Hospitals & Asylums

Treasury Department FY 17- FY 26 HA-13-7-25

By Anthony J. Sanders
Public Trustee applicant

(a) Department of the Treasury was unable procure a President's Budget request in time for the Concurrent Resolution and is now done by HA for the July 16 supplemental appropriations pursuant to IRS Statistics 31USC§1106 and Sec. 850 of An Act Supplementing appropriations for the fiscal years ending Oct. 1, 2017-26 HA-12-6-25. Treasury emails must be unblocked, or removed from the Treasury website, now that there is a nonviolent Secretary who is not morbidly obese to the point of cardiotoxicity nor unauthorized in his practice of certified public accounting. Bureau of Fiscal Service overestimate email explosions to be taxed by Sec. 600 of the FY 26 Supplemental. The Treasury is morally supported by the collaboration with the Primary Dealers of Treasury securities, to purchase deficits in excess of 3 percent of GDP with an updated General Fund balance including the following $140 billion debt ceiling bond for their relief of the stock exchange, accounted for by HA in Sec. 30 of the FY 26 Supplemental. The Federal Reserve is cited for not paying remittance to the Treasury since 2022, allegedly being $750 million over budget on abatement of three buildings, where St. Elizabeth's Hospital, the largest blight in Washington DC and two other abandoned Hospitals & Asylums facilities, with more than 200 buildings a piece, are estimated to cost only $25 million a year for five years before sale or recapitalization with public housing operating expenses in HA World Heritage Application Treatment HA-6-12-23 and of course redress the discount rate in excess of the two percent target 12USC§248(r)(2)(A)(iii), §343(3) and §357.

(1) To ensure the federal government has enough money to pay obligations, including those which Republican ideology has gotten into arrears to, the Preamble of the FY 26 Supplement makes $140 billion debt limit bond available to purchase deficits that exceed 3% or lower than 2.8% of GDP on any given day in the final quarters of FY 25 due to the irregular cost of paying arrears in full with a 3.1% of true GDP deficit, in exchange for $15 trillion debt limit FY 26. Public debt would increase from $13,797 billion FY 24 to $14,434 FY 25, the first year it would exceed the debt limit, except for the $140 billion debt ceiling bond, that keeps debt outstanding limited to exactly the $14,294 billion limit for the entire duration of FY 25 paid in full. The $15 trillion FY 26 debt limit will be free to sell <3% of GDP deficit, and the General Fund will purchases deficits >3% of GDP, and not pay more interest than is due mature securities, hopefully <$599 billion FY 26, increasing outstanding gross federal debt by $44 billion to $14,338 billion FY 26, less than the $15 trillion debt limit FY 26 justified by $140 billion of deficit purchases by the General Fund in the final quarter of FY 25, whether or not Congress has the wherewithal to amend the true statutory outstanding debt limit to $15 trillion in 31USC§3101.

(2) To save the economy from the borderline personality disorder of a spoiled rich old man, with an IQ of 70, Congress must both abolish Unlawful conduct with respect to documents in furtherance of trafficking, peonage, slavery, involuntary servitude, or forced labor 18USC§1592 pursuant to Trump v. J.G.G (2025) A.A.R.P. v. Trump (2025) and repeal transitional USMCA anticipatory tariff proclamation authority 19USC§4513 and update Uruguay Round 19USC§3511(d) to acknowledge the Swiss Formula for Unilateral Tariff Reductions (2007), and terminate abuse of emergency powers pursuant to *V.O.S. Selections, Inc. v. Trump* No. 25-00066 and *State of Oregon v. Trump* No. 2500077

of May 28, 2025, *Yoshida Int'l, Inc. v. United States*, 378 F. Supp.1155, 73 Cust. Ct. 1 (1974), and to redress international trade as if Trump's illegal acts had not occurred, it is first necessary to reduce tariff rates to what the North American Free Trade Agreement was to the International Trade Commission in the time of *Trump v. International Refugee Assistance Project* (2017) as the base for negotiating -3% industrialized and -0.3% developing nation Swiss Formula for Unilateral Tariff Reductions (2007).

(3) Treasury Executive Office of Asset Forfeiture Program (TEOAF) Permanent Rescission is credited with -$5 million to try taxing explosives, beginning with the inventory of several hundred nuclear warheads in excess of the 2,200 nuclear warhead limit, to be forfeited for use by civilian nuclear reactors to generate electricity, 3 percent of the price (of transportation). Total discretionary appropriations before TEOAF is the magical number of $17,777 million, arrived at without any manipulation, after a miniscule -$5 million TEOAF total Tax administration costs $17,772 million FY 26. While $17,772 million FY 26 may seem like 24 percent more than $14,358 million FY 25, it is actually -32 percent less than $23,368 million FY 25, including IRS Mandatory, abolished FY 26.

(4) Incidental to the firework seeded clouds of the prohibited fraud and terrorism finance filled One, Big, Beautiful Bill, unlawfully passed while intoxicated on the 4th of July, service to the fraudulent number publishing Senate Budget and Appropriations Committees, and in fact all federal government, except the Armed Forces Retirement Home, is terminated, after already censoring OMB for the President's nuclear terrorism against Iran. Payment Where Child Tax Credit Exceeds Liability for Tax is the most watched Tax Direct spending category and is reduced to the low rate of $30 billion FY 25 and increased to $76.8 billion FY 26 to pay $1,000 for all children, in an effort to count the obviously, maliciously, undercounted juvenile population, sometimes denied birth certificates and credible Census math. The new Treasurer has been convicted of failure to pay legal child support obligations 18USC§228 April 15, 2025 and must now either repeal all the Jim Crow after the $1,000 tax credit in 26USC§24(a) and pay all children legally residing in the United States or $1,400 for a few children of winning families who were cellularly bugged with the same Desktop surveillance the Attorney General/FBI/ child tax credit neglecting Treasury/Bureau of Fiscal Service used to nuke Myanmar, killing 1,500, in an uncalled for visit to the White House by the Attorney General, who was charged with suing the Treasury for child tax credit, and is now liable to Myanmar for $750 million in damages.

(5) TEOAF has been engaged in the pursuit of an explosives excise tax to do the Bureau of Fiscal Service exploding emails, revenue overestimates and funding shortfall justice, since statute prohibiting transactions involving nuclear materials was evidently hacked to avoid a $2 million fine under 18USC§831. The punishment is a $5 million dollar fine to pay the Treasury to account for the forfeiture of all US nuclear warheads in excess of the 2,200 nuclear warhead limit to civilian nuclear energy plants. TEOAF is to bring to 3 percent explosives excise tax, on purchase and also on use, to trial to take inventory of the conversion of nuclear warheads to fuel civilian nuclear reactors, before counting to exactly 2,200 warheads and prosecuting stolen and detonated warheads to liberate the nuclear weapons modernization program from prohibition by the 2,200 nuclear warhead limit of the NPT. Iran has expelled NPT nuclear inspectors who are 100 percent trained in the USA, and typical of the justification of an abuser of executions as a "deterrent" must stop self-incriminating themselves of the nuclear weapons crimes of USA and express good faith by ratifying the Treaty on the Prohibition of Nuclear Weapons (2017) so they would not need to accuse the United States of not only being over the 2,200 nuclear warhead limit but causing more deadly earthquakes than Iran is obligated to count, to defend themselves against suspicion regarding possible nuclear weapons ambitions of a decidedly,

deterrence psychology dependent legal system of executions, extending to their non-nuclear weapon reality 24USC§419(a)(4).

(5) The Treasurer is requested to pay a Deposit Insurance Fund (DIF) benefit to the author, the Public Trustee applicant, Hospitals & Asylums (HA), whose life savings were stolen while in Union Station in Washington DC Sept. 24, 2021, at an annual rate of 6 percent interest and lead the President to the Senate to decide if the Constitution is resigned to pay the Public Trustee the whole $250,000 promised 2021 the year no insured deposits were paid, and overturn a 90 year history without any *bona fide* deposit insurance benefits to embezzled individuals paid by the Treasury, 31USC§321, 24USC§422 in order to secure three months work to cross-examine FY 26, tabulate and codify Agency Review in 2 CFR Part 300 with off-budget programs and worksheets accounted for in 4 CFR Part 200, *Deposit Insurance Fund ex rel. v. Janet Yellen Treasury Secretary* Hospitals & Asylums HA-22-6-22 and confirm the first beneficiary in current payment status, of two Public Trustees, since 2014 for a term of four years under Sec. 201 of the Social Security Act 42USC§401(c). §1 Definition of fundamental terms in the *Handbook of the Law of Trusts* (1968) by George G. and George T. Bogert, is a Trust is a fiduciary relationship in which one person is the holder of the title to property subject to an equitable obligation to keep or use the property for the benefit of another. The settlor of a trust is the person who intentionally causes the trust to come into existence. The trustee is the person who holds title for the benefit of another. The trust property is the property interest which the trustee holds subject to the rights of another. A trust may be defined as a property right held by one party for the use of another; subject to the duties of a trustee. The obligor is bound to deal with property over which he has control for the benefit of certain persons, of whom he may himself be one, and any one of whom may enforce the obligation; again subject to the duties of a trustee. If the Treasury Secretary is going to be a second gay federal kleptomaniac to be held in trust, he should at least be held responsible for testing the sexual IQ of Congress regarding amending Title 22 Foreign Relations and Intercourse (a-FRaI-d) of the United States Code, to Foreign Relations (FR-ee) and name of the Court of International Trade of the United States (COITUS) back to Customs Court (CC) before the United States exceeded the 250 detainee per 100,000 resident legal limit, circa 1980 and became obligated to pay criminals for random acts of abuse like robbing the Prosecutor, who had just been laid off for inappropriately touching another lawyer without her permission, of the International Criminal Court 22USC§7401 *et seq.* to be repealed and overruled by the criminal self-determination of the Rome Statute (1999).

(b) The Treasury budget-in-brief leaves it to the public to add-up discretionary, interest payments, mandatory accounts, and tax direct and other less savory categories of Treasury spending that need to be terminated. To apologize for being tardy the Treasury should provide an overview to add up all Treasury budget-in-brief spending categories, to provide the federal government with an exact estimate of outlays for the agency, and also to at least minimally explain spending categories other than discretionary appropriations, at the end of a much longer budget-in-brief, that must be cut up into half gallon of ice cream sized categories, that won't take more than 4 hours for the Secretary to do justice to each category, or four hours to add it all up and another four hours to pay $140 billion FY 25 debt ceiling bond from the General Fund balance, for $15 trillion FY 26 debt ceiling, in the introduction. These categories of Treasury spending are tabulated and codified separately and must be added-up in an overview. It should be heart healthy for the Treasurer to review each category separately in four hours, add it up in one day, and then take a week off before writing an introduction, and may used the interactive tables in .doc version of this supplement. Having failed to produce a President's budget in a timely fashion, the gay Treasurer has failed to overrule his morbidly obese predecessors current year intellectually disabling overestimates for FY 25. It is enough that he first reign in the IRS enhancement and most outstandingly, interest payments are the largest overestimate in the federal budget, a completely fictitious 2 percent of GDP, certainly the major reason inaccurate measures such as un-redacted OMB Outlay by Agency Table 4.1 are overestimating the deficit, the best reason yet for the BEA, whose calculus has never been exact, to recompute GDP since 2017. Furthermore, the Treasurer must have the heart to fairly challenge current year overestimates, the Public Trustee applicant has not, and produce an exact estimate of departmental spending FY 25 to self-determinately publish the Treasury budget-in-brief FY 26 in about two weeks of downloading the interactive tables in the .doc mirror version of this .pdf file.

Treasury Department Outlays FY 17 - FY 26
(millions)

	FY 17	CR 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25	FY26
Total Outlays	550753	602293	702120	1636317	1340614	970353	826970	818553	837744	851788
Discretionary	14509	14412	14345	14722	15291	16180	16546	16723	16780	20120
Interest Payment	426071	468488	540543	492915	528661	548594	570796	568163	584564	602073
Mandatory Accounts	10559	10196	9783	16255	30615	10727	7258	8252	7987	7400
Tax Direct Spending	133711	125067	163206	168094	226026	298566	193294	190222	215485	235712
Pandemic Response and Recovery Programs	0	0	0	957368	575316	38543	63533	40675	17435	0
Funding the IRS and Improving Taxpa	0	0	0	0	1893	79969	2,679	6,558	9010	0

yer Compliance										
Offsets to Mandatory Outlays	-34097	-15870	-25757	-13037	-37188	-22226	-27136	-12040	-13517	-13517

Source: Mnuchin, Steven; Yellen, Janet. US Department of Treasury. FY 19 – FY 25

(1) Total Treasury Outlays: $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; $818,553 million FY 25; $837,744 million FY 26.

(2) Discretionary FY 26 discretionary higher due to abolition of IRS mandatory but total IRS spending is lower: $14,509 million FY 17; $14,412 million FY 18; $14,345 million FY 19; $14,722 million FY 20; $15,291 million FY 21; $16,180 million FY 22; $16,546 million FY 23; $16,723 million FY 24; $16,780 million FY 25; $20,120 million FY 26.

(3) Interest payments: $426,071 million FY 17; $468,488 million FY 18; $540,543 million FY 19; $492,915 million FY 20; $528,661 million FY 21; $548,594 million FY 22; $570,796 million FY 23; $568,163 million FY 24; $584,564 million FY 25; $602,073 million FY 26.

(4) Mandatory accounts: $10,559 million FY 17; $10,196 million FY 18; $9,783 million FY 19; $16,255 million FY 20; $30,615 million FY 21; $10,727 million FY 22; $7,258 million FY 23; $8,252 million FY 24; $7,987 million FY 25; $7,400 million FY 26.

(5) Tax Direct Spending: $133,711 million FY 17; $125,067 million FY 18; $163,206 million FY 19; $168,094 million FY 20; $226,026 million FY 21; $298,566 million FY 22; $193,294 million FY 23; $190,222 million FY 24; $215,485 million FY 25; $235,712 million FY 26.

(6) Pandemic Response and Recovery Programs: 0 FY 17 – FY 19; $957,368 million FY 20; $575,316 million FY 21; $38,543 million FY 22. $63,533 million FY 23; $40,675 million FY 24; $17,435 million FY 25; 0 FY 26.

(7) Funding the IRS and Improving Taxpayer Compliance (IRS theft of tax revenues): 0 FY 17 – FY 20; $1,893 million FY 21; $79,969 million FY 22 (cancelled by undistributed offsetting receipt); $2,679 million FY 23; $6,558 million FY 24; $9,010 million FY 25; 0 FY 26.

(8) Less, Offsets to Mandatory Outlays: -$34,097 million FY 17; -$15,870 million FY 18; -$25,757 million FY 19; -$13,037 million FY 20; -$37,188 million FY 21; -22,226 million FY 22; -$27,136 million FY 23; -$12,040 million FY 24; -$13,517 million FY 25; -$13,517 million FY 26.

(c) Discretionary appropriations, Mandatory and Financial subtotals are downwardly adjusted -5.6 percent to $1,9245 million FY 26 to redress FY 21-FY 24 obesity and FY 25 morbidity, including cybersecurity, charged with un-blocking Treasury emails, that became cardiotoxic incidental to morbid obesity, that don't explode like Bureau of Fiscal Service and OMB's. Inspector General request sustained at the target rate of 3 percent inflation for services into FY 26. The Special IG for Pandemic Recovery to be given one Hall's mentholyptus cough drop and told “wash dry nose” – eucalyptus cures COVID and flu – and the mandatory COVID propaganda programs are terminated FY 26 and will not need to be accounted for again FY 28. Yellen's beloved Financial Crime Enforcement Network is majorly cut to reduce invasive statutory emphasis on underpayments in comparison with statistics (omitted). Bureau of Fiscal Service is the statistical failure, with an explosive email, they were underfunded by Trump and that was not fully compensated for by Yellen's obesity, and it therefore thought to beat the overestimates and explosive emails with the carrot of 3 percent annual inflation from FY 17 plus up to all arrears for admitting conviction for exploding emails and the 2020 payroll tax overestimate and continuing wild overestimation of the income tax by exactly citing credible official sources and passing critical executive revenue review by the Public Trustee applicant using the OMB revenue framework, plus odds and ends $448.3 million FY 26.

(i) IRS, Enhancement of Internal Revenue in Sec. 10301 of the Inflation Reduction Act (IRA) PL 117-130 August 16, 2022 is abolished FY 26 and the Treasury three year budget projection, must continue to account for FY 25 until FY 27 to ensure unseemly concealment of IRS total funding with mandatory funding is completely abolished, and their funding levels are recalculated at 3 percent from FY 21, before the passage of this elder scam, and billions of additional dollars are provided to “prioritize revenue statistics”, at all geographic jurisdictions of Certified Public Accounting in pursuit of being able to count revenues again, and better than ever, with proof, above the statutory priority of persecuting taxpayers for underpayments and consequently excessively refunding nice, rich taxpayers, in order to cross-examine and possibly succeed the Bureau of Fiscal Service without exploding. Statistics shall super-cede the Tax Reform Implementation row, that was used only once in FY 19 and is surely obsolete and must be replace with a new row called Statistics. 3% annual inflation from $11.5 billion FY 20 is $13.6 billion FY 26. An additional $2,400 million are made available for the IRS Statistical Commission, for an estimated total of $14 billion FY 26.

(ii) International Programs Funding for multilateral development bank and energy and environment overfunding is approximately scaled back to 3 percent growth from FY 17. $20 million is given to the IMF to corroborate HA recalculation of US and international GDP overestimates since 2017 using credible IMF growth rates. Novel International Assistance FY 25 is terminated. Debt restructuring is eliminated whereas HA has retired Gross Federal Debt and Treasury has not exhibited any competency for millions of dollars. Food security is dramatically increased to from $53 million FY 17 to $100 million FY 26, to focus Treasury International Programs on the free flow of humanitarian assistance to respond to growing international hunger, without vesting too much confidence in the diplomacy, cooking and medicine of the treasonous Treasury, we rely on other agencies to pay money from, whereas gay is so far not any more competent than obese, nor able to correct the errors and threatening to usurp International Trade Commission tariff authority, whereby gender dysphoria is now thought to be vulnerable to the low 70 IQ of borderline personality disorder with points of light of up to 120, not only on the topic of sex, and obesity an intellectual disability of <70 IQ when it comes to all-important Treasury calculus of the arteries. Congress must repeal transitional USMCA anticipatory tariff proclamation authority 19USC§4513 and update Uruguay Round 19USC§3511(d) to acknowledge the Swiss Formula for Unilateral Tariff Reductions (2007), and terminate abuse of emergency powers to justify inappropriate tariffs *V.O.S. Selections, Inc. v. Trump* No. 25-00066 and *State of Oregon v. Trump* No. 2500077 of May 28, 2025, *Yoshida Int'l, Inc. v. United States*, 378 F. Supp.1155, 73 Cust. Ct. 1 (1974), and to redress international trade as if Trump's illegal acts had not occurred, it is first necessary to reduce tariff rates to what the North American Free Trade Agreement was to the International Trade Commission in the time of *Trump v. International Refugee Assistance Project* (2017) as the base for any new negotiations agreeing to utilize the -3% industrialized and -0.3% developing nation Swiss Formula for Unilateral Tariff Reductions (2007).

(iii) To prevent sticker shock from the 29 percent discretionary funding increase from $12,320 million FY 25 to $15,853 million FY 26, it must be explained that IRS Mandatory $9,010 million FY 25 is abolished FY 26, whereby total IRS spending was in fact $21,330 million FY 25 and the FY 26 level $15,853 million is in fact -25.7 percent less than last year and includes $2.4 billion in new funding for IRS statistics. The historical fraud FY 22- FY 25 must be preserved for the record, until the water under the bridge regarding the IRS being caught stealing FY 21, is forgotten about in the FY 28 three year budget request. Treasury Executive Office of Asset Forfeiture Program (TEOAF) Permanent Rescission is credited with -$5 million to try taxing explosives, beginning with the inventory of several hundred nuclear warheads in excess of the 2,200 nuclear warhead limit, to be forfeited for use by civilian nuclear reactors to generate electricity, 3 percent of the price of the explosive at both the time of sale and conversion to civilian fuel or detonation. The total before TEOAF is the magical number of $17,777 million, arrived at without any manipulation, after a miniscule -$5 million TEOAF total Tax administration costs $17,772 million FY 26. While $17,772 million FY 26 may seem like 24 percent more than $14,358 million FY 25, it is actually -32 percent less than $23,368 million FY 25, including IRS Mandatory, abolished FY 26.

Treasury Department Discretionary Appropriations FY17 - FY25
(millions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Discretionary Appropriations total	14509	14412	14345	14722	15291	16435	16546	16723	16780	20120
Management & Financial (subtotal)	1473	1464	1479	1548	1554	1705	1894	1901	2038	1924
Department Offices Salaries and Expenses	224	223	215	228	233	243	278	285	312	300

Committee on Foreign Investment (CFIUS)	0	0	20	20	20	20	20	20	21	21
CFIUS Fees	0	0	0	0	-20	-20	-20	-20	-21	-21
Terrorism and Financial Intelligence (TFI)	123	122	159	170	175	195	190	195	231	200
Cybersecurity Enhancement Account	48	47	25.2	18	18	80	135	139	150	100
Capital Investments Program	3	3	4	6.1	6.1	6.1	11.1	11.1	14.5	14.5
Office of Inspector General	37	37	37	41	41	42	48.9	48.9	50.2	51.7
Treasury IG for Tax Administration	170	169	170.3	170.3	170.3	174.3	174.3	174.3	179.1	184.5

Special Inspector General for TARP	41	41	23	22	19	16	9	0	0	0
Special IG for Pandemic Recovery	0	0	0	0	0	8	12	12	5.3	0
Community Development Financial Institutions Fund	248	246	250	262	270	295	324	324	324.9	325
Financial Crimes Enforcement Network	115	114	117.8	126	127	161	190.1	190.2	215.7	150
Alcohol and Tobacco Tax and Trade Bureau	111	111	120	120	124	129	148.9	148.9	159.2	150
Bureau of the Fiscal Service	353	351	338	340	346	356	372.5	372.5	396.2	448.3

Digitization of Unredeemed Matured Savings Bonds Records	0	0	0	25	25	0	0	0	0	0
Internal Revenue Service (subtotal)	11235	11159	11303	11511	11919	12594	12470	12640	12320	15853
IRS Taxpayer Services	2456	2350	2492	2536	2587	2808	2781	2781	2781	2975
IRS Enforcement	4640	4,607	4,666	4,910	5,005	5,364	5,438	5,438	5,438	5758
IRS Operations Support	3849	3914	3918	3885	4104	4148	4101	4101	4101	4720
IRS Business Systems Modernization	290	288	150	180	223	275	150	320	0	0
Statistics	0	0	77	0	0	0	0	0	0	2400
Tax Administratio	12708	12623	12782	13059	13474	14299	14364	14541	14358	17777

n excluding TEOAF (subtotal)										
Treasury Executive Office of Asset Forfeiture Program (TEOAF) Permanent Rescission	0	0	0	-75	-75	-175	-150	-150	0	-5
Tax Administration Including TEOAF (subtotal)	12708	12623	12782	12984	13399	14124	14214	14391	14358	17772
Treasury International Programs (subtotal)	1801	1789	1563	1738	1890	2056	2332	2332	2533	2348
Multilateral Developmen	1571	1560	1348	1522	1481	1527	1906	1906	2168	2000

t Banks										
Food Security	53	53	30	30	33	48	20	20	0	100
IMF Facilities and Trust Funds	0	0	0	0	0	102	20	20	0	20
Energy and Environment Funds	147	146	140	140	140	274	275	275	300	187
Office of Technical Assistance (OTA)	30	30	30	30	33	38	38	38	40	41
Debt Restructuring	0	0	15	15	297	67	72	72	10	0
Treasury Int'l Assistance Programs	0	0	0	0	0	0	0	0	15	0
Treasury Appropriations (subtotal excluding Forfeiture)	14509	14412	14345	14797	15364	16356	16696	16873	16891	20125
Treasury Appropriatio	14509	14412	14345	14722	15289	16180	16546	16723	16891	20120

ns (subtotal including Forfeiture)										
Rescission: Debt Restructuring	0	0	0	0	0	0	0	0	-111	0
Treasury Discretionary Appropriations Total	14,509	14,412	14,345	14,722	15,291	16,180	16,546	16,723	16,780	20120

Source: Mnuchin, Steven; Yellen, Janet. US Department of Treasury. FY 19 – FY 25

(1) Discretionary Appropriations (total): $14,509 million FY 17; $14,412 million FY 18; $14,345 million FY 19; $14,722 million FY 20; $15,291 million FY 21; $16,180 million FY 22; $16,546 million FY 23; $16,723 million FY 24; $16,780 million FY 25; $20,120 million FY 26.

(A) Management and Financial (subtotal): $1,473 million FY 17; $1,464 million FY 18; $1,479 million FY 19; $1,548 million FY 20; $1,554 million FY 21; $1,705 million FY 22; $1,894 million FY 23; $1,901 million FY 24; $2,038 million FY 25; $1,924 million FY 26.

(i) Department Offices Salaries and Expenses: $224 million FY 17; $223, million FY 18; $215 million FY 19; $228 million FY 20; $233 million FY 21; $243 million FY 22; $278 million FY 23; $285 million FY 24; $312 million FY 25; $300 million FY 26.

(ii) Committee on Foreign Investment (CFIUS): 0 FY 17 – FY 18; $20 million FY 19 – FY 24; $21 million FY 25 – FY 26.

(iii) CFIUS Fees: 0 FY 17 – FY 20; -$20 million FY 21 – FY 24; -$21 million FY 25 – FY 26.

(iv) Terrorism and Financial Intelligence (TFI): $123 million FY 17; $122 million FY 18; $159 million FY 19; $170 million FY 20; $175 million FY 21; $195 million FY 22; $190 million FY 23; $195 million FY 24; $231 million FY 25; $200 million FY 26.

(v) Cybersecurity Enhancement Account: $48 million FY 17; $47 million FY 18; $25.2 million FY 19; $18 million FY 20; $18 million FY 21; $80 million FY 22; $135 million FY 23; $139 million FY 24; $150 million FY 25; $100 million FY 26.

(vi) Capital Investments Program: $3 million FY 17; $3 million FY 18; $4 million FY 19; $6.1 million FY 20' $6.1 million FY 21; $6.1 million FY 22; $11.1 million FY 23; $11.1 million FY 24; $14.5 million FY 25; $14.5 million FY 26.

(vii) Office of Inspector General: $37 million FY 17 – FY 19; $41 million FY 20; $41 million FY 21; $42 million FY 22; $48.9 million FY 23; $48.9 million FY 24; $50.2 million FY 25; $51.7 million FY 26.

(viii) Treasury IG for Tax Administration: $170 million FY 17; $169 million FY 18; $170.3 million FY 19; $170.3 million FY 20; $170.3 million FY 21; $174.3 million FY 22; $174..3 million FY 23; $174.3 million FY 24; $179.1 million FY 25; $184.5 million FY 26.

(ix) Special Inspector General for TARP: $41 million FY 17; $41 million FY 18; $23 million FY 19; $22 million FY 20; $19 million FY 21; $16 million FY 22; $9 million FY 23; 0 FY 24 – FY 26.

(x) Special IG For Pandemic Recovery: 0 FY 17 – FY 21; $8 million FY 22; $12 million FY 23; $12 million FY 24; $5.3 million FY 25; 0 FY 26.

(xi) Community Development Financial Institutions Fund: $248 million FY 17; $246 million FY 18; $250 million FY 19; $262 million FY 20; $270 million FY 21; $295 million FY 22; $324 million FY 23; $324 million FY 24; $324.9 million FY 25; $325 million FY 26.

(xii) Financial Crime Enforcement Network: $115 million FY 17; $114 million FY 18; $117.8 milli FY 19; $126 million FY 20; $127 million FY 21; $161 million FY 22; $190.1 million FY 23; $190.2 million FY 24; $215.7 million FY 25; $150 million FY 26.

(xiii) Alcohol and Tobacco Tax and Trade: $111 million FY 17; $111 million FY 18; $120 million FY 19; $120 million FY 20; $124 million FY 21; $129 million FY 22; $148.9 million FY 23; $148.9 million FY 24; $159.2 million FY 25; $150 million FY 26.

(xiv) Bureau of the Fiscal Service :$353 million FY 17; $351 million FY 18; $338 million FY 19; $340 million FY 20; $346 million FY 21; $356 million FY 22; $372.5 million FY 23; $372.5 million FY 24; $396.2 million FY 25; $448.3 million FY 26.

(xv) Digitalization of Unredeemed Matured Savings Bonds Records: 0 FY 17 – FY 19; $25 million FY 20, $25 million FY 21; 9 FY 22 – FY 26.

(B) Internal Revenue Service (subtotal) higher due to abolition of IRS mandatory but total IRS spending is lower: $11,235 million FY 17; $11,159 million FY 18; $11,303 million FY 19; $11,511 million FY 20; $11,919 million FY 21; $12,594 million FY 22; $12,470 million FY 23; $12,640 million FY 24; $12,320 million FY 25; $15,853 million FY 26.

(i) IRS Taxpayer Services: $2,456 million FY 17; $2,350 million FY 18; $2,492 million FY 19; $2,536 million FY 20; $2,587 FY 21; $2,808 million FY 22; $2,781 million FY 23; $2,781 million FY 24; $2,781 million FY 25; $2,975 million FY 26.

(ii) IRS Enforcement: $4,640 million FY 17; $4,607 million FY 18; $4,666 million FY 19; $4,910 million FY 20; $5,005 million FY 21; $5,364 million FY 22; $5,438 million FY 23; $5,438 million FY 24; $5,438 million FY 25; $5,758 million FY 26.

(iii) IRS Operations Support: $3,849 million FY 17; $3,914 million FY 18; $3,.918 million FY 19; $3.,885 million FY 20; $4,104 million FY 21; $4,148 million FY 22; $4,101 million FY 23; $4,101 million FY 24; $4,101 million FY 25; $4,720 million FY 26.

(iv) IRS Business System Modernization: $290 million FY 17; $288 million FY 18; $150 million FY 19; $180 million FY 20; $223 million FY 21; $275 million FY 22; $150 million FY 23; $320 million FY 24; 0 FY 25 – FY 26.

(v) Statistics: 0 FY 17 – FY 25; $2,400 million FY 26.

(C) Tax Administration including TEOAF (subtotal): $12,708 million FY 17; $12,623 million FY 18; $12,782 million FY 19; $13,059 million FY 20; $13,474 million FY 21; $14,299 million FY 22; $14,364 million FY 23; $14,541 million FY 24; $14,358 million FY 25; $17,777 million FY 26.

(i) Treasury Executive Office of Asset Forfeiture Program (TEOAF): 0 FY 17 – FY 19; -$75 million FY 20; -$75 million FY 21; -$175 million FY 22; -$150 million FY 23; -$150 million FY 24; 0 FY 25; -$5 million FY 26.

(ii) Tax Administration Including TEOA (subtotal): $12,708 million FY 17; $12,623 million FY 18; $12,782 million FY 19; $12,984 million FY 20; $13,399 million FY 21; $14,124 million FY 22; $14,214 million FY 23; $14,391 million FY 24; $14,358 million FY 25; $17,772 million FY 26.

(d) Interest payments are the largest overestimate in the Treasury budget and indeed, the largest error in the federal expenditures since FY 23. Since the termination of Federal Reserve bailout in FY 22 Interest Payments beginning FY 23 have had to be increased 3 percent annually because the obese Treasurer lost complete control over the un-retired gross federal debt and obviously began estimating interest on public debt, based upon historically accumulated gross federal debt that is not a generally accepted accounting practice, although that is how OMB does it, rather than outstanding debt as repaid by interest on public debt, painstakingly calculated in and easily recalculated pursuant to Sec. 20 of An Act Supplementing the appropriations for the fiscal years ending Oct. 1, 2017-26 HA-12-6-25. Fluctuating subcategories are preliminarily estimated for FY 26. To justify the modest 3 percent interest rate inflation, beyond a shadow of doubt, it must be understood since FY 23 the General Fund balance purchases deficits in excess of 3 percent of the true IMF/HA adjusted GDP in Sec. 3. Further study by the Treasury is sought to reduce Interest on Public Debt to <$599 billion FY 27 to express mastery of public debt accounting (Rev. 13:5).

Interest Payment FY 17 – FY 26
(millions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total Interest Payme	426071	468488	540543	492915	528661	548594	570796	568163	584564	602073

nts (subtotal)										
Payment of the Resolution Funding Corporation	2,628	2,628	2,628	2,445	1,367	920	920	920	920	920
Interest on Uninvested Funds	8	12	39	23	2	8	21	24	23	24
Restitution of Forgone Interest	1,587	732	2,371	116	0	1,135	3,292	0	0	0
Federal Interest Liabilities to States	0	1	0	0	0	0	0	1	1	1
Interest Paid to Credit Financing Accounts	8,352	10,835	7,122	23,315	12,762	12,733	11,883	13,692	13,379	13780
Refunding Internal Revenue Collections,	1148	1267	2042	2957	3033	3540	10229	4242	3133	3227

Interest										
Interest on Public Debt	456955	504280	572913	522652	562388	579260	596637	614537	632973	651962
Other Interest	-44607	-51267	-46572	-58593	-50891	-49002	-52186	-65253	-65865	-67841

Source: Mnuchin, Steven; Yellen, Janet. US Department of Treasury. FY 19 – FY 25

(1) Interest Payments (subtotal): $426,071 million FY 17; $468,488 million FY 18; $540,543 million FY 19; $492,915 million FY 20; $528,661 million FY 21; $548,594 million FY 22; $570,796 million FY 23; $568,163 million FY 24; $584,564 million FY 25; $602,073 million FY 26.

(A) Payment fo the Resolution Funding Corporation: $2,628 million FY 17; $2,628 million FY 18; $2,628 million FY 19; $2,445 million FY 20; $1,367 million FY 21; $920 million FY 22; $920 million FY 23; $920 million FY 24; $920 million FY 25; $920 million FY 26.

(B) Interest on Uninvested Funds: $8 million FY 17; $12 million FY 18; $39 million FY 19; $23 million FY 20; $2 million FY 21; $8 million FY 22; $21 million FY 23; $24 million FY 24; $23 million FY 25; $24 million FY 26.

(C) Restitution on Foregone Interest: $1,587 million FY 17; $732 million FY 18; $2,371 million FY 19; $116 million FY 20; 0 FY 21; $1,135 million FY 22; $3,292 million FY 23; 0 FY 24 – FY 26.

(D) Federal Interest Liabilities to States: 0 FY 17; $1 million FY 18; 0 FY 19 – FY 23; $1 million FY 24 – FY 26.

(E) Interest Paid to Credit Financing Accounts: $8,352 million FY 17; $10,835 million FY 18; $7,122 million FY 19; $23,315 million FY 20; $12,762 million FY 21; $12,733 million FY 22; $11,883 million FY 23; $13,692 million FY 24; $13,379 million FY 25; $13,780 million FY 26.

(F) Refunding Internal Revenue Collections, Interest: $1,148 million FY 17; $1,267 million FY 18; $2,042 million FY 19; $2,957 million FY 20; $3,033 million FY 21; $3,540 million FY 22; $10,229 million FY 23; $4,242 million FY 24; $3,133 million FY 25; $3,227 million FY 26.

(G) Interest on Public Debt: $456,955 million FY 17; $504,280 million FY 18; $572,293 million FY 19; $522,652 million FY 20; $562,388 million FY 21; $579,260 million FY 22; $596,637 million FY 23; $614,537 million FY 24; $632,973 million FY 25; $651,962 million FY 26.

(H) Other Interest: -$44,607 million FY 17; -$51,267 million FY 18; -$46,572 million FY 19; -$58,593 million FY 20; -$50,891 million FY 21; -$49,002 million FY 22; -$52,186 million FY 23; -$65,253 million FY 24; -$65,865 million FY 25; -$67,841 million FY 26.

(e) Mandatory accounts fluctuate and without any further explanation are preliminarily estimated to be exactly the same as they were the previous year. The Treasury budget request is obligated to explain interest payment and mandatory account and any other types of Treasury spending on an equal basis with the explanations provided discretionary appropriations. 3 percent inflation for the Comptroller of Currency. Fiscal Service increases from $2 million FY 25 to $3 million FY 26, not $23 million as erroneously transcribed in a first draft. To avoid disturbing the totals $20 million added to otherwise flatlining Magnet Fund, Community Development Financial Institutions. Financial agent services are decreased -50 percent to 3 percent inflation since 2017. Financial integrity fund FY 25 is abolished. Financial research fund reduced to 3 percent inflation since 2017. IRS informant payment are reduced to the low, low rate of 3 percent inflation from 2017, to help stop the gossip that is detracting from IRS statistics. Social impact demonstration project FY 23-25 is abolished.

Mandatory Programs FY 17 – FY 26
(millions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Mandatory Programs (subtotal)	10559	10196	9783	16255	30615	10727	7258	8252	7987	7400
Capital Magnet Fund, Community Development Financial Institutions	118	8	134	174	371	397	118	318	259	279
Check Forgery Insurance Fund	15	10	4	6	21	26	20	3	2	2
Cheyenne River Sioux Tribe Terrestrial	1	1	1	1	1	1	1	0	1	1

Wildlife Habitat Restoration Trust Fund										
Claims, Judgments, and Relief Acts	3320	2255	1706	8365	8480	2444	2011	2020	2069	2069
Community Development Financial Institutions Fund Program Account	2	4	7	8	17	19	11	11	3	3
Comptroller of the Currency	1216	1241	1171	1056	1166	1224	1144	1183	1191	1227
Continued Dumping and Subsidy Offset	47	40	17	57	4	9	8	19	2	2
Debt Collection, Fiscal Servic	164	176	223	230	149	0	0	0	0	0

e										
Debt Collection Fund	0	0	0	0	0	188	167	199	209	209
Exchange Stabilization Fund	129	263	510	139	11,655	125	0	0	0	0
Federal Financing Bank	1,825	2,103	2,571	3,036	2,204	2,145	0	0	0	0
Federal Reserve Bank Reimbursement Fund	524	586	546	544	620	611	633	732	721	721
Federal Tax Lien Revolving Fund	0	0	7	0	1	1	0	1	1	1
Financial Agent Services	791	841	822	842	909	1021	1151	1366	1533	1005
Financial Integrity Fund	0	0	0	0	0	0	0	0	5	0
Financial Research Fund	90	73	66	74	69	88	94	110	141	114
Fiscal Servic	0	0	0	0	0	0	1	1	2	3

e, Salaries and Expenses										
Grants for Specified Energy Property in Lieu of Tax Credits	1,003	47	0	0	0	0	0	0	0	0
GSE Mortgage-Backed Securities Purchase Program Account	3	2	1	1	1	1	0	2	1	1
Guam WWII Claims Fund	0	0	0	40	0	0	0	1	1	1
Gulf Coast Restoration Trust Fund	297	176	315	335	317	308	119	270	285	285
Hope Reserve Fund	78	8	0	0	0	0	0	0	0	0
IRS Informant	22	32	88	63	26	27	77	421	104	28

Payments										
IRS Miscellaneous Retained Fees	393	415	392	282	393	335	7	3	3	3
IRS Private Collection Agent Program	0	0	93	149	217	158	188	294	284	284
Office of Financial Stability	122	79	62	51	41	38	26	4	0	0
Office of Inspector General	0	0	0	0	6	0	3	0	0	0
Presidential Election Campaign Fund	27	26	25	25	24	24	47	190	0	0
Reimbursements to Federal Reserve Banks	138	149	147	131	157	162	163	253	199	199
Small Business	5	58	5	6	2	1	1	2	1	1

Lending Fund Program Account										
Social Impact Demonstration Projects	0	0	0	0	0	0	1	2	8	0
Special Inspector General for the Troubled Asset Relief Program	0	0	0	0	0	0	6	7	0	0
Terrorism Insurance Program	2	46	3	2	3	6	7	28	74	74
Travel Promotion Fund	93	93	94	94	60	318	28	220	100	100
Treasury Forfeiture Fund	118	1,464	772	537	696	1,038	1,101	592	788	788
Troubled Asset Relief Progra	16	0	1	7	5	12	125	0	0	0

m Account										

Source: Mnuchin, Steven; Yellen, Janet. US Department of Treasury. FY 19 – FY 25

(1) Mandatory Programs (subtotal): $10,559 million FY 17; $10,196 million FY 18; $9,783 million FY 19; $16,255 million FY 20; $30,615 million FY 21; $10,727 million FY 22; $7,258 million FY 23; $8,252 million FY 24; $7,987 million FY 25; $7,400 million FY 26.

(A) Capital Magnet Fund Community Development Financial Institutions: $118 million FY 17; $8 million FY 18; $134 million FY 19; $174 million FY 20; $371 million FY 21; $397 million FY 22; $118 million FY 23; $318 million FY 24; $259 million FY 25; $279 million FY 26.

(B) Check Forgery Insurance Fund: $15 million FY 17; $10 million FY 18; $4 million FY 19. $6 million FY 20; $21 million FY 21; $26 million FY 22; $20 million FY 23; $3 million FY 24; $2 million FY 25; $2 million FY 26.

(C) Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund: $1 million FY 17 – FY 23; 0 FY 24; $1 million FY 25 – FY 26.

(D) Claims, Judgments and Relief Acts: $3,320 million FY 17; $2,255 million FY 18; $1,706 million FY 19; $8,365 million FY 20; $8,480 million FY 21; $2,444 million FY 22; $2,011 million FY 23; $2,020 million FY 24; $2,069 million FY 25; $2,069 million FY 26.

(E) Community Development Financial Institutions Fund Program Account: $2 million FY 17; $4 million FY 18; $7 million FY 19; $8 million FY 20; $17 million FY 21; $19 million FY 22; $11 million FY 23; $11 million FY 24; $3 million FY 25; $3 million FY 26.

(F) Comptroller of the Currency: $1,216 million FY 17; $1,241 million FY 18; $1,171 million FY 19; $1,056 million FY 20; $1,166 million FY 21; $1,224 million FY 22; $1,144 million FY 23; $1,183 million FY 24; $1,191 million FY 25; $1,227 million FY 26.

(G) Continued Dumping and Subsidy Offset: $47 million FY 17; $40 million FY 18; $17 million FY 19; $57 million FY 20; $4 million FY 21; $9 million FY 22; $8 million FY 23; $19 million FY 24; $2 million FY 25; $2 million FY 26.

(H) Debt Collection, Fiscal Service: $164 million FY 17; $176 million FY 18; $223 million FY 19; $230 million FY 20; $149 million FY 21; 0 FY 22 – FY 26.

(I) Debt Collection Fund: 0 FY 17 – FY 21; $188 million FY 22; $167 million FY 23; $199 million FY 24; $209 million FY 25; $209 million FY 26.

(J) Exchange Stabilization Fund: $129 million FY 17; $263 million FY 18; $510 million FY 19; $139 million FY 20; $11,655 million FY 21; $125 million FY 22; 0 FY 23 – FY 26.

(K) Federal Financing Bank: $1,825 million FY 17; $2,103 million FY 18; $2,571 million FY 19; $3,036 million FY 20; $2,204 million FY 21; $2,145 million FY 22; 0 FY 23 – FY 26.

(L) Federal Reserve Bank Reimbursement Fund: $524 million FY 17; $586 million FY 18; $546 million FY 19; $544 million FY 20; $620 million FY 21; $611 million FY 22; $633 million FY 23; $732 million FY 24; $721 million FY 25; $721 million FY 26.

(M) Federal Tax Lien Revolving Fund: 0 FY 17 – FY 18; $7 million FY 19; 0 FY 20; $1 million FY 21 – FY 22; 0 FY 23; $1 million FY 24 – FY 26.

(N) Financial Agent Services: $791 million FY 17; $841 million FY 18; $822 million FY 19; $842 million FY 20; $909 million FY 21; $1,021 million FY 22; $1,151 million FY 23; $1,366 million FY 24; $1,533 million FY 25; $1,005 million FY 26.

(O) Financial Integrity Fund: 0 FY 17- FY 24; $5 million FY 25; 0 FY 26.

(P) Financial Research Fund: $90 million FY 17; $73 million FY 18; $66 million FY 19; $74 million FY 20; $69 million FY 21; $88 million FY 22; $94 million FY 23; $110 million FY 24; $141 million FY 25; $114 million FY 26.

(Q) Fiscal Service, Salaries and Expenses: 0 FY 17 – FY 22; $1 million FY 23 – FY 24; $2 million FY 25; $3 million FY 26.

(R) Grants for Specified Energy Property in Lieu of Tax Credits: $1,003 million FY 17; $47 million FY 18; 0 FY 19 – FY 26.

(S) GSE Mortgage Backed Securities Purchasing Program Account: $3 million FY 17; $2 million FY 18; $1 million FY 19 – 22; 0 FY 23; $2 million FY 24; $1 million FY 25- FY 26.

(T) Guam WWII Claims Fund: 0 FY 17 – FY 19; $40 million FY 20; 0 FY 21 – FY 23; $1 million FY 24 – FY 26.

(U) Gulf Coast Restoration Trust Fund: $297 million FY 17; $176 million FY 18; $315 million FY 19; $335 million FY 20; $317 million FY 21; $308 million FY 22; $119 million FY 23; $270 million FY 24; $285 million FY 25; $285 million FY 26.

(V) Hope Reserve Fund: $78 million FY 17; $8 million FY 18; 0 FY 19 – FY 26.

(W) IRS Informant Payments: $22 million FY 17; $32 million FY 18; $88 million FY 19; $63 million FY 20; $26 million FY 21; $27 million FY 22; $77 million FY 23; $421 million FY 24; $104 million FY 25; $28 million FY 26.

(X) IRS Miscellaneous Retained Fees: $393 million FY 17; $415 million FY 18; $392 million FY 19; $282 million FY 20; $393 million FY 21; $335 million FY 22; $7 million FY 23; $3 million FY 24 – FY 26.

(Y) IRS Private Collection Agent Program: 0 FY 17 – FY 18; $93 million FY 19; $149 million FY 20; $217 million FY 21; $158 million FY 22; $188 million FY 23; $294 million FY 24; $284 million FY 25; $284 million FY 26.

(Z) Office of Financial Stability: $122 million FY 17; $79 million FY 18; $62 million FY 19; $51 million FY 20; $41 million FY 21; $38 million FY 22; $26 million FY 23 $4 million FY 24l; 0 FY 25-FY 26.

(AA) Office of Inspector General: 0 FY 17 – FY 20; $6 million FY 21; 0 FY 22; $3 million FY 23; 0 FY 24 – FY 26.

(AB) Presidential Election Campaign Fund: $27 million FY 17; $26 million FY 18; $25 million FY 19; $25 million FY 20; $24 million FY 21; $24 million FY 22; $47 million FY 23; $190 million FY 24; 0 FY 25- FY 26.

(AC) Reimbursement to Federal Reserve Banks: $138 million FY 17; $149 million FY 18; $147 million FY 19; $131 million FY 20; $157 million FY 21; $162 million FY 22; $163 million FY 23; $253 million FY 24; $199 million FY 25; $199 million FY 26.

(AD) Small Business Lending Fund Program Account: $5 million FY 17; $58 million FY 18; $5 million FY 19; $6 million FY 20; $2 million FY 21; $1 million FY 22; $1 million FY 23; $2 million FY 24; $1 million FY 25; $1 million FY 26.

(AE) Social Impact Demonstration Projects: 0 FY 17 – 22; $1 million FY 23; $2 million FY 24; $8 million FY 25; 0 FY 26.

(AF) Special Inspector General for the Troubled Asset Relief Program: 0 FY 17 – FY 22; $6 million FY 23; $7 million FY 24; 0 FY 15 – FY 26.

(AG) Terrorism Insurance Program: $2 million FY 17; $46 million FY 18; $3 million FY 19; $2 million FY 20; $3 million FY 21; $6 million FY 22; $7 million FY 23; $28 million FY 24; $74 million FY 25; $74 million FY 26.

(AH) Travel Promotion Fund: $93 million FY 17; $93 million FY 18; $94 million FY 19; $94 million FY 20; $60 million FY 21; $318 million FY 22; $28 million FY 23; $220 million FY 24; $100 million FY 25; $100 million FY 26.

(AI) Treasury Forfeiture Fund: $118 million FY 17; $1,464 million FY 18; $772 million FY 19; $537 million FY 20; $696 million FY 21; $1,038 million FY 22; $1,101 million FY 23; $592 million FY 24; $788 million FY 25; $788 million FY 26.

(AJ) Troubled Asset Relief Program Account: $16 million FY 17; 0 FY 18; $1 million FY 19; $7 million FY 20; $5 million FY 21; $12 million FY 22; $125 million FRY 23; 0 FY 24 – FY 26.

(f) Tax Direct spending is estimated to be the same as 2025 unless otherwise recalculated. Advanced manufacturing investment credit 2024-25 is abolished. Child and dependent care tax credit is sustained at $7 million as one fo the few worthwhile programs from the previous administration. Clean vehicle credit and credit for previously owned clean vehicles are abolished. Elective Payment for Energy Property and Electricity Produced from Certain Renewable Resources, Etc abolished. First-time homebuyer home-seller credit abolished. Payment Where Child Tax Credit Exceeds Liability for Tax is the most watched Tax Direct spending category and is reduced to the low rate of $30 billion FY 25 and increased to $76.8 billion FY 26 to pay $1,000 for all children, in an effort to count the obviously, maliciously, undercounted juvenile population, sometimes denied birth certificates and credible Census math. The refundable premium tax credit, aka the Affordable Care Act subsidy, is proposed to be transferred to the professional care of the Department of Health and Human Service since narcotic availability seems to have caused a statistical increase in working age deaths before COVID increased all cause mortality that is not yet reported to have completely subsided as noted in Sec. 750 and Sec. 800 of **A**n Act Supplementing appropriations for the fiscal years ending Oct. 1, 2017-26 HA-12-6-25.

Tax Direct Spending FY 17 – FY 26
(millions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Tax Direct Spending (subtotal)	133711	125067	163206	168094	226026	298566	193294	190222	215485	235712
Advanced Manufacturing Investment Credit	0	0	0	0	0	0	0	1938	2010	0
Build America Bond Payments, Recovery Act	3629	3645	3356	2075	3012	2251	2470	2316	2289	2289
Child and Dependent Care Tax Credit	0	0	0	0	0	7,430	228	70	7	7
Clean Vehicle Credit	0	0	0	0	0	0	0	206	560	0

Credit for Previously-owned Clean Vehicles	0	0	0	0	0	0	0	302	407	0
Elective Payment for Energy Property and Electricity Produced from Certain Renewable Resources, Etc.	0	0	0	0	0	0	0	8,697	12,309	0
First-Time Homebuyer and Home Seller Credits	0	0	0	0	0	0	0	0	11,287	0
Internal Revenue Collections for Puerto Rico	365	379	445	471	476	414	362	374	379	379

Payment of Government Losses in Shipment	1	1	1	1	0	0	0	21	16	16
Payment to Issuer of New Clean Renewable Energy Bonds	40	37	48	31	57	40	38	38	37	37
Payment to Issuer of Qualified Energy Conservation Bonds	39	36	40	27	43	34	30	30	30	30
Payment to Issuer of Qualified School Construction Bonds	673	743	650	462	797	600	533	532	529	529
Payment to Issuer of Qualified	52	58	43	34	54	38	115	40	39	39

Zone Academy Bonds										
Payment to Virgin Islands and Puerto Rico for Disaster Tax Relief	0	0	200	61	0	0	0	51	0	0
Payment Where Adoption Credit Exceeds Liability for Tax	0	0	0	0	0	0	0	0	0	0
Payment Where American Opportunity Credit Exceeds Liability for Tax	3469	3859	2881	2787	3967	3797	2612	2459	2428	2428
Payment Where Certain Tax Credits	626	594	8232	16104	9160	2737	3097	1250	250	250

Exceed Liability for Corporate Tax										
Payment Where Child Tax Credit Exceeds Liability for Tax	19408	18995	28898	27779	78959	131435	29049	28722	30000	76800
Payment Where Earned Income Credit Exceeds Liability for Tax	59749	56763	59209	57577	60757	64282	55468	56387	70761	70761
Payment Where Health Coverage Tax Credit Exceeds Liability for Tax	25	29	24	13	23	22	11	2	0	0
Payment Where	6	19	1	0	0	0	0	0	0	0

Small Business Health Insurance Tax Credit Exceeds Liability for Tax										
Refundable Premium Tax Credit	45629	39909	59178	60672	68721	85486	99281	86787	82147	82147
Refundable Savers Credit	0	0	0	0	0	0	0	0	0	0

Source: Mnuchin, Steven; Yellen, Janet. US Department of Treasury. FY 19 – FY 25

(1) Tax Direct Spending (subtotal): $133,711 million FY 17; $125,067 million FY 18; $163,206 million FY 19; $168,094 million FY 20; $226,026 million FY 21; $298,566 million FY 22; $193,294 million FY 23; $190,222 million FY 24; $215,485 million FY 25; $235,712 million FY 26.

(A) Advanced Manufacturing Investment Credit: 0 FY 17 – FY 23; $1,938 million FY 24; $2,010 million FY 25; 0 FY 26.

(B) Build America Bond Payments, Recovery Act: $3,629 million FY 17; $3,645 million FY 18; $3,356 million FY 19; $2.075 million FY 20; $3,012 million FY 21; $2,251 million FY 22; $2,470 million FY 23; $2,316 million FY 24; $2,289 million FY 25; $2,289 million FY 26.

(C) Child and Dependent Care Tax Credit: 0 FY 17 – FY 21; $7,430 million FY 22; $228 million FY 23; $70 million FY 24; $7 million FY 25; $7 million FY 26.

(D) Clean Vehicle Credit: 0 FY 17 – FY 23; $206 million FY 24; $560 million FY 25; 0 FY 26.

(E) Credit for Previously- owned Clean Vehicles: 0 FY 17 – FY 23; $302 million FY 24; $407 million FY 25; 0 FY 26.

(F) Elective Payment for Energy Property and Electricity Produced from Certain Renewable Resources, etc.: 0 FY 17 – FY 23; $8,697 million FY 24; $12,309 million FY 25; 0 FY 26.

(G) First- Time Homebuyer and Home Seller Credits: 0 FY 17 – FY 24; $11,287 million FY 25; 0 FY 26.

(H) Internal Revenue Collections for Puerto Rico: $365 million FY 17; $379 million FY 18; $445 million FY 19; $471 million FY 20; $476 million FY 21; $414 million FY 22; $362 million FY 23; $374 million FY 24; $379 million FY 25; $379 million FY 26.

(I) Payment of Government Losses in Shipping: $1 million FY 17 – FY 20; 0 FY 21 – FY 23; $21 million FY 24; $16 million FY 25; $16 million FY 26.

(J) Payment to the Issuer of New Clean Renewable Energy Bonds: $40 million FY 17; $37 million FY 18; $48 million FY 19; $31 million FY 20; $57 million FY 21; $40 million FY 22; $38 million FY 23; $38 million FY 24; $37 million FY 25; $37 million FY 26.

(K) Payment to Issuer of Qualified School Construction Bonds: $673 million FY 17; $743 million FY 18; $650 million FY 19; $462 million FY 20; $797 million FY 21; $600 million FY 22; $533 million FY 23; $532 million FY 24; $529 million FY 25; $529 million FY 26.

(L) Payment to Issuer of Qualified Zone Academy Bonds: $52 million FY 17; $58 million FY 18; $43 million FY 19; $34 million FY 20; $54 million FY 21; $38 million FY 22; $115 million FY 23; $40 million FY 24; $39 million FY 25; $39 million FY 26.

(M) Payment to Virgin Islands and Puerto Rico for Disaster Tax Relief: 0 FY 17 – FY 18; $200 million FY 19; $61 million FY 20; 0 FY 21 – FY 23; $51 million FY 24; 0 FY 25 – FY 26.

(N) Payment Where Adoption Credit Exceeds Liability for Tax: 0 FY 17 – FY 26.

(O) Payment Where American Opportunity Credit Exceeds Liability for Tax: $3,469 million FY 17; $3,859 million FY 18; $2,881 million FY 19; $2,787 million FY 20; $3,967 million FY 21; $3,797 million FY 22; $2,612 million FY 23; $2,459 million FY 24; $2,428 million FY 25; $2,428 million FY 26.

(P) Payment Where Certain Tax Credits Exceed Liability for Corporate Tax” $626 million FY 17; $594 million FY 18; $8,232 million FY 19; $16,104 million FY 20; $9,160 million FY 21; $2,737 million FY 22; $3,097 million FY 23; $1,250 million FY 24; $250 million FY 25; $250 million FY 26.

(Q) Payment Where Child Tax Credit Exceeds Liability for Tax: $19,408 million FY 17 $18,995 million FY 18; $28,898 million FY 19; $27,779 million FY 20; $78,959 million FY 21; $131,435 million FY 22; $29,049 million FY 23; $28,722 million FY 24; $30,000 million FY 25; $76,800 million FY 26.

(R) Payment Where Earned Income Credit Exceeds Liability for Tax: $59,749 million FY 17; $56,763 million FY 18; $59,209 million FY 19; $57,577 million FY 20; $60,757 million FY 21; $64,282 million FY 22; $55,468 million FY 23; $56,387 million FY 24; $70,761 million FY 25; $70,761 million FY 26.

(S) Payment Where Small Business Health Insurance Tax Exceeds Liability for Tax: $6 million FY 17;

$19 million FY 18; $1 million FY 10; 0 FY 20 – FY 26.

(T) Refundable Premium Tax Credit: $45,629 million FY 17; $39,909 million FY 18; $59,178 million FY 19; $60,672 million FY 20; $68,721 million FY 21; $85,486 million FY 22; $99,281 million FY 23; $86,787 million FY 24; $82, 147 million FY 25; $82,147 million FY 26.

(U) Refundable Savers Credit: 0 FY 17 – FY 26.

(g) COVID and IRS mandatory are abolished FY 26.

Abolition of COVID and IRS Mandatory FY 17 – FY 26
(millions)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
COVID Mandatory (subtotal)	0	0	0	957,368	575,316	38,543	63,533	40,675	17,435	0
Air Carrier Worker Support	0	0	0	32,000	31,000	-3,200	8	5	1	0
Community Development Financial Institution Fund Program, emergency Support	0	0	0	0	3,000	0	1,290	268	117	0
Coronavirus Relief Fund	0	0	0	150,000	362,050	0	3,047	2,325	3,500	0

Economic Impact Payments	0	0	0	274654	569508	13636	2178	589	132	0
Economic Stabilization Program Account	0	0	0	499975	-477890	0	12	16	3	0
Emergency Capital Investment Fund	0	0	0	0	9000	0	297	75	185	0
Emergency Rental Assistance	0	0	0	0	46547	0	3,626	180	12	0
Homeowner Assistance Fund	0	0	0	0	9958	0	281	67	28	0
Special Inspector General for Pandemic Recovery	0	0	0	25	0	0	0	0	0	0
State Small Business Credit Initiati	0	0	0	0	10,000	0	1,252	2,504	462	0

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Transportation Services Economic Relief	0	0	0	0	2,000	0	20	17	0	0
US Coronavirus Refundable Credits	0	0	0	714	10,143	29,470	51,522	34,629	12,995	0
IRS, Mandatory (subtotal)	0	0	0	0	1,893	79,969	2,679	6,558	9,010	0
Departmental Offices, Salaries and Expenses	0	0	0	0	23	155	9	26	24	0
IRS Business System Modernization	0	0	0	0	500	4,751	495	1,106	1,795	0
IRS, Direct Efile Taskforce	0	0	0	0	0	15	4	8	0	0
IRS Enforcement	0	0	0	0	0	45,637	103	1,182	2,241	0
IRS,	0	0	0	0	0	25,326	0	166	180	0

Energy Security										
IRS Taxpayer Services	0	0	0	0	422	3,182	946	945	1,295	0
IRS, Technology and Operations Support	0	0	0	0	940	25,326	1,109	3,071	3,435	0
Treasury Inspector General for Tax Administration	0	0	0	0	8	403	13	54	40	0

Source: Mnuchin, Steven; Yellen, Janet. US Department of Treasury. FY 19 – FY 25

(1) COVID Mandatory (subtotal): 0 FY 17 – FY 19; $957,368 million FY 20; $575,316 million FY 21; $38,543 million FY 22; $63,533 million FY 23; $40,675 million FY 24; $17,435 million FY 25; 0 FY 26.

(A) Air Carrier Worker Support: 0 FY 17 – FY 19; $32,000 million FY 20; $31,000 million FY 21; -$3,200 million FY 22; $8 million FY 23; $5 million FY 24; $1 million FY 25; 0 FY 26.

(B) Community Development Financial Institution Fund Program, Emergency Support: 0 FY 17 – FY FY 20; $3,000 million FY 21; 0 FY 22; $1,290 million FY 23; $268 million FY 24; $117 million FY 25; 0 FY 26.

(C) Coronavirus Relief Fund: 0 FY 17 – FY 19; $150,000 million FY 20; $362,050 million FY 21; 0 FY 22; $3,047 million FY 23; $2,325 million FY 24; $3,500 million FY 25; 0 FY 26.

(D) Economic Impact Payments: 0 FY 17 – FY 19; $274,654 million FY 20; $569,508 million FY 21; $13,636 million FY 22; $2,178 million FY 23; $589 million FY 24; $132 million FY 25; 0 FY 26.

(E) Economic Stabilization Program Account: 0 FY 17 – FY 19; $499,975 million FY 20; -$477,890 million FY 21; 0 FY 22; $12 million FY 23; $16 million FY 24; $3 million FY 25; 0 FY 26.

(F) Emergency Capital Investment Fund: 0 FY 17 – FY 20; $9,000 million FY 21; 0 FY 22; $297 million FY 23; $75 million FY 24; $185 million FY 25; 0 FY 26.

(G) Emergency Rental Assistance: 0 FY 17 – FY 20; $46,547 million FY 21; 0 FY 22; $3,626 million FY 23; $180 million FY 24; $12 million FY 25; 0 FY 26.

(H) Homeownership Assistance Fund: 0 FY 17 – FY 20; $9,958 million FY 21; 0 FY 22; $281 million FY 23; $67 million FY 24; $28 million FY 25; 0 FY 26.

(I) Special Inspector General for Pandemic Recovery: 0 FY 17 – FY 19; $25 million FY 20; 0 FY 21 – FY 26.

(J) State Small Business Credit Initiative: 0 FY 17 – FY 20; $10,000 million FY 21; 0 FY 22; $1,252 million FY 23; $2,504 million FY 24; $462 million FY 25; 0 FY 26.

(K) Transportation Services Economic Relief: 0 FY 17 – FY 20; $2,000 million FY 21; 0 FY 22; $20 million FY 23; $17 million FY 24; 0 FY 25 – FY 26.

(L) US Coronavirus Refundable Credits: 0 FY 17 – FY 19; $714 million FY 20; $10,143 million FY 21; $29,470 million FY 22; $51,522 million FY 23; $34,629 million FY 24; $12,995 million FY 25; 0 FY 26.

(2) IRS Mandatory (subtotal): 0 FY 17 – FY 20; $1,893 million FY 21; $79,969 million FY 22; $2,679 million FY 23; $6,558 million FY 24; $9,010 million FY 25; 0 FY 26.

(A) Departmental Offices, Salaries and Expenses: 0 FY 17 – FY 20; $23 million FY 21; $155 million FY 22; $9 million FY 23; $26 million FY 24; $24 million FY 25; 0 FY 26.

(B) IRS Business System Modernization: 0 FY 17 – FY 20; $500 million FY 21; $4,751 million FY 22; $495 million FY 23; $1,106 million FY 24; $1,795 million FY 25; 0 FY 26.

(C) IRS Direct Efile Taskforce: 0 FY 17 – FY 21; $15 million FY 22; $4 million FY 23; $8 million FY 24; 0 FY 25 – FY 26.

(D) IRS Enforcement: 0 FY 17 – FY 21; $45,637 million FY 22; $103 million FY 23; $1,182 million FY 24; $2,241 million FY 25; 0 FY 26.

(E) IRS Taxpayer Services: 0 FY 17 – FY 20; $422 million FY 21; $3,182 million FY 22; $946 million FY 23; $945 million FY 24; $1.295 million FY 25; 0 FY 26.

(F) IRD Technology Operations Support: 0 FY 17 – FY 20; $940 million FY 21; $25,326 million FY 22; $1,109 million FY 23; $3,071 million FY 24; $3,435 million FY 25; 0 FY 26.

(G) Treasury Inspector General for Tax Administration: 0 FY 17 – FY 20; $8 million FY 21; $403 million FY 22; $13 million FY 23; $54 million FY 24; $40 million FY 25; 0 FY 26.

(h) Mandatory offsetting receipts in 2026 are preliminarily estimated to stay exactly the same as they were in 2025.

Offsets to Mandatory Outlays FY 17 – FY 26
(millions)

Offsets to Mandatory Outlays	-34097	-15870	-25757	-13037	-37188	-22226	-27136	-12040	-13517	-13517
Treasury Mandatory Offsetting Receipts	-30712	-12253	-21689	-8799	-22140	-15517	-6,976	-9,741	-10943	-10943
Treasury Offsetting Collections	-3385	-3617	-4068	-4238	-15048	-6709	-20160	-2299	-2574	-2574

Source: Mnuchin, Steven; Yellen, Janet. US Department of Treasury. FY 19 – FY 25

(1) Offsets to Mandatory Outlays (subtotal): -$34,097 million FY 17; -$15,870 million FY 18; -$25,757 million FY 19; -$13,037 million FY 20; -$37,188 million FY 21; 0-$22,226 million FY 22; -$27,136 million FY 23; -$12,040 million FY 24; -$13,517 million FY 25; -$13,517 million FY 26.

(A) Treasury Mandatory Offsetting Receipts: -$30,712 million FY 17; -$12,253 million FY 18; -$21,689 million FY 19; -$8,799 million FY 20; -$22,140 million FY 21; -$15,517 million FY 22; -$6,976 million FY 23; -$9,741 million FY 24; -$10,943 million FY 25; -$10,943 million FY 26.

(B) Treasury Offsetting Collections: -$3,385 million FY 17; -$3,617 million FY 18; -$4,068 million FY 19; -$4,238 million FY 20; -$15,048 million FY 21; -$6,709 million FY 22; -$20,160 million FY 23; -$2,299 million FY 24; -$2,574 million FY 25; -$2,574 million FY 26.