

Internal Revenue Service FY 2026 President's Budget Request: Summary of Capital Investments	FY 2024 Actuals			FY 2025 Estimated Obligations			FY 2026 Estimated Obligations				FY 2026 Request		
\$000,000s	DME	O&M	Total	DME	O&M	Total	DME	O&M	Total	Change from CY to BY	DME	O&M	Total
	Agency	Agency	Total	Agency	Agency	Total	Agency	Agency	Total	Percent	Agency	Agency	Total
Capital Investments Total													
Major IT sub-total	1111.825	680.430	1792.255	912.918	828.271	1741.189	393.336	1056.252	1449.588	-17%	-	659.379	659.379
Standard/Non-Standard IT sub-total	598.681	2220.613	2819.294	425.636	2425.085	2850.721	423.660	1703.110	2126.770	-25%	1.071	777.388	778.459
IT Total	1710.505	2901.043	4611.548	1338.554	3253.356	4591.910	816.996	2759.362	3576.358	-22%	1.071	1436.767	1437.838
non-IT Total	-	144.665	144.665	-	83.713	83.713	-	52.800	52.800	-37%	-	-	-
IRS Major IT Investments													
Case Management	161.131	81.519	242.650	79.341	245.296	324.637	2.318	289.914	292.232	-10%	-	230.326	230.326
015-45-0921 IRS BSM (IRA)	161.072	-	161.072	79.341	-	79.341	2.318	-	2.318	-97%	-	-	-
015-45-0919 IRS Operations Support (IRA)	-	27.431	27.431	-	39.125	39.125	-	59.588	59.588	52%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	1.916	1.916	-	-	-	-	-	-	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	0.059	52.172	52.231	-	206.171	206.171	-	230.326	230.326	12%	-	230.326	230.326
Compliance	10.772	112.755	123.527	49.039	133.365	182.404	53.655	184.361	238.016	31%	-	135.300	135.300
015-45-0921 IRS BSM (IRA)	4.388	-	4.388	39.288	-	39.288	53.655	-	53.655	37%	-	-	-
015-45-0919-0 IRS Operations Support (EITC)	-	4.510	4.510	-	4.340	4.340	-	1.612	1.612	-63%	-	1.612	1.612
015-45-0919 IRS Operations Support (IRA)	6.384	23.723	30.107	9.751	29.291	39.042	-	29.291	29.291	-25%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	9.022	9.022	-	-	-	-	19.770	19.770	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	-	74.709	74.709	-	99.735	99.735	-	133.689	133.689	34%	-	133.689	133.689
015-45-5510 Private Collection Agent Program	-	0.791	0.791	-	-	-	-	-	-	NA	-	-	-
Digital Services	189.510	131.013	320.523	155.701	114.138	269.839	2.817	114.128	116.945	-57%	-	61.701	61.701
015-45-0921 IRS BSM (IRA)	187.501	-	187.501	153.059	-	153.059	2.817	-	2.817	-98%	-	-	-
015-45-0919 IRS Operations Support (IRA)	1.925	17.195	19.120	2.642	44.828	47.470	-	44.828	44.828	-6%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	7.998	7.998	-	-	-	-	7.598	7.598	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	0.084	105.820	105.904	-	69.310	69.310	-	61.701	61.701	-11%	-	61.701	61.701
Engagement Channels	62.205	48.968	111.173	42.546	64.190	106.736	45.348	103.280	148.628	39%	-	23.314	23.314
015-45-0921 IRS BSM (IRA)	51.338	-	51.338	36.817	-	36.817	45.348	-	45.348	23%	-	-	-
015-45-0919 IRS Operations Support (IRA)	10.859	20.571	31.430	5.729	51.541	57.270	-	65.199	65.199	14%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	9.449	9.449	-	-	-	-	14.767	14.767	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	0.007	18.948	18.955	-	12.649	12.649	-	23.314	23.314	84%	-	23.314	23.314
Filing and Intake	270.323	201.754	472.077	248.988	212.546	461.534	-	268.732	268.732	-42%	-	164.719	164.719
015-45-0921 IRS BSM (IRA)	196.261	-	196.261	127.300	-	127.300	-	-	-	-100%	-	-	-
015-45-0919-0 IRS Operations Support (EITC)	-	0.021	0.021	-	0.015	0.015	-	0.006	0.006	-60%	-	0.006	0.006
015-45-0919 IRS Operations Support (IRA)	74.062	59.293	133.355	121.688	74.673	196.361	-	86.814	86.814	-56%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	24.994	24.994	-	-	-	-	17.198	17.198	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	-	117.446	117.446	-	137.858	137.858	-	164.714	164.714	20%	-	164.714	164.714
Tax Account Management	417.884	104.421	522.305	337.303	58.736	396.039	289.198	95.837	385.035	-3%	-	44.018	44.018
015-45-0921 IRS BSM (IRA)	333.099	-	333.099	322.210	-	322.210	289.198	-	289.198	-10%	-	-	-
015-45-0921 IRS BSM (Multi Year)	3.494	-	3.494	-	-	-	-	-	-	NA	-	-	-
015-45-0919-0 IRS Operations Support (EITC)	-	0.003	0.003	-	0.006	0.006	-	0.002	0.002	-67%	-	0.002	0.002
015-45-0919 IRS Operations Support (IRA)	81.291	16.325	97.616	15.093	2.433	17.526	-	37.014	37.014	111%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	15.508	15.508	-	-	-	-	14.689	14.689	NA	-	-	-

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015-45-0919 IRS Operations Support (One Year)	-	72.585	72.585	-	56.181	56.181	-	44.016	44.016	-22%	-	44.016	44.016
015-45-0919 IRS Operations Support (Reimbursable)	-	-	-	-	0.116	0.116	-	0.116	0.116	0%	-	-	-
IRS Standard/Non-Standard IT Investments													
Compute Services	-	391.184	391.184	-	358.547	358.547	-	213.487	213.487	-41%	-	119.236	119.236
015-45-0919 IRS Operations Support (IRA)	-	215.977	215.977	-	195.340	195.340	-	64.930	64.930	-67%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	24.965	24.965	-	-	-	-	29.321	29.321	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	-	150.243	150.243	-	163.208	163.208	-	119.236	119.236	-27%	-	119.236	119.236
Enterprise IT Management	123.487	205.691	329.178	30.057	470.782	500.839	35.083	109.218	144.301	-71%	0.345	72.406	72.751
015-45-0921 IRS BSM (IRA)	19.899	-	19.899	-	-	-	34.739	-	34.739	NA	-	-	-
015-45-0919 IRS Operations Support (IRA)	102.882	123.919	226.801	29.129	331.452	360.581	-	26.693	26.693	-93%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	7.317	7.317	-	-	-	-	10.120	10.120	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	0.706	74.456	75.162	0.928	139.330	140.258	0.345	72.406	72.751	-48%	0.345	72.406	72.751
Infrastructure Management	0.092	328.250	328.342	-	302.529	302.529	-	172.329	172.329	-43%	-	149.825	149.825
015-45-0921 IRS BSM (IRA)	-	0.001	0.001	-	-	-	-	-	-	NA	-	-	-
015-45-0919 IRS Operations Support (IRA)	0.092	76.724	76.816	-	20.506	20.506	-	5.498	5.498	-73%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	12.140	12.140	-	-	-	-	17.005	17.005	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	-	239.385	239.385	-	282.023	282.023	-	149.825	149.825	-47%	-	149.825	149.825
Internal Operations	66.686	216.173	282.859	32.372	263.990	296.362	32.672	256.108	288.780	-3%	0.020	82.896	82.916
015-45-0921 IRS BSM (IRA)	2.082	-	2.082	-	-	-	32.652	-	32.652	NA	-	-	-
015-45-0919 IRS Operations Support (IRA)	64.259	110.161	174.420	32.319	110.855	143.174	-	157.694	157.694	10%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	4.438	4.438	-	-	-	-	15.518	15.518	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	0.345	101.554	101.899	0.053	153.135	153.188	0.020	82.896	82.916	-46%	0.020	82.896	82.916
015-45-0919 IRS Operations Support (Reimbursable)	-	0.021	0.021	-	-	-	-	-	-	NA	-	-	-
IRS Cybersecurity	238.525	276.540	515.065	162.315	327.609	489.924	170.521	264.763	435.284	-11%	-	66.687	66.687
015-45-0921 IRS BSM (IRA)	177.989	-	177.989	104.511	-	104.511	170.521	-	170.521	63%	-	-	-
015-45-0921 IRS BSM (Multi Year)	-	-	-	-	-	-	-	7.308	7.308	NA	-	-	-
015-45-0919 IRS Operations Support (IRA)	60.536	152.127	212.663	57.804	199.689	257.493	-	190.768	190.768	-26%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	2.767	2.767	-	-	-	-	-	-	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	-	121.646	121.646	-	127.919	127.919	-	66.687	66.687	-48%	-	66.687	66.687
Network Services	43.356	319.512	362.868	39.418	223.543	262.961	18.416	190.018	208.434	-21%	-	92.539	92.539
015-45-0921 IRS BSM (IRA)	(3.000)	-	(3.000)	-	-	-	18.416	-	18.416	NA	-	-	-
015-45-0919 IRS Operations Support (IRA)	45.896	131.983	177.879	39.418	77.833	117.251	-	77.833	77.833	-34%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	7.335	7.335	-	-	-	-	19.646	19.646	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	0.460	180.194	180.654	-	145.710	145.710	-	92.539	92.539	-37%	-	92.539	92.539
Platforms & Applications	50.031	99.584	149.615	155.354	132.707	288.061	160.443	233.101	393.544	37%	0.707	105.036	105.743
015-45-0921 IRS BSM (IRA)	22.304	-	22.304	134.652	-	134.652	159.736	-	159.736	19%	-	-	-
015-45-0919 IRS Operations Support (IRA)	24.136	22.643	46.779	19.996	70.148	90.144	-	101.006	101.006	12%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	7.627	7.627	-	-	-	-	27.059	27.059	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	3.592	69.314	72.906	0.707	62.558	63.265	0.707	105.036	105.743	67%	0.707	105.036	105.743
Storage Services	2.605	44.094	46.699	6.118	0.644	6.762	6.523	0.331	6.854	1%	-	0.331	0.331

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015-45-0921 IRS BSM (IRA)	-	-	-	-	-	-	6.523	-	6.523	NA	-	-	-
015-45-0919 IRS Operations Support (IRA)	2.605	36.986	39.591	6.118	-	6.118	-	-	-	-100%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	0.415	0.415	-	-	-	-	-	-	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	-	6.693	6.693	-	0.644	0.644	-	0.331	0.331	-49%	-	0.331	0.331
User Services	73.897	339.584	413.481	0.002	344.734	344.736	0.002	263.755	263.757	-24%	-	88.433	88.433
015-45-0921 IRS BSM (IRA)	-	-	-	-	-	-	0.002	-	0.002	NA	-	-	-
015-45-0919 IRS Operations Support (IRA)	73.897	185.238	259.135	0.002	144.745	144.747	-	148.213	148.213	2%	-	-	-
015-45-0919 IRS Operations Support (Multi Year)	-	0.029	0.029	-	-	-	-	-	-	NA	-	-	-
015-45-0919 IRS Operations Support (One Year)	-	123.760	123.760	-	172.881	172.881	-	88.433	88.433	-49%	-	88.433	88.433
015-45-0919 IRS Operations Support (Reimbursable)	-	30.167	30.167	-	24.458	24.458	-	24.458	24.458	0%	-	-	-
015-45-5510 Private Collection Agent Program	-	0.389	0.389	-	2.650	2.650	-	2.650	2.650	0%	-	-	-
IRS non-IT Investments													
Criminal Investigation Owned Vehicles	-	3.200	3.200	-	5.700	5.700	-	3.800	3.800	-33%	-	-	-
015-45-0913 IRS Enforcement (One Year)	-	3.200	3.200	-	5.700	5.700	-	3.800	3.800	-33%	-	-	-
Criminal Investigations Capital Assets	-	1.100	1.100	-	31.000	31.000	-	7.400	7.400	-76%	-	-	-
015-45-0913 IRS Enforcement (One Year)	-	1.100	1.100	-	31.000	31.000	-	7.400	7.400	-76%	-	-	-
Leasehold Improvements	-	139.451	139.451	-	44.449	44.449	-	41.600	41.600	-6%	-	-	-
015-45-0919 IRS Operations Support (One Year)	-	139.451	139.451	-	44.449	44.449	-	41.600	41.600	-6%	-	-	-
Security Equipment	-	0.914	0.914	-	2.565	2.565	-	-	-	-100%	-	-	-
015-45-0919 IRS Operations Support (One Year)	-	0.914	0.914	-	2.565	2.565	-	-	-	-100%	-	-	-