

Monitoring Overseas Direct Employment (MODE) policy was superseded by National Security Decision Directive No. 38 (NSDD-38) (June 2, 1982). (See <https://www.state.gov/m/pri/nsdd/45148.htm>, last visited December 14, 2017).

#### Editorial Notes

##### REFERENCES IN TEXT

The Foreign Assistance Act of 1961, referred to in subsec. (a), is Pub. L. 87-195, Sept. 4, 1961, 75 Stat. 424. Part I of the Act is classified generally to subchapter I (§ 2151 et seq.) of chapter 32 of Title 22, Foreign Relations and Intercourse. For complete classification of this Act to the Code, see Short Title note set out under section 2151 of Title 22 and Tables.

#### § 410. Special provisions concerning the Nuclear Regulatory Commission

(a) DELEGATION.—The Chairman of the Commission may delegate the authority specified in the 2d sentence of section 403(a) of this title to another member of the Nuclear Regulatory Commission, but shall not delegate such authority to any other officer or employee of the Commission.

(b) PERSONNEL.—Notwithstanding paragraphs (7) and (8) of section 406(a) of this title, the Inspector General of the Nuclear Regulatory Commission is authorized to select, appoint, and employ such officers and employees as may be necessary for carrying out the functions, powers, and duties of the Office of Inspector General and to obtain the temporary or intermittent services of experts or consultants or an organization of experts or consultants, subject to the applicable laws and regulations that govern such selections, appointments, and employment, and the obtaining of such services, within the Nuclear Regulatory Commission.

(Pub. L. 117-286, § 3(b), Dec. 27, 2022, 136 Stat. 4228.)

##### HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
410 .....	5 U.S.C. App. (IGA § 8B)	Pub. L. 95-452, § 8B, as added Pub. L. 100-504, title I, § 102(f), Oct. 18, 1988, 102 Stat. 2517.

#### § 411. Special provisions concerning the Federal Deposit Insurance Corporation

(a) DELEGATION.—The Chairperson of the Federal Deposit Insurance Corporation may delegate the authority specified in the 2d sentence of section 403(a) of this title to the Vice Chairperson of the Board of Directors of the Federal Deposit Insurance Corporation, but may not delegate such authority to any other officer or employee of the Corporation.

(b) PERSONNEL.—Notwithstanding paragraphs (7) and (8) of section 406(a) of this title, the Inspector General of the Federal Deposit Insurance Corporation may select, appoint, and employ such officers and employees as may be necessary for carrying out the functions, powers, and duties of the Office of Inspector General and may obtain the temporary or intermittent services of experts or consultants or an organization of experts or consultants, subject to the applicable laws and regulations that govern such selec-

tions, appointments, and employment, and the obtaining of such services, within the Federal Deposit Insurance Corporation.

(Pub. L. 117-286, § 3(b), Dec. 27, 2022, 136 Stat. 4228.)

##### HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
411 .....	5 U.S.C. App. (IGA § 8C)	Pub. L. 95-452, § 8C, as added Pub. L. 103-204, § 23(a)(2), Dec. 17, 1993, 107 Stat. 2407.

#### § 412. Special provisions concerning the Department of the Treasury

(a) IN GENERAL.—

(1) AUTHORITY OF SECRETARY OF TREASURY OVER CERTAIN AUDITS AND INVESTIGATIONS.—Notwithstanding the 2d sentence and last sentence of section 403(a) of this title, the Inspector General of the Department of the Treasury shall be under the authority, direction, and control of the Secretary of the Treasury with respect to audits or investigations, or the issuance of subpoenas, which require access to sensitive information concerning—

(A) ongoing criminal investigations or proceedings;

(B) undercover operations;

(C) the identity of confidential sources, including protected witnesses;

(D) deliberations and decisions on policy matters, including documented information used as a basis for making policy decisions, the disclosure of which could reasonably be expected to have a significant influence on the economy or market behavior;

(E) intelligence or counterintelligence matters; or

(F) other matters the disclosure of which would constitute a serious threat to national security or to the protection of any person or property authorized protection by section 3056 of title 18, section 3056A of title 18, or any provision of the Presidential Protection Assistance Act of 1976 (Public Law 94-524, 18 U.S.C. 3056 note).

(2) AUTHORITY OF SECRETARY OF TREASURY TO PROHIBIT CARRYING OUT OR COMPLETING CERTAIN AUDITS AND INVESTIGATIONS.—With respect to the information described under paragraph (1), the Secretary of the Treasury may prohibit the Inspector General of the Department of the Treasury from carrying out or completing any audit or investigation, from accessing information described in paragraph (1), or from issuing any subpoena, after such Inspector General has decided to initiate, carry out, or complete such audit or investigation, access such information, or to issue such subpoena, if the Secretary determines that such prohibition is necessary to prevent the disclosure of any information described under paragraph (1) or to prevent significant impairment to the national interests of the United States.

(3) NOTIFICATION AND STATEMENT OF REASONS FOR EXERCISE OF POWER.—If the Secretary of the Treasury exercises any power under paragraph (1) or (2), the Secretary of the Treasury

shall notify the Inspector General of the Department of the Treasury in writing, stating the reasons for such exercise. Within 30 days after receipt of any such notice, the Inspector General of the Department of the Treasury shall transmit a copy of such notice to the Committee on Homeland Security and Governmental Affairs and the Committee on Finance of the Senate and the Committee on Oversight and Reform and the Committee on Ways and Means of the House of Representatives, and to other appropriate committees or subcommittees of the Congress.

(4) EXCEPTION RELATING TO TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.—The Secretary of the Treasury may not exercise any power under paragraph (1) or (2) with respect to the Treasury Inspector General for Tax Administration.

(b) OVERSIGHT RESPONSIBILITY FOR INTERNAL INVESTIGATIONS.—

(1) IN GENERAL.—In carrying out the duties and responsibilities specified in this chapter, the Inspector General of the Department of the Treasury shall have oversight responsibility for the internal investigations performed by the Office of Internal Affairs of the Tax and Trade Bureau. The head of such office shall promptly report to the Inspector General of the Department of the Treasury the significant activities being carried out by such office.

(2) EXERCISE OF DUTIES AND RESPONSIBILITIES.—The Inspector General of the Department of the Treasury shall exercise all duties and responsibilities of an Inspector General for the Department of the Treasury other than the duties and responsibilities exercised by the Treasury Inspector General for Tax Administration.

(3) ESTABLISHMENT OF PROCEDURES.—The Secretary of the Treasury shall establish procedures under which the Inspector General of the Department of the Treasury and the Treasury Inspector General for Tax Administration will—

(A) determine how audits and investigations are allocated in cases of overlapping jurisdiction; and

(B) provide for coordination, cooperation, and efficiency in the conduct of such audits and investigations.

(c) AUDITS AND INVESTIGATIONS IN DEPARTMENT OF TREASURY.—Notwithstanding subsection (b), the Inspector General of the Department of the Treasury may initiate, conduct and supervise such audits and investigations in the Department of the Treasury (including the bureau referred to in subsection (b)) as the Inspector General of the Department of the Treasury considers appropriate.

(d) AUTHORITY TO PROVIDE WRITTEN NOTICE TO TAX AND TRADE BUREAU.—If the Inspector General of the Department of the Treasury initiates an audit or investigation under subsection (c) concerning the bureau referred to in subsection (b), the Inspector General of the Department of the Treasury may provide the head of the office of such bureau referred to in subsection (b) with written notice that the Inspector General of the

Department of the Treasury has initiated such an audit or investigation. If the Inspector General of the Department of the Treasury issues a notice under the preceding sentence, no other audit or investigation shall be initiated into the matter under audit or investigation by the Inspector General of the Department of the Treasury, and any other audit or investigation of such matter shall cease.

(e) TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.—

(1) ACCESS TO RETURNS AND RETURN INFORMATION.—The Treasury Inspector General for Tax Administration shall have access to returns and return information, as defined in section 6103(b) of the Internal Revenue Code of 1986 (26 U.S.C. 6103(b)), only in accordance with the provisions of section 6103 of the Internal Revenue Code of 1986 (26 U.S.C. 6103) and this chapter.

(2) STANDARDIZED RECORDS AND ACCOUNTINGS.—The Internal Revenue Service shall maintain the same system of standardized records or accountings of all requests from the Treasury Inspector General for Tax Administration for inspection or disclosure of returns and return information (including the reasons for and dates of such requests), and of returns and return information inspected or disclosed pursuant to such requests, as described under section 6103(p)(3)(A) of the Internal Revenue Code of 1986 (26 U.S.C. 6103(p)(3)(A)). Such system of standardized records or accountings shall also be available for examination in the same manner as provided under section 6103(p)(3) of the Internal Revenue Code of 1986 (26 U.S.C. 6103(p)(3)).

(3) SAFEGUARDS AND CONDITIONS.—The Treasury Inspector General for Tax Administration shall be subject to the same safeguards and conditions for receiving returns and return information as are described under section 6103(p)(4) of the Internal Revenue Code of 1986 (26 U.S.C. 6103(p)(4)).

(f) AUDIT OR INVESTIGATION SHALL NOT AFFECT FINAL DECISION UNDER SECTION 6406 OF INTERNAL REVENUE CODE OF 1986.—An audit or investigation conducted by the Inspector General of the Department of the Treasury or the Treasury Inspector General for Tax Administration shall not affect a final decision of the Secretary of the Treasury or the Secretary's delegate under section 6406 of the Internal Revenue Code of 1986 (26 U.S.C. 6406).

(g) REPORTS.—

(1) REPORTS TO CONGRESSIONAL COMMITTEES.—Any report required to be transmitted by the Secretary of the Treasury to the appropriate committees or subcommittees of the Congress under section 405(e) of this title shall also be transmitted, within the 7-day period specified under such section, to the Committee on Homeland Security and Governmental Affairs and the Committee on Finance of the Senate and the Committee on Oversight and Reform and the Committee on Ways and Means of the House of Representatives.

(2) REPORTS MADE BY TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION TO CONGRESSIONAL COMMITTEES.—Any report made by the Treasury Inspector General for Tax Adminis-

tration that is required to be transmitted by the Secretary of the Treasury to the appropriate committees or subcommittees of Congress under section 405(e) of this title shall also be transmitted, within the 7-day period specified under such subsection, to the Internal Revenue Service Oversight Board and the Commissioner of Internal Revenue.

(h) DUTIES AND RESPONSIBILITIES OF TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.—The Treasury Inspector General for Tax Administration shall exercise all duties and responsibilities of an Inspector General of an establishment with respect to the Department of the Treasury and the Secretary of the Treasury on all matters relating to the Internal Revenue Service. The Treasury Inspector General for Tax Administration shall have sole authority under this chapter to conduct an audit or investigation of the Internal Revenue Service Oversight Board and the Chief Counsel for the Internal Revenue Service.

(i) ABILITY TO LEAD LARGE AND COMPLEX ORGANIZATION.—In addition to the requirements of the 1st sentence of section 403(a) of this title, the Treasury Inspector General for Tax Administration should have demonstrated ability to lead a large and complex organization.

(j) PROHIBITION ON APPOINTMENT OF EMPLOYEE OF INTERNAL REVENUE SERVICE TO CERTAIN POSITIONS.—An individual appointed to the position of Treasury Inspector General for Tax Administration, the Assistant Inspector General for Auditing of the Office of the Treasury Inspector General for Tax Administration under section 403(d)(1)(B)(i) of this title (or, effective November 27, 2017, section 403(d)(2)(B)(i) of this title), the Assistant Inspector General for Investigations of the Office of the Treasury Inspector General for Tax Administration under section 403(d)(1)(B)(ii) of this title (or, effective November 27, 2017, section 403(d)(2)(B)(ii) of this title), or any position of Deputy Inspector General of the Office of the Treasury Inspector General for Tax Administration may not be an employee of the Internal Revenue Service—

- (1) during the 2-year period preceding the date of appointment to such position; or
- (2) during the 5-year period following the date such individual ends service in such position.

(k) ADDITIONAL DUTIES AND RESPONSIBILITIES.—

(1) IN GENERAL.—In addition to the duties and responsibilities exercised by an inspector general of an establishment, the Treasury Inspector General for Tax Administration—

(A) shall have the duty to enforce criminal provisions under section 7608(b) of the Internal Revenue Code of 1986 (26 U.S.C. 7608(b));

(B) in addition to the functions authorized under section 7608(b)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 7608(b)(2)), may carry firearms;

(C) shall be responsible for protecting the Internal Revenue Service against external attempts to corrupt or threaten employees of the Internal Revenue Service, but shall not be responsible for the conducting of background checks and the providing of pro-

tection to the Commissioner of Internal Revenue; and

(D) may designate any employee in the Office of the Treasury Inspector General for Tax Administration to enforce such laws and perform such functions referred to under subparagraphs (A), (B), and (C).

(2) REPORTING VIOLATIONS.—

(A) REPORTING REASONABLE GROUNDS TO BELIEVE A VIOLATION OF FEDERAL CRIMINAL LAW OCCURRED.—In performing a law enforcement function under paragraph (1), the Treasury Inspector General for Tax Administration shall report any reasonable grounds to believe there has been a violation of Federal criminal law to the Attorney General at an appropriate time as determined by the Treasury Inspector General for Tax Administration, notwithstanding section 404(d) of this title.

(B) REPORTING PROBLEMS, ABUSES, OR DEFICIENCIES.—In the administration of section 405(e) of this title and subsection (g)(2) of this section, the Secretary of the Treasury may transmit the required report with respect to the Treasury Inspector General for Tax Administration at an appropriate time as determined by the Secretary, if the problem, abuse, or deficiency relates to—

- (i) the performance of a law enforcement function under paragraph (1); and
- (ii) sensitive information concerning matters under subsection (a)(1)(A) through (F).

(3) LIMITATION.—Nothing in this subsection shall be construed to affect the authority of any other person to carry out or enforce any provision specified in paragraph (1).

(l) REQUEST FOR AUDIT OR INVESTIGATION RELATING TO INTERNAL REVENUE SERVICE.—

(1) IN GENERAL.—The Commissioner of Internal Revenue or the Internal Revenue Service Oversight Board may request, in writing, the Treasury Inspector General for Tax Administration to conduct an audit or investigation relating to the Internal Revenue Service. If the Treasury Inspector General for Tax Administration determines not to conduct such audit or investigation, the Inspector General shall timely provide a written explanation for such determination to the person making the request.

(2) REPORTS.—

(A) FINAL REPORT OF AUDIT.—Any final report of an audit conducted by the Treasury Inspector General for Tax Administration shall be timely submitted by the Inspector General to the Commissioner of Internal Revenue and the Internal Revenue Service Oversight Board.

(B) PERIODIC LIST OF INVESTIGATIONS FOR WHICH FINAL REPORT COMPLETED.—The Treasury Inspector General for Tax Administration shall periodically submit to the Commissioner and Board a list of investigations for which a final report has been completed by the Inspector General and shall provide a copy of any such report upon request of the Commissioner or Board.

(C) APPLICABILITY.—This paragraph applies regardless of whether the applicable audit or

investigation is requested under paragraph (1).

(Pub. L. 117–286, §3(b), Dec. 27, 2022, 136 Stat. 4229.)

AMENDMENTS NOT SHOWN IN TEXT

*This section was derived from section 8D of the Inspector General Act of 1978, Pub. L. 95–452, which was set out in the former Appendix to this title, and as it existed as of Oct. 19, 2021. Section 8D of Pub. L. 95–452 was amended by Pub. L. 117–263, div. E, title LII, §5272(4), Dec. 23, 2022, 136 Stat. 3240, prior to being repealed and reenacted as this section by Pub. L. 117–286, §§3(b), 7, Dec. 27, 2022, 136 Stat. 4229, 4361. For applicability of those amendments to this section, see section 5(b) of Pub. L. 117–286, set out in a Transitional and Savings Provisions note preceding section 101 of this title. Section 8D of Pub. L. 95–452 was amended as follows:*

(1) in subsection (a)(3), by striking “Committees on Governmental Affairs and Finance of the Senate and the Committees on Government Operations and Ways and Means of the House of Representatives, and to other appropriate committees or subcommittees of the Congress” and inserting “appropriate congressional committees, including the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives”; and

(2) in subsection (g)—

(A) in paragraph (1)—

(i) by striking “committees or subcommittees of the Congress” and inserting “congressional committees”; and

(ii) by striking “Committees on Governmental Affairs and Finance of the Senate and the Committees on Government Reform and Oversight and Ways and Means of the House of Representatives” and inserting “Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives”; and

(B) in paragraph (2), by striking “committees or subcommittees of Congress” and inserting “congressional committees”.

*Text directed to be stricken in subsections (a)(3) and (g)(1) did not appear exactly as quoted in the text enacted by Pub. L. 117–286. See Historical and Revision notes below.*

*For definition of “appropriate congressional committees” as seen in the above amendments by Pub. L. 117–263, see Amendments Not Shown in Text note set out under section 401 of this title.*

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
412 .....	5 U.S.C. App. (IGA §8D)	Pub. L. 95–452, §8D, formerly §8C, as added Pub. L. 100–504, title I, §102(f), Oct. 18, 1988, 102 Stat. 2518; renumbered §8D, Pub. L. 103–204, §23(a)(3), Dec. 17, 1993, 107 Stat. 2408; amended Pub. L. 105–206, title I, §1103(b), (e)(1), (2), July 22, 1998, 112 Stat. 705, 709; Pub. L. 107–296, title XI, §1112(a)(1), Nov. 25, 2002, 116 Stat. 2275; Pub. L. 108–7, div. L, §104(c)(2), Feb. 20, 2003, 117 Stat. 531; Pub. L. 109–177, title VI, §605(e)(3), Mar. 9, 2006, 120 Stat. 255; Pub. L. 110–409, §14(b), Oct. 14, 2008, 122 Stat. 4316; Pub. L. 112–199, title I, §117(b), Nov. 27, 2012, 126 Stat. 1475; Pub. L. 114–317, §§6(2), 7(d)(3)(C), Dec. 16, 2016, 130 Stat. 1604, 1606.

In subsection (a)(3) and subsection (g)(1), the words “[Committee] on Homeland Security and Governmental Affairs [of the Senate]” are substituted for “[Committee] on Governmental Affairs of the Senate” on authority of Senate Resolution No. 445, 108th Congress, October 9, 2004 (effective January 4, 2005).

In subsection (a)(3), the words “Committee on Oversight and Reform [of the House of Representatives]” are substituted for “[Committee on] Government Operations [of the House of Representatives]” on authority of section 1(a) of Public Law 104–14 (2 U.S.C. note prec. 21), House Resolution No. 5 (106th Congress, January 6, 1999), House Resolution No. 6 (110th Congress, January 5, 2007), and rule X(1)(n) of the Rules of the House of Representatives, adopted by House Resolution No. 6 (116th Congress, January 9, 2019).

In subsection (g)(1), the words “Committee on Oversight and Reform” are substituted for “[Committee on] Government Reform and Oversight” on authority of rule X(1)(n) of the Rules of the House of Representatives, adopted by House Resolution No. 6 (116th Congress, January 9, 2019).

Editorial Notes

REFERENCES IN TEXT

The Presidential Protection Assistance Act of 1976, referred to in subsec. (a)(1)(F), is Pub. L. 94–524, Oct. 17, 1976, 90 Stat. 2475, which enacted and amended provisions set out as notes under section 3056 of Title 18, Crimes and Criminal Procedure. For complete classification of this Act to the Code, see Tables.

Statutory Notes and Related Subsidiaries

CHANGE OF NAME

Committee on Oversight and Reform of House of Representatives changed to Committee on Oversight and Accountability of House of Representatives by House Resolution No. 5, One Hundred Eighteenth Congress, Jan. 9, 2023.

§ 413. Special provisions concerning the Department of Justice

(a) IN GENERAL.—

(1) AUTHORITY OF ATTORNEY GENERAL OVER CERTAIN AUDITS AND INVESTIGATIONS.—Not-