

17-Jun-22

IRS Data Book Table 1

Collections and Refunds, by Type of Tax, Fiscal Years 2020 and 2021

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [2]	Net collections	
	2020	2021	Percentage of 2021 total	2021	2021	Percentage of 2021 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	3,493,067,956	4,111,569,512	100.0	1,137,821,285	2,973,748,227	100.0
Business income taxes	263,563,107	419,008,841	10.2	53,086,665	365,922,176	12.3
Corporation income tax	262,619,583	417,824,136	10.2	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	943,524	1,184,705	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4]	1,871,170,827	2,348,054,224	57.1	[5] 1,053,963,150	1,294,091,074	43.5
Individual income tax withheld	1,269,498,820	1,531,700,915	37.3	n.a.	n.a.	n.a.
Individual income tax payments [6]	567,944,758	762,349,659	18.5	n.a.	n.a.	n.a.
Estate and trust income tax [7]	33,727,249	54,003,650	1.3	4,061,859	49,941,791	1.7
Employment taxes	1,268,076,594	1,258,170,886	30.6	27,409,790	1,230,761,096	41.4
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,256,622,090	1,246,588,732	30.3	27,220,135	1,219,368,597	41.0
Federal Insurance Contributions Act (FICA)	1,186,906,549	1,174,597,439	28.6	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	69,715,541	71,991,293	1.8	n.a.	n.a.	n.a.
Unemployment insurance	6,281,575	6,275,547	0.2	144,270	6,131,277	0.2
Railroad retirement	5,172,929	5,306,607	0.1	45,385	5,261,222	0.2
Estate and gift taxes	18,197,587	28,045,739	0.7	949,178	27,096,561	0.9
Estate	17,115,476	23,425,026	0.6	922,326	22,502,700	0.8
Gift	1,082,111	4,620,713	0.1	26,853	4,593,860	0.2
Excise taxes [8]	72,059,841	58,289,822	1.4	2,412,501	55,877,321	1.9

n.a.—Not available.

[1] Gross collections include penalties and interest in addition to taxes.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$3.0 billion in interest, of which \$1.1 billion was paid to corporations and \$1.9 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[3] Less than 0.05 percent.

[4] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[5] The IRS issued nearly \$585.7 billion in payments to taxpayers in Fiscal Year (FY) 2021 as a result of legislation passed by Congress in response to the COVID-19 pandemic. Of this, \$539.3 billion were classified as economic impact payments (EIPs) and \$46.4 billion were considered advance Child Tax Credits. These payments are considered advance refundable tax credits for returns to be filed for Tax Years 2020 and 2021, and therefore are classified as refunds issued during FY 2021. The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act), the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA), and the American Rescue Plan Act of 2021 (ARPA) included provisions to distribute economic impact payments (EIPs) to qualified taxpayers. The CARES Act authorized an EIP for eligible taxpayers of up to \$1,200 for individuals and \$2,400 for individuals filing a joint tax return, with up to an additional \$500 for each eligible child added. The CRRSAA created an additional EIP of up to \$600 for individuals and \$1,200 for individuals filing a joint tax return, with up to an additional \$600 for each eligible child. The ARPA created a third round of EIPs of up to \$1,400 for individuals, and \$2,800 for individuals filing a joint tax return, with up to an additional \$1,400 for each qualifying dependent. Additionally, under the ARPA, the Advance Child Tax Credit (ACTC) provision increased the child tax credit from \$2,000 to \$3,000 for Tax Year 2021. In the case of a qualifying child who was under the age of six as of the close of the calendar year, the credit was increased to \$3,600. Advance payments of up to half the 2021 Child Tax Credit were sent to eligible taxpayers from July 2021, through December 2021. This table includes only those payments issued through the end of the fiscal year, i.e., September 30, 2021.

[6] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[7] Includes collections of estimated estate and trust income taxes and payments made in conjunction with estate and trust tax return filings.

[8] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991. Beginning with Fiscal Year 2015, some refunds, which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

NOTES: Detail may not add to totals because of rounding. All money amounts are in current dollars. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

24-Jun-21

IRS Data Book Table 1

Collections and Refunds, by Type of Tax, Fiscal Years 2019 and 2020

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [2]	Net collections	
	2019	2020	Percentage of 2020 total	2020	2020	Percentage of 2020 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	3,564,583,961	3,493,067,956	100.0	736,154,793	2,756,913,163	100.0
Business income taxes	277,057,735	263,563,107	7.5	59,425,105	204,138,002	7.4
Corporation income tax	275,863,125	262,619,583	7.5	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	1,194,610	943,524	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4]	1,981,650,716	1,871,170,827	53.6	667,491,102	1,203,679,725	43.7
Individual income tax withheld	1,351,036,063	1,269,498,820	36.3	n.a.	n.a.	n.a.
Individual income tax payments [6]	591,146,138	567,944,758	16.3	n.a.	n.a.	n.a.
Estate and trust income tax [7]	39,468,515	33,727,249	1.0	3,302,732	30,424,517	1.1
Employment taxes	1,207,553,842	1,268,076,594	36.3	6,171,683	1,261,904,911	45.8
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,194,896,783	1,256,622,090	36.0	5,901,209	1,250,720,881	45.4
Federal Insurance Contributions Act (FICA)	1,129,053,644	1,186,906,549	34.0	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	65,843,139	69,715,541	2.0	n.a.	n.a.	n.a.
Unemployment insurance	6,437,704	6,281,575	0.2	130,329	6,151,246	0.2
Railroad retirement	6,219,355	5,172,929	0.1	140,146	5,032,783	0.2
Estate and gift taxes	17,565,044	18,197,587	0.5	609,686	17,587,901	0.6
Estate	16,001,974	17,115,476	0.5	567,689	16,547,787	0.6
Gift	1,563,070	1,082,111	[3]	41,997	1,040,114	[3]
Excise taxes [8]	80,756,624	72,059,841	2.1	2,457,217	69,602,624	2.5

n.a.—Not available.

[1] Gross collections include penalties and interest in addition to taxes.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$3.0 billion in interest, of which \$1.5 billion was paid to corporations and \$1.5 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[3] Less than 0.05 percent.

[4] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[5] The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act) included provisions to distribute economic impact payments (EIPs) to qualified taxpayers. These payments are considered advance refundable tax credits for returns to be filed for Tax Year 2020, and therefore are classified as refunds issued during Fiscal Year 2020. In FY 2020, the IRS disbursed \$273 billion of payments to eligible taxpayers of up to \$1,200 for individuals and \$2,400 for individuals filing a joint tax return, with up to an additional \$500 for each eligible child.

[6] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[7] Includes collections of estimated estate and trust income taxes and payments made in conjunction with estate and trust tax return filings.

[8] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991. Beginning with Fiscal Year 2015, some refunds, which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

NOTES:

Detail may not add to totals because of rounding.

All amounts are in current dollars.

Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year.

Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2018 and 2019

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds	Net collections	
	2018	2019	Percentage of 2019 total	2019	2019	Percentage of 2019 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	3,465,466,627	3,564,583,961	100.0	452,103,909	3,112,480,052	100.0
Business income taxes	262,742,024	277,057,735	7.8	51,292,326	225,765,409	7.3
Corporation income tax	261,741,994	275,863,125	7.7	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	1,000,030	1,194,610	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4]	1,971,941,201	1,981,650,716	55.6	394,591,455	1,587,059,261	51.0
Individual income tax withheld	1,348,545,387	1,351,036,063	37.9	n.a.	n.a.	n.a.
Individual income tax payments [5]	584,939,859	591,146,138	16.6	n.a.	n.a.	n.a.
Estate and trust income tax [6]	38,455,955	39,468,515	1.1	3,076,769	36,391,746	1.2
Employment taxes	1,133,199,527	1,207,553,842	33.9	3,720,827	1,203,833,015	38.7
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,118,068,913	1,194,896,783	33.5	3,287,860	1,191,608,923	38.3
Federal Insurance Contributions Act (FICA)	1,054,351,811	1,129,053,644	31.7	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	63,717,102	65,843,139	1.8	n.a.	n.a.	n.a.
Unemployment insurance	8,806,553	6,437,704	0.2	267,004	6,170,700	0.2
Railroad retirement	6,324,061	6,219,355	0.2	165,963	6,053,392	0.2
Estate and gift taxes	23,865,669	17,565,044	0.5	928,490	16,636,554	0.5
Estate	22,664,503	16,001,974	0.4	881,464	15,120,510	0.5
Gift	1,201,166	1,563,070	[3]	47,026	1,516,044	[3]
Excise taxes [7]	73,718,206	80,756,624	2.3	1,570,812	79,185,812	2.5

n.a. — Not available.

[1] Gross collections include penalties and interest in addition to taxes.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$2.1 billion in interest, of which \$0.9 billion was paid to corporations and \$1.2 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[3] Less than 0.05 percent.

[4] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[5] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[6] Includes collections of estimated estate and trust taxes and payments made in conjunction with estate and trust tax return filings.

[7] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991. Beginning with Fiscal Year 2015, some refunds, which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2017 and 2018

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds	Net collections	
	2017	2018	Percentage of 2018 total		2018	Percentage of 2018 total
	(1)	(2)	(3)		(5)	(6)
United States, total	3,416,714,139	3,465,466,627	100.0	463,884,727	3,001,581,900	100.0
Business income taxes	338,529,154	262,742,024	7.6	60,089,066	202,652,958	6.8
Corporation income tax	337,562,706	261,741,994	7.6	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	966,448	1,000,030	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4]	1,867,427,797	1,971,941,201	56.9	397,702,396	1,574,238,805	52.4
Individual income tax withheld	1,331,412,678	1,348,545,387	38.9	n.a.	n.a.	n.a.
Individual income tax payments [5]	506,990,811	584,939,859	16.9	n.a.	n.a.	n.a.
Estate and trust income tax [6]	29,024,308	38,455,955	1.1	2,815,539	35,640,416	1.2
Employment taxes	1,123,473,137	1,133,199,527	32.7	3,855,059	1,129,344,468	37.6
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,109,231,696	1,118,068,913	32.3	3,725,766	1,114,343,147	37.1
Federal Insurance Contributions Act (FICA)	1,047,371,143	1,054,351,811	30.4	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	61,860,553	63,717,102	1.8	n.a.	n.a.	n.a.
Unemployment insurance	8,284,270	8,806,553	0.3	124,860	8,681,693	0.3
Railroad retirement	5,957,171	6,324,061	0.2	4,433	6,319,628	0.2
Estate and gift taxes	23,780,443	23,865,669	0.7	922,321	22,943,348	0.8
Estate	21,831,660	22,664,503	0.7	856,442	21,808,061	0.7
Gift	1,948,783	1,201,166	[3]	65,878	1,135,288	[3]
Excise taxes [7]	63,503,608	73,718,206	2.1	1,315,885	72,402,321	2.4

n.a. — Not available.

[1] Gross collections include penalties and interest in addition to taxes.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.5 billion in interest, of which \$0.7 billion was paid to corporations and \$0.8 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[3] Less than 0.05 percent.

[4] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[5] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[6] Includes collections of estimated estate and trust taxes and payments made in conjunction with estate and trust tax return filings.

[7] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991. Beginning with Fiscal Year 2015, some refunds, which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2016 and 2017

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [2]	Net collections	
	2016	2017	Percentage of 2017 total	2017	2017	Percentage of 2017 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	3,333,449,083	3,416,714,139	100.0	436,971,873	2,979,742,266	100.0
Business income taxes	345,552,427	338,529,154	9.9	44,894,839	293,634,315	9.9
Corporation income tax	344,670,501	337,562,706	9.9	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	881,926	966,448	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4]	1,815,819,135	1,867,427,797	54.7	385,959,123	1,481,468,674	49.7
Individual income tax withheld	1,267,429,873	1,331,412,678	39.0	n.a.	n.a.	n.a.
Individual income tax payments [5]	518,693,865	506,990,811	14.8	n.a.	n.a.	n.a.
Estate and trust income tax [6]	29,695,397	29,024,308	0.8	3,093,823	25,930,485	0.9
Employment taxes	1,073,907,715	1,123,473,137	32.9	3,423,559	1,120,049,578	37.6
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,059,526,038	1,109,231,696	32.5	3,262,049	1,105,969,647	37.1
Federal Insurance Contributions Act (FICA)	1,000,491,731	1,047,371,143	30.7	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	59,034,307	61,860,553	1.8	n.a.	n.a.	n.a.
Unemployment insurance	8,440,229	8,284,270	0.2	159,384	8,124,886	0.3
Railroad retirement	5,941,448	5,957,171	0.2	2,126	5,955,045	0.2
Estate and gift taxes	22,337,137	23,780,443	0.7	1,047,455	22,732,988	0.8
Estate	19,879,671	21,831,660	0.6	999,569	20,832,091	0.7
Gift	2,457,466	1,948,783	0.1	47,886	1,900,897	0.1
Excise taxes [7]	75,832,669	63,503,608	1.9	1,646,897	61,856,711	2.1

n.a. — Not available.

[1] Gross collections include penalties and interest in addition to taxes.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.1 billion in interest, of which \$0.4 billion was paid to corporations and \$0.7 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns). Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year.

[3] Less than 0.05 percent.

[4] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[5] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[6] Includes collections of estimated estate and trust taxes and payments made in conjunction with estate and trust tax return filings.

[7] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991. Beginning with Fiscal Year 2015, some refunds, which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2015 and 2016

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	2015	2016	Percentage of 2016 total	2018	2016	Percentage of 2016 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	3,302,677,258	3,333,449,083	100.0	426,146,066	2,907,303,017	100.0
Business income taxes	389,888,722	345,552,427	10.4	51,281,426	294,271,001	10.1
Corporation	389,083,708	344,670,501	10.3	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	805,014	881,926	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4]	1,793,185,699	1,815,819,135	54.5	369,234,470	1,446,584,665	49.8
Individual income tax withheld	1,241,160,788	1,267,429,873	38.0	n.a.	n.a.	n.a.
Individual income tax payments [5]	518,579,529	518,693,865	15.6	n.a.	n.a.	n.a.
Estate and trust income tax	33,445,382	29,695,397	0.9	2,588,937	27,106,460	0.9
Employment taxes	1,022,358,916	1,073,907,715	32.2	3,329,627	1,070,578,088	36.8
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	1,006,818,535	1,059,526,038	31.8	3,129,856	1,056,396,182	36.3
Federal Insurance Contributions Act (FICA)	942,448,190	1,000,491,731	30.0	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	64,370,345	59,034,307	1.8	n.a.	n.a.	n.a.
Unemployment insurance	9,107,884	8,440,229	0.3	196,313	8,243,916	0.3
Railroad retirement	6,432,497	5,941,448	0.2	3,458	5,937,990	0.2
Estate and gift taxes	20,042,039	22,337,137	0.7	999,980	21,337,157	0.7
Estate	17,952,938	19,879,671	0.6	838,166	19,041,505	0.7
Gift	2,089,101	2,457,466	0.1	161,815	2,295,651	0.1
Excise taxes [6]	77,201,882	75,832,669	2.3	1,300,563	74,532,106	2.6

n.a. — Not available.

[1] Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year, as well as excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.5 billion in interest, of which \$0.8 billion was paid to corporations and \$0.7 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns).

[3] Less than 0.05 percent.

[4] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201 (a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[5] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[6] Beginning with Fiscal Year 2015, some refunds which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

[7] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991. Beginning with Fiscal Year 2015, some refunds, which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2014 and 2015

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	2014	2015	Percentage of 2015 total	2015	2015	Percentage of 2015 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	3,064,301,358	3,302,677,258	100.0	403,272,691	2,899,404,567	100.0
Business income taxes	353,141,112	389,888,722	11.8	50,052,817	339,835,905	11.7
Corporation	352,402,741	389,083,708	11.8	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	738,371	805,014	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4]	1,643,623,968	1,793,185,699	54.3	348,456,372	1,444,729,327	49.8
Individual income tax withheld	1,169,768,895	1,241,160,788	37.6	n.a.	n.a.	n.a.
Individual income tax payments [5]	444,444,277	518,579,529	15.7	n.a.	n.a.	n.a.
Estate and trust income tax	29,410,796	33,445,382	1.0	2,061,997	31,383,385	1.1
Employment taxes	976,223,247	1,022,358,916	31.0	3,095,899	1,019,263,017	35.2
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	961,657,846	1,006,818,535	30.5	2,942,276	1,003,876,259	34.6
Federal Insurance Contributions Act (FICA)	897,978,551	942,448,190	28.5	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	63,679,295	64,370,345	1.9	n.a.	n.a.	n.a.
Unemployment insurance	8,611,877	9,107,884	0.3	151,736	8,956,148	0.3
Railroad retirement	5,953,524	6,432,497	0.2	1,887	6,430,610	0.2
Estate and gift taxes	20,154,955	20,042,039	0.6	923,023	19,119,016	0.7
Estate	17,572,338	17,952,938	0.5	886,349	17,066,589	0.6
Gift	2,582,617	2,089,101	0.1	36,673	2,052,428	0.1
Excise taxes [6]	71,158,076	77,201,882	2.3	7,445,780	76,457,302	2.6

n.a. — Not available.

[1] Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year, as well as excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.1 billion in interest, of which \$0.5 billion was paid to corporations and \$0.5 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns).

[3] Less than 0.05 percent.

[4] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201 (a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[5] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[6] Beginning with Fiscal Year 2015, some refunds which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

[7] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991. Beginning with Fiscal Year 2015, some refunds, which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2013 and 2014

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	2013	2014	Percentage of 2014 total	2014	2014	Percentage of 2014 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	2,855,059,420	3,064,301,358	100.0	373,545,926	2,690,755,432	100.0
Business income taxes	311,993,954	353,141,112	11.5	35,313,521	317,827,591	11.8
Corporation	311,432,736	352,402,741	11.5	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	561,218	738,371	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4]	1,564,354,494	1,643,623,968	53.6	332,141,708	1,311,482,260	48.7
Individual income tax withheld	1,123,453,881	1,169,768,895	38.2	n.a.	n.a.	n.a.
Individual income tax payments [5]	416,204,540	444,444,277	14.5	n.a.	n.a.	n.a.
Estate and trust income tax	24,696,073	29,410,796	1.0	1,580,563	27,830,234	1.0
Employment taxes	897,847,151	976,223,247	31.9	3,824,556	972,398,691	36.1
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	884,440,425	961,657,846	31.4	3,656,447	958,001,399	35.6
Federal Insurance Contributions Act (FICA)	830,291,842	897,978,551	29.3	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	54,148,583	63,679,295	2.1	n.a.	n.a.	n.a.
Unemployment insurance	7,895,992	8,611,877	0.3	148,125	8,463,751	0.3
Railroad retirement	5,510,733	5,953,524	0.2	19,984	5,933,541	0.2
Estate and gift taxes	19,830,148	20,154,955	0.7	879,746	19,275,209	0.7
Estate	14,051,771	17,572,338	0.6	730,291	16,842,047	0.6
Gift [6]	5,778,377	2,582,617	0.1	149,455	2,433,162	0.1
Excise taxes	61,033,674	71,158,076	2.3	1,386,395	69,771,681	2.6

n.a. — Not available.

[1] Excludes refunds credited to taxpayer accounts for tax liability in a subsequent year, as well as excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$1.0 billion in interest, of which \$0.4 billion was paid to corporations and \$0.6 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns).

[3] Less than 0.05 percent.

[4] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201 (a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[5] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[6] The amount of gift tax collections decreased from \$5,778,377,000 in Fiscal Year (FY) 2013 to \$2,582,617,000 in FY 2014. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 raised the unified estate and gift tax credit to \$5 million until December 31, 2012, after which the gift tax credit was to return to \$1 million. Uncertainty over whether Congress would extend the higher credit led to a surge in gifts during early FY 2013. The \$5 million exemption was made permanent on December 31, 2012, and indexed for inflation, as part of the American Taxpayer Relief Act of 2012, and as a result, the amount of gift tax reported in FY 2014 is more in line with historic trends.

[7] Excludes excise taxes collected by U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991. Beginning with Fiscal Year 2015, some refunds, which had been classified as excise tax refunds in prior years, were reclassified as corporate tax refunds.

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2012 and 2013

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	2012	2013	Percentage of 2013 total	2013	2013	Percentage of 2013 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	2,524,320,134	2,855,059,420	100.0	364,353,723	2,490,705,698	100.0
Business income taxes	281,461,580	311,993,954	10.9	41,569,223	270,424,731	10.9
Corporation	280,965,136	311,432,736	10.9	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	496,445	561,218	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income taxes [4,5]	1,387,836,515	1,564,354,494	54.8	314,223,682	1,250,130,812	50.2
Individual income tax withheld	1,038,019,224	1,123,453,881	39.3	n.a.	n.a.	n.a.
Individual income tax payments [6]	333,383,066	416,204,540	14.6	n.a.	n.a.	n.a.
Estate and trust income tax	16,434,225	24,696,073	0.9	1,448,544	23,247,529	0.9
Employment taxes	784,396,853	897,847,151	31.4	6,375,725	891,471,426	35.8
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	772,464,824	884,440,425	31.0	6,156,524	878,283,901	35.3
Federal Insurance Contributions Act (FICA)	728,688,235	830,291,842	29.1	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	43,776,589	54,148,583	1.9	n.a.	n.a.	n.a.
Unemployment insurance	7,158,984	7,895,992	0.3	146,745	7,749,247	0.3
Railroad retirement	4,773,045	5,510,733	0.2	72,456	5,438,277	0.2
Estate and gift taxes	14,450,249	19,830,148	0.7	1,047,329	18,782,819	0.8
Estate	12,340,655	14,051,771	0.5	963,243	13,088,528	0.5
Gift [7]	2,109,594	5,778,377	0.2	84,086	5,694,291	0.2
Excise taxes	56,174,937	61,033,674	2.1	1,137,764	59,895,910	2.4

n.a. — Not available.

[1] Excludes credits to taxpayer accounts, as well as excise taxes paid to the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$2.8 billion in interest, of which \$0.8 billion was paid to corporations and \$2.0 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns).

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of \$37.3 million for Fiscal Year 2012. Beginning with Fiscal Year 2013, Presidential Election Campaign Fund contributions are no longer included in Internal Revenue Service collections, but instead are reported separately in the U.S. Treasury Department collections.

[5] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201 (a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[6] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[7] The American Taxpayer Relief Act (ATRA) of 2012 extended the \$5 million gift tax exemption level that was established under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. The ATRA extended portability rules related to the passing of an exemption amount from a decedent to a surviving spouse and indexed the exemption amount to inflation. These tax law changes may have encouraged increased gifting in Fiscal Year 2012, which is reflected in the Fiscal Year 2013 gift tax collections.

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2011 and 2012

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	2011	2012	Percentage of 2012 total	2012	2012	Percentage of 2012 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	2,414,952,112	2,524,320,134	100.0	373,428,754	2,150,891,380	100.0
Business income taxes	242,848,122	281,461,580	11.1	43,970,393	237,491,187	11.0
Corporation	242,435,939	280,965,136	11.1	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	412,183	496,445	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income tax [4,5]	1,346,182,227	1,387,836,515	55.0	324,060,446	1,063,776,069	49.5
Individual income tax withheld	1,010,108,738	1,038,019,224	41.1	n.a.	n.a.	n.a.
Individual income tax payments [6]	321,051,732	333,383,066	13.2	n.a.	n.a.	n.a.
Estate and trust income tax	15,021,758	16,434,225	0.7	1,393,448	15,040,777	0.7
Employment taxes	767,504,822	784,396,853	31.1	3,729,631	780,667,222	36.3
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	755,919,267	772,464,824	30.6	3,616,114	768,848,709	35.7
Federal Insurance Contributions Act (FICA)	712,152,243	728,688,235	28.9	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	43,767,024	43,776,589	1.7	n.a.	n.a.	n.a.
Unemployment insurance	6,893,225	7,158,984	0.3	105,931	7,053,053	0.3
Railroad retirement	4,692,329	4,773,045	0.2	7,586	4,765,459	0.2
Estate and gift taxes	9,079,375	14,450,249	0.6	504,631	13,945,618	0.6
Estate [7]	2,506,991	12,340,655	0.5	406,379	11,934,276	0.6
Gift [8]	6,572,384	2,109,594	0.1	98,252	2,011,342	0.1
Excise taxes	49,337,563	56,174,937	2.2	1,163,654	55,011,283	2.6

n.a. — Not available.

[1] Excludes credits to taxpayer accounts, as well as excise taxes paid to the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Also includes \$2.7 billion in interest, of which \$1.7 billion was paid to corporations and \$1.0 billion was paid to all others (related to individual, employment, estate, gift and excise tax returns).

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of \$39.6 million in Fiscal Year 2011 and \$37.3 million in Fiscal Year 2012.

[5] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201 (a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[6] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[7] The estate tax was temporarily repealed for deaths in Calendar Year 2010 before being reinstated retroactively with a \$5-million exemption as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. As a result of this legislation, the estates of 2010 decedents could elect to file either Form 706 (estate and generation-skipping transfer tax return), due September 19, 2011, or Form 8939 (allocation of increase in basis for property acquired from a decedent), due January 17, 2012. The law also provided a \$5-million exemption for the estates of 2011 decedents. These tax law changes significantly reduced estate tax gross collections in Fiscal Year 2011 relative to other fiscal years.

[8] Gifts are taxed based on the Federal tax law in effect for the year in which they are given, and the majority of gifts given in one year are reported to the IRS in the following year. As shown here, gift tax collections decreased significantly between Fiscal Years 2011 and 2012, which reflect a decrease in the amount of gift tax collections on gifts made primarily in 2010 and 2011. Gifts made during Calendar Year 2010 were subject to a maximum unified credit amount of \$330,800; gifts made during Calendar Year 2011 were subject to a maximum unified credit amount of \$1,730,800. The unified credit, which applies to the sum of both taxable gifts made during life and a decedent's estate, is a credit to offset the amount of transfer tax that would be assessed on assets below the applicable exclusion amount.

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2010 and 2011

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	2010	2011	Percentage of 2011 total	2011	2011	Percentage of 2011 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	2,345,055,978	2,414,952,112	100.0	415,880,344	1,999,071,767	100.0
Business income taxes	277,937,220	242,848,122	10.1	67,777,004	175,071,118	8.8
Corporation	277,473,918	242,435,939	10.0	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	463,302	412,183	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income tax [4,5]	1,175,989,528	1,346,182,227	55.7	339,696,496	1,006,485,731	50.3
Individual income tax withheld	899,588,661	1,010,108,738	41.8	n.a.	n.a.	n.a.
Individual income tax payments [6]	264,098,927	321,051,731	13.3	n.a.	n.a.	n.a.
Estate and trust income tax	12,301,939	15,021,758	0.6	1,908,797	13,112,961	0.7
Employment taxes	824,188,337	767,504,822	31.8	4,780,142	762,724,680	38.2
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	812,997,371	755,919,267	31.3	4,686,936	751,232,331	37.6
Federal Insurance Contributions Act (FICA)	761,734,808	712,152,243	29.5	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	51,262,563	43,767,024	1.8	n.a.	n.a.	n.a.
Unemployment insurance	6,542,861	6,893,225	0.3	90,498	6,802,727	0.3
Railroad retirement	4,648,105	4,692,329	0.2	2,708	4,689,621	0.2
Estate and gift taxes	19,750,836	9,079,375	0.4	1,778,078	7,301,297	0.4
Estate [7]	16,930,741	2,506,991	0.1	1,702,038	804,953	[3]
Gift [8]	2,820,095	6,572,384	0.3	76,040	6,496,344	0.3
Excise taxes	47,190,057	49,337,563	2.0	1,848,623	47,488,940	2.4

n.a. — Not available.

[1] Excludes credits to taxpayer accounts, as well as excise taxes paid to the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, and, for Fiscal Year 2011, \$108.4 billion in refundable tax credits (including \$55.7 billion in earned income tax credits and \$22.7 billion in child tax credits), and other refunds required by law. Also includes \$2.5 billion in interest, of which \$1.7 billion were paid to corporations, and \$0.8 billion were paid to all others (related to individual, employment, estate, gift, and excise tax returns).

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of \$40.8 million in Fiscal Year 2010 and \$39.6 million in Fiscal Year 2011.

[5] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[6] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

[7] The estate tax was temporarily repealed for deaths in Calendar Year 2010 before being reinstated retroactively with a \$5-million exemption as part of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. As a result of this legislation, the estates of 2010 decedents could elect to file either Form 706 (estate and generation-skipping transfer tax return), due September 19, 2011, or Form 8939 (allocation of increase in basis for property acquired from a decedent), due January 17, 2012. These tax law changes significantly reduced estate tax gross collections in Fiscal Year 2011.

[8] Gifts are taxed based on the Federal tax law in effect for the year in which they are given, and the majority of gifts given in one year are reported to the IRS in the following year. As shown here, gift tax collections increased significantly between Fiscal Years 2010 and 2011, primarily due to fluctuations in the maximum gift tax rate between Calendar Years 2009 and 2011. The maximum gift tax rate fluctuated as follows: for gifts given in 2009, the tax rate was 45 percent; for 2010 gifts, the rate was 35 percent; and for 2011 gifts, the rate was 55 percent. Increased gifting activity in Calendar Year 2010, the result of deferred and accelerated gifts that would otherwise have been given in other years, was reported in Calendar Year 2011, shown here as collections activity in Fiscal Year 2011.

NOTES: Detail may not add to totals because of rounding. Collection and refund data may not be comparable for a given fiscal year because payments made in prior years may be refunded in the current fiscal year. Partnership, S corporation, regulated investment company, and real estate investment trust data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass any profits or losses to the underlying owners, who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2009 and 2010

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	2009	2010	Percentage of 2010 total	2010	2010	Percentage of 2010 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	2,345,337,177	2,345,055,978	100.0	467,302,973	1,877,753,005	100.0
Business income tax	225,481,588	277,937,220	11.9	98,338,609	179,598,611	9.6
Corporation	224,929,251	277,473,918	11.8	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	552,337	463,302	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income tax [4,5]	1,190,382,757	1,175,989,528	50.1	361,974,202	814,015,326	43.4
Individual income tax withheld	880,759,170	899,588,661	38.4	n.a.	n.a.	n.a.
Individual income tax payments [6]	294,662,618	264,098,927	11.3	n.a.	n.a.	n.a.
Estate and trust income tax	14,960,969	12,301,939	0.5	3,542,928	8,759,011	0.5
Employment taxes	858,163,864	824,188,337	35.1	4,216,048	819,972,289	43.7
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	846,688,399	812,997,371	34.7	4,114,497	808,882,874	43.1
Federal Insurance Contributions Act (FICA)	792,767,896	761,734,808	32.5	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	53,920,503	51,262,563	2.2	n.a.	n.a.	n.a.
Unemployment insurance	6,765,012	6,542,861	0.3	100,098	6,442,763	0.3
Railroad retirement	4,710,453	4,648,105	0.2	1,453	4,646,652	0.2
Estate and gift taxes	24,677,322	19,750,836	0.8	908,069	18,842,767	1.0
Estate	21,583,131	16,930,741	0.7	814,842	16,115,899	0.9
Gift	3,094,191	2,820,095	0.1	93,227	2,726,868	0.1
Excise taxes	46,631,646	47,190,057	2.0	1,866,046	45,324,011	2.4

n.a. — Not available.

[1] Excludes credits to taxpayer accounts, as well as excise taxes paid to the U.S. Customs and Border Protection and the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable tax credits, and other refunds required by law. Refundable tax credits include those associated with the American Recovery and Reinvestment Act (ARRA) of 2009, such as: Making Work Pay Tax Credit, American Opportunity Tax Credit, and the First-Time Homebuyer Credit. Under the provisions of ARRA, the Earned Income Tax Credit expanded to a total of \$54.7 billion and the Child Tax Credit expanded to a total of \$22.7 billion. Rebate Recovery Credits associated with the Economic Stimulus Act of 2008 are also included here. Reported amounts include \$2.2 billion in interest, of which \$1.4 billion was paid to corporations and \$0.8 billion was paid to all others (related to individual, employment, estate, gift, and excise tax returns).

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of \$45.2 million in Fiscal Year 2009 and \$40.8 million in Fiscal Year 2010.

[5] Collections of withheld individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA) and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and individual income tax payments were derived by subtracting the FICA and SECA tax estimates from total individual income tax withheld and individual income tax payments. Refund estimates, and, therefore, net collection estimates, were not made for the components of income and OASDHI taxes.

[6] Includes collections of estimated income tax and payments made in conjunction with individual income tax return filings.

NOTES: Detail may not add to totals because of rounding. Partnership and S corporation data are not shown in this table since these entities generally do not have a tax liability. Instead, they pass through any profits or losses to the underlying owners who include these profits or losses on their income tax returns.

SOURCE: Chief Financial Officer, Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2008 and 2009

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	2008	2009	Percentage of 2009 total	2009	2009	Percentage of 2009 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	2,745,035,410	2,345,337,177	100.0	437,685,634	1,907,651,543	100.0
Business income tax	354,315,825	225,481,588	9.6	95,200,297	130,281,291	6.8
Corporation	353,548,654	224,929,251	9.6	n.a.	n.a.	n.a.
Tax-exempt organization unrelated business income tax	767,171	552,337	[3]	n.a.	n.a.	n.a.
Individual and estate and trust income tax [4,5]	1,425,990,183	1,190,382,757	50.8	336,344,148	854,038,609	44.8
Individual income tax withheld	970,654,194	880,759,170	37.6	n.a.	n.a.	n.a.
Individual income tax payments [6]	429,750,984	294,662,618	12.6	n.a.	n.a.	n.a.
Estate and trust income tax	25,585,005	14,960,969	0.6	3,468,439	11,492,530	0.6
Employment taxes	883,197,626	858,163,864	36.6	3,395,775	854,768,089	44.8
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	870,927,700	846,688,399	36.1	3,284,928	843,403,471	44.2
Federal Insurance Contributions Act (FICA)	817,677,221	792,767,896	33.8	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	53,250,479	53,920,503	2.3	n.a.	n.a.	n.a.
Unemployment insurance	7,331,036	6,765,012	0.3	108,422	6,656,590	0.3
Railroad retirement	4,938,890	4,710,453	0.2	2,425	4,708,028	0.2
Estate and gift taxes	29,823,935	24,677,322	1.1	1,248,550	23,428,772	1.2
Estate	26,543,433	21,583,131	0.9	1,150,406	20,432,725	1.1
Gift	3,280,502	3,094,191	0.1	98,144	2,996,047	0.2
Excise taxes	51,707,840	46,631,646	2.0	1,496,864	45,134,782	2.4

n.a. — Not available.

[1] Excludes adjustments and credits and excise taxes paid to the Alcohol and Tobacco Tax and Trade Bureau.

[2] Includes overpayment refunds, refunds resulting from examination activity, and \$77.9 billion in refundable tax credits (including \$41.5 billion in earned income tax credits and \$22.2 billion in child tax credits), and other refunds required by law. Also includes \$2.4 billion in interest, of which \$1.4 billion were paid to corporations, and \$1.0 billion were paid to all others (related to individual, employment, estate, gift, and excise tax returns).

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of \$49.5 million in Fiscal Year 2008 and \$45.2 million in Fiscal Year 2009.

[5] Collections of individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA), and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and other income tax were derived by subtracting the FICA and SECA tax estimates from total tax withheld and other taxes paid. Refund estimates and, thus, net collections estimates were not made for the components of income and OASDHI taxes.

[6] Includes \$11.5 billion in Economic Stimulus payments. Economic Stimulus Payments include both Economic Stimulus Payments associated with 2007 tax returns and Rebate Recovery Credits claimed on 2008 tax returns. Eligible taxpayers whose circumstances changed may have claimed a Rebate Recovery Credit to receive some or all of the unpaid portion of an Economic Stimulus Payment. Economic Stimulus Payments were associated with the Economic Stimulus Act of 2008.

[7] Includes collections of estimated income tax and payments included with individual income tax return filings.

NOTES: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management.

Collections and Refunds, by Type of Tax, Fiscal Years 2007 and 2008

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	2007	2008	Percentage of 2008 total	2008	2008	Percentage of 2008 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	2,691,537,557	2,745,035,410	100.0	428,838,202	2,316,197,206	100.0
Corporation income tax	395,535,825	354,315,825	12.9	53,569,392	300,746,433	13.0
Regular	394,666,355	353,548,654	12.9	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	869,471	767,171	[3]	n.a.	n.a.	n.a.
Individual income tax [4,5]	1,366,241,437	1,425,990,183	52.0	[6] 366,132,092	1,059,858,091	45.8
Income tax withheld	928,632,327	970,654,194	35.4	n.a.	n.a.	n.a.
Other [7]	437,609,110	455,335,989	16.6	n.a.	n.a.	n.a.
Employment taxes	849,732,729	883,197,626	32.2	5,713,515	877,484,111	37.9
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	837,598,094	870,927,700	31.7	5,600,900	865,326,800	37.4
Federal Insurance Contributions Act (FICA)	787,759,756	817,677,221	29.8	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	49,838,338	53,250,479	1.9	n.a.	n.a.	n.a.
Unemployment insurance	7,416,738	7,331,036	0.3	119,336	7,211,700	0.3
Railroad retirement	4,717,897	4,938,890	0.2	(6,721)	4,945,611	0.2
Estate and gift taxes	26,977,953	29,823,935	1.1	1,021,742	28,802,193	1.2
Estate	24,557,815	26,543,433	1.0	963,209	25,580,224	1.1
Gift	2,420,138	3,280,502	0.1	58,533	3,221,969	0.1
Excise taxes	53,049,612	51,707,840	1.9	2,401,462	49,306,378	2.1

n.a. — Not available.

[1] Includes adjustments and credits. Gross collections exclude excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. Because refunds of such taxes are recorded by the IRS, they are shown in this table.

[2] Includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law. Also includes \$4.4 billion in interest, of which \$3.5 billion were paid to corporations, and \$0.9 billion were paid to all others (related to individual, employment, estate, gift, and excise tax returns).

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of \$49.8 million in Fiscal Year 2007 and \$49.5 million in Fiscal Year 2008. Refunds include \$95.7 billion of economic stimulus payments associated with the Economic Stimulus Act of 2008.

[5] Collections of individual income tax are not reported by taxpayers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA), and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in this table are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and other income tax were derived by subtracting the FICA and SECA tax estimates from total tax withheld and other taxes paid. Refund estimates and, thus, net collections estimates were not made for the components of income and OASDHI taxes.

[6] Includes \$2.4 billion (including interest of \$36.5 million) in estate and trust income tax refunds.

[7] Includes estate and trust income tax collections of \$21.5 billion in Fiscal Year 2007 and \$25.6 billion in Fiscal Year 2008.

NOTES: Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Collections and Refunds, by Type of Tax, Fiscal Years 2006 and 2007

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	2006	2007	Percentage of 2007 total	2007	2007	Percentage of 2007 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	2,518,680,230	2,691,537,557	100.0	295,246,560	2,396,290,997	100.0
Corporation income tax	380,924,573	395,535,825	14.7	27,054,347	368,481,478	15.4
Regular	380,039,893	394,666,355	14.7	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	884,681	869,471	[3]	n.a.	n.a.	n.a.
Individual income tax [4,5]	1,236,259,371	1,366,241,437	50.8	248,641,454	1,117,599,983	46.6
Income tax withheld	849,004,371	928,632,327	34.5	n.a.	n.a.	n.a.
Other [6]	387,255,000	437,609,110	16.3	n.a.	n.a.	n.a.
Employment taxes	814,819,218	849,732,729	31.6	11,690,664	838,042,065	35.0
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	802,612,629	837,598,094	31.1	11,550,344	826,047,750	34.5
Federal Insurance Contributions Act (FICA)	757,547,410	787,759,756	29.3	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	45,065,219	49,838,338	1.9	n.a.	n.a.	n.a.
Unemployment insurance	7,533,119	7,416,738	0.3	127,210	7,289,528	0.3
Railroad retirement	4,673,471	4,717,897	0.2	13,110	4,704,787	0.2
Estate and gift taxes	28,687,525	26,977,953	1.0	969,331	26,008,622	1.1
Estate	26,717,493	24,557,815	0.9	922,142	23,635,673	1.0
Gift	1,970,032	2,420,138	0.1	47,189	2,372,949	0.1
Excise taxes	57,989,543	53,049,612	2.0	[7] 6,890,764	46,158,848	2.0

n.a. — Not available.

[1] Includes adjustments and credits. See Tables 5 and 8 for additional detail.

[2] Includes principal and interest paid on refunds. Represents refundable earned income tax credits, refundable child tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law. See Table 8, footnotes 1-2 for additional detail.

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of \$50.1 million in Fiscal Year 2006 and \$49.8 million in Fiscal Year 2007.

[5] Collections of individual income tax are not reported by payers separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA), and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and other income tax were derived by subtracting the FICA and SECA tax estimates from total tax withheld and other taxes paid. Refund estimates were not made for the components of income and OASDHI taxes.

[6] Includes estate and trust income tax collections of \$17.1 billion in Fiscal Year 2006 and \$21.5 billion in Fiscal Year 2007.

[7] Includes telephone excise tax refunds. See Table 8, footnote 5 for additional detail.

NOTES: Detail may not add to totals because of rounding. Data include adjustments and credits. Gross collections exclude excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. Because refunds of such taxes are recorded by the Internal Revenue Service, they are included here.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Collections and Refunds, by Type of Tax, Fiscal Years 2005 and 2006

[Money amounts are in thousands of dollars]

Type of tax	Gross collections			Refunds [1]	Net collections	
	2005	2006	Percentage of 2006 total	2006	2006	Percentage of 2006 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	2,268,895,122	2,518,680,230	100.0	280,393,087	2,238,287,143	100.0
Corporation income tax	307,094,837	380,924,573	15.1	29,831,391	351,093,182	15.7
Regular	306,470,933	380,039,893	15.1	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	623,904	884,681	[2]	n.a.	n.a.	n.a.
Individual income tax [3,4]	1,107,500,994	1,236,259,371	49.1	242,630,468	993,628,903	44.4
Income tax withheld	786,612,462	849,004,371	33.7	n.a.	n.a.	n.a.
Other [5]	320,888,532	387,255,000	15.4	n.a.	n.a.	n.a.
Employment taxes	771,441,662	814,819,218	32.4	4,917,599	809,901,619	36.2
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [4]	759,955,617	802,612,629	31.9	4,771,264	797,841,365	35.7
Federal Insurance Contributions Act (FICA)	716,905,338	757,547,410	30.1	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	43,050,279	45,065,219	1.8	n.a.	n.a.	n.a.
Unemployment insurance	6,947,510	7,533,119	0.3	143,403	7,389,716	0.3
Railroad retirement	4,538,535	4,673,471	0.2	2,932	4,670,539	0.2
Estate and gift taxes	25,605,531	28,687,525	1.1	850,607	27,836,918	1.2
Estate	23,565,164	26,717,493	1.1	801,289	25,916,204	1.1
Gift	2,040,367	1,970,032	0.1	49,318	1,920,714	0.1
Excise taxes	57,252,098	57,989,543	2.3	2,163,021	55,826,522	2.5

n.a. — Not available.

[1] Includes principal and interest paid on refunds. Represents refundable earned income tax credits, refundable child tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law. See Table 8, footnotes 1-2 for additional detail.

[2] Less than 0.05 percent.

[3] Collections include Presidential Election Campaign Fund contributions of \$53.3 million in Fiscal Year 2005 and \$50.1 million in Fiscal Year 2006.

[4] Collections of individual income tax are not reported by payers separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA), and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and other income tax were derived by subtracting the FICA and SECA tax estimates from total tax withheld and other taxes paid. Refund estimates were not made for the components of income and OASDHI taxes.

[5] Includes fiduciary income tax collections of \$13.9 billion in Fiscal Year 2005 and \$17.1 billion in Fiscal Year 2006.

[7] Includes telephone excise tax refunds. See Table 8, footnote 5 for additional detail.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Gross collections exclude excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Collections and Refunds, by Type of Tax, Fiscal Years 2004 and 2005

[Money amounts are in thousands of dollars]

Type of tax	Gross collections			Refunds [1]	Net collections	
	2004	2005	Percentage of 2005 total	2005	2005	Percentage of 2005 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	2,018,502,103	2,268,895,122	100.0	270,044,229	1,998,850,893	100.0
Corporation income tax	230,619,359	307,094,837	13.5	34,332,049	272,762,788	13.7
Regular	230,108,627	306,470,933	13.5	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	510,732	623,904	[3]	n.a.	n.a.	n.a.
Individual income tax [4,5,6]	990,248,760	1,107,500,994	48.8	227,571,470	879,929,524	44.0
Income tax withheld	746,981,035	786,612,462	34.7	n.a.	n.a.	n.a.
Other [6]	243,267,725	320,888,532	14.1	n.a.	n.a.	n.a.
Employment taxes	717,247,296	771,441,662	34.0	5,126,365	766,315,297	38.3
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	706,107,909	759,955,617	33.5	5,004,392	754,951,225	37.8
Federal Insurance Contributions Act (FICA)	664,928,086	716,905,338	31.6	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	41,179,823	43,050,279	1.9	n.a.	n.a.	n.a.
Unemployment insurance	6,718,028	6,947,510	0.3	118,293	6,829,217	0.3
Railroad retirement	4,421,359	4,538,535	0.2	3,680	4,534,855	0.2
Estate and gift taxes	25,579,462	25,605,531	1.1	882,806	24,722,725	1.2
Estate	24,130,143	23,565,164	1.0	835,340	22,729,824	1.1
Gift	1,449,319	2,040,367	0.1	47,466	1,992,901	0.1
Excise taxes [2]	54,807,225	57,252,098	2.5	2,131,539	55,120,559	2.8

n.a. — Not available.

[1] Includes principal and interest paid on refunds. Represents refundable earned income tax credits, refundable child tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law. See Table 9, footnotes 1-3.

[2] Gross collections exclude excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of \$55.9 million in Fiscal Year 2004 and \$53.3 million in Fiscal Year 2005.

[5] Collections of individual income tax are not reported by payers separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA), and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and other income tax were derived by subtracting the FICA and SECA tax estimates from total tax withheld and other taxes paid. Refund estimates were not made for the components of income and OASDHI taxes.

[6] Includes fiduciary income tax collections of \$10.7 billion in Fiscal Year 2004 and \$13.9 billion in Fiscal Year 2005.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars.

SOURCE: IRS Data Book, FY 2005, Publication 55b. Also, Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Collections and Refunds, by Type of Tax, Fiscal Years 2003 and 2004

[Money amounts are in thousands of dollars]

Type of tax	Gross collections			Refunds [1]	Net collections	
	2003	2004	Percentage of 2004 total	2004	2004	Percentage of 2004 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	1,952,929,045	2,018,502,103	100.0	279,799,934	1,738,702,169	100.0
Corporation income tax	194,146,298	230,619,359	11.4	45,849,884	184,769,475	10.6
Regular	193,760,277	230,108,627	11.4	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	386,021	510,732	[3]	n.a.	n.a.	n.a.
Individual income tax [4,5,6]	987,208,878	990,248,760	49.1	227,573,835	762,674,925	43.9
Income tax withheld	734,763,596	746,981,035	37.0	n.a.	n.a.	n.a.
Other	252,445,282	243,267,725	12.1	n.a.	n.a.	n.a.
Employment taxes	695,975,801	717,247,296	35.5	3,637,601	713,609,695	41.0
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	684,982,077	706,107,909	35.0	3,501,880	702,606,029	40.4
Federal Insurance Contributions Act (FICA)	647,858,224	664,928,086	33.0	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	37,123,853	41,179,823	2.0	n.a.	n.a.	n.a.
Unemployment insurance	6,635,141	6,718,028	0.3	129,821	6,588,207	0.4
Railroad retirement	4,358,583	4,421,359	0.2	5,900	4,415,459	0.3
Estate and gift taxes	22,826,908	25,579,462	1.3	783,136	24,796,326	1.4
Estate	20,887,883	24,130,143	1.2	732,777	23,397,366	1.3
Gift	1,939,025	1,449,319	0.1	50,359	1,398,960	0.1
Excise taxes [2]	52,771,160	54,807,225	2.7	1,955,478	52,851,747	3.0

n.a. — Not available.

[1] Includes principal and interest paid on refunds. Represents earned income tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law. See Table 9, footnote 1.

[2] Gross collections exclude excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.

[3] Less than 0.05 percent.

[4] Collections also include Presidential Election Campaign Fund contributions of \$55.2 million in Fiscal Year 2003 and \$55.9 million in Fiscal Year 2004.

[5] Collections of individual income tax are not reported by payers separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for the two categories of individual income tax were derived by subtracting the OASDHI tax estimates from the combined total collections for the two taxes (refund estimates were not made for these two categories).

[6] Includes estate and trust income tax collections of \$8.4 billion in Fiscal Year 2003 and \$10.7 billion in Fiscal Year 2004.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars.

SOURCE: IRS Data Book, FY 2004, Publication 55b. Also, Chief Financial Officer, Revenue Financial Management OS:CFO:R.

Collections and Refunds, by Type of Tax, Fiscal Years 2002 and 2003

[Money amounts are in thousands of dollars]

Type of tax	Gross collections			Refunds [1]	Net collections	
	2002	2003	Percentage of 2003 total	2003	2003	Percentage of 2003 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	2,016,627,269 [r]	1,952,929,045	100.0	302,556,797	1,650,372,248	100.0
Corporation income tax	211,437,773 [r]	194,146,298	9.9	65,332,415	128,813,883	7.8
Regular	210,943,308	193,760,277	9.9	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	494,465 [r]	386,021	[3]	n.a.	n.a.	n.a.
Individual income tax [4,5,6]	1,037,733,908	987,208,878	50.5	229,809,243	757,399,635	45.9
Withheld by employers	750,823,219	734,763,596	37.6	n.a.	n.a.	n.a.
Other	286,910,689	252,445,282	12.9	n.a.	n.a.	n.a.
Employment taxes	688,077,238	695,975,801	35.6	4,444,914	691,530,887	41.9
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	676,764,209	684,982,077	35.1	4,311,591	680,670,486	41.2
Federal Insurance Contributions Act (FICA) [5]	639,655,469	647,858,224	33.2	n.a.	n.a.	n.a.
Self Employment Insurance Contributions Act (SECA) [5]	37,108,740	37,123,853	1.9	n.a.	n.a.	n.a.
Unemployment insurance	6,739,813	6,635,141	0.3	122,030	6,513,111	0.4
Railroad retirement	4,573,216	4,358,583	0.2	11,293	4,347,290	0.3
Estate and gift taxes	27,241,515	22,826,908	1.2	944,104	21,882,804	1.3
Estate	25,532,186	20,887,883	1.1	899,531	19,988,352	1.2
Gift	1,709,329	1,939,025	0.1	44,573	1,894,452	0.1
Excise taxes [2]	52,136,835	52,771,160	2.7	2,026,121	50,745,039	3.1

n.a. — Not available.

r — Revised.

NOTE: Detail may not add to totals because of rounding. For tables with historical data, all amounts are in current dollars. Like data in Tables 1, 8, and 9 may not agree due to the inclusion or exclusion of different refunds, Earned Income Tax Credits, and Advanced Earned Income Tax Credits.

[1] Includes principal and interest paid on refunds. Represents earned income tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law. See also Table 9, footnote 1.

[2] Excludes excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.

[3] Less than 0.05 percent.

[4] Collections also include Presidential Election Campaign Fund contributions of \$67.0 million in Fiscal Year 2002 and \$55.2 million in Fiscal Year 2003.

[5] Collections of individual income tax are not reported separately from Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for the two categories of individual income tax were derived by subtracting the OASDHI tax estimates from the combined total collections for the two taxes (refund estimates were not made for these two categories).

[6] Includes estate and trust income tax collections of \$8.4 billion.

SOURCE: IRS Data Book, FY 2003, Publication 55b. Also, Chief Financial Officer, Revenue Accounting, OS:CFO:R.

Collections and Refunds, by Type of Tax, Fiscal Years 2001 and 2002

[Money amounts are in thousands of dollars]

Type of tax	Gross collections			Refunds [1]	Net collections	
	2001	2002	Percentage of 2002 total	2002	2002	Percentage of 2002 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	2,128,831,182	[r] 2,016,627,269	100.0	283,911,940	1,732,715,156	100.0
Corporation income tax	186,731,643	[r] 211,437,773	10.5	66,757,609	144,679,991	8.3
Regular	186,079,534	210,943,308	10.5	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	652,109	[r] 494,465	[3]	n.a.	n.a.	n.a.
Individual income tax [4,5]	1,178,209,880	1,037,733,908	51.5	210,159,025	827,574,883	47.8
Withheld by employers	795,063,869	750,823,219	37.2	n.a.	n.a.	n.a.
Other	383,146,011	286,910,689	14.2	n.a.	n.a.	n.a.
Employment taxes	682,222,895	688,077,238	34.1	3,943,671	684,133,567	39.5
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	670,456,157	676,764,209	33.6	3,801,891	672,962,318	38.8
Federal Insurance Contributions Act (FICA) [5]	634,193,860	639,655,469	31.7	n.a.	n.a.	n.a.
Self Employment Insurance Contributions Act (SECA) [5]	36,262,297	37,108,740	1.8	n.a.	n.a.	n.a.
Unemployment insurance	7,064,093	6,739,813	0.3	132,815	6,606,998	0.4
Railroad retirement	4,702,645	4,573,216	0.2	8,965	4,564,251	0.3
Estate and gift taxes	29,247,916	27,241,515	1.4	803,406	26,438,109	1.5
Estate	25,289,663	25,532,186	1.3	719,990	24,812,196	1.4
Gift	3,958,253	1,709,329	0.1	83,416	1,625,913	0.1
Excise taxes [2]	52,418,848	52,136,835	2.6	2,248,229	49,888,606	2.9

n.a. — Not available.

r — Revised.

[1] Includes principal and interest paid on refunds. Represents earned income tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law. See also Table 9, footnote 1.

[2] Excludes excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.

[3] Less than 0.05 percent.

[4] Collections also include Presidential Election Campaign Fund contributions of \$58.1 million in Fiscal Year 2001 and \$66.9 million in Fiscal Year 2002.

[5] Collections of individual income tax are not reported separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for the two categories of individual income tax were derived by subtracting the OASDHI tax estimates from the combined total collections for the two taxes (refund estimates were not made for these two categories).

NOTES: Additionally, like data in tables 1, 8 (Number of Internal Revenue Refunds Issued, by State, Fiscal Year 2002), and 9 (Amount of Internal Revenue Refunds, Including Interest, by State, Fiscal Year 2002) may not agree due to the inclusion/exclusion of different taxes (e.g., Alcohol, Tobacco and Firearms, Customs, Earned Income Credit and Advanced Earned Income Credit). Detail may not add to totals because of rounding. All amounts are in current dollars.

SOURCE: IRS Data Book, FY 2002, Publication 55b. Also, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S.

Collections and Refunds, by Type of Tax, Fiscal Years 2000 and 2001

[Money amounts are in thousands of dollars]

Type of tax	Gross collections			Refunds [1]	Net collections	
	2000	2001	Percentage of 2001 total	2001	2001	Percentage of 2001 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	2,096,916,925	2,128,831,182	100.0	253,832,487	1,874,998,696	100.0
Corporation income tax	235,654,894	186,731,643	8.8	37,939,963	148,791,680	7.8
Regular	234,980,057	186,079,534	8.7	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	674,837	652,109	[3]	n.a.	n.a.	n.a.
Individual income tax [4,5]	1,137,077,702	1,178,209,880	55.3	206,736,440	971,473,440	52.0
Withheld by employers	780,529,446	795,063,869	37.3	n.a.	n.a.	n.a.
Other	356,548,256	383,146,011	18.0	n.a.	n.a.	n.a.
Employment taxes	639,651,814	682,222,895	32.0	6,284,234	675,938,661	35.5
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	627,903,375	670,456,157	31.5	6,143,113	664,313,044	34.9
Federal Insurance Contributions Act (FICA) [5]	593,297,234	634,193,860	29.8	n.a.	n.a.	n.a.
Self Employment Insurance Contributions Act (SECA) [5]	34,606,141	36,262,297	1.7	n.a.	n.a.	n.a.
Unemployment insurance	6,986,140	7,064,093	0.3	132,532	6,931,561	0.4
Railroad retirement	4,762,299	4,702,645	0.2	8,589	4,694,056	0.2
Estate and gift taxes	29,721,620	29,247,916	1.4	923,912	28,324,005	1.5
Estate	25,618,377	25,289,663	1.2	848,899	24,440,764	1.3
Gift	4,103,243	3,958,253	0.2	75,013	3,883,241	0.2
Excise taxes [1]	54,810,895	52,418,848	2.5	1,947,938	50,470,910	2.7

n.a. — Not available.

NOTE: Detail may not add to totals because of rounding. All amounts are in current dollars.

[1] Includes principal and interest paid on refunds. Represents overpayment refunds resulting from examination activity, earned income tax credit refunds and, \$35.51 billion in advance individual income tax refunds. See also Table 9, file 01db09rf.xls, footnote 1.

[2] Excludes excise taxes paid to the Customs Service and Bureau of Alcohol, Tobacco and Firearms. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.

[3] Less than 0.05 percent.

[4] Collections also include Presidential Election Campaign Fund contributions of \$60.7 million in Fiscal Year 2000 and \$58.1 million in Fiscal Year 2001.

[5] Collections of individual income tax are not reported separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for the two categories of individual income tax were derived by subtracting the OASDHI tax estimates from the combined total collections for the two taxes (refund estimates were not made for these two categories).

SOURCE: IRS Data Book, FY 2001, Publication 55b. Also, Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R:S. Revised May 2003.

Collections and Refunds, by Type of Tax, Fiscal Years 1999 and 2000

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	1999	2000	Percentage of 2000 total	2000	2000	Percentage of 2000 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	1,904,151,888	2,096,916,925	100.0	196,587,519	1,900,329,406	100.0
Corporation income tax	216,324,889	235,654,894	11.2	30,382,789	205,272,105	10.8
Regular	215,514,099	234,980,057	11.2	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	810,791	674,837	[3]	n.a.	n.a.	n.a.
Individual income tax [4,5]	1,002,185,765	1,137,077,702	54.2	158,726,496	978,351,206	51.5
Withheld by employers	694,000,995	780,529,446	37.2	n.a.	n.a.	n.a.
Other	308,184,769	356,548,256	17.0	n.a.	n.a.	n.a.
Employment taxes	598,669,865	639,651,814	30.5	4,904,306	634,747,508	33.3
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	587,480,864	627,903,375	30.0	4,774,697	623,128,678	32.8
Federal Insurance Contributions Act (FICA) [5]	555,299,828	593,297,234	28.3	n.a.	n.a.	n.a.
Self Employment Insurance Contributions Act (SECA) [5]	32,181,036	34,606,141	1.7	n.a.	n.a.	n.a.
Unemployment insurance	6,650,364	6,986,140	0.3	118,195	6,867,945	0.3
Railroad retirement	4,538,637	4,762,299	0.2	11,414	4,750,885	0.2
Estate and gift taxes	28,385,607	29,721,620	1.4	772,341	28,949,279	1.5
Estate	23,627,320	25,618,377	1.2	692,225	24,926,152	1.3
Gift	4,758,287	4,103,243	0.2	80,116	4,023,127	0.2
Excise taxes [1]	58,585,763	54,810,895	2.6	1,801,591	53,009,304	2.8

n.a. — Not available.

NOTE: Detail may not add to totals because of rounding. For tables with historical data, all amounts are in current dollars. Like data in Tables 1, 8, and 9 may not agree due to the inclusion or exclusion of different refunds, Earned Income Tax Credits, and Advanced Earned Income Tax Credits.

[1] Excludes excise taxes paid to the Customs Service and Bureau of Alcohol, Tobacco and Firearms. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.

[2] Principal and interest paid on refunds. Refunds include overpayment refunds, refunds resulting from examination activity and for earned income tax credits. See also Table 9, file 00db09rf.xls, Footnote 1.

[3] Less than 0.05 percent.

[4] Collections also include Presidential Election Campaign Fund contributions of \$61.0 million in Fiscal Year 1999 and \$60.7 million in Fiscal Year 2000.

[5] Collections of individual income tax are not reported separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for the two categories of individual income tax were derived by subtracting the OASDHI tax estimates from the combined total collections for the two taxes (refund estimates were not made for these two categories).

NOTE: Detail may not add to totals because of rounding. All amounts are in current dollars.

SOURCE: 2000 IRS Data Book, Publication 55b. Also Chief Financial Officer, Revenue Accounting, Office of Revenue Systems N:CFO:R. Revised May 2003.

Collections and Refunds, by Type of Tax, Fiscal Years 1998 and 1999

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	1998	1999	Percentage of 1999 total	1999	1999	Percentage of 1999 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	1,769,408,739	1,904,151,888	100.0	187,334,127	1,716,817,761	100.0
Corporation income tax	213,270,012	216,324,889	11.4	34,061,844	182,263,045	10.6
Regular	212,580,225	215,514,099	11.3	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	689,787	810,791	[3]	n.a.	n.a.	n.a.
Individual income tax [4,5]	928,065,857	1,002,185,765	52.6	146,951,967	855,233,798	49.8
Withheld by employers	646,538,786	694,000,995	36.4	n.a.	n.a.	n.a.
Other	281,527,071	308,184,769	16.2	n.a.	n.a.	n.a.
Employment taxes	557,799,193	598,669,865	31.4	3,999,304	594,670,561	34.6
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	546,558,777	587,480,864	30.9	3,873,078	585,974,264	34.1
Federal Insurance Contributions Act (FICA) [5]	513,917,734	555,299,828	29.2	n.a.	n.a.	n.a.
Self Employment Insurance Contributions Act (SECA) [5]	32,641,043	32,181,036	1.7	n.a.	n.a.	n.a.
Unemployment insurance	6,479,376	6,650,364	0.4	119,447	6,530,917	0.4
Railroad retirement	4,761,040	4,538,637	0.2	6,775	4,531,862	0.3
Estate and gift taxes	24,630,962	28,385,607	1.5	654,267	27,731,340	1.6
Estate	21,314,933	23,627,320	1.2	579,792	23,047,528	1.3
Gift	3,316,029	4,758,287	0.3	74,475	4,683,812	0.3
Excise taxes [1]	45,642,716	58,585,763	3.1	1,666,745	56,919,018	3.3

n.a. — Not available.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars.

[1] Excludes excise taxes paid to the Customs Service and Bureau of Alcohol, Tobacco and Firearms. Refunds of such taxes, however, are recorded by the Internal Revenue Service and are, therefore, included.

[2] Principal and interest paid on refunds. Refunds include overpayment refunds, refunds resulting from examination activity and for earned income tax credits. See also Table 12, File 99db12rf.xls, footnote 1.

[3] Less than 0.05 percent.

[4] Individual income tax collections and refunds include tax on estates and trusts (tax was \$14.3 billion). Collections also include Presidential Election Campaign Fund contributions of \$63.3 million in Fiscal Year 1998 and \$61.0 million in Fiscal Year 1999. Refunds include amounts paid on partnership returns.

[5] Collections of individual income tax are not reported separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA, and on self-employment income under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for the two categories of individual income tax were derived by subtracting the OASDHI tax estimates from the combined total collections for the two taxes (refund estimates were not made for these two categories).

NOTE: Detail may not add to totals because of rounding. All amounts are in current dollars.

SOURCE: 1999 IRS Data Book, Publication 55b. Revised May 2003.

Collections and Refunds, by Type of Tax, Fiscal Years 1997 and 1998

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,2]	Net collections [1]	
	1997	1998	Percentage of 1998 total	1998	1998	Percentage of 1998 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	1,623,272,071	1,769,408,739	100.0	152,393,827	1,617,014,912	100.0
Corporation income tax	204,492,336	213,270,011	12.1	25,424,094	187,845,917	11.6
Regular	203,825,575	212,580,225	12.0	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	666,761	689,787	[3]	n.a.	n.a.	n.a.
Individual income tax [4,5]	825,020,880	928,065,856	52.5	120,354,910	807,710,946	50.0
Withheld by employers	580,274,585	646,538,786	36.5	n.a.	n.a.	n.a.
Other	244,746,295	281,527,071	15.9	n.a.	n.a.	n.a.
Employment taxes	528,596,833	557,799,193	31.5	4,485,820	553,313,373	34.2
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	517,945,820	546,558,777	30.9	4,345,485	542,213,292	33.5
Federal Insurance Contributions Act (FICA) [5]	483,981,661	513,917,734	29.0	n.a.	n.a.	n.a.
Self Employment Insurance Contributions Act (SECA) [5]	33,964,159	32,641,043	1.8	n.a.	n.a.	n.a.
Unemployment insurance	6,208,265	6,479,376	0.4	110,173	6,369,203	0.4
Railroad retirement	4,442,748	4,761,040	0.3	30,161	4,730,879	0.3
Estate and gift taxes	20,356,401	24,630,962	1.4	560,682	24,070,280	1.5
Estate	17,595,484	21,314,933	1.2	514,107	20,800,826	1.3
Gift	2,760,917	3,316,029	0.2	46,575	3,269,454	0.2
Excise taxes [1]	44,805,621	45,642,716	2.6	1,568,321	44,074,395	2.7

See notes and footnotes following the last table.

Collections and Refunds, by Type of Tax, Fiscal Years 1996 and 1997

[Money amounts are in thousands of dollars]

Type of tax	Gross collections [1]			Refunds [1,3]	Net collections [1]	
	1996	1997	Percentage of 1997 total	1997	1997	Percentage of 1997 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total [2]	1,486,546,674	1,623,272,071	100.0	141,108,899	1,482,163,171	100.0
Corporation income tax	189,054,791	204,492,336	12.6	22,198,898	182,293,438	12.3
Regular	188,354,914	203,825,575	12.6	—	—	—
Exempt organizations business income tax	699,878	666,761	*	—	—	—
Individual income tax [2]	745,313,276	825,020,880	50.7	113,608,264 [3]	711,412,616	48.0
Withheld by employers [2,4]	533,145,655	580,274,585	35.7	—	—	—
Other [4]	212,167,622	244,746,295	15.0	—	—	—
Employment taxes	492,365,178	528,596,833	32.6	3,029,717	525,567,116	35.4
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total	482,080,772	517,945,820	31.9	2,911,248	515,034,573	34.7
Federal Insurance Contributions Act (FICA)	455,199,989	483,981,661	29.8	—	—	—
Self Employment Insurance Contributions Act (SECA)	26,880,783	33,964,159	2.1	—	—	—
Unemployment insurance	5,957,025	6,208,265	0.4	107,684	6,100,581	0.4
Railroad retirement	4,327,382	4,442,748	0.3	10,785	4,431,963	0.3
Estate and gift taxes	17,591,817	20,356,401	1.3	511,721	19,844,679	1.4
Estate	15,350,591	17,595,484	1.1	459,387	17,136,097	1.2
Gift	2,241,226	2,760,917	0.2	52,334	2,708,583	0.2
Excise taxes	42,221,611	44,805,621	2.8	1,760,300	43,045,322	2.9

* Less than 0.1%.

— Not available.

NOTE: Detail may not add to totals due to rounding.

[1] Refund principle amounts only, does not include interest paid on refunds.

[2] Includes Presidential Election Campaign Fund contributions of \$66,267,518 in fiscal year 1996 and \$66,935,288 in fiscal year 1997.

[3] Refunds on all types of Forms 1040 from withheld taxes, includes amounts for Earned Income Tax Credits of \$21.7 billion.

[4] Collections of individual income tax are not reported separately from Old-Age, Survivor's, Disability and Hospital Insurance (OASDHI) taxes on wages, salaries and self-employment income. The amount of OASDHI tax collections shown is based on estimates made by the Secretary of the Treasury pursuant to the provisions of section 201(a) of the Social Security Act as amended and includes all OASDHI taxes. The amounts shown for the two categories of individual income taxes were derived by subtracting the OASDHI tax estimates from the combined totals collected.

SOURCE: 1997 Internal Revenue Service Data Book, Publication 55B. Revised May 2003.

Collections and Refunds, by Type of Tax, Fiscal Years 1995 and 1996

[Money amounts are in thousands of dollars]

Type of tax	Gross collections			Refunds [1]	Net collections	
	1995	1996	Percentage of 1996 total	1996	1996	Percentage of 1996 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	1,375,731,835	1,486,546,674	100.0	110,446,045	1,376,100,629	100.0
Corporation income tax	174,422,173	189,054,791	12.7	17,649,098	171,405,693	12.5
Regular	173,937,274	188,354,914	12.7	—	—	—
Exempt organizations business income tax	484,899	699,878	*	—	—	—
Individual income tax [2]	675,779,337	745,313,276	50.1	89,323,199 [3]	655,990,077	47.7
Withheld by employers [2,4]	533,717,458	533,145,655	35.9	—	—	—
Other [4]	142,061,879	212,167,622	14.3	—	—	—
Employment taxes	465,405,305	492,365,178	33.1	1,048,770	491,316,408	35.7
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total	455,271,459	482,080,772	32.4	894,650	481,186,122	35.0
Federal Insurance Contributions Act (FICA)	394,391,364	455,199,989	30.6	—	—	—
Self Employment Insurance Contributions Act (SECA)	60,880,095	26,880,783	1.8	—	—	—
Unemployment insurance	5,803,748	5,957,025	0.4	97,922	5,859,103	0.4
Railroad retirement	4,330,098	4,327,382	0.3	56,198	4,271,184	0.3
Estate and gift taxes	15,144,394	17,591,817	1.2	426,291	17,165,526	1.2
Estate	13,326,051	15,350,591	1.0	375,986	14,974,605	1.1
Gift	1,818,343	2,241,226	0.2	50,305	2,190,921	0.2
Excise taxes	44,980,627	42,221,611	2.8	1,998,687	40,222,924	2.9

* Less than 0.1%.

— Not available.

NOTE: Detail may not add to totals due to rounding.

[1] Refund principle amounts only, does not include interest paid on refunds.

[2] Includes Presidential Election Campaign Fund contributions of \$68,518,247 in fiscal year 1995 and \$66,267,518 in fiscal year 1996. The value of each contribution increased from \$1 to \$3 in 1994.

[3] Refunds on all types of Forms 1040 from withheld taxes, does not include amounts for Earned Income Credits of \$18.7 billion.

[4] Collections of individual income tax are not reported separately from Old-Age, Survivor's, Disability and Hospital Insurance (OASDHI) taxes on wages, salaries and self-employment income. The amount of OASDHI tax collections shown is based on estimates made by the Secretary of the Treasury pursuant to the provisions of section 201(a) of the Social Security Act as amended and includes all OASDHI taxes. The amounts shown for the two categories of individual income taxes were derived by subtracting the OASDHI tax estimates from the combined totals collected.

SOURCE: Internal Revenue Service, 1996 Annual Data Book, Publication 55B.

Collections and Refunds, by Type of Tax, Fiscal Years 1994 and 1995

[Money amounts are in thousands of dollars]

Type of tax	Gross collections			Refunds [3]	Net collections	
	1994	1995	Percentage of 1995 total	1995	1995	Percentage of 1995 total
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	1,276,466,776	1,375,731,835	100.0	106,091,301	1,269,640,535	100.0
Income taxes, total	774,023,837	850,201,510	61.8	—	—	—
Corporation income tax	154,204,684	174,422,173	12.7	17,669,539	156,752,634	12.3
Regular	153,633,187	173,937,274	12.6	—	—	—
Tax-exempt organization business income tax	571,497	484,899	*	—	—	—
Individual income tax [1]	619,819,153	675,779,337	49.1	85,325,074 [4]	590,454,263	46.5
Withheld by employers [1,2]	459,772,143	533,717,458	38.8	—	—	—
Other [2,5]	160,047,010	142,061,879	10.3	—	—	—
Employment taxes	443,831,352	465,405,305	33.8	878,806	464,526,498	36.6
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total	434,067,244	455,271,459	33.1	749,550	454,521,909	35.8
Federal Insurance Contributions Act (FICA)	409,633,986	394,391,364	28.7	—	—	—
Self Employment Insurance Contributions Act (SECA)	24,433,258	60,880,095	4.4	—	—	—
Unemployment insurance	5,570,356	5,803,748	0.4	105,877	5,697,871	0.4
Railroad retirement	4,193,751	4,330,098	0.3	23,380	4,306,718	0.3
Estate and gift taxes	15,606,793	15,144,394	1.1	387,215	14,757,178	1.2
Estate	13,500,126	13,326,051	1.0	360,859	12,980,165	1.0
Gift	2,106,667	1,818,343	0.1	26,356	1,777,014	0.1
Excise taxes	43,004,794	44,980,627	3.3	1,830,666	43,149,961	3.4

* Less than 0.1%.

— Not available.

NOTE: Detail may not add to totals due to rounding.

[1] Includes Presidential Election Campaign Fund contributions of \$69,738,266 in fiscal year 1994 and \$68,518,247 in fiscal year 1995. The value of each contribution increased from \$1 to \$3 in 1994.

[2] Collections of individual income tax are not reported separately from old-age, survivor's, disability and hospital insurance (OASDHI) taxes on wages, salaries, and self-employment income. The amount of OASDHI tax collections shown is based on estimates made by the Secretary of the Treasury pursuant to the provisions of section 201(a) of the Social Security Act as amended and includes all OASDHI taxes. The amounts shown for the two categories of individual income taxes were derived by subtracting the OASDHI tax estimates from the combined totals collected.

[3] Does not include interest paid on refunds.

[4] Refunds from Forms 1040, 1040A, 1040PC, and 1040EZ including withheld taxes, minus FICA.

[5] Includes fiduciary income tax collections of \$5.3 billion.

SOURCE: 1995 Internal Revenue Service, Annual Data Book, Publication 55B.