

B. Summary of Requirements

Summary of Requirements

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	FY 2027 Request		
	Direct Positions	FTE	Amount
2025 Enacted*	0	398	106,371
2025 Balance Rescission (if applicable)			0
Total 2025 Enacted (with Rescission)	0	398	106,371
2026 Enacted	0	0	13,187
Technical Adjustments			
Tax Funding to CRM	0	0	-4,220
Tax Funding to CIV	0	0	-8,967
Total Technical Adjustments	0	0	-13,187
Base Adjustments			
Total Base Adjustments	0	0	0
Total Technical and Base Adjustments	0	0	-13,187
2027 Current Services	0	0	0
2027 Total Request	0	0	0
2026 - 2027 Total Change	0	0	-13,187

* FTE is actual.

B. Summary of Requirements

Summary of Requirements

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	2025 Enacted			2026 Enacted			2027 Technical and Base Adjustments			2027 Current Services		
	Direct Pos.	Actual FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount
General Tax Matters	0	398	106,371	0	0	13,187	0	0	-13,187	0	0	0
Total Direct	0	398	106,371	0	0	13,187	0	0	-13,187	0	0	0
Balance Rescission			0			0			0			0
Total Direct with Rescission			106,371			13,187			-13,187			0
Reimbursable FTE		0			0			0			0	
Total Direct and Reimb. FTE		398			0			0			0	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		398			0			0			0	
<i>Sub-Alotments and Direct Collections FTE:</i>		29			0			0			0	

Program Activity	2027 Increases			2027 Offsets			2027 Request		
	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount	Direct Pos.	Est. FTE	Amount
General Tax Matters	0	0	0	0	0	0	0	0	0
Total Direct	0	0	0	0	0	0	0	0	0
Balance Rescission			0			0			0
Total Direct with Rescission			0			0			0
Reimbursable FTE		0			0			0	
Total Direct and Reimb. FTE		0			0			0	
Other FTE:									
LEAP		0			0			0	
Overtime		0			0			0	
Grand Total, FTE		0			0			0	
<i>Sub-Alotments and Direct Collections FTE:</i>		0			0			0	

E. Justification for Technical and Base Adjustments

Justifications for Technical and Base Adjustments

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	Direct Pos.	Estimate FTE	Amount
Technical Adjustments			
1 <u>Tax Funding to CRM</u> Tax Division criminal functions were realigned to the Criminal Division (CRM) on 11/30/2025.	0	0	-4,220
2 <u>Tax Funding to CIV</u> Tax Division civil functions were realigned to the Civil Division (CIV) on 11/20/2025.	0	0	-8,967
Subtotal, Technical Adjustments	0	0	-13,187
TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS	0	0	-13,187

F. Crosswalk of 2025 Availability

Crosswalk of 2025 Availability

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2025 Actual			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	2025 Availability		
	Direct Pos.	Estim. FTE	Amount	Direct Pos.	Estim. FTE	Amount	Amount	Amount	Direct Pos.	Estim. FTE	Amount
General Tax Matters	0	398	106,371	0	0	0	1,509	43	0	398	107,923
Total Direct	0	398	106,371	0	0	0	1,509	43	0	398	107,923
Balance Rescission			0								0
Total Direct with Rescission			106,371								106,371
Reimbursable FTE		0			0		0			0	
Total Direct and Reimb. FTE		398			0		1,509			398	
Other FTE:											
LEAP		0			0		0			0	
Overtime		0			0		0			0	
Grand Total, FTE		398			0		1,509			398	
<i>Sub-Allotments and Direct Collections FTE</i>		29			0		0			29	

Carryover:

Funds were carried forward into FY 2025 to TAX from GLA's FY 2024 no year account.

G. Crosswalk of 2026 Availability

Crosswalk of 2026 Availability

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2026 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	2026 Availability		
	Direct Pos.	Estim. FTE	Amount	Direct Pos.	Estim. FTE	Amount	Amount	Amount	Direct Pos.	Estim. FTE	Amount
General Tax Matters	0	0	13,187	0	0	0	536	0	0	0	13,723
Total Direct	0	0	13,187	0	0	0	536	0	0	0	13,723
Balance Rescission			0								0
Total Direct with Rescission			13,187								13,187
Reimbursable FTE		0			0		0			0	
Total Direct and Reimb. FTE		0			0		536			0	
Other FTE:											
LEAP		0			0		0			0	
Overtime		0			0		0			0	
Grand Total, FTE		0			0		536			0	
<i>Sub-Allotments and Direct Collections FTE</i>		0			0		0			0	

Carryover:

Funds were carried forward into FY 2026 to TAX from GLA's FY 2025 no year account.

H.R. Summary of Reimbursable Resources

Summary of Reimbursable Resources

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Collections by Source	2025 Actual			2026 Estimate			2027 Request			Increase/Decrease		
	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount
Criminal Division	0	0	4	0	0	0	0	0	0	0	0	0
Civil Division	0	0	11	0	0	0	0	0	0	0	0	0
Other	0	0	5	0	0	0	0	0	0	0	0	0
Budgetary Resources	0	0	20	0	0	0	0	0	0	0	0	0

Obligations by Program Activity	2025 Actual			2026 Estimate			2027 Request			Increase/Decrease		
	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount
General Tax Matters	53	53	15	0	0	0	0	0	0	0	0	0
Decision Unit 2	0	0	0	0	0	0	0	0	0	0	0	0
Decision Unit 3	0	0	0	0	0	0	0	0	0	0	0	0
Decision Unit 4	0	0	0	0	0	0	0	0	0	0	0	0
Budgetary Resources	53	53	15	0	0	0	0	0	0	0	0	0

Note: Collections by Source does not include the Debt Collection Management - 3% Fund Sub-Allotment, which is reflected on Exhibit H.S.

H.S. Summary of Sub-Allotments and Direct Collections Resources

Summary of Sub-Allotments and Direct Collections Resources

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Sub-Allotments and Direct Collections	2025 Actual			2026 Estimate			2027 Request			Increase/Decrease		
	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount
DEBT COLLECTION MANAGEMEN	29	29	5,937	0	0	651	0	0	0	0	0	-651
Agency 2	0	0	0	0	0	0	0	0	0	0	0	0
Agency 3	0	0	0	0	0	0	0	0	0	0	0	0
Agency 4	0	0	0	0	0	0	0	0	0	0	0	0
Budgetary Resources	29	29	5,937	0	0	651	0	0	0	0	0	-651

Obligations by Program Activity	2025 Actual			2026 Estimate			2027 Request			Increase/Decrease		
	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount	SubAllot- Dir Coll Pos	SubAllot- Dir Coll FTE	Amount
General Tax Matters	29	29	5,937	0	0	651	0	0	0	0	0	-651
Decision Unit 2	0	0	0	0	0	0	0	0	0	0	0	0
Decision Unit 3	0	0	0	0	0	0	0	0	0	0	0	0
Decision Unit 4	0	0	0	0	0	0	0	0	0	0	0	0
Budgetary Resources	29	29	5,937	0	0	651	0	0	0	0	0	-651

Note: For FY 2026, TAX burned approximately two Debt Collection Management - 3% Fund FTE, at a cost of \$651 thousand, before the ARRP realignments to CIV and CRM on 11/30/2025. These FTE are included in CIV's FY 2027 exhibits.

K. Summary of Requirements by Object Class

Summary of Requirements by Object Class

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Object Class	2025 Actual		2026 Enacted		2027 Request		Increase/Decrease	
	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 Full-Time Permanent	398	47,975	0	7,721	0	0	0	-7,721
11.3 Other than Full-Time Permanent	0	5,488	0	634	0	0	0	-634
11.5 Other Personnel Compensation	0	951	0	5	0	0	0	-5
Overtime	0	11	0	1	0	0	0	-1
Other Compensation	0	940	0	4	0	0	0	-4
11.8 Special Personal Services Payments	0	0	0	0	0	0	0	0
Total	398	54,414	0	8,360	0	0	0	-8,360
Other Object Classes								
12.1 Civilian Personnel Benefits		18,672		3,007		0		-3,007
13.0 Benefits for former personnel		4		0		0		0
21.0 Travel and Transportation of Persons		1,841		207		0		-207
22.0 Transportation of Things		60		0		0		0
23.1 Rental Payments to GSA		9,619		0		0		0
23.2 Rental Payments to Others		518		0		0		0
23.3 Communications, Utilities, and Miscellaneous Charges		2,199		52		0		-52
24.0 Printing and Reproduction		5		0		0		0
25.1 Advisory and Assistance Services		4,165		363		0		-363
25.2 Other Services from Non-Federal Sources		1,700		79		0		-79
25.3 Other Goods and Services from Federal Sources		4,412		0		0		0
25.4 Operation and Maintenance of Facilities		595		0		0		0
25.5 Research and Development Contracts		0		0		0		0
25.6 Medical Care		0		0		0		0
25.7 Operation and Maintenance of Equipment		6,101		0		0		0
25.8 Subsistence and Support of Persons		0		0		0		0
26.0 Supplies and Materials		437		10		0		-10
31.0 Equipment		1,527		0		0		0
32.0 Land and Structures		0		0		0		0
41.0 Grants, Subsidies, and Contributions		0		0		0		0
42.0 Insurance Claims and Indemnities		0		108		0		-108
Total Obligations		106,269		12,186		0		-12,186
Net of:								
Unobligated Balance, Start-of-Year		-1,509		-536		0		536
Transfers/Reprogramming		0		0		0		0
Recoveries/Refunds		-43		0		0		0
Balance Rescission		0		0		0		0
Unobligated End-of-Year, Available		536		0		0		0
Unobligated End-of-Year, Expiring		1,118		1,537		0		-1,537
Total Direct Requirements	0	106,371	0	13,187	0	0	0	-13,187
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	
Sub-Allotments and Direct Collections FTE	29		0		0		0	