In the United States Senate

An Act Supplementing appropriations for the fiscal years ending Oct. 1, 2017-26 HA-12-6-25

A BILL

To prepare supplemental budget estimates before July 16 for the fiscal year beginning October 1, 2025, after changes pursuant to 31USC§1106, whereas 40 percent of agencies were tardy submitting the President's budget request due January 31USC§1105 by the April 15 Concurrent Resolution on the Fiscal Year 2025 budget H. Con. Res. 14 2USC§632 with the Technical Supplement to the 2026 Budget- Appendix May 2, 2025 overruled by the balances available, framework and equations supporting this Supplemental appropriation to establish an accurate system of accounting for the annual review of the 'Budget' in Chapter 66 by Congress Title 2 of the US Code codified 2USC§7001-§7010A.

To let those with an ear understand apocalypse planning only a little more than 3 percent inflation for services norm, 4.1 percent average annual inflation for four years, or one time large increase, is needed to prevent blasphemy and "persecution" involving the number of the beast 666 from enduring more than 42 months (Rev. 13:5-10). For example, the to be released, Legislative Branch appropriations FY 26 must increase from $6.4 billion FY 25 to $7 billion due to 2% annual pay-raise from 2009 provided they legislate an increase in minimum wage from $7.25 an hour in 209 to '$10.00 an hour in 2022 plus 3 percent inflation for low income workers every year thereafter, beginning, at a rate $10.90 in 2025 and increasing to $11.25 on January 1, 2026.' 29USC§206(a)(1)(D). State Department, Foreign Operations International Organizations FY 26 must increase from <$64.4 billion FY 25 to $71 billion FY 25 and $73 billion FY 26, with arrears plus new humanitarian assistance, (aka new budget authority) and not attempt to "lame duck" under $60 billion FY 26. Office of Personnel Management outlays are estimated to increase, due to early retirement bonuses and unjust lay-offs of probationary workers and others, from $63.98 billion FY 24 to $70 billion FY 25 to $71.4 billion FY 26. Tyrannically negligent Republican $66 billion ED budget child abuse recidivism is fined more than Security Council $6.6 billion Peacekeeping cuts 2018-2023, although theoretically due equal contempt of public property 18USC§641. Education Department (ED) FY 26 two year fails the three year budget request, substituting FY 20 levels to conceal approved FY 25 levels and urgently requires supplementation. The balance available for ED is $105 billion FY 24, $108 billion FY 25 and $111 billion FY 26. Student loan contributions to the General Fund balance are acknowledged. Treasury interest payments are sought to go down to <$600 billion FY 26. Total outlays reach $6 trillion FY 26 and the SSI tax on the rich to immediately end child poverty and all poverty by 2030 is humanity's only hope for $7 trillion in outlays FY 29.

To ensure the federal government has enough money to pay obligations, $140 billion debt limit bond is available to purchase deficits that exceed 3% or as low as 2.8% of GDP on any given day in the final quarters of FY 25 due to the irregular cost of paying arrears, in exchange for $15 trillion debt limit FY 26 31USC§3101. Public debt would increase from $13,797 billion FY 24 to $14,434 FY 25, the first year it would exceed the debt limit, except for the $140 billion debt ceiling bond paying to keep the statutory debt limited to exactly the $14,294 billion limit FY 25. The $15 trillion FY 26 debt limit will be free to sell <3% of GDP deficit and not pay more interest than is due mature securities, hopefully <$599 billion FY 26, increasing outstanding gross federal debt by $44 billion to $14,338 billion FY 26, < $15 trillion debt limit FY 26. There is no excuse for inability to pay civil and foreign services, except abuse of discretion 2USC§901 to repeal and statutory debt limit 31USC§3101 to amend.

To immediately pay for 'covered lapse of employment' pursuant to the Anti-deficiency Act of 1982 31USC§1341(c) as amended by the Tax Cuts and Jobs Act of 2018, won the waiver of sovereign immunity 11USC§106, lost by *United States v. Miller* (2025). After the July 16 supplemental Agencies shall impose 3 percent interest in addition to the accumulation of arrears under Art. 19 of the UN Charter, half the 6 percent rate for grave breaches of the Geneva Convention in Armed Activities on the Territory of the Congo (Democratic Republic of the Congo v. Uganda), if not paid by July 16, 2025 supplemental appropriation 31USC§1106. Incapacity to hold federal office is nine-tenths treason 18USC§2381, specifically rebellion and insurrection §2383, advocating overthrow of government §2385, deprivation of relief benefits §246, a civil rights crime, described as false personation by Creditors of the United States §914 concerned by impersonator making arrest or search §913 where a writ of habeas corpus is required to prevent Unlawful conduct with respect to immigration documents §1597 from becoming Unlawful conduct with respect to documents in furtherance of trafficking, peonage, slavery, involuntary servitude, or forced labor §1592 prohibited by Arts. 2 & 4 of the Universal Declaration of Human Rights (1948).

To continue to enjoy the equal protection of the Convention on the Privileges and Immunities of the UN (1946), *United States v. Trump* (2024) must pay restitution for the abuse and repeal sanctions against the International Criminal Court and ban on the Rome Statute codified 22USC§7401 *et seq*. The bar on legislating the State Department is to put amendment of Title 22 Foreign Relations and Intercourse (a-FRaI-d) of the United States Code, to Foreign Relations (FR-ee) at the forefront of the agenda to change the obscene name of the Court of International Trade of the United States (COITUS) back to Customs Court (CC) before the United States exceeded the 250 detainee per 100,000 resident legal limit, circa 1980.

To save the economy from the alien slave trade, so unbecoming a customs officer, Congress must repeal transitional USMCA anticipatory tariff proclamation authority 19USC§4513 and update Uruguay Round 19USC§3511(d) to acknowledge the Swiss Formula for Unilateral Tariff Reductions (2007) is the best description of economic growth under the General Agreement on Trade and Tariffs (1947) and pay $5,150 UN Compensation per deportation 24USC§322 with performance review of 48 hour hold and five day judicial review 24USC§326. *Trump v. J.G.G.* (2025), *AARP v. Trump* (2025). *V.O.S. Selections, Inc. v. Trump* No. 25-00066 and *State of Oregon v. Trump* No. 2500077 of May 28, 2025, *Yoshida Int'l, Inc. v. United States*, 378 F.Supp.1155, 73 Cust. Ct. 1 (1974), tariffs rates dated to *Trump v. International Refugee Assistance Project* (2017).

To post $250,000 Deposit Insurance Fund (DIF) bond for the Senate to decide if the author, Hospitals & Asylums (HA), the Public Trustee applicant, whose life savings were stolen while in Washington DC Sept. 24, 2021, gets 6 percent interest or the whole $250,000 promised in 2021 the year no insured deposits were paid, and 90 year history without any deposit insurance benefits paid by the Treasury, 24USC§422, in order to secure three months work to cross-examine FY 26, tabulate and codify Agency Review in 2 CFR Part 300 or 4 CFR Part 200.

Be it enacted in the House and Senate assembled, referred to the Senate Appropriations and Budget Committees to prohibit the obsolete H.R. 1 One, Big, Beautiful Bill Act and the Concurrent Resolution on the Fiscal Year 2025 budget H. Con. Res. 14 2USC§632 and supplement the Technical Supplement to the 2026 Budget- Appendix May 2, 2025 31USC§1106:

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Sec. 1 Calculus of the Arteries

Codified for Publication at 2USC§7001

(a) Calculus is the mathematical study of change, over-time. Calculus is expressed in percentages, ratios as they relate to volume, often in tables concealed by graphs. Calculating rates of growth is an essential skill for statistical analysis. National account updates, are compared with historical rates of growth. Deficient or neoplastic estimates that significantly deviate from the norm must be overruled. Taking into consideration circumstantial growth factors, a calculated number can be temporarily substituted. Provided the reasoning is explained and sources are constructively criticized, a well calculated estimate is far more valuable than a statistically significant over or under estimate, by a decadent source. It is necessary to codify; appropriate calculation of the number of the beast is usually the only allowable exception to the 3 percent inflation for services norm, 4.1 percent average annual inflation for four years, or one time large increase, is needed to prevent blasphemy and "persecution" involving the number of the beast 666 from enduring more than 42 months (Rev. 13:5-10).

(b) Passing calculus is limited by heart failure to no more than four hours a day. In this regard, and in others, statistical analysis is different from other sedentary work. Scholars should surpass the Marine Corp Physical Fitness Test (PFT) minimum of 50 crunches, 50 push-ups and three mile run to afford three meals, or lose weight with two. Calculus of the arteries, otherwise known as atherosclerosis, is a serious impediment to national accounting and statistics. More people die of heart disease than any other cause, and the chest pain, psychological fear of death and physical plaque in the brain, causes cognitive decline. Old age and obesity are serious risk factors and no official test subjects have produced any equitable national accounts. All have exhibited a distinct propensity for damaging persecutions being easy on their heart, not too dissimilar from errors in general, but with a desperate, pathological, right to self-defense, on the side of tardy, unbecoming exactly the officer(s) able to do the painful work, whereby best friends are dementedly confused with enemies of the economy, silly. Work involving extended hours of number crunching, especially relating to calculus, if only to make a point in a business meeting, should be limited to less than four hours a day, and counterbalanced with exercise. Stop at the first sign of chest pain and exercise until better.

(c) Infection of the heart is diagnosed either vegan, rheumatic heart disease from *Streptococcus pyogenes* cured with antibiotics or cured and prevented with Pneumovax, or congestive heart failure , that gets worse with exercise, from methicillin resistant *Staphylococcus aureus* (MRSA) lesions treated with doxycycline or a saline bath and Hawthorn. A MRSA shooting pen was distinctly associated with identity thefts related to Attorney General Garland 2021-2024.

(d) Statin drugs shrink the brain, that reduces intelligence, and the brain quickly becomes infected with *Streptococcus pneumoniae,* causing chronic, severe mental distress from meningitis, unless Pneumovax is up to date. Statin drugs are not advised to treat calculus of the arteries. It take a week for the brain to recover from sterile brain shrink. The scholar must not only be mentally smart to understand the calculus challenging their arterial capacity, but be physically smart to stop and exercise until the chest pain is gone, before going back to work crunching numbers. It is cruel and unusual to note, although statin drugs do not treat heart infections, statins temporarily neutralize the atherosclerosis caused by permanent, unwashable, cardiotoxic dye that sometimes leaks out of the medical campus animal laboratory and contaminates the laundry.

(e) Ephedra, Mormon tea, sold as Sudafed etc, is a second-rate methamphetamine precursor, that deserves mention as a stimulating brain shrink that acutely induces insomnia and dyslexia and causes a week of illiteracy, while the brain regrows. The dyslexia is more abused on the judicial topic of non-self-incrimination, than defrauding accountants, who are accustomed to check their work and stop when stupid. Ephedra is indicated to cure all viral and bacterial sinusitis, it cures COVID, but offensively shrinks the brain, and doesn't treat the lung. “Wash dry nose” eucalyptus cures SARS and flu, echinacea cures SARS, flu and RSV.

Sec. 2 Population

Codified for publication in 2USC§7002

(a) Since a 2008 high in births, there is believed to be backlog of an approximately 1.9 million “belated birth certificates” and a slightly higher number of social security numbers, that must be issued to count the under age 18 population at 74.7 million in 2023 by solving *National Population by Characteristics 2020-2024: Annual Estimates of the Resident Population for Selected Age Groups by Sex for the United States*: April 1, 2020 to July 1, 2023 that estimates only 72.8 million children in 2023 is recalculated by subtracting *Estimates of the Total Resident Population and Resident Population Age 18 Years and Older for the United States, Regions, States, District of Columbia and Puerto Rico, July 1, 2023* from the sum of *Annual Estimates of the Resident Population for the United States, Regions, States, District of Columbia, and Puerto Rico: April 1, 2020, to July 1, 2024.* After three historic purges since the 1960s reducing growth in births in the United States to less than 4 million, the 4 million birth mark since 2008 high is enforced by the high US Census total, but remains to be assimilated in studies of age and sex that purport to fund schools with undercounts, having already cut 10 million child benefits 1996-2000. The UN Children's Fund (UNICEF) request for 0.8 percent annual funding growth, rather than 3 percent for services, sustains the urgency of the theory that the historic child population growth rate, since birth control put an end to the Baby Boom in the 1960s, is assumed to remain 0.8% in the US.

(b) US GDP totals include Island Areas. To produce accurate per capita GDP, PPP and GNI estimates in the following section, it is necessary to calculate the total, often declining, populations of Island Areas, from the 2020 Census, to add the United States and DC total 2017-2018.

Population of the United States, District of Columbia and Island Areas 2017-2026

Year	US & DC	Island Areas	Total US, DC and Island Areas
2026	347593064	3573280	351166344
2025	343,811,141	3,534,402	347,345,543
2024	340,090,418	3,540,875	343,631,293
2023	336,806,281	3,541,461	340,347,742
2022	334,017,321	3,559,153	337,576,474
2021	332,099,760	3,602,538	335,702,298
2020	331,515,736	3,621,869	335,137,605
2019	328,239,523	3,625,980	331,865,503
2018	326,971,407	3,757,898	330,729,305
2017	324,657,169	3,842,289	328,499,458

Source: Census. Annual Estimates of the Resident Population for the United States, Regions, States, District of Columbia, and Puerto Rico: April 1, 2020, to July 1, 2024; Island Area 2020 Census; AI Island Area population growth. United States Atlas, 2025 HA-28-2-25; 1.1% growth est. 2026

(1) United States and District of Columbia Population: 324,657,169 (2017); 326,971,407 (2018); 328,239,523 (2019); 331,515,736 (2020); 332,099,760 (2021); 334,017,321 (2022); 336,806,281 (2023); 340,090,418 (2024); 342,811,141 (2025).

(2) Island Area Population: 3,842,289 (2017); 3,757,898 (2018); 3,625,980 (2019); 3,621,869 (2020); 3,602,538 (2021); 3,559,153 (2022); 3,541,461 (2023); 3,540,875 (2024); 3,534,402 (2025).

(A) American Samoa Population: 51,577 (2017); 50,915 (2018); 50,257 (2019); 49,710 (2020); 48,666 (2021); 48,082 (2022); 47,265 (2023); 46,603 (2024); 46,137 (2025).

(B) Guam Population: 156,155 (2017); 155,378 (2018); 154,605 (2019); 153,836 (2020); 155,374 (2021); 156,773 (2022); 158,027 (2023); 159,133 (2024); 160,247 (2025).

(C) North Mariana Islands Population: 52,313 (2017); 51,489 (2018); 50,579 (2019); 49,587 (2020); 48,992 (2021); 48,061 (2022); 47,052 (2023); 47,287 (2024); 47,334 (2025).

(D) Puerto Rico Population: 3,494,826 (2017); 3,412,916 (2018); 3,281,650 (2019); 3,281,590 (2020);

3,262,711 (2021); 3,220,137 (2022); 3,203,792 (2023); 3,203,295 (2024); 3,196,888 (2025).

(E) US Virgin Islands Population: 87,418 (2017); 87,200 (2018); 88,889 (2019); 87,146 (2020); 86,795 (2021); 86,100 (2022); 85,325 (2023); 84,557 (2024); 83,796 (2025).

(3) United States, District of Columbia and Island Areas Population: 328,499,458 (2017); 330,729,305 (2018); 331,865,503 (2019); 335,137,605 (2020); 335,702,298 (2021); 337,576,474 (2022); 340,347,742 (2023); 343,631,293 (2024); 347,345,543 (2025).

(c) Total resident population growth of the United States, and DC, including Armed Forces overseas, reported by US Census Bureau, in reverse chronological order: 1.0% to 340,090,418 (July 1, 2024); 0.8% to 336,806,281 (July 1, 2023); 0.6% to 334,017,321 (July 1, 2022); 0.02% to 332,099,760 (July 1, 2021); 1.2% to 331,515,736 (April 1, 2020); 0.6% to 328,239,523 (2019); 0.4% to 326,971,407 (January 1, 2018); 0.6% to 324,657,169 (January 1, 2017); 0.8 % to 322,762,018 (January 1, 2016); 0.5% to 320,289,273 (January 1, 2015); 1.2% to 318,748,000 (July 1, 2014); 0.7% 315,091,138 (January 1, 2013); 0.7% to 312,780,968 (January 1, 2012); 0.6% to 310,530,839 (January 1, 2011); 0.3% to 308,745,538 (April 1, 2010); 0.9% to 307,439,000 (2009); 0.93% to 304,798,000 (2008); 1.01% to 302,004,000 (2007), 0.95% to 298,996,000 (2006); 0.93% to 296,186,000 (2005); 0.91% to 293,463,000 (2004); 0.94% to 290,820,000 (2003); 0.98% to 288,105,000 (2002); 1.04% to 285,309,000 (2001); 1.11% to 282,385,000 (2000); April 1 Decennial Census; 9.8% to 248,718,302 (1990); 11.5% to 226,542,199 (1980); 13.3% to 203,302,031 (1970); 18.5% to 179,323,175 (1960); 14.5% to 151,325,798 (1950); 7.3% to 132,164,569 (1940); 16.2% to 123,202,624 (1930); 15.0% to 106,021,537 (Jan. 1, 1920); 21.0% to 92,228,496 (Apr. 15, 1910); 21.0% to 76,212,168 (June 1, 1900); 25.5% to 62,979,766 (June 1, 1890), 26.0% to 50,189,209 (June 1, 1880); 26.6% to 39,818,449 (June 1, 1870); 34.3% to 31,443,321 (June 1, 1860); 8.7% to 23,191,876 (June 1, 1850); 32.7% to 17,069,453 (June 1, 1840); 33.5% to 12,866,020 (1830); 33.1% to 9,638,453 (Aug. 7, 1820); 36.4% to 7,239,881 (Aug.6, 1810); 35.1% to 5,308,483 (Aug. 4, 1800); 3,929,214 (Aug. 2, 1790).

Sec. 3 Gross Domestic Product

Codified for publication at 2USC§7003

(a) Data from Bureau of Economic Analysis (BEA) *National Income and Product Accounts Tables 1.1.5 Gross Domestic Product* integrate best with year 2008 of the Census Bureau *Statistical Abstract of the United States, 2011*. There is nominal agreement between the BEA and UN Data the United States GDP was $19,612 billion in 2017, after which time economic level has been distorted with 5.3% growth overestimate in 2018 and reached a level of overestimation in excess of 10 percent annually beginning in 2022, not seen since cold war gold standard. BEA data dates back to 1929. To insure the bull market against deficits in excess of 3 percent of GDP it became necessary to recalculate $19,612 billion GDP base year 2017, to, most recently overrule that incomplete concession regarding 2018 base year being called chained 2017 dollars by *Gross Domestic Product, 4th Quarter and Year 2024 (Advance Estimate)* and distributed in *Gross Domestic Product by State and Personal Income by State, 3rd Quarter 2024 of December 20, 2024*, *Table 1 Gross Domestic Product by State and region: Level and Percent Change from Preceding Period*.

(b) 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, $23,088 FY 25.

GDP Growth FY 17 – 26
(billions)

Year	Gross Domestic Product (GDP)	Economic Growth Rate %
FY17	19612	2.2
FY18	20180	2.9
FY19	20625	2.2
FY20	19924	-3.4
FY21	21060	5.7
FY22	21502	2.1
FY23	22040	2.5
FY24	22635	2.7
FY 25	22974	1.5
FY 26	23434	2

Source: Chapter 10 GDP, United States Atlas 2025 HA-24-2-25

(c) UN Data on the United States GDP, GDP Purchasing Power Parity (PPP), to more consistently express economic growth – inflation = PPP growth, than ill-defined chained dollars, and Gross National Income (GNI) are recalculated with IMF growth rates 2017 - 2022:

(1) Economic growth assuming passage of this supplemental appropriation: 2.3% (2017); 2.9% (2018); 2.2% (2019); -3.4% (2020); 5.7% (2021); 2.1% (2022), 2.5% (2023); 2.7% (2024); 1.5% (2025); 2.0% (2026).

(2) Inflation: 2.1% (2017); 2.4% (2018); 1.8% (2019); 1.2% (2020); 4.7% (2021); 8.0% (2022); 4.1% (2023); 2.9% (2024); 2.7% (2025); 2.5% (2026)..

(3) Gross Domestic Product (GDP): $19,612 billion (2017); $20,180 billion (2018); $20,625 billion (2019); $19,924 billion (2020); $21,060 billion (2021); $21,502 billion (2022); $22,040 billion (2023); $22,635 billion (2024); $22,974 billion (2025); 23,434 (2026).

(4) GDP Per capita: $59,702 (2017); $61,017 (2018); $62,149 (2019); $59,450 (2020); $62,734 (2021); $63,695 (2022); $64,757 (2023); $65,870 (2024); $66,142 (2025); $66,742 (2026).

(5) GDP Purchasing Power Parity (PPP) (economic growth rate - inflation): $19,477 billion (2017); $19,575 billion (2018); $19,712 billion (2019); $18,943 (2020); $19,170 billion (2021); $19,269 billion (2022); $18,961 billion (2023); $18,582 billion (2024); $18,861 billion (2025); $18,967 billion (2026).

(6) GDP PPP Per capita: $59,291 (2017); $59,187 (2018); $59,398 (2019); $56,523 (2020); $57,104 (2021); $57,080 (2022); $55,711 (2023); $54,075 (2024); $54,300 (2025); $54,011 (2026).

(7) Gross National Income (GNI): $19,634 billion (2017); $20,220 billion (2018); $20,824 billion (2019); $20,240 billion (2020); $21,435 billion (2021); $22,035 billion (2022); $22,586 billion (2023); $23,196 billion (2024); $23,544 billion (2025); $24,015 billion (2026).

(8) GNI Per capita: $59,769 (2017); $61,138 (2018); $62,748 (2019); $60,393 (2020); $63,851 (2021); $65,274 (2022); $66,362 (2023); $67,503 (2024); $67,783 (2025); $68,386 (2026).

(9) Population: 328,499,458 (2017); 330,729,305 (2018)331,865,503 (2019); 335,137,605 (2020); 335,702,298 (2021); 337,576,474 (2022); 340,347,742 (2023); 343,631,293 (2024); 347,345,543 (2025); 351,166,344 (2026).

Title I Budget

Sec. 10 Surplus or Deficit

Codified for publication at 2USC§7004

(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. Only the on-budget deficit is relevant to public debt reporting, however, the off-budget OASDI social security deficit is increasing and the OASI Trust Fund is expected to be depleted by 2033. Off-budget and total on- and off-budget deficits are also accounted for; in billions from Fiscal Year 2017 to 2025.

(b) On-budget revenues:

On-budget Receipts, Outlays, Surplus or Deficit FY 17 – 26
(billions)

Year	On-Budget Receipts	On-budget Outlays	On-budget Deficit	On-budget Deficit % GDP
FY17	2600	2909	-309	-1.6
FY18	2622	3105	-483	-2.4
FY19	2702	3277	-575	-2.8
FY20	2666	4829	-2163	-10.9
FY21	2903	4684	-1781	-8.5
FY22	3171	4005	-834	-3.9
FY23	3218	3997	-779	-3.5
FY24	3435	4123	-688	-3
FY 25	3577	4300	-723	-3.2
FY 26	3783	4428	-645	-2.8

Source: HA United States Budget Fiscal Years 2017-2025. Secs. 100 and 1,000 of this Act

(1) On-budget revenues: $2,600 billion FY 17; $2,622 billion FY 18; $2,702 billion FY 19; $2,666 billion FY 20; $2,903 billion FY 21; $3,171 billion FY 22; $3,218 billion FY 23; $3,435 billion FY 24; $3,577 billion FY 25; $3,783 billion FY 26.

(2) On-budget outlays: $2,909 billion FY 17; $3,105 billion FY 18; $3,277 billion FY 19; $4,829 billion FY 20; $4,684 billion FY 21; $4,005 billion FY 22; $3,997 billion FY 23; $4,123 billion FY 24; $4,300 FY 25; $4,428 billion FY 26.

(3) On-budget deficit: -$309 billion FY 17; -$483 billion FY 18; -$575 billion FY 19; -$2,163 billion FY 20; -$1,781 billion FY 21; -$834 billion FY 22, -$779 billion FY 23, -$688 billion FY 24; -$723 billion FY 25; -$645 billion FY 26.

(4) On-budget deficit % of GDP: -1.6% FY 17; -2.4% FY 18; -2.8% FY 19; -10.9% FY 20; -8.5% FY 21; -3.9% FY 22; -3.5% FY 23; -3.0% FY 24; -3.2% FY 25; -2.8% FY 26.

(c) Off-budget; Social Security Administration:

Off-budget Receipts, Outlays, Surplus or Deficit FY 17 – 26
(billions)

Year	Off-	Off-	Off-	Off-

	budget Receipts	budget Outlays	Budget Surplus or Deficit	budget Surplus or Deficit % GDP
FY17	997	952	45	0.2
FY18	1003	1000	3	0.01
FY19	1062	1059	3	0.01
FY20	1118	1107	11	0.06
FY21	1080	1145	-65	-0.3
FY22	1222	1244	-22	-0.1
FY23	1351	1392	-41	-0.2
FY24	1382	1482	-100	-0.4
FY 25	1420	1575	-155	-0.6
FY 26	1498	1666	-168	-0.7

Source: OMB Historical Table 1.1; HA United States Budget Fiscal Years 2017-2025

(d) Off-budget, Social Security Administration:

(1) Off-budget receipts: $997 billion FY 17; $,,003 billion FY 18; $1,062 billion FY 19; $1,118 billion FY 20; $1,080 billion FY 21; $1,222 billion FY 22; $1,351 billion FY 23; $1,382 billion FY 24; $1,420 billion FY 25; $1,498 billion FY 26.

(2) Off-budget outlays: $952 billion FY 17; $1,000 billion FY 18; $1,059 billion FY 19; $1,107 billion FY 20; $1,145 billion FY 21; $1,244 billion FY 22; $1,392 billion FY 23; $1,482 billion FY 24; $1,575 billion FY 25; $1,666 billion FY 26.

(3) Off-budget surplus (+) or deficit (-) : +$45 billion FY 17; +$3 billion FY 18; +$3 billion FY 19; +$11 billion FY 20; -$65 billion FY 21; -$22 billion FY 22; -$41 billion FY 23; -$100 billion FY 24; -$155 billion FY 25; -$168 billion FY 26.

(4) Off-budget surplus (+) or deficit (-) % of GDP: 0.2% FY 17; 0.01% FY 18; 0.01% FY 19; 0.06% FY 20; -0.3% FY 21; -0.1% FY 22; -0.2% FY 23; -0.4% FY 24, -0.6% FY 25; -0.7% FY 26.

(d) Total receipts:

Total Receipts, Outlays, Surplus or Deficit FY 17 – 26
(billions)

Year	Total Receipts	Total Outlays	Total Deficit	Total Deficit % GDP
FY17	3597	3862	-265	-1.4
FY18	3625	4105	-480	-2.4
FY19	3764	4336	-572	-2.8
FY20	3784	5936	-2152	-10.8
FY21	3991	5829	-1838	-8.7
FY22	4393	5249	-856	-4
FY23	4569	5389	-820	-3.7
FY24	4817	5606	-789	-3.5
FY 25	4997	5875	-878	-3.8
FY 26	5281	6094	-813	-3.5

Source: OMB Historical Table 1.1; Secs. 100 Revenues by Source and 1,000 Outlays by Agency, of this Act.

(1) Total receipts: $3,597 billion FY 17; $3,625 billion FY 18; $3,764 billion FY 19; $3,784 billion FY 20; $3,991 billion FY 21; $4,393 billion FY 22; $4,569 billion FY 23; $4,817 billion FY 24; $4,997 billion FY 25; $5,281 billion FY 26.

(2) Total outlays: $3,862 billion FY 17; $4,105 billion FY 18; $4,336 billion FY 19; $5,936 billion FY 20; $5,829 billion FY 21; $5,249 billion FY 22; $5,389 billion FY 23; $5,606 billion FY 24; $5,875 billion FY 25; $6,094 billion FY 26.

(3) Total deficit: -$265 billion FY 17; -$480 billion FY 18; -$572 billion FY 19; -$2,152 billion FY 20; -1,838 billion FY 21; -$856 billion FY 22; -$820 billion FY 23; -$789 billion FY 24; -$878 billion FY 25; $813 billion FY 26.

(4) Total deficit % of GDP: -1.4% FY 17; -2.4% FY 18; -2.8% FY 19; -10.8% FY 20; -8.7% FY 21; -4.0% FY 22; -3.7% FY 23; -3.5% FY 24; -3.8% FY 25; -3.5% FY 26.

Sec. 20 Public Debt

Codified for Publication at 2USC§7005

(a) This section seeks to amend the debt limit to $15,000 billion in FY 2026 at 31USC§3101. This is important because FY 24 debt was $13,797 billion, less than the $14,294 billion statutory limit,

$14,430 billion FY 25 is $140 billion more than the arbitrary limit. Exceeding the debt limit is the best excuse as to why agency budgets have preliminarily been so shortchanged by the Republican inability to pay and provides the best estimate of the cost for the Treasury to be able to pay arrears without exceeding 3 percent of GDP deficit sales, on any given day. To ensure the federal government is funded FY 25, the year outstanding public debt outstanding finally exceeded the $14,294 billion statutory debt limit, it is necessary for the General Fund to post $140 debt ceiling bond, with which to purchase the deficit FY 25 in exchange for a $15 trillion debt ceiling FY 26.

(1) Congress has been unable to calculate the retirement of debt repaid since Congressional Budget Office. Federal Debt and Interest Payments, December 2010 led to the setting of the $14,294 billion debt limit at 31USC§3101 Pub. L. 112–25, title III, § 301(a)(1), Aug. 2, 2011, 125 Stat. 251.

(2) Public debt is best accounted for as Federal Debt Held at the End of Year in OMB Historical Table 7.1. The $31.4 trillion debt ceiling, falsely solicited as being outstanding, is actually the total amount of debt the United States of America has accumulated in their entire history, that is somewhat interesting and historically consistent, albeit definitely moot and not a generally accepted accounting practice.

(3) Since the end of the COVID emergency, the General Fund has insured the market against deficits in excess of 3 percent of GDP with bond buybacks and purchase of deficits in excess of 3 percent of GDP, that do not increase public debt, by using the General Fund balance explained Sec. 30 General Fund.

(4) Interest payments enter their third year +/-$666 billion FY 25 and should be able to go down to <$599 billion FY 26, provided the debt ceiling is raised to $15 trillion FY 26 (Rev. 13:5).

(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

Outstanding Public Debt $14,430 billion, 62.8% of GDP FY 25
(billions)

Calculation	Outstanding Public Debt
Gross Federal Debt FY 21	28386
+ 3% of GDP FY 22 – 24	1998
+ 3% GDP FY 25	689
Minus Gross Federal Debt FY 94	-4,921
Interest Payments FY 95 – FY 25	-11732
Gross Federal Debt FY 25	14430
Debt ceiling bond FY 25	-140
Adjusted Gross Federal Debt FY 25	14294
FY 26 on-budget deficit <3% of GDP	643
FY 26 interest payment	-599
Gross Federal Debt FY 26	14338
Year	Treasury Interest on Public Debt

FY 25	633
FY 24	614
FY 23	597
FY 22	579
FY 21	562
FY 20	523
FY 19	573
FY 18	504
FY 17	457
FY 16	430
FY 15	402
FY 14	430
FY 13	417
FY 12	472
FY 11	470
FY 10	393
FY 09	400
FY 08	462
FY 07	250
FY 06	232
FY 05	193
FY 04	180
FY 03	169
FY 02	190
FY 01	211
FY 00	213
FY 99	209
FY 98	223
FY 97	254
FY 96	247
FY 95	242
Total Interest Payment FY 95 - 25	11732

Source: $31.4 trillion historical accumulation. Federal Debt at End of Year OMB Table 7.1 – FY 21 + 3% of GDP GY 22-25 - FY 95 – 08 Interest on Public Debt calculated as % of GDP with ratio provided by Congressional Budget Office. Federal Debt and Interest Payments, December 2010; – Gross Federal Debt FY 95 – Interest Payment on Public Debt FY 10-25. US Department of Treasury. FY 10 – FY 25 Treasury budget request FY 17 – 25

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

(2) Plus 3% of GDP FY 22 – 24: +$ 1,998 billion.

(3) Plus 3% of GDP FY 25: + $689 billion

(4) Minus Gross Federal Debt FY 94 30 Year Jubilee: -$4,921 billion

(5) Minus Interest payments FY 95 - FY 25: -$11,732 billion

(6) Equals Gross Federal Debt FY 25: $14,430 billion

(7) Debt ceiling bond FY 25: -$140 billion

(8) Adjusted Gross Federal Debt FY 25: $14,294 billion = statutory debt ceiling

(9) Plus On-budget deficit <3% of GDP FY 26: $643 billion

(10) Minus interest payments FY 26: -$599 billion

(9) Equals Gross Federal Debt FY 26: $14,338 billion FY25 <new $15 trillion statutory debt limit

(c) Interest on Public Debt $11,732 billion paid FY 1995 – FY 2025: $242 billion FY 95, $247 billion FY 96, $254 billion FY 97, $223 billion FY 98, $209 billion FY 99, $213 billion FY 00, $211 billion FY 01, $190 billion FY 02, billion$169 FY 03, $180 billion FY 04, $193 billion FY 05, $232 billion FY 06, $250 billion FY 07, $462 billion FY 08, $400 billion FY 09, $393 billion FY 10, $470 billion FY 11, $472 billion FY 12, $417 billion FY 13, $430 billion FY 14, $402 billion FY 15, $430 billion FY 16, $457 billion FY 17, $504 billion FY 18, $573 billion FY 19, $523 billion FY 20, $562 billion FY 21, $579 billion FY 22, $597 billion FY 23, $615 billion FY 24, $633 billion FY 25; ($599 billion FY 26).

Sec. 30 General Fund

Codified for Publication at 2USC§7006

(a) To make payments, it is necessary there is a balance available, pursuant to the Anti-deficiency Act of 1982 31USC§1502. The General Fund accounts for the on-budget surplus, taking into consideration revenues from the sale of the on-budget deficit. 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, the sale of deficits > 3 percent of GDP causes an economic depression, the General Fund is now obligated to purchase deficits in excess of 3% of GDP. The Market Insurance is not applicable to the General Fund FY 25 because the $140 debt ceiling bond to purchase the deficits in excess of 3% of GDP caused by the payment of arrears on any given day, is more than $34 billion market insurance due a more timely lame duck. Market insurance is not applicable FY 26 because the deficit is expected to be <3% of GDP for the first time since FY19.

(b) The General Fund Balance was created by subtracting actual spending from the Gross Federal Debt Increase FY 20, but this became obsolete FY 22. Taking over where the Federal Reserve tapered off, the General Fund balance has purchased deficits and bought back bonds in excess of 3 percent of GDP limit since FY 22. Market insurance must be calculated for inclusion in the annual list of revenues and expenditures between Beginning Balance and Ending Balance – Student loan contributions, market insurance and one time transactions – 2020 Payroll Tax Overestimate, Student Loan Forgiveness and Semiconductor subsidy.

General Fund Balance FY 20 – 26
(billions)

	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
GDP	19924	21060	21502	22040	22635	22974	23434
Deficit	2163	1781	834	779	688	723	645
3% of GDP	-598	-648	-645	-661	-679	-689	703
Market Insurance	Federal Reserve	Federal Reserve	189	118	9	N/a	N/a
Federal debt increase	4233	1483	N/a	N/a	N/a	N/a	N/a
Deficit	-2163	-1783	N/a	N/a	N/a	N/a	N/a
Beginning Balance	2070	1570	1570	1301	1092	1063	925
Student Loan Contribution	N/a	N/a	29	13.7	5.4	2.1	3.5
Market Insurance	N/a	N/a	-189	-118	-9	N/a	N/a
One-time Transactions							
Payroll Tax Overestimate	-200	0	36	0	0	0	0
Student Loan Forgiveness	0	0	-125	-75	-25	-10	0
Semiconductor	0	0	-20	-30	0	0	0
Debt ceiling bond	0	0	0	0	0	-140	0
Ending Balance	1870	1570	1301	1092	1063	925	929

Source: OMB Historical Table 7.1 Gross Federal Debt FY 20 – 21, Annual Receipts, Expenditures, Borrowing and Repayment from General Fund Balance Sec. 80 and 10,000 ERA of 2024 HA-7-11-23

(c) GDP: $19,924 billion FY 20; $21,060 billion FY 21; $21,502 billion FY 22; $22,040 billion FY 23; $22,635 billion FY 24; $22,974 billion FY 25; $23,434 billion FY 26.

(1) On-budget deficit: $2,163 billion FY 20; $1,781 billion FY 21; $834 billion FY 22; $779 billion FY 23; $688 billion FY 24; $723 billion FY 25; $645 billion FY 26.

(2) Minus 3% of GDP if deficit is greater: $598 billion FY 20; $648 billion FY 21; $645 billion FY 22;

$661 billion FY 23; $679 billion FY 24; -$689 billion FY 25; $703 billion FY 26.

(3) Equals market insurance: Federal Reserve FY 20 and FY 21; $189 billion FY 22; $118 billion FY 23; $9 billion FY 24; n/a FY 25; n/a FY 26.

(d) Federal debt increase: $4,233 billion FY 20; $1,483 billion FY 21; N/a FY 22 - FY 26.

(1) Minus deficit spending: $2,163 billion FY 20; $1,783 billion FY 21, N/a FY 22 - FY 26.

(e) Beginning Balance: $2,070 billion FY 20; $1,570 billion FY 21; $1,570 billion FY 22; $1,301 billion FY 23; $1,092 billion FY 24; $1,063 billion FY 25; $925 billion FY 26.

(1) Plus Student loan contribution: n/a FY 20 and FY 21; $29 billion FY 22; $13.7 billion FY 23; $5.4 billion FY 24; $2.1 billion FY 25; $3.5 billion FY 26.

(2) Minus Market insurance: Federal Reserve FY 20 and FY 21; $189 billion FY 22; $118 billion FY 23; $9 billion FY 24; n/a FY 25-FY 26.

(f) One-time transactions.

(1) Payroll tax overestimate: Minus $200 billion FY 20, plus $36 billion FY 22.

(2) Minus student loan forgiveness: n/a FY 20 and FY 21; /$125 billion FY 22; $75 billion FY 23; $25 billion FY 24; $10 billion FY 25; n/a FY 26.

(3) Minus semiconductor subsidy: $20 billion FY 22; $30 billion FY 23.

(4) Minus debt ceiling bond: -$140 billion FY 25.

(5) Equals ending balance: $1,870 billion FY 20; $1,570 billion FY 21; $1,301 billion FY 22; $1,092 billion FY 23; $1,063 billion FY 24; $925 billion FY 25; $929 billion FY 26.

Sec. 40 Trust Funds

Codified for Publication at 2USC§7007

(a) Although all Agency Trust Funds can be tabulated, it seems sufficient for the United States declare only the Social Security Trust Fund balances at end of Year.

(b) Accountable Social Security Trust Funds are the Social Security Administration (SSA): off-budget Federal Old Age Survivor Insurance (OASI) and Disability Insurance (DI) Trust Funds; and Center for Medicare Services (CMS): on budget Federal Hospital Insurance (HI), Supplemental Medical Insurance (SMI) and Drug Trust Funds; sum of year end balance.

Trust Fund Balance at end of year 2019-26
(billions)

	2019	2020	2021	2022	2023	2024	2025	2026
OASI	2,804.3	2,811.7	2,752.6	2,711.9	2,641.5	2,511.1	2,330.5	2,136.6
DI	93.1	96.6	99.4	118.0	147.0	176.9	203.2	229.4
HI	328.3	402.2	328.9	342.7	403.1	417.4	432.5	459.5
SMI	99.3	133.3	163.3	194.2	172.2	169.5	185.2	181.8
Drug	9.2	10.0	19.7	18.3	15.7	16.2	17.1	18.2
Total	3,334.2	3,453.8	3,363.9	3,385.1	3,379.5	3,291.1	3,168.5	3,025.5

Source: Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds 2024, Tables IV-A1 & A2 Operations of the OASI and DI Trust Funds; 2024 Annual Report of the Board of Trustees of the Federal Hospital Insurance and Federal Supplemental Medical Insurance Trust Funds, Table III.B4 Operations of the HI Trust Fund; Tale III.C8 Summary of Estimate Part B Assets and Liabilities, Table III.D3 Operations of the Part D Account.

(1) Old Age Survivor Insurance (OASI) Trust Fund balance at end of Year: $2,804.3 billion (2019); $2,811.7 billion (2020); $2,752.6 billion (2021); $2,711.9 billion (2022); $2,641.5 billion (2023); $2,511.1 billion (2024); $2,330.5 billion (2025); $2,136.6 billion (2026).

(2) Disability Insurance (DI) Trust Fund balance at end of Year: $93.1 billion (2019); $96.6 billion (2020); $99.4 billion (2021); $118.0 billion (2022); $147.0 billion (2023); $176.9 billion (2024); $203.2 billion (2025)l $229.4 billion (2026).

(3) Hospital Insurance (HI) Trust Fund balance at end of Year: $328.3 billion (2019); $402.2 billion (2020); $328.3 billion (2021); $342.7 billion (2022); $403.1 billion (2023); $417.4 billion (2024); $432.5 billion (2025); $459.5 billion (2026).

(4) Supplemental Medical Insurance (SMI) Trust Fund balance at end of Year: $99.3 billion (2019); $133.3 billion (2020); $163.3 billion (2021); $194.2 billion (2022); $172.2 billion (2023); $169.5 billion (2024);l $185.2 billion (2025); $181.8 billion (2026.

(5) Part D Account balance at end of Year: $9;2 billion (2019); $10.0 billion (2020); $19.7 billion (2021); $18.3 billion (2022); $15.7 billion (2023); $16.2 billion (2024); $17.1 billion (2025); $18.2 billion (2026).

(6) Total Trust Fund balance at end of Year: $3,334.2 billion (2019); $3,453.8 billion (2020)(; $3,363.9 billion (2021); $3,385.1 billion (2022); $3,379.5 billion (2023); $3,291.1 billion (2024); $3,168.5 billion (2025); $3,025.5 billion (2026).

Sec. 50 Public Fund

Codified for Publication at 2USC§7008

(a) Having achieved consistent annual reporting under 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: now report Public Fund balances.

(b) Public Fund balance is the sum of General Fund and Trust Fund balances at end of Year.

Public Fund 2019-26
(billions)

	2019	2020	2021	2022	2023	2024	2025	2026
General	250	1870	1570	1301	1092	1063	925	929
Trust	3334	3454	3364	3385	3380	3291	3169	3026
Public	3584	5324	4934	4686	4472	4354	4094	3955

Source: Preceding Secs. 30 and 40 of this Act.

(1) General fund balance at end of year: +/-$250 billion FY 19; $1,870 billion FY 20; $1,570 billion FY 21; $1,301 billion FY22; $1,092 billion FY23; $1,063 billion FY24; $925 billion FY25; $929 billion FY26.

(2) Trust fund balance at end of Year: $3,334 billion (2019); $3,454 billion (2020); $3,364 billion (2021); $3,385 billion (2022); $3,3780 billion (2023); $3,291 billion (2024); $3,169 billion (2025); $3,026 billion (2026).

(3) Public fund balance at end of year: $3,584 billion FY19; $5,324 billion FY 20; $4,934 billion FY 21; $4,686 billion FY 22; $4,472 billion FY 23; $4,354 billion FY 24; $4,094 billion FY 25; $3,955 billion FY 26.

Title II Revenues

Sec. 100 Receipts by Source

Codified for publication at 2USC§7009

(a) Federal government revenues are entered by OMB into Historical Tables 2, more or less exactly as estimated the *Combined Statement*. Since *2024 Combined Statement* is no longer signed by the Treasury Secretary and the Commissioner of the (explosive emails) Bureau of Fiscal Service, makes no pretense to being the authentic source for United States government revenues. OMB must lead the critical review of revenues overestimates, leaving every revenue category with a credible source to cite.

(1) Since the *2020 Combined Statement* overestimated the payroll tax, the Board of Trustees returned a modest bond, bloating the Internal Revenue Service, for the overpayment, and has subsequently calculated payroll tax independently. The *Annual Report of the Board of Trustees* is believed to be correct, and has always overruled the *Combined Statement* in regards to the exact amount of payroll tax and off-budget revenues, to enter in Historical Tables 2.4 Social Insurance and Retirement Receipts.

(2) Since 2021 individual income taxes, the largest source of federal revenues, has obviously become

overestimated and growth from 2020 must be recalculated using the formula % wage increase + % employment increase = % individual income tax increase until OMB produces credible statistics. There is no money to be gained by overestimating revenues and everything (the total) to lose, Historical Table 2.1 Revenues by Source. Official understudies are necessary to calculate the revenues derived from both individual and corporate income taxes, that recognizes both categories are certainly overestimated since at least 2020 and calculus is supreme until addition is proven, ie. subtotals deleted when adding geographic tables, do not copy and paste automatically generated sums that must be entered manually or they will result in randomly generated totals when recalculated, etc.

(3) Taxes passed 2021-2024 are unable to account for any revenues. For instance the 1% Corporate Stock Repurchase Tax is not accounted for by Historical Table 2.4 Composition of Social Insurance and Retirement Receipts and of Excise Taxes ending FY 2025 that is, with the exception of OASDI and DI off-budget, Parts A, B & D on-budget receipts, otherwise entered exactly as reported by OMB.

(4) Table 2.5 Other Revenues is obviously overestimating both Customs duties from long before 2018 hyperinflation, and Estate and Gift Taxes since COVID. Customs duties total must be entered by adding up new, low, credible estimates of Customs duties = Less: Mandatory Fee, and Trust Funds + Less: Discretionary Offsetting Fees on cover of Department of Homeland Security Budget Request.

(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. Composition of Other Receipts in Table 2.5. To provide exact current numbers data pertaining to off-budget social insurance receipts are entered from the Annual Report of the Board of Trustees of the Social Security Trust Funds.

Revenues by Source FY 2017 – 26
(billions)

Fiscal Year	Individual Income Taxes	Corporate Income Taxes	Social Insurance and Retirement Receipts	On-budget	Off-budget	Excise Taxes	Other	Total	On-budget	Off-budget
2017	1587	297	1461	464	997	84	168	3597	2600	997
2018	1683	205	1488	484	1003	96	154	3625	2622	1003
2019	1755	230	1564	502	1062	99	123	3764	2702	1062
2020	1675	212	1651	533	1118	89	157	3784	2666	1118
2021	1739	372	1621	532	1088	88	172	3991	2903	1088
2022	1864	425	1840	618	1222	89	175	4393	3171	1222
2023	1982	420	1996	645	1351	90	81	4569	3218	1351

2024	2085	483	2077	695	1382	95	77	4817	3435	1382
2025	2158	507	2153	733	1420	97	82	4997	3577	1420
2026	2266	558	2272	774	1498	96	89	5281	3783	1498

Source: OMB Revenues Table 2.1 usual growth calculus, % wage + % employment = % individual income tax growth; Corporate income tax growth fluctuates between 5 and 30 percent when there is no recession OMB overestimates overruled by 15 percent growth from FY 23-FY 24, 5 percent FY 25 and 10 percent FY 26, sluggish to negative economic growth due to tariff increases, Social Insurance and Retirement Receipts 2020 on and off-budget payroll tax overestimate aside usual 5 percent growth, usual excise tax growth is 5 - 6 percent OMB re-estimated to corroborate prior estimates with 5.5% growth sine ; Other revenues fluctuate due to Customs revenues overestimates since FY 18, changes in tax rates and Federal Reserve bankruptcy since fall 2022.

(1) Individual income tax, obviously overestimated by the Treasury and OMB since 2021, is recalculated by adding the annual percentage increase in wages and employment released by the Bureau of Labor Statistics beginning FY 19: $1,587 billion FY 17; $1,683 billion FY 18; $1,755 billion FY 19; $1,675 billion FY 20; $1,739 billion FY 21; $1,864 billion FY 22; $1,982 billion FY 23; $2,085 billion FY 24; $2,158 billion FY 25; $2,266 billion FY 26.

(A) Bureau of Labor Statistics (BLS) Employment Cost Index (ECI): 2.5% (2017); 2.9% (2018); 2.9% (2019); 2.5% (2020); 5.0% (2021); 5.1% (2022); 4.3% (2023); 4.3% (2024); 3.5% (2025); 4% (2026).

(B) BLS Current Employment Statistics (CES): 1.5% (2017); 1.9% (2018); 1.4% (2019); -6.6% (2020); 3.8% (2021); 2.1% (2022); 2.0% (2023); 0.8% (2024); 0% (2025); 1.0% (2026).

(C) Total estimated percent increase in individual income tax (inexactly, but approximately, computes individual income tax level above in this Act): 4% (2017); 4.8% (2018); 4.3% (2019); -4.6% (2020); 8.8% (2021); 7.2% (2022); 6.3% (2023); 5.2% (2024); 3.5% (2025); 5% (2026).

(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 billion FY 17; $205 billion FY 18; $230 billion FY 19; $212 billion FY 20; $372 billion FY 21; $425 billion FY 22; $420 billion FY 23; $483 billion FY 24; $507 billion FY 25; $558 billion FY 26.

(3) Social insurance and retirement receipts sub-total: $1,461 billion (2017); $1,488 billion (2018); $1,564 billion (2019); $1,651 billion (2020); $1,621 billion (2021); $1,840 billion (2022); $1,996 billion (2023); $2,077 billion (2024); $2,153 billion (2025); $2,272 billion (2026).

(4) Social insurance and retirement receipts On-Budget: $464 billion (2017); $484 billion (2018); $502 billion (2019); $533 billion (2020); $532 billion (2021); $618 billion (2022); $645 billion (2023); $695 billion (2024); $733 billion (2025); $774 billion (2026).

(5) Social insurance and retirement receipts Off-budget: $997 billion (2017); $1,003 billion (2018); $1,062 billion (2019); $1,118 billion (2020); $1,080 billion (2021); $1,222 billion (2022); $1,351 billion (2023); $1,382 billion (2024); $1,420 billion (2025); $1,498 billion (2026).

(6) Excises Taxes and Federal Funds: $84 billion FY 17; $96 billion FY 18; $99 billion FY 19; $89 billion FY 20; $88 billion FY 21; $89 billion FY 22; $90 billion FY 23; $95 billion FY 24; $97 billion FY 25; $96 billion FY 26.

(7) Other receipts: $168 billion FY 17; $154 billion FY 18; $123 billion FY 19; $157 billion FY 20; $172 billion FY 21; $175 billion FY 22; $81 billion FY 23; $77 billion FY 24; $82 billion FY 25; $89 billion FY 26.

(8) Total: $3,597 billion FY 17; $3,625 billion FY 18; $3,764 billion FY 19; $3,784 billion FY 20; $3,991 billion FY 21; $4,393 billion FY 22; $4,569 billion FY 23; $4,817 billion FY 24; $4,997 billion FY 25; $5,281 billion FY 26.

(9) On-budget: $2,600 billion FY 17; $2,622 billion FY 18; $2,702 billion FY 19; $2,666 billion FY 20; $2,903 billion FY 21; $3,171 billion FY 22; $3,218 billion FY 23; $3,435 billion FY 24; $3,577 billion FY 25; $3,783 billion FY 26.

(10) Off-budget revenues: $997 billion (2017); $1,003 billion (2018);, $1,062 billion (2019); $1,118 billion (2020); $1,088 billion (2021); $1,222 billion (2022); $1,351 billion (2023); $1,382 billion (2024); $1,420 billion (2025); $1,498 billion (2026).

Sec. 200 Social Insurance and Retirement Receipts

Codified for publication at 2USC§7009A

(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.

(1) The framework provided by OMB Table 2.4 *Composition of Social Insurance and Retirement Receipts and of Excise Taxes* must be exactly re-entered wth 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 2020 payroll tax overestimate and subsequent individual income tax overestimates.

(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.

Social Insurance and Retirement Receipts 2017- 26
(billions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Off-budget (subtotal)	997	1003	1062	1118	1088	1222	1351	1382	1420	1498
OASI	825.6	831.0	917.9	968.3	942.9	1057	1167	1193	1225	1291
DI	171.0	172.3	143.9	149.7	145.5	165.1	183.8	189.2	195.8	206.8
On-budget (sub-total)	464	484.2	502.4	533.3	532.3	618.3	645.3	694.6	732.5	773.8
Medicare (subtotal)	414	434.7	456.4	486.1	483.7	566.5	588.7	633	666	706.8
A	299.4	306.6	322.5	341.7	337.4	396.6	415.3	441.5	456.7	485.5
B	88.3	100.5	105.4	116.3	116.9	137.9	138.8	151.2	163.1	171.2
D	26.3	27.6	28.5	28.1	29.4	32	34.6	40.3	46.1	50.1
Unemployment Insurance	45.8	45.0	41.2	42	43	43.7	45.7	47.8	50.1	52.1
Federal employee	4.2	4.5	4.8	5.2	5.6	8.1	10.9	13.8	16.5	14.9

retirement – employee share										
Total	1461	1488	1564	1651	1621	1840	1996	2077	2153	2272

Source: OMB Table 2.4. OASDI receipts minus any General Funder reimbursement 2017-18 entered from Sanders, Tony J. Health and Welfare. Book 3. Hospitals & Asylums HA-29-1-22; and since 2019 from total revenues Table IV.A1-A3 Operations of OASDI Trust Funds 2019-2033 in 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; Unemployment Insurance 4% FY 26, and Federal Employee Retirement -10% were entered from OMB through 2025 and continued at prior year rate of growth , Non-Federal employee retirement is excluded because it earns only about 30 million annually and is not statistically significant in billions of dollars. Total Social Insurance revenues >OMB mostly due to total Medicare revenues.

(1) Off-budget (subtotal): $997 billion (2017); $1,003 billion (2018); 1,062 billion (2019); $1,118 billion (2020); $1,088 billion (2021); $1,222 billion (2022); $1,351 billion (2023); $1,382 billion (2024); $1,420 billion (2025); $1,498 billion (2026).

(2) OASI: $826 billion (2017); $831 billion (2018); $918 billion (2019); $968 billion (2020); $943 billion (2021); $1,057 billion (2022); $1,1167billion (2023); $1,193 billion (2024); $1,225 billion (2025); $1,291 billion (2026).

(3) DI: $171 billion (2017); $172 billion (2018); $144 billion (2019); $150 billion (2020); $146 billion (2021); $165 billion (2022); $184 billion (2023); $189 billion (2024); $196 billion (2025); $207 billion (2026).

(4) On-budget (subtotal): $464 billion (2017); $484 billion (2018); $502 billion (2019); $533 billion (2020), $532 billion (2021); $618 billion (2022), $645 billion (2023); $695 billion (2024); $733 billion (2025); $774 billion (2026).

(5) Medicare (subtotal): $414 billion (2017); $435 billion (2018); $456 billion (2019); $486 billion (2020); $484 billion (2021); $567 billion (2022); $589 billion (2023), $633 billion (2024), $666 billion (2025); $707 billion (2026).

(6) Part A: $299 billion (2017); $307 billion (2018); $323 billion (2019); $342 billion (2020); $337 billion (2021); $397 billion (2022); $415 billion (2023), $442 billion (2024); $457 billion (2025);$486 billion (2026).

(7) Part B: $88 billion (2017); $101 billion (2018); $105 billion (2019); $116 billion (2020); $117 billion (2021); $138 billion (2022); $139 billion (2023); $151 billion (2024); $163 billion (2025); $171

billion (2026).

(8) Part D: $26 billion (2017); $28 billion (2018), $29 billion (2019); $28 billion (2020); $29 billion (2021); $32 billion (2022); $35 billion (2023); $40 billion (2024); $46 billion (2025); $50.1 billion.

(9) Unemployment insurance: $46 billion (2017); $45 billion (2018); $41 billion (2019); $42 billion (2020); $43 billion (2021), $44 billion (2022); $46 billion (2023); $48 billion (2024); $50 billion (2025); $52 billion (2026).

(10) Federal employee retirement – employee share: $4 billion (2017), $5 billion (2018); $5 billion (2019); $5 billion (2020); $6 billion (2021); $8 billion (2022); $11 billion (2023); $14 billion (2024); $17 billion (2025); $14.9 billion (2026).

(11) Total: $1,461 billion (2017); $1,488 billion (2018); $1,564 billion (2019); $1,651 billion (2020); $1,621 billion (2021); $1,840 billion (2022); $1,996 billion (2023); $2,077 billion (2024); $2,153 billion (2025); $2,272 billion (2026).

Sec. 300 Excise Taxes and Federal Funds

Codified for Publication at 2USC§7009B

(a) 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

Excise Taxes FY 2017 – 26
(billions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Federal Funds (subtotal)	21.7	30.4	35.4	23.5	21.4	21.4	22.3	24.3	25.3	24.3
Alcohol	10	10	10	10	10	10	10	10	10	10
Tobacco	14	13	13	12	12	12	12	12	12	11
Crude oil windfall profit	0	0	0	0	0	0	0	0	0	0

Telephone	0.6	0.5	0.4	0.4	0.3	0.3	0.2	0.2	0.2	0.2
Ozone depleting chemicals/products	0	0	0	0	0	0	0	0	0	0
Transportation fuels	-3	-2	-4	-11	-4	-4	-3	-1	-1	-1
Health insurance providers	0.1	5	10	15	0	0	0	0	0	0
Indoor tanning services	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Medical devices	-0.2	-0.2	-0.1	0	0	0	0	0	0	0
Other	0.1	4	6	-3	3	3	3	3	4	4
Trust Funds (subtotal)	62.4	65.4	64	65.5	66.5	67.5	67.4	70.5	71.6	71.6
Land Transportation	41	43	44	43	43	43	43	43	44	43
Airport and airway	15	16	16	17	18	19	20	21	22	23
Black lung	0.4	0.4	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2

disability										
Inland waterway	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Hazardous substance superfund	0	0	0	0	0	0	0	0	0	0
Post-closure liability (hazardous waste)	0	0	0	0	0	0	0	0	0	0
Oil spill liability	0.5	0.5	0.2	0.5	0.7	0.7	0.7	0.7	0.7	0.7
Aquatic resources	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6
Leaking underground storage tank	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Tobacco Assessments	0	0	0	0	0	0	0	0	0	0
Vaccine injury compe	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3

nsation										
Supplemental medical insurance	4	4	2	3	3	3	2	4	3	3
Patient-centered outcomes research	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5
Total, Excise Taxes	84.1	95.8	99.4	89	87.9	88.9	89.7	94.8	96.9	95.9

Source: OMB Historical Tables 2.4 Composition of Social Insurance and Retirement Receipts and of Excise Taxes; Transportation fuel pertains to the Blenders Tax Credit 26USC§40A as amended by the IRA Public Law No. 117-169; Corporate stock repurchase, 1% tax estimates FY 24: $2 billion FY 23, $10 billion FY 24, $11 billion FY 25 not corroborated by OMB and excluded.

(1) Federal Funds (subtotal): $21 billion FY 17; $30 billion FY 18; $35 billion FY 19; $30 billion FY 20; $18 billion FY 21; $24 billion FY 22; $5 billion FY 23; $27 billion FY 24; $30 billion FY 25; $24.3 billion FY 26.

(2) Alcohol: $10 billion FY 17; $10 billion FY 18; $10 billion FY 19; $10 billion FY 20; $10 billion FY 21; $10 billion FY 22; $10 billion FY 23; $10 billion FY 24; $10 billion FY 25; $10 billion FY 26.

(3) Tobacco, declining about 5% annually: $14 billion FY 17; $13 billion FY 18; $13 billion FY 19; $12 billion FY 20; $12 billion FY 21; $12 billion FY 22; $12 billion FY 23; $12 billion FY 24; $12 billion FY 25; $11 billion FY 26..

(4) Crude oil windfall profit: $0 FY 2017-26.

(5) Telephone, declining about 10% annually: $0.6 billion FY 17; $0.5 billion FY 18; $0.4 billion FY 19; $0.4 billion FY 20; $0.3 billion FY 21; $0.3 billion FY 22; $0.2 billion FY 23; $0.2 billion FY 24; $0.2 billion FY 25; $0.2 billion FY 26.

(6) Ozone depleting chemicals/products: $0 FY 2017-26.

(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 billion FY 17; -$2 billion FY 18; -$4 billion FY 19; -$11 billion FY 20; -$4 billion FY 21; -$4 billion FY 22; -$3 billion FY 23; -$1 billion FY 24; -$1 billion FY 25; -$1 billion FY 26..

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

(9) Indoor tanning services, stable: $0.1 FY 2017-26.

(10) Medical devices, negative subsidy prohibited by Federal Credit Reform Act of 1992 2USC§661a(5)(A)(C) terminated FY 23: -0.2% FY 17; -$0.2 billion FY 18; -0.1 billion FY 19; $0 FY 20-present.

(11) Other: $0.1 billion FY 17; $4 billion FY 18; $6 billion FY 19; -$3 billion FY 20; $3 billion FY 21; $3 billion FY 22; $3 billion FY 23; $3 billion FY 24; $4 billion FY 25; $4 billion FY 26.

(12) Trust Funds (subtotal): $63 billion FY 17; $65 billion FY 18; $64 billion FY 19, $65 billion FY 20; $66 billion FY 21; $67 billion FY 22; $67 billion FY 23; $71 billion FY 24; $71 billion FY 25; $72 billion FY 26.

(13) Land Transportation: $41 billion FY 17; $43 billion FY 18; $44 billion FY 19; $43 billion FY 20; $43 billion FY 21; $43 billion FY 22; $43 billion FY 23; $43 billion FY 24; $44 billion FY 25; $43 billion FY 26.

(14) Airport and airway: $15 billion FY 17; $16 billion FY 18; $16 billion FY 19; $17 billion FY 20; $18 billion FY 21; $19 billion FY 22; $20 billion FY 23; $21 billion FY 24; $22 billion FY 25; $23 billion FY 26.

(15) Black lung disability: $0.4 billion FY 17; $0.4 billion FY 18; $0.2 billion FY 19; $0.3 billion FY 20; $0.2 billion FY 21; $0.2 billion FY 22; $0.2 billion FY 23; $0.2 billion FY 24; $0.2 billion FY 25; $0.2 billion FY 26.

(16) Inland waterway, stable: $0.1 billion FY 2017-26.

(17) Hazardous substance superfund: $0 FY 2017-26.

(18) Post-closure liability (hazardous waste): $0 FY 2017-26.

(19) Oil spill liability: $0.5 billion FY 17; $0.5 billion FY 18; $0.2 billion FY 19; $0.5 billion FY 20; $0.7 billion FY 21; $0.7 billion FY 22; $0.7 billion FY 23; $0.7 billion FY 24; $0.7 billion FY 25; $0.7 billion FY 26.

(20) Aquatic resources: $0.6 billion FY 17; $0.6 billion FY 18; $0.6 billion FY 19; $0.5 billion FY 20; $0.6 billion FY 21; $0.6 billion FY 22; $0.6 billion FY 23; $0.6 billion FY 24; $0.6 billion FY 25; $0.6 billion FY 26.

(21) Leaking underground storage tank, stable: $0.2 billion FY 2017-26.

(22) Tobacco assessments, terminated FY 22: insignificant to $0 FY 2017-26.

(23) Vaccine injury compensation: $0.3 billion FY 17; $0.3 billion FY 18; $0.3 billion FY 19, $0.3 billion FY 20; $0.3 billion FY 21; $0.3 billion FY 22; $0.2 billion FY 23; $0.3 billion FY 24; $0.3 billion FY 25; $0.3 billion FY 26.

(24) Supplemental medical insurance: $4 billion FY 17; $4 billion FY 18; $2 billion FY 19; $3 billion FY 20; $3 billion FY 21; $3 billion FY 22; $2 billion FY 23; $4 billion FY 24; $3 billion FY 25; $3 billion FY 26.

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

(26) Total, Excise Taxes: $84 billion FY 17, $95 billion FY 18, $99 billion FY 19, $95 billion FY 20, $87 billion FY 21, $89 billion FY 22, $90 billion FY 23, $95 billion FY 24, $95 billion FY 25; $95.9 billion FY 26.

Sec. 400 Composition of Other Receipts

Codified for publication at 2USC§7009C

(a) OMB Table 2.5 Other Receipts must be cited for overestimating the Estate and Gift Tax and Customs Duties since 2018, and in fact having always overestimated Customs duties due to erroneous source selection. Reporting of Table 2.5 terminates FY 21, omitting credible bankruptcy of the Federal Reserve remittances since 2022, that was previously monitored, and is the second or third greatest elder scam sabotaging the accuracy of Historical Tables 2.5 Composition of Other Receipts and 2.1 Receipts by Source, and most damaging to the integrity of the President's Secret Service, eg. Death and gift overestimates unbecoming a customs officer. The current Table 2.5 acknowledges 2016 – 21 are estimated and their resolution is clearly a priority for OMB to be able to tabulate Table 2.1 and be safe from the alien slave traders who hold the White House, including OMB, hostage, called Customs, not Homeland Security.

(1) The estate tax is imposed on bequests at death, whereas the gift tax applies to inter vivos (during life) gifts. A certain amount of combined estates and gifts—$5 million in 2011, indexed for inflation—is exempted from taxation by the federal government. With indexation, the exemption amount was $5.49 million in 2017, and with the temporary doubling of the exemption and inflation adjustments, it is $13.5 million in 2025. The American Taxpayer Relief Act (ATRA; P.L. 112-240) established permanent rules for the estate and gift tax for 2013 and subsequent years. The tax revision of 2017 (P.L. 115-97), commonly known as the Tax Cuts and Jobs Act (TCJA), temporarily doubled the exemption levels. The taxable estate is subject to a 40% rate. This increase expires after 2025. Receipts must go down FY 19 before inflating at the estimated rate of 3 percent during COVID and 2 percent thereafter, until FY 26 when revenues should increase by the same rate as the previously reported 26 percent decrease from $23 billion in 2018 to $17 billion in 2019.

(2) Customs duties have historically been overestimated because the Combined Statement and OMB have agreed with Customs and Border Protection overestimates, instead of adding up new, low, credible estimates of Customs duties = Less: Mandatory Fee, and Trust Funds + Less: Discretionary Offsetting Fees on cover of Department of Homeland Security Budget Request.

(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 bankruptcy in fall of 2022 consequential to raising the discount window above the target rate of 2 percent, and is not believed to paid any remittance, between $53 billion-$107 billion FY 17-FY 22, to the Treasury since their final pittance of $0.6 billion FY 23. To break with the international central bank conspiracy for true reason and not due to false association in time of desperation, it is necessary to put Federal Reserve remittances on trial under control of the 2 percent target rate pursuant to 12USC§248(r)(2)(A)(iii), §343(3) and §357.

(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.

Composition of Other Receipts FY 2017-26
(billions)

	Estate and Gift Taxes	Customs Duties and Fees	Miscellaneous, Subtotal	Federal Reserve Deposits	All Other	Total Other Receipts
FY 17	22	17	129	81	48	168
FY 18	23	19	112	71	41	154
FY 19	17	20	86	53	33	123
FY 20	18	21	118	82	36	157
FY 21	18	20	134	100	34	172
FY 22	18	20	137	107	30	175
FY 23	19	21	41	0.6	40	81
FY 24	19	23	35	0	35	77
FY 25	20	24	38	0	38	82
FY 26	25	25	39	0	39	89

Source: OMB Table 2.5 Other Revenues; Swagel, Phillip. Understanding Federal Estate and Gift Taxes. Congressional Budget Office. June 2021; OMB Customs Duties and Fee overestimates resolved by adding Less: Mandatory Fee, and Trust Funds and Less: Discretionary Offsetting Fees in the Department of Homeland Security Budget Request 2018-2024; *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.

(1) Estate and Gift Taxes: $22 billion FY 17; $23 billion FY 18; $17 billion FY 19; $18 billion FY 20; $18 billion FY 21; $18 billion FY 22; $19 billion FY 23; $19 billion FY 24; $20 billion FY 25; $25 billion FY 26.

(2) Customs Duties and Fees: Less: Mandatory Fee, and Trust Funds plus Less: Discretionary Offsetting Fees on cover of Department of Homeland Security Budget Request 2018-2024. $17 billion FY 17; $19 billion FY 18; $20 billion FY 19; $21 billion FY 20; $20 billion FY 21; $20 billion FY 22; $21 billion FY 23; $23 billion FY 24, $24 billion FY 25; $25 billion FY 26.

(3) Miscellaneous (subtotal of Federal Reserve Deposits and All Other): $129 billion FY 17; $112 billion FY 18; $86 billion FY 19; $118 billion FY 20; $134 billion FY 21; $137 billion FY 22; $41 billion FY 23; $35 billion FY 24; $38 billion FY 25; $39 billion FY 26.

(4) 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 billion FY 17; $71 billion FY 18; $53 billion FY 19; $82 billion FY 20; $100 billion FY 21; $107 billion FY 22; $0.6 billion FY 23; $0 FY 24; $0 FY 25; $0 FY 26.

(5) All Other: $48 billion FY 17; $41 billion FY 18; $33 billion FY 19; $36 billion FY 20; $34 billion FY 21; $30 billion FY 22; $40 billion FY 23; $35 billion FY 24; $38 billion FY 25; $39 billion.

(6) Total Other Receipts: $168 billion FY 17; $154 billion FY 18; $123 billion FY 19; $157 billion FY 20; $172 billion FY 21; $175 billion FY 22; $81 billion FY 23, $77 billion FY 24, $82 billion FY 25; $89 billion FY 26.

Title II-A Revenue Proposals

Sec. 500 Free Trade

(a) It is necessary for Congress to change the obscene name of the Court of International Trade of United States (COITUS) in New York City back to Customs Court (CC), whereas the number of detainees has exceeded the arbitrary 250 detainee per 100k residents legal limit since the slave trade written into the Customs Court Act of 1980, went undetected by An Act to improve the Federal judicial machinery by clarifying and revising certain provisions of title 28, United States Code, relating to the judiciary and judicial review of international trade matters, and for other purposes PL 96-417 94 Stat 1727, Oct. 10, 1980.

(1) The economy is contracting mostly because of the exponential shrinkage of economic growth from actual and threatened tariff increases, while deportation and government downsizing register in negative tenths of a percent. The lame duck administration has hit critical mass insofar that revenue loss from economic contraction has caused the deficit to exceed 3 percent of GDP, wherefore the General Fund is obligated to purchase $27 billion in deficit in addition to posting $140 billion debt limit bond in order to make good on their obligations before abolishing the slave trade FY 26.

(2) To prevent economic recession at the end of 2Q25, the transitional US-Mexico-Canada Agreement (USMCA) abrogating free trade, without informed consent, since 2020, anticipatory tariff proclamation authority 19USC§4513 must be repealed by legislative intent. Uruguay Round 19USC§3511(d) updated for the lame duck to acknowledge the Swiss Formula for Unilateral Tariff Reductions (2007) with tariffs dating to *Trump v. International Refugee Assistance Project* (2017). Arrears for the World Trade Organization elder scam date to FY 24.

(3) States must remove any impediments arising to the free exportation of goods required for humanitarian needs, such as (i) medicines and medical devices; and (ii) foodstuffs and agricultural commodities; as well as goods and services required for the safety of (agriculture) civil aviation, such as (iii) spare parts, equipment and associated services (including warranty, maintenance, repair services and safety-related inspections) necessary for (irrigation and agricultural equipment) civil aircraft. To this end, the United States must ensure that licenses and necessary authorizations are granted and that payments and other transfers of funds are not subject to any restriction in so far as they relate to the goods and services referred to above, in paragraph 98 of Alleged violations of the 1955 Treaty of Amity, Economic Relations, and Consular Rights (*Islamic Republic of Iran v. United States of America*) No. 175 3 October 2018.

(4) *An Inquiry into the Nature and Causes of the Wealth of Nations* was published by Adam Smith on March 9, 1776, the same year the United States of America declared independence from Great Britain. In regards to tariffs and prohibitions, Smith upheld restraints upon importation from foreign countries of such goods as can be produced at home, but strongly condemned extraordinary restrains upon the importation of goods of almost all kinds. Through beggar thy neighbor policies, aiming at the impoverishment of all our neighbors, so far as they are capable of producing their intended effect, tend to render that very commerce insignificant and contemptible. That country, in whose cargoes there is the greatest proportion of native, and the least of foreign goods, will always be the principal gainer. However, a great trader purchases his goods always where they are cheapest and best. The balance of produce and consumption may be constantly in favor of a nation, though what is called the balance of trade be generally against it. Recent experience has clarified the mathematical reason customs duties depress international trade, and general economy - increases in customs duties result in exponential decrease in the volume of international trade due to drawback and boycott, and is at high risk of inflation and price gouging by uncompetitive, over-protected industries.

(b) The US balance of international trade can only be improved by paying USAID, and (poison) import substitution Buy American Provisions 24USC§225h. The United States ran a multi-billion international trade total and goods surplus from 1960, as far back as BEA international trade statistics go, until 1971, since the gold standard ended and the US has run a total and goods deficit and services surplus, without exception. US imported a total of one trillion dollars in 1997 and exported a total of one trillion dollars in 2000. Growth in international trade volume tends to double every ten years, with average annual growth of about 10%. US imports increased slightly more rapidly than exports, without interruption by Trump tariffs. There was a one year, half a trillion dollar downturn in US international trade in 2020, before the inventory was overvalued. At -$945 million in 2024 the international trade deficit is reported by BEA to have been increasing at an alarming rate under the Biden administration, exceeds the federal deficit, warranting import substitution and subsidy to counter inflation, ie. USDA eucalyptus treated hens. 2025 numbers are left as projected to calculate damages, later.

Current Account Balance 2017-2025

(Billions of US Dollars)

International Trade	2017	2018	2019	2020	2021	2022	2023	2024	2025
Exports	2,395	2,543	2,546	2,160	2,571	3,040	3,072	3,192	3,320
Imports	2,911	3,121	3,106	2,814	3,419	3,984	3,857	4,110	4,381
Balance	-511	-579	-559	-654	-848	-945	-785	-918	-1,061
Federal Budget									
Revenues	3,615	3,646	3,743	3,718	4,002	4,435	4,552	4,814	5,070
Expenditures	3,851	4,094	4,310	5,913	5,807	5,211	5,339	5,576	5,880
(+) Surplus or (-) Deficit	-253	-469	-586	-2,212	-1,823	-792	-801	-763	-816
Current Account Balance	-764	-1,048	-1,145	-2,866	-2,671	-1,737	-1,586	-1,681	-1,877

Source: Bureau of Economic Analysis. Table 1. U.S. International Trade in Goods and Services; Exports, Imports and Balances. 1960-2024; Hospitals & Asylums Atlas 2017-2025

(1) Totals provided by US International Trade Representative must be checked against those reported by the UN Conference on Trade and Development *Handbook on Statistics*, 2023 to dispel any passions regarding avoiding a trillion deficit. According to UNCTAD, Trump tariffs caused a -$200 billion decline in total global volume of exports, instead of spectacular growth of about 10% annually, before the pandemic in 2020, when total global export value declined -10%, -$2.4 trillion from $25.0 trillion in 2019 to $22.6 trillion in 2020 before overvaluing the inventory at $28.4 trillion in 2021 and $32.0 trillion in 2022. UNCTAD reports the US international trade deficit increased from -$619 billion (2017); -$677 billion (2018); before declining to -$637 billion (2019); and rapidly inflating to -$731 billion (2020); -$936 billion (2021); reaching a total international trade deficit of -$1.1 trillion (2022). The BEA does not report the US has ever reached a total international trade deficit in excess of -$1 trillion as of 2024, but instead calls for desperate measures to prevent a total international trade deficit in excess of -$1 trillion in 2025, although the BEA admits the international trade deficit in goods has exceeded -$1 trillion since 2021.

(c) *World Prison Brief* indicates the United States relapsed and between 2020 and 2022 the prison population is reported to have increased from 1,674,200 in 2020 to 1,808,100 in 2022, the rate of detainees per 100,000 residents increased from 505 to 541, in excess of the 250 detainee per 100,000 resident legal limit. United States diplomacy lost the 2020 Olympics to China's 1.6 million detainees, after a decade of sentence reduction under *Blakely v. Washington* (2004) and mass release of disabled persons *Brown v. Plata et al* (2010). Between 2020 and 2022 the US prison population increased 8 percent, 4 percent annually, from 1,674,200 in 2020 to 1,808,100 in 2022, the rate of detainees per 100,000 residents increased from 505 to 541. Far in excess of the 250 detainee per 100,000 resident limit. The United States has relapsed and between 2020 and 2022 the prison population is reported to have increased from 1,674,200 in 2020 to 1,808,100 in 2022, the rate of detainees per 100,000 residents increased from 505 to 541. Trump is sued $5,000 UN Compensation per alien abduction and the prison population must go down. Migrants detained in federal and other state and local prisons count.

(1) After three years in the university law library, HA helped the President of the American Bar Association Kennedy Commission to originally declare the since 1980 the United States has grown to

be the largest prison population and highest rate of incarceration in the world pursuant to the downward revision and elimination of mandatory minimum sentencing in *Blakely v. Washington* (2004) but not drug offenders *United States v. Booker et al* (2005). The ABA subsequently retracted their Kennedy Commission confession regarding the US having the largest prison population in the world. The prison population increased to a high of 2.3 million in 2008, until they began to release prisoners en masse, as disabled persons, with three judge panels in *Brown v. Plata et al* (2010).

United States Prison Population 2000-2022

Year	Number of Detainees	Detainees per 100,000t
2022	1,808,100	541
2020	1,674,200	505
2018	2,102,400	642
2016	2,157,800	666
2014	2,217,947	693
2012	2,228,424	707
2010	2,270,142	731
2008	2,307,504	755
2006	2,258,792	752
2004	2,135,335	725
2002	2,033,022	703
2000	1,937,482	683
1990	773,919	311
1980	315,974	140

Source: World Prison Brief; Table 344. Prisoners Under Jurisdiction of Federal or State Correctional Authorities – Summary by State 1990-2008; Statistical Abstract of the United States, 2011

(2) World Prison Brief reports the United States had a prison population of 1,808,100 and rate of incarceration of 541 detainees per 100,000 residents in 2022. 663,100 prisoners were held in local jails, 986,400 in state prisons and 158,600 in federal prison in 2022. There are 3,940 prisons with a capacity of 2.1 million. In 2018 the prison population in China was 1,690,000 and rate of incarceration 119 detainees per 100,000 residents. An additional 650,000 were awaiting trial, increasing the total population to 2,340,000 raised the rate to 165 per 100,000. The addition of a million Uighur Muslims 2015-2019 increased the number detained in China to about 3.3 million, out of 1.4 billion residents, a rate of 245 per 100,000, at which time the alarm was sounded, un-convicted Uighurs were released, there was no more terrorism and the Olympics were held in China.

State by State Detention 1999, 2005, 2013

Jurisdiction	1999 In	1999 rate	2005 In	2005 rate	2013 In	2013	2013

	prison or jail	per 100,000 of all ages	prison or jail	per 100,000 of all ages	prison or jail	rate per 100,000 adults	rate per 100,000 of all ages
State	1,714,931	666	2,007,434	679	2,012,400	830	636
Federal	173,059	58	179,220	58	215,100	90	68
U.S. total	1,887,990	724	2,193,798	737	2,227,500	910	704
Alabama	33,157	757	40,561	890	46,000	1,230	951
Alaska	2,837	459	4,678	705	5,100	940	691
Arizona	36,412	761	47,974	808	55,200	1,090	831
Arkansas	15,022	588	18,693	673	22,800	1,010	770
California	239,206	721	246,317	682	218,800	750	569
Colorado	21,043	520	33,955	728	32,100	790	608
Connecticut	16,776	511	19,087	544	17,600	620	488
Delaware	5,958	792	6,916	820	7,000	960	756
District of Columbia	8,226	1,594	3,552	645	2,400	450	369
Florida	119,679	790	148,521	835	154,500	990	788
Georgia	74,500	956	92,647	1,021	91,600	1,220	916
Hawaii	3,479	291	5,705	447	5,600	510	397
Idaho	6,634	531	11,206	784	10,200	860	632
Illinois	61,235	506	64,735	507	69,300	700	537
Indiana	30,025	506	39,959	637	45,400	910	690
Iowa	10,229	356	12,215	412	12,700	530	410
Kansas	12,864	484	15,972	582	16,600	760	573
Kentucky	21,651	546	30,034	720	32,100	950	729
Louisiana	44,934	1,025	51,458	1,138	50,100	1,420	1,082
Maine	2,745	220	3,608	273	3,800	350	285
Maryland	33,650	650	35,601	636	32,700	710	550
Massachusetts	21,796	353	22,778	356	21,400	400	318
Michigan	61,882	628	67,132	663	60,200	790	608
Minnesota	10,765	226	15,422	300	15,700	380	289
Mississippi	18,416	664	27,902	955	28,800	1,270	962
Missouri	32,300	591	41,461	715	44,500	950	736
Montana	3,998	453	4,923	526	6,000	760	591
Nebraska	5,740	344	7,406	421	8,500	600	454
Nevada	14,057	774	18,265	756	19,900	930	712

New Hampshire	3,830	320	4,184	319	4,800	460	362
New Jersey	43,777	536	46,411	532	37,600	540	421
New Mexico	10,330	590	15,081	782	15,500	980	742
New York	104,341	574	92,769	482	81,400	530	413
North Carolina	43,243	564	53,854	620	55,300	730	561
North Dakota	1,520	239	2,288	359	2,700	470	373
Ohio	63,444	565	65,123	559	69,800	780	603
Oklahoma	27,926	825	32,593	919	37,900	1,300	983
Oregon	15,425	464	19,318	531	22,900	740	582
Pennsylvani a	63,490	529	75,507	607	85,500	850	668
Rhode Island	3,176	321	3,364	313	3,400	400	322
South Carolina	30,000	772	35,298	830	32,600	880	683
South Dakota	3,581	485	4,827	622	5,300	820	626
Tennessee	35,884	655	43,678	732	48,100	960	740
Texas	204,110	1,014	223,195	976	221,800	1,130	836
Utah	9,239	433	11,514	466	12,500	620	430
Vermont	1,205	203	1,975	317	2,100	410	335
Virginia	48,828	713	57,444	759	58,800	910	710
Washington	24,849	431	29,225	465	29,700	550	425
West Virginia	5,496	304	8,043	443	9,700	660	523
Wisconsin	27,218	519	36,154	653	34,800	780	605
Wyoming	2,338	485	3,515	690	3,800	840	651

Source: World Prison Brief 2000 & 2005 Wikipedia 2013

(3) From the Customs Court (CC) Act of 1980, that erroneously created the Court of International Trade of the United States (COITUS) to spread HIV, mandatory minimum sentencing in contravention to the international practice of statutory mandatory sentencing has resulted in a prison population in excess of the legal limit of 250 detainees per 100,000 residents, in all States. Since 2008 the US prison population steadily went down, until 2020, when the prison population mysteriously began to increase again. The United States no longer reports state by state prison population and rate of incarceration to the World Prison Brief, after becoming confused about the age of the population in 2014, when Texas excluded detained migrants from their prison census, making them the second highest rate of

incarceration in the world after Louisiana. Warrants are presumed to be intoxicated, mostly with ephedra from western Texas. It is important to prevent states with high rates of incarceration from getting drunk on power, ie. Louisiana Tweaker of the House or immigration judge. To sober up DOJ must admit there is a 250 detainee per 100,000 resident legal limit and release disabled persons pursuant to *Brown v. Plata* (2010), *habeas corpus* Art. I Sec. 9 Clause 2 of the US Constitution and Art. 37 of the Constitution of Hospitals & Asylums Non-Government Economy (CHANGE).

(4) The President is a non-lawyer whose propaganda is prohibited by Art. 20 of the International Covenant on Civil and Political Rights (1966) pursuant to the *The report of the Special Rapporteur on contemporary forms of racism, racial discrimination xenophobia and related intolerance* A/73/305 of 6 August 2018. Unless detained in normal state or federal prisons, slavery of immigration detainees is not usually included in the prison census, nor are the defendants necessarily charged with a crime, like psychiatric hospitals. UN Assembly has pointed out that deportation or forcible transfer of a population is a crime against humanity under Art. 7(1)(d) of the Rome Statute for which $5,150 (2025) UN Compensation per deportation is due for reintegration to prevent 'refouler' of refugees and food imports under Art. 3 of the Convention against Torture (1987), Convention Relating to the Status of Refugees (1951), Convention Relating to the Status of Stateless Persons (1954), Convention on the Reduction of Statelessness (1961), Convention on the Protection of All Migrant Workers and Members of Their Families (1990).
(d) Congress must amend the Court of International Trade of the United States (COITUS) to Customs Court (CC). Congress must also amend Title 22 of the United States Code Foreign Relations and Intercourse (a-FRaI-d) to Foreign Relations (FR-ee). Congress must repeal the FBI (Iron Curtain) Representation on Foreign Visitor Exchange 28CFR§0.87 pursuant to the Convention on the Privileges and Immunities of the United Nations (1946). Most of all Congress must repeal "outside of the United States" from torture 18USC§2340A(a) to regain their sovereignty from Arts. 2 and 4 of the Convention against Torture (1987). And amend Exclusive Remedies at 18USC§2340B so: The legal system shall ensure that the victim of an act of torture obtains redress and has an enforceable right to fair and adequate compensation, including the means for as full rehabilitation as possible. In the event of the death of the victim as a result of an act of torture, their dependents shall be entitled to compensation pursuant to Art. 14 of the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (1987).

(1) Congress must obligate the Department of Justice Executive Office of Immigration Review to pay $5,150 (2025) UN Compensation to reintegrate every person deported 24USC§322 with performance review of timely release and/or trial 24USC§326, to prevent cannibalism and extortion by criminal gang foot soldiers refoulered without the privilege of the writ of habeas corpus enforced by *Trump v. JGG* (2025) and *AARP v. Trump* (2025), whereas there shall be no arbitrary arrest, detention or exile under Art. 9 of the Universal Declaration on Human Rights (1948), No refouler under Art. 3 Convention against Torture (1987), Convention Relating to the Status of Refugees (1951), Convention Relating to the Status of Stateless Persons (1954), Convention on the Reduction of Statelessness (1961), Convention on the Protection of All Migrant Workers and Members of Their Families (1990), Procedures for asylum and withholding of removal 8CFR§1208.17.

(e) Egg Order <$3 a Dozen – Eucalyptus. Eucalyptus cures dry cough from influenza and severe acute respiratory syndrome from unwashed dry nose from coronavirus, for which neither disease has a reliable vaccine. Caps off to eucalyptus essential oil and tea for coop and barn. Millions of chickens have been slaughtered. To counter hyperinflation the United States Department of Agriculture (USDA) and International Trade Commission are obligated to temporarily permit duty free egg imports to keep the price of a dozen eggs at the Dollar store less than $3 they cost before avian influenza where prices reached $6.95, 132% inflation, winter of 2024-25. Domestic chicken farms are due eucalyptus training and chicken repopulation subsidy to keep the price of eggs at $3 at the Dollar General in 2025.

(1) Walmart and the Dollar Stores really need to test their imported and especially hispanic foods and make non-procurement decisions under 48CFR9.403 and are advised to help improve the balance of international trade by Buy American Provisions 24USC§225h. Antibiotic de-activated pertussis, green tomatoes and rat excrement are especially sought to be detected in samples with laboratory tests open to anything that might disturb the healthy digestion of human test subjects. Samples of articles alleged to have been manufactured, processed, or packed under insanitary conditions shall be subjected to laboratory testing and cause the destruction of any such article refused admission pursuant to the Food, Drug and Cosmetic Act (FDCA) under 21USC§381 and 50USC§212.

(2) Inspection of foreign food facilities is authorized under 21USC§384c (and recognition of foreign government inspections under 21USC§384e). Unfair methods of competition and unfair acts in the importation of articles...or in the sale of such articles by the owner, importer, or consignee, the threat or effect of which is to destroy or substantially injure an industry in the United States... is unlawful, and when found by the (International Trade) Commission to exist shall be dealt with 19USC§1337(a)(1)(A)(i) and (2).

(3) Prohibition against fraudulent use of "Made in America" labels has been effective at identifying mislabeling in Article 3.A.4 of USMCA Grain 2. No Party shall require that a country of origin statement be issued on a quality grade certificate for originating wheat imported from the territory of the other Party, recognizing that phytosanitary or customs requirements may require such a statement. (Ukraine) wheat is especially suspected of being infected with pertussis or antibiotic deactivated pertussis. USMCA is in error to intentionally affix a label bearing a “Made in America” inscription, or any inscription with the same meaning, to any product sold in or shipped to the United States that is not made in the United States under 24USC§225h(f). If it has been finally determined by a court or Federal agency that any person intentionally affixed a label bearing a "Made in America" inscription, or any inscription with the same meaning, to any product sold in or shipped to the United States that is not made in the United States, that person shall be ineligible to receive any contract or subcontract under this subchapter, pursuant to the debarment, suspension, and ineligibility procedures in subpart 9.4 of chapter 1 of title 48, Code of Federal Regulations under 24USC§225h(f).

(4) *Unfair trade practices* means the commission of any of the following acts by a contractor: (1) A violation of section 337 of the Tariff Act of 1930 19USC§1337 as determined by the International Trade Commission. (2) A violation, as determined by the Secretary of Commerce, of any agreement of the group known as the “Coordination Committee” for purposes of the Export Administration Act of 1979 (50 U.S.C. App. 2401, *et seq.*) or any similar bilateral or multilateral export control agreement. (3) A knowingly false statement regarding a material element of a certification concerning the foreign content of an item of supply, as determined by the Secretary of the Department or the head of the agency to which such certificate was furnished under 48CFR9.403. Unfair methods of competition and unfair acts in the importation of articles...or in the sale of such articles by the owner, importer, or consignee, the threat or effect of which is to destroy or substantially injure an industry in the United States... is unlawful, and when found by the (International Trade) Commission to exist shall be dealt with under 19USC§1337(a)(1)(A)(i) and (2). It is important that the administration of export controls

imposed for foreign policy purposes give special emphasis to the need to control exports of goods and substances hazardous to the public health and the environment which are banned or severely restricted for use in the United States, and which, if exported, could affect the international reputation of the United States as a responsible trading partner under 50USC App 2401(10).

Sec. 550 Energy Export Tax

(a) The United States has historically had a much higher success rate with export taxes than import controls. An Act for the Relief of Sick and Disabled Seamen of July 16, 1798, ch. 77, §4, 1 Stat. 606, imposed a 20 cent per United States seaman, per month, tax to pay for marine hospital benefits. In the *Case concerning rights of nationals of the United States of America in Morocco*, Judgment of August 27th, 1952 : I.C.J. Reports 1952, p. 176, the Court held import controls were discriminatory. The guiding principles were economic liberty without any inequality and equality of treatment in commercial matters.

(1) The objective of the energy export tax, that would finance General Fund environmental responsibility, mostly of oil tankers and warships under Art. 195 of the Law of the Sea (1982) is to be socially responsible for import substitution of energy, made in the USA, mostly from the federally hostile Republican slave states of Texas armed robbery and Louisiana poisoning, recently become the largest energy exporter in the world, to keep domestic consumer prices low and eliminate demand for energy imports. The tax induced import substitution is presumed to improve the US balance of international trade by reducing exports marginally less than imports due to volume price, and will certainly reduce the overall volume of US international trade, shipping costs and environmental liability for unregulated hydrocarbon-railcars dumped in the ocean. 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, and regulate the hydrocarbon heating and cooling railcars from the ocean, once and for all, it is necessary to close the tax loopholes written into 26USC§4611.

(2) In 2023 the US International Trade Administration 'US Energy Trade Dashboard' reports the energy import and export values with Harmonized Schedule (HS) coding for $369 billion of energy and related equipment regulation. A 6 percent tax would have brought in $22 billion (2023), doubling, customs revenues to be reported on the cover of the Department of Homeland Security budget request.

(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 by the Treasury and count towards Customs duties in the budget.

(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 must be refurbished before they can be used or sold. It is 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 notified of their thermal pollution violation, to prevent recurrence under Art. 195 of the Law of the Sea (1982).

Sec. 600 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. There is hereby imposed a 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 to be paid 6 percent at sale, 3 percent by licensed seller and 3 percent by licensed buyer and 3 percent at detonation by buyer. Ammunition is taxed 6 percent at point of sale. 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 the status of the 9 percent tax, 6 percent sale and 3 percent detonation.

(c) 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 3 percent. All further nuclear weapons detonations will be taxed 3 percent of estimated sale value. Serial numbers of all nuclear weapons must be tabulated to determine their disposition: active, dismantled, detonated, whether or not lost or stolen. The United States President, who authorizes his personal nuclear weapons attache to detonate any nuclear weapon in the US arsenal, may be prosecuted for $250 billion, including Iraq residuals, by 11 nations for UN Compensation on suspicion of fault regarding nuclear tests of the seismic code, other hostile environmental modification, $100 billion for Haiti and $88 billion Iraq war residuals, to enforce the 2,200 nuclear warhead limit.

Sec. 650 Gun Insurance

(a) 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.

(b) It is proposed to pass a new 'Gun insurance sales tax' of $33 (2025) plus 3 percent inflation on all 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).

(c) It is therefore proposed to legislate a new Part IV Gun Insurance 26USC§5831 – §5832

Gun Insurance Tax 26USC§5831

(a) To finance the estimated cost of gun insurance benefits for gun violence victims there is imposed a $33 tax on the purchase and sale of all firearms in 2025. This tax shall increase 3 percent annually to commensurately increase the $5,125 (2025) UN Compensation benefit 3 percent annually.

(b) This tax shall be in addition to the $200 Transfer tax in 26USC§5811. For best mathematical result, this sales tax shall initially be imposed equally on all firearms sold in the United States, without regard for 26USC§5845(e) unless Congress should decide to tax any particularly destructive machine guns, destructive devices and other firearms more, by amending this section to extend benefits to victims of property crimes committed with guns, ie. Armed robbery.

Gun Insurance Benefits 26USC§5832

(a) The United States District Attorney, in the district where the gun victim resides, shall prosecute the Gun Insurance Program, jointly managed by Alcohol Tobacco Tax and Trade Bureau (TTB) in the Treasury and Alcohol Tobacco and Firearms (ATF) in the Department of Justice, for the payment of UN Compensation to victims of gun violence, or all gun crime, including robbery, if Congress increases the rate of tax on particularly destructive weapons, ie. Machine guns.

(b) 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.

(c) 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.

(d) 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.

(e) People who already own guns, and high risk people who might want to pay such a reasonable $33 fee in 2025 to be especially insured against gun violence, would not be taxed, unless Congress passes a law in response to popular demand to allow voluntary contributions to Gun Insurance, to ensure all gun violence and crime victims receive UN Compensation.

Sec. 700 Tobacco User Fee

(a) Passage of the Family Smoking Prevention and Tobacco Control Act of 2009 P.L. 111-31, 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, and market the vaporizer, 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 experiments. It is medically necessary to draft federal legislation to enable Alcohol Tobacco Tax and Trade Bureau (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).

(b) To terminate the Center for Tobacco Policy biological experimentation 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. 750 Transfer ACA to HHS

(a) Passage of the Patient Protection and Affordable Care Act of 2010, Pub. L. No. 111-148, 124 Stat. 119 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.

(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 dry 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.

Sec. 800 Sec. 800 Child Tax Credit

(a) To pay $1,000 per child legally residing the United States of America. To strike all the limitations and double negatives, including any fake fraud convictions, the text of the child tax credit shall be deleted after 26USC§24(a). New subsections 26USC§24(b) and (b)(1) shall be legislated.

(b) To pay for the 2025 child tax credit a balance of $76,818,992,544 is made available for fiscal year 2026. This estimate is based upon best available estimates of the under-age 18 population, inclusive of 1.9 million belated birth certificates, times $1,000. The IRS will not charge the tax credit any administrative costs, whatsoever. Any money that is not spent on the Child Tax Credit for every child, shall be returned to the General Fund at the end of the fiscal year. If there is not enough money to pay the families of all the children legally residing in the United States, the IRS shall pass a supplemental budget appropriation indicating the exact IRS estimate of the under-age 18 population to cross-examine best available Census data. (b)(1) in all subsequent years, the IRS Child Tax Credit appropriation shall be $1,000 per child estimated to legally reside in the United States that year.

(billions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Child Tax Credit	19.4	19.0	28.9	27.8	79.0	131.4	29.1	28.7	30	76.9
Earned Income Credit	59.8	56.8	59.2	57.6	60.8	64.3	55.5	56.4	70.8	72.9
April 15	79.2	75.8	88.1	85.4	139.8	195.7	84.6	85.1	100.8	149.8

Source: An Act Sustaining the Child Tax Credit of 2025. United States Atlas, 2025 HA-26-2-25; Payment Where Child Tax Credit Exceeds Liability for Tax, Payment Where Earned Income Credit Exceeds Liability for Tax, Treasury Department Budget Request Total FY 17 - FY 25

(c) Child Tax Credit payments to families with children with incomes less than $110,000 were $19.4 billion (2017); $19.0 billion (2018); $28.9 billion (2019); $27.8 billion (2020); $79.0 billion (2021); $131.4 billion (2022), $29.1 billion (2023), $28.7 billion (2024), with $110 billion (2025) estimated cost to pay some children by the Congressional Budget Office (CBO), revised downward -$33.8 billion to pay the exact estimated number of children legally residing in the US $76.2 billion, failing to pay is estimated to have paid only $30 billion (2025) and prepares again to pay all US children $76.9 billion (2026).

(1) Earned Income Credit: $59.8 billion (2017); $56.8 billion (2018); $59.2 billion (2019); $57.6 billion (2020); $60.8 billion (2021); $64.3 billion (2022); $55.5 billion (2023); $56.4 billion (2024); $70.8 billion (2025); $72.9 billion (2026).

(a) April 15 Eccentricity: $79.2 billion (2017); $75.8 billion (2018); $88.1 billion (2019); $85.4 billion (2020); $139.8 billion (2021); $195.7 billion (2022); $84.6 billion (2023); $85.1 billion (2024); $101 billion (2025); $149.8 billion (2026).

(d) The child tax credits in 2021 and 2022 were reported to have reduced child poverty by half pursuant to the Art. 10(c) of the Declaration on Social Progress and Development (1969). CTC for all children residing in the United States is the only Biden Administration biological experiment worth sustaining. Although the CTC costs about $50 billion more to be generous, it is worth it, and to compensate for the economic damages caused by unwise inaugural alienation promises in first quarter 2025 makes a claim for emergency authorization of only the CTC, to convince those economically depressing dead beat leaders who might disbelieve the right of every child legally residing in the US to receive $1,000 CTC, and must redress discrimination against the right to a birth certificate under Art. 7 of the Convention on the Rights of the Child (1990). To eliminate administrative inefficiencies it not only costs $33.8 billion less to pay $1,000 per chid for all children legally residing in the United States than only paying those contributors whose incomes are less than $110,000, the IRS promises to cross-examine the highly disputed number of children residing in the United States for the Census Bureau, paying $1,000 compensation per involuntary test subject, est. $76.2 billion (2025).

Sec. 850 IRS Statistics

(a) Executive Revenue Review is necessary since the overestimates of the 2020 Combined Statement on Receipts, Outlays and Balances of the United States Government. The IRS must make an effort to report their revenue statistics to OMB with credible citation for every revenue category to be cross-examined, similar to the way outlays are cross-examined by agency budget request.

(1) Enhancement of Internal Revenue in Sec. 10301 of the Inflation Reduction Act (IRA) PL 117-130 August 16, 2022 must be repealed. The blank check is completely unnecessary and must be abolished pursuant to the Paperwork Reduct Act 44USC§3508. The $80 billion multi-year obligation is not accounted for on annualized basis, and the IRS budget inflation went unchecked, in violation of Audit Standard No. 6 Evaluating Consistency of Financial Statement by the Public Company Accounting Oversight Board.

(b) IRS Mandatory funding must be repealed at the same moment the appropriate level of IRS discretionary funding are approved. For the time being it is necessary to add-up total IRS Funding by adding IRS discretionary and mandatory funding and sue them for 3 percent annual inflation since 2021 when they were first caught stealing mandatory funding. Because the IRS is unable to add, in general, and a new statistical commission must be financed to produce credible annual reports for every category of receipts. 3% annual inflation from $11.5 billion FY 20 is $13.6 billion FY 26. An additional $2,400 million are made available for the IRS Statistical Commission, for an estimated total of $14 billion FY 26, to be justified with the undistributed offsetting receipts from $21.3 billion FY 25.

Total IRS Funding FY 2017-26
(millions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
IRS Discretionary	11235	11159	11303	11511	11919	12594	12470	12640	12320	14011
IRS, Mandatory	0	0	0	0	1893	79969	2679	6558	9010	0
IRS, Total	11235	11159	11303	11511	13812	92563	15149	19198	21330	14011
Undistributed Offsetting Receip	0	0	0	0	0	79969	0	0	0	0

ts										
Spending of $80 billion	0	0	0	0	1893	1893	4572	11130	20140	n/a

Source: Treasury Department Budget Request Total FY 17 - FY 25

(1) IRS employed 80,000 people at a cost of $13.5 billion FY 2023, excluding the cap adjustment. Biden has already made up for any shortfalls in the FY 2017 Trump IRS budget. Total spending on tax administration of $13.5 billion FY 2023 is perfectly 2.8 percent average annual inflation from FY 2016. This is much improved from 1.4 percent average annual growth FY 16 – FY 21.

(c) IRS Statistics would be responsible for independently accounting for all revenue statistics, primarily, in accordance with the framework provided by the OMB Historical Tables 2, and secondarily to double check every Bureau of Fiscal Service revenue estimate, cautious of their exploding emails, yet relieved the Combined Statement is signed by the Commissioner and not Treasurer and no long presumes to be the authority on federal receipts, outlays and balance. OMB Historical Tables are due an alternative, and hopefully more credible source of revenue statistics, to cite, than those produced by the hopelessly explosive emails of the Bureau of Fiscal Service.

Sec. 900 Supplemental Security Income Tax

(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 the Social Security Fairness Act of 2025 to end reductions in benefits for underinsured state employees, it is hoped to end state disability and retirement underinsurance, as soon as 2025. In conjunction with the Child Tax Credits for the poor 26USC§24, the SSI tax would afford to completely end child poverty as soon as 2026 the first calendar year of operation of the SSI tax. The SSI tax will ultimately afford to 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 $74 billion FY 26. 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. Congress must vote to repeal the Adjustment to Contribution Base in Title II Sec. 230 of the Social Security Act 42USC§430.

(1) Treasury must add up 2024 Annual Report of the SSI Program scheduled benefits and administrative costs, as has been done in this work, rather than attempt to pay for administrative costs by robbing benefits. After the Social Security Fairness Act of 2025 is presumed to have brought a halt to theft of scheduled benefits, by no longer scheduling more than one benefit, for any listed entitlement fraud victim except retired state employees, the axe has fallen on SSA and it has been proposed to close half the local offices. Whether or not SSA closes half their locally poisonous offices, Social Security Online must stop blocking bloggers from Social Security Matters, from accessing their social security number indexed accounts, whereas this contributes to statistical uncertainty and is patently unfair to

block social security online accounts for anyone with a social security number. SSA has furthermore been implicated in refusing to issue social security numbers for birth certificates, of their own accord, after more than a decade of conspiring with state vital statistics offices to reject birth certificates Art. 7 of the Convention on the Rights of the Child (1990).

(b) 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. Although the Actuary has 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. 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.

OASI, DI and SSI Tax Rate Calculation 2024, 2025 and 2026 SSI Tax

(billions)

Year / Program	Tax Rate	Total Revenues	Payroll Tax	GF Reimbursement	Taxation of Benefits	Interest Income	Total Expenditures	Scheduled Benefit	Administrative Costs	RR Inter-change	Change in Assets	Trust Fund Balance	Trust Fund Ratio
2024													
OASI	10.6	1,193	1,074	0	55.7	63.3	1,323	1,313	4.4	5.7	-130	2,511	200
DI	1.8	189.2	182.3	0	1.6	5.3	159.3	156.6	2.6	0	30.0	176.9	92

OASDI	12.4	1,382	1,256	0	57.4	68.6	1,482	1,470	7.1	5.7	-100.4	2,688	188
SSI	0	67.8	0	67.8	0	0	67.8	63.0	4.8	0	0	0	0
SSA	12.4	1,450	1,256	67.8	57.4	68.6	1,550	1,533	12.2	5.7	-100.4	2,688	188
2025													
OASI	10.6	1,224.8	1,103.8	0	60.2	60.7	1,405.4	1,395.0	4.5	5.9	-180.7	2,330.5	179
DI	1.8	195.8	187.4	0	1.8	6.6	169.6	166.8	2.8	0	26.3	203.3.2	104
OASDI	10.6	1,420.6	1,291.3	0	62.0	67.3	1,575.0	1,561.8	7.3	5.9	-154.4	2,533.7	171
SSI	0	70.1	0	70.1	0	0	70.1	65.2	4.9	0	0	0	0
SSA	12.4	1,490.7	1,291.2	0	62	67.3	1,645.1	1,627	12.2	5.9	-154.4	2,534	171
2026													
OASI	9.6	1,505.6	1,364	0	74.7	66.5	1,493.4	1,482.7	4.6	6.1	12.2	2,342.7	157
DI	1.3	193.2	184.8	0	2.4	6.0	189.4	186.5	2.9	0	3.8	206.8	109
SSI	1.5	213.2	199	0	0	0	200	188	12	0	13.2	13.2	7
SSA	12.4	1,912	1,762.3	0	77.1	72.5	1,882.8	1,857.2	19.5	6.1	29.2	2,562.7	136

Source: 2024 Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds, OASI Intermediate Projections, DI High-Cost; 2024 Annual

Report of the Supplemental Security Program. Multiply 2025 combined OASDI tax $1,355.6 (2026) by 1.3 = $1,762.3 billion to distribute by tax rate to OASI, DI and SSI Trust Funds.

(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 including both OASDI Trust Funds and SSI Programs, total OASDI tax rate is 12.4 percent, 10.6% OASI AND 1.8% DI; $1,224.8 billion Total Revenues including GF reimbursements for SSI, $1,103.8 billion Payroll Tax, $70.1 billion General Fund Reimbursement for the SSI Program, $62.0 billion Taxation of Benefits, $67.3 billion Interest Income, $1,645.1 billion Total Expenditures, $1,627 billion Benefits, $12.2 Administrative Costs, $5.9 RR Interchange, -$154.4 Change in Assets, $2,534 Year End Fund Balance, 171 percent Trust Fund Ratio.

(A) 2025 OASI, 10.6% Tax rate, $1,224.8 billion Total Revenues, $1,103.8 billion Payroll tax, $0 GF Reimbursement, $60.2 billion Taxation of Benefits, $60.7 billion Interest Income, $1,405 billion Total Expenditures, $1,395 billion Benefits, $4.5 billion Administrative Costs, $5.9 billion RR Interchange, -$180.7 billion Change in Assets, $2,330.5 billion Trust Fund Balance, 179 percent Trust Fund Ratio.

(B) 2025 DI, 1.8% Tax rate, $195.8 billion Total Revenues, $187.4 billion Payroll tax, $0 GF Reimbursement, $1.8 billion Taxation of Benefits, $6.6 billion Interest Income, $169.6 billion Total Expenditures, $166.8 billion Benefits, $2.8 billion Administrative Costs, $0 RR Interchange, $26.3 billion Change in Assets, $203.2 Trust Fund Balance, 104 percent Trust Fund Ratio.

(C) 2025 SSI, 0% Tax rate, $70.1 billion Total Revenues, $0 Payroll Tax, $70.1 billion GF Reimbursement, $0 Taxation of Benefits, $0 Interest Income, $$70.1 billion Total Expenditures, $65.2 billion Benefits, $4.9 billion Administrative Costs, $0 RR Interchange, $0 Change in Assets, $0 Trust Fund Balance, 0% Trust Fund Ratio.

(3) 2026 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 state underinsurance and child poverty in 2026 and all poverty by 2030, $1,912 billion Total revenues, $1,762.3 billion Payroll Tax, $0 GF Reimbursement, $77.1 billion Taxation of Benefits, $72.5 billion Interest Income, $1,882.8 billion Total Expenditures, $1,857.2 billion Benefits, $19.5 billion Administrative Costs, $6.1 billion RR Interchange, $29.2 billion Change in Assets, $2,562.7 billion Trust Fund Balance, 156 percent Trust Fund Ratio.

(A) 2026 OASI, 9.6% Tax rate, $1,505.6 billion Total Revenues, $1,364 billion Payroll tax, $0 GF Reimbursement, $74.7 billion Taxation of Benefits, $66.5 billion Interest Income, $1,493.4 billion Total Expenditures, $1,482.7 billion Scheduled Benefits, $4.6 billion Administrative Costs, $6.1 billion RR Interchange, $12.2 billion Change in Assets, $2,342.7 billion Trust Fund Balance, 179 percent Trust Fund Ratio.

(B) 2026 DI, 1.3% Tax rate, $193.2 billion Total Revenues, $184.8 billion Payroll tax, $0 GF Reimbursement, $2.4 billion Taxation of Benefits, $6.0 billion Interest Income, $189.4 billion Total Expenditures, $186.5 billion Scheduled Benefits, $2.9 billion Administrative Costs, $0 RR Interchange, $3.8 billion Change in Assets, $206.8 billion Trust Fund Balance, 109 Trust Fund Ratio.

(C) 2025 SSI, 1.5% Tax rate, $213.2 billion Total Revenues, $199.0 billion Payroll Tax, $0 GF Reimbursement, $0 Taxation of Benefits, $0 Interest Income, $200 Total Expenditures, $188 Benefits, $12 billion Administrative Costs, $0 RR Interchange, $13.2 billion Change in Assets, $13.2 billion Trust Fund Balance, 5 percent 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) Federal Disability Trust Fund at Sec. 201(b)(1)&(2) of the Social Security Act 42USC§401(b)(1)&(2) shall be amended to insert a the end of subsection (T) and before January 1, 2026, and add subsection (U) 1.3 per centum of the wages (as so defined) paid after December 31, 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) 1.5 per centum of wages and self-employment income paid after October 1, 2025, 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§7010

(a) To immediately pay for 'covered lapse of employment' pursuant to the Anti-deficiency Act of 1982 31USC§1341(c) as amended by the Tax Cuts and Jobs Act of 2018, having posted $136 debt ceiling bond, civilian agencies and obligations, are ruled to have won the waiver of sovereign immunity 11USC§106, lost by *United States v. Miller* (2025) but won by state parties in *V.O.S. Selections, Inc. v. Trump* No. 25-00066 and *State of Oregon v. Trump* No. 2500077 of May 28, 2025. Agencies shall impose 3 percent interest in addition to the accumulation of arrears under Art. 19 of the UN Charter, half the 6 percent rate for grave breaches of the Geneva Convention in Armed Activities on the Territory of the Congo (Democratic Republic of the Congo v. Uganda), if not paid by July 16, 2025 supplemental appropriation 31USC§1106. Incapacity to hold federal office is nine-tenths treason 18USC§2381, specifically rebellion and insurrection §2383, advocating overthrow of government §2385, deprivation of relief benefits §246, a civil rights crime, described as false personation by Creditors of the United States §914 concerned by impersonator making arrest or search §913 where a writ of habeas corpus is required to prevent Unlawful conduct with respect to immigration documents §1597 from becoming Unlawful conduct with respect to documents in furtherance of trafficking, peonage, slavery, involuntary servitude, or forced labor §1592 prohibited by Arts. 2 & 4 of the Universal Declaration of Human Rights (1948).

(1) To let those with an ear understand apocalypse planning only a little more than 3 percent inflation for services norm, 4.1 percent average annual inflation for four years, or one time large increase, is needed to prevent blasphemy and "persecution" involving the number of the beast 666 from enduring more than 42 months (Rev. 13:5-10). For example, the to be released, Legislative Branch appropriations FY 26 must increase from $6.4 billion FY 25 to $7 billion and State Department, Foreign Operations International Organizations FY 26 must increase from <$64.4 billion FY 25 to $71 billion FY 25 and $73 billion FY 26, with arrears plus new humanitarian assistance, (aka new budget authority) and not attempt to "lame duck" under $60 billion FY 26. Tyrannically negligent Republican $66 billion ED budget child abuse recidivism is fined more than Security Council $6.6 billion Peacekeeping cuts 2018-2023, although theoretically due equal contempt of public property. Education Department (ED) FY 26 two year fails the three year budget request, substituting FY 20 levels to conceal approved FY 25 levels and urgently requires supplementation. The balance available for ED is $105 billion FY 24, $108 billion FY 25 and $111 billion FY 26. Student loan contributions to the General Fund balance are acknowledged. Total outlays reach $6 trillion FY 26 and the SSI tax on the rich to immediately end child poverty and all poverty by 2030 is humanity's only hope to achieve $7 trillion in outlays FY 29.

(2) To ensure the federal government has enough money to pay supplemental budget estimates, whether or not Congress raises the statutory debt limit, $136 billion debt ceiling bond is paid from the

General Fund in Sec. 30 of this Act. Congress is highly advised to raise the debt ceiling $136 billion from $14,294 billion to exactly $14,430 billion FY 25 by amendment of 31USC§3101. Public debt has increased from $13,797 billion FY 24 to $14,430 FY 25, the first year it has exceeded the debt limit. Outstanding public debt is expected to go down to $14,409 billion FY 26 due to the novel development of an actuarial surplus of interest payments over deficits. This is however $115 billion over the statutory debt limit and Congress is presumed to prefer a General Fund balance of $943 billion FY 25 and $947 billion FY 26 to a declining balance of $807 billion FY 25 and $696 billion FY 26 despite new actuarial surplus to celebrate. Congress has not yet agreed to raise the statutory debt ceiling. There is no excuse for inability to pay civil and foreign services, except abuse of discretion 2USC§901 to repeal and statutory debt limit 31USC§3101 to amend - $136 debt ceiling bond is posted FY 25 in addition to purchasing $27 billion of deficit in excess of 3 percent of GDP by the General Fund.

(3) 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).

(4) OMB and the DoD budget requests since FY 22 have agreed to reduce superfluous paperwork by abolishing Overseas Contingency Operation/ Global War on Terrorism and the State Department is encouraged to follow suit. 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 all congressional budget enforcement. Federal agencies require 3 percent annual growth and Congress hasn't legislated themselves a pay raise since minimum wage $7.25 (2009) that should be $10 (2022), $10.90 (2025).

(5) 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: Other Defense-Civil Programs, Allowances, On and Off Budget Independent Agencies, Off-budget Undistributed Offsetting Receipts, International Assistance Programs [included in State Department, Foreign Operations and International Organizations budget request], and novel Infrastructure Improvement (already deleted).

(b) OMB Table 4.1 Outlays by Agency table framework is adapted to enter the exact amount of on-budget outlays reported in the agency budget request, in FY 22, plus 3 percent inflation in subsequent years, except 5 percent for Veterans Affairs, and 5-6 percent for as declared by SSA, to immediately resolve covered lapse of employment 31USC1342(c) and enable agencies to update and distribute the following balances available to 27 reporting agencies pursuant to the Anti-deficiency act 31USC§1502.

Outlays by Agency FY 2017-26
(billions)

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Legislative Branch	4.7	4.8	4.8	5.2	5.4	6.1	6.3	6.4	7	7
Judicial Branch	6.9	7.0	7.3	7.5	7.8	8.1	8.3	8.5	8.8	9.1
Department of Agriculture	146	146	139	150	146	198	196	202	208	214
Department of Commerce	9.3	9.2	12.3	15.2	8.9	11.5	11.4	11.3	11.6	12
Department of Defense – Military Programs	606	671	685	723	704	777	800	824	849	875
Department of Education	73.9	76.5	77.2	94	94.6	98.9	102	105	108	111
Depart	30.1	30.1	35.7	38.6	41.9	46.2	47.6	49.0	50.5	52

ment of Energy										
Department of Health and Human Services	1050	1118	1169	1249	1353	1384	1409	1482	1526	1572
Department of Homeland Security	74.3	87.1	80.7	85.7	86.9	88.8	92.8	95.4	98.3	101
Department of Housing and Urban Development	48.2	47.8	53.7	69	60.5	69	70.4	72.5	74.7	76.9
Department of the Interior	13.6	13.5	12	16.5	15.7	17.8	18.3	18.9	19.5	20.1
Department of Justice	28.4	28.1	30.7	32.4	33.4	33.6	34.8	35.9	37.0	38.1
Department of Labor	41.2	39.6	36.7	497.2	543.7	95.2	48.4	47.9	49.3	50.8
Department	55.3	56.5	56.4	56.9	57.9	63.4	66.6	69.3	71.4	73.5

of State and International Assistance										
Department of Transportation	79.1	85.5	87.7	90.3	93	95.8	98.7	101.7	104.8	107.9
Department of the Treasury	550.8	602.3	702.1	1,636.3	1,340.6	970.4	827.0	818.6	883.9	910.4
Department of Veteran's Affairs	183.3	197.4	197.5	216.8	238.7	265.8	279.1	293.1	307.7	316.9
Corps of Engineers – Civil Works	3.6	3.7	3.8	3.3	2.6	2.8	4.3	4.4	4.5	4.6
Environmental Protection Agency	8.3	8	8.8	9.4	9.2	11.2	11.5	11.8	12.2	12.6
Executive Office of the Preside	1.1	1.1	0.4	0.4	0.8	0.9	0.9	1.0	1.0	1.1

nt										
General Services Administration	0.3	0.2	0.3	0.3	0.3	0.8	0.3	0.3	0.3	0.3
Office of Personnel Management	53.6	53.8	57	59.2	59.5	60.4	61.9	63.9	70	71.4
National Aeronautics and Space Administration	19.7	19.6	21.5	22.6	23.3	24.8	25.3	25.9	26.7	27.5
National Science Foundation	7.5	7.4	8.2	8.3	8.5	10.2	8.9	9.1	9.4	9.7
Small Business Administration	0.7	0.7	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1
Social Security Administration (on-budget	58.8	59.5	60.6	60.8	59.9	61.8	65.3	67.8	70.4	72.5

)										
Undistributed Offsetting Receipts	-245.7	-269.4	-272.7	-320.2	-312.7	-398.1	-298.7	-303.3	-311.2	-320.2
Total On-budget Outlays	2909	3105	3277	4829	4684	4005	3,997	4123	4300	4428
Total Off-budget Outlays (Trustees)	952.5	1000	1059	1107	1145	1244	1392	1482	1575	1666
Total Outlays	3862	4105	4336	5936	5829	5249	5389	5606	5875	6094

Source: Agency Budget Requests FY 22; Treasury, Defense, Veterans Affairs and SSI costs have increased; Treasury overestimates moderate at 3 percent inflation from FY 22; Defense moderates at 3 percent inflation from FY 22 Ukraine; Veterans Affairs grows 5 percent from FY 22; SSI Social Security on-budget calculated by adding payments and administrative costs, disregarding novel attempt to finance administration with overpayments in the 2024 Annual Report of the Supplemental Security Income Program. Off-budget entered from total expenditures of the combined OASDI Trust Funds as reported in the 2024 Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds;

(1) Legislative Branch: $4.7 billion FY 17; $4.8 billion FY 18; $4.8 billion FY 19; $5.2 billion FY 20; $5.4 billion FY 21; $6.1 billion FY 22; $6.3 billion FY 23; $6.4 billion FY 24; $7.0 billion FY 25 $7.0 billion FY 26.

(2) Judicial Branch: $6.9 billion FY 17; $7.0 billion FY 18; $7.3 billion FY 19; $7.5 billion FY 20; $7.8 billion FY 20; $8.1 billion FY 21; $8.1 billion FY 22; $8.3 billion FY 23; $8.5 billion FY 24; $8.8 billion FY 25; $9.1 billion FY 26.

(3) Departments of Agriculture: $146 billion FY 17; $146 billion FY 18; $139 billion FY 19; $150 billion FY 20; $146 billion FY 21; $198 billion FY 22; $196 billion FY 23; $202 billion FY 24; $208 billion FY 25; $214 billion FY 26.

(4) Department of Commerce: $9.3 billion FY 17; $9.2 billion FY 18; $12.3 billion FY 19; $15.2 billion FY 20; $8.9 billion FY 21; $11.5 billion FY 22; $11.5 billion FY 22; $11.4 billion FY 23; $11.3 billion FY 24; $11.6 billion FY 25; $12 billion FY 26.

(5) Department of Defense-Military Programs, most expensive military in the world, passed (Rev: 13:5) within 42 months (2017-2019); now limited to 3% growth, must reduce spending on by complying with the 2,200 nuclear warhead limit and terminating foreign military bases: $606 billion FY 17; $671 billion FY 18; $685 billion FY 19; $723 billion FY 20; $704 billion FY 21; $777 billion FY 22; $800 billion FY 23; $824 billion FY 24; $849 billion FY 25; $875 billion FY 26.

(6) Department of 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): $74 billion FY 17; $77 billion FY 18; $77 billion FY 19; $94 billion FY 20; $95 billion FY 21; $99 billion FY 22; $102 billion FY 23; $105 billion FY 24; $108 billion FY 25 $111 billion FY 26.

(7) Department of Energy: Clean energy 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 billion FY 17; $30 billion FY 18; $36 billion FY 19; $39 billion FY 20; $42 billion FY 21; $46 billion FY 22; $48 billion FY 23; $49 billion FY 24; $51 billion FY 25; $52 billion FY 26.

(8) Department of Health and Human Service: $1,050 billion FY 17; $1,118 billion FY 18; $1,169 billion FY 19; $1,249 billion FY 20; $1,353 billion FY 21; $1,384 billion FY 22; $1,409 billion FY 23; $1,482 billion FY 24; $1,526 billion FY 25. $1,572 billion FY 26.

(9) Department of Homeland Security, spending overestimates stabilized at 3 percent inflation: $74 billion FY 17; $87 billion FY 18; $81 billion FY 19; $86 billion FY 20; $87 billion FY 21; $89 billion FY 22; $93 billion FY 23; $95 billion FY 24; $98 billion FY 25; $101 billion FY 26.

(10) Department of Housing and Urban Development: $48 billion FY 17; $48 billion FY 18; $54 billion FY 19; $69 billion FY 20; $61 billion FY 21; $69 billion FY 22; $70 billion FY 23; $73 billion FY 24; $75 billion FY 25; $76.9 billion FY 26.

(11) Department of the Interior: $14 billion FY 17; $14 billion FY 18, $12 billion FY 19, $17 billion FY 20, $16 billion FY 21, $18 billion FY 22, $18 billion FY 23, $19 billion FY 24, $20 billion FY 25; $20 billion.

(12) Department of Justice: $28 billion FY 17; $28 billion FY 18; $31 billion FY 19; $32 billion FY 20; $33 billion FY 21; $34 billion FY 22; $35 billion FY 23; $36 billion FY 24; $37 billion FY 25; $38.1 billion FY 26.

(13) Department of Labor: $41 billion FY 17; $40 billion FY 18; $37 billion FY 19; $497 billion FY 20; $544 billion FY 21; $95 billion FY 22; $48 billion FY 23; $48 billion FY 24; $49 billion FY 25; $51 billion FY 26.

(14) State Department, Foreign Operations and Related Organizations Bill: $55 billion FY 17; $57

billion FY 18; $57 billion FY 19; $57 billion FY 20; $58 billion FY 21; $63 billion FY 22, $67 billion FY 23; $69 billion FY 24; $71 billion FY 25; $73.5 billion FY 26.

(15) Department of Transportation, budget is confused by Bipartisan Infrastructure Bill irregular, non-annual, finance of Highway Trust Fund, and must adhere to real spending limits: $79 billion FY 17; $86 billion FY 18; $88 billion FY 19; $90 billion FY 20; $93 billion FY 21; $96 billion FY 22; $99 billion FY 23; $102 billion FY 24; $105 billion FY 25; $107.9 billion FY 26.

(16) Department of the Treasury, badly overestimates interest on public debt and needs to sustain the child tax credit: $551 billion FY 17; $602 billion FY 18; $702 billion FY 19; $1,636 billion FY 20; $1,341 billion FY 21; $970 billion FY 22; $827 billion FY 23; $819 billion FY 24; $918 billion FY 25; $910 billion FY 26.

(17) Department of Veterans Affairs, stabilizes at 5 percent inflation FY 23 – FY 25, with Veterans health reductions FY 25 trying to result in 3 percent inflation FY 26 before going back up to 4 percent to afford 5 percent inflation in benefits and 3 percent inflation in health: $183 billion FY 17; $197 billion FY 18; $198 billion FY 19; $217 billion FY 20; $239 billion FY 21; $266 billion FY 22; $279 billion FY 23; $293 billion FY 24; $308 billion FY 25; $317 billion FY 26.

(18) Corp of Engineers: $4 billion FY 17; $4 billion FY 18; $4 billion FY 19; $3 billion FY 20; $3 billion FY 20; $3 billion FY 21; $3 billion FY 22; $4 billion FY 23; $4.4 billion FY 24; $4.5 billion FY 25; $4.6 billion FY 26.

(19) Environmental Protection Agency: $8 billion FY 17; $8 billion FY 18; $9 billion FY 19; $9 billion FY 20; $9 billion FY 21; $11 billion FY 22; $12 billion FY 23; $12 billion FY 24; $12 billion FY 25; $13 billion FY 26.

(20) Executive Office of the President, relapsed on finance for Office of National Drug Control Policy (ONDCP) after termination FY 2019-20 must abolish both the ONDCP office in the White House and the High Intensity Drug Trafficking Grant and not corrupt the Department of Justice or CDC, the $20 million dollar office should change its name to Medical Waste Contract: $1.1 billion FY 17; $1.1 billion FY 18; $0.4 billion FY 19; $0.4 billion FY 20; $0.8 billion FY 21; $0.9 billion FY 22; $0.9 billion FY 23; $1.0 billion FY 24; $1.0 billion FY 25; $0.4 billion.

(21) General Services Administration: $0.3 billion FY 17; $0.2 billion FY 18; $0.3 billion FY 19; $0.3 billion FY 20; $0.3 billion FY 21; $0.8 billion FY 22; $0.3 billion FY 23; $0.3 billion FY 24; $0.3 billion FY 25; $0.3 billion FY 26.

(22) Office of Personnel Management: $54 billion FY 17; $54 billion FY 18; $57 billion FY 19; $59 billion FY 20; $60 billion FY 21; $60 billion FY 22; $62 billion FY 23; $64 billion FY 24; $66 billion FY 25; $68 billion FY 26.

(23) National Aeronautics and Space Administration: $20 billion FY 17; $20 billion FY 18; $22 billion FY 19; $23 billion FY 20; $23 billion FY 21; $25 billion FY 22; $25 billion FY 23; $26 billion FY 24; $27 billion FY 25; $28 billion FY 26.

(24) National Science Foundation: $8 billion FY 17; $7 billion FY 18; $8 billion FY 19; $8 billion FY

20; $9 billion FY 21; $10 billion FY 22; $9 billion FY 23; $9 billion FY 24; $9 billion FY 25.; $10 billion FY 26.

(25) Small Business Administration: $0.7 billion FY 17; $0.7 billion FY 18; $0.8 billion FY 19; $0.8 billion FY 20; $0.8 billion FY 21; $0.9 billion FY 22; $0.9 billion FY 23; $0.9 billion FY 24; $1.0 billion FY 25; $1.0 billion FY 26.

(26) On-budget Social Security Supplemental Security Income, beneficiaries in current payment status + administrative costs, transferred off-budget if the rich are taxed: $59 billion FY 17; $60 billion FY 18; $61 billion FY 19; $61 billion FY 20; $60 billion FY 21; $62 billion FY 22; $65 billion FY 23; $68 billion FY 24; $70 billion FY 25; $73 billion FY 26.

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

(28) Total on-budget outlays: $2,909 billion FY 17; $3,105 billion FY 18; $3,277 billion FY 19; $4,829 billion FY 20; $4,684 billion FY 21; $4,005 billion FY 22; $3,997 billion FY 23; $4,123 billion FY 24; $4,300 billion FY 25; $4,428 billion FY 26.

(29) Total off-budget outlays entered from 2024 *Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds*: $953 billion (2017); $1,000 billion (2018); $1,059 billion (2019); $1,107 billion (2020); $1,145 billion (2021); $1,244 billion (2022); $1,392 billion (2023); $1,482 billion (2024); $1,575 billion (2025); $1,666 billion (2026).

(30) Total outlays: $3,862 billion FY 17; $4,105 billion FY 18; $4,336 billion FY 19; $5,936 billion FY 20; $5,829 billion FY 21; $5, 249 billion FY 22; $5,389 billion FY 23; $5,606 billion FY 24; $5,875 billion FY 25; $6,094 billion FY 26.

Sec. 2,000 Undistributed Offsetting Receipts

Codified for Publication at 2USC§7010A

(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.

Undistributed Offsetting Receipts FY 2017-26
(billions)

Source	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26
Total Undistributed Offsetting Receipts	245.7	269.4	272.7	320.2	312.7	398.1	298.7	303.3	311.2	320.2
Department of Treasury	0	0	0	0	0	80	0	0	0	0
Department of Education	22.2	22.6	22.6	21.8	21.8	21.8	21.8	21.8	21.8	21.8
Department of Health and Human Services	115.6	125.2	134.9	137.9	139.9	148.7	153.2	157.8	162.5	167.4
Department of the Interior	3.9	4.6	3.2	1.5	0	2.6	2.7	2.7	2.9	3
Department of Defense – Military Programs	104	117	112	159	151	145	121	121	124	128
Defense Worksheet										
Departm	606	671	685	723	704	776	800	824	849	875

ent of Defense – Military Programs – Budget Request										
Air Force	169	184	194	168	168	224	247	259	267	275
Army	159	179	181	186	177	184	185	185	191	197
Navy	174	191	198	210	208	223	247	259	267	275
Total Real Spending	-502	-554	-573	-564	-553	-631	-679	-703	- 725	-747
Department of Defense – Military Programs subtotal	104	117	112	159	151	145	121	121	124	128

Source: Agency Budget Requests; Sanders, Tony J. Health and Welfare. Book 3. Outlays Sec. 73(D) Table 8. Hospitals & Asylums HA-29-1-22; $77.3 billion undistributed offsetting receipts subtracted) due to passage of Enhancement of Internal Revenue in Sec. 10301 of the Inflation Reduction Act (IRA) PL 117-130 August 16, 2022

(1) Total Undistributed Offsetting Receipts: $246 billion FY 17; $269 billion FY 18; $273 billion FY 19; $320 billion FY 20; $313 billion FY 21; $398 billion FY 22; $299 billion FY 23; $303 billion FY 24; $311 billion FY 25 $320 billion FY 26.

(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 billion 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 billion FY 17; $23 billion FY 18; $23 billion FY 19; $22 billion FY 20; $22 billion FY 21; $22 billion FY 22; $22 billion FY 23; $22 billion FY 24; $22 billion FY 25 $22 billion FY 26.

(4) Medicaid also declares advance appropriations: $116 billion FY 17; $125 billion FY 18; $135 billion FY 19; $138 billion FY 20; $140 billion FY 21; $149 billion FY 22; $153 billion FY 23; $158 billion FY 24; $163 billion FY 25; $167 billion FY 26.

(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 billion FY 17; $5 billion FY 18; $3 billion FY 19; $2 billion FY 20; $0 FY 21; $3 billion FY 22; $3 billion FY 23; $3 billion FY 24; $3 billion FY 25 $3 billion FY 26.

(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 billion FY 17; $117 billion FY 18; $112 billion FY 19; $159 billion FY 20; $152 billion FY 21;$145 billion FY 22; $121 billion FY 23; $121 billion FY 24; $124 billion FY 25 $128 billion FY 26.

(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 billion FY 17; $671 billion FY 18; $685 billion FY 19; $723 billion FY 20; $704 billion FY 21; $776 billion FY 22; $800 billion FY 23; $824 billion FY 24; $849 billion FY 25; $875 billion FY 26.

(2) Air Force: $169 billion FY 17; $184 billion FY 18; $194 billion FY 19; $168 billion FY 20; $168 billion FY 21; $224 billion FY 22; $247 billion FY 23; $259 billion FY 24; $267 billion FY 25l $275 billion FY 26.

(3) Army: $159 billion FY 17; $179 billion FY 18; $181 billion FY 19; $186 billion FY 20; $177 billion FY 21; $184 billion FY 22; $185 billion FY 23; $185 billion FY 24; $191 billion FY 25; $197 billion FY 26.

(4) Navy: $174 billion FY 17; $191 billion FY 18; $198 billion FY 19; $210 billion FY 20; $208 billion FY 21; $223 billion FY 22; $247 billion FY 23; $259 billion FY 24; $267 billion FY 25; $275 billion FY 26.

(5) Total Real Spending: -$502 billion FY 17; -$554 billion FY 18; -$573 billion FY 19; -$564 billion FY 20, -$553 billion FY 21; -$631 billion FY 22; -$679 billion FY 23; -$703 billion FY 24; -$725 billion FY 25; -$747 billion FY 26.

(6) Defense Department Undistributed Offsetting Receipts: $104 billion FY 17; $117 billion FY 18; $112 billion FY 19; $159 billion FY 20; $151 billion FY 21; $145 billion FY 22; $121 billion FY 23; $121 billion FY 24; $124 billion FY 25; $128 billion FY 26.

(c) These numbers sustain the $20 - $25 billion increase spending due to military support of Ukraine in their war against Russian invasion since 2022, and Congress is sought to vote as to whether or not continuing to give arms to Ukraine is good or bad for peace, taking into consideration Putin's opportunistic escalation. The use of force holds Ukraine to a higher standard of Russian ceasefire, than civilian agencies who have all won their balance available 31USC§1502.

(d) To neutralize allied Bolshevic propaganda, that confusedly sanctions the White House and Congress due to the golden rule, it is necessary for the United States charge Benjamin Netanyahu with being second most homicidal official in the world and stop giving him and the Israeli Defense Force (IDF) the fraudulent military aid and comfort due Palestine humanitarian assistance. As the primary foreign military weapons supplier to Israel, from whom Israel stole nuclear weapon technology they needed for their unauthorized and unused nuclear arsenal, and whose fraudulent multi-billion dollar outlays for international military finance subsidy on the books of the State Department, Foreign Operations and International Organizations budget, conceal nothing but US corporate revenues for weapons sales to Israel, entitled to the equal protection of Germany in regards to Alleged Breaches of Certain International Obligations in respect of the Occupied Palestinian Territory (*Nicaragua v. Germany*) No. 2024/37 30 April 2024.

(1) [USA] must immediately suspend its aid to Israel, in particular its military assistance, export and authorization of export of military equipment and war weapons, in so far as this aid is used or could be used to commit or to facilitate serious violations of the Genocide Convention, international humanitarian law or other peremptory norms of general international law; (2) [USA] must immediately ensure that military equipment, war weapons, and other equipment used for military purposes already delivered by [US] and [USA] entities to Israel are not used to commit or to facilitate serious violations of the Genocide Convention, international humanitarian law or other peremptory norms of general international law; (3) [USA] must resume its support and financing of UNRWA in respect of its operations in Gaza." By providing weapons to Israel and by suspending the provision of funds to UNRWA, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, [The USA] has failed to comply with its obligations under the Genocide Convention and international humanitarian law, including the Geneva Conventions of 12 August 1949 and the Additional Protocols of 8 June 1977, and its intransgressible principles. [USA] could not be unaware of the situation in Gaza nor ignore the likelihood that the "military equipment and war weapons" provided by it would be used by Israel "to bomb and kill (>50) thousands of Palestinian children, women and men" Application of the Convention on the Prevention and Punishment of the Crime of Genocide in the Gaza Strip (*South Africa v. Israel*) 2024.

(2) In conclusion, to make amends for the abusive censorship and espionage of Palestine by the Speaker from Louisiana, the state with the highest rate of incarceration in the world, Congress is sought to vote to repeal Annex (l), "The State of Palestine, in its capacity as an observer State, does not have the right to vote in the General Assembly or to put forward its candidature to United Nations organs" "Admission of new Members to the United Nations A/ES-10/L.30/Rev.1 to hold the UN Assembly in contempt of Legal Consequences of the Construction of a Wall in the Occupied Palestinian Territory (2004) obligation...establishment of a Palestinian State.

Work Cited

2024 Annual Report of the Board of Trustees of the Federal Hospital Insurance and Federal

Supplemental Medical Insurance Trust Funds

2024 Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Disability Trust Funds

2024 Annual Report of the Supplemental Security Income Program

Acceptance of Certain Uncompensated Services 24USC§422

Adjustment to Contribution Base Sec. 230 of the Social Security Act 42USC§430 repeal

Admission of new Members to the United Nations A/ES-10/L.30/Rev.1

Adoption of concurrent resolution on the budget 2USC§632

Advocacy of overthrow of Government 18USC§2385

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