



¹This organizational chart is subject to change following implementation of the Department's ARRP.

B. Summary of Requirements

Summary of Requirements

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	FY 2026 Request		
	Positions	Estimate FTE	Amount
2024 Enacted 1/	503	439	116,800
Total 2024 Enacted	503	439	116,800
2025 Enacted	0	366	106,371
Technical Adjustments			
Realignment of TAX Functions to CIV and CRM	0	-366	-106,371
Total Technical Adjustments	0	-366	-106,371
Base Adjustments			
Total Technical and Base Adjustments	0	-366	-106,371
2026 Current Services	0	0	0
2026 Total Request	0	0	0
2025 - 2026 Total Change	0	-366	-106,371

^{1/} FY 2024 FTE is actual

B. Summary of Requirements

Summary of Requirements

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2024 Enacted			FY 2025 Enacted			FY 2026 Technical and Base Adjustments			FY 2026 Current Services		
	Positions	Actual FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount
General Tax Matters	503	439	116,800	0	366	106,371	0	-366	-106,371	0	0	0
Total Direct	503	439	116,800	0	366	106,371	0	-366	-106,371	0	0	0
Balance Rescission			0			0			0			0
Total Direct with Rescission			116,800			106,371			-106,371			0
Reimbursable FTE		0			0			0			0	
Total Direct and Reimb. FTE		439			366			-366			0	
Other FTE:												
LEAP		0			0			0			0	
Overtime		0			0			0			0	
Grand Total, FTE		439			366			-366			0	
<i>Sub-Allotments and Direct Collections FTE</i>		29			29			-29			0	

Program Activity	2026 Increases			2026 Offsets			2026 Request		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Positions	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-Allotments and Direct Collections FTE</i>		0			0			0	

FY 2026 Program Increases/Offsets by Decision Unit

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Increases	Location of Description by Program Activity	General Tax Matters				Total Increases			
		Positions	Agt./Atty.	Est. FTE	Amount	Positions	Agt./Atty.	Est. FTE	Amount
No Program Increase									
Total Program Increases									

Program Offsets	Location of Description by Program Activity	General Tax Matters				Total Offsets			
		Positions	Agt./Atty.	Est. FTE	Amount	Positions	Agt./Atty.	Est. FTE	Amount
No Program Offsets									
Total Program Offsets									

E. Justifications for Technical and Base Adjustments

Justifications for Technical and Base Adjustments

Tax Division
Salaries and Expenses
(Dollars in Thousands)

	Positions	Estimate FTE	Amount
Technical Adjustments			
1 Realignment of TAX Functions to CIV and CRM TAX will be eliminated as a standalone component, with its functions of civil enforcement work being transferred to the Civil Division (CIV) and criminal enforcement work being transferred to the Criminal Division (CRM). This reorganization will streamline coordination, and allow both divisions to focus on their core responsibilities.	0	-366	-106,371
Subtotal, Technical Adjustments	0	-366	-106,371
TOTAL DIRECT TECHNICAL and BASE ADJUSTMENTS	0	-366	-106,371

Crosswalk of 2024 Availability

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2024 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2024 Availability		
	Positions	Actual FTE	Amount	Positions	Est. FTE	Amount	Amount	Amount	Positions	Actual FTE	Amount
General Tax Matters	503	439	116,800	0	0	6,240	2,387	5	503	439	125,432
Total Direct	503	439	116,800	0	0	6,240	2,387	5	503	439	125,432
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			116,800			6,240	2,387	5			125,432
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		439			0					439	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		439			0					439	
<i>Sub-Allotments and Direct Collections FTE</i>		29								29	

Reprogramming/Transfers:

Reprogramming/Transfers include \$1.2 million reallocated from GLA's ALS and \$5.0 million from the Office of Justice Programs' SCAAP program.

Carryover:

Funds of \$2.4 million were carried forward to TAX in FY 2024 from GLA's FY 2023 no-year account.

Recoveries/Refunds:

TAX recovered \$5 thousand in FY 2024.

Crosswalk of 2025 Availability

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Program Activity	FY 2025 Enacted			Reprogramming/Transfers			Carryover	Recoveries/ Refunds	FY 2025 Availability		
	Positions	Est. FTE	Amount	Positions	Est. FTE	Amount	Amount	Amount	Positions	Est. FTE	Amount
General Tax Matters	0	366	106,371	0	0	0	1,509	0	0	366	107,880
Total Direct	0	366	106,371	0	0	0	1,509	0	0	366	107,880
Balance Rescission			0			0	0	0			0
Total Direct with Rescission			106,371			0	1,509	0			107,880
Reimbursable FTE		0			0					0	
Total Direct and Reimb. FTE		366			0					366	
Other FTE:											
LEAP FTE		0			0					0	
Overtime		0			0					0	
Grand Total, FTE		366			0					366	
<i>Sub-Allotments and Direct Collections FTE</i>		29								29	

Carryover:

Funds of \$1.5 million were carried forward to TAX's in FY 2025 from GLA's FY 2024 no-year account.

Summary of Reimbursable Resources

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Collections by Source	2024 Actual			2025 Estimate			2026 Request			Increase/Decrease		
	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount	Reimb. Pos.	Reimb. FTE	Amount
Department of Treasury	0	0	302	0	0	11	0	0	0	0	0	-11
Budgetary Resources	0	0	302	0	0	11	0	0	0	0	0	-11

Obligations by Program Activity	2024 Actual			2025 Estimate			2026 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	0	0	302	0	0	11	0	0	0	0	0	-11
Budgetary Resources	0	0	302	0	0	11	0	0	0	0	0	-11

Summary of Sub-Allotments and Direct Collections Resources

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Sub-Allotments and Direct Collections	2024 Actual			2025 Estimate			2026 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 MANAGEMENT - 3%	29	29	5,937	29	29	5,937	0	0	0	-29	-29	-5,937
Budgetary Resources	29	29	5,937	29	29	5,937	0	0	0	-29	-29	-5,937

Obligations by Program Activity	2024 Actual			2025 Estimate			2026 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	29	29	5,937	0	0	0	-29	-29	-5,937
Budgetary Resources	29	29	5,937	29	29	5,937	0	0	0	-29	-29	-5,937

Detail of Permanent Positions by Category

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Category	FY 2024 Enacted			FY 2025 Enacted			FY 2026 Request				
	Direct Pos.	Reimb. Pos.	SubAllot-Dir Coll Pos.	Direct Pos.	Reimb. Pos.	SubAllot-Dir Coll Pos.	ATBs	Program Increases	Program Offsets	Total Direct Pos.	Total Reimb. Pos.
Security Specialists (080)	1	0	0	0	0	0	0	0	0	0	0
Human Resources Management (0200-0260)	6	0	0	0	0	0	0	0	0	0	0
Clerical and Office Services (0300-0399)	20	0	0	0	0	0	0	0	0	0	0
Misc Admin & Prog (0301)	18	0	0	0	0	0	0	0	0	0	0
Accounting and Budget (500-599)	7	0	0	0	0	0	0	0	0	0	0
Paralegals / Other Law (900-998)	7	0	0	0	0	0	0	0	0	0	0
Attorneys (905)	390	0	28	0	0	28	0	0	0	0	0
Paralegal Specialist (0950)	36	0	0	0	0	0	0	0	0	0	0
Business & Industry (1100-1199)	1	0	0	0	0	0	0	0	0	0	0
Library (1400-1499)	1	0	0	0	0	0	0	0	0	0	0
Criminal Investigative Series (0082 & 1811)	0	0	0	0	0	1	0	0	0	0	0
Information Technology Mgmt (2210-2299)	10	0	0	0	0	0	0	0	0	0	0
Others	6	0	1	0	0	0	0	0	0	0	0
Total	503	0	29	0	0	29	0	0	0	0	0
Headquarters Washington D.C.	477	0	29	0	0	29	0	0	0	0	0
US Fields	26	0	0	0	0	0	0	0	0	0	0
Foreign Field	0	0	0	0	0	0	0	0	0	0	0
Total	503	0	29	0	0	29	0	0	0	0	0

Financial Analysis of Program Changes

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Grades	Total Program Changes	
	Positions	Amount
No grades		
Total Positions and Annual Amount	0	0
Lapse (-)		
11.5 - Other personnel compensation		
Total FTEs and Personnel Compensation	0	0
No BOCs		
Total Program Change Requests	0	0

Summary of Requirements by Object Class

Tax Division
Salaries and Expenses
(Dollars in Thousands)

Object Class	FY 2024 Actual		FY 2025 Enacted		FY 2026 Request		Increase/Decrease	
	Act. FTE	Amount	Direct FTE	Amount	Direct FTE	Amount	Direct FTE	Amount
11.1 - Full-time permanent	439	58,092	366	50,075	0	0	-366	-50,075
11.3 - Other than full-time permanent	0	8,516	0	6,981	0	0	0	-6,981
11.5 - Other personnel compensation	0	918	0	1,849	0	0	0	-1,849
<i>Overtime</i>	0	0	0	0	0	0	0	0
<i>Other Compensation</i>	0	0	0	0	0	0	0	0
11.8 - Special personal services payments	0	5	0	0	0	0	0	0
Total	439	67,531	366	58,905	0	0	-366	-58,905
Other Object Classes								
12.1 - Civilian personnel benefits		23,334		19,665		0	0	-19,665
13.0 - Benefits for former personnel		1		157		0	0	-157
21.0 - Travel and transportation of persons		2,368		2,700		0	0	-2,700
22.0 - Transportation of things		95		105		0	0	-105
23.1 - Rental payments to GSA		10,111		9,797		0	0	-9,797
23.2 - Rental payments to others		599		460		0	0	-460
23.3 - Communications, utilities, and miscellaneous charges		2,356		2,262		0	0	-2,262
24.0 - Printing and reproduction		8		13		0	0	-13
25.1 - Advisory and assistance services		3,277		4,109		0	0	-4,109
25.2 - Other services from non-federal sources		1,818		851		0	0	-851
25.3 - Other goods and services from federal sources		5,962		2,613		0	0	-2,613
25.4 - Operation and maintenance of facilities		647		496		0	0	-496
25.7 - Operation and maintenance of equipment		4,489		4,665		0	0	-4,665
26.0 - Supplies and materials		569		566		0	0	-566
31.0 - Equipment		664		516		0	0	-516
Total Obligations		123,829		107,880		0	0	-107,880
Net of:								
Unobligated Balance, Start-of-Year		-2,387		-1,509		0	0	1,509
Transfers/Reprogramming		-6,240		0		0	0	0
Recoveries/Refunds		-5		0		0	0	0
Balance Rescission		0		0		0	0	0
Unobligated End-of-Year, Available		1,509		0		0	0	0
Unobligated End-of-Year, Expiring		94		0		0	0	0
Total Direct Requirements		116,800		106,371		0		-106,371
Reimbursable FTE								
Full-Time Permanent	0		0		0		0	0
<i>Sub-Allotments and Direct Collections FTE</i>	29		29		0		-29	