

13-Feb-20

Composition of Excise Tax Receipts: 1940-2025
(in Millions of Dollars)

Item	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951
Federal funds:												
Alcohol	623	818	1,046	1,422	1,604	2,275	2,490	2,429	2,217	2,168	2,180	2,508
Tobacco	606	691	779	913	986	929	1,156	1,231	1,297	1,319	1,326	1,378
Crude oil windfall profit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ozone depleting chemicals/products	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transportation fuels	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indoor tanning services	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Medical Devices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	748	1,043	1,573	1,760	2,169	3,061	3,352	3,551	3,842	4,015	4,044	4,761
Total	1,977	2,552	3,399	4,096	4,759	6,265	6,998	7,211	7,356	7,502	7,550	8,648
Trust funds:												
Highway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Airport and airway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Black lung disability	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Inland waterway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hazardous substance superfund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Aquatic resources	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Leaking underground storage tank	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tobacco Assessments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vaccine injury compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Supplementary medical insurance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Patient-centered outcomes research	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total excise taxes	1,977	2,552	3,399	4,096	4,759	6,265	6,998	7,211	7,356	7,502	7,550	8,648

* \$500 thousand or less.

Note: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.

Source: Office of Management and Budget, Historical Tables, Table 2.4.

Available at <https://www.whitehouse.gov/omb/historical-tables/> (Last accessed February 13, 2020).

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Item	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963
Federal funds:												
Alcohol	2,515	2,723	2,738	2,689	2,866	2,915	2,882	2,938	3,127	3,146	3,268	3,366
Tobacco	1,562	1,652	1,578	1,568	1,607	1,669	1,728	1,798	1,927	1,986	2,022	2,075
Crude oil windfall profit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ozone depleting chemicals/products	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transportation fuels	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indoor tanning services	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Medical Devices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	4,775	5,501	5,630	4,874	5,455	4,472	4,002	3,767	4,084	3,931	4,295	4,474
Total	8,852	9,877	9,945	9,131	9,929	9,055	8,612	8,504	9,137	9,063	9,585	9,915
Trust funds:												
Highway	.....	.....	.....	.....	.....	1,479	2,026	2,074	2,539	2,798	2,949	3,279
Airport and airway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Black lung disability	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Inland waterway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hazardous substance superfund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Aquatic resources	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Leaking underground storage tank	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tobacco Assessments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vaccine injury compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Supplementary medical insurance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Patient-centered outcomes research	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....	1,479	2,026	2,074	2,539	2,798	2,949	3,279
Total excise taxes	8,852	9,877	9,945	9,131	9,929	10,534	10,638	10,578	11,676	11,860	12,534	13,194

* \$500 thousand or less.

Note: Unless otherwise noted, all receipts shown in th

Source: Office of Management and Budget, Historical

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Item	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975
Federal funds:												
Alcohol	3,499	3,689	3,720	3,980	4,189	4,447	4,646	4,696	5,004	5,040	5,248	5,238
Tobacco	2,048	2,142	2,066	2,077	2,121	2,136	2,093	2,205	2,205	2,274	2,435	2,312
Crude oil windfall profit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ozone depleting chemicals/products	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transportation fuels	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indoor tanning services	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Medical Devices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	4,664	5,081	3,358	3,221	3,391	4,002	3,613	3,609	2,297	2,522	2,060	1,850
Total	10,211	10,911	9,145	9,278	9,700	10,585	10,352	10,510	9,506	9,836	9,743	9,400
Trust funds:												
Highway	3,519	3,659	3,917	4,441	4,379	4,637	5,354	5,542	5,322	5,665	6,260	6,188
Airport and airway	.....	.....	.....	.....	.....	.....	.....	563	649	758	840	962
Black lung disability	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Inland waterway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hazardous substance superfund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Aquatic resources	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Leaking underground storage tank	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tobacco Assessments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vaccine injury compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Supplementary medical insurance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Patient-centered outcomes research	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	3,519	3,659	3,917	4,441	4,379	4,637	5,354	6,104	5,971	6,424	7,100	7,151
Total excise taxes	13,731	14,570	13,062	13,719	14,079	15,222	15,705	16,614	15,477	16,260	16,844	16,551

* \$500 thousand or less.

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Item	1976	TQ	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
Federal funds:												
Alcohol	5,318	1,279	5,295	5,492	5,531	5,601	5,606	5,382	5,557	5,315	5,562	5,828
Tobacco	2,484	622	2,393	2,444	2,492	2,443	2,581	2,537	4,136	4,660	4,779	4,589
Crude oil windfall profit	.....	.....	.....	.....	.....	6,934	23,252	18,407	12,135	8,906	6,348	2,251
Telephone	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,035	2,147	2,339
Ozone depleting chemicals/products	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transportation fuels	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indoor tanning services	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Medical Devices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	2,810	619	1,960	2,118	1,785	585	2,689	2,344	2,258	1,363	261	1,046
Total	10,612	2,520	9,648	10,054	9,808	15,563	34,128	28,670	24,086	22,279	19,097	16,053
Trust funds:												
Highway	5,413	1,676	6,709	6,904	7,189	6,620	6,305	6,744	8,297	11,743	13,015	13,363
Airport and airway	938	277	1,191	1,326	1,526	1,874	21	133	2,165	2,499	2,851	2,736
Black lung disability	.....	.....	.....	92	222	272	237	491	494	518	581	547
Inland waterway	.....	.....	.....	.....	.....	.....	20	30	29	39	40	40
Hazardous substance superfund	.....	.....	.....	.....	.....	.....	128	244	230	261	273	15
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....	9	7	..*
Oil spill liability	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Aquatic resources	.....	.....	.....	.....	.....	.....	.....	.....	.....	12	126	165
Leaking underground storage tank	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tobacco Assessments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vaccine injury compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Supplementary medical insurance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Patient-centered outcomes research	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	6,351	1,953	7,900	8,323	8,937	8,766	6,711	7,641	11,214	15,082	16,894	16,866
Total excise taxes	16,963	4,473	17,548	18,376	18,745	24,329	40,839	36,311	35,300	37,361	35,992	32,919

* \$500 thousand or less.

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Item	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Federal funds:												
Alcohol	5,971	5,709	5,661	5,695	7,364	8,011	7,583	7,539	7,216	7,220	7,257	7,215
Tobacco	4,763	4,616	4,378	4,081	4,706	5,049	5,875	5,691	5,878	5,795	5,873	5,657
Crude oil windfall profit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone	2,522	2,610	2,791	2,995	3,094	3,146	3,320	3,526	3,794	4,234	4,543	4,910
Ozone depleting chemicals/products	.....	.....	.....	360	562	637	854	761	616	320	130	98
Transportation fuels	.....	.....	.....	.....	2,780	3,512	3,340	9,402	8,491	7,468	7,107	589
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indoor tanning services	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Medical Devices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	1,588	3,250	317	2,460	-231	1,481	3,550	4,307	946	410	2,921	3,196
Total	14,844	16,185	13,147	15,591	18,275	21,836	24,522	31,226	26,941	25,447	27,831	21,665
Trust funds:												
Highway	13,032	14,114	15,628	13,867	16,979	16,733	18,039	16,668	22,611	24,651	23,867	26,628
Airport and airway	3,060	3,189	3,664	3,700	4,910	4,645	3,262	5,189	5,534	2,369	4,007	8,111
Black lung disability	572	594	563	665	652	626	634	567	608	614	614	636
Inland waterway	48	48	47	63	60	70	79	88	103	108	96	91
Hazardous substance superfund	635	698	883	818	810	818	826	807	867	313	71	.....
Post-closure liability (hazardous waste)	-1	-9	-1	-1	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	.....	.....	.....	143	254	295	229	48	211	34	1	.....
Aquatic resources	194	208	187	218	260	271	276	301	306	315	316	290
Leaking underground storage tank	73	125	168	122	123	157	153	152	165	48	-2	136
Tobacco Assessments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vaccine injury compensation	.....	74	99	159	81	118	38	179	138	115	123	116
Supplementary medical insurance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Patient-centered outcomes research	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	17,613	19,042	21,239	19,754	24,127	23,733	23,535	23,999	30,543	28,567	29,093	36,008
Total excise taxes	32,457	35,227	34,386	35,345	42,402	45,569	48,057	55,225	57,484	54,014	56,924	57,673

* \$500 thousand or less.

Note: Unless otherwise noted, all receipts shown in th

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Item	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Federal funds:												
Alcohol	7,386	8,140	7,624	7,764	7,893	8,105	8,111	8,484	8,648	9,283	9,903	9,229
Tobacco	5,400	7,221	7,396	8,274	7,934	7,926	7,920	7,710	7,556	7,639	12,841	17,160
Crude oil windfall profit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone	5,185	5,670	5,769	5,829	5,788	5,997	6,047	4,897	-2,125	1,048	1,115	993
Ozone depleting chemicals/products	105	125	32	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transportation fuels	849	819	1,150	814	920	1,381	-770	-2,386	-3,291	-5,127	-10,324	-11,030
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indoor tanning services	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Medical Devices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	368	717	2,315	1,336	1,269	1,157	1,239	3,755	288	2,883	319	1,904
Total	19,293	22,692	24,286	24,017	23,804	24,566	22,547	22,460	11,076	15,726	13,854	18,256
Trust funds:												
Highway	39,299	34,972	31,469	32,603	33,726	34,711	37,892	38,542	39,361	36,385	34,961	34,992
Airport and airway	10,391	9,739	9,191	9,031	8,684	9,174	10,314	10,426	11,468	11,992	10,569	10,612
Black lung disability	596	518	522	567	506	566	610	607	639	653	645	595
Inland waterway	104	101	113	95	90	91	91	81	91	88	76	74
Hazardous substance superfund	11	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	.....	182	.....	.....	.....	.....	.....	54	452	333	447	476
Aquatic resources	374	342	358	386	392	416	429	519	581	595	576	580
Leaking underground storage tank	216	184	179	181	184	189	189	197	226	171	169	169
Tobacco Assessments	.....	.....	.....	.....	.....	.....	899	891	934	1,140	951	937
Vaccine injury compensation	130	133	112	109	138	142	123	184	241	251	235	218
Supplementary medical insurance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Patient-centered outcomes research	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	51,121	46,173	41,946	42,972	43,720	45,289	50,547	51,501	53,993	51,608	48,629	48,653
Total excise taxes	70,414	68,865	66,232	66,989	67,524	69,855	73,094	73,961	65,069	67,334	62,483	66,909

* \$500 thousand or less.

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Item	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 estimate	2021 estimate	2022 estimate
Federal funds:												
Alcohol	9,294	9,765	9,253	9,815	9,639	9,799	9,924	10,057	9,992	9,670	10,055	10,140
Tobacco	16,685	16,351	15,083	15,562	14,453	14,103	13,804	12,861	12,457	12,333	11,860	11,748
Crude oil windfall profit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone	930	757	733	611	607	548	558	512	436	387	342	300
Ozone depleting chemicals/products	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transportation fuels	-8,644	-5,751	-2,681	-3,509	-3,394	-4,755	-3,400	-1,459	-3,623	-10,995	-4,275	-3,757
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	7,987	11,261	11,239	68	4,681	9,590	15,398	.....	.....
Indoor tanning services	99	102	92	92	85	79	70	69	69	65	63	60
Medical Devices	.....	.....	1,343	1,977	1,987	619	-202	-176	-64	.....	.....	.....
Other	540	-865	4,507	1,705	3,121	2,359	369	3,522	6,070	3,155	3,223	3,297
Total	18,904	20,359	28,330	34,240	37,759	33,991	21,191	30,067	34,927	30,013	21,268	21,788
Trust funds:												
Highway	36,906	40,169	36,462	39,049	40,813	41,344	41,020	42,613	44,111	42,354	42,669	43,063
Airport and airway	11,532	12,532	12,854	13,513	14,268	14,406	15,055	15,793	15,976	17,040	17,987	18,933
Black lung disability	623	629	531	579	552	440	429	384	217	322	215	164
Inland waterway	84	90	75	82	98	111	114	115	117	114	112	109
Hazardous substance superfund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	501	497	410	436	496	508	516	503	156	502	679	686
Aquatic resources	593	614	539	569	574	561	559	562	574	577	582	586
Leaking underground storage tank	152	170	162	173	179	202	225	223	226	214	214	215
Tobacco Assessments	932	939	947	1,140	49	4	3	3	.....	.....	.....	.....
Vaccine injury compensation	278	254	204	243	275	291	270	309	280	303	309	313
Supplementary medical insurance	1,876	2,808	3,216	3,209	2,991	2,853	4,147	4,095	2,437	2,800	2,800	2,800
Patient-centered outcomes research	.....	.....	277	135	225	315	294	319	431	354	371	388
Total	53,477	58,702	55,677	59,128	60,520	61,035	62,632	64,919	64,525	64,580	65,938	67,257
Total excise taxes	72,381	79,061	84,007	93,368	98,279	95,026	83,823	94,986	99,452	94,593	87,206	89,045

* \$500 thousand or less.

Note: Unless otherwise noted, all receipts shown in th
Source: Office of Management and Budget, Historical
Available at <https://www.whitehouse.gov/omb/histori>

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Item	2023 estimate	2024 estimate	2025 estimate
Federal funds:			
Alcohol	10,096	10,068	10,016
Tobacco	11,755	11,626	11,547
Crude oil windfall profit	.....	.....	.....
Telephone	235	203	174
Ozone depleting chemicals/products	.....	.....	.....
Transportation fuels	-2,299	-971	-976
High cost health insurance coverage	.....	.....	.....
Health insurance providers	.....	.....	.....
Indoor tanning services	58	56	54
Medical Devices	.....	.....	.....
Other	3,305	3,368	3,465
Total	23,150	24,350	24,280
Trust funds:			
Highway	43,085	43,213	43,323
Airport and airway	19,940	21,123	22,270
Black lung disability	165	166	167
Inland waterway	107	105	103
Hazardous substance superfund	.....	.....	.....
Post-closure liability (hazardous waste)	.....	.....	.....
Oil spill liability	694	701	715
Aquatic resources	592	597	602
Leaking underground storage tank	213	213	212
Tobacco Assessments	.....	.....	.....
Vaccine injury compensation	318	320	321
Supplementary medical insurance	1,686	3,914	2,800
Patient-centered outcomes research	409	431	453
Total	67,209	70,783	70,966
Total excise taxes	90,359	95,133	95,246

* \$500 thousand or less.

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Source: Office of Management and Budget, Historical

Available at <https://www.whitehouse.gov/omb/historic>