

In the United States Congress

An Act Supplementing appropriations for the fiscal years ending Oct. 1, 2017-27 HA-17-6-26, HA-25-6-26, HA-30-6-26, HA-6-7-26, HA-11-7-26, HA-30-7-26

A BILL

To establish an accurate system of accounting for the annual review of the 'Budget' Chapter 66 by Congress Title 2 of the US Code as codified for publication in 2USC§7001-§7010A.

To prepare, in six days, supplemental budget estimates after changes before July 16 for the fiscal year beginning October 1, 2026 pursuant to 31USC§1106.

To pay for the President's Budget, four months of agency budget review, as codified for annual review in Federal Financial Assistance Title 2 of the Code of Federal Regulations Subtitle C (Parts 400 – 428) due not later than the first Monday in February pursuant to 31USC§1105; An Act To change the name of the Department of Homeland Security (DHS) to United States Customs (USC), Court of International Trade of the United States (COITUS) to Customs Court (CC), and amend Title 22 of the United States Code Foreign Relations and Intercourse (a-FRaI-d) to Foreign Relations (FR-ee) [HA-2-2-26](#)

To report: On-budget revenues: \$3,242 billion FY 25; \$3,363 billion FY 26; \$3,554 billion FY 27. On-budget outlays: \$3,819 FY 25; \$4,005 billion FY 26, \$4,091 billion FY 27. On-budget deficit: -\$577 billion FY 25; -\$642 billion FY 26; -\$537 billion FY 27. On-budget deficit as percent of GDP: -2.5 percent FY 25; -2.6 percent FY 26; -2.2 percent FY 27.

Be it enacted in the House and Senate assembled

Table of Contents

- Sec. 1 [Calculus of the Arteries](#)
- Sec. 2 [Population](#)
- Sec. 3 [Gross Domestic Product](#)

Title I [Budget](#)

- Sec. 10 [Surplus or Deficit](#)
- Sec. 20 [Public Debt](#)
- Sec. 30 [General Fund](#)
- Sec. 40 [Trust Funds](#)
- Sec. 50 [Public Fund](#)

Title II [Revenues](#)

- Sec. 100 [Receipts by Source](#)
- Sec. 200 [Social Insurance and Retirement Receipts](#)
- Sec. 300 [Excise Taxes and Federal Funds](#)
- Sec. 400 [Composition of Other Receipts](#)

Title III [Expenditures](#)

Sec. 1,000 [Outlays by Agency](#)

Sec. 2,000 [Undistributed Offsetting Receipts](#)

Title IV [Votes](#)

Sec. 10,000 [General Fund Reparations](#)

Sec. 20,000 [Fines and Forfeitures](#)

Sec. 30,000 [Energy Export Tax](#)

Sec. 40,000 [Explosives Excise Tax](#)

Sec. 50,000 [Gun Insurance](#)

Sec. 60,000 [Tobacco User Fee](#)

Sec. 70,000 [Transfer ACA to HHS](#)

Sec. 80,000 [Child Tax Credit](#)

Sec. 90,000 [IRS Statistics](#)

Sec. 100,000 [SSI Tax](#)

Sec. 200,000 [One Percent World Poverty Taxable Income](#)

Sec. 250,000 [Change](#)

[Work Cited](#)

Tables

Table 1 [Population of the United States, District of Columbia and Island Areas 2017-2026](#)

Table 2 [GDP Growth FY 17 – 27](#)

Table 3 [On-budget Receipts, Outlays, Surplus or Deficit FY 17 – 27](#)

Table 4 [Off-budget Receipts, Outlays, Surplus or Deficit FY 17 – 27](#)

Table 5 [Total Receipts, Outlays, Surplus or Deficit FY 17 – 27](#)

Table 6 [Outstanding Public Debt \\$14,243 billion, 57% of GDP FY 27](#)

Table 7 [General Fund Balance FY 20 – 27](#)

Table 8 [Trust Fund Balance at end of year 2019-27](#)

Table 9 [Public Fund 2019-27](#)

Table 10 [Revenues by Source FY 2017 – 27](#)

Table 11 [Social Insurance and Retirement Receipts 2017- 27](#)

Table 12 [Excise Taxes FY 2017-27](#)

Table 13 [Composition of Other Receipts FY 2017-27](#)

Table 14 [Outlays by Agency FY 2017-27](#)

Table 15 [US – UN Compensation 2003-2026](#)

Table 16 [April 15 Earned Income and Child Tax Credit Eccentricity 2017-26](#)

Table 17 [Total IRS Funding FY 2017-27](#)

Table 18 [SSI Tax Rate Proposal 2026-2027](#)

Table 19 [Undistributed Offsetting Receipts FY 2017-27](#)

Table 20 [Effect of Votes for Change FY 26 - FY 27](#)

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, un-washable, 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 nonself-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.

(f) Smart Water coffee.

Sec. 2 Population

Codified for publication in 2USC§7002

(a) U.S. Census Bureau Annual Statistical Compendia program, and the voluminous annual *Statistical Abstract of the United States*, they published since 1878, effectively terminated on October 1, 2011. Great care must be taken to sequester inferior Census products and use the best available data. The Decennial Census is the most authentic source of census data, it is however not infallible and racial disparities, confused regarding the Latino ethnicity, overestimating Asians, remain unsolved from the 2010 Census. *Monthly Population Estimates for the United States April 1, 2020 to December 1, 2026* overrules *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*. US Census *Annual Estimates of the Resident Population by Single Year of Age and Sex for the United States: April 1, 2010 to July 1, 2014* is good but is overruled by *Annual Estimates of the Resident Population: April 1, 2010 to July 1, 2018*, and *2019 U.S. Population Estimates Continue to Show the Nation's Growth Is Slowing Dec. 30, 2019*.

(1) Total resident population of the United States and District of Columbia (DC), not including Armed Forces overseas, as reported by the Decennial Census since 1790: 3,929,214 (Aug. 2, 1790); 5,308,483 (Aug. 4, 1800); 7,239,881 (Aug.6, 1810); 9,638,453 (Aug. 7, 1820); 12,866,020 (1830); 17,069,453 (June 1, 1840); 23,191,876 (June 1, 1850); 31,443,321 (June 1, 1860); 39,818,449 (June 1, 1870); 50,189,209 (June 1, 1880); 62,979,766 (June 1, 1890); 76,212,168 (June 1, 1900); 92,228,496 (Apr. 15, 1910); 106,021,537 (Jan. 1, 1920); 123,202,624 (April 1, 1930); 132,164,569 (April 1, 1940); 151,325,798 (April 1, 1950); 179,323,175 (April 1, 1960); 203,302,031 (April 1, 1970); 226,542,805 (April 1, 1980); 248,709,873 (April 1, 1990); 281,421,906 (April 1, 2000); 308,745,538 (April 1, 2010); 331,449,281 (April 1, 2020).

(2) Decennial population growth from 1790: 35.1% (1800); 36.4% (1810); 33.1% (1820); 33.5% (1830); 32.7% (1840); 35.9% (1850); 34.3% (1860); 26.6% (1870); 26.0% (1880); 25.5% (1890); 21.0% (1900); 21.0% (1910); 15.0% (1920); 16.2% (1930); 7.6% (1940); 14.5% (1950); 18.5% (1960); 13.4% (1970); 11.4% (1980); 9.8% (1990); 13.2% (2000); 9.7% (2010); 7.4% (2020).

(b) An undercount of (home) birth certificates by state vital statistics and social security offices is suspected, since total births in the United States reached a high of 4.3 million births in 2007 and then began declining, with a slight recovery to nearly 4 million in 2014, before dropping off precipitously. In 2020, there were reported to be over 73.1 million children under 18 in the United States, which was 22.1% of the total population. In 2024, about 39% of U.S. family households included children under 18. The percentage of the U.S. population under 18 is reported to have decreased from 25.7% in 2000

to 22.3% in 2019 and 21.9% in 2026 when 22.2% might be more accurate. The decline in births, is attributed to rejection of the right to a birth certificate by state vital statistics offices, to be redressed on a case by case basis issuing and filing “belated birth certificates” and social security numbers, and count them under Art. 7 of the Convention on the Rights of the Child (1990). Proton Virtual Private Network (VPN) was needed to access the African Union website for the 2026 Summit to download the African Union Commission and African-Union Development Agency – NEPAD 2022. AUC &AUDA-NEPAD Second Continental Report on the Implementation of Agenda 2063: The Africa We Want.. AUC &AUDA-NEPAD, Midrand, South Africa. February 2022 Goal 17 expresses the “proportion of births registered in the first year” in Africa was 29% (2013); 46% (2021); Target 100% (2023).

(c) 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.

(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).

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	342,620,143	3,516,730	346,136,873

2025	341,784,857	3,534,402	345,319,259
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

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.

(1) Gross Domestic Product (corrected): \$19,612 billion FY 17; \$20,200 billion FY 18; \$20,726 billion FY 19; \$20,290 billion FY 20; \$21,548 billion FY 21; \$22,087 billion FY 22; \$22,728 billion FY 23; \$23,364 billion FY 24; \$23,854 billion FY 25; \$24,403 billion FY 26; \$24,916 billion FY 27.

(2) Economic growth rate: 3.0 percent FY 18; 2.6 percent FY 19; -2.1 percent FY 20; 6.2 percent FY 21; 2.5 percent FY 22; 2.9 percent FY 23; 2.8 percent FY 24; 2.1 percent FY 25; 2.3 percent FY 26; 2.1 percent FY 27.

GDP Growth FY 17 – 27
(billions)

Year	Gross Domestic Product (GDP)	Economic Growth Rate %
FY17	19,612	n/a
FY18	20,200	3.0
FY19	20,726	2.6
FY20	20,290	-2.1
FY21	21,548	6.2
FY22	22,087	2.5
FY23	22,728	2.9
FY24	23,364	2.8
FY25	23,854	2.1
FY26	24,403	2.3
FY27	24,916	2.1

Source: Chapter 10 GDP, United States Atlas 2025 [HA-24-2-25](#); International Monetary Fund. World Economic Outlook. Global Economy in the Shadow of War. April 14, 2026. IMF Data-mapper provides downloadable Excel datasets supporting the World Economic Outlook from 1980 to 2031 and other IMF publications. To download datasets for the World Economic Outlook (WEO). Go to Datamapper. Click on Datasets. Select World Economic Outlook (April 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.

(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 accounted for; in billions from Fiscal Year 2017 to 2027.

(b) On-budget receipts, outlays, surplus (+) or deficit (-), as percent of GDP:

(1) On-budget revenues: \$2,272 billion FY 17; \$2,217 billion FY 18; \$2,287 billion FY 19; \$2,280 billion FY 20; \$2,555 billion FY 21; \$2,830 billion FY 22; \$2,858 billion FY 23; \$3,040 billion FY 24; \$3,242 billion FY 25; \$3,363 billion FY 26; \$3,554 billion FY 27.

(2) On-budget outlays: \$2,653 billion FY 17; \$2,785 billion FY 18; \$2,977 billion FY 19; \$4,512 billion FY 20; \$4,343 billion FY 21; \$3,655 billion FY 22; \$3,797 billion FY 23; \$3,763 billion FY 24; \$3,819 billion FY 25; \$4,005 billion FY 26, \$4,091 billion FY 27.

(3) On-budget deficit: -\$381 billion FY 17; -\$568 billion FY 18; -\$690 billion FY 19; -\$2,232 billion FY 20; -\$1,788 billion FY 21; -\$825 billion FY 22, -\$939 billion FY 23, -\$723 billion FY 24; -\$577 billion FY 25; -\$642 billion FY 26; -\$537 billion FY 27.

(4) On-budget surplus (+) or deficit (-) percent of GDP: -1.9 percent FY 17; -2.8 percent FY 18; -3.3 percent FY 19; -11.0 percent FY 20; -8.3 percent FY 21; -3.7 percent FY 22; -4.3 percent FY 23; -3.2 percent FY 24; -2.5 percent FY 25; -2.6 percent FY 26; -2.2 percent FY 27.

On-budget Receipts, Outlays, Surplus or Deficit FY 17 – 27
(billions)

Year	On-Budget Receipts	On-budget Outlays	On-budget Deficit	Deficit as Percent of GDP
FY 17	2,272	2,653	-381	-1.9
FY 18	2,217	2,785	-568	-2.8
FY 19	2,287	2,977	-690	-3.3
FY 20	2,280	4,512	-2,232	-11.0
FY 21	2,555	4,343	-1,788	-8.3
FY 22	2,830	3,655	-825	-3.7
FY 23	2,858	3,797	-939	-4.3
FY 24	3,040	3,763	-723	-3.2
FY 25	3,242	3,819	-577	-2.5

FY 26	3,363	4,005	-642	-2.6
FY 27	3,554	4,091	-537	-2.2

Source: OMB Historical Table 1.1 Secs. 3, 100 and 1,000 of this Act.

(c) Off-budget; Social Security Administration, receipts, outlays, surplus or deficit, as percent of GDP:

(1) Off-budget receipts: \$997 billion FY 17; \$1,003 billion FY 18; \$1,062 billion FY 19; \$1,118 billion FY 20; \$1,088 billion FY 21; \$1,222 billion FY 22; \$1,351 billion FY 23; \$1,418 billion FY 24; \$1,427 billion FY 25; \$1,517 billion FY 26; \$1,585 billion FY 27.

(2) Off-budget outlays: \$953 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; \$1,485 billion FY 24; \$1,609 billion FY 25; \$1,701 billion FY 26; \$1,800 billion FY 27.

(3) Off-budget surplus (+) or deficit (-): +\$44 billion FY 17; +\$3 billion FY 18; +\$3 billion FY 19; +\$11 billion FY 20; -\$57 billion FY 21; -\$22 billion FY 22; -\$41 billion FY 23; -\$67 billion FY 24; \$182 billion FY 25; -\$184 billion FY 26; -\$215 billion FY 27.

(4) Off-budget surplus (+) or deficit (-) percent of GDP: 0.2 percent FY 17; 0.02 percent FY 18; 0.02 percent FY 19; 0.05 percent FY 20; -0.3 percent FY 21; -0.1 percent FY 22; -0.2 percent FY 23; -0.3 percent FY 24; -0.8 percent FY 25; -0.8 percent FY 26; -0.9 percent FY 27.

Off-budget Receipts, Outlays, Surplus or Deficit FY 17 – 27
(billions)

Year	Off-Budget Receipts	Off-Budget Outlays	Off-Budget Deficit	Off-Budget Deficit as Percent of GDP
FY 17	997	953	44	0.2
FY 18	1,003	1,000	3	0.02
FY 19	1,062	1,059	3	0.02
FY 20	1,118	1,107	11	0.05
FY 21	1,088	1,145	-57	-0.3
FY 22	1,222	1,244	-22	-0.1
FY 23	1,351	1,392	-41	-0.2
FY 24	1,418	1,485	-67	-0.3
FY 25	1,427	1,609	-182	-0.8
FY 26	1,517	1,701	-184	-0.8
FY 27	1,585	1,800	-215	-0.9

Source: OMB Historical Table 1.1 as corrected by the 2025 Annual Report of the Board of Trustees of the Federal Old-Age and Survivors Insurance and Federal Disability Insurance Trust Fund.

(d) Total receipts, outlays, surplus (+) or deficit (-), as percent of GDP:

(1) Total receipts: \$3,269 billion FY 17; \$3,220 billion FY 18; \$3,349 billion FY 19; \$3,398 billion FY 20; \$3,643 billion FY 21; \$4,052 billion FY 22; \$4,209 billion FY 23; \$4,458 billion FY 24; \$4,669 billion FY 25; \$4,880 billion FY 26; \$5,139 billion FY 27.

(2) Total outlays: \$3,606 billion FY 17; \$3,785 billion FY 18; \$4,036 billion FY 19; \$5,619 billion FY 20; \$5,488 billion FY 21; \$4,899 billion FY 22; \$5,189 billion FY 23; \$5,248 billion FY 24; \$5,428 billion FY 25; \$5,706 billion FY 26; \$5,891 billion FY 27.

(3) Total surplus (+) or deficit (-): -\$337 billion FY 17; -\$565 billion FY 18; -\$687 billion FY 19; -\$2,221 billion FY 20; -1,845 billion FY 21; -\$847 billion FY 22; -\$980 billion FY 23; -\$790 billion FY 24; -\$759 billion FY 25; -\$826 billion FY 26; -\$752 billion FY 27.

(4) Total surplus (+) or deficit (-) percent of GDP: -1.7 percent FY 17; -2.8 percent FY 18; -3.3 percent FY 19; -10.9 percent FY 20; -8.6 percent FY 21; -3.8 percent FY 22; -4.3 percent FY 23; -3.4 percent FY 24; -3.2 percent FY 25; -3.3 percent FY 26; -3.0 percent FY 27.

Total Receipts, Outlays, Surplus or Deficit, percent of GDP FY 17 – 27
(billions)

Year	Total Receipts	Total Outlays	Total Deficit	Deficit as Percent of GDP
FY 17	3,269	3,606	-337	-1.7
FY 18	3,220	3,785	-565	-2.8
FY 19	3,349	4,036	-687	-3.3
FY 20	3,398	5,619	-2,221	-10.9
FY 21	3,643	5,488	-1,845	-8.6
FY 22	4,052	4,899	-847	-3.8
FY 23	4,209	5,189	-980	-4.3
FY 24	4,458	5,248	-790	-3.4
FY 25	4,669	5,428	-759	-3.2
FY 26	4,880	5,706	-826	-3.3
FY 27	5,139	5,891	-752	-3.0

Source: OMB Historical Table 1.1, Secs. 3, 100 and 1,000 of this Act.

Sec. 20 Public Debt

Codified for Publication at 2USC§7005

(a) The statutory public debt limit remains \$14,294 billion at 31USC§3101. Outstanding public debt is estimated at \$14,230 billion FY 27 and going down as 3 percent annually increasing repayments to guestimate the impact of the withdrawals to pay for the increasing off-budget deficit exceeds on-budget deficit. 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.

(1) Federal Debt Held at the End of Year is accounted for 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 of on-budget deficits. Historical debt accumulation is somewhat interesting and historically consistent, albeit definitely moot, and not a

generally accepted accounting practice. Falsely presenting historical debt accumulation as outstanding debt induces panic regarding the ability of the United States to repay such a large and fraudulent debt, and has resulted in a huge overestimation of interest payments that must be corrected by 3 percent inflation since the old and obese Secretary lost count of interest payments FY 25 18USC§1033.

(1) 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 in Sec. 30 of this Act.

(2) Thirty-year bonds are the longest bond issued by the Federal Treasury and after thirty years all debt is assumed to be forgiven, and its repayment does not need to be accounted for again. Having already accounted for both the deficit and repayment, it is not necessary to again calculate the 30 year jubilee. Going forward one must only enter the new year deficit and make any corrections to prior estimates.

(3) Whereas the deficit and debt have been hopelessly overestimated due to the fraudulent historical debt accumulation method of accounting, corroborated by the International Monetary Fund (IMF), it is necessary to calculate outstanding debt by subtracting debt repayment from the historical accumulation.

(b) The debt retirement equation starts with Federal Debt at End of Year OMB Table 7.1 FY 21 plus 3 percent of GDP FY 22-FY 23 plus FY 24 to FY 27 on-budget deficits minus 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 Payments FY 09 – FY 27 2CFR§416.3(b)(g).

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

(2) Plus 3 percent of GDP FY 22 – 23: +\$ 1,354 billion.

(3) Plus Deficit FY 24 – FY 27: + \$2,479 billion

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

(5) Minus Interest payments FY 95 - FY 27: -\$13,055 billion

(6) Equals Gross Federal Debt FY 25: \$14,280 billion

(c) Interest on Public Debt: \$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, \$169 billion 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; 652 billion FY 26; \$672 billion FY 27.

(i) According to this best available accounting dropping \$80-\$100 billion of bombs on Iran will increase outstanding debt above the statutory debt limit from FY 26 and by FY 27 will be \$14,243 billion (2027), \$13 billion over the \$14,230 billion debt limit under 31USC§3101.

Outstanding Public Debt \$14,243 billion, 57 percent of GDP FY 27
(billions)

Calculation	Outstanding Public Debt
Gross Federal Debt FY 21	28,386
+ 3 Percent of GDP FY 22 – 23	1,354
Deficit FY 24 – FY 27	2,479
Minus Gross Federal Debt FY 94	-4,921
Interest Payments FY 95 – FY 27	-13,055
Gross Federal Debt FY 27	14,243
Year	Treasury Interest on Public Debt
FY 27	672
FY 26	652
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 Payments FY 95 – FY 27	13,055

Source: 3% of GDP FY 22-23 - 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 10-27. US Department of Treasury. FY 10 – FY 19 Treasury budget requests. President’s Budget. Treasury Interest Payments 2CFR§416.3(b)(g).

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 accumulation of 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 greater than 3 percent of GDP causes economic depression, the General Fund is obligated to purchase deficits in excess of 3 percent of GDP, until exhausted, at which time the Federal Reserve would print a bailout to be repaid with interest.

(b) The General Fund Balance was created by subtracting actual spending from the Gross Federal Debt Increase FY 20, but this became obsolete when the Treasury went bankrupt in FY 21. 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.

(c) Federal debt increase: \$4,233 billion FY 20; \$1,483 billion FY 21; n/a FY 22 - FY 27.

(1) Minus deficit spending: \$2,232 billion FY 20; \$1,788 billion FY 21, n/a FY 22 - FY 27.

(d) Beginning Balance: \$2,001 billion FY 20; \$1,496 billion FY 21; \$1,496 billion FY 22; \$1,254 billion FY 23; \$922 billion FY 24; \$880 billion FY 25; \$872 billion FY 26; \$750.5 billion FY 27.

(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; \$4.0 billion FY 27.

(2) Minus Market insurance: Federal Reserve FY 20 and FY 21; \$162 billion FY 22; \$241 billion FY 23; \$22 billion FY 24; n/a FY 25-FY 26.

(e) One-time transactions.

(1) Reparations: \$25 billion FY 26; \$260 billion FY 27.

(2) Israel Palestine Reparation Bond: \$100 billion FY 26

(3) Unlawful Sanction Theft Bond \$80 billion

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

(5) 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 – FY 27.

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

(f) Equals ending balance: \$1,801 billion FY 20; \$1,496 billion FY 21; \$1,254 billion FY 22; \$922 billion FY 23; \$880 billion FY 24; \$872 billion FY 25; \$750.5 billion FY 26; \$414.5 billion FY 27.

(g) GDP: \$20,290 billion FY 20; \$21,548 billion FY 21; \$22,087 billion FY 22; \$22,728 billion FY 23; \$23,364 billion FY 24; \$23,854 billion FY 25; \$24,403 billion FY 26; \$24,916 billion FY 27.

(1) On-budget deficit: \$2,232 billion FY 20; \$1,788 billion FY 21; \$825 billion FY 22; \$923 billion FY 23; \$701 billion FY 24; \$577 billion FY 25; \$685 billion FY 26; \$581 billion FY 27.

(2) Minus 3 percent of GDP if deficit is greater: \$609 billion FY 20; \$646 billion FY 21; \$663 billion FY 22; \$682 billion FY 23; \$679 billion FY 24; \$715 billion FY 25; \$732 billion FY 26; \$748 billion FY 27.

(3) Equals market insurance: Federal Reserve FY 20 and FY 21; \$162 billion FY 22; \$241 billion FY 23; \$22 billion FY 24; n/a FY 25 -FY 27.

General Fund Balance FY 20 – 27
(billions)

	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Federal debt increase	4,233	1,483	n/a	n/a	n/a	n/a	n/a	n/a
Deficit	-2,232	-1,788	n/a	n/a	n/a	n/a	n/a	n/a
Beginning Balance	2,001	1,496	1,496	1,254	922	880	872	750.5
Student Loan Contribution	n/a	n/a	29	13.7	5.4	2.1	3.5	4.0
Market Insurance	n/a	n/a	-162	-241	-22	n/a	n/a	n/a
One-time Transactions								

Reparations	n/a	n/a	n/a	n/a	n/a	n/a	-25	-260
Israel Palestine Bond	n/.a	n/a	n/a	n/a	n/a	n/a	-100	0
Unlawful Sanction Theft Bond	0	0	0	0	0	0	0	-80
Payroll Tax Overestimate	-200	0	36	0	0	0	0	0
Student Loan Forgiveness	0	0	-125	-75	-25	-10	0	0
Semiconductor	0	0	-20	-30	0	0	0	0
Ending Balance	1,801	1,496	1,254	922	880	872	750.5	414.5
Market Insurance								
GDP	20,290	21,548	22,087	22,728	23,364	23,854	24,403	24,916
Deficit	2,232	1,788	825	923	701	577	685	581
3% of GDP	-609	-646	-663	-682	-679	-715	732	748
Market Insurance	Federal Reserve	Federal Reserve	162	241	22	n/a	n/a	n/a

Source: Secs. 3, 10(b) of this Act; OMB Historical Table 7.1 Gross Federal Debt FY 20 – 21; Department of Education Detailed Budget FY 24 – FY 26; 2022 Annual Report of the Board of Trustees of the Federal Old-Age Survivor Insurance and Federal Disability Insurance Trust Funds; CHIPS and Science Act of 2022.

Sec. 40 Trust Funds

Codified for Publication at 2USC§7007

(a) Although all Agency Trust Funds can be tabulated, and the Deposit Insurance Fund (DIF) who hasn't paid a bona fide benefits in its 90 years history should be, 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 balances.

(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); \$2,538.3 billion (2024); \$2,329.0 billion (2025); \$2,116.2 billion (2026); \$1,871.5 billion (2027).

(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); \$183.2 billion (2024); \$211.0 billion (2025); \$239.2 billion (2026); \$269.2 billion (2027).

(3) Hospital Insurance (HI) Trust Fund balance at end of Year: \$194.6 billion (2019); \$134.1 billion (2020); \$142.7 billion (2021); \$196.6 billion (2022); \$208.8 billion (2023); \$237.5 billion (2024); \$255.7 billion (2025); \$261.9 billion (2026); \$251.4 billion (2027).

(4) Supplemental Medical Insurance (SMI) Trust Fund balance at end of Year: \$99.6 billion (2019); \$133.3 billion (2020); \$163.3 billion (2021); \$194.2 billion (2022); \$172.2 billion (2023); \$151.7 billion (2024); \$147.8 billion (2025); \$184.5 billion (2026); \$176.8 billion (2027).

(5) Part D Drug 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); \$18.8 billion (2024); \$20.6 billion (2025); \$22.7 billion (2026); \$24.5 billion (2027).

(6) Total Trust Fund balance at end of Year: \$3,200.8 billion (2019); \$3,185.7 billion (2020); \$3,177.7 billion (2021); \$3,239 billion (2022); \$3,185.2 billion (2023); \$3,129.5 billion (2024); \$2,964.1 billion (2025); \$2,824.5 billion (2026); \$2,593.4 billion (2027).

Trust Fund Balance at end of year 2019-27
(billions)

	2019	2020	2021	2022	2023	2024	2025	2026	2027
OASI	2,804.3	2,811.7	2,752.6	2,711.9	2,641.5	2,538.3	2,329.0	2,116.2	1,871.5
DI	93.1	96.6	99.4	118.0	147.0	183.2	211.0	239.2	269.2
HI	194.6	134.1	142.7	196.6	208.8	237.5	255.7	261.9	251.4
SMI	99.6	133.3	163.3	194.2	172.2	151.7	147.8	184.5	176.8
Drug	9.2	10.0	19.7	18.3	15.7	18.8	20.6	22.7	24.5
Total	3,200.8	3,185.7	3,177.7	3,239	3,185.2	3,129.5	2,964.1	2,824.5	2,593.4

Source: 2025 Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds Tables IV-A1 & A2 Operations of the OASI and DI Trust Funds; 2026 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.

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.

(1) General fund (GF) balance at end of year: \$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; \$850 billion FY26; \$500 billion FY 27.

(2) Trust Fund (TF) balance at end of Year: \$3,186 billion (2020); \$3,178 billion (2021); \$3,239 billion (2022); \$3,185 billion (2023); \$3,130 billion (2024); \$2,964 billion (2025); \$2,825 billion (2026); \$2,593 billion (2027).

(3) Public fund (PF) balance at end of year: \$5,056 billion FY 20; \$4,748 billion FY 21; \$4,540 billion FY 22; \$4,277 billion FY 23; \$4,193 billion FY 24; \$3,889 billion FY 25; \$3,625 billion FY 26; \$3,093 billion FY 27.

Public Fund Balance 2020-27
(billions)

	2020	2021	2022	2023	2024	2025	2026	2027
GF	1,870	1,570	1,301	1,092	1,063	925	851	505
TF	3,186	3,178	3,239	3,185	3,130	2,964	2,825	2,593
PF	5,056	4,748	4,540	4,277	4,193	3,889	3,626	3,098

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

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 on Receipts, Outlays and Balances of the United States Government*. Since 2024 *Combined Statement* is no longer signed by the Treasury Secretary. Bureau of Fiscal Service (BFS) no longer pretends to be the authentic source for United States government revenues, outlays and balances and is not competent to stand trial for fraud due to their explosive emails, that have become deadly since 2025 and most recently suspected of chemical leaks in California and Washington. There is no money to be gained by overestimating revenues and everything (the total) to lose. These overestimates constitute a material deficiency of internal control, the overextended Commissioner of the IRS and Social Security Administration (SSA) is especially obligated, and empowered with relatively competent SSA Actuary, to redress, whereas overestimation is a crime by or affecting the business of insurance 18USC§1033.

(1) The 2020 *Combined Statement* hugely overestimated the payroll tax, the Board of Trustees returned a modest bond, accidentally corrupting the IRS enhancement, and SSA counts payroll tax revenues independently. The *Annual Report of the Board of Trustees of the Federal Old-Age Survivor Insurance and Federal Disability Insurance Trust Funds* 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, that should be entered 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. Growth from 2020 must be recalculated using the formula $\% \text{ wage increase} + \% \text{ employment increase} = \% \text{ individual income tax increase}$. In this second draft, to offset hundreds of billions of dollars of savings from Medicare overestimate sequestration, it is necessary to recalculate individual income taxes from at least 2000, taking into consideration the effects of various tax relief acts on individual income tax collection. Revenue overestimation is evident during and before the 1999-2000 balanced budget. The baseline is actually established from the reports of deep tax cuts from the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA) 2USC§907.

(3) Taxes passed since 2021 are unable to account for any revenues, without merit. 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.

(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.

(5) The Internal Revenue Service (IRS) is charged with establishing an office of Internal Revenue Statistics (IRS) in Sec. 850 of this Act, to publish accurate current and historical revenue statistics. IRS Statistics may be funded, as judicially or congressionally justified by their independent, impartial, competent, non-terrorist, published estimates, by abolishing the terrorist Bureau of the Fiscal Service seizing their \$448.3 million FY 26 codified at 2CFR§416.2(b)(12) and leaving their Fiscal Service, Salaries and Expenses: \$3 million FY 26, on trial 2CFR§416.4(b)(Q). Office of Management and Budget may have all of its \$146,147 thousand FY 26 and any other public or private money they have begged, borrowed or stolen, for political/military purposes of pathological liars seized, non-performing OMB staff salary paid by White House and *US v. Russel Vought* sentenced to prison for escalating his already terrorist civilian budget cut to fund the military fraud defense to make war with Iran under false pretense of being easier on the heart than confronting 2CFR§420(b)(13) President's Budget for Fiscal Years 2017-27: An Act To change the name of the Department of Homeland Security (DHS) to United States Customs (USC), Court of International Trade of the United States (COITUS) to Customs Court (CC), and amend Title 22 of the United States Code Foreign Relations and Intercourse (a-FRai-d) to Foreign Relations (FR-ee) [HA-2-2-26](#).

(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 most recent Annual Report of the Board of Trustees of the Social Security Trust Funds.

(1) Individual income tax, obviously overestimated by the Treasury and OMB since 2021, was recalculated by adding the annual percentage increase in wages and employment released by the Bureau

of Labor Statistics, and a second time to offset the suspiciously large budget reduction from Medicare sequestration, by recalculating habitually overestimated individual income tax from 1999 base year, when as serious an effort to balance the budget as was ever done, before huge 2000 overestimate, but after many overestimates, without producing a credible source to corroborate Bureau of Fiscal Service / Office of Management and Budget (BOMB) individual income tax revenues estimates, reduced by 3 percent due Tax Cuts Jobs Act (TCJA) rate reduction in 2018 and Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA) are entered as presented 2002-2003 and 5 percent when the highest income bracket was reinstated by the American Taxpayer Relief Act of 2013: \$879,480 million (1999); \$936,646 million (2000); \$994,339 million (2001); \$858,345 million (2002); \$793,699 million (2003); \$1,089,785 million (2004); \$832,590 million (2005); \$873,387 million (2006); \$912,690 million (2007); \$934,594 million (2008); \$910,295 million (2009); \$921,218 million (2010); \$951,618 million (2011); \$985,877 million (2012); \$1,072,013 million (2013); \$1,114,894 million (2014); \$1,162,834 (2015); \$1,209,347 million (2016); \$1,258,931 million (2017); \$1,277,815 million (2018); \$1,332,761 million (2019); \$1,288,779 (2020); \$1,390,593 million (2021); \$1,522,699 million (2022); \$1,621,675 million (2023); \$1,710.867 million (2024); \$1,822,073 million (2025); \$1,898,600 million (2026); \$1,980,240 million (2027).

(A) Total estimated percent annual increase in individual income tax: 6.5 percent (2000); 4.05 percent (2001); 2.7 percent (2002); 3.7 percent (2003); 4.9 percent (2004); 4.9 percent (2005); 4.9 percent (2006); 4.5 percent (2007); 2.4 percent (2008); -2.6 percent (2009); 1.2 percent (2010); 3.3 percent (2011); 3.6 percent (2012); 3.5 percent (2013); 4.0 percent (2014); 4.3 percent (2015); 4.0 percent (2016); 4.1 percent (2017); 4.5 percent – 3 percent TCJA = 1.5 percent (2018); 4.3 percent (2019); -3.3 percent (2020); 7.9 percent (2021); 9.5 percent (2022); 6.5 percent (2023); 5.5 percent (2024); 4.0 percent (2025); 4.2 percent (2026); 4.3 percent (2027).

(B) Bureau of Labor Statistics (BLS) Employment Cost Index (ECI) Continuous Dataset (Annual Average): 4.3 percent (2000); 4.0 percent (2001); 3.8 percent (2002); 3.9 percent (2003); 3.8 percent (2004); 3.2 percent (2005); 3.1 percent (2006); 3.4 percent (2007); 3.0 percent (2008); 1.7 percent (2009); 1.9 percent (2010); 2.1 percent (2011); 1.9 percent (2012); 1.9 percent (2013); 2.1 percent (2014); 2.2 percent (2015); 2.2 percent (2016); 2.5 percent (2017); 2.9 percent (2018); 2.9 percent (2019); 2.5 percent (2020); 5.0 percent (2021); 5.1 percent (2022); 4.3 percent (2023); 4.3 percent (2024); 3.5 percent (2025); 4.0 percent (2026); 4.0 percent (2027).

(C) BLS Current Employment Statistics (CES) (Annual Average Rate of Growth): 2.2 percent (2000); 0.05 percent (2001); -1.1 percent (2002); -0.2 percent (2003); 1.1 percent (2004); 1.7 percent (2005); 1.8 percent (2006); 1.1 percent (2007); -0.6 percent (2008); -4.3 percent (2009); -0.7 percent (2010); 1.2 percent (2011); 1.7 percent (2012); 1.6 percent (2013); 1.9 percent (2014); 2.1 percent (2015); 1.8 percent (2016); 1.6 percent (2017); 1.6 percent (2018); 1.4 percent (2019); -5.8 percent (2020); 2.9 percent (2021); 4.3 percent (2022); 2.2 percent (2023); 1.2 percent (2024); 0.5 percent (2025); 0.2 percent (2026); 0.3 percent (2027).

(2) Corporation income taxes, growth usually fluctuates between 5 and 30 percent when there is catchup growth after a recession and tax rate is not reduced, ie .TCJA 2018 reduced the corporate tax rate to a flat rate of 21 percent, from up to 35 percent, OMB overestimates overruled by 10 percent annual growth from FY 23-FY 27 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; \$462 billion FY 24; \$508 billion FY 25; \$559 billion FY 26; \$614 billion FY 27.

(3) Social insurance and retirement receipts sub-total: \$1,461 billion (2017); \$1,487 billion (2018); \$1,564 billion (2019); \$1,651 billion (2020); \$1,620 billion (2021); \$1,840 billion (2022); \$1,996 billion (2023); \$2,113 billion (2024); \$2,160 billion (2025); \$2,240 billion (2026); \$2,357 billion (2027).

(4) Social insurance and retirement receipts On-Budget (2025 Annual Report of the Federal Hospital Insurance and Federal Supplemental Medical Insurance Trust Funds, unemployment and federal retirement estimated: \$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); \$723 billion (2026); \$772 billion (2027).

(5) Social insurance and retirement receipts Off-budget (entered exactly from 2025 Annual Report of the Board of Trustees of the Federal Old-Age Survivor and Federal Disability Insurance Trust Funds: \$997 billion FY 17; \$1,003 billion FY 18; \$1,062 billion FY 19; \$1,118 billion FY 20; \$1,088 billion FY 21; \$1,222 billion FY 22; \$1,351 billion FY 23; \$1,418 billion FY 24; \$1,427 billion FY 25; \$1,517 billion FY 26; \$1,585 billion FY 27.

(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; \$93 billion FY 26; \$96 billion FY 27.

(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; \$91 billion FY 27.

(8) Total: \$3,269 billion FY 17; \$3,220 billion FY 18; \$3,349 billion FY 19; \$3,398 billion FY 20; \$3,643 billion FY 21; \$4,052 billion FY 22; \$4,209 billion FY 23; \$4,458 billion FY 24; \$4,669 billion FY 25; \$4,880 billion FY 26; \$5,139 billion FY 27.

(9) On-budget: \$2,272 billion FY 17; \$2,217 billion FY 18; \$2,287 billion FY 19; \$2,280 billion FY 20; \$2,555 billion FY 21; \$2,830 billion FY 22; \$2,858 billion FY 23; \$3,040 billion FY 24; \$3,242 billion FY 25; \$3,363 billion FY 26; \$3,554 billion FY 27.

(10) Off-budget revenues: \$997 billion FY 17; \$1,003 billion FY 18; \$1,062 billion FY 19; \$1,118 billion FY 20; \$1,088 billion FY 21; \$1,222 billion FY 22; \$1,351 billion FY 23; \$1,418 billion FY 24; \$1,427 billion FY 25; \$1,517 billion FY 26; \$1,585 billion FY 27.

Revenues by Source FY 2017 – 27
(billions)

Fiscal Year	Individual Income Taxes	Corporate Income Taxes	Social Insurance and Retirement Receipts	On-budget	Offbudget	Excise Taxes	Other	Total	On-budget	Offbudget
2017	1,259	297	1,461	464	997	84	168	3,269	2,272	997
2018	1,278	205	1,487	484	1,003	96	154	3,220	2,217	1,003
2019	1,333	230	1,564	502	1,062	99	123	3,349	2,287	1,062
2020	1,289	212	1,651	533	1,118	89	157	3,398	2,280	1,118
2021	1,391	372	1,620	532	1,088	88	172	3,643	2,555	1,088
2022	1,523	425	1,840	618	1,222	89	175	4,052	2,830	1,222
2023	1,622	420	1,996	645	1,351	90	81	4,209	2,858	1,351
2024	1,711	462	2,113	695	1,418	95	77	4,458	3,040	1,418
2025	1,822	508	2,160	733	1,427	97	82	4,669	3,242	1,427
2026	1,899	559	2,240	723	1,517	93	89	4,880	3,366	1,517
2027	1,980	615	2,357	772	1,585	97	91	5,139	3,554	1,584

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 10 percent growth from FY 23 baseline.

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 with 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 of 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, Onbudget (subtotal), Medicare (subtotal), Part A, Part B, Part D, Unemployment Insurance, Federal Employee retirement – employee share, and Total.

(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); \$1,418 billion (2024); \$1,427 billion (2025); \$1,517 billion (2026); \$1,585 billion (2027).

(2) OASI: \$826 billion (2017); \$831 billion (2018); \$918 billion (2019); \$968 billion (2020); \$943 billion (2021); \$1,057 billion (2022); \$1,117 billion (2023); \$1,224 billion (2024); \$1,230 billion (2025); \$1,307 billion (2026); \$1,365 billion (2027).

(3) DI: \$171 billion (2017); \$172 billion (2018); \$144 billion (2019); \$150 billion (2020); \$146 billion (2021); \$165 billion (2022); \$184 billion (2023); \$194 billion (2024); \$197 billion (2025); \$210 billion (2026); \$220 billion (2027).

(4) On-budget (subtotal): \$463 billion (2017); \$486 billion (2018); \$503 billion (2019); \$533 billion (2020); \$532 billion (2021); \$619 billion (2022); \$645 billion (2023); \$698 billion (2024); \$720 billion (2025); \$790 billion (2026); \$840 billion (2017).

(5) Medicare (subtotal): \$413 billion (2017); \$436 billion (2018); \$457 billion (2019); \$486 billion (2020); \$483 billion (2021); \$567 billion (2022); \$588 billion (2023); \$636 billion (2024); \$653 billion (2025); \$723 billion (2026); \$772 billion (2027).

(6) Part A (total income): \$299 billion (2017); \$307 billion (2018); \$323 billion (2019); \$342 billion (2020); \$337 billion (2021); \$397 billion (2022); \$415 billion (2023); \$451 billion (2024); \$457 billion (2025); \$493 billion (2026); \$523 billion (2027).

(7) Part B (premium income plus interest and other, excluding government contribution, FY 2026 and 27 hyper-inflation due to early payment because Jan. 3 payment is a holiday): \$88 billion (2017); \$101

billion (2018); \$105 billion (2019); \$116 billion (2020); \$117 billion (2021); \$138 billion (2022); \$139 billion (2023); \$147 billion (2024); \$162 billion (2025); \$188 billion (2026); \$202 billion (2027).

(8) Part D (premium income plus payments from States and interest: \$26 billion (2017); \$28 billion (2018); \$29 billion (2019); \$28 billion (2020); \$29 billion (2021); \$32 billion (2022); \$34 billion (2023); \$38 billion (2024); \$34 billion (2025); \$42 billion (2026); \$47 billion (2027).

(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); \$54 billion (2027).

(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); \$15 billion (2026); \$14 billion (2027).

(11) Total: \$1,461 billion (2017); \$1,487 billion (2018); \$1,564 billion (2019); \$1,651 billion (2020); \$1,620 billion (2021); \$1,840 billion (2022); \$1,996 billion (2023); \$2,113 billion (2024); \$2,160 billion (2025); \$2,240 billion (2026); \$2,357 billion (2027).

Social Insurance and Retirement Receipts 2017- 27
(billions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Off-budget subtotal	997	1,003	1,062	1,118	1,088	1,222	1,351	1,418	1,427	1,517	1,585
OASI	826	831	918	968	943	1,057	1,117	1,224	1,230	1,307	1,365
DI	171	172	144	150	146	165	184	194	197	210	220
On-budget (subtotal)	464	484	502	533	532	618	645	695	733	723	772
Medicare (subtotal)	413	436	457	486	483	567	588	636	653	723	772
al)											
A	299	307	323	342	337	397	415	451	457	493	523

B	88	101	105	116	117	138	139	147	162	188	202
D	26	28	29	28	29	32	34	38	34	42	47
Unem ployme nt Insura nce	46	45	41	42	43	44	46	48	50	52	54
Federal employ ee retireme nt employ- ee share	4	5	5	5	6	8	11	14	17	15	14
Total	1,461	1,487	1,564	1,651	1,620	1,840	1,996	2,113	2,160	2,240	2,357

Source: OMB Table 2.4. 20245Annual Report of the Board of Trustees of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds; Annual Report of the Federal Hospital Insurance Trust Fund and Federal Supplemental Medical Insurance Trust Fund, Unemployment Insurance contributions estimated at 4 percent FY 26, 3 percent FY 27; 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.

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. Prices are kept constant between FY 26 and FY 27 except for land transportation whereas the inflation in the price of gasoline due to the Iran war reduces consumption of the gallon, not price, based gasoline tax, and gas tax revenues are estimated to slightly go down.

(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; \$24.3 billion FY 27.

(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; \$10 billion FY 27.

(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; \$11 billion FY 27.

(4) Crude oil windfall profit: \$0 FY 2017-27.

(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; \$0.2 billion FY 27.

(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; -\$1 billion FY 27.

(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 2017-27.

(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; \$4 billion FY 27.

(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; \$69 billion FY 26; \$71 billion FY 27.

(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; \$40 billion FY 26; \$43 billion FY 27.

(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; \$23 billion FY 27.

(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; \$0.2 billion FY 27.

(16) Inland waterway, stable: \$0.1 billion FY 2017-27.

(17) Hazardous substance superfund: \$0 FY 2017-27.

(18) Post-closure liability (hazardous waste): \$0 FY 2017-27.

(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; \$0.7 billion FY 27.

(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; \$0.6 billion FY 27.

(21) Leaking underground storage tank, stable: \$0.2 billion FY 2017-27.

(22) Tobacco assessments, terminated FY 22: insignificant to \$0 FY 2017-27.

(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; \$0.3 billion FY 27.

(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; \$3 billion FY 27.

(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; \$0.5 billion FY 27.

(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; \$92.9 billion FY 26; \$95.6 billion FY 27.

Excise Taxes FY 2017 – 27
(billions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Federal Funds	21.7	30.4	35.4	23.5	21.4	21.4	22.3	24.3	25.3	24.3	24.3

(subtotal)											
Alcohol	10	10	10	10	10	10	10	10	10	10	10
Tobacco	14	13	13	12	12	12	12	12	12	11	11
Crude oil windfall profit	0	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	0.2
Ozone depleting chemicals/products	0	0	0	0	0	0	0	0	0	0	0
Transportation fuels	-3	-2	-4	-11	-4	-4	-3	-1	-1	-1	-1
Health insurance providers	0.1	5	10	15	0	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	0.1
Medical devices	-0.2	-0.2	-0.1	0	0	0	0	0	0	0	0

Other	0.1	4	6	-3	3	3	3	3	4	4	4
Trust Funds (subtotal)	62.4	65.4	64	65.5	66.5	67.5	67.4	70.5	71.6	71.6	71.6
Land Transportation	41	43	44	43	43	43	43	43	44	43	43
Airport and airway	15	16	16	17	18	19	20	21	22	23	23
Black lung disability	0.4	0.4	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Inland waterway	0.1	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	0
Post-closure liability (hazardous waste)	0	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	0.7
Aquat	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6

ic resour ces											
Leaki ng under groun d storag e tank	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Tobac co Asses sment s	0	0	0	0	0	0	0	0	0	0	0
Vacci ne injury comp ensati on	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3
Suppl ement al medic al insura nce	4	4	2	3	3	3	2	4	3	3	3
Patien t- center ed outco mes resear ch	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.5	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	95.6

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.

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.

(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; \$25 billion FY 27.

(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; \$26 billion FY 27.

(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; \$40 billion FY 27.

(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; \$0 FY 27.

(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; \$40 billion FY 27.

(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; \$91 billion FY 27.

Composition of Other Receipts FY 2017-27
(billions)

	Estate and Gift Taxes	Customs Duties and Fees	Miscellaneo us, 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
FY 27	25	26	40	0	40	91

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. To be solvent the Federal Reserve is advised to change the discount rate to 2 percent consumer price inflation.

Title III Expenditures

Sec. 1,000 Outlays by Agency

Codified for Publication at 2USC§7010

(a) Federal government expenditure, known as “outlays” have traditionally been more or less entered from the inexact *Combined Statement* outlay by agency estimates, into OMB Historical Tables 4. 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. 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 comprised only of 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).

(1) 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 onbudget outlays reported in the 27 annual agency on-budget requests, for the annual review of

Congress. 3 percent inflation for services is the norm, except 5 percent for Veterans Affairs, and 5-6 percent for SSA. Budget cut contests are noted in the codification, however, the Republican mens rea to rob the civilians o pay the most expensive military in the world, is unlawful and where there is a statistically significant dispute, the overpayment or underpayment is overruled by the usual rate of growth in the tabulation, and total, to ensure the United States government budget total holds sufficient balance available 31USC§1502 to cover lapse of usual employment 31USC§1342(c) and pay United Nations agency arrears pursuant to Art. 19 of the UN Charter.

(1) Legislative Branch [HA-6-1-26](#)

Budget Request: \$4,440 million FY 17; \$4,700 million FY 18; \$4,836 million FY 19; \$5,049 million FY 20; \$5,304 million FY 21; \$5,924 million FY 22; \$6,899 million FY 23; \$6,749 million FY 24; \$6,740 million FY 25; \$7,950 million FY 26; \$8,030 million FY 27.

(2) Judicial Branch [HA-7-1-26](#)

Budget Request: \$6,921 million FY 17; \$7,103 million FY 18; \$7,245 million FY 19; \$7,485 million FY 20; \$7,710 million FY 21; \$7,986 million FY 22; \$8,564 million FY 23; \$8,621 million FY 24; \$8,621 million FY 25; \$9,419 million FY 26A; \$9,190 million FY 26B; \$9,466 million FY 27.

(3) Customs [HA-15-12-25](#)

Budget Request: \$68,394 million FY 17; \$74,348 million FY 18; \$81,046 million FY 19; \$86,262 million FY 20; \$87,816 million FY 21; \$95,627 million FY 22; \$101,798 million FY 23; \$106,557 million FY 24; \$110,992 million FY 25; \$115,578 million FY 26; \$119,045 million FY 27.

(4) Department of Agriculture [HA-5-11-25](#)

Budget Request: \$120,940 million FY 17; \$122,445 million FY 18; \$117,108 million FY 19; \$137,624 million FY 20; \$170,715 million FY 21; \$184,588 million FY 22; \$178,255 million FY 23; \$170,380 million FY 24; \$173,525 million FY 25; \$23,000 million FY 26A; overruled \$176,395 million FY 26B; \$181,687 million FY 27.

(5) Department of Commerce [HA-17-11-25](#)

Budget Request: \$9,336 million FY 17; \$11,543 million FY 18; \$12,317 million FY 19; \$17,139 million FY 20; \$9,853 million FY 21; \$11,254 million FY 22; \$12,476 million FY 23; \$10,822 million FY 24; \$10,217 million FY 25; \$8,412 million FY 26A; overruled \$12,292 million FY 26B; \$12,661 million FY 27.

(6) Department of Defense – Military Programs [HA-10-12-15](#)

Budget Request: \$606,000 million FY 17; \$670,600 million FY 18; \$685,000 million FY 19; \$723,200 million FY 20; \$704,700 million FY 21; \$742,200 million FY 22; \$851,700 million FY 23; \$875,600 million FY 24; \$860,054 million FY 25; 11.8 percent inflation to \$961,595 million FY 26 and -0.4 percent decrease to \$848,295 million FY 26A; overruled three percent inflation to \$885,856 million FY 26B; \$912,432 million FY 27.

Defense-wide: \$103,961 million FY 17; \$117,500 million FY 18; \$112,200 million FY 19; \$159,078 million FY 20; \$118,700 million FY 21; \$127,000 million FY 22; \$138,700 million FY 23; \$141,400 million FY 24; \$153,308 million FY 25; \$157,908 million FY 26; \$162,645 million FY 27.

(7) Department of Education [HA-15-8-25](#)

Budget Request: \$80,294 million FY 17; \$83,147 million FY 18; \$83,248 million FY 19; \$85,401 million FY 20; \$85,420 million FY 21; \$87,426 million FY 22; \$90,012 million FY 23; \$90,801 million FY 24; \$96,873 million FY 25; \$66 billion FY 26A; overruled \$98,631 million FY 26B; \$101,590 million FY 27.

Advance appropriation: \$24,250 million FY 17; \$24,278 million FY 18; \$24,278 million FY 19; \$24,278 million FY 20; \$24,278 million FY 21; \$24,278 million FY 22; \$24,155 million FY 23; \$24,155 million FY 24; \$24,155 million FY 25; \$25,007 million FY 26; \$25,757 million FY 27.

(8) Department of Energy [HA-8-12-25](#)

Budget Request: \$30,087 million FY 17; \$34,518 million FY 18; \$35,534 million FY 19; \$38,534 million FY 20; \$41,893 million FY 21; \$44,261 million FY 22; \$47,817 million FY 23; \$50,000 million FY 24; \$49,807 million FY 25; \$46,319 million FY 26A; earthquake insured \$51,101 million FY 26B; \$47,709 million FY 2

(9) Department of Health and Human Services [HA-1-12-25](#)

Budget Request: \$877,891 million FY 17; \$885,284 million FY 18; \$940,870 million FY 19; \$1,019,761 million FY 20; \$1,103,917 million FY 21; \$1,177,244 million FY 22; \$1,187,711 million FY 23; \$1,153,171 million FY 24; \$1,225,835 million FY 25; including ACA \$1,360,293 million FY 26; \$1,397,021 million FY 27.

Advance Appropriations: \$115,583 million FY 17; \$125,220 million FY 18; \$134,848 million FY 19; \$137,932 million FY 20; \$139,903 million FY 21; \$148,732 million FY 22; \$153,194 million FY 23; \$157,800 million FY 24; \$162,524 million FY 25; \$165,775 million FY 26; \$169,091 million FY 27.

(10) Department of Housing and Urban Development [HA-17-6-25](#)

Budget Request: \$51,037 million FY 17; \$52,607 million FY 18; \$53,688 million FY 19; \$57,137 million FY 20; \$61,528 million FY 21; \$65,206 million FY 22; \$70,427 million FY 23; \$77,003 million (\$76,996 million) FY 24; \$71,836 million FY 25; \$72,597 million FY 26. HUD inflation is sentenced to 1% annual growth, from \$70,427 million FY 23, beginning \$71,131 million FY 25, for the 8.25-year duration of their punishment, or until 3% inflation for services is pardoned; \$73,323 million FY 27.

(11) Department of Interior [HA-10-11-25](#)

Budget Request: \$19,246 million FY 17; \$19,722 million FY 18; \$21,997 million FY 19; \$25,316 million FY 20; \$26,865 million FY 21; \$27,286 million CR 22; ? FY 23 – FY 24; \$28,105 million FY 23; \$28,948 million FY 24; \$27,621 million FY 25; \$28,450 million FY 26; \$29,304 million FY 27.

Surplus: \$3,909 million FY 17; \$5,735 million FY 18; \$3,210 million FY 19; \$1,500 million FY 20; - \$335 million FY 21; \$40 million FY 22; 0 FY 23 – FY 24; \$2,239 million FY 25; \$2,306 million FY 26; \$2,374 million FY 27.

Warranty: Windows 8 softer engineer Secretary fined \$622 million by Customs.

(12) Department of Justice [HA-22-12-25](#)

Budget Request: Budget Request: \$28,528 million FY 17; \$28,277 million FY 18; \$30,677 million FY 19; \$32,373 million FY 20; \$33,408 million FY 21; ? FY 22 – FY 23; \$35,207 million FY 22; \$38,536 million FY 23; \$36,471 million FY 24; \$36,091 million FY 25; \$33,541 million FY 26A; waiver for \$33,831 million FY 26B; \$33,831 million FY 27.

Prison Population; 250 prisoner per 100,000 residents legal limit: 315,974 detainees 140 per 100,000 residents (1980); 773,919 detainees 311 per 100,000 residents (1990); 1,937,482 detainees 683 per 100,000 residents (2000); 2,033,022 detainees 703 per 100,000 residents (2002); 2,135,335 detainees 725 per 100,000 residents (2004); 2,258,792 detainees 752 per 100,000 residents (2006); 2,307,504 detainees 755 per 100,000 residents (2008); 2,270,142 detainees per 100,000 residents (2010); 2,228,424 detainees per 100,000 residents (2012); 2,217,947 detainees 693 detainees per 100,000 residents (2014); 2,157,800 detainees 666 per 100,000 residents (2016); 2,102,400 detainees 642 per 100,000 residents (2018); 1,674,200 detainees 505 per 100,000 residents (2020); 1,808,100 detainees 541 per 100,000 residents (2022).

(13) Department of Labor [HA-20-11-25](#)

Budget Request: \$46,000 million FY 17; \$39,900 million FY 18; \$40,400 million FY 19; \$504,400 million FY 20; \$458,800 million FY 21; \$44,400 million FY 22; \$90,500 million FY 23; \$67,800 million FY 24; \$69,500 million FY 25; \$53,700 million FY 26A; \$59,800 million FY 26B; \$61,594 million FY 27.

Full Time Equivalent (FTE) Employment: 16,291 FY 17; 15,438 FY 18; 15,176 FY 19; 14,546 FY 20; 14,672 FY 21; 14,895 FY 22; 15,740 FY 23; 15,420 FY 24; 14,767 FY 25; 10,821 FY 26A; 14,915 FY 26B; 15,064 FY 27.

(14) Department of State [HA-6-8-25](#)

Budget Request: \$49,614 million FY 17; \$50,956 million FY 18; \$50,079 million FY 19; \$50,640 million FY 20; \$51,911 million FY 21; \$52,854 million FY 22; \$57,831 million FY 23; \$57,596 million FY 24; \$24,488 million FY 25; \$95,499 million FY 26; \$62,574 million FY 27.

Arrears: \$34,545 million FY 25; \$36,466 million FY 26

(15) Department of Transportation [HA-8-11-25](#)

Budget Request, Total Budgetary Resources: \$77,049 million FY 17; \$88,864 million FY 18; \$87,410 million FY 19; \$123,077 million FY 20; \$157,852 million FY 21; \$140,796 million FY 22; \$144,272 million FY 23; \$144,444 million FY 24; \$144,711 million FY 25; \$147,095 million FY 26.

Advance Appropriations: 0 FY 17 – FY 19; \$36,085 million FY 20; \$70,194 million FY 21; \$36,836 million FY 22; \$36,811 million FY 23; \$36,811 million FY 24; \$36,811 million FY 25; \$35,811 million FY 26; \$151,508 million FY 27.

(16) Department of Treasury [HA-13-7-25](#)

Budget Request: \$550,753 million FY 17; \$602,293 million FY 18; \$702,120 million FY 19; \$1,636,317 million FY 20; \$1,340,614 million FY 21; \$970,353 million FY 22; \$826,970 million FY 23; \$817,726 million FY 24; \$836,954 million FY 25; \$728,940 million FY 26A; \$750,808 million FY 27; with tax credit for 76.2 million children \$828,008 FY 27.

(17) Department of Veterans Affairs [HA-14-11-25](#)

Budget Request: \$177,000 million FY 17; \$186,812 million FY 18; \$197,541 million FY 19; \$216,859 million FY 20; \$242,700 million FY 21; \$269,436 million FY 22; \$296,804 million FY 23; \$310,289 million FY 24; \$328,816 million FY 25; \$344,217 million FY 26; \$361,428 million FY 27.

(18) Corp of Engineers [HA-2-1-26](#)

Budget Request: \$3,590 million FY 17; \$3,966 million FY 18; \$3,769 million FY 19; \$3,753 million FY 20; \$4,897 million FY 21; \$5,068 million FY 22; \$4,816 million FY 23; \$5,624 million FY 24; \$5,433 million FY 25; \$4,901 million FY 26; \$5,048 million FY 27.

(19) Environmental Protection Agency [HA-19-12-25](#)

Budget Request (adjusted): \$8,121 million FY 17; \$8,801 million FY 18; \$8,826 million FY 19; \$9,016 million FY 20; \$9,322 million FY 21; \$8,369 million FY 22; \$8,704 million FY 23; \$9,738 million FY 24; \$9,096 million FY 25; \$4,137 million FY 26A; overruled \$9,799 million FY 26B; \$10,093 million FY 27.

(20) Executive Office of the President [HA-8-1-26](#)

Budget Request: \$1,197 million FY 17; \$1,132 million FY 18; \$809 million FY 19; \$807 million FY 20; \$437 million FY 21; \$878 million FY 22; \$959 million FY 23; \$959 million FY 24; \$1,023 million FY 25; \$597 million FY 26; \$615 million FY 27.

(21) General Services Administration [HA-23-12-25](#)

Budget Request: \$1,707 million FY 17; \$1,409 million FY 18; \$930 million FY 19; \$1,365 million FY 20; \$1,450 million FY 21; \$305 million FY 22; \$431 million FY 23; \$336 million FY 24; \$345 million FY 25; \$511 million FY 26; \$526 million FY 27.

(22) Office of Personnel Management [HA-28-12-25](#)

Budget Request: \$289 million FY 17; \$291 million FY 18; \$296 million FY 19; \$330 million FY 20; \$362 million FY 21; \$443 million FY 22; \$422 million FY 23; \$448 million FY 24; \$448 million FY 25; \$417 million FY 26; \$430 million FY 27.

(23) National Aeronautics and Space Administration [HA-30-12-25](#)

Budget Request: \$19,738 million FY 17; \$19,638 million FY 18; \$21,500 million FY 19; \$22,629 million FY 20; \$23,271 million FY 21; \$24,041 million FY 22; \$25,384 million FY 23; \$24,877 million FY 24; \$24,838 million FY 25; \$18,809 million FY 26A; or 3 percent inflation to \$25,583 million FY 26B; \$26,613 million FY 27.

(24) National Science Foundation [HA-31-12-25](#)

Budget Request: \$7,504 million FY 17; \$7,422 million FY 18; \$8,149 million FY 19; \$8,210 million FY 20; \$8,440 million FY 21; \$8,676 million FY 22; \$9,539 million FY 23; \$9,060 million FY 24; \$8,826 million FY 25; \$3,903 million FY 26A; \$9,320 million FY 26B; \$9,600 million FY 27.

(25) Small Business Administration [HA-1-1-26](#)

Budget Request: \$832 million FY 17; \$698 million FY 18; \$665 million FY 19; \$982 million FY 20; \$922 million FY 21; \$1,031 million FY 22; \$1,218 million FY 23; \$1,185 million FY 24; \$3,548 million FY 25A; actual \$1,072 million FY 25B; \$682 million FY 26A; \$1,145 million FY 26B; \$1,179 million FY 27.

(26) On-budget Social Security Supplemental Security Income Program [HA-3-1-26](#)

Budget Request: \$54,571 million FY 17; \$50,913 million FY 18; \$55,856 million FY 19; \$56,366 million FY 20; \$55,528 million FY 21; \$60,782 million FY 22; \$60,031 million FY 23; \$57,600 million FY 24; \$64,458 million FY 25; \$67,036 million FY 26; \$69,717 million FY 27.

(27) Undistributed Offsetting Receipts:

Offset: -\$247,703 million FY 17; -\$272,733 million FY 18; -\$274,536 million FY 19; -\$358,873 million FY 20; -\$352,740 million FY 21; -\$416,886 million FY 22; -\$352,860 million FY 23; \$360,166 million FY 24; -\$379,037 million FY 25 -\$386,807 million FY 26; -\$398,411 million FY 27.

(28) Revised On-Budget Expenditures:

Budget Request: \$2,653,376 million FY 17; \$2,784,656 million FY 18; \$2,977,380 million FY 19; \$4,512,160 million FY 20; \$4,342,895 million FY 21; \$3,654,757 million FY 22; \$3,797,321 million FY 23; \$3,762,639 million FY 24; \$3,819,183 million FY 25; \$3,954,922 million FY 26; \$4,040,573 million FY 27A; \$3,973,773 million with SSI Trust Fund FY 27B.

(29) Off Budget –Social Security Spending [HA-12-1-26](#)

Budget Request: \$952,500 million 2017; \$1,000,200 million 2018; \$1,059,300 million 2019;

\$1,107,200 million 2020; \$1,144,600 million 2021; \$1,243,900 million 2022; \$1,379,300 million 2023; \$1,471,400 million 2024; \$1,608,900 million 2025; \$1,701,100 million 2026; \$1,799,500 million 2027A; \$1,949,700 million with SSI Tax 2027B.

(30) Total Expenditure Submission:

Budget Request: \$3,605,876 million FY 17; \$3,784,856 million FY 18; \$4,036,680 million FY 19; \$5,619,360 million FY 20; \$5,487,495 million FY 21; \$4,898,657 million FY 22; \$5,176,621 million FY 23; \$5,234,039 million FY 24; \$5,428,083 million FY 25; \$5,656,022 million FY 26; \$5,840,073 million FY 27A; \$5,923,473 million with SSI Tax FY 27B.

Outlays by Agency FY 17 – FY 27
(millions)

	FY 17	FY 18	FY 19	FY20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
Legis lature	4,440	4,700	4,836	5,049	5,304	5,924	6,899	6,749	6,740	7,727	7,950
Judic iary	6,921	7,103	7,245	7,485	7,710	7,986	8,564	8,621	8,621	9,190	9,466
Cust oms	68,39 4	74,34 8	81,04 6	86,26 2	87,81 6	95,62 7	101,7 98	106,5 57	110,9 92	115,5 78	119,0 45
Agric ultur e	120,9 40	122,4 45	117,1 08	137,6 24	170,7 15	184,5 88	178,2 55	170,3 80	173,5 25	176,3 95	181,6 87
Com merc e	9,336	11,54 3	12,31 7	17,13 9	9,853	11,25 4	12,47 6	10,82 2	10,21 7	12,29 2	12,66 1
Defe nse	606,0 00	670,6 00	685,0 00	723,2 00	704,7 00	742,2 00	851,7 00	875,6 00	860,0 54	885,8 56	912,4 32
Educ ation	80,29 4	83,14 7	83,24 8	85,40 1	85,42 0	87,42 6	90,01 2	90,80 1	96,87 3	98,63 1	101,5 90
Ener gy	30,08 7	34,51 8	35,53 4	38,53 4	41,89 3	44,26 1	47,81 7	50,00 0	49,80 7	46,31 9	47,70 9
Healt h	877,8 91	885,2 84	940,8 70	1,019 ,761	1,103 ,917	1,177 ,244	1,187 ,711	1,153 ,171	1,225 ,835	1,360 ,293	1,397 ,021
Hous ing	51,03 7	52,60 7	53,68 8	57,13 7	61,52 8	65,20 6	70,42 7	77,00 3	71,83 6	72,59 7	73,32 3
Interi or	19,24 6	19,72 2	21,99 7	25,31 6	26,86 5	27,28 6	28,10 5	28,94 8	27,62 1	28,45 0	29,30 4
Justic e	28,52 8	28,27 7	30,67 7	32,37 3	33,40 8	35,20 7	38,53 6	36,47 1	36,09 1	33,54 1	33,83 1
Labo r	46,00 0	39,90 0	40,40 0	504,4 00	458,8 00	44,40 0	90,50 0	67,80 0	69,50 0	59,80 0	61,59 4
State	49,61 4	50,95 6	50,07 9	51,64 0	51,91 1	5285 6	57,83 1	57,59 6	24,48 8	95,49 9	63,80 6

Trans porta tion	77,04 9	88,86 4	87,41 0	123,0 77	157,8 52	140,7 96	144,2 72	144,4 44	144,7 11	147,0 95	151,5 08
Treas ury	550,7 53	602,2 93	702,1 20	1,636 ,317	1,340 ,614	970,3 53	826,9 70	817,7 26	836,9 54	771,7 40	794,8 92
Veter ans	177,0 00	186,8 12	197,5 41	216,8 59	242,7 00	269,4 36	296,8 04	310,2 89	328,8 16	344,2 17	361,4 28
Engi neers	3,590	3,966	3,769	3,754	4,897	5,068	4,816	5,624	5,433	4,901	5,048
Envir onme nt	8,121	8,801	8,826	9,016	9,322	8,369	8,704	9,738	9,096	9,799	10,09 3
Presi dent	1,197	1,132	809	807	437	878	959	959	1,023	597	615
GSA	1,707	1,409	930	1,365	1,450	305	431	336	345	511	526
OPM	289	291	296	330	362	443	422	448	448	417	430
Spac e	19,73 8	19,63 8	21,50 0	22,62 9	23,27 1	24,04 1	25,38 4	24,87 7	24,83 8	25,58 3	26,61 3
Scien ce	7,504	7,422	8,149	8,210	8,440	8,676	9,539	9,060	8,826	9,320	9,600
SBA	832	698	665	982	922	1,031	1,218	1,185	1,072	1,145	1,179
SSI	54,57 1	50,91 3	55,85 6	56,36 6	55,52 8	60,78 2	60,03 1	57,60 0	64,45 8	67,03 6	69,71 7
Offse tting	- 247,7 03	- 272,7 33	- 274,5 36	- 358,8 73	- 352,7 40	- 416,8 86	- 352,8 60	- 360,1 66	- 379,0 37	- 386,8 07	- 398,4 11
On- Budg et	2,653 ,376	2,784 ,656	2,977 ,380	4,512 ,160	4,342 ,895	3,654 ,754	3,797 ,321	3,762 ,639	3,819 ,183	3,997 ,722	4,084 ,657
Off- Budg et	952,5 00	1,000 ,200	1,059 ,300	1,107 ,200	1,144 ,600	1,243 ,900	1,379 ,300	1,471 ,400	1,608 ,900	1,701 ,100	1,799 ,500
Total	3,605 ,876	3,784 ,856	4,036 ,680	5,619 ,360	5,487 ,495	4,898 ,657	5,176 ,621	5,234 ,039	5,428 ,083	5,698 ,822	5,884 ,157

Source: President's Budget FY 17 – FY 27 [HA-2-2-26](#)

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.

(b) Only five agency budget justifications produce reliable undistributed offsetting receipts, the Departments of Defense, Education, Interior, Medicaid and Transportation since 2020. The Treasury is included to explain the irregular IRS enhancement FY 22.

(i) Total Undistributed Offsetting Receipts: \$247,703 million FY 17; \$272,733 million FY 18; \$274,536 million FY 19; \$358,873 million FY 20; \$352,740 million FY 21; \$416,886 million FY 22; \$352,860 million FY 23; \$360,166 million FY 24; \$379,037 million FY 25; \$336,807 million FY 26; \$348,411 million FY 27.

(1) Defense-wide (taking into consideration \$100 billion munitions resupply in two \$50 billion years over FY 26 and FY 27): \$103,961 million FY 17; \$117,500 million FY 18; \$112,200 million FY 19; \$159,078 million FY 20; \$118,700 million FY 21; \$127,000 million FY 22; \$138,700 million FY 23; \$141,400 million FY 24; \$153,308 million FY 25; \$107,908 million FY 26; \$115,378 million FY 27.

(2) Education Department Advance Appropriations: \$24,250 million FY 17; \$24,278 million FY 18; \$24,278 million FY 19; \$24,278 million FY 20; \$24,278 million FY 21; \$24,278 million FY 22; \$24,155 million FY 23; \$24,155 million FY 24; \$24,155 million FY 25; \$25,007 million FY 26; \$25,757 million FY 27.

(3) Health and Human Services Medicaid Advance Appropriations: \$115,583 million FY 17; \$125,220 million FY 18; \$134,848 million FY 19; \$137,932 million FY 20; \$139,903 million FY 21; \$148,732 million FY 22; \$153,194 million FY 23; \$157,800 million FY 24; \$162,524 million FY 25; \$165,775 million FY 26; \$169,090 million FY 27.

(4) Interior Department Surplus: \$3,909 million FY 17; \$5,735 million FY 18; \$3,210 million FY 19; \$1,500 million FY 20; -\$335 million FY 21; \$40 million FY 22; 0 FY 23 – FY 24; \$2,239 million FY 25; \$2,306 million FY 26; \$2,375 million FY 27.

(5) Transportation Department Advance Appropriations: 0 FY 17 – FY 19; \$36,085 million FY 20; \$70,194 million FY 21; \$36,836 million FY 22; \$36,811 million FY 23; \$36,811 million FY 24; \$36,811 million FY 25; \$35,811 million FY 26; \$35,811 million FY 27.

(6) Department of Treasury is sequestered by undistributed offsetting receipts to express the multi-year \$80,000 million FY 22 overestimate in IRS from Enhancement of Internal Revenue in Sec. 10301 of the Inflation Reduction Act (IRA) PL 117-130 August 16, 2022 pursuant to consistent annual accounting Audit Standard No. 6 Evaluating Consistency of Financial Statement by the Public Company Accounting Oversight Board (2008) and due process of multi-year obligations under Rule 66 of the International Public Sector Standards Board Handbook of International Public Sector Accounting Pronouncements 2022 Edition Vol. I: \$80,000 million FY 22.

Undistributed Offsetting Receipts FY 17 – FY 27
(millions)

	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27
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DoD	103,961	117,500	112,200	159,078	118,700	127,000	138,700	141,400	153,308	107,908	115,378
ED	24,250	24,278	24,278	24,278	24,278	24,278	24,155	24,155	24,155	25,007	25,757
HHS	115,583	125,220	134,848	137,932	139,903	148,732	153,194	157,800	162,524	165,775	169,090
ID	3,909	5,735	3,210	1,500	-335	40	0	0	2,239	2,306	2,375
DOT	0	0	0	36,085	70,194	36,836	36,811	36,811	36,811	35,811	35,811
TD	0	0	0	0	0	80,000	0	0	0	0	0
Total	247,703	272,733	274,536	358,873	352,740	416,886	352,860	360,166	379,037	336,807	348,411

Source: DoD, ED; HHS CMS; ID; DOT FY Budget Requests TD FY 22; President's Budget FY 17 – FY 27 [HA-2-2-26](#)

Title IV Votes

Sec. 10,000 General Fund Reparations

(a) Compensation for damages, be they social or economic in nature-including restitution and reparations-caused as a result of aggression and of illegal occupation of territory by the aggressor are due under Art. 26 of the Declaration on Social Progress and Development (1969). At least seventeen nations are believed to be due a total of \$275 billion compensation for casualty and property damage caused by the conventional, nuclear and unconventional arsenal of the President of the United States (POTUS), finding for Iran, Palestine, Ukraine and Venezuela with the \$56,487 million remainder from prior estimates. Additionally, it is necessary to ensure the US pays Japan a nice round \$10 billion to compensate for two above ground and at least four subterranean nuclear weapon detonations, causing mass casualty events. Also owing \$91 billion UN agency arrears and USAID cancellation FY 27, the United States is more than two years dues delinquent and has no vote in the non-violent, solvent Assembly the USA offends under Art. 19 of the UN Charter. These irregular one-time costs, that never should have occurred, and should not occur again, will not add to the deficit. In fact by subtracting \$25 billion FY 26 to compensate Iran, \$100 billion Israel Palestine UNRWA bond FY 26 and another \$250 billion to extinguish all claims for UN Compensation from the United States FY 27, less \$80 billion Unlawful Sanction Theft Bond FY 27 from the \$850 billion FY 27 General Fund balance, the United States would be able to declare an otherwise sanctioned, General Fund balance of approximately \$424.5 billion at year end FY 2027. The US right to vote would then lie between losing pre-paid arrears, or winning a one percent UN tax assessment on individual and corporate income to address world poverty.

(b) Beneficiaries: (1) Afghanistan \$485 million; (2) China \$441 million; (3) Haiti \$103,322 million; (4) Iraq \$82,000 million; (5) Iran \$25,000 million; (6) Japan \$10,000 million; (7) Libya \$237 million; (8) Morocco \$2,543 million; (9) Myanmar \$11,000; (10) Pakistan \$128 million; (11) Palestine \$10,000 million; (12) Philippines \$500 million; (13) Syria \$3,245 million; (14) Taiwan \$6 million; (15) Turkey \$14,291 million; (16) Ukraine \$10,000 million; (17) Venezuela \$11,487 million.

(c) To forge a just and lasting peace in the Middle East - Iran, Israel and the United States - must compensate Arabia, Iran and Lebanon, so that Israel pays UN Relief and Works Administration for

Palestine Refugees in the Near East (UNRWA) to reparate Lebanon \$20 billion, Iran \$10 billion and Palestine \$70 billion, the United States pays Iran \$25 billion and Iran pays Arabia about \$1 billion for any casualty or property damage except for US military bases, for which their compensation would be held in trust for the occupied nation to self-determinately purchase the foreign military base; it would set good precedence for Iran to pay \$5,200 UN Compensation for each of the few US military casualties, although insured. Myanmar earthquake property compensation seems forfeit to Rohingya and domestic casualty insurance. The United States must invest \$100 billion in a UNRWA reparation bond to ensure Israel pays UNRWA no less than \$3.3 billion in FY 26 and 3 percent inflation every year thereafter, for a \$500 billion rather than \$600 billion General Fund balance, pursuant to Alleged Breaches of Certain International Obligations in respect of the Occupied Palestinian Territory (Nicaragua v. Germany) (2025) and Military and Paramilitary Activities in and against Nicaragua (1986). Master internet access “port” must be unblocked in Iran and Venezuela, who are both due the return of all stolen oil and other property pursuant to Permanent Sovereignty over Natural Resources (1962). Half-pay is wanted prohibit FBI, DEA and other hacking agents pursuant to 24USC§419(a)(4) before they are disqualified for employment 18USC§2071 and authority for employment the FBI and DEA Senior Executive Service under 5USC§3151 terminated pursuant to §3592. Foreign Asset Control 31CFR§500 et seq must be carefully repealed to eliminate restraint of trade, so (un)port blocked civilians don’t have to suffer when bona fide US military sanctions are lifted pursuant to the Sherman Anti-trust act 15USC§1.

(d) The President must be made to report compliance with Obama’s 2,200 nuclear warhead limit under section 92 of the Atomic Energy Act of 1954 42USC§2122 in 18USC§1956(c)(D). The weakness in the prohibition of nuclear materials 18USC§831 in 18USC§1961(1), exploited by the false weapons allegations and nuclear material acquisition against Iran by the kidnapping and assassinating United States thieves laundering Venezuela oil in Qatar, is redressed to clearly prohibit the use, development, production, stockpiling or other acquisition of nuclear explosive devices in 22USC§6303(a)(2), from which disqualification to hold office was hypocritically hacked in 2025 violation of 18USC§2071. The historical truth of the matter is that Trump’s nuclear weapons proliferation and 2020 ballot with 66.8 percent voter age turnout, unprecedented since 1900, was stuffed by Biden, who s-nuked Haiti in 2010, the largest single day casualty count in history, and Trump has been user of the n-word since 2025, when he caused more damage \$12 billion, than he is worth - \$6.9 billion.

(e) As a consequence of being unable to count exactly how many nuclear warheads the United States has in their arsenal, except to comply with the 2,200 nuclear warhead limit, the only nation who has ever used nuclear bombs to intentionally kill the enemy, the USA is held 100 percent responsible for the damages caused by every deadly earthquake since Haiti 2010, the largest single day casualty count in history. Payment in full, accounting for the 2,200 nuclear warhead arsenal, informing the public of the permanent deletion of any buried s-nukes from POTUS remote detonation capability, might reduce US deadly earthquake liability to a percentage, the new explosives and energy export tax could afford.

(f) National Guard units are usually deployed to the supra national regions they do their killing in, under false pretense, such ‘hospital construction in the Caribbean (Utah ’10)’ with a fancy new laser boring device, that drills faster and deeper than the Guinness Book of World Records, bearing an unlawfully obtained ‘dismantled’ nuclear warhead for the detonation of the President, in custody of the Secret Service, in the White House. The newly corrupted Navy, who didn’t kill anyone for 77 years until 2025, perpetrates the international crime of subterranean nuclear weapon placement on a diagonal. Having made their peace with Yemen, the US Navy also owes compensation for sinking fishing boats,

falsely alleged to be drug smugglers, on both sides of the Panama Canal. Trump voluntarily attacked Iran and Venezuela and Biden involuntarily dosed Palestine and Ukraine.

(g) Trump may be additionally held responsible for Central American refouler during his first Administration, however, the receiving State is now paid \$5,200 (2026) by US Customs to pay UN Compensation for each deportation, and also to correct otherwise uncompensated deportations, since 2018 when Central American extortion casualties skyrocketed 24USC§322. In general, US Customs owes at least \$5,200 (2026) plus property UN Compensation per deportation to redress refouler (foot soldier, food poisoner recruitment).

(h) 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 under Art. 14 of the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment of 26 June 1987, Armed Activities on the Territory of the Congo (*Democratic Republic of the Congo v. Uganda*) 1999-2022 and Joint Application Instituting Proceedings Concerning a Dispute under the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (*Canada and the Netherlands v. Syrian Arab Republic*) 2023.

(i) By reason of attitude not in accordance with the Geneva Convention the government is under obligation to make good on the consequence of injury. Thus every wrong creates a right for the court to rectify pursuant to the Case Concerning the Factory of Chorzow Permanent Court of Justice A. No 9 (1927). The essential principles contained in the actual trial of an illegal act are non-repetition and that reparation must, as far as possible, wipe out all the consequences of the illegal act and re-establish the situation which would, in all probability, have existed if that act had not been committed Interpretations of Paragraph 4 of the Annex following Article 179 of the Treaty of Neuilly of 29 November 1919 (*Greek Republic v. Kingdom Bulgaria*) Permanent Court of Justice in No. 3 (12/9/1924) and Advisory Opinion regarding the Legal Consequences of Constructing a Wall in the Occupied Palestinian Territory No. 131 9 July 2004.

(j) UN Compensation is the system of compensation for victims of war set forth by United Nations Security Council Compensation Commission for Iraq-Kuwait. Rates are recalculated to afford three percent annual inflation since 1990.

1. People forced to relocate as the result of military action \$2,500 -\$4,000 for an individual and \$5,000-\$8,000 for a family (1990); \$5,200 - \$8,320 for an individual and \$10,400 - \$16,640 for a family (2026)
2. People who suffered serious bodily injury or families reporting a death as the result of military action are entitled to between \$2,500 and \$10,000 (1990); \$5,200 and \$20,800 (2026)
3. After being swiftly compensated for relocation, injury or death an individual may make a claim for damages for personal injury; mental pain and anguish of a wrongful death; loss of personal property; loss of bank accounts, stocks and other securities; loss of income; loss of real property; and individual business losses valued up to \$100,000 (1990); \$208,000 (2026).
4. After receiving compensation for relocation, injury or death an individual can file a claim valued at more than \$100,000 (1990); \$208,000 (2026) for the loss of real property or personal business.
5. Claims of corporations, other private legal entities and public sector enterprises. They include claims for: construction or other contract losses; losses from the non-payment for goods or services; losses

relating to the destruction or seizure of business assets; loss of profits; and oil sector or heavy industry losses.

6. Claims filed by Governments and international organizations for losses incurred in evacuating citizens; providing relief to citizens; damage to diplomatic premises and loss of, and damage to, other government property; and damage to the environment.

US - UN Compensation 2003-2026

No.	Nation	Date	Dead	Displaced	Injured	Detainees	Cost (millions USD)	Homes
1	Afghanistan	15 Oct. 2023, 31 Aug. 2025; 3 Sep. 2025 Nov. 2025	4,533	53,400	7,197	0	485	10,000
2	China	18 Dec. 2023	149	87,000	1,000	0	441	14,000
3	Haiti	24 Aug. 2021; Jan 2010	222,248	2,650,000	12,200	0	103,322	137,500
4	Iraq	2003-2010	306,000	1,000,000	0	0	82,000	0
5	Iran	2025-2026	3,468	3,200,000	26,500	0	25,000	122,000
6	Japan	6 & 9 Aug. 1945	246,000	270,000	50,000	0	10,000	50,000
6a	Japan	11 Mar. 2011	19,759	470,000	6,000	0	2,500	120,000
6b	Japan	14 Apr. 2016	277	91,700	2,809	0	300	10,000
6c	Japan	1 Jan. 2024	430	62,000	1,300	0	315	4,000
6d	Japan	28 Jul. 2026	34	10,000	123	0	125	754
7	Libya	11 Sep. 2023	4,361	44,862	0	0	237	400
8	Morocco	8 Sep. 2023	2,946	500,000	5,674	0	2,543	78,000
9	Myanmar	28	5,456	30,000	11,404	0	11,000	157,000

	ar	March 2025						
10	Pakistan R410 a flood	July 2023	214	25,000	316	0	128	5,763
11	Palestine	US Dosed Hamas 7 Oct. 2023	73,000	n/a	173,000	9,000	10,000	436,000
12	Philippines	October 4 & 9, 2025	79	80,000	1,271	0	500	185,900
13	Syria	6 Feb. 2023	5,951	103,472	14,500	0	3,245	10,600
14	Taiwan	3 April 2024	10	0	1,100	0	6.0	100
15	Turkey	6 Feb. 2023	50,783	2,700,000	107,204	200	14,291	160,000
16	Ukraine	US Dosed Putin 11 Nov. 2021;	55,000	5,900,000	380,000	7,000	10,000	167,200
17	Venezuela	3 Jan. & 24 June 2026	5,500	23,800	16,700	2	11,487	60,000
Total	17 nations	1945 - present	1,006,198	8,807,272	818,298	16,202	287,925	1,729,217

Source: Online search by country name, date, casualty, displaced, buildings damaged. UN Atlas, 2024 [HA-9-12-24](#). 0 = n/a

Sec. 20,000 Fines and Forfeitures

(a) Vote Democrat in the 2026 midterm election. In the current split-ticket voting, 6th stage of Democratic Republican two party system development, to make law, it is necessary that the congressional majority be elected from the opposite party as the President to oppose tyranny. Otherwise, without sufficient criticism, politicians are unable to make law, essentially a tyrannical majority is unable discharge the powers and duties of the Bureau of Fiscal Service and Office of Management and Budget (BOMB) do not email, IRS Statistics must self-determinately seize their financing, and leave them with \$3 million for salary pursuant to the 25th Amendment to the US Constitution, whereas the treason Republicans pass for Democratic junk bond over-estimates, tends to be overruled and prohibited by law and in equity pursuant to Arts. 2(4) and 3(3) of the US Constitution.

(1) Hakeem Jeffries (D-NY) must be treated like the Speaker of the House. Besides being a homicidal white US politician with slavery (highest rate of incarceration in the world) for moral conscious Mike

Johnson (R-LA) is a stalking tweaker of the (House) US dosed Hamas (and gratefully short of overt Iran war) censure, whose only defense against a \$10,000 or \$1,000 a day fine for Foreign Intelligence Surveillance Act friendly fire FBI unlawful intrusion violation in Yemen, Texas and Iran, and constant hacking of the United States person under confession of FISA reauthorization Act 50USC§1810(a) is two \$1,000 fines for each time Johnson/Burgum client computer crime intercepted HA and criminal software consumer liability for two \$1,000 fines for blocking Venezuela and Iran, \$4,000 total fines plus any other grievances under 24USC§154. Having had his UN blocking Pornblocker app confiscated from his computer by the Department of Justice in 2023, Johnson must be especially restrained from possessing or using any cyberstalking or hacking software, spy agency, Burgum software, or “port blocking” authority, noting exposure to ephedra dyslexia brain shrink and COVID cure from western Texas constitutes both physical and psychological torture 18USC§2261A. \$70 billion (Tabasco competition) refouler bond shall be solved by abolition of Immigration and Customs Enforcement (ICE) for slavery 18USC§1592 and seizure of the US Foreign Service and other residual State Department, Commissions and spending categories, at cost, by US Customs (aka Homeland Security) budget FY 27 or FY 28. Port blocking be it maritime or online must be especially prohibited because the crime, less than war, is evident domestically, and especially at large scale confusing and silencing the revolting Iran and Venezuela oil thefts. Clerk of Congress email rampage shooter status possibly deactivated by DOM prohibition of 2024.

(2) District of Columbia area population is exposed to drinking water from the most endangered river in the nation, the Potomac, whose water table cannot be made potable with reverse osmosis filtration due to toxins and chemicals and POTUS is eighty years old – senile. Vice President Vance fetal heroin syndrome memes are a demented war crime 18USC§2441, 18USC§2388. Smart Water coffee and cooking - \$8.59 a gallon minus three ounces at the 10 percent ethanol gas station. >\$1.50 a gallon Distilled water (acid rainwater) causes diarrhea without added alkaline electrolytes – calcium chloride, magnesium chloride and potassium bicarbonate - 20 mg potassium, 20 mg calcium and 24 mg magnesium per gallon.

(3) Trump-Johnson laws are junk. They certainly aren't enough to stop a billionaire from murdering 10,000 a year like the prohibition of propaganda for war and discrimination in Art. 20 of the International Covenant on Civil and Political Rights (1966) enforces treason fairly 18USC§2381 under Arts. 2(4) and 3(3) of the US Constitution and 25th Amendment, *International Refugee Association v. Trump* (2017), *Learning Resource, Inc. v. Trump* (2026). Trump Accounts seem to be the only provision of the One, Big Beautiful Bill that passes muster and they are only ten percent fulfilled.

(4) One American exceptional schism is where Sherrod Brown (D-OH) must be removed from the Democratic Ticket by the Ohio Democratic Party because he is too old, and has robbed too many General Funds, for the United States to tolerate his Ethics committee capitol weapon smuggling conviction, nuclear weapon proliferator 22USC§6303, female family and Prime Minister torture appearer, FDIC fraud 18USC§1007. Brown needs to be finally convicted of \$35 billion Intel illegal semiconductor subsidy theft and bribery of government funds by Ohio 18USC§666, a treason 18USC§2381, that cannot be undone and has not and is highly unlikely to ever repay accountably, for which Brown is fined \$10,000, and retired from politics, cheaper than \$1 million FDIC fine for bank fraud 18USC§1344 and disaster insurance over-estimator 18USC§1033. Brown, JD Vance, assassin of Pope Francis and Ayatollah Khomeini, and other Ohio and other politicians must disgorge any and all Intel associated campaign contributions to the United States General Fund in apology to His Majesty the King Charles III's unwise US nuclear weapons purchase induced stud ranch sexually transmitted

disease, prostate cancer, quickly needing more than a full five day course of metronidazole, survivor of the Queen Elizabeth II assassination by University of Cincinnati Medical School un-washable cardio-toxin, temporarily treated by statin brain shrink used in the Simvastatin study, the instant Intel robbed the General Fund, 18USC§603 with prejudice 18USC§1116.

(5) Donald J. Trump, is to be made cognizant of his crime, in his individual capacity as virtually unintelligible, non-lawyer, billionaire, the President is fined by the United States the sum of \$100,270,000. Whoever, owing allegiance to the United States, levies war against the-m (United Nations) or adheres to their enemies, (Benjamin Netanyahu) giving them aid and comfort within the United States or elsewhere, (Board of Peace \$70 billion Palestine UN Compensation property stolen from United Nations, Venezuelan oil laundered by Qatar) is guilty of treason, and fined more than \$10,000 (\$10,000 for attacking Iran and another \$10,000 for dotingly calling Netanyahu, Bibi and nuking Philippines after being told not to treason 18USC§2381. President Donald J. Trump and Melania, Epstein adulterers, having killed their annual 10,000 s-nuking Myanmar, Philippines and Afghanistan in 2025, are fined \$250,000 for attacking Iran under false pretense to support the reelection of his weapons purchaser, the human rights abusing, Benjamin Netanyahu, whose international criminal arrest warrant prosecutor was self-incriminatingly sanctioned for civil adultery allegations by the US, in violation of to the Foreign Extortion Prevention Technical Corrections Act, 18USC§1352(b)(2) pursuant to Civil Rights and Elective Franchise 28USC§1343, *United States v. Nicolas and Cilia Maduro* HA-3-1-26, [HA-6-1-26](#) and An Act To change the name of the Department of Homeland Security (DHS) to United States Customs (USC), Court of International Trade of the United States (COITUS) to Customs Court (CC), and amend Title 22 of the United States Code Foreign Relations and Intercourse (a-FRai-d) to Foreign Relations (FR-ee) at the top of the President's Budget [HA-2-2-26](#).

(6) To conclusively liberate the Straits of Hormuz from quasi-lawful Iranian defense against American imperialism, and make peace with Iran so the Human Rights Council can count up the casualties, and find out how responsible the US is for the civil uprising and returning unlawfully sanctioned property, it is necessary to fine Trump \$100 million for restraint of trade pursuant to 15USC§1. Wherefore, Iran, Cuba and all other extraterritorial attempts to regulate foreign national civilian populations, with sanctions, blockades, embargoes and other internationally crimes that are usually considered less than war crime, must be repealed from Foreign Asset Control (FAC), because many allegations have been remorselessly prosecuted after they have proven to be false, and the fraud is prejudicial to the enemy, un-dropped false accusations are unbecoming an officer, and especially corrupts Secret Service statute nearby, with enemies that haven't been specifically named by the UN, and any lawfully obtained international sanctions would be rendered 'property of the UN'. The US is forfeit and must repeal all international sanctions unlawfully obtained from foreign nations named if the patently false allegation robs a civilian population or the necessary justification of criminal military threat found to be false and must be repealed from FAC (Treaty) 31CFR§500 et seq.

(7) Trump was disqualified to hold federal office due to non-compliance with Obama's US 2,200 nuclear warhead limit pursuant to 22USC§6303. The 2020 ballot was consequently, corruptly stuffed by Biden, the corrupt Democratic lawyer without a valid charge, who s-nuked Haiti in 2010, largest single-day casualty event in history. The treasonous lame duck is now disqualified again for hacking disqualified to hold office from the non-proliferation law 18USC§2071 and it is imperative that he be held responsible for accounting for the 2,200 US nuclear warhead limit, now that he, himself is known user, and not merely a proliferator. *The report of the Special Rapporteur on contemporary forms of racism, racial discrimination xenophobia and related intolerance* A/73/305 of 6 August 2018 directs

national populists to be prohibited under Art. 20 of the International Covenant on Civil and Political Rights (1966) that states: 1. Any propaganda for war shall be prohibited by law. 2. Any advocacy of national, racial or religious hatred that constitutes incitement to discrimination, hostility or violence shall be prohibited by law.

(8) POTUS is obligated to abolish Department of War propaganda pursuant to Art. 20 of the International Covenant on Civil and Political Rights (1966) and 18USC§2381. US naval piracy on the highly intoxicated seas, must be prohibited by 2005 Protocol to the Convention for the Suppression of Unlawful Acts against the Safety of Maritime Navigation to prevent Violence against maritime navigation and maritime transport involving weapons of mass destruction 18USC§2280a. Note, to 911 compensation paying Republicans, Ashcroft had the FBI to dose the 9-11 suicide attackers to make war with Afghanistan until Congress was corrupt enough to make unjustified war with Iraq, US Customs got a corrupt budget overestimate selling the FBI the antidepressants to manufacture DOM to dose Hamas for Oct. 7, 2023, Oregon and HA prohibited DOM manufacture in 2024, the Iran war is incidental to the pollution of the Potomac with sewage, the new terrorist attack against the United States public water supply by ret. Lt. Col. Lee Zeldin 42USC§300i-1 (lock-jaw pop – chronic TMJ from C. tetani exposure).

(9) Multi-millionaire Chris Wright Energy Secretary must be included in the list of war criminals, whereas the presumption of innocence hinges upon the President's 100 percent responsibility for nuclear weapon detonation. Hyperinflation in Nuclear Security Administration spending is overruled and failing to sustain this in the DoE budget is treason. Civilian energy budget cuts are sustained because of the corruption imposed by Presidential nuclear weapon use, but this constitutes a demerit to the Secretary. The Energy Secretary is obligated to enforce the 2,200 nuclear warhead limit, informed deletion of any and all buried s-nukes from Presidential detonation capability pursuant to the fulfillment of the Presidential nuclear weapon reporting required by Sec. 92 of the Atomic Energy Act of 1954 42USC§2122 in 18USC§1956(c)(D) or face more than five years in prison for treason 18USC§2381.

(b) POTUS assassinated the Ayatolla Khomeini when Washington DC was acutely drunk on sewage polluting the un-potable Potomac, the most endangered river in the nation, and ret. Lt. Col. Lee Zeldin, a Jew, maliciously contaminated purified bottled water, in contempt of court. The following Cabinet officials must be removed from office and sentenced for war crime under 18USC§2441 – Bessent, Burgum, Hegseth, McMahon, Ratliffe, Rubio, Wright, Vought, and Zeldin. These officials, plus Trump and Vance, themselves, may be jeopardized with more than five years in prison for treason 18USC§2381, murder or manslaughter of foreign officials, official guests and internationally protected persons 18USC§1116, tampering with public water system 42USC§300i-1, unlawful conduct with respect to documents in furtherance of trafficking, peonage, slavery, involuntary servitude or forced labor 18USC§1592, deprivation of relief 18USC§246 and creditors of the United States 18USC§914, if they are not sentenced to a term of probation 18USC§3561 or prison, such as up to twelve months under 24USC§154, while Trump is still able to exercise the commanding officer non-judicial punishment 24USC§419(a)(4) he offends with Vought's undisciplined military agenda to rob more than half of some civilian agency spending to pay the most expensive military in the world. Census is obligated to seize the CIA World Factbook. It is high time for the Central Intelligence Agency (CIA) to be abolished to reduce the Air Force budget by the approximate \$20 billion FY 27 secret cost of the CIA.

(1) Russell Vought, committed treason begging for the Iran War, to avoid responsibility for the President's budget, because he is not competent to stand trial for fraud, and must be removed from

office, arrested by the Secret Service and brought to trial in the United States District Court for the District of Columbia for his fraudulent and downright terrorist bankruptcy entries and statements 18USC§1001, advocacy of overthrow of government 18USC§2385 and terminally, false statements affecting armed forces in times of war 18USC§2388, Iran war crime 18USC§2441, assassinating the Ayatollah Khomeini and at least one elementary school of children 18USC§1116, due to his treason 18USC§2381. Vought's war funds that he corrupted the President with to make war with Iran must be seized by the US District Court for the District of Columbia. In FY 27 funds for \$146,147 thousand FY 26 plus 3 percent inflation to +/- \$150,531 thousand for the Office of Management and Budget (OMB) must be terminated due to treason 18USC§2381. OMB staff, other than Vought, who must be removed from office for treason, shall be paid salary, not to exceed \$3 million, to continue accounting for the federal government, although totally failed, since misled by BFS in 2020. Bureau of the Fiscal Service (BFS) funding must also be terminated because they cause industrial explosions, every email, lethal since 2025, to avoid trial for their fraud \$448.3 million FY 26, plus 3 percent inflation to \$461.8 million FY 27, leaving Fiscal Service, Salaries and Expenses: \$3 million to de-bug. IRS Statistics must do their own accounting and must discharge the powers and duties of the terrorist Bureau of Fiscal Service and Office of Management and Budget (BOMB).

(2) The Interior Department (ID) is obligated by the President and Senate to fine Doug Burgum, Windows 8 software engineer a billion dollars, per year he steals their federal office beginning in 2026, to compensate the ID for the permanent appropriations he stole from them, with the more than a billion dollars he stole selling two or three hacked computers to each hackee in 2014, and hacking the historical online record, especially evident in regards to the economic record, and be disqualified to hold office 18USC§2071 for stalking 18USC§2261A. Having survived, by the grace of gluten intolerance, an encounter with his police protected methamphetamine software client's Burgum fentanyl burgher, it is necessary to charge the software engineer with the common war crime of going to convince the President to kill foreigners, whenever these worst of the worst American cops, Burgum's software clients, are convicted of a crime. The principal organized crimes that must be redressed are systematic murder, "racial suicide" incited by wiretapping tribal government email, grand scale arson and novel political appointment interference (ie. AG Garland MRSA squirting pen), and greenlighting the dosing of Hamas, by National Park Service (NPS) aggravated identity theft, armed law enforcement clause implicating the NPS as the worst ID theft by police, from 18USC§1028A. Ironically, civilian NPS tends to have secure email. Do not email land agencies as a rule, they burn. Furthermore, Burgum's ill-gotten billion(s) must be thoroughly investigated for embezzlement of ID permanent appropriations 18USC§641 and bank fraud 18USC§1344 and, because Apple destructive and Windows tampering email fraud to confuse the embarrassing answers flowing from their 100 percent response, Federal Deposit Insurance Corporation (FDIC) email address bug is described as Windows 8 for email fined \$1 million 18USC§1007.

(c) The Treasury, Health and Human Services and US Department of Agriculture (USDA) FY 26 budget are so incomplete, as to be tardy although submitted, and their budgets are entirely held in trust by their respective chapters of the President's Budget [HA-2-2-26](#). These Secretaries are believed to be unable to discharge the powers and duties of their office due to intellectual disability and the first assistant to the office, who has not been corrupted by the weak willed Secretary, shall perform the functions and duties of the office 5USC§3345(a)(1). Although not considered war criminals, per se, the FY 26 budgets of Treasury Secretary Scott Bessent, Health and Human Services Secretary Robert F. Kennedy Jr. and US Department of Agriculture Secretary Brooke Rollings are so woefully incomplete, their FY 26 budgets are so tardy, entire classes of human beings are now suspected of

intellectual disability, homosexuals, and lawyers maliciously seizing a specialized health or agricultural agency they are not qualified to lead, under budget cut orders to embezzle money to finance war, treason, they are not themselves bright enough to resist. The Acting Secretaries for HHS and USDA are Centers for Medicare and Medicaid Services (CMS) Administrator Mehmet Oz and Food and Nutrition Services (FNS) Administrator Shiela Corley respectively.

(1) Treasury accounting is held in Trust by HA. Multi-millionaire Scott Bessent, whose net worth is estimated at \$600 million, mostly in real estate and art, needs to be fined up to \$100 million to prohibit any continuing restraint of trade, he seduces the President with “trade war”, in regards to tariffs and sanctions 15USC§1 to be treated as treason 18USC§2381 in contempt of *Learning Resource, Inc. v. Trump* (2026).

(2) HHS Secretary Robert F. Kennedy Jr. is fined \$100,000 for abusing 'Pagefreeze' file block under false pretense, ie. regarding the wrongful disclosure of individually identifiable health information, pursuant to 42USC§1320d-6.

(3) USDA Secretary Brooke Rollings, a Texas lawyer, is subject to review of import licenses regarding Louisiana and Texas refoulered imported food that needs to be recalled by the United States District Court and Consumer Product Safety Commission, ie. Starkist labelled 'product of Ecuador' pursuant to 24USC§225h, 21USC§381, 21USC§384c, 21USC§384e, 15USC§2061 and Art. 3 of the Convention against Torture, Cruel, Inhuman or Degrading Punishment or Treatment (1987).

(d) Some statistically significant deficit reductions can be achieved by abolishing slavery, whereas it has long been held that the United States must legalize marijuana and abolish drug enforcement – the Office of National Drug Control Policy (ONDCP), the Federal Bureau of Investigation (FBI) and Drug Enforcement Administration (DEA). Furthermore, it has become quite evident Immigration and Customs Enforcement (ICE) must be abolished. ONDCP grant programs have been unlawfully seized by the Department of Justice, and are presumed to be abolished. The FBI, DEA and ICE must be counted up for the Court, Congress and President to Terminate Authority for employment the FBI and DEA Senior Executive Service 5USC§3151 pursuant to §3592 and abolish ICE 18USC§1592.

(1) FBI \$9,971,602 thousand FY 26; \$10,270,750 thousand FY 27 2CFR§412.1 (b)(18). Cost \$2 billion, \$1 billion for the criminal division to sustain Quantico Bay Academy and Forensic Laboratory and \$1 billion to expand US Marshall responsibilities under Rule 4 and 41 Fed. Crim. P. Deficit reduction \$8.3 billion FY 27.

(2) DEA \$2,355,167 thousand FY 26; \$2,425,922 thousand FY 27 2CFR§412.1 (b)(18). Cost \$1 billion federal, state and local medical waste contracts for all food and drugs that are seized by the police. Deficit reduction \$1.4 billion FY 27.

(3) ICE \$11,291 million FY 26; \$11,630 million FY 27 2CFR§403(b)(7), cost \$1 billion US Citizenship and Immigration Service (USCIS).

(4) Total abolition of FBI, DEA and ICE \$24,327 million spending reduction, \$4 billion in new spending equals a deficit reduction of \$20,327 million FY 27.

(e) DOJ Criminal Division would need a billion dollars and US Marshall's one billions to provide (1) an extra one billion dollars for the Marshalls pursuant to Rule 4 and 41 Fed. Crim. P, (2) an extra one billion dollars to sustain the Quantico Bay FBI Academy, Forensic Laboratory and National Crime Information System database and statistics, and (3) another billion dollars to provide federal, state and local law enforcement with medical waste contracts to document the disposal of food and drugs that are seized by the police, by secure burial, to prevent the police from becoming sickened and/or intoxicated by incineration, or maliciously leaking, recirculating and/or manufacturing and dealing illegal, substandard, spoiled and poisonous food and drugs, that perished the instant they were seized by the police, and must be securely buried, by medical waste contract. Any sympathy for refoouled foot soldiers and food poisoner Customs is lost on Customs and Border Protection (CBP) 16.7 percent hyperinflation from \$17,854 million FY 2022 to \$20,828 million FY 2023, incidental to CBP being bribed by the President to sell antidepressant to the FBI dimethoxymethylamphetamine (DOM) manufacturing facility in Oregon to dose Hamas attacks, after which time its manufacture was prohibited by the United States District Court for the District of Oregon. All ICE employees may be laid off, and their duties transferred to US Citizenship and Immigration Service (USCIS) for one billion and CBP for free.

(f) Having failed to propose Congress pass an SSI tax on the rich, state employees and civilian defense contractors to pay the poor in the newly released 2026 Annual Report of the Board of Trustees of the Federal Old-Age Survivor and Federal Disability Insurance Trust Funds, the doubledipping, overextended, tardy, multi-millionaire Commissioner of SSA, also charged with being unable to create IRS Statistics, to discharge the powers and duties of the terrorist Bureau of Fiscal Service and Office of Management and Budget (BOMB). To secure his cognizance the SSA Commissioner must be fined 12.4 percent on all his income to duly process this SSI tax on the rich to pay the poor 26USC§7201

Sec. 30,000 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 six 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. 40,000 Explosives Excise Tax

(a) To do commerce in explosives justice, despite Bureau of Fiscal Service overestimates and certain explosion every time they receive an email, 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.* A three percent tax on the \$3.5 billion to \$5.2 billion civilian explosives industry sales and another three percent tax on detonation appellation, would net about six percent of \$5.2 billion, \$312 million. Furthermore, it is imperative that the US military be fined three percent for dropping \$100 billion of bombs on Iran and taxed 3 percent for their resupply for a total of about six billion in revenues, of which civilian explosives are statistically insignificant.

(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 and other bomb sales will then be taxed 3 percent. All further nuclear

weapon and bomb detonations will be taxed 3 percent of estimated sale value. Unlawful detonations may be fined 3 percent pursuant to 26USC§7201. 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. 50,000 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. 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 \$5,356 (2027) 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 \$5,356 (2027) plus 3 percent inflation in UN Compensation for every firearm related death or serious injury. 101,758 claims for \$5,356 equals \$545 million (2027). 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, might only cost about \$34.28 (2025), plus 3 percent inflation, per firearm sale.

Sec. 60,000 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. 70,000 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. Whereas the HHS Secretary is incompetent, the CMS Administrator would be responsible for the ACA - \$88,000 million FY 26 and FY 27 est. 2CFR§409.2(b)(6).

(b) 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.

(1) To prevent COVID and influenza pandemics, and other outbreaks of psychological 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.

(2) 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 Mentholiptus 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.

(3) Prescribe Stonebreaker (Chanca piedra) whereas it was lost in translation of the Hippocratic Oath to prevent unnecessary surgery by curing gall and urinary stones overnight.

Sec. 80,000 Child Tax Credit

(a) To pay \$1,000 per child legally residing the United States of America, it is necessary 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), by Congress to chronic failure to pay legal child support obligations 18USC§228.

(1) 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 should be sustained. It costs \$33.8 billion less to pay \$1,000 per child for all children legally residing in the United States than the COVID era generosity only paying those contributors whose incomes are less than \$110,000. The IRS could 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 est.).

(2) Everyone born in the United States now receives a \$1,000 rollover contribution to their tax-exempt Trump Account 26USC§530A. An eligible child shall be treated as making a payment in an amount equal to \$1,000...The term eligible child means a child...who is born after December 31, 2024 and before January 1, 2019...with respect to whom no prior election has been made...and who is a United States citizen 26USC§6434(a)(c). Census should be able to begin to count the number of children who are born in any given year by social security number authenticated eligibility for Trump accounts (e).

(b) 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), \$30 billion (2025); \$30 billion (2026); \$30 billion (2027); 2025-2027 estimated in absence of Treasury tax direct accounting; \$76.2 billion estimated cost of \$1,000 CTC for all children legally residing in the USA. \$46.8 billion.

(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).

(2) 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).

April 15 Earned Income and Child Tax Credit Eccentricity 2017-26
(billions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
CTC	19.4	19.0	28.9	27.8	79.0	131.4	29.1	28.7	30	30	30
EIC	59.8	56.8	59.2	57.6	60.8	64.3	55.5	56.4	70.8	72.9	75.2
April 15	79.2	75.8	88.1	85.4	139.8	195.7	84.6	85.1	100.8	102.9	105.2
April 15	79.2	75.8	88.1	85.4	139.8	195.7	84.6	85.1	100.8	102.9	105.2

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

Sec. 90,000 IRS Statistics

(a) IRS employed 80,000 people at a cost of \$13.5 billion FY 2023, excluding the cap adjustment. Total spending on tax administration of \$13.5 billion FY 2023 is perfectly 2.8 percent average annual inflation from FY 2016, for only \$2.7 billion in unlawful mandatory appropriations. This is much improved from 1.4 percent average annual growth FY 16 – FY 21. Enhancement of Internal Revenue in Sec. 10301 of the Inflation Reduction Act (IRA) PL 117-130 August 16, 2022 was completely unnecessary and is abolished pursuant to the Paperwork Reduction 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.

(1) IRS Mandatory funding must be abolished from the extremely tardy Treasury Budget-in-brief mandatory request FY 26, at the same moment the appropriate level of IRS discretionary funding is 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, 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, and to sustain higher rates of employment, for an estimated total of \$14,011 million FY 26 and \$14,431 million FY 27.

(b) 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 the sources of every revenue estimate Bureau of Fiscal Service Combined Statement of Receipts, Outlays and Balances of the United States Government.

(1) Internal Revenues Service (IRS) Statistics may be judicially created by seizing the Bureau of the Fiscal Service (BFS) \$448.3 million FY 26, leaving Fiscal Service, Salaries and Expenses: \$3 million FY 26 de-bugged. The industrial explosion every BFS email policy, lethal since 2025, has resulted in explosive overestimates the Bureau is not competent to stand trial for because they cannot be communicated with.

(2) IRS Statistics must also seize \$146,147 thousand FY 26 and any other war funds treasonously obtained by the Office of Management and Budget (OMB) 18USC§2381.

Total IRS Funding FY 2017-27
(millions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
IRS Discret ionary	11,235	11,159	11,303	11,511	11,919	12,594	12,470	12,640	12,320	14,011	14,431

IRS, Manda tory	0	0	0	0	1,893	79,969	2,679	6,558	9,010	0	0
IRS, Total	11,235	11,159	11,303	11,511	13,812	92,563	15,149	19,198	21,330	14,011	14,431
Undist ributed Offsett ing Receip ts	0	0	0	0	0	79,969	0	0	0	0	0
Spendi ng of \$80 billion	0	0	0	0	1,893	1,893	4,572	11,130	20,140	n/a	n/a

Source: Treasury Department Budget Request Total [FY 17 - FY 25](#)

Sec. 100,000 Supplemental Security Income Tax

(a) Enforcement: Having failed to propose Congress pass an SSI tax on the rich, state employees and civilian defense contractors to pay the poor in the newly released 2026 Annual Report of the Board of Trustees of the Federal Old-Age Survivor and Federal Disability Insurance Trust Funds, the doubledipping, overextended, tardy, multi-millionaire Commissioner of SSA, also charged with being unable to create IRS Statistics, to discharge the powers and duties of the terrorist Bureau of Fiscal Service and Office of Management and Budget (BOMB). To secure his cognizance the SSA Commissioner must be fined 12.4 percent on all his income to duly process this SSI tax on the rich to pay the poor 26USC§7201.

An Act To create a Supplemental Security Income Trust Fund

Sec. 1 Trust Fund Expenditures: \$952,500 million 2017; \$1,000,200 million 2018; \$1,059,300 million 2019; \$1,107,200 million 2020; \$1,144,600 million 2021; \$1,243,900 million 2022; \$1,379,300 million 2023; \$1,471,400 million 2024; \$1,608,900 million 2025; \$1,701,100 million 2026; \$1,799,500 million 2027A; \$1,949,700 million with SSI Tax 2027B.

Sec 2 Close OASDI loophole: Repeal Adjustment of Contribution Base Sec. 230 of the Social Security Act 42US§430.

Sec. 3 Disability Insurance Tax Rate: The Federal Disability Trust Fund tax rate at Sec. 201(b)(1)&(2) of the Social Security Act 42USC§401 must be amended by inserting at the end of subsection (T) and before January 1, 2027, and adding subsection (U) 1.22 per centum of the wages (as so defined) paid after December 31, 2026, and so reported.

Sec. 4 SSI Trust Fund: Trust Funds at Sec. 201(b) of the Social Security Act is amended by inserting a paragraph (3) There is created in the books of the Treasury a trust fund to be known as the Supplemental Security Income (SSI) Trust Fund. There is hereby appropriated to the SSI Trust Fund for the calendar year beginning January 1, 2027, and each year thereafter, for exact amendment by subsequent final reports if needed, amounts equivalent to 100 per centum of— (A) 1.18 per centum of wages and self-employment income paid after December 31, 2026, and so reported, which wages and self-employment income shall be certified on the basis of the records maintained by the Commissioner.

Sec. 5 Grammar: Strike 'either' and replace it with 'any' Sec. 201(c)(3) of the Social Security Act. 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.

Be it enacted in the House and Senate assembled

(b) SSI Tax legislation was prepared by updating estimates from the 2024 to 2025 Annual Reports to begin operation on October 1, 2026, the soonest possible date, in Sec. 900 of An Act Supplementing appropriations for the fiscal years ending Oct. 1, 2017-26 HA-12-6-25 and is updated for inclusion in the 2026 Annual Reports: 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. In conjunction with the Child Tax Credits for the poor 26USC§24, the SSI tax might afford to pay the families of every child growing up in poverty a SSI benefit the year the SSI tax goes into effect pursuant to Art. 7 of the Convention on the Rights of the Child (1990). The SSI tax will ultimately afford to pay all poor United States citizens a SSI benefit, as soon 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. Polls indicate 75 to 85 percent of the population consents to tax the rich to save the retirement fund, for the same price as paying the poor a SSI benefit. Congress must vote to repeal the Adjustment to Contribution Base in Title II Sec. 230 of the Social Security Act 42USC§430.

(1) 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 one Annual Report of the Board of Trustee of the Federal Old Age and Survivor Insurance, Federal Disability Insurance and Federal Supplemental Security Income Trust Fund or renamed Annual Report of the Board of Trustees of the Social Security Administration. The Actuary and Board of Trustees must learn to annually calculate the most efficient distribution of tax rates between the three Trust Funds – OASI, DI and SSI. The Actuary has not successfully been able to do the calculus 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 got the math slightly wrong.

(c) Data is entered exactly as reported in 2025 Annual Reports of Supplemental Security Program and Board of Trustees of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds, and the optimal tax rates to implement the SSI tax in fiscal year 2027 are calculated, in billions of US dollars.

(1) 2026 Social Security Administration including SSI Program - 12.4 percent tax; \$1,582.9 billion Total revenues; \$1,373.7 billion Payroll Tax; \$66.5 billion GF Reimbursement; \$76.7 billion Taxation of Benefits; \$65.9 billion Interest Income; \$1,767.4 billion Total Expenditures; \$1,749 billion Benefits; \$12.4 billion Administrative Costs; \$6 billion RR Interchange; -\$184.6 billion Change in Assets; \$2,355.4 billion Trust Fund Balance; 149 percent Trust Fund Ratio.

(A) 2026 OASI – 10.6 percent Tax rate, \$1,307 billion Total Revenues; \$1,174.3 billion Payroll tax; \$0.2 billion GF Reimbursement; \$74.7 billion Taxation of Benefits; \$57.7 billion Interest Income; \$1,519.7 billion Total Expenditures; \$1,509 billion Scheduled Benefits; \$4.6 billion Administrative Costs; \$6.1 billion RR Interchange; -\$212.8 billion Change in Assets; \$2,116.2 billion Trust Fund Balance; 153 percent Trust Fund Ratio.

(B) 2026 DI – 1.8 percent Tax rate; \$209.6 billion Total Revenues; \$199.4 billion Payroll tax; \$0 GF Reimbursement; \$2 billion Taxation of Benefits; \$8.2 billion Interest Income; \$181.4 billion Total Expenditures; \$178.6 billion Scheduled Benefits; \$2.8 billion Administrative Costs; \$0 RR Interchange; \$28.2 billion Change in Assets, \$239.2 billion Trust Fund Balance; 116 Trust Fund Ratio.

(C) 2026 OASDI – 12.4 percent Tax Rate; \$1,516.6 billion Total Revenues; \$1,373.7 billion Payroll Tax; \$0.2 billion GF Reimbursement; \$76.7 billion Taxation of Benefits; \$65.9 billion Interest Income; \$1,701.1 billion Total Expenditures; \$1,687.6 billion Benefits; \$7.5 billion Administrative Costs; \$6 billion RR Exchange; -\$184.6 billion Change in Assets; \$2,355.4 billion Trust Fund Balance; 149 percent Trust Fund Ratio.

(D) 2026 SSI - 0 percent Tax rate, \$66.3 billion Total Revenues, \$0 Payroll Tax; \$66.3 billion GF Reimbursement; \$0 Taxation of Benefits; \$0 Interest Income; \$66.3 Total Expenditures, \$61.4 Benefits, \$4.9 billion Administrative Costs; \$0 RR Interchange, \$0 Change in Assets, \$0 Trust Fund Balance, 0 percent Trust Fund Ratio.

(2) 2027 Social Security Administration including SSI Program Tax estimates increase OASDI payroll tax by an estimated 28 percent to finance a SSI Trust Fund – SSA tax on 12.4 percent tax on all payroll and self-employment; \$1,987.3 billion Total Revenues; \$1,849.3 billion Payroll Tax; \$0.4 billion GF Reimbursement; \$83.1 billion Taxation of Benefits; \$63.5 billion Interest Income; \$1,949.7 billion Total Expenditures; \$1,928.8 billion Benefits; \$14.7 billion Administrative Costs; \$6.1 billion RR Exchange; \$37.6 billion Change in Assets; \$2,393 billion End of Year Trust Fund Balance; 86 percent Trust Fund Ratio.

(A) 2027 OASI – 10 percent Tax Rate; \$1,619.6 billion Total Revenues; \$1,484.1 billion Payroll Tax; \$0.4 billion GF Reimbursement; \$81 billion Taxation of Benefits; \$54.1 billion Interest Income; \$1,609.3 billion Total Expenditures; \$1,598.4 billion Benefits; \$4.8 billion Administrative Costs; \$6.1 billion RR Exchange; \$10.3 billion Change in Assets; \$2,126.5 billion End of Year Trust Fund Balance; 125 percent Trust Fund Ratio.

(B) 2027 DI – 1.22 percent Tax Rate; \$192.6 billion Total Revenues; \$181.1 billion Payroll Tax; \$0 GF Reimbursement; \$2.1 billion Taxation of Benefits; \$9.4 billion Interest Income; \$190.3 billion Total Expenditures; \$187.3 billion Benefits; \$2.9 billion Administrative Costs; \$0 RR Exchange; \$2.3 billion Change in Assets; \$241.5 billion End of Year Trust Fund Balance; 125 percent Trust Fund Ratio.

(C) 2027 SSI – 1.18 percent Tax Rate; \$175.1 billion Total Revenues; \$175.1 billion Payroll Tax; \$0 GF Reimbursement; \$0 Taxation of Benefits; \$0 Interest Income beginning in 2028; \$150.1 billion Total Expenditures; \$143.1 billion Benefits; \$7 billion Administrative Costs; \$0 RR Exchange; \$25 billion Change in Assets; \$25 billion End of Year Trust Fund Balance; 16 percent Trust Fund Ratio.

SSI Tax Rate Proposal 2026 -2027
(billions)

Year / Prog	Tax Rate	Total Revenues	Payroll Tax	GF Reim-	Tax a tion of	Inter est Inco	Total Expe n-	Sche dule d	Admi n- istrati ve costs	RR Inter -	Chan ge in Asse	Trust Fund Bala	Trust Fund Ratio
2026													
OAS I	10.6	1,307	1,174.3	0.2	74.7	57.7	1,519.7	1,509	4.7	6.1	-212.8	2,116.2	153
DI	1.80	209.6	199.4	0	2	8.2	181.4	178.6	2.8	0	28.2	239.2	116
OAS DI	12.4	1,516.6	1,373.7	0.2	76.7	65.9	1,701	1,687.6	7.5	6	-184.6	2,355.4	149
SSI	0	66.3	0	66.3	0	0	66.3	61.4	4.9	0	0	0	0
SSA	12.4	1,582.9	1,373.7	66.5	76.7	65.9	1,767.4	1,749	12.4	6	-184.6	2,355.4	149
2027													
OAS I	10.0	1,619.6	1,484.1	0.4	81	54.1	1,609.3	1,598.4	4.8	6.1	10.3	2,126.5	125
DI	1.22	192.6	181.1	0	2.1	9.4	190.3	198.3	2.9	0	2.3	241.5	125
SSI	1.18	175.1	175.1	0	0	0	150.1	143.1	7	0	25	25	16
SSA	12.4	1,987.3	1,849.3	0.4	83.1	63.5	1,949.7	1,928.8	14.7	6.1	37.6	2,393	86

Source: 2025 Annual Report of the Federal Old Age Survivor Insurance and Federal Disability Insurance Trust Funds; 2025 Annual Report of the Supplemental Security Program. 2025 combined OASDI tax conservatively multiplied by 1.28 to estimate revenues from repealing Adjustment to Contribution Base Sec. 230 of the Social Security Act 42USC§430.

Sec. 20,000 One Percent World Poverty Taxable Income

(a) The preliminary assessment of one percent of taxable income due to the United Nations in 2027 comes to \$727 billion, \$592 billion individual income tax and \$135 billion UN corporate income tax to

invest in UN agencies and non-governmental organizations (NGOs). A one dollar a day benefit could cost as little as \$30 a month, \$360 a year. The best strategy seems to be to saturate the 847 million extremely poor people with \$1 a day online trust fund accounts, that receive public and private remittances like Trump and ABLE account soft-ware, earn interest, and be easily converted into cash with a debit card, at a cost of \$305 billion, leaving \$227 billion out of the \$532 billion, 90 percent of revenue budget, to pay another round of 631 million \$360 a year, benefits, prioritizing, the refugees, aged and disabled. The implementation of the aid volume target of a minimum of 1 per cent of the gross national product at market prices of economically advanced countries, requires greater assistance on better terms than provided by Art. 23(b) of the Declaration on Social Progress and Development (1969). It has therefore been proposed, from time to time, that a one percent tax on income, both individual to pay individual international poverty line benefits, and corporate to pay for corporate international development and regular dues, be imposed on all nations, and has been written into the Chapter on the Trusteeship System, pursuant to the unanimous passage on the summer solstice of the draft, civilian, Statement of the United Nations ([SUN](#)).

(1) It is tricky to calculate one percent of taxable individual and corporate income tax. In 2022 the average US taxpayer was estimated to pay 14.5 percent of their income in federal taxes. Since 2018 TCJA there is a 21 percent corporate tax rate. The tax rates remain the same. In 2027 the best available assessment of otherwise highly overestimated United States income taxes is \$1,908 billion individual income tax revenues and \$615 billion corporate income tax revenues. \$1,908 billion divided 0.145 equals \$13,159 billion taxable individual income, 53 percent of the \$24,916 Gross Domestic Product (GDP), one percent of total taxable individual income equals \$132 billion UN individual poverty benefit contribution. \$615 billion corporate income taxes divided by 0.21 equal taxable corporate profits of \$2,929 billion, one percent of total taxable corporate profits equals \$30 billion corporate international development contribution. The United States is assessed \$132 billion for world individual income tax benefit contribution and \$30 billion for corporate international development contribution, a \$162 billion total UN income tax for 2027.

(2) Paying the \$162 billion UN income tax assessment, the United States would reduce \$321 billion arrears by only \$71 billion, leaving \$250 billion UN Compensation due wars and s-nuke earthquakes. Paying \$162 billion in 2027 the US would not owe more than two years dues and the US right to vote in the US Assembly could be restored despite the \$250 billion outstanding arrears for UN Compensation. Merely paying \$71 billion USAID cancellation and UN arrears would not be sufficient for the US to vote, under Art. 19 of the UN Charter. The one percent income tax is more expensive than paying for the USAID cancellation and UN arrears, but the State Department could be completely abolished by Customs budgeting for the State Department, Embassies and Commissions. The US could lead the world in voting to cut out the middle man and trust the United Nations taxpayer direct. Individual and corporate tax forms would need to provide taxpayers with a convenient location after total taxable income to calculate one percent of taxable income UN assessment (for total taxable income verification purposes).

(3) The US \$24,916 billion (2027) Gross Domestic Product (GDP) is 23.3 percent of the \$106,769 billion (2027) Gross World Product (GWP) according. Assuming taxable income is proportionately taxed worldwide the UN tax assessment of the US has only to be divided by 23.3 percent. \$132 billion divided by 0.223 percent equals \$592 billion total UN individual income tax benefit contributions. \$30 billion divided 0.223 equals \$135 billion UN corporate international development contributions. The

total UN one percent of taxable income assessment comes to \$727 billion, \$592 billion individual income tax and \$135 billion UN corporate income tax.

(4) \$727 billion revenues (2027) would make the United Nations the ninth largest government in the world, in dollar terms, after deficit spending Russia \$720 billion (2022), Japan \$892 billion (2022), Italy \$1,015 billion (2022), France, Germany and United Kingdom each with about \$1.3 trillion spending (2022), China \$4.8 billion (2020) and United States \$5.9 trillion (2027). The United Nations would continue to not be authorized to operate on a deficit. Provided it was actually an increase in official development assistance (ODA) by any given nation and in total, the one percent individual and corporate income tax contribution could replace the old system of UN agency and non-governmental organization (NGO) contribution assessment.

(5) As of 2024 and 2026, the extreme poverty line has increased to \$3.00 a day; and the poverty line in middle-income countries is \$4.20 a day, and \$8.30 a day for upper-middle income nations (2021 PPP) since Implementation of the Third United Nations Decade for the Eradication of Poverty (2018–2027) A/73/298 of 6 August 2018 estimated the international poverty line at US\$1.90, US\$3.20 and US\$5.50 per day (purchasing power parity (PPP) 2011 prices). A \$2 a day benefit would cost an estimated \$60 a month; \$720 a year. A \$3 a day benefit would cost \$90 a month; \$1,080 a month. Globally, in 2026 there are estimated to be 847 million people living in extreme poverty below \$3.00 a day, 1,542 million people living in middle income poverty below \$4.20 a day and 3,729 million people living in upper-middle income poverty below \$8.30 a day.

(6) Globally, the number of people living in extreme poverty declined from 36 per cent in 1990 to 10 per cent in 2015, about 734 million. The number of people living in extreme poverty in the low and medium human development countries was estimated to increase from 2019 lows of about 626 million to 753 million in 2020. About 9.2% of the world, or 689 million people, were estimated to live in extreme poverty on less than \$1.90 a day by the World Bank on August 23, 2021. The March 2026 global poverty update from the World Bank: New data and updated poverty numbers reported as of 2024, estimated 847 million people live in extreme poverty, redefined by the \$3.00 a day international poverty line, mostly due to an increase in extreme poverty estimates for the Middle East, North Africa, Afghanistan and Pakistan, rising from 11.8 percent to 14.4 percent, with an additional 21 million people living in extreme poverty in the region. Globally, extreme poverty, defined by the \$3.00 a day international poverty line (2021 PPP) is projected to decrease from 10.4 percent in 2024 to 10 percent in 2026. At \$8.30 a day the poverty line typical of upper-middle income countries the share of people living below this threshold has steadily decreased since 2021 from 48.8 to 46.1 percent in 2024 from 3,767.8 to 3,751 million people and is expected to decline to 44.4 percent, 3,729 million by 2026. The middle-income poverty rate of \$4.20 a day remains at 18.9 percent, increasing slightly from 1,540.2 million to 1,541.1 million people.

(7) It would cost an estimated \$610 billion to pay 847 million people living below the extreme poverty line of \$3.00 a day a \$2.00 dollar a day benefit, costing \$60 a month and \$720 a year until they earn more than the \$8.30 per day upper-middle income poverty line, for the nine-month trial work period or die, whichever comes first, and remain eligible if they lose their employment and run out of any social insurance. An additional \$1.00 a day should probably be issued to about fifty percent of the extremely poor population who are aged, disabled or refugee persons, at a cost of about \$150 billion. The UN Trusteeship Council should plan to achieve a trust fund ratio of 100 percent of next year's operating cost to be able to continue to pay full benefits during an economic depression in the arbitrary period of

one decade by agreeing to spend only 90 percent of receipts. With \$592 billion projected revenues, of which only \$532 billion would be expendable in the theoretical starting year of 2027, the one percent of taxable individual income tax would need to be supplemented \$78 billion to pay the \$2 benefit and \$228 billion. After paying \$51 billion for UN Agencies there might be \$71 billion remaining from the \$121.5 billion, 90 percent of \$135 billion UN corporate income tax, to transfer to individual benefit payments, but it might be better more economical to invest in Non-governmental organizations (NGOs) pursuant to United Nations Agency Revenue Tabulation 2026 [HA-14-4-26](#). A one dollar a day benefit could cost as little as \$30 a month, \$360 a year. The best strategy seems to be to saturate the 847 million extremely poor people with \$1 a day online trust fund accounts, like Trump and ABLE account soft-ware, but easily converted into cash with a debit card, that could receive public and private remittances, at a cost of \$305 billion (2027), leaving \$227 billion out of the \$532 billion budget to pay another 631 million \$1 a day, \$360 a year, benefits, prioritizing, the aged, disabled and refugees. The era of United Nations flash appeals and domestic social welfare programs is not over, it is about to begin. Income tax revenues should increase annually at the rate of benefit increase, ideally three percent, plus the rate of increase in the number of beneficiaries, usually one percent. High and stable growth in low-income consumer spending is almost certain to stabilize the economy and sustain healthy economic growth with a minimum of consumer price inflation, and hopefully avoid economic depressions.

(c) Everyone, as a member of society, has the right to social security and is entitled to realization, through national effort and international co-operation and in accordance with the organization and resources of each State, of the economic, social and cultural rights indispensable for his dignity and the free development of his personality Art. 22 of the Universal Declaration of Human Rights 217 A (III) (1948).

(1) Each State Party undertakes to take steps, individually and through international assistance and cooperation, especially economic and technical, to the maximum of its available resources, with a view to achieving progressively the full realization of the rights under Art. 9 of the International Covenant on Economic, Social and Cultural Rights, 2200A(XXI)(1966).

(2) States must provide for comprehensive social security schemes and social welfare services; the establishment and improvement of social security and insurance schemes for all persons who, because of illness, disability or old age, are temporarily or permanently unable to earn a living, with a view to ensuring a proper standard of living for such persons and for their families and dependents; by (a) assuring the right to work and the right of everyone to form trade union and bargain collectively, (b) eliminating hunger and malnutrition, (c) eliminating poverty, (d) upholding the highest standards of health, (e) providing housing for low income people under Art. 11 of the Declaration on Social Progress and Development 2542 (XXIV) (1969).

(3) States Parties shall take all appropriate measures to eliminate discrimination against women in the field of employment in order to ensure, on a basis of equality of men and women, the same rights, in particular: The right to social security, particularly in cases of retirement, unemployment, sickness, invalidity and old age and other incapacity to work, as well as the right to paid leave under Art. 11 (e) the Convention on the Elimination of All Forms of Discrimination against Women (1979).

(4) States Parties shall recognize for every child the right to benefit from social security, including social insurance, and shall take the necessary measures to achieve the full realization of this right in

accordance with their national law. 2. The benefits should, where appropriate, be granted, taking into account the resources and the circumstances of the child and persons having responsibility for the maintenance of the child, as well as any other consideration relevant to an application for benefits made by or on behalf of the child under Art. 26 of the Convention on the Rights of the Child (1990).

Sec. 250,000 Change

(a) The United States has no vote in the UN Assembly because the USA owes the UN more Compensation than two years dues pursuant to Art. 19 of the UN Charter. Vote for the Constitution of Hospitals & Asylums Non-Government Economy ([CHANGE](#)). Common law naturalization, automatic US citizenship, and right to vote after seven years of residence, no matter how depraved the naturalization system under 8USC§1229b; *Holder v. Gutierrez*; *Holder v. Sawyers*, 566 U.S. 583 (2012) is held in Sec. 4 of the An Act To change the name of the Department of Homeland Security (DHS) to United States Customs (USC), Court of International Trade of the United States (COITUS) to Customs Court (CC), and amend Title 22 of the United States Code Foreign Relations and Intercourse (a-FRai-d) to Foreign Relations (FR-ee) at the top of the President's Budget [HA-2-2-26](#).

(1) UN Compensation: Deficit neutral paid by General Fund balance , \$25 billion FY 26 Iran war compensation, plus return of stolen property. \$250 billion FY 27 full reparation for damages due UN.

(2) \$100 billion FY 26 Israel Palestine Bond.

(3) \$80 billion Unlawful Sanction Theft Bond FY 27.

(4) Fine Donald J. Trump \$100,270,000 15USC§1, 18USC§2381, 18USC§1352

(5) Fine JD Vance \$10,000 treason 18USC§2381, superior criminal responsibility for false statements to make war 18USC§2388.

(6) Fine Brown, McMahon, Rubio, Ratliffe, Zeldin 42USC§300i-1 \$10,000 each for treason 18USC§2381

(7) Fine Russell Vought \$10,000 for treason and forfeiture of illegal Iran war fund 18USC§2381 18USC§2441.

(8) Fine Mick Johnson, \$4,000 fine and forfeiture of port blocking software 24USC§154.

(9) IRS Statistics to seize funding for Office of Management and Budget (OMB) \$150,531 thousand FY 27, leaving only \$3 million for OMB salary to eliminate treason 18USC§2381 and pursue the right to self-determinate accounting.

(10) IRS Statistics to seize funding for Bureau of Fiscal Service (BFS) \$461.8 million FY 27 leaving only \$3 million for salary to eliminate treason 18USC§2381 and pursue the right to self-determinate accounting.

(11) Fine Pete Hegseth \$10,000 to abolish his treasonous Department of War under penalty of more than five years in prison 18USC§2381, 18USC§2441

(12) Forfeiture: Abolish Central Intelligence Agency (CIA) save \$20 billion in Air Force spending at a cost of \$1 billion for US Census Bureau to take over responsibility for the World Factbook. No new nuclear weapon manufacture, purchase or sale until compliance with 2,200 nuclear warhead limit is reported and nationalizing US overseas foreign military bases would yield and additional savings of about \$20 billion FY 27 and in future continuing annual deficit reductions for the next decade of imperialist de-escalation. Deficit reduction of \$40 billion FY 27.

(13) Fine Doug Burgum Windows 8 Software Engineer \$1 billion for debugging of the Interior Department, tribal governments, public land agencies, FDIC and along the northern border 18USC§2071, 18USC§2261A.

(14) Fine Robert F. Kennedy Jr. \$100,000 for Pagefreeze debugging 42USC§1320d-6

(15) Fine Scott Bessent \$100 million for tariff and sanction war crime pursuant to Sherman Anti-Trust Act 15USC§1, 18USC§2441.

(16) Forfeiture abolition of FBI, DEA and ICE \$24,327 million spending reduction, \$4 billion in new spending equals a deficit reduction of \$20 billion FY 27. Removal from the Senior Executive Service 5USC§3592 of FBI and DEA Senior Executive Service under 5USC§3151.

(A) FBI \$10,270,750 thousand FY 27. Cost \$2 billion, \$1 billion for the criminal division to sustain Quantico Bay Academy and Forensic Laboratory and \$1 billion to expand US Marshall responsibilities under Rule 4 and 41 Fed. Crim. P. Deficit reduction \$8.3 billion FY 27.

(B) DEA \$2,425,922 thousand FY 27. Cost \$1 billion federal, state and local medical waste contracts for all food and drugs that are seized by the police. Deficit reduction \$1.4 billion FY 27.

(C) ICE \$11,630 million FY 27, cost \$1 billion US Citizenship and Immigration Service (USCIS) for Unlawful conduct with respect to documents in furtherance of trafficking, peonage, slavery, involuntary servitude or forced labor 18USC§1592.

(17) Energy Export Tax \$22 billion FY 27 revenues from six percent tax of \$369 billion energy export industry.

(18) Explosives Tax: Three percent tax on \$3.5 billion to \$5.2 billion in civilian explosive sales and three percent tax on \$2.7 billion in civilian explosive detonations, about \$350 million FY 27 new revenues. Three percent fine for \$100 billion of bombs dropped on Iran, and three percent tax on \$100 billion resupply, six billion dollars in military revenues. Total new revenues \$6.6 billion FY 27.

(19) Gun Insurance: deficit neutral \$34.28 purchase price on 15.9 million guns sales yields \$547 million victim compensation to be distributed by the Court.

(20) Tobacco Fee Transfer: Alcohol and Tobacco Tax and Trade Bureau (TTB) abolishing +/- \$700 billion Center for Tobacco Policy (CTP) to prohibit biological experimentation and paying \$50 million for the Food and Drug Administration (FDA) to continue tobacco field inspections would net \$650 million in new revenues.

(21) Trump Accounts: Currently only about 500,000 of about 5 million births between January 1, 2025 and July 2026 have been paid for in the first round. Assuming another 500,000 Trump account rollovers are paid FY 26, paying for all 11 million births, less the one million paid FY 26, between 2025 and year end of FY 2027 would cost an additional \$10 billion FY 27.

(22) Child tax credit: -\$46.8 billion FY 27, plus \$30 billion current estimate, to pay all 76.8 million children estimated to legally reside in US \$1,000.

(23) SSI Tax: More than \$150 billion in new off-budget revenues; \$66.3 billion on-budget spending and deficit reduction. To secure cognizance the SSA Commissioner must be fined 12.4 percent on all his income to duly process this SSI tax on the rich to pay the poor 26USC§7201

(24) UN Assessment: The United States is assessed \$132 billion for world individual income tax benefit contribution and \$30 billion for corporate international development contribution, a \$162 billion total UN income tax for 2027. This would relieve \$98 billion FY 27 due the UN for dues and USAID cancellation. The State Department, US Foreign Service and Commissions, their historical zero dollar foreign military finance fraud, and war fraud history, to be seized by US Customs budget 18USC§2388.

Effect of Votes for Change FY 26 - FY 27

Change	Effect of Change FY 26	Effect of Change FY 27
UN Compensation (deficit neutral General Fund reparation)	-\$25 billion;	-\$250 billion Casualty and Property Insurance;
Israel Palestine bond	-\$100 billion to insure \$3.3 billion (2026) Israel weapons client minimum annual payment to UNRWA	0
Iran, Venezuela, Cuba etc. Sanction Theft Bond	0	-\$80 billion to insure all unreturned sanctioned property prosecuted for theft by thieves.
Fine Trump	+\$100,270,000	0
Fine Russel Vought	+\$10,000 fine forfeiture of war fund	0
Fine Brown, McMahon, Rubio, Ratliffe, Vance, Zeldin	+\$60,000 for treason	0
Fine Mike Johnson	+\$4,000 fine forfeiture of port blocking software	0
Abolish Office of Management and Budget (OMB) finance	0	+\$150.5 million; Cost -\$3 million salary.
Abolish Bureau of Fiscal Service finance	0	+\$461.8 million; Cost -\$3 million
Fine Pete Hegseth	+\$10,000 abolish treasonous Department of War	0

Abolish CIA	0	+20 billion Cost -\$1 billion Census International Atlas
Enforce 2,200 Nuclear Warhead Limit	0	+\$15 billion
Terminate US Foreign Military Bases	0	+5 billion
Fine Doug Burgum Windows 8 Software Engineer	+\$1 billion	0
Fine RFK Jr.	+\$100,000	0
Fine Scott Bessent	+\$100 million 15USC§1	0
Abolish FBI	0	+\$10.3 billion Cost -\$2 billion Academy, Forensic Lab, National Crime Information Services, US Marshall expansion.
Abolish DEA	0	+\$2.4 billion Cost -\$1 billion food and drug seized by police = medical waste
Abolish ICE	0	+\$11. Billion Cost -\$1 billion US Citizenship and Immigration Service
Energy Export Tax	0	+\$22 billion
Explosives Excise Tax	\$3 billion fine for \$100 billion bombs detonated on Iran	+\$350 million civilian +\$3 billion bomb resupply
Gun Insurance (deficit neutral)	0	\$547 million
Tobacco Fee	0	+\$700 million Cost -\$50 million
Trump accounts	+\$1 billion	+\$10 billion
Child tax credit	0	+\$46.8 billion
Fine SSA Commissioner	12.4 percent of all income	12.4 percent of all income
SSI Tax	0	>+150 billion off-budget revenues; +\$66.3 billion on- budget spending and deficit reduction
UN Assessment	0	-\$162 billion; +\$98 billion UN arrears and USAID cancellation forgiveness

Source: This Act.

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