Fund for Refunds of Taxes: Enacted/requested	56	92	97
20-309500 Recovery from Leaking Underground Storage Tank Trust Fund for Refunds of Taxes, EPA: Enacted/requested		5	5
20-309990 Refunds of Moneys Erroneously Received and Recovered (20X1807): Enacted/requested	-47	-42	-75
95-109900 Fines, Penalties, and Forfeitures, not Otherwise Classified: Enacted/requested	775	603	603
99-011050 Individual Income Taxes: Enacted/requested	1,145,685	953,387	1,073,479
Legislative proposal, not subject to PAYGO			290

GENERAL FUND RECEIPT ACCOUNTS—Continued

Legislative proposal, subject to PAYGO	-69	686	
Amounts included in baseline projection of current policy	-371	-23,074	
99-011100 Corporation Income and Excess Profits Taxes: Enacted/requested	304,346	174,483	220,123
Legislative proposal, subject to PAYGO	-27,929	-41,614	
Amounts included in baseline projection of current policy	204	424	
99-015250 Other Federal Fund Excise Taxes: Enacted/requested	994	-2,787	-1,803
Legislative proposal, subject to PAYGO			-151
99-015300 Estate and Gift Taxes: Enacted/requested	28,844	26,341	15,552
Legislative proposal, subject to PAYGO			-1
Amounts included in baseline projection of current policy			4,257
99-015500 Tobacco Excise Tax: Enacted/requested	7,639	12,709	18,613
99-015600 Alcohol Excise Tax: Enacted/requested	9,283	9,091	9,699
Legislative proposal, subject to PAYGO			-62
99-015700 Telephone Excise Tax: Enacted/requested	1,048	1,020	705
99-031050 Other Federal Fund Customs Duties: Enacted/requested	17,027	14,821	15,298
Legislative proposal, subject to PAYGO		-7	-753
General Fund Governmental receipts.....	1,545,690	1,181,922	1,314,649

Offsetting receipts from the public:			
20-143500 General Fund Proprietary Interest Receipts, not Otherwise Classified: Enacted/requested	50	22	22
20-145000 Interest Payments from States, Cash Management Improvement: Enacted/requested	57	61	58
20-146310 Interest on Quota in International Monetary Fund: Enacted/requested	59	130	130
20-148400 Interest on Deposits in Tax and Loan Accounts: Enacted/requested	604	632	632
20-149900 Interest Received from Credit Financing Accounts: Enacted/requested	11,063	129,272	126,410
20-168200 Gain by Exchange on Foreign Currency Denominated Public Debt Securities: Enacted/requested	11		
20-276330 Community Development Financial Institutions Fund, Downward Re-estimate of Subsidies: Enacted/requested	2		
20-279010 GSE Mortgage-Backed Securities Direct Loans, Negative Subsidies: Enacted/requested	54	5,876	2,238
20-279210 Troubled Asset Relief Program, Negative Subsidies: Enacted/requested		752	
20-286900 Repayment of Loans and Credits to Foreign Nations: Enacted/requested	1		
20-289400 Proceeds, GSE Equity Related Transactions: Enacted/requested		4,421	6,680
20-322000 All Other General Fund Proprietary Receipts: Enacted/requested	412	510	510
20-387500 Budget Clearing Account (suspense): Enacted/requested	211		
General Fund Offsetting receipts from the public.....	12,524	141,676	136,680

Intragovernmental payments:			
13-141000 Interest on Investment, Economic Development Revolving Fund: Enacted/requested	1		
14-142400 Interest on Investment, Colorado River Projects: Enacted/requested	10	4	4
14-142700 Interest on Advances to Colorado River Dam Fund, Boulder Canyon Project: Enacted/requested	11	11	11
20-133700 Interest on Loans to the Helium Fund, Department of Interior: Enacted/requested	120	98	108
20-133800 Interest on Loans to the Presidio: Enacted/requested	3	3	3
20-135000 Interest on Loans to the Secretary of Transportation, Ocean Freight Differential: Enacted/requested	2	3	3
20-135100 Interest on Loans to BPA: Enacted/requested	284	278	309
20-136100 Interest on Loans to the Secretary of Transportation, Railroad Rehabilitation and Improvement Fund: Enacted/requested	1	1	1
20-136300 Interest on Loans for College Housing and Academic Facilities Loans, Education: Enacted/requested	6	6	6
20-140100 Interest on Loans to Commodity Credit Corporation: Enacted/requested	154	60	82
20-141700 Interest on Loans to Tennessee Valley Authority: Enacted/requested	4	6	6
20-141800 Interest on Loans to Federal Financing Bank: Enacted/requested	775	904	2,103
Legislative proposal, not subject to PAYGO			5
20-143300 Interest on Loans to National Flood Insurance Fund, DHS: Enacted/requested	731	795	422
20-149500 Interest Payments on Repayable Advances to the Black Lung Disability Trust Fund: Enacted/requested	739	14	
20-149700 Payment of Interest on Advances to the Railroad Retirement Board: Enacted/requested	181	171	113
20-241600 Charges for Administrative Expenses of Social Security Act As Amended: Enacted/requested	1,041	1,103	1,137
20-289600 Excess of Proceeds from Debt Obligations Issued by the Black Lung Disability Trust Fund and the Market Value of		2,496	

Outstanding Repayable Advances: Enacted/requested			
20-310100 Recoveries from Federal Agencies for Settlement of Claims for Contract Disputes: Enacted/requested	74	95	
20-311200 Reimbursement from Federal Agencies for Payments Made As a Result of Discriminatory Conduct: Enacted/requested	19	17	17
20-320000 Receivables from Cancelled Accounts: Enacted/requested		1	1
20-388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts: Enacted/requested	-36		
73-142800 Interest on Advances to Small Business Administration: Enacted/requested	3	3	2
91-142200 Interest on Loans, Higher Education Facilities Loan Fund: Enacted/requested	1	1	
General Fund Intragovernmental payments	4,124	6,070	4,333

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

SEC. 107. 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. 108. Not to exceed 2 percent of any appropriations in this Act made available to the Departmental Offices—Salaries and Expenses, Office of Inspector General, Financial Management Service, Alcohol and Tobacco Tax and Trade Bureau, Financial Crimes Enforcement Network, and Bureau of the Public Debt, may be transferred between such appropriations upon the advance [approval of] notification to the Committees on Appropriations: *Provided*, That no transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 109. 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 [approval of] notification to the Committees on Appropriations: *Provided*, That no transfer may increase or decrease any such appropriation by more than 2 percent.

SEC. 110. Of the funds available for the purchase of law enforcement vehicles, no funds may be obligated until the Secretary of the Treasury certifies that the purchase by the respective Treasury bureau is consistent with departmental vehicle management principles: *Provided*, That the Secretary may delegate this authority to the Assistant Secretary for Management.

SEC. 111. 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. 112. The Secretary of the Treasury may transfer funds from Financial Management 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. 113. Section 122(g)(1) of Public Law 105-119 (5 U.S.C. 3104 note), is further amended by striking "[10] 11 years" and inserting "[11] 12 years".

SEC. 114. 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 explicit approval of 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. 115. 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 explicit approval of the House Committee on Financial Services; the Senate Committee on Banking, Housing, and Urban Affairs; the House

Committee on Appropriations; and the Senate Committee on Appropriations.]

SEC. [116]114. 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 [2009] 2010 until the enactment of the Intelligence Authorization Act for Fiscal Year [2009] 2010.

SEC. [117]115. 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. 116. *The Secretary is authorized to establish additional Treasury accounts for the Alcohol & Tobacco Tax and Trade Bureau, Department of the Treasury; U.S. Customs and Border Protection, Department of Homeland Security; and the Bureau of Alcohol, Tobacco Firearms and Explosives, Department of Justice, for purposes of administering refunds under 31 U.S.C. 1324. (Department of the Treasury Appropriations Act, 2009.)*

TITLE VI—GENERAL PROVISIONS—THIS ACT

SEC. 601. None of the funds in this Act shall be used for the planning or execution of any program to pay the expenses of, or otherwise compensate, non-Federal parties intervening in regulatory or adjudicatory proceedings funded in this Act.

SEC. 602. None of the funds appropriated in this Act shall remain available for obligation beyond the current fiscal year[, nor may any be transferred to other appropriations,] unless expressly so provided herein.

SEC. 603. The expenditure of any appropriation under this Act for any consulting service through procurement contract pursuant to section 3109 of title 5, United States Code, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

[SEC. 604. None of the funds made available in this Act may be transferred to any department, agency, or instrumentality of the United States Government, except pursuant to a transfer made by, or transfer authority provided in, this Act or any other appropriations Act.]

SEC. [605]604. None of the funds made available by this Act shall be available for any activity or for paying the salary of any Government employee where funding an activity or paying a salary to a Government employee would result in a decision, determination, rule, regulation, or policy that would prohibit the enforcement of section 307 of the Tariff Act of 1930 (19 U.S.C. 1307).

SEC. [606]605. No funds appropriated pursuant to this Act may be expended by an entity unless the entity agrees that in expending the assistance the entity will comply with the Buy American Act (41 U.S.C. 10a-10c).

SEC. [607]606. No funds appropriated or otherwise made available under this Act shall be made available to any person or entity that has been convicted of violating the Buy American Act (41 U.S.C. 10a-10c).

[SEC. 608. Except as otherwise provided in this Act, none of the funds provided in this Act, provided by previous appropriations Acts to the agencies or entities funded in this Act that remain available for obligation or expenditure in fiscal year 2009, or provided from any accounts in the Treasury derived by the collection of fees and available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that: (1) creates a new program; (2) eliminates a program, project, or activity; (3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by the Congress; (4) proposes to use funds directed for a specific activity by either the House or Senate Committees on Appropriations for a different purpose; (5) augments existing programs, projects, or activities in excess of \$5,000,000 or 10 percent, whichever is less; (6) reduces existing programs, projects, or activities by \$5,000,000 or 10 percent, whichever is less; or (7) creates or reorganizes offices, programs, or activities unless prior approval is received from the Committees on Appropriations of the House of Representatives and the Senate: *Provided*, That prior to any significant reorganization or restructuring of offices, programs, or activities, each agency or entity funded in this Act shall consult with the Committees on Appropriations of the House of Representatives and the

Senate: *Provided further*, That not later than 60 days after the date of enactment of this Act, each agency funded by this Act shall submit a report to the Committees on Appropriations of the House of Representatives and the Senate to establish the baseline for application of reprogramming and transfer authorities for the current fiscal year: *Provided further*, That the report shall include: (1) a table for each appropriation with a separate column to display the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level; (2) a delineation in the table for each appropriation both by object class and program, project, and activity as detailed in the budget appendix for the respective appropriation; and (3) an identification of items of special congressional interest: *Provided further*, That the amount appropriated or limited for salaries and expenses for an agency shall be reduced by \$100,000 per day for each day after the required date that the report has not been submitted to the Congress.]

SEC. [609]607. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year [2009] 2010 from appropriations made available for salaries and expenses for fiscal year [2009] 2010 in this Act, shall remain available through September 30, [2010] 2011, for each such account for the purposes authorized: *Provided*, That [a request] notice thereof shall be submitted to the Committees on Appropriations of the House of Representatives and the Senate [for approval] prior to the expenditure of such funds[: *Provided further*, That these requests shall be made in compliance with reprogramming guidelines].

SEC. [610]608. None of the funds made available in this Act may be used by the Executive Office of the President to request from the Federal Bureau of Investigation any official background investigation report on any individual, except when—

- (1) such individual has given his or her express written consent for such request not more than 6 months prior to the date of such request and during the same presidential administration; or
- (2) such request is required due to extraordinary circumstances involving national security.

SEC. [611]609. The cost accounting standards promulgated under section 26 of the Office of Federal Procurement Policy Act (Public Law 93-400; 41 U.S.C. 422) shall not apply with respect to a contract under the Federal Employees Health Benefits Program established under chapter 89 of title 5, United States Code.

SEC. [612]610. For the purpose of resolving litigation and implementing any settlement agreements regarding the nonforeign area cost-of-living allowance program, the Office of Personnel Management may accept and utilize (without regard to any restriction on unanticipated travel expenses imposed in an Appropriations Act) funds made available to the Office of Personnel Management pursuant to court approval.

SEC. [613]611. No funds appropriated by this Act shall be available to pay for an abortion, or the administrative expenses in connection with any health plan under the Federal employees health benefits program which provides any benefits or coverage for abortions.

SEC. [614]612. The provision of section [613] 609 shall not apply where the life of the mother would be endangered if the fetus were carried to term, or the pregnancy is the result of an act of rape or incest.

SEC. [615]613. In order to promote Government access to commercial information technology, the restriction on purchasing nondomestic articles, materials, and supplies set forth in the Buy American Act (41 U.S.C. 10a et seq.), shall not apply to the acquisition by the Federal Government of information technology (as defined in section 11101 of title 40, United States Code), that is a commercial item (as defined in section 4(12) of the Office of Federal Procurement Policy Act (41 U.S.C. 403(12)).

[SEC. 616. Section 5112 of title 31, United States Code (as amended by Public Law 110-161), is amended—

- (1) by redesignating the second subsection (r) as subsection (s), and
- (2) by striking "paragraph (4)" each place it appears in subsection (s)(5) (as redesignated by paragraph (1)) and inserting "paragraph (3)".]

SEC. [617]614. Notwithstanding section 1353 of title 31, United States Code, no officer or employee of any regulatory agency or commission funded by this Act may accept on behalf of that agency, nor may such agency or commission accept, payment or reimbursement from a non-Federal entity for travel, subsistence, or related expenses for the purpose of enabling an officer or employee to attend and participate in any meeting or similar function relating to the official duties of the officer or employee when the entity offering payment or reimbursement is a person

or entity subject to regulation by such agency or commission, or represents a person or entity subject to regulation by such agency or commission, unless the person or entity is an organization described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code.

SEC. 618. Life Insurance For Tax Court Judges Age 65 or Over.

(a) **IN GENERAL.**—Section 7472 of title 26, United States Code, is amended by inserting after the word "imposed" where it appears in the second sentence the following phrase "after April 24, 1999, that is incurred".

(b) **EFFECTIVE DATE.**—This amendment shall take effect as if included in the amendment made by section 852 of the Pension Protection Act of 2006.]

SEC. [619]615. The Public Company Accounting Oversight Board shall have authority to obligate funds for the scholarship program established by section 109(c)(2) of the Sarbanes-Oxley Act of 2002 (Public Law 107-204) in an aggregate amount not exceeding the amount of funds collected by the Board as of December 31, [2008] 2009, including accrued interest, as a result of the assessment of monetary penalties. Funds available for obligation in fiscal year [2009] 2010 shall remain available until expended.

SEC. 620. Section 910(a) of the Trade Sanctions Reform and Export Enhancement Act of 2000 (22 U.S.C. 7209(a)) is amended to read as follows:

"(a) **AUTHORIZATION OF TRAVEL RELATING TO COMMERCIAL SALES OF AGRICULTURAL AND MEDICAL GOODS.**—The Secretary of the Treasury shall promulgate regulations under which the travel-related transactions listed in paragraph (c) of section 515.560 of title 31, Code of Federal Regulations, are authorized by general license for travel to, from, or within Cuba for the marketing and sale of agricultural and medical goods pursuant to the provisions of this title."]

SEC. 621. None of the funds made available in this Act may be used to administer, implement, or enforce the amendments made to section 515.560 and section 515.561 of title 31, Code of Federal Regulations, related to travel to visit relatives in Cuba, that were published in the Federal Register on June 16, 2004.]

SEC. 622. None of the funds made available in this Act may be used to administer, implement, or enforce the amendment made to section 515.533 of title 31, Code of Federal Regulations, that was published in the Federal Register on February 25, 2005.]

SEC. 623. CHRISTOPHER COLUMBUS FELLOWSHIP AUTHORIZATIONThe Christopher Columbus Fellowship Act (20 U.S.C. 5701 et seq.) is amended—

(1) in section 426(a) (20 U.S.C. 5705(a))—

(A) in paragraph (3), by striking "and" at the end;

(B) by redesignating paragraph (4) as paragraph (5); and

(C) by inserting after paragraph (3) the following:

"(4) amounts appropriated to the Foundation, as authorized under section 430; and"; and

(2) by adding at the end the following new section:]

"SEC. 430. **AUTHORIZATION OF APPROPRIATIONS.**

"There are authorized to be appropriated to the Foundation, such sums as may be necessary to carry out this subtitle."

SEC. 624. Notwithstanding any other provision of law, for fiscal year 2009 and each fiscal year thereafter, neither the Board of Governors of the Federal Reserve System nor the Secretary of the Treasury may determine, by rule, regulation, order, or otherwise, for purposes of section 4(k) of the Bank Holding Company Act of 1956, or section 5136A of the Revised Statutes of the United States, that real estate brokerage activity or real estate management activity is an activity that is financial in nature, is incidental to any financial activity, or is complementary to a financial activity. For purposes of this section, "real estate brokerage activity" shall mean "real estate brokerage", and "real estate management activity" shall mean "property management", as those terms were understood by the Board of Governors of the Federal Reserve System prior to March 11, 2000.]

SEC. 625. (a) Section 102(a)(3)(B) of the Help America Vote Act of 2002 (42 U.S.C. 15302(a)(3)(B)) is amended by striking "March 1, 2008" and inserting "November 1, 2010".

(b) The amendment made by subsection (a) shall take effect as if included in the enactment of the Help America Vote Act of 2002.]

SEC. [626]616. [(a) Within 90 days after the date of enactment of this Act, the Federal Trade Commission shall initiate a rulemaking proceeding with respect to mortgage loans in accordance with section 553 of title 5, United States Code. Any violation of a rule prescribed under this subsection shall be treated as a violation of a rule under section 18 of the Federal Trade Commission Act (15 U.S.C. 57a) regarding unfair or deceptive acts or practices.]

[(b)(1) Except as provided in [paragraph (6)] subsection (f), a State, as *parens patriae*, may bring a civil action on behalf of its residents in an appropriate State or district court of the United States to enforce the provisions of section 128 of the Truth in Lending Act (15 U.S.C. 1638), any other provision of the Truth in Lending Act, or any mortgage loan rule promulgated by the Federal Trade Commission to obtain penalties and relief provided under such Act or rule whenever the attorney general of the State has reason to believe that the interests of the residents of the State have been or are being threatened or adversely affected by a violation of such Act or rule.

[(2)(b) The State shall serve written notice to the Commission of any civil action under paragraph (1) at least 60 days prior to initiating such civil action. The notice shall include a copy of the complaint to be filed to initiate such civil action, except that if it is not feasible for the State to provide such prior notice, the State shall provide notice immediately upon instituting such civil action.

[(3)(c) Upon receiving the notice required by paragraph (2), the Commission may intervene in such civil action and upon intervening—

[(A) 1) be heard on all matters arising in such civil action;

[(B) 2) remove the action to the appropriate United States district court; and

[(C) 3) file petitions for appeal of a decision in such civil action.

[(4)(d) Nothing in this subsection shall prevent the attorney general of a State from exercising the powers conferred on the attorney general by the laws of such State to conduct investigations or to administer oaths or affirmations or to compel the attendance of witnesses or the production of documentary and other evidence. Nothing in this section shall prohibit the attorney general of a State, or other authorized State officer, from proceeding in State or Federal court on the basis of an alleged violation of any civil or criminal statute of that State.

[(5)(e) In a civil action brought under paragraph (1)—

[(A) 1) the venue shall be a judicial district in which the defendant is found, is an inhabitant, or transacts business or wherever venue is proper under section 1391 of title 28, United States Code; and

[(B) 2) process may be served without regard to the territorial limits of the district or of the State in which the civil action is instituted.

[(6)(f) Whenever a civil action or an administrative action has been instituted by or on behalf of the Commission for violation of any provision of law or rule described in paragraph (1), no State may, during the pendency of such action instituted by or on behalf of the Commission, institute a civil action under that paragraph against any defendant named in the complaint in such action for violation of any law or rule as alleged in such complaint.

[(7)(g) If the attorney general of a State prevails in any civil action under paragraph (1), the State can recover reasonable costs and attorney fees from the lender or related party.

[(c) Section 129 of the Truth in Lending Act (15 U.S.C. 1639) is amended by adding at the end the following:

"(m) **CIVIL PENALTIES IN FEDERAL TRADE COMMISSION ENFORCEMENT ACTIONS.**—For purposes of enforcement by the Federal Trade Commission, any violation of a regulation issued by the Federal Reserve Board pursuant to subsection (1)(2) of this section shall be treated as a violation of a rule promulgated under section 18 of the Federal Trade Commission Act (15 U.S.C. 57a) regarding unfair or deceptive acts or practices."]

SEC. 617. *The Federal Alcohol Administration Act (27 U.S.C. 201 et seq.) is amended by inserting immediately after "Title II—Alcoholic Beverage Labeling" a new Title III that provides as follows:*

"Title III—ANNUAL FEES, ETC.

"Section 301 - Authority to Collect Fees.

"Section 302 - Reduced fees.

"Section 303 - Exemptions and exceptions.

"Section 304 - Administrative provisions.

"Section 305 - Definitions.

" * * * **

"Title III—Annual Fees, Etc.

" 301 Authority to Collect Fees.

"(a) General rule.—The Secretary is authorized to collect a fee for services rendered to the regulated community at levels not lower than those provided in subsections (b), (c), and (d), to the extent provided in advance by an appropriations act, to be credited as offsetting collections to the Alcohol and Tobacco Tax and Trade Bureau Salaries and Expenses account, to fund the operations of the Alcohol and Tobacco Tax and Trade Bureau as authorized by 6 U.S.C. 531.

"(b) Fee Category 1.—Each of the following shall pay a fee of \$1,000 per year in respect of each such premises under his control—

- "(1) proprietors of a distilled spirits plant;*
- "(2) proprietors of a bonded wine cellar;*
- "(3) proprietors of a bonded wine warehouse;*
- "(4) proprietors of a taxpaid wine bottling house; or*
- "(5) proprietors of a brewery.*

"(c) Fee Category 2.—Each of the following shall pay a fee of \$500 per year—

- "(1) wholesale dealers in liquor;*
- "(2) wholesale dealers in beer;*
- "(3) every person intending to claim eligibility for drawback under section 5131 of the Internal Revenue Code of 1986;*

"(d) Fee Category 3.—Each of the following shall pay a fee of \$300 per year—

- "(1) retail dealers in liquors;*
- "(2) retail dealers in beer;*
- "(3) every holder of a permit issued under section 5271 of the Internal Revenue Code of 1986.*

"(e) Fee adjustment.—The Secretary shall provide for automatic annual fee increases in accordance with the Consumer Price Index, and shall publish a notice of the fee increases in the Federal Register 60 days prior to their effective date.

" 302 Reduced fees.—

"(a) In general.—Section 301(b) shall be applied by substituting "\$500" for "\$1,000" with respect to any person (other than one described in section 303(a)) the gross receipts of which (for the most recent taxable year ending before the 1st day of the taxable period to which the fee imposed by section 301(b) relates) are less than \$500,000.

"(b) Controlled group rules.—All persons treated as 1 taxpayer under section 5061(e)(3) of the Internal Revenue Code of 1986 shall be treated as 1 fee payer for purposes of subsection (a).

"(c) Certain rules to apply.—For purposes of determining gross receipts under subsection (a), the rules contained in subparagraphs (B) and (C) of section 448(c)(3) of the Internal Revenue Code of 1986 shall apply.

" 303. Exemptions and Exceptions.

"(a) Exemption for small producers.—Section 301(b) shall not apply with respect to any person who is a proprietor of an eligible distilled spirits plant.

"(b) Sales by proprietors of controlled premises.—No proprietor of a distilled spirits plant, bonded wine cellar, taxpaid wine bottling house, or brewery, shall be required to pay the fee under section 301(b) on account of the sale at his principal business office as designated in writing to the Secretary, or at his distilled spirits plant, bonded wine cellar, taxpaid wine bottling house, or brewery, as the case may be, of distilled spirits, wines, or beer, which, at the time of sale, are stored at his distilled spirits plant, bonded wine cellar, taxpaid wine bottling house, or brewery, as the case may be, or had been removed from such premises to a taxpaid storeroom operated in connection therewith and are stored therein. However, no such proprietor shall have more than one place of sale, as to each distilled spirits plant, bonded wine cellar, taxpaid wine bottling house, or brewery, that shall be exempt from fee by reason of the sale of distilled spirits, wines, or beer stored at such premises (or removed therefrom and stored as provided in this section), by reason of this subsection.

"(c) Sales by liquor stores operated by States, political subdivisions, etc.—No liquor store engaged in the business of selling to persons other than dealers, which is operated by a State, by a political subdivision of a State or by the District of Columbia, shall be required to pay any fee under this section 301(c), by reason of selling distilled spirits, wines, or beer to dealers qualified to do business as such in such State, subdivision, or District, if such State, political subdivision, or District has paid the applicable fee under section 301(d)(1) and 301(d)(2) as appropriate, and

if such State, political subdivision, or District has paid fee under section 301(c)(1) and 301(c)(2) as appropriate, at its principal place of business.

"(d) Casual sales.—

"(1) Sales by creditors, fiduciaries, and officers of court.—No person shall be deemed to be a dealer by reason of the sale of distilled spirits, wines, or beer which have been received by him as security for or in payment of a debt, or as an executor, administrator, or other fiduciary, or which have been levied on by any officer under order or process of any court or magistrate, if such distilled spirits, wines, or beer are sold by such person in one parcel only or at public auction in parcels of not less than 20 wine gallons.

"(2) Sales by retiring partners or representatives of deceased partners to incoming or remaining partners.—No person shall be deemed to be a dealer by reason of a sale of distilled spirits, wines, or beer made by such person as a retiring partner or the representative of a deceased partner to the incoming, remaining, or surviving partner or partners of a firm.

"(3) Return of liquors for credit, refund, or exchange.—No person shall be deemed to be a dealer by reason of the bona fide return of distilled spirits, wines, or beer to the dealer from whom purchased (or to the successor of the vendor's business or line of merchandise) for credit, refund, or exchange.

"(e) Dealers making sales on purchaser dealer's premises.—

"(1) Wholesale dealers in liquors.—No wholesale dealer in liquors who has paid the fee as such dealer shall again be required to pay fee as such dealer on account of sales of wines or beer to wholesale or retail dealers in liquors, or to limited retail dealers, or of beer to wholesale or retail dealers in beer, consummated at the purchaser's place of business.

"(2) Wholesale dealers in beer.—No wholesale dealer in beer who has paid the fee as such a dealer shall again be required to pay fee as such dealer on account of sales of beer to wholesale or retail dealers in liquors or beer, or to limited retail dealers, consummated at the purchaser's place of business.

"(f) Sales by retail dealers in liquidation.—No retail dealer in liquors or retail dealer in beer, selling in liquidation his entire stock of liquors in one parcel or in parcels embracing not less than his entire stock of distilled spirits, of wines, or of beer to any other dealer, shall be deemed to be a wholesale dealer in liquors or a wholesale dealer in beer, as the case may be, by reason of such sale or sales.

"(g) Sales to limited retail dealers.—

"(1) Retail dealers in liquors.—No retail dealer in liquors who has paid the fee as such dealer under section 301(d) shall be required to pay additional fee under section 301(c) on account of the sale at his place of business of distilled spirits, wines, or beer to limited retail dealers as defined in section 305(c).

"(2) Retail dealers in beer.—No retail dealer in beer who has paid the fee as such dealer under section 301(d) shall be required to pay additional fee under section 301(c) on account of the sale at his place of business of beer to limited retail dealers as defined in section 305(c).

"(h) Coordination of fees under sections 301(c).—No fee as a wholesale dealer in liquor shall be charged with respect to a person's activities at any place during a year if such person has paid the fee as a wholesale dealer in beer with respect to such place for such year.

"(i) Wholesale dealers.—

"(1) Wholesale dealers in liquors.—No fee shall be charged as a retail dealer in liquor or a retailer dealer in beer on any dealer by reason of the selling, or offering for sale, of distilled spirits, wines, or beer at any location where such dealer is required to pay the fee as a wholesale dealer in liquors.

"(2) Wholesale dealers in beer.—No fee shall be charged as a retail dealer in beer on any dealer by reason of the selling, or offering for sale, of beer at any location where such dealer is required to pay the fee as a wholesale dealer in beer.

"(j) Business conducted in more than one location.—

"(1) Retail dealers at large.—Any retail dealer in liquors or retailer dealer in beer whose business is such as to require him to travel from place to place in different States of the United States may, under regulations prescribed by the Secretary, cover his activities throughout the United States with the payment of but one fee as a retail dealer in liquors or as a retail dealer in beer, as the case may be.

"(2) Dealers on trains, aircraft, and boats.—Nothing contained in this chapter shall prevent the payment, under such regulations as the Secretary may prescribe, of the fee by—

"(A) persons carrying on the business of retail dealers in liquors, or retail dealers in beer, on trains, aircraft, boats or other vessels, engaged in the business of carrying passengers; or

"(B) persons carrying on the business of retail dealers in liquors or retail dealers in beer on boats or other vessels operated by them, when such persons operate from a fixed address in a port or harbor and supply exclusively boats or other vessels, or persons thereon, at such port or harbor.

"(3) Liquor stores operated by States, political subdivisions, etc.—A State, a political subdivision of a State, or the District of Columbia shall not be required to pay more than one fee as a retail dealer in liquors under section 301(d) regardless of the number of locations at which such State, political subdivision, or District carries on business as a retail dealer in liquors.

"(k) Exception for the United States—Section 301(d)(3) shall not apply to any permit issued to any agency or instrumentality of the United States.

"(l) Exception for certain educational institutions—Section 301(d)(3) shall not apply with respect to any scientific university, college of learning, or institution of scientific research which is issued a permit under section 5271 of the Internal Revenue Code of 1986 and, with respect to any calendar year during which such permit is in effect, procures less than 25 gallons of distilled spirits free of tax for experimental or research use but not for consumption (other than organoleptic tests) or sale.

" 304. Administrative provisions.

"(a) Computation and Payment of the Fees.—All fees charged under this part shall be paid no later than the first day of July in each year, or on commencing any trade or business on which such fee is charged. In the former case, the fee shall be computed for 1 year, and in the latter case it shall be computed from the first day of the month in which the trade or business commenced, to and include the 30th day of June following. The fee shall be paid in the mode and manner that the Secretary shall by regulation prescribe.

"(b) Condition precedent to carry on business.—No person shall be engaged in or carry on any trade or business subject to the fee under this section until he has paid the fee.

"(c) Procedures.—Unless otherwise specified by the Secretary, rules similar to those in section 5733 of the Internal Revenue Code of 1986 shall apply with respect to fees assessed under this part.

"(d) Applicable Rules.—The fees imposed by section 301(b) shall be assessed, collected, and paid in the same manner as taxes, as provided in section 6665(a) of the Internal Revenue Code of 1986.

"(e) Claims Collection.—In addition to the authority in section 304(d), the unpaid fees that are due and owing may be collected pursuant to the Federal Claims Collection Act, 31 U.S.C. Chapter 37.

"(f) Regulations.—The Secretary may issue such regulations as are necessary to carry out this title.

" 305. Definitions

"(a) Brewer.—Every person who brews beer (except a person who produces only beer exempt from tax under section 5053(e) of the Internal Revenue Code of 1986) and every person who produces beer for sale shall be deemed a brewer.

"(b) Dealer.—When used in this part, the term "dealer" means any person who sells, or offers for sale, any distilled spirits, wines, or beer.

"(c) Eligible distilled spirits plant.—A plant which is used to produce distilled spirits exclusively for fuel use and the production from which does not exceed 10,000 proof gallons per year.

"(d) Limited retail dealer.—When used in this part, the term "limited retail dealer" means any fraternal, civic, church, labor, charitable, benevolent, or ex-servicemen's organization making sales of distilled spirits, wine, or beer on the occasion of any kind of entertainment, dance, picnic, bazaar, or festival held by it, or any person making sales of distilled spirits, wine, or beer to the members, guests, or patrons of bona fide fairs, reunions, picnics, carnivals, or other similar outings, if such organization or person is not otherwise engaged in business as a dealer.

"(e) Retail dealer in liquors.—When used in this part, the term "retail dealer in liquors" means any dealer, other than a retail dealer in beer or a limited retail dealer, who sells, or offers for sale, any distilled spirits, wines, or beer, to any person other than a dealer.

"(f) Retail dealer in beer.—When used in this part, the term "retail dealer in beer" means any dealer, other than a limited retail dealer, who sells, or offers for sale, beer, but not distilled spirits or wines, to any person other than a dealer.

"(g) Wholesale dealer in liquors.—When used in this part, the term "wholesale dealer in liquors" means any dealer, other than a wholesale dealer in beer, who sells, or offers for sale, distilled spirits, wines, or beer, to another dealer.

"(h) Wholesale dealer in beer.—When used in this part, the term "wholesale dealer in beer" means a dealer who sells, or offers for sale, beer, but not distilled spirits or wines, to another dealer." (Financial Services and General Government Appropriations Act, 2009.)