In the United States Congress

United States Budget for Fiscal Years 2017-25 Act HA-15-7-24, HA-24-9-24

A BILL

To supplement the United States Code with a federal budget, General Fund balance and debt retirement statute, calculated to reduce the margin of error and codified for annual review in Chapter 66 of the Title 2 of the United States Code 2USC§7000 *et seq.* pursuant to 2USC§632 and 31USC§1106.

To repeal enforcement of discretionary funding limits 2USC§901.

To estimate on-budget revenues at $3,661 billion, outlays $4,329 billion and deficit -$668 billion, -2.9% of GDP, in fiscal year 2025, the first deficit less than 3 percent of GDP since 2019.

To estimate off-budget revenues at $1,409 billion, expenditures $1,551, and deficit -$142 billion, -0.6% of GDP for the calendar year 2025, with 2033 OASI depletion date.

To estimate total revenues at $5,070 billion, expenditures $5,880 billion, and -$810 billion deficit, -3.5% of GDP, due to the increasing OASI off-budget deficit.

To recognize the $1.1 trillion balance remaining from COVID relief to purchase federal debt sales in excess of 3 percent of GDP, federal student loan deficits 31USC§1502.

To amend the statutory debt limit from $14,295 billion to '$14,410 billion FY 2025 plus not more than 1 percent more every year thereafter, without Congressional review' at 31USC§3101.

To increase the federal minimum wage from $7.25 an hour in 2009 to '$10.00 in 2022 and three percent inflation for low income workers thereafter' at 29USC§206(a)(1)(D).

To repeal the Adjustment to Contribution Base Sec. 230 of the Social Security Act 42USC§430 and create an SSI Trust Fund to end child poverty by 2025, state underinsurance and all poverty by 2030.

Be it enacted in the House and Senate Assembled

Dear President Kamala Harris:

Please fill the two Public Trustee positions, vacant since 2015. Vote to confirm Anthony J. Sanders from Hospitals & Asylums, and Kilolo Kijakazi, former Acting Commissioner and Principal Senior Advisor to the Commissioner of Social Security. Treasury must compensate me for the Disabled Adult Child (DAC) benefit 24MD977K02345-C1 and deposit insurance for $18,234 (24 September 2021) plus 6 percent interest, or $250,000 from the Deposit Insurance Fund (DIF) 21T2379J53688-HA.

Respectfully hiking,

Anthony J. Sanders
Hospitals & Asylums

Title I United States Budget

Sec. 1 Calculus of the Arteries

(a) Calculus is the mathematical study of change, over-time. Calculus is expressed in percentages, ratios as they relate to volume, often in graphs. Estimating usual rates of growth is an essential skill for analyzing, disputing and recalculating national accounts to check usury (hyper-inflation), reduce the margin of error and accurately account for a balance. Calculus of the arteries is a serious impediment to national accounting. National accounting is however so hard on the heart, errors are better corrected as a disability, rather than crime. More people die of heart disease than any other cause, and the psychological fear of death and physical plaque in the brain, causes cognitive decline.

(1) A healthy, middle aged person, who performs the Marine Corp Physical Fitness Test (PFT) daily, is

only able to perform calculus for about four hours a day, rather than eight or more hours of otherwise sedentary work on a computer, without developing chest pain due to atherosclerosis, that is likely to become infected with *Staphylococcus aureus*, if immunized with Pneumovax against *Streptococcus pyogenes*, both are treated only with doxycycline. Difficult to detect fabric contaminated with un-washable cardio-toxic dye, temporarily neutralized by statin cholesterol reducing drugs, must be thrown away, to guard the weak hearts of national accountants, before the cloth gets wet in the rain or laundry and contaminates the entire wash. To perform sedentary work, especially calculus, the Marine Corp Physical Fitness Test (PFT) requires 50 crunches, 50 push-up and 3 mile run for 3 meals, or 2 meals if weight loss fat metabolism is desired or 2 meals if there is no time to go jogging.

(2) After two terms of Presidents, Secretary-General and one of a Treasury Secretary, who is also obese, over the mandatory retirement age of 71 ½, the books are so baked, there is considerable evidence that elderly and obese persons are mentally and physically unable to account for a nation, due to cognitive decline specifically caused by calculus of arteries, for which aged and obese persons are particularly at risk. Consequently elderly and obese persons must be disqualified to hold federal offices responsible for the calculation of national accounts, to prevent concealment, removal or mutilation of records 18USC§2071. After more than a decade of studying the annual federal budget, through a more accurate framework of agency budget request review, three months out of the year, this Public Trustee applicant took more than a year to crunch COVID-19 since FY 2017 in 2022 and it is now a simple matter to produce a United States Budget, into the future, with considerably more accuracy than agency request overestimates and retaliatory deficiency threats, that break the accountants heart to such a degree, they are not worth mentioning in a double column concurrent resolution, and must comply with the budget set forth herein.

(b) To balance the budget Congress must vote to legislate the calculus in this work, as a base for future annual budgets, and General Fund Balances, in a new Chapter 66 of Title 2 of the United States Code 2USC§7000 et seq. The corresponding Budget Table is appended to relevant sections, to ensure Congress is able to use the Microsoft Word sum function, before updating the statute, that should be exactly consistent with the Budget Tables. Furthermore, to have the time, and wherewithal, to officially convert to calculus, Congress must vote to repeal their fraudulent and extortionate system of annual enforcement of discretionary spending limits at 2USC§901 and set discretionary programs free with '3 percent inflation thereafter'.

(1) Congress does not have the time to host taper tantrums about statistically insignificant discretionary spending programs, that do not add up. Congress must continue to review, and dispute, agency outlays as reported overestimated in most agency budget requests, and find the time to also review revenues, in order to accurately calculate the deficit 2USC§632(a)(3). Revenues have become largely overestimated, beginning with Customs revenues in FY 19 when trade barriers began to redirect trade through Mexico tax-free under the North American Free Trade Agreement, and all revenues are now overestimated, more often than not, since COVID-19. For instance, individual income tax, the largest single source of revenue for the General Fund, must be recalculated % individual income tax growth = % wage + % employment growth.

(2) This supplemental re-evaluation for July 16, 2024 31USC§1106, checks the President's budget overestimates in January or February 31USC§1105. Congress must be liberated from budget related mental illness 1USC§1, extortion, robbery and corruption, best described as either the fear avoiding rituals of obsessive compulsive disorder (OCD) or slave labor of attention deficit hyperactivity disorder

(ADD) by repealing the burdensome, mean, meaningless, enforcement of discretionary spending limits 2USC§901 and all agency spending categories who have been subjugated to annual appropriations liberated with '3 percent inflation thereafter' pursuant to the Paperwork Reduction Act 44USC§3508. The extremely laborious annual updating of some, but not all, agency “discretionary” spending categories, must be done, for a last time, with the phrase “and 3 percent inflation thereafter”. “Covered lapse of employment” is insured by the Tax Cuts and Jobs Act of 2019, Pub. L. 116–5, § 103, Jan. 25, 2019, 133 Stat. 11.) amendment of the Anti-deficiency Act of 1982 at 31USC§1341(c).

(c) Essentially, Congressional leadership is morally, but not legally, honor-bound to do two things they are legally obligated to do, to earn their 3 percent annual raise since 2009 2USC§351 and §4501 *et seq*.

(1) Vote to increase the federal minimum wage from $7.25 an hour in 2009 to “$10.00 in 2022 and three percent inflation for low income workers thereafter” in the Fair Labor Standards Act of 1938 as amended at 29USC§206(a)(1)(D).

(2) Vote to repeal the Adjustment to Contribution Base Sec. 230 of the Social Security Act 42USC§430 to close the tax loophole for the rich, state employees and civilian defense contractors and create an SSI Trust Fund to end child poverty by 2025, state underinsurance and all poverty in United States citizens by 2030. Closing the OASDI tax loophole would also reduce the on-budget outlays and deficit by the amount of the SSI program, and resolve the off-budget Social Security payroll tax, so the rich would pay the poor, the teachers would pay the children, the consumer economy would be fully insured, and it is possible decennial depressions might be avoided in the future.

(d) Furthermore, Congress is obligated to vote to amend the statutory debt limit from $14,294 billion to '$14,410 billion FY 2025 plus not more than 1 percent more every year thereafter, without Congressional review', at 31USC§3101. This work is the first to produce a credible estimate that public debt retirement leaves the United States with $14.4 trillion gross federal debt outstanding, 62.5% of true GDP. $14.4 trillion is much less than the $31.4 trillion periodical review of the $14.3 trillion statutory debt limit, that it is slightly more than, in 31USC§3101.

(1) A $1.1 trillion FY 25 General Fund Balance remains from COVID relief to purchase deficits in excess of 3 percent of GDP, federal student loan deficits and unaccountable robbery pursuant to the Anti-deficiency Act of 1982 31USC§1502.

(e) On-budget revenues are estimated $3,661 billion, outlays $4,329 billion and deficit -$668 billion, -2.9% of GDP, in fiscal year 2025, in light of the Treasury overvaluation, the first deficit less than 3 percent of GDP since 2019. A $24 billion deposit in the General Fund Balance is anticipated FY 25, due to enforcement of the 3 percent of GDP limit on deficit sales, but this may be rejected as unnecessary, in perpetual pursuit of reducing deficit sales.

(1) Off-budget revenues are estimated $1,409 billion, expenditures $1,551, and deficit -$142 billion, -0.6% of GDP for the calendar year 2025.

(2) Total revenues are estimated at $5,070 billion, expenditures $5,880 billion, and -$810 billion deficit, -3.5% of GDP, due to the increasing OASI off-budget deficit with 2033 OASI depletion date, but the off-budget deficit is paid for with Trust Fund savings and consequently does not depress the market, and is not generally used to frighten the public.

Sec. 2 Receipts, Outlays, Surplus or Deficit, in billions and % of GDP

Codified for publication at 2USC§7000

(a) Congress is obligated to calculate the surplus or deficit of the United States government pursuant to concurrent resolution 2USC§632(a)(3). The surplus or deficit is calculated by subtracting total outlays from total receipts. A positive result indicates a surplus, a negative a deficit. Deficits are then calculated as a percentage of GDP. A General Fund balance is obligated to insure the market against deficits in excess of 3 percent of GDP.

(1) The federal government usually runs on a deficit, with some famous exceptions, such as when Andrew Jackson paid off the federal debt in 1835 and more recently when Bill Clinton turned a federal budget surplus 1998-2000. Currently, the positive actuarial balance of revenue to outlay growth, would turn a surplus in time, if the overestimated revenues and outlays of the United States government would payroll tax the rich to pay the poor SSI and not authorize irregular and destabilizing spending proposals. Only the on-budget deficit is relevant to public debt statistics, however, the off-budget OASDI social security deficit is increasing and the OASI Trust Fund is expected to be depleted by 2033, when it might draw on the General Fund, if Congress has not voted to tax the rich to end poverty. Off-budget and total on- and off-budget deficits are also accounted for; in billions from Fiscal Year 2017 to 2025.

(A) The Bureau of Economic Analysis (BEA) and OMB have overestimated US Gross Domestic Product (GDP) since $19,612 billion in 2017 when there was nominal agreement between BEA and UN Data and is recalculated at IMF economic growth rates published in World Economic Prospects: $19,612 FY 17, $20,180 FY 18, $20,625 FY 19, $19,924 FY 20, $21,060 FY 21, $21,502 FY 22, $22,040 FY 23, $22,635 FY 24, $23,065 FY 25.

(b) Total, includes both on-budget and off-budget deficit;

(1) Total receipts: $3,615 FY 17, $3,646 FY 18, $3,743 FY 19, $3,718 FY 20, $4,002 FY 21, $4,435 FY 22, $4,552 FY 23, $4,814 FY 24, $5,070 FY 25;

(2) Total outlays: $3,851 FY 17, $4,094 FY 18, $4,310 FY 19, $5,913 FY 20, $5,807 FY 21, $5,211 FY 22, $5,339 FY 23, $5,576 FY 24, $5,880 FY 25;

(3) Total deficit: -$236 FY 17, -$448 FY 18, -$567 FY 19, -2,195 FY 20, -1,805 FY 21, -$776 FY 22, -$787 FY 23, -$762 FY 24, -$810 FY 25;

(4) Total deficit % of GDP: -1.2% FY 17, -2.2% FY 18, -2.8% FY 19, -11.0% FY 20, -8.6% FY 21, -3.6% FY 22, -3.6% FY 23, -3.4% FY 24, -3.5% FY 25.

(c) On-budget, General Fund;

(1) On-budget revenues: $2,618 FY 17, $2,643 FY 18, $2,691 FY 19, $2,615 FY 20, $2,922 FY 21, $3,232 FY 22, $3,219 FY 23, $3,442 FY 24, $3,661 FY 25;

(2) On-budget outlays: $2,909 FY 17, $3,105 FY 18, $3,277 FY 19, $4,829 FY 20, $4,684 FY 21, $4,005 FY 22, $3,997 FY 23, $4,129 FY 24, $4,329 FY 25;

(3) On-budget deficit: -$291 FY 17, -$462 FY 18, -$586 FY 19, -$2,214 FY 20, -1,762 FY 21, -773 FY 22, -$778 FY 23, -$687 FY 24, -668 FY 25;

(4) On-budget deficit % of GDP: -1.5% FY 17, -2.3% FY 18, -2.8% FY 19, -11.1% FY 20, -8.4% FY 21, -3.6% FY 22, -3.5% FY 23, -3.0% FY 24 -2.9% FY 25.

(d) Off-budget, Social Security Administration:

(1) Off-budget receipts: $997 FY 17, $1,003 FY 18, $1,052 FY 19, $1,103 FY 20, $1,080 FY 21, $1,203 FY 22, $1,333 FY 23, $1,372 FY 24, $1,409 FY 25;

(2) Off-budget outlays: $942 FY 17, $989 FY 18, $1,033 FY 19, $1,084 FY 20, $1,123 FY 21, $1,206 FY 22, $1,342 FY 23, $1,447 FY 24, $1,551 FY 25;

(3) Off-budget surplus (+) or deficit (-) : +$55 FY 17, +$14 FY 18, +$19 FY 19, +$19 FY 20, -$43 FY 21, -$3 FY 22, -$9 FY 23, -$75 FY 24, -$142 FY 25;

(4) Off-budget surplus (+) or deficit (-) % of GDP: 0.3% FY 17, 0.1% FY 18, 0.1% FY 19, 0.1% FY 20, -0.2% FY 21, 0% FY 22, 0% FY 23, -0.3% FY 24, -0.6% FY 25.

Title II Revenues

Sec. 10 Receipts by Source

Codified for publication at 2USC§7001

(a) Federal government revenues have traditionally been entered into the framework provided by OMB Historical Tables 2, more or less exactly as estimated the *Combined Statement*. Since 2019 Customs receipts have been overestimated; 2018 tariff barriers caused Chinese imports to be re-routed through Mexico, tax-free and is arbitrarily punished with 0.97 annual reduction in revenues for their violation o the 3 percent tariff reduction for industrialized nations pursuant to the Swiss Formula for Unilateral Tariff Reductions (2007). In 2020 the *Combined Statement* overestimated the 2020 payroll tax, and since 2021 income taxes since 2021 and other less significant revenue statistics. The burden of proof for calculating the deficit has consequently increased from merely limiting on-budget Cabinet agency budget request outlay levels to 3 percent annual growth and subtracting total agency outlays from tacit agreement between OMB and *Combined Statement* regarding receipts. Now due diligence requires the bicameral legislature check revenue overestimation, to reduce the margin of error, by discerning best available calculus of usual growth rates, methodically cross-examining all OMB reported revenue categories, to estimate an accurate total of on-budget and off-budget receipts to calculate the deficit required to pass a concurrent resolution 2USC§632(a)(3).

(1) An IRS Statistical Commission is wanted to recount receipts reported by the *Combined Statement* since 2020, whereas the *Combined Statement* has subsequently been overestimating. Division B Title II Family and Small Business Taxpayer Protection Sec. 251 Rescission of Certain Balances Made

Available to the Internal Revenue Service, of the Fiscal Responsibility Act, administrate $1,389,525,000 of the $80 billion falsely promised by Sec. 10301 of the Inflation Reduction Act in violation of the consistent annual requirements of Audit Standard No. 6 Evaluating Consistency of Financial Statement by the Public Company Accounting Oversight Board (2008) and Rule 66 of the International Public Sector Standards Board Handbook of International Public Sector Accounting Pronouncements 2022 Edition Vol. I. Congress is obligated to legislate an IRS Statistical Commission to redress the elder scam revenue overestimates since 2021, having paid bond on the 2020 payroll tax overestimate, and/or self-determinately review revenue overestimates.

(b) Receipts by Source OMB Table 2.1 is studied in 10 rows. Individual Income Taxes, Corporate Income Taxes, Social Insurance and Retirement Receipts, on-budget, off-budget (OASDI), Excise Taxes, Other, Total, On-budget and Off-budget revenues. Social Insurance and Retirement Receipts and Excise Taxes are studied in Table 2.4. To provide exact current numbers data pertaining to off-budget social insurance receipts are entered from the 2024 Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds. HI total revenues are entered as Medicare Part A; in addition Part B and D are entered total revenue minus government contributions from 2024 Annual Report of the Federal Hospital Insurance Trust Fund and Federal Supplemental Medical Insurance Trust Fund. Railroad Retirement and Interchange rows are excluded because they are expenses paid for with the OASDI total revenues and have not made revenues for decades. Unemployment Insurance and Federal Employee Retirement are entered from OMB, rather than Non-Federal employee retirement is excluded because it earns only about 30 million annually and is not statistically significant in billions of dollars. Revenues are much higher than OMB estimates because Medicare receipts are counted. Transportation fuel negative subsidy pertains to the Blenders Tax Credit 26USC§40A as amended by the IRA Public Law No. 117-169 that also imposed a 1% tax was imposed on Corporation stock repurchases, 15 percent growth anticipated after 13% growth FY 24. OMB Table 2.5 Other Revenues; Estate and Gift tax overestimates from FY 20 overruled by 3 percent FY 21 – FY 22 COVID high moderating to 2 percent FY 23-FY 25 the $11.7 million estate tax exemption in the 2017 tax act (Public Law 115-97) doubled the exemption amount for the estate tax through the end of 2025, CBO projects that the exemption amount will drop to $6.4 million in 2026 under current law, Swagel, Phillip. Understanding Federal Estate and Gift Taxes. Congressional Budget Office. June 2021. Customs Duties and Fee overestimates resolve with 0.97 deflation since FY 18 barrier high. *Federal Reserve Banks Combined Financial Statements as of and for the years ended December 31, 2022 and 2021 and Independent Auditors' Report of March 14,* 2023 declared bankrupt since fall of 2022 and anticipates little or no remittance to Treasury. In billions.

(1) Individual income tax, obviously overestimated by the Treasury and OMB since 2021, recalculated by adding the annual percentage increase in wages and employment released by the Bureau of Labor Statistics usually 5 percent: $1,587 FY 17, $1,683 FY 18, $1,718 FY 19, $1,608 FY 20, $1,730 FY 21, $1,874 FY 22, $1,968 FY 23, $2,066 FY 24, $2,169 FY 25.

(2) Corporation income taxes, growth usually fluctuates between 10 and 30 percent when there is no recession and tax rate is not reduced, ie TCJA 2018, OMB overestimates overruled by 15 percent growth from FY 23-FY 25 in sluggish economy: $297 FY 17, $205 FY 18, $230 FY 19, $212 FY 20, $372 FY 21, $425 FY 22, $420 FY 23, $483 FY 24, $555 FY 25.

(3) Social insurance and retirement receipts total must be reviewed by using the worksheet in the following section, that has been devised from OMB Table 2.4 to exactly enter Medicare Part B and D

and OASDI receipts from the most recent *Annual Report of the Board of Trustees,* Railroad Interchange receipt rows are deleted, because they haven't received revenues in decades and is independently studied as social security expense because it has a peculiarly dwindling population, Unemployment contributions may be entered exactly from the Department of Labor budget request to check approximate figures from OMB used: $1,461 FY 17, $1,488 FY 18, $1,554 FY 19, $1,637 FY 20, $1,626 FY 21, $1,842 FY 22, $1,978 FY 23, $2,067 FY 24, $2,140 FY 25.

(4) Social insurance and retirement receipts On-Budget: $464 FY 17, $484 FY 18, $502 FY 19, $534 FY 20, $546 FY 21, $639 FY 22, $645 FY 23, $695 FY 24, $731 FY 25.

(5) Social insurance and retirement receipts Off-budget: $997 FY 17, $1,003 FY 18, $1,052 FY 19, $1,103 FY 20, $1,080 FY 21, $1,203 FY 22, $1,333 FY 23, $1,372 FY 24, $1,409 FY 25.

(6) Excises Taxes are added up using the worksheet: $84 FY 17, $95 FY 18, $99 FY 19, $87 FY 20, $75 FY 21, $88 FY 22, $76 FY 23, $100 FY 24, $102 FY 25.

(7) Other revenues are added up using the worksheet: $186 FY 17 $175 FY 18, $142 FY 19, $174 FY 20, $199 FY 21, $206 FY 22, $110 FY 23, $98 FY 24, $104 FY 25.

(8) Total: $3,615 FY 17, $3,643 FY 18, $3,743 FY 19, $3,718 FY 20, $4,002 FY 21, $4,435 FY 22, $4,552 FY 23, $4,814 FY 24, $5,070 FY 25.

(9) On-budget: $2,618 FY 17, $2,643 FY 18, $2,691 FY 19, $2,615 Y 20, $2,922 FY 21, $3,232 FY 22, $3,219 FY 23, $3,442 FY 24, $3,661 FY 25.

(10) Off-budget revenues: $997 FY 17, $1,003 FY 18, $1,052 FY 19, $1,103 FY 20, $1,080 FY 21, $1,203 FY 22, $1,333 FY 23, $1,372 FY 24, $1,409 FY 25.

Sec. 20 Social Insurance and Retirement Receipts Worksheet

Codified for publication at 2USC§7002

(a) The Social insurance and retirement receipts worksheet must be reviewed, at least annually, to make any adjustments to the Social insurance and retirement receipts in columns 3-5 of the Revenues by Sources table, OMB 2.1 as codified in the previous Sec. 3,000(b)(3-5).

(1) The worksheet has evolved from the framework provided by OMB Table 2.4 *Composition of Social Insurance and Retirement Receipts and of Excise Taxes* to exactly enter Medicare Part A, B and D and OASDI receipts from the most recent Annual Report of the Board of Trustees, the *Annual Report of the Board of Trustees of the Federal Hospital Insurance and Supplemental Medical Insurance Trust Funds* and the *Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Disability Insurance Trust Funds,* that has long been held to be more accurate source than the *Combined Statement of Receipts, Outlays and Balances of the United States Government*, self-declared “official source”, used by OMB, totally discredited by the largeness of its elder scam since COVID-19.

(2) Railroad Interchange receipt rows are deleted, they haven't received revenues in decades and is independently studied as OASDI expense because it has a peculiarly dwindling population.

Unemployment contributions may be entered exactly from the Department of Labor budget request to check approximate figures from OMB used. Non-federal retirement is not statistically significant in billions and is excluded because it generates less than $100 million in revenues.

(3) Quite a lot or revenues, used to pay for Medicare outlays, are discovered by exactly accounting for HI payroll tax and other revenues from non-General Fund sources, and especially recognizing premium and other, non-General Fund sourced revenues of Medicare Parts B and D, increasing revenue totals, reducing the deficit.

(b) Social insurance and retirement receipts and of Excise Taxes OMB Table 2.4 is revised, by striking defunct Railroad Interchange revenue accounts and statistically insignificant Non-Federal Employee retirement – employee share. Data is entered into 10 rows - Off-budget (subtotal), OASI, DI, On-budget (subtotal), Medicare (subtotal), Part A, Part B, Part D, Unemployment Insurance, Federal Employee retirement – employee share, and Total.

(1) Off-budget (subtotal): $997 FY 17, $1,003 FY 18, 1,052 FY 19, $1,103 FY 20, $1,080 FY 21, $1,203 FY 22, $1,333 FY 23, $1,372 FY 24, $1,409 FY 25.

(2) OASI: $826 FY 17, $831 FY 18, $901 FY 19, $956 FY 20, $936 FY 21, $1,041 FY 22, $1,152 FY 23, $1,184 FY 24, $1,216 FY 25.

(3) DI: $171 Y 17, $172 FY 18, $151 FY 19, $147 FY 20, $144 FY 21, $162 FY 22, $181 FY 23, $188 FY 24, $194 FY 25.

(4) On-budget (subtotal): $464 FY 17, $484 FY 18, $502 FY 19, $534 FY 20, $546 FY 21, $639 FY 22, $645 FY 23, $695 FY 24, $731 FY 25.

(5) Medicare (subtotal): $414 FY 17, $435 FY 18, $456 FY 19, $486 FY 20, $484 FY 21, $566 FY 22, $589 FY 23, $633 FY 24, $666 FY 25.

(6) Part A: $299 FY 17, $307 FY 18, $323 FY 19, $342 FY 20, $337 FY 21, $397 FY 22, $415 FY 23, $442 FY 24, $457 FY 25.

(7) Part B: $88 FY 17, $101 FY 18, $105 FY 19, $116 FY 20, $117 FY 21, $138 FY 22, $139 FY 23, $151 FY 24, $163 FY 25.

(8) Part D: $26 FY 17, $28 FY 18, $29 FY 19, $28 FY 20, $29 FY 21, $32 FY 22, $35 FY 23, $41 FY 24, $46 FY 25.

(9) Unemployment insurance: $46 FY 17, $45 FY 18, $41 FY 19, $43 FY 20, $57 FY 21, $67 FY 22, $49 FY 23, $54 FY 24, $56 FY 25.

(10) Federal employee retirement – employee share: $4 FY 17, $5 FY 18, $5 FY 19, $5 FY 20, $6 FY 21, $6 FY 22, $7 FY 23, $8 FY 24, $8 FY 25.

(11) Total $1,461 FY 17, $1,488 FY 18, $1,554 FY 19, $1,637 FY 20, $1,626 FY 21, $1,842 FY 22, $1,978 FY 23, $2,067 FY 24, $2,140 FY 25.

Sec. 30 Excise and Federal Funds Worksheet

Codified for Publication at 2USC§7003

(a) Excise Taxes are quantified as Federal Funds and Trust Funds, by OMB Historical Tables 2.4 Composition of Social Insurance and Retirement Receipts and of Excise Taxes.

(1) Transportation fuel pertains to the Blenders Tax Credit 26USC§40A as amended by the IRA Public Law No. 117-169. The negative subsidy should be excluded under the Federal Credit Reform Act of 1990 under 2USC§661a(5)(A)(C) however in the absence of agency responsibility, there is no better way to account for it.

(2) A 1% tax was imposed on Corporation stock repurchases in the Inflation Reduction Act of August 2022, 15 percent growth anticipated after 13% growth FY 24.

(b) Excise Taxes are counted in Social insurance and retirement receipts and of Excise Taxes OMB Table 2.4. Excise Taxes are divided in into Federal Funds and Trust Funds

(1) Federal Funds (subtotal): $21 FY 17, $30 FY 18, $35 FY 19, $30 FY 20, $18 FY 21, $24 FY 22, $5 FY 23, $27 FY 24, $30 FY 25.

(2) Alcohol, stable: $10 FY 17, $10 FY 18, $10 FY 19, $10 FY 20, $10 FY 21, $10 FY 22, $10 FY 23, $10 FY 24, $10 FY 25.

(3) Tobacco, declining about 5% annually, due to vape and pipe tobacco substitution: $14 FY 17, $13 FY 18, $13 FY 19, $12 FY 20, $12 FY 21, $11 FY 22, $10 FY 23, $10 FY 24, $9 FY 23.

(4) Crude oil windfall profit: $0 FY 2017-25.

(5) Telephone, declining about 10% annually: $0.6 FY 17, $0.5 FY 18, $0.4 FY 19, $04 FY 20, $0.3 FY 21, $0.3 FY 22, $0.3 FY 23, $0.3 FY 24, $0-2 FY 25.

(6) Ozone depleting chemicals/products: $0 FY 2017-25.

(7) Transportation fuels, Blender's Credit 26USC§40A negative subsidy prohibited by Federal Credit Reform Act of 1992 2USC§661a(5)(A)(C), allowed to pay for subsidy: -$3 FY 17, -$2 FY 18, -$4 FY 19, -$7 FY 20, -$6 FY 21, -$5 FY 22, -$15 FY 23, -$6 FY 24, -$4 FY 25.

(8) Corporate stock repurchase, 1% tax was imposed on Corporation stock repurchases in the Inflation Reduction Act of August 2022, 15 percent growth anticipated after 13% growth FY 24: $0 FY 2017-22, $2 FY 23, $10 FY 24, $11 FY 25.

(9) Health insurance providers, terminated FY 22: $0.1 FY 17, $5 FY 18, $10 FY 19, $15 FY 20, $0.2 FY 21, $0 FY 22 – present.

(10) Indoor tanning services, stable: $0.1 FY 2017-25.

(11) Medical devises, negative subsidy prohibited by Federal Credit Reform Act of 1992 2USC§661a(5)(A)(C), became inaudible FY 20 due to small size and terminated FY 23: -0.2% FY 17, -$0.2 FY 18, -0.1 FY 19, $0 FY 20-present.

(12) Other: $0.1 FY 17, $4 FY 18, $6 FY 19, -$2 FY 20, $1 FY 21, $7 FY 22, -$1 FY 23, $3 FY 24, $4 FY 25.

(13) Trust Funds (subtotal): $63 FY 17, $65 FY 18, $64 FY 19, $57 FY 20, $57 FY 21, $64 FY 22, $71 FY 23, $73 FY 24, $72 FY 25.

(14) Land Transportation: $41 FY 17, $43 FY 18, $44 FY 19, $43 FY 20, $44 FY 21, $47 FY 22, $42 FY 23, $44 FY 24, $44 FY 25.

(15) Airport and airway: $15 FY 17, $16 FY 18, $16 FY 19, $9 FY 20, $8 FY 21, $11 FY 22, $22 FY 23, $20 FY 24, $20 FY 25.

(16) Black lung disability: $0.4 FY 17, $0.4 FY 18, $0.2 FY 19, $0.3 FY 20, $0.3 FY 21, $0.2 FY 22, $0.3 FY 23, $0.3 FY 24, $0.3 FY 25.

(17) Inland waterway, stable: $0.1 FY 2017 – present.

(18) Hazardous substance superfund: $0 FY 2017-21, $0.4 FY 22, $1 FY 23, $2 FY 24, $3 FY 25.

(19) Post-closure liability (hazardous waste): $0 FY 2017 - present.

(20) Oil spill liability: $0.5 FY 17, $0.5 FY 18, $0.2 FY 19, $0.4 FY 20, $0.6 FY 21, $0.6 FY 22, $0.4 FY 23, $0.5 FY 24, $0.7 FY 25.

(21) Aquatic resources: $0.6 FY 17, $0.6 FY 18, $0.6 FY 19, $0.7 FY 20, $0.6 FY 21, $0.6 FY 22, $0.6 Y 23, $0.6 FY 24, $0.6 FY 25.

(22) Leaking underground storage tank, stable: $0.2 FY 2017-25.

(23) Tobacco assessments, terminated FY 22: insignificant to $0 FY 2017 – present.

(24) Vaccine injury compensation: $0.3 FY 17, $0.3 FY 18, $0.3 FY 18, $0.3 FY 19, $0.3 FY 20, $0.3 FY 21, $0.3 FY 22, $0.2 FY 23, $0.3 FY 24, $0.3 FY 25.

(25) Supplemental medical insurance: $4 FY 17, $4 FY 18, $2 FY 19, $3 FY 20, $3 FY 21, $3 FY 22, $3 FY 23, $4 FY 24, $3 FY 25.

(26) Patient-centered outcomes research: $0.3 FY 17, $0.3 FY 18, $0.4 FY 19, $0.3 FY 20, $0.3 FY 21, $0.4 FY 22, $0.4 FY 23, $0.4 FY 24, $0.5 FY 25.

(27) Total, Excise Taxes: $84 FY 17, $95 FY 18, $99 FY 19, $87 FY 20, $75 FY 21, $88 FY 22, $76

FY 23, $100 FY 24, $102 FY 25.

Sec. 40 Composition of Other Receipts Worksheet

Codified for Publication at 2USC§7004

(a) OMB Table 2.5 Other Revenues.

(1) Estate and Gift tax overestimates from FY 20 are overruled by 3 percent FY 21 – FY 22 COVID high moderating to 2 percent FY 23-FY 25. The $11.7 million estate tax exemption in the 2017 Tax Cuts and Jobs Act (TCJA) (Public Law 115-97) doubled the exemption amount for the estate tax through the end of 2025, CBO projects that the exemption amount will drop to $6.4 million in 2026 under current law, Swagel, Phillip. Understanding Federal Estate and Gift Taxes. Congressional Budget Office. June 2021.

(2) Customs Duties and Fee overestimates are resolved by 0.97 deflation since FY 18 barrier high, with a downward revision since FY 19, to reflect tax-free redirection of imports via Mexico pursuant to the Swiss Formula for Unilateral Tariff Reductions (2007).

(3) *Federal Reserve Banks Combined Financial Statements as of and for the years ended December 31, 2022 and 2021 and Independent Auditors' Report of March 14,* 2023 declared bankrupt since fall of 2022.

(b) Other receipts, OMB Table 2.5 is comprised six columns – Total Other Receipts, Estate and Gift Taxes, Customs Duties and Fees, Miscellaneous (subtotal), Federal Reserve Deposits, All Other.

(1) Total Other Receipts: $186 FY 17, $176 FY 18, $143 FY 19, $174 FY 20, $199 FY 21, $206 FY 22, $110 FY 23, $98 FY 24, $104 FY 25.

(2) Estate and Gift Taxes, Estate and Gift tax overestimates from FY 20 are overruled by 3 percent FY 21 – FY 22 COVID high moderating to 2 percent FY 23-FY 25. The $11.7 million estate tax exemption in the 2017 Tax Cuts and Jobs Act (TCJA) (Public Law 115-97) doubled the exemption amount for the estate tax through the end of 2025, CBO projects that the exemption amount will drop to $6.4 million in 2026 under current law, Swagel, Phillip. Understanding Federal Estate and Gift Taxes. Congressional Budget Office. June 2021. $23 FY 17, $23 FY 18, $17 FY 19, $18 FY 20, $27 FY 21, $33 FY 22, $34 FY 23, $29 FY 24, $33 FY 25.

(3) Customs Duties and Fees, overestimates are resolved by 0.97 deflation since FY 18 barrier high, with a downward revision since FY 19, to reflect tax-free redirection of imports via Mexico pursuant to the Swiss Formula for Unilateral Tariff Reductions (2007). $35 FY 17, $41 FY 18, $40 FY 19, $39 FY 20, $38 FY 21, $37 FY 22, $36 FY 23, $34 FY 24, $33 FY 25.

(5) Miscellaneous (subtotal): $129 FY 17, $112 FY 18, $86 FY 19, $118 FY 20, $134 FY 21, $137 FY 22, $41 FY 23, $35 FY 24, $38 FY 25.

(6) Federal Reserve Deposits, zero since fall 2022 decision to hike interest rates above 2 percent and go bankrupt reported in *Federal Reserve Banks Combined Financial Statements as of and for the years*

ended December 31, 2022 and 2021 and Independent Auditors' Report of March 14, 2023: $81 FY 17, $71 FY 18, $53 FY 19, $82 FY 20, $100 FY 21, $107 FY 22, $0.6 FY 23, $0 FY 24, $0 FY 25.

(7) All Other: $48 FY 17, $41 FY 18, $33 FY 19, $36 FY 20, $34 FY 21, $30 FY 22, $40 FY 23, $35 FY 24, $38 FY 25.

Title II-A Revenue Proposals

Sec. 100 Tobacco Tax User Fee Appropriation

(a) President Barack Obama is believed to have meant well (welfare not warfare?), but his intelligence as a smoker of Class A cigarettes was insulted by his signature of the (1) Affordable Care Act of 2010 P.L. 111-148 whereas health outcomes and death rate for covered working age adults have gotten worse, every year since the passage of the ACA, (2) Children's Health Insurance Program Reauthorization Act of 2009 P.L. 111-3, that on April 1, 2009, imposed the most extortionate federal cigarette excise tax increase in history, and (3) Family Smoking Prevention and Tobacco Control Act of 2009 P.L. 111-31, that created the Food and Drug Administration (FDA) Center for Tobacco Products (CTP), that popularized the vape pen, but engaged in antismoking propaganda and biological experimentation, ostensibly to produce safer tobacco products, but actually adulterating many crops of retail tobacco products, while using every penny of the FDA's most lucrative revenue source to finance corrupt CPT programs, and it is medically necessary to draft federal legislation to enable TTB to appropriate +/- $700 million in CPT tobacco inspection fee revenues, while the General Fund sustains +/-$50 million for the FDA to continue to employ tobacco field inspectors.

(1) The 2020 Annual Report of the Federal Old Age Survivor Insurance Trust Fund and Federal Disability Insurance Trust Fund at pg. 87 reports that the under age 65 death rate, after steadily declining from 750 per 100,00 in 1940 to 248.5 per 100,000 in 2010, when the ACA was passed, has begun to increase. Although the sky-high over age 65 death rate continued to steadily decline to an estimated 4,432 per 100,000 in 2018, the under age 65 death rate began to increase. In 2011 the under age 65 death rate increased to 249.2 per 100,000. In 2012 it decreased to 248.8 per 100,000, still more than in 2010, before the ACA. Subsequently, the under age 65 death rate increased to 249.6 per 100,000 in 2013, 251.7 in 2014, 255.2 in 2015, 260.8 in 2016, 261.5 in 2017. In 2018, after the tax penalty was reduced to zero, the death rate declined to 255.8 and in 2019 to 255.3. The under age 65 death rate of 255.3 per 100,000 in 2019 was 2.7 percent higher than 2010. This is an unacceptable outcome for the ACA. COVID only made things worse.

(b) Pursuant to the Children's Health Insurance Program Reauthorization Act of 2009 P.L. 111-3, on April 1, 2009, TTB imposed the most extortionate federal cigarette excise tax increase in history, bringing the the federal excise tax to $1.01 on each pack of 20 Class A cigarettes from 39 cents per pack in 2009 per pack from 24 cents back in 1995, while the average state excise tax increased from 32.7 cents per pack to $1.20 per pack during the same period. Combined state and federal excise taxes on Class A cigarettes increased from 71.2 cents to $2.21 per pack. These increases represent a 159 percent increase in the federal excise tax, 263 percent increase in the average state excise tax and 210 percent increase in combined federal and state excise tax since 1995. Consumer price inflation should not exceed 2 percent annually, and sales taxes are usually judged by the six percent limit, although many excise taxes have deviated sharply over the past several decades, and it is necessary for TTB to review the ethics of the unfair tax on Class J roll-your-own cigarette tobacco unfairly federally taxed

$24.78 per pound, while equally environmentally friendly Class L pipe tobacco is federally taxed only $2,8311 per pound. Class A cigarettes are federally taxed at a rate of $50.33 per 1,000, $1.01 per pack of 20. Class B large cigarettes are more than double that at $105.69 per 1,000. Class C chewing tobacco is federally taxed 50.33 cents per pound. Class J roll-your-own cigarette tobacco is unfairly taxed $24.78 per pound, although the biodegradable and field-strippable butts of roll-your-own tobacco do not pollute the environment like those of Class A pre-rolled cigarettes. Class L pipe tobacco, federally taxed $2.8311 per pound, cost consumers about $7 for 6 oz of Gambler at the Dollar Store, not including rolling papers or pipe, lasting more than a week.

(1) It is the sense of Congress that Class J and Class L require equal federal excise tax treatment at $2.8311 per pound from April 1, 2024 to be amended into 27CFR§40.25a(a) and 26USC§5701(g).

(c) The Family Smoking Prevention and Tobacco Control Act of 2009 P.L. 111-31, that created the Food and Drug Administration (FDA) Center for Tobacco Products (CTP), that popularized the vape pen, but engaged in antismoking propaganda and biological experimentation, ostensibly to produce safer tobacco products, but actually adulterating many crops of retail tobacco products, for the past decade. CPT used every penny of the FDA's most lucrative revenue source to finance corrupt CPT biological experimentation programs, and it is medically necessary to draft federal legislation to enable TTB to appropriate +/- $700 million in CPT tobacco inspection fee revenues, while the General Fund sustains +/-$50 million for the FDA to continue to employ tobacco field inspectors, pursuant to the termination of experimentation under paragraph 10 of the Nuremberg Code (1948).

(1) To terminate the Center for Tobacco Policy experiment in bribery, graft and conflict of interest all that Congress needs to do is insert after 'Fees appropriated under paragraph (3) are available only for the purpose of paying' - 'the tobacco excise taxes of the Alcohol and Tobacco Tax and Trade Bureau.' and strike the rest of and after 21USC§387s(c)(2)(A).

Sec. 101 Transfer ACA to HHS

(a) Passage of the Patient Protection and Affordable Care Act of 2010, Pub. L. No. 111-148, 124 Stat. 119 in 2010, known as the Affordable Care Act (ACA), marks the reversal of a century of steady decline in death rate and increase in life expectancy, for the under-age 65 population it purports to serve, who have exhibited an alarming increase in overdose deaths, crowding out COVID and the general increase in all cause mortality since 2010. Responsibility for the ACA must be transferred from the Department of the Treasury mandatory accounts to the Department of Health and Human Services (HHS) mandatory programs, like the Center for Medicare and Medicaid Services (CMS), in their annual budget. HHS must report ACA premium revenues, expenses and cost to taxpayers. Premium inflation must be limited to not more than two percent annually. Even while absorbing the ACA, HHS budget request inflation should be only about 3 percent due to record low rates of medical inflation, post-COVID. HHS should limit both federal cost-sharing to three percent and premium inflation to two percent. Most of all HHS would ensure the health benefit program is paid for by the public health department, rather than Treasury, whose employees may be as righteous about overeating as Yellen, opiates and tranquilizers, as many wounded Veterans. The Treasury has pretty much lost count of revenues and Interest on Debt since 2021 and cannot be relied upon to do anything but lose their balance, upheld in Sec. 10,000 of this Act. HHS would do a much better job managing the ACA, and has every reason to take responsibility for working age health in their annual budget request.

(1) The 2020 Annual Report of the Federal Old Age Survivor Insurance Trust Fund and Federal Disability Insurance Trust Fund at pg. 87 reports that the under age 65 death rate, after steadily declining from 750 per 100,00 in 1940 to 248.5 per 100,000 in 2010, when the ACA was passed, has begun to increase. Although the sky-high over age 65 death rate continued to steadily decline to an estimated 4,432 per 100,000 in 2018, the under age 65 death rate began to increase. In 2011 the under age 65 death rate increased to 249.2 per 100,000. In 2012 it decreased to 248.8 per 100,000, still more than in 2010, before the ACA. Subsequently, the under age 65 death rate increased to 249.6 per 100,000 in 2013, 251.7 in 2014, 255.2 in 2015, 260.8 in 2016, 261.5 in 2017. In 2018, after the tax penalty was reduced to zero, the death rate declined to 255.8 and in 2019 to 255.3. The under age 65 death rate of 255.3 per 100,000 in 2019 was 2.7 percent higher than 2010. This is an unacceptable outcome for the ACA. COVID only made things worse.

(b) To prevent COVID and influenza pandemics, and other outbreaks of drug resistance, it is essential to legislate definitive curative treatments for the most common diseases. To stay healthy national accountants and sedentary workers are encouraged to sustain the Marine Corp Physical Fitness Test (PFT) minimum of 50 crunches, 50 push-ups and three mile run to afford three meals, one metabolizing fat if weight loss is wanted, and not more than four hours of calculus of the arteries, a day. No exceptions can be made for age or Army Weight for Height rules.

(1) Wash your nose!!! Submerging the head in saline or chlorine water instantly cures coronavirus allergic rhinitis (John 1: 26)(Luke 3: 7)(1 Peter 3: 21)(Mark 6: 24).

(i) Hydrocortisone, eucalyptus, lavender, peppermint or salt helps water cure Coronavirus colds.

(ii) Eucalyptus and Mentholyptus cough drop cure both Severe acute respiratory syndrome (SARS) from SARS-CoV-2 and Influenza.

(iii) Echinacea cures Respiratory Syncytial Virus (RSV), SARS-CoV-2 and Flu.

(iv) Ephedra (Mormon tea) and pseudoephedrine are indicated to cure all viral and bacterial sinusitis but instantly causes dyslexia and shrinks the brain for at least a week. Ephedrine, antidepressant, codeine cough syrup methamphetamine may cure COVID, but the headache is second rate by comparison with the creativity of the original Ritalin codeine cough syrup one month burial to avoid lab fire crystallization formula. Ephedra exposure may be a lingering cause of cognitive decline and headache, ie. Havana syndrome, but it is not infectious like statin brain shrink.

(2) Prescribe Stonebreaker (Chanca piedra) to be included in the Hippocratic Oath to prevent unnecessary surgery by curing gall and urinary stones overnight and other definitive curative treatment list in Part B Resident of the United Nations of the UN Agency Revenue Treaty HA-16-9-24.

Sec. 200 Energy Export Excise Tax

(1) Currently, in general, a minimal Oil Fund Liability and Hazardous Substance Superfund excise tax is imposed on energy exports, only if, before use or exportation, no tax was imposed on such crude oil 26USC§4611(b)(1)(B). To better regulate the energy industry, adequately finance the Highway Trust Fund, convince the Treasury budget to account for the Biodiesel Tax Credit without an unlawful

“negative subsidy” and prohibit, remove and regulate the hydrocarbon heating and cooling railcars from the ocean, once and for all, it is necessary that the imposition of tax be refined at 26USC§4611.

(A) The title of Subchapter A of Chapter 38 Environmental Taxes of Title 26 of the United State Code needs to be amended from 'Tax on Petroleum' to 'Tax on Energy'.

(B) A new subparagraph '(3) energy exported from the United States' needs to be inserted at 26USC§4611(a).

(C) The tax loophole in subparagraph (b) Tax on Certain Uses and Exportation needs to be repealed in its entirety at 26USC§4611(b)(1)(A)(B)(2), must be 'repealed'.

(D) A new subparagraph needs to be inserted that says, 'the export tax' at §4611(c)(1)(C).

(E) The rate of the export tax must be set at a rate determined by Congress, that is recommended to be '6 percent of wholesale value of energy exports.'

(F) The words 'by subsection (b)' is stricken and 'crude oil' is replaced with 'energy' at §4611(d)(3).

(G) A new subsection shall be added:

'(g) Disposition of Energy Export Tax Revenues.

(1) All energy export tax revenues shall be collected, along with the domestic 18.5 cent per gallon gas tax, by the Department of Transportation and shall be deposited in the General Fund. The Highway Trust Fund shall be abolished and OMB shall transfer the Transportation excise tax from the Trust Fund category to the Federal Fund category. The Department of Transportation, in particular the Federal Highway Administration, shall sustain usual 3 percent highway spending growth, up from 2.2 percent afforded by the gas tax, in their budget request.

(H) To definitions and special rules is appended 26USC§4612(g) Prohibition of oceanic heating and cooling pumps.

(1) Oceanic heating and cooling pumps, railcars and containers are prohibited as thermal pollution by Art. 195 of the Law of the Sea (1982).

(2) Any heating or cooling pump, railcar or container, found in may be seized, finder keeper, pursuant to the normalization of the National Oceanic and Atmospheric Administration (NOAA) Sea Surface Temperature (SST) Anomaly map.

(A) Heating pumps must be extinguished with 15 parts per million 4-tertiary-butyl-catechol (TBC), cabled out of ocean, and quickly brought to a refinery, for conversion to a safer hydrocarbon, before self-combusting hydrocarbons, such as styrene reignite in 3 months. To an equipped warship or oil tanker, removing hydrocarbon heating pumps from the ocean, finder keeper, is the most highly profitable form of oil exploration, and no subsidy is needed. Railcars removed from the ocean must be refurbished, before sold or used, to prevent bearing and axel rust from derailing railcars. Due to decades of drought and global warming, there is very little sympathy for the polar ice melting justification for the use of oceanic heating pumps, and in the absence of any public proceeding attempting to justify their use, they may be found and seized by any warship or oil tanker capable of keeping them.

(B) Used coolants have no known recycling value. It is the EPA recycling program, in particular the January 1, 2023 R410a phase-out, that wrongfully disposed of industrial quantities of used coolant in the ocean, to secretively manipulate the climate, in hostile and incompetent ways. The railcars are valuable and can be refurbished and used or sold. However the containers are needed to hold the coolant in the open air, rather than water, until it can be neutralized and properly disposed of. Water holds a lot more thermal energy than air. Coolants stored in the open air are much less likely to cause cold and wet weather, than coolants unlawfully stored at sea, and would be easier to sell, at discount rates, to air conditioning manufacturers, where, for instance, it is lawful, for obviously functional, but used, R410al to be used industrially. It is also lawful for states to authorize publicly informed rainmaking operations using oceanic cooling pumps to make rain to end droughts, provided these rainmaking operations are terminated before there is any weather disaster declaration, by removing the cooling pumps from the ocean.

(C) By taxing energy exports all fuel and coolant shipments leaving the United States shall be registered by container/railcar number. The location of any energy shipment should be instantly findable with GPS tracking. The buyer, seller and shipper of any shipment of any railcar or other container, found in the ocean, and seized, shall be fined by the Department(s) of Transportation, and/or Treasury, to prevent continuing criminal enterprise.

Sec. 300 Explosives Excise Tax

(a) To do commerce in explosives and Bureau of Fiscal Service overestimates and certain explosion every time they receive an email, justice, it seems necessary to impose a tax on explosives, so that all explosive materials are not only accounted for, the licensed and permitted, sale, purchase, transport and possession of all explosive materials, would be immediately known to both the Treasury Alcohol and Tobacco Tax and Trade Bureau (TTB) and Justice Department Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF). The ATF would not need to B&E first, when speculating on explosive consumer records, that might or might not exhibit a red flag, or be faked. Explosives are currently regulated by licenses and permits issued by the Attorney General for less than $200 27CFR§555, 18USC§841 *et seq*.

(b) All that is needed is to legislate a simple new common tax code at Subpart L 27CFR§555.225, 18USC§849 and Subchapter E 26USC§4191: There is hereby imposed a 6 percent federal excise tax on the dollar amount of the sale of all explosives sold in the United States, including nuclear weapons purchased by the Department of Defense. Transaction records attached to the excise tax will identify the licensed and/or permitted buyer, seller and shipper, as well as the serial number, type, quantity and price of the explosive material and its 6 percent tax.

(1) The United States shall not manufacture any nuclear weapons until the President has reported on compliance with the 2,200 nuclear warhead limit pursuant to the Atomic Energy Act of 1954 42USC§2122. Nuclear weapons sales will then be taxed 6%. Serial numbers of all nuclear weapons must be investigated to determine their disposition. The United States President may be prosecuted for $150 billion UN Compensation on suspicion of fault regarding nuclear tests of the seismic code, other

hostile environmental modification and more than half from $88 billion Iraq war residuals, to enforce the 2,200 nuclear warhead limit.

Sec. 400 Gun Insurance

(a) Guns caused 72,400 serious injuries, 26,400 suicides, 20,958 homicides, 549 deaths from unintentional injury and about 1,000 Americans were fatally shot by law enforcement, in 2021. In 2022 48,117 lives were lost to gun violence. 26,993 suicide, 19,592 homicide, 472 unintentional, 649 legal intervention, 411 undetermined. An average of 200 Americans visit the emergency department for nonfatal firearm injuries each day.

(1) Americans are entitled to $5,125 (2025) plus 3 percent inflation in UN Compensation for every firearm related death or serious injury. 101,758 claims for $5,125 equals $522 million 2025. 2023 firearm sales total of nearly 15.9 million were only slightly lower than the 2022 total of 16.4 million. An equitable gun insurance program, that would pay benefits for every American gun violence victim, would only cost about $33 (2025), plus 3 percent inflation, per firearm sale.

(2) Forty-six percent of U.S. households report owning at least one firearm, including thirty percent of Americans who say they personally own a firearm. Firearm ownership varies significantly by state. For example, an estimated sixty-four percent of households own a firearm in Montana compared to only eight percent in New Jersey. It has been well-documented that firearm ownership rates are associated with increased firearm-related death rates. The U.S. has the highest firearm ownership and highest firearm death rates of 27 high-income countries. The firearm homicide rate in the U.S. is nearly 25 times higher than other high-income countries and the firearm suicide rate is nearly 10 times that of other high-income countries.

(b) A federal excise tax of 10–11 percent on the import and production of firearms and ammunition has been in place since 1919, but the rate has not been changed since it was first instituted 27CFR§53.61 and 26USC§4181. The National Firearms Act of 1934 imposed a $200 tax on manufacturers for the transfer of certain firearms, but the tax applied to a very narrow set of weapons and has not been changed since initial enactment 26USC§5801 et seq. Revenues from federal excise taxes fund matching grants to states and territories to support wildlife conservation efforts and education programs for hunters; receipts from the National Firearms Act taxes are put into the General Fund of the Treasury. Since January 2003, responsibility for collecting this excise tax rests with the Alcohol and Tobacco Tax and Trade Bureau (TTB), U.S. Dept. of Treasury.

(1) It is proposed to pass a new tax of $33 (2025) plus 3 percent inflation on gun sales to pay for 'Gun Insurance' that would pay $5,125 (2025) plus 3 percent inflation, to all people severely injured by guns, to pay for their medical bills, and to their families, if they died as the result of gun related homicide, suicide or accident, to pay for their funeral costs. Although several studies have examined the theoretical consequences of increasing the price of firearms, none have taken responsibility for the reasonable costs of compensating gun violence victims. Gun violence victims have a human right to compensation under Art. 14 of the Convention against Torture, Cruel, Inhuman and Degrading Punishment or Treatment (1987).

Sec. 500 Supplemental Security Income Tax Loophole Closure

(a) It has long been held, the only true proposal to improve the fiscal and economic position of the United States and Social Security, is to close the OASDI tax loophole for the rich, underinsured state employees and civilian defense contractors. In conjunction with Child Tax Credits for the poor 26USC§24A in FY 25, the SSI program should afford to end child poverty as of 2025, and begin to pay for equivalency, as if previously underinsured state employees had contributed, and ultimately end all poverty in United States citizens by 2030, despite a downturn in the estimate of payroll tax revenue growth from 33 percent to 27-30 percent according to recent reports of the Board of Trustees. The cost of the SSI Program would become the responsibility of the Trust Funds, thereby reducing the federal, on-budget, General Fund, deficit by $72 billion FY 25. Congress must only vote to repeal the Adjustment to Contribution Base in Title II Sec. 230 of the Social Security Act 42USC§430. It requires a three-fifths majority vote to suspend the limitation on changes to social security and vote on the SSI bill to end poverty under 2USC§939.

(1) Social security benefits are exempt from reduction by means of congressional finance for continuing disability reviews and associated kleptomania 2USC§901(b)(2)(B)(i) under §905(a) and Sec. 207 of the Social Security Act 42USC§407. Overseas Contingency Operations/War on Terrorism financing was abolished by the OMB Summary of the President's Discretionary Funding Request, dated April 9, 2021, that justifies repealing all of 2USC§901. The White House Office of Management and Budget (OMB) is regulated by submitting to the Director, public information collection activities, for disapproval or approval and delegation pursuant to the Paperwork Reduction Act 44USC§3507. Disapproval is especially reserved for unnecessary waste 44USC§3508. Enforcement of discretionary spending limits 2USC§901 ritual based on fear of government shutdown, if the appropriation bill, that does not add up to all federal outlays, is not passed, can be described as either obsessive compulsive disorder (OCD), or attention deficit disorder (ADD). The government has been insured against 'covered lapse of employment' by the Tax Cuts and Jobs Act of 2018 pursuant to the Anti-deficiency Act of 1982 31USC§1341(c). The laws need to be set free of the appropriation ritual by legislating '3 percent inflation thereafter.' 2USC§901, and the particularly klepto, pyro, poisonous, terrorism in thatt section needs to be repealed. The Treasury must add up 2024 Annual Report of the SSI Program scheduled benefits and administrative costs, rather than attempt to pay for administrative costs by robbing benefits, for which SSA owes compensation for at least one Disabled Adult Child (DAC) benefit 24MD977K02345-C1.

(1) The Board of Trustees must learn to annually calculate the most efficient distribution of tax rates between the three Trust Funds – OASI, DI and SSI - meticulously legislated in Sec. 2 Trust Funds of the Echinacea Recount Agenda of 2024. Although they have not successfully been able to do the math to adjust the tax rate, since 2000, even to save the DI Trust Fund from depletion during the high incidence of disability in Baby Boomers, Congress had to legislate the 3 year 2.37 DI Tax rate of the Bipartisan Budget Act of 2015, that broke Speaker John Boehner's back, without a prescription for Epsom salt bath, and the Board of Trustees did the math slightly wrong.

(2) To adjust the OASDI (and SSI) tax rate to achieve desired levels of revenue distribution it is necessary to add up three OASI, DI and SSI annual worksheets, that have columns for Year / Tax Rate, Total Revenues, Payroll Tax (total combined payroll tax revenues would increase by an estimated 30% if the loophole were closed), GF Reimbursement, Taxation of Benefits, Net Interest, Total Expenditures, Benefit Administration, RRB Interchange, Net Increase, Amount at end of year, Trust Fund Ratio (prior year balance divided by current year total expenditures). Variables are either totals or the categories described in parenthesis in the previous sentence, otherwise revenue and expenditure

data may be entered directly from the most recent Annual Report, to recalculate the tax rate to satisfy the needs of the OASI and DI Trust Funds and start-up costs of the SSI Trust Funds. Care must be taken to perform the worksheet several times, with different tax rates, before deciding upon the optimal rates for the prior (hopefully final), current and new year.

(b) Using 2024 Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds as a guide, the optimal tax rates to implement the SSI tax in calendar year 2025 are calculated, in billions of US dollars.

(1) 2024 Social Security Administration including both OASDI Trust Funds and SSI Programs, total OASDI tax rate is 12.4 percent, $1,450 Total Revenues including GF reimbursements for SSI, $1,256 Payroll Tax, $67.8 General Fund Reimbursement for the SSI Program, $57.4 Taxation of Benefits, $68.6 Interest Income, $1,550 Total Expenditures, $1,533 Benefits Administration, $12.2 Administrative Costs, $5.7 RR Interchange, -$100.4 Change in Assets, $2,688 Year End Fund Balance, 188 Trust Fund Ratio.

(A) 2024, OASI, 10.6% tax rate, $1,193 Total Revenues, $1,074 Payroll Tax, $0 GF Reimbursement, $55.7 Taxation of Benefits, $63.3 Net Interest, $1,323 Total Expenditures, $1,313 Benefit Administration, $4.4 Administrative Costs, $5.7 RRB Interchange, -$130 Net Increase, $2,511 Amount at end of year, 200 Trust Fund Ratio.

(B) 2024 DI, 1.8% tax rate, $189.2 Total revenues, $182.3 Payroll Tax, $0 GF Reimbursement, $1.6 Taxation of Benefits, $5.3 Interest Income, $159.3 Total Expenditures, $156.6 Scheduled Benefits, $2.6 Administrative Costs, $0 RR Interchange, $30 Change in Assets, $176.9 Trust Fund Balance Year End, 92 Trust Fund Ratio.

(C) 2024 OASDI, 12.4% tax rate, $1,382 Total revenues, $1,256 Payroll Tax, $0 GF Reimbursement, $57.4 Taxation of Benefits, $68.6 Interest Income, $1,482 Total Expenditures, $1,470 Scheduled Benefits, $7.1 Administrative Costs, $5.7 RR Interchange, -$100.4 Change in Assets, $2,688 Trust und Balance, 188 Trust Fund Ratio.

(D) 2024 SSI, 0% Tax Rate, $67.8 Total Revenues, $0 Payroll Tax, $67.8 GF Reimbursement, $0 Taxation of Benefits, $0 Interest Income, $67.8 Total Expenditures, $63 Scheduled Benefits, $4.8 Administrative Costs, $0 RR Interchange, $0 Change in Assets, $0 Trust Fund Balance, 0 Trust Fund Ratio.

(2) 2025 Social Security Administration optimal distribution of loophole or rich, state employees and civilian military contractors, closure for 12.4 OASDI and new SSI Trust Funds tax to immediately end child poverty, state underinsurance and all poverty by 2030, $1,809 Total revenues, $1,679 Payroll Tax, $0 GF Reimbursement, $62 Taxation of Benefits, $67.3 Interest Income, $1,755 Total Expenditures, $1,727 Scheduled Benefits, $22.3 Administrative Costs, $5.9 RR Interchange, $53.6 Change in Assets, $2,736 Trust Fund Balance, 156 Trust Fund Ratio.

(A) 2025 OASI, 9.6% Tax rate, $1,421 Total Revenues, $1,300 Payroll tax, $0 GF Reimbursement, $60.2 Taxation of Benefits, $60.7 Interest Income, $1,405 Total Expenditures, $1,395 Scheduled Benefits, $4.5 Administrative Costs, $5.9 RR Interchange, 15.6 Change in Assets, $2,527 Trust Fund Balance, 179 Trust Fund Ratio.

(B) 2025 DI, 1.4% Tax rate, $198 Total Revenues, $189.6 Payroll tax, $0 GF Reimbursement, $1.8 Taxation of Benefits, $6.6 Interest Income, $169.6 Total Expenditures, $166.8 Scheduled Benefits, $2.8 Administrative Costs, $0 RR Interchange, $28.4 Change in Assets, $199.7 Trust Fund Balance, 104 Trust Fund Ratio.

(C) 2025 SSI, 1.4% Tax rate, $189.6 Total Revenues, $189.6 Payroll Tax, $0 GF Reimbursement, $0 Taxation of Benefits, $0 Interest Income, $180 Total Expenditures, $165 Scheduled Benefits, $15 Administrative Costs, $0 RR Interchange, $9.6 Change in Assets, $9.6 Trust Fund Balance, 5 Trust Fund Ratio.

(c) A new historical Combined Operations of the OASI, DI and SSI Trust Funds table must be prepared and the new SSI Trust Fund given equal treatment with the other Trust Funds in the Annual Report.

(1) Trust Funds at Sec. 201(b)(1)&(2) of the Social Security Act 42USC§401(b)(1)&(2) shall be amended to report to taxpayers at subsections (T) and before January 1, 2025, and add subsections (U) 0.7 per centum of the wages (as re-defined) paid after January 1, 2025, and so reported,.

(2) Trust Funds at Sec. 201(b) of the Social Security Act 42USC401(b) shall be amended by inserting a paragraph (3) There is created in the Treasury, to relieve the General Fund from obligation therefore, a SSI Trust Fund to end child poverty by 2025, state underinsurance and all poverty by 2030 pursuant to Sec. 1611 of Title XVI of the Social Security Act under 42USC§1382 *et seq*. There is hereby appropriated to the SSI Trust Fund for the fiscal year beginning October 1, 2024, and each year thereafter, for exact amendment by subsequent final reports if needed, amounts equivalent to 100 per centum of— (A) 1.4 per centum of wages and self-employment income paid after October 1, 2024, and so reported, which wages and self-employment income shall be certified on the basis of the records maintained by the Commissioner.

(3) Strike 'either' and replace it with 'any' Sec. 201(c)(3) of the Social Security Act 42USC§401(c)(3).

(4) Replace 'and' with ',' and add to the list 'and Federal Supplemental Security Income Trust Fund,' at Sec. 201(c) of the Social Security Act 42USC§401(c).

Title III Outlays

Sec. 1,000 Outlays by Agency

Codified for Publication at 2USC§7005

(a) Federal government expenditure, known as "outlays" have traditionally been more or less entered from the inexact *Combined Statement* outlay by agency estimates, into OMB Historical Tables 4. OMB must remove the fictitious outlay rows to inflate debt sales, and more carefully study the equally confusing Cabinet agency budget requests, to enter an exact amount of federal outlays by agency, that is corroborated by learned reading of said agency budget request. The Federal Credit Reform Act of 1990 Pub. L. 101–508, title XIII, §13501, Nov. 5, 1990, 104 Stat. 1388–628 defined the terms ''budget outlays'' and ''outlays'' to mean, with respect to any fiscal year, expenditures under budget authority during such year under 2USC§622(1). Government outlays are held responsible only for administrative and loan guaranty costs. All other lending costs and "negative subsidies" should not have any incidental effects on the tabulation of governmental receipts or outlays 2USC§661a(5)(A)(C). Usual federal spending inflation is expected to grow 2.5 percent for government, 3 percent for services, education, minimum wage, cost-of-living adjustment, food stamps, 4 percent for disability and child welfare and 5.5 percent for retirement annually.

(1) OMB and the FY 22 DoD budget have agreed to reduce superfluous paperwork by abolishing Overseas Contingency Operation/ Global War on Terrorism. It has long been held that 2USC§901 must be repealed to eliminate duplicitous accounting for dubious Overseas Contingency Operation/ Global War on Terrorism, Continuing Disability Reviews, Health Care Fraud and Abuse Control, Reemployment Services and Eligibility Assessment, Disaster funding and Wildfire suppression, and extrinsically, all budget "enforcement". Services require 3 percent annual growth.

(2) For the Office of Management and Budget (OMB), Congressional Budget Office (CBO) and Treasury Bureau of Fiscal Services to produce an accurate federal budget:

(A) The term ''on-budget outlays'' means, with respect to any fiscal year, the President's budget, all the expenditures of the United States Government, except those for the Federal Old Age Survivor Disability Insurance Trust Funds, "referred to as off-budget outlays", and the repayment of debt principal or negative subsidy revenues, excluded.

(B) OMB Historical Table 4.1 Outlays by Agency must delete Fictitious rows: off-budget offsetting receipts, Other Defense-Civil Programs, Allowances, On and Off Budget Independent Agencies, Off-budget Undistributed Offsetting Receipts, International Assistance Programs [included in State Department], and novel Infrastructure Improvement (already deleted).

(b) OMB Table 4.1 Outlays by Agency table framework is adapted to enter the exact amount on-budget outlays reported in the agency budget request, in FY 22, plus 3 percent inflation limit in subsequent years, except 5 percent for Veterans Affairs, and 5-6 percent as declared by SSA:

(1) Legislative Branch: $4.7 FY 17, $4.8 FY 18, $4.8 FY 19, $5.2 FY 20, $5.4 FY 21, $6.1 FY 22, $6.3 FY 23, $6.4 FY 24; $6.6 FY 25

(2) Judicial Branch: $6.9 FY 17, $7.0 FY 18, $7.3 FY 19, $7.5 FY 20, $7.8 FY 20, $8.1 FY 21, $8.1 FY 22, $8.3 FY 23, $8.5 FY 24; $8.8 FY 25

(3) Departments of Agriculture: $146 FY 17, $146 FY 18, $139 FY 19, $150 FY 20, $146 FY 21, $198 FY 22, $196 FY 23, $202 FY 24; $208 FY 25.

(4) Commerce: $9.3 FY 17, $9.2 FY 18, $12.3 FY 19, $15.2 FY 20, $8.9 FY 21, $11.5 FY 22, $11.5 FY 22, $11.4 FY 23, $11.3 FY 24, $11.6 FY 25.

(5) Defense-Military Programs, moderated: $606 FY 17, $671 FY 18, $685 FY 19, $723 FY 20, $704 FY 21, $777 FY 22, $800 FY 23, $824 FY 24, $849 FY 25.

(6) Education, usually largest margin of error in the Cabinet due to failure to exclude student loan receipts and expenditures pursuant to the Federal Credit Reform Act of 1990 2USC§661a(5)(A)(C),

that are unaccounted for, on an annual basis, by Federal Student Aid (FSA), fluctuation due to unfair Trump cuts: $74 FY 17, $77 FY 18, $77 FY 19, $94 FY 20, $95 FY 21, $99 FY 22, $102 FY 23, $105 FY 24, $108 FY 25.

(7) Energy, budget is corrected for 2,200 nuclear warhead limit, requiring cessation of nuclear weapons production until 2,200 nuclear warhead arsenal is accounted for by the President pursuant to the Atomic Energy Act: $30 FY 17, $30 FY 18, $36 FY 19, $39 FY 20, $42 FY 21, $46 FY 22, $48 FY 23, $49 FY 24, $51 FY 25.

(8) Health and Human Service: $1,050 FY 17, $1,118 FY 18, $1,169 FY 19, $1,249 FY 20, $1,353 FY 21, $1,384 FY 22, $1,409 FY 23, $1,482 FY 24, $1,526 FY 25.

(9) Homeland Security, spending overestimates stabilized at 3 percent inflation: $74 FY 17, $87 FY 18, $81 FY 19, $86 FY 20, $87 FY 21, $89 FY 22, $93 FY 23, $95 FY 24, $98 FY 25.

(10) Housing and Urban Development: $48 FY 17, $48 FY 18, $54 FY 19, $69 FY 20, $61 FY 21, $69 FY 22, $70 FY 23, $73 FY 24, $75 FY 25.

(11) Interior: $14 FY 17, $14 FY 18, $12 FY 19, $17 FY 20, $16 FY 21, $18 FY 22, $28 FY 23, $19 FY 24, $20 FY 25.

(12) Justice: $28 FY 17, $28 FY 18, $31 FY 19, $32 FY 20, $33 FY 21, $34 FY 22, $35 FY 23, $36 FY 24, $37 FY 25.

(13) Labor: $41 FY 17, $40 FY 18, $37 FY 19, $497 FY 20, $544 FY 21, $95 FY 22, $48 FY 23, $48 FY 24, $49 FY 25.

(14) State (combined with unrepresented International Assistance Program row in State Department, Foreign Operations and Related Organizations Bill): $55 FY 17, $57 FY 18, $57 FY 19, $57 FY 20, $58 FY 21, $63 FY 22, $67 FY 23, $69 FY 24, $71 FY 25.

(15) Transportation, budget is confused by Bipartisan Infrastructure Bill irregular, non-annual, finance of Highway Trust Fund, and must adhere to real spending limits: $79 FY 17, $86 FY 18, $88 FY 19, $90 FY 20, $93 FY 21, $96 FY 22, $99 FY 23, $102 FY 24, $105 FY 25.

(16) Treasury, badly overestimates interest on public debt and FY 25 child tax credit proposal: $551 FY 17, $602 FY 18, $702 FY 19, $1,636 FY 20, $1,341 FY 21, $970 FY 22, $827 FY 23, $819 FY 24, $918 FY 25.

(17) Veteran's Affairs, stabilizes at 5 percent inflation from FY 23: $183 FY 17, $197 FY 18, $198 FY 19, $217 FY 20, $239 FY 21, $266 FY 22, $279 FY 23, $293 FY 24, $308 FY 25.

(18) Corp of Engineers: $4 FY 17, $4 FY 18, $4 FY 19, $3 FY 20, $3 FY 21, $3 FY 21, $3 FY 22, $4 FY 23, $4.4 FY 24, $4.5 FY 25.

(19) Environmental Protection Agency: $8 FY 17, $8 FY 18, $9 FY 19, $9 FY 20, $9 FY 21, $11 FY 22, $12 FY 23, $12 FY 24, $12 FY 25.

(20) Executive Office of the President, relapsed on finance for Office of National Drug Control Policy (ONDCP) after termination FY 2019-20: $1.1 FY 17, $1.1 FY 18, $0.4 FY 19, $0.4 FY 20, $0.8 FY 21, $0.9 FY 22, $0.9 FY 23, $1.0 FY 24, $1.0 FY 25.

(21) General Services Administration: $0.3 FY 17, $0.2 FY 18, $0.3 FY 19, $0.3 FY 20, $0.3 FY 21, $0.8 FY 22, $0.3 FY 23, $0.3 FY 24, $0.3 FY 25.

(22) Office of Personnel Management: $54 FY 17, $54 FY 18, $57 FY 19, $59 FY 20, $60 FY 21, $60 FY 22, $62 FY 23, $64 FY 24, $66 FY 25.

(23) National Aeronautics and Space Administration: $20 FY 17, $20 FY 18, $22 FY 19, $23 FY 20, $23 FY 21, $25 FY 22, $25 FY 23, $26 FY 24, $27 FY 25.

(24) National Science Foundation, fluctuation from Inflation Reduction Act of 2022 normalized: $8 FY 17, $7 FY 18, $8 FY 19, $8 FY 20, $9 FY 21, $10 FY 22, $9 FY 23, $9 FY 24, $9 FY 25.

(25) Small Business Administration: $0.7 FY 17, $0.7 FY 18, $0.8 FY 19, $0.8 FY 20, $0.8 FY 21, $0.9 FY 22, $0.9 FY 23, $0.9 FY 24, $1.0 FY 25.

(26) on-budget Social Security Supplemental Security Income, beneficiaries in current payment status + administrative costs, transferred off-budget if the rich are taxed: $59 FY 17, $60 FY 18, $61 FY 19, $61 FY 20, $60 FY 21, $62 FY 22, $65 FY 23, $68 FY 24, $70 FY 25.

(27) on-budget undistributed off-setting receipts, as entered by agency and added up, in the following section: -$246 FY 17, -$269 FY 18, -$273 FY 19, $320 FY 20, -$313 FY 21, -$398 FY 22, -$299 FY 23, -$303 FY 24, -$311 FY 25.

(28) Total on-budget outlays: $2,909 FY 17, $3,105 FY 18, $3,277 FY 19, $4,829 FY 20, $4,684 FY 21, $4,005 FY 22, $3,997 FY 23, $4,129 FY 24, $4,329 FY 25.

(29) Total off-budget outlays reported by the *Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds*: $942 FY 17, $989 FY 18, $1,033 FY 19, $1,084 FY 20, $1,123 FY 21, $1,206 FY 22, $1,342 FY 23, $1,447 FY 24, $1,551 FY 25.

(30) Total outlays: $3,851 FY 17, $4,094 FY 18, $4,310 FY 19, $5,913 FY 20, $5,807 FY 21, $5, 211 FY 22, $5,339 FY 23, $5,576 FY 24, $5,880 FY 25.

Sec. 2,000 Undistributed Offsetting Receipts

Codified for Publication at 2USC§7006

(a) Undistributed offsetting receipts are defined as agency revenues remaining from the previous year, often called advanced appropriations, that are used to reduce the deficit and pay the first expenses of the new fiscal year. The annual tabulation of undistributed offsetting receipts is mathematically necessary to calculate total federal outlays and consequently surplus / deficit. The Interior and Defense departmental budgets do not openly declare undistributed offsetting receipts in their budget overview that must be calculated by the auditor / OMB.

(1) The United States has the most expensive military in the world. Nuclear weapons modernization production must be terminated until the President reports on compliance with the 2,200 nuclear warhead limit pursuant to the Atomic Energy Act of 1954 42USC§2122, nuclear weapon sales will then be taxed 6%, serial numbers investigated and the United States General Fund Balance may be prosecuted for $150 billion UN Compensation on suspicion of fault regarding nuclear tests of the seismic code, other hostile environmental modification and Iraq war residuals.

(b) Only four agency budget justifications produce reliable undistributed offsetting receipts, the Departments of Defense, Education, Interior and Medicaid. The Treasury is included to explain the irregular IRS enhancement FY 22.

(1) Total Undistributed Offsetting Receipts: $246 FY 17, $269 FY 18, $273 FY 19, $320 FY 20, $313 FY 21, $398 FY 22, $299 FY 23, $303 FY 24, $311 FY 25.

(2) Department of Treasury is subjected to undistributed offsetting receipts to offset multi-year $80 billion FY 22 irregular funding for the IRS from Enhancement of Internal Revenue in Sec. 10301 of the Inflation Reduction Act (IRA) PL 117-130 August 16, 2022 in violation of the consistent annual accounting Audit Standard No. 6 Evaluating Consistency of Financial Statement by the Public Company Accounting Oversight Board (2008) and Rule 66 of the International Public Sector Standards Board Handbook of International Public Sector Accounting Pronouncements 2022 Edition Vol. I: $80 FY 22.

(3) Elementary and Secondary Education declare Advance Appropriations in their budget tables, with explanation that these savings are used to pay for the difference between the school year and the fiscal year: $22 FY 17, $23 FY 18, $23 FY 19, $22 FY 20, $22 FY 21, $22 FY 22, $22 FY 23, $22 FY 24; $22 FY 25.

(4) Medicaid also declares advance appropriations: $116 FY 17, $125 FY 18, $135 FY 19, $138 FY 20, $140 FY 21, $149 FY 22, $153 FY 23, $158 FY 24, $163 FY 25.

(5) Interior Department Combined current and permanent (revenue) appropriations turn a tidy profit in undistributed offsetting receipts, subtracting outlays, and must be declared to ensure balance is available to make payment 3 percent agency inflation: $4 FY 17, $5 FY 18, $3 FY 19, $2 FY 20, $0 FY 21, $3 FY 22, $3 FY 23, $3 FY 24, $3 FY 25.

(6) Department of Defense – Military Programs undistributed offsetting receipts are calculated by subtracting the total expenses of thee military departments from original federal outlays incidental to the Department of Defense budget request: $104 FY 17, $117 FY 18, $112 FY 19, $159 FY 20, $152 FY 21, $145 FY 22, $121 FY 23, $121 FY 24, $124 FY 25.

(c) Defense Worksheet. The Defense Department budget made considerable progress FY 22 declaring the three military departments, but at the end got confused regarding the three military departments and the five forces, they do not declare undistributed offsetting receipts with the difference between the congressional budget request and the total outlays of the three military departments – Air Force, Army and Navy.

(1) Department of Defense – Military Programs – Budget Request: $606 FY 17, $671 FY 18, $685 FY 19, $723 FY 20, $704 FY 21, $776 FY 22, $800 FY 23, $824 FY 24, $849 FY 25.

(2) Air Force: $169 FY 17, $184 FY 18, $194 FY 19, $168 FY 20, $168 FY 21, $224 FY 22, $247 FY 23, $259 FY 24, $267 FY 25.

(3) Army: $159 FY 17, $179 FY 18, $181 FY 19, $186 FY 20, $177 FY 21, $184 FY 22, $185 FY 23, $185 FY 24, $191 FY 25.

(4) Navy: $174 FY 17, $191 FY 18, $198 FY 19, $210 FY 20, $208 FY 21, $223 FY 22, 247 FY 23, $259 FY 24, $267 FY 25.

(5) Total Real Spending: -$502 FY 17, -$554 FY 18, -$573 FY 19, -$564 FY 20, -$553 FY 21, -$631 FY 22, -$679 FY 23, -$703 FY 24, -$725 FY 25.

(6) Defense Department Undistributed Offsetting Receipts: $104 FY 17, $117 FY 18, $112 FY 19, $159 FY 20, $151 FY 21, $145 FY 22, $121 FY 23, $121 FY 24, $124 FY 25.

Title IV General Fund Balance

Sec. 10,000 Balance Calculation Obligations

Codified for Publication at 2USC§7007

(a) To make payments, it is necessary there is a balance available, pursuant to the Anti-deficiency Act of 1982 31USC§1502. Whereas the United States government usually operates on a deficit it has therefore been necessary to sell slightly more debt than is needed to pay for the true deficit. OMB has historically contrived a debt surplus, by slightly overestimating outlays by agency, as the result of several fictitious spending rows. Traditionally, lending to Federal Student Loan deficits, was the only obligation of the secretly held, General Fund Balance, however, having learned the lesson from the Great Recession 2009-11 that the sale of deficits in excess of 3 percent of GDP causes an economic depression, the General Fund calculation is now obligated to purchase deficits in excess of 3% of GDP. It is estimated that the General Fund Balance is $1,062 billion FY 25.

(1) Since COVID overestimation has become so severe there is no more room for overestimation to sustain a General Fund Balance, that is not accounted for, and no morbidly obese, or even pleasantly plump Treasury Secretary could be expected to calculate on demand. Therefore, having perfected federal revenues and outlays, it is necessary for Congress to legislate the General Fund Balance. Provided, the federal government operates on a deficit, contributions to the General Fund balance may be made annually with a debt surplus, as needed. A debt surplus is generated by selling more public debt than actual deficit.

(b) General Fund Balance FY 2020 – 25 is calculated by Gross Federal Increase, minus Actual Deficit, minus obligations to student loans, 3 percent of GDP limit on debt sales, Treasury tax refund loans and otherwise unaccountable robberies, such as the semi-conductor subsidy, not appropriately or sufficiently accounted for as agency spending, although quite real.

(1) Gross Federal Debt Increase: $4,233 FY 20, $1,483 FY 21, $645 FY 22, $661 FY 23, $679 FY 24, $692 FY 25.

(2) Actual deficit: -$2,214 FY 20, -1,762 FY 21, -773 FY 22, -778 FY 23, -$687 FY 24, -$668 FY 25.

(3) Change +/-: +$2,019 FY 20, -$279 FY 21, -$128 FY 22, -$117 FY 23, -8 FY 24, +24 FY 25.

(4) Payroll Tax Overestimate: -$200 FY 20.

(5) Payroll Tax Bond: +$36 FY 22.

(6) Student Loans: $0 FY 20, $0 FY 21, -$125 FY 22, -$75 FY 23, -$25 FY 24, -$10 FY 25.

(7) Semi-conductor Subsidy: $0 FY 20, $0 FY 21, -$20 FY 22, -$30 FY 23, $0 FY 24, $0 FY 25.

(8) Balance: $2,019 FY 20, $1,540 FY 21, $1,412 FY 22, $1,303 FY 23, $1,073 FY 24, $1,062 FY 25.

Title V Public Debt

Sec. 100,000 Debt Retirement

Codified for Publication at 2USC§7008

(a) Public Debt is best accounted for as Federal Debt Held at the End of Year in OMB Historical Table 7.1. However, OMB overestimates debt accumulation since the Fed tapered their COVID money printing in spring of 2022, when the General Fund Balance remaining from the depression print-out, began to purchase deficit security sales in excess of 3 percent of GDP to insure the market against excessive withdrawal of investment capital by Treasury debt sales, and consequently began to accumulate at 3 percent of GDP annually beginning in FY 22.

(1) Previously no one could calculate the retirement of debt that has been repaid. The $31.4 trillion debt ceiling, falsely solicited as being outstanding, in statements that admit that number is the total amount of debt the United States of America has accumulated in their entire history, periodically reviewing the statutory $14,294 billion debt ceiling legislated in 2011 in 31USC§3101 by Pub. L. 112–25, title III, § 301(a)(1), Aug. 2, 2011, 125 Stat. 251).

(2) To calculate the true amount of public debt outstanding it is first necessary to measure the Gross Federal Debt FY 21 in OMB Table 7.1 - $28,386 billion plus 3 percent of GDP FY 22 – 25 $2,677 minus Gross Federal Debt FY 94 -$4,921 billion minus Interest on Public FY 95 – 25 -$11,732 equals Gross Federal Debt of $14,410 billion FY 25. Congress is encouraged to increase the debt ceiling from $14,294 billion in 2011 to $14,410 billion in 2025 and not more than $100 billion more, any year thereafter, without specific Congressional authorization.

(3) Accounting for outstanding public debt can either be laboriously calculated using the 30 Year

Jubilee, because 30 years is the longest Treasury security sold, or merely by adding gross federal debt change from the previous year, limited to 3 percent of GDP since FY 22, to and subtracting interest on public debt, reported in the end of the annual Treasury Department budget request since 2010, after the Obama Administration marginalized the cost of unpopular Bush war inflation protected securities, normalizing rates for government, federal reserve and institutional investors, aiming for the 2 percent target for Treasury par yield curve, from the previous year total $14,410 FY 25, .

(b) The debt retirement equation starts with Federal Debt at End of Year OMB Table 7.1 – FY 21 + 3% of GDP FY 22-25 - FY 95 – 08 Interest on Public Debt calculated as % of GDP with ratio provided Congressional Budget Office. Federal Debt and Interest Payments, December 2010 that revolutionized debt retirement minus Gross Federal Debt FY 95 minus Interest Payment on Public Debt US Department of Treasury. FY 10 – FY 25 Budget-in-brief Treasury Valuation FY 17 - 25

(1) Gross Federal Debt FY 21: $28,386

(2) 3% of GDP FY 22 – 25: +2,677

(3) Gross Federal Debt FY 94 30 Jubilee: -$4,921

(4) Interest on Public Debt FY 1995- 2025: -$11,732

(5) Gross Federal Debt FY 25: $14,410

(c) Interest on Public Debt $11,732 paid FY 1995 – FY 2025: $242 FY 95, $247 FY 96, $254 FY 97, $223 FY 98, $209 FY 99, $213 FY 00, $211 FY 01, $190 FY 02, $169 FY 03, $180 FY 04, $193 FY 05, $232 FY 06, $250 FY 07, $462 FY 08, $400 FY 09, $393 FY 10, $470 FY 11, $472 FY 12, $417 FY 13, $430 FY 14, $402 FY 15, $430 FY 16, $457 FY 17, $504 FY 18, $573 FY 19, $523 FY 20, $562 FY 21, $579 FY 22, $597 FY 23, $615 FY 24, $633 FY 25.