

17-Jun-22

**Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and  
Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 1996-2017**  
[Money amounts are in thousands of dollars]

Type of excise tax or fee by agency to which reported or paid	1996	1997	1998	1999	2000
	(1)	(2)	(3)	(4)	(5)
<b>Grand total excise tax collections</b>				<b>72,076,000</b>	<b>70,648,000</b>
<b>Collections or liabilities reported by the Internal Revenue Service [1]</b>					
<b>Total excise tax collections</b>	<b>56,027,000</b>	<b>58,690,000</b>	<b>59,231,000</b>	<b>58,585,763</b>	<b>54,810,038</b>
<b>Retail excise taxes:</b>					
Luxury taxes:					
Passenger vehicles (expired, January 1, 2003)	532,180	440,347	428,471	401,535	407,222
Boats (repealed, January 1, 1993)	108	--	283	0	0
Aircraft (repealed, January 1, 1993)	9	19	3	0	0
Jewelry (repealed, January 1, 1993)	-126	-5	--	0	0
Furs (repealed, January 1, 1993)	54	5	--	12	0
Dyed diesel fuel used in trains:					
Total, excluding floor stocks	148,600	152,700	206,617	170,463	170,960
Floor stocks	1,173	4	--	7	0
Dyed diesel fuel for certain intercity or local buses	-4,523	-4,589	2,589	2,458	2,317
Dyed diesel	N/A	N/A	N/A	N/A	N/A
Dyed kerosene	N/A	N/A	N/A	N/A	N/A
Special motor fuels: (expired, September 30, 2011)					
Total, excluding floor stocks	41,300	37,300	18,745	23,757	19,535
Floor stocks	-2	--	0	-17	-1
Liquefied petroleum gas [2]	N/A	N/A	N/A	N/A	N/A
Compressed natural gas	866	1,047	1,025	865	1,145
Alcohol fuels [2]	166	28	258	-377	807
Fuels used commercially on inland waterways [3]	125,520	120,687	117,313	121,903	118,666
LUST tax on inland waterways fuel use				N/A	N/A
Truck, trailer, and semitrailer chassis and bodies, and tractors	1,804,000	1,785,700	2,119,063	2,956,880	2,775,788
<b>Manufacturer's excise taxes:</b>					
Gas guzzlers [2]	52,641	48,155	47,687	68,327	70,788
Highway-type tires [2]	354,100	368,500	388,594	416,658	420,299
Tires other than biasply or super single [4]	N/A	N/A	N/A	N/A	N/A
Biasply or super single tires [4]	N/A	N/A	N/A	N/A	N/A
Super single tires for steering [4]	N/A	N/A	N/A	N/A	N/A
Liquid Fuel - FOP	N/A	N/A	N/A	N/A	N/A
Aviation gasoline [5]	5,681	43,909	60,741	57,832	58,472
Gasoline, except for use in gasohol:					
Total, excluding floor stocks	19,653,800	20,836,000	20,644,998	21,236,659	21,040,777
Floor stocks	2,118	-1,491	1	-65	2
Diesel fuel, except for trains and intercity buses:					
Total, excluding floor stocks [2]	7,091,500	7,160,800	7,497,816	7,895,919	8,229,762
Floor stocks	-2,382	105	-66	121	-133
Diesel-water fuel emulsion	N/A	N/A	N/A	N/A	N/A
Kerosene for use in aviation	N/A	N/A	N/A	N/A	N/A
Floor stocks	N/A	N/A	N/A	N/A	N/A

Other exempt fuels	N/A	N/A	N/A	N/A	N/A
Alternative fuel:					
Liquid petroleum gas	N/A	N/A	N/A	N/A	N/A
Biodiesel fuel, not used as fuel	N/A	N/A	N/A	N/A	N/A
P series fuel	N/A	N/A	N/A	N/A	N/A
Compressed natural gas	N/A	N/A	N/A	N/A	N/A
Liquefied hydrogen	N/A	N/A	N/A	N/A	N/A
Liquefied fuel derived from coal	N/A	N/A	N/A	N/A	N/A
Liquefied hydrocarbons - biomass	N/A	N/A	N/A	N/A	N/A
Liquefied natural gas	N/A	N/A	N/A	N/A	N/A
Gasoline for use in gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	8,258	1,390	741	42	65
7.7 percent under 10 percent	5,732	4,498	3,792	13,228	4,266
10 percent or more	293,120	214,090	241,946	231,114	265,273
Floor stocks	4	-3	--	0	0
Gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	223,109	107,114	68,917	81,873	25,934
7.7 percent under 10 percent	235,639	180,575	123,441	180,025	59,104
10 percent or more	964,220	1,060,250	1,511,363	1,537,235	2,039,428
Floor stocks	1	--	0	0	0
Aviation-grade kerosene (except gasoline) for noncommercial use:					
Total, excluding floor stocks	88,400	157,900	195,772	173,117	159,314
Floor stocks	4,685	14,202	-472	58	1
Aviation-grade kerosene (except gasoline) for commercial use (other than foreign trade)	541,140	566,860	609,750	649,900	667,647
Floor stocks	0	0	0	0	0
Kerosene (effective July 1, 1998)	N/A	N/A	N/A	77,726	79,591
Coal:					
Mined underground:					
At 4.4 percent of sales price	146,900	179,911	183,445	190,133	197,478
At \$1.10 per ton	254,700	224,409	220,426	162,442	115,291
Surface mined:					
At 4.4 percent of sales price	66,900	71,028	69,855	78,397	79,842
At \$0.55 per ton	146,600	149,282	146,476	138,019	132,526
Certain vaccines [2]	169,808	174,818	153,108	169,046	163,528
Sport fishing equipment	94,500	93,500	94,571	97,548	100,539
Fishing tackle boxes	0	0	0	0	0
Electric outboard motors, sonar devices	2,445	1,956	2,042	1,922	2,022
Fishing rods and poles	N/A	N/A	N/A	N/A	N/A
Bows and arrows	17,719	20,173	20,278	19,792	20,502
Arrow shafts	0	0	0	0	0
<b>Taxes on facilities and services:</b>					
Telephone and teletypewriter services	4,243,400	4,706,800	4,747,227	5,248,965	5,645,239
Transportation of persons by air	1,558,500	4,284,600	6,168,727	6,588,088	6,963,617
Use of international air travel facilities	89,100	240,200	1,119,156	1,272,725	1,323,558
Transportation of property by air	130,300	295,300	373,049	371,487	520,576
<b>Taxes on policies issued by foreign insurers</b>	<b>120,500</b>	<b>141,200</b>	<b>122,664</b>	<b>117,584</b>	<b>131,672</b>
<b>Taxes related to wagering:</b>					
Certain wagers [2]	15,717	20,668	10,146	13,805	10,726
Occupational taxes [2]	1,178	1,268	[7]	[7]	[7]
<b>Certain other excise taxes:</b>					
Passenger transportation by water	17,460	19,900	18,269	25,554	24,922

Use tax on heavy vehicles [1,2]	740,028	934,532	804,947	849,226	893,457
<b>Environmental taxes:</b>					
Domestic petroleum (Superfund) (expired January 1, 1996)	65,900	-2,500	-2,741	-3,637	4
Imported petroleum (Superfund) (expired January 1, 1996)	77,900	-400	-18	1,071	2,660
Domestic petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	-400	-900	3	-128	-3
Imported petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	1,700	--	-13	13	253
Certain chemicals (Superfund) (expired January 1, 1996) [2]	61,000	9,700	3,331	12,687	2,395
Certain imported substances (Superfund) (expired January 1, 1996) [2]	5,700	1,200	-334	-322	349
Ozone-depleting chemicals: [2]					
Total, excluding floor stocks	327,600	98,000	109,150	120,400	42,552
Floor stocks	27,000	8,200	11,594	6,306	2,273
Imported taxable products containing or manufactured using ozone-depleting chemicals [2]	74,800	-24,400	27,072	-6,166	17,580
<b>Taxes on private foundations:</b>					
Net investment income [8]	229,117	297,134	364,629	502,675	503,453
Additional excise taxes [9]	932	1,091	1,209	1,951	2,445
<b>Taxes on black lung benefit trusts [2]</b>	<b>126</b>	<b>131</b>	<b>-25</b>	<b>2</b>	<b>2</b>
<b>Taxes on qualified pension and other plans:</b>					
Failure to meet minimum funding standards	8,369	11,464	6,467	5,307	388
Nondeductible contributions	2,910	5,807	3,842	3,770	38
Excess contributions to Individual Retirement Accounts and others	833	6,508	[1] 7,407	8,279	10,228
Prohibited transactions	8,132	6,341	9,484	576	432
Certain excess contributions	4,649	8,964	8,168	6,281	1,696
Reversion of qualified plan assets to employer	18,078	27,340	46,791	22,258	46,392
Penalties [2]	7,063	8,861	7,847	3,662	1,857
<b>Taxes on undistributed income of qualified investment entities:</b>					
Real estate investment trusts	692	1,287	2,183	324	62
Regulated investment companies	3,757	5,499	8,666	5,412	42
<b>Windfall profits tax on domestic crude oil (repealed August 23, 1988) [1]</b>	<b>18</b>	<b>-10,394</b>	<b>-117</b>	<b>79</b>	<b>0</b>
<b>Affordable Care Act taxes and fees:</b>					
Insurance provider fee [15]	N/A	N/A	N/A	N/A	N/A
Patient centered outcome research	N/A	N/A	N/A	N/A	N/A
Medical devices [16]	N/A	N/A	N/A	N/A	N/A
Tanning tax	N/A	N/A	N/A	N/A	N/A
Branded prescription pharmaceutical manufacturers and importers annual fee	N/A	N/A	N/A	N/A	N/A
<b>Miscellaneous IRS taxes [2]</b>	<b>16,679</b>	<b>31,250</b>	<b>-532,553</b>	<b>47,385</b>	<b>40,226</b>
<b>Unclassified [7, 10]</b>	<b>N/A</b>	<b>N/A</b>	<b>-2,983,100</b>	<b>6,204,178</b>	<b>1,191,890</b>
<b>Collections or liabilities reported by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau</b>					
<b>Total excise tax collections</b>	<b>13,805,389</b>	<b>13,884,379</b>	<b>13,588,284</b>	<b>13,490,237</b>	<b>15,837,962</b>
<b>Tax liabilities by type of excise tax [11]</b>	<b>13,758,495</b>	<b>13,772,806</b>	<b>13,531,855</b>	<b>13,478,757</b>	<b>15,636,428</b>
<b>Distilled spirits:</b>					
Domestic	2,955,355	2,927,554	2,857,430	2,974,674	3,043,375
Imported	668,809	687,249	682,280	758,726	816,922
<b>Wine:</b>					
Domestic	492,950	479,720	480,265	504,042	517,812
Imported	134,463	159,559	153,877	154,876	174,327
<b>Beer:</b>					
Domestic	3,164,288	3,146,491	3,147,823	3,168,158	3,216,402
Imported	219,662	241,372	272,645	321,317	350,924
<b>Tobacco products: [12]</b>					
Domestic [12]	5,809,297	5,819,552	5,608,259	5,189,723	7,019,884
Cigarettes [12]	5,759,424	5,898,191	5,583,318	5,148,512	6,684,361
Cigars [12]	45,183	59,754	62,844	67,779	94,044
Papers/tubes [12]	903	772	802	N.A	N.A

Chewing tobacco and snuff [12]	29,065	29,193	29,876	29,853	40,565
Pipe/roll-your-own tobacco [12]	4,680	4,053	3,698	3,917	12,511
Floor stocks	103	35	2	0	261,917
Imported	43,867	53,806	64,649	114,524	196,141
<b>Firearms and ammunition</b>	<b>161,533</b>	<b>150,803</b>	<b>158,383</b>	<b>187,977</b>	<b>197,840</b>
<b>Special occupations</b>	<b>108,271</b>	<b>106,700</b>	<b>106,244</b>	<b>104,740</b>	<b>102,801</b>
<b>Alcohol and Tobacco Tax and Trade Bureau and Customs Service collections less reported amounts</b>	<b>46,894</b>	<b>111,573</b>	<b>56,429</b>	<b>11,480</b>	<b>201,534</b>

[r] Revised or corrected.

N/A - Not applicable.

N.A. - Not available.

[d] In order to avoid disclosure of information for specific taxpayers, these data have been deleted. Data are included in appropriate totals.

[1] Tax "liability" statistics also include "collections" of the use tax on heavy highway vehicles and of the "crude oil windfall profit tax." See also the "Notes" below.

[2] Represents aggregates for two or more specific taxes for which amounts have either been combined or are not available separately.

[3] Generally, the inland waterways fuel use tax is \$.20. However, the leaking underground storage tank (LUST) tax must be paid on any liquid fuel used on inland waterways that is not subject under sections 4041(d) or 4081. On April 1, 2015 the inland waterways use fuel tax increased to \$0.29 per gallon in accordance with the Tax Increase Prevention Act of 2014 (P.L. 113-295).

[4] As of June 2006, taxable tires have been divided into three taxable types: taxable tires other than biasply or super single tires; taxable tires, biasply, or super single tires (other than super sir designed for steering); and taxable tires, super single tires designed for steering.

[5] This tax is separate from the regular tax on gasoline.

[6] Only registered ultimate vendors pay specified tax rates. All others pay \$.244 per gallon.

[7] Data for this and certain other taxes are combined and included in the totals for excise taxes "unclassified," shown below in Table 20. Data for the specific taxes were not separately tabulat

[8] Based on information obtained from Forms 990-PF as recorded by the Tax Exempt/Government Entities Returns Inventory and Control System (RICS). Excludes data from nonexempt char and foreign private foundations that file Form 990-PF.

[9] Based on information obtained from Forms 4720 as recorded by the Tax Exempt/Government Entities Returns Inventory and Control System (RICS). Includes data for initial taxes on self-de required distributions, excess business holdings, jeopardizing investments, and taxable expenditures as reported on Forms 4720 filed by organizations, other than nonexempt charitable trusts, t required to file Form 990-PF.

[10] Includes excise taxes collected through the Federal Tax Deposit (FTD) system, which the Internal Revenue Service had not yet classified by type of excise tax. Classification is based on r the quarter following tax payment. Negative amounts for "unclassified" taxes result from subsequent classification of the previously unclassified taxes. See also the "Notes," below.

[11] Tax "liability" statistics shown for the Customs Service/Alcohol and Tobacco Tax and Trade Bureau (TTB) include tax "collections" on imported items for which the Customs Service is respo also the "Notes," below.

[12] Taxes shown for the different types of domestic tobacco products are before postfiling tax adjustments. Therefore, the statistics by type of tax for domestic tobacco products will not add to on domestic tobacco products, which is after these adjustments. For additional information, see the "Notes," below, under "Statistics on Excise Taxes Administered by the Alcohol and Tobacco Trade Bureau (TTB) and the Customs Service."

[13] Quarterly data will not be shown for fiscal years subsequent to 2008.

[14] Before September 30, 2011, liquid petroleum gas was included in special motor fuels. At this time, the excise tax on liquid petroleum gas was renewed while the excise tax on special moto sunset.

[15] The Further Consolidated Appropriations Act, 2020, Division N, Subtitle E § 502 that was signed into law on December 20, 2019 has repealed the annual fee on health insurance providers 9010 fee) for calendar years beginning after December 31, 2020 (fee years after the 2020 fee year) . As a result of the repeal, 2020 was the last year when the annual fee on health insurance p applied. Additionally, there was in place a moratorium on collection of the health insurance provider fee for 2017 and 2019.

[16] The Consolidated Appropriations Act of 2016 included a two-year moratorium on the collection of the medical devices excise tax beginning January 1, 2016. The collection of the medical de tax was repealed and signed into law on December 20, 2019. Perviously, the medical device excise tax was imposed by Internal Revenue Code section 4191. Prior to the repeal, the tax was on moratorium. As a result of the repeal and the prior moratorium, sales of taxable medical devices after December 31, 2015, are not subject to the tax.

NOTES: Grand totals for taxes shown for the Internal Revenue Service (IRS), the Alcohol and Tobacco Tax and Trade Bureau (TTB) (formerly the Bureau of Alcohol, Tobacco and Firearms [ATF]) and the Customs Service represent tax "collections." (Fees for the Harbor Maintenance tax treated as excise taxes under the Internal Revenue Code are also collected by the Customs Service, but are not included in this table for consistency with the excise tax definitions and totals published in the Federal Budget.) For the grand totals, collections rounded to millions of dollars are all that are available. Amounts shown are the gross amounts, i.e., before refunds. However, as explained below, refunds are sometimes claimed as a credit against the tax reported on the excise tax return of a subsequent quarter so that, to this extent, the data are after refunds. "Floor stocks taxes" are shown separately in this table because they are nonrecurring. They are generally imposed on holders of inventory when a new excise tax is imposed or a tax rate increased. Total collections represent tax payments made during the indicated fiscal year (or quarter), either through: (a) the semimonthly tax deposits required of most taxpayers with significant excise tax liabilities using Federal Tax Deposit (FTD) coupons, in the case of taxes collected by IRS, or Electronic Funds Transfers (EFTs), in the case of taxes collected by TTB/Customs, or (b) payments attached to quarterly excise tax returns. Statistics for both the total for taxes administered by the IRS and the taxes by type of tax represent tax "collections." Also, statistics on the types of tax take into account the normal lag that exists between the time most taxes are collected (through FTDs, the means by which most excise taxes are collected) and the time they are recorded against income tax. Because such refundable amounts were not reported on the excise tax return, they are not reflected in the table. (Other corrections to the IRS data for specific taxes are assumed to be due to misclassification and have been adjusted for as additions (or subtractions) to "Unclassified IRS taxes.") For additional information, see the notes to Table 20, Statistics of Income for 1998, Volume 18, Number 2, and also, "Federal Excise Taxes, Fiscal Years 1994 and 1995," Fall 1996, Volume 16, Number 2.

a. Statistics on excise taxes administered by the Internal Revenue Service: Corrections to the IRS data are reflected in the quarter(s) and year in which the corrections were made, rather than in the quarter(s) and year in which the original tax liability arose (unlike the TTB/Customs data). The certified tax is net of refund credits reported on excise tax returns, not only for this reason, but also for conformity with the Internal Revenue Code. As examples, tax can be offset for commodities exported that were previously taxed (exports are usually nontaxable), or for the sale of previously-taxed goods to a State or local government (or, in the case of TTB taxes, for alcohol used for a nonbeverage purpose). Other taxpayers apply directly for refunds and, for some of the taxes, are allowed to claim by means of a credit against income tax. Because such refundable amounts were not reported on the excise tax return, they are not reflected in the table. (Other corrections to the IRS data for specific taxes are assumed to be due to misclassification and have been adjusted for as additions (or subtractions) to "Unclassified IRS taxes.")

b. Statistics on excise taxes administered by the Alcohol and Tobacco Tax and Trade Bureau (TTB) and the Customs Service: Excise taxes on alcoholic beverages and tobacco products are collected by both Customs Service (on imports) and TTB (on domestic production). Taxes on firearms and certain occupational taxes are also collected by TTB. So, TTB statistics represent tax "collections" on alcohol and tobacco productions, as well as tax "collections" on firearms and certain occupations. By contrast, the tax statistics for the detailed types of taxes on domestic tobacco products are "liabilities." The grand totals for TTB and Customs Service tax "collections," as presented in Table 20, are residual amounts. They were derived by subtracting total IRS tax collections, which are reported before most refunds, from the grand total of all excise tax gross collections reported in the Monthly Treasury Statement, rounded to millions of dollars, as shown at the beginning of this table. This subtraction is not precise because of definitional differences between IRS and TTB or Customs Service. In Table 21, TTB data have been rearranged so that tax liabilities are matched with tax collections that same quarter. Previously, tax liabilities arising in a given quarter were not directly related to reported tax collections during that same quarter. Also, as previously noted, TTB amounts are reported slightly as late returns are processed or postfiling adjustments are made to the tax. As a result, tax reported for prior periods is updated on a continuing basis, although the updated prior-year data are actually retabulated only for the one, most recent, prior year. Retabulated postfiling tax revisions for these earlier years are included for the first time in Table 21 of the Spring 2002 issue of the Statistics of Income Bulletin and affect previously published data for fiscal years, beginning with 1996. However, as stated in footnote 12, above, postfiling revisions to the data for the immediately preceding fiscal year are not available for the detailed types of taxes on domestic tobacco products. Therefore, because revisions are available and are reflected in the total presented as the sum of these taxes, adding up (unrevised) detail by type of tax will not yield the (revised) total. Detail may not add to totals because of rounding. All amounts are in current dollars. Tax law and tax form changes affect the year-to-year comparability of the data.

c. Detail may not add to totals due to components not published.

SOURCE: U.S. Department of the Treasury, Financial Management Service, Monthly Treasury Statement of Receipts and Outlays of the United States Government; Alcohol and Tobacco Tax and Trade Bureau, Statistical Release: Alcohol, Tobacco and Firearms Tax Collections, quarterly (this release also includes data for the Customs Service), and previously unpublished special tabulations; Internal Revenue Service, Internal Revenue Service Data Book, and its predecessor, Annual Report, Commissioner and Chief Counsel, Internal Revenue Service; also Chief Financial Officer, Office of Revenue Accounting Division, Office of Revenue Systems, Internal Revenue Report of Excise Taxes. Also see Francis, Brian D., "Federal Excise Taxes, Including the Slow Death of Expired Taxes," Statistics of Income Bulletin, Summer 1999, Volume 19, Number 1. Also see Henry, Eric, "Excise Taxes and the Airport and Airway Trust Fund, 1970-2002," Statistics of Income Bulletin, Winter 2004, Volume 23, Number 3. Also see Laine, Melissa, "What's New in Federal Excise Taxation, Fiscal Years 1992-2006," Statistics of Income Bulletin, Summer 2007, Volume 27, Number 1. For information about the process used to match quarterly excise tax "collections" with excise tax "liabilities" as reported on quarterly excise tax returns, see the "Notes" to Table 21 in the Fall 1998 (Volume 18, Number 2) issue of the Statistics of Income Bulletin.

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[Money amounts are in thousands of dollars]

Type of excise tax or fee by agency to which reported or paid	2001	2002	2003	2004	2005
	(6)	(7)	(8)	(9)	(10)
<b>Grand total excise tax collections</b>	<b>68,241,000</b>	<b>69,171,000</b>	<b>69,490,000</b>	<b>71,781,000</b>	<b>75,194,000</b>
<b>Collections or liabilities reported by the Internal Revenue Service [1]</b>					
<b>Total excise tax collections</b>	<b>52,418,848</b>	<b>52,136,835</b>	<b>52,771,160</b>	<b>54,807,225</b>	<b>57,252,098</b>
<b>Retail excise taxes:</b>					
Luxury taxes:					
Passenger vehicles (expired, January 1, 2003)	341,981	252,834	65,162	3,032	1,503
Boats (repealed, January 1, 1993)	19	0	0	0	0
Aircraft (repealed, January 1, 1993)	0	0	0	0	1
Jewelry (repealed, January 1, 1993)	0	0	0	0	0
Furs (repealed, January 1, 1993)	1	0	0	0	0
Dyed diesel fuel used in trains:					
Total, excluding floor stocks	167,161	147,408	162,654	127,169	93,032
Floor stocks	0	1	0	1	0
Dyed diesel fuel for certain intercity or local buses	2,380	1,731	1,266	1,139	-1,122
Dyed diesel	N/A	N/A	N/A	N/A	N/A
Dyed kerosene	N/A	N/A	N/A	N/A	N/A
Special motor fuels: (expired, September 30, 2011)					
Total, excluding floor stocks	18,404	17,570	14,226	12,990	12,724
Floor stocks	0	0	0	0	0
Liquefied petroleum gas [2]	N/A	N/A	N/A	N/A	N/A
Compressed natural gas	1,026	895	1,735	1,406	1,401
Alcohol fuels [2]	5,462	408	-9,986	7,367	2,715
Fuels used commercially on inland waterways [3]	114,110	111,311	111,058	110,364	103,375
LUST tax on inland waterways fuel use	N/A	N/A	N/A	N/A	N/A
Truck, trailer, and semitrailer chassis and bodies, and tractors	1,573,968	1,574,947	1,608,208	2,235,178	3,008,461
<b>Manufacturer's excise taxes:</b>					
Gas guzzlers [2]	78,157	79,705	126,685	140,834	163,825
Highway-type tires [2]	354,769	372,800	403,892	433,116	471,066
Tires other than biasply or super single [4]	N/A	N/A	N/A	N/A	N/A
Biasply or super single tires [4]	N/A	N/A	N/A	N/A	N/A
Super single tires for steering [4]	N/A	N/A	N/A	N/A	N/A
Liquid Fuel - FOP	N/A	N/A	N/A	N/A	N/A
Aviation gasoline [5]	49,687	62,574	57,953	44,611	39,357
Gasoline, except for use in gasohol:					
Total, excluding floor stocks	20,619,195	20,942,138	20,169,608	18,232,507	23,725,624
Floor stocks	-21	2	0	0	0
Diesel fuel, except for trains and intercity buses:					
Total, excluding floor stocks [2]	8,208,994	8,214,559	8,581,467	9,016,694	9,376,555
Floor stocks	0	0	0	0	0
Diesel-water fuel emulsion	N/A	N/A	N/A	N/A	N/A
Kerosene for use in aviation	N/A	N/A	N/A	N/A	N/A
Floor stocks	N/A	N/A	N/A	N/A	N/A

Other exempt fuels	N/A	N/A	N/A	N/A	N/A
Alternative fuel:					
Liquid petroleum gas	N/A	N/A	N/A	N/A	N/A
Biodiesel fuel, not used as fuel	N/A	N/A	N/A	N/A	N/A
P series fuel	N/A	N/A	N/A	N/A	N/A
Compressed natural gas	N/A	N/A	N/A	N/A	N/A
Liquefied hydrogen	N/A	N/A	N/A	N/A	N/A
Liquefied fuel derived from coal	N/A	N/A	N/A	N/A	N/A
Liquefied hydrocarbons - biomass	N/A	N/A	N/A	N/A	N/A
Liquefied natural gas	N/A	N/A	N/A	N/A	N/A
Gasoline for use in gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	9	77	2,320	15,436	3,601
7.7 percent under 10 percent	4,839	4,835	946	503	90
10 percent or more	243,702	302,407	358,002	306,441	73,182
Floor stocks	1	-1	0	0	0
Gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	297,763	406,578	1,296,991	2,363,320	608,812
7.7 percent under 10 percent	146,196	176,148	91,017	97,098	35,462
10 percent or more	1,918,995	1,932,347	2,313,542	2,899,287	833,017
Floor stocks	-4	0	0	0	0
Aviation-grade kerosene (except gasoline) for noncommercial use:					
Total, excluding floor stocks	187,318	287,664	286,559	322,440	1,027,883
Floor stocks	0	0	0	0	0
Aviation-grade kerosene (except gasoline) for commercial use (other than foreign trade)	620,044	509,944	453,361	503,696	-98,244
Floor stocks	0	0	0	0	0
Kerosene (effective July 1, 1998)	90,331	62,857	72,128	62,085	52,802
Coal:					
Mined underground:					
At 4.4 percent of sales price	183,531	155,966	134,588	125,536	85,816
At \$1.10 per ton	135,189	149,366	147,646	194,585	261,097
Surface mined:					
At 4.4 percent of sales price	90,122	103,502	109,537	120,012	134,071
At \$0.55 per ton	140,004	139,634	125,760	127,877	131,451
Certain vaccines [2]	152,349	161,764	179,009	171,471	196,426
Sport fishing equipment	100,642	97,901	97,986	103,339	101,563
Fishing tackle boxes	0	0	0	0	617
Electric outboard motors, sonar devices	2,477	2,725	2,585	3,240	2,358
Fishing rods and poles	N/A	N/A	N/A	N/A	N/A
Bows and arrows	19,094	20,297	20,947	22,058	23,881
Arrow shafts	0	0	0	0	1,905
<b>Taxes on facilities and services:</b>					
Telephone and teletypewriter services	5,737,027	5,803,631	5,809,503	5,792,246	5,851,530
Transportation of persons by air	6,670,357	6,157,264	6,185,415	6,675,981	7,047,808
Use of international air travel facilities	1,450,458	1,406,192	1,452,015	1,609,445	1,881,355
Transportation of property by air	400,286	372,119	455,209	483,691	477,826
<b>Taxes on policies issued by foreign insurers</b>	<b>152,221</b>	<b>195,634</b>	<b>292,897</b>	<b>350,790</b>	<b>373,580</b>
<b>Taxes related to wagering:</b>					
Certain wagers [2]	[7]	[7]	[7]	[7]	[7]
Occupational taxes [2]	[7]	[7]	[7]	[7]	[7]
<b>Certain other excise taxes:</b>					
Passenger transportation by water	27,919	31,069	33,252	34,721	36,083

Use tax on heavy vehicles [1,2]	867,345	899,367	911,445	[r] 934,073	1,327,257
<b>Environmental taxes:</b>					
Domestic petroleum (Superfund) (expired January 1, 1996)	14	-4	1	-21	2
Imported petroleum (Superfund) (expired January 1, 1996)	337	641	-4	-11	0
Domestic petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	6	0	0	-4	0
Imported petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	0	0	0	-3	0
Certain chemicals (Superfund) (expired January 1, 1996) [2]	-2,258	-2,842	-687	-52	1
Certain imported substances (Superfund) (expired January 1, 1996) [2]	-492	-7	0	-1	0
Ozone-depleting chemicals: [2]					
Total, excluding floor stocks	12,076	3,995	7,519	1,457	1,766
Floor stocks	1,313	1,182	905	934	506
Imported taxable products containing or manufactured using ozone-depleting chemicals [2]	11,978	-945	6,869	4,352	9,296
<b>Taxes on private foundations:</b>					
Net investment income [8]	720,047	490,425	262,662	240,508	384,554
Additional excise taxes [9]	3,072	4,520	5,059	4,498	7,405
<b>Taxes on black lung benefit trusts [2]</b>	<b>-1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Taxes on qualified pension and other plans:</b>					
Failure to meet minimum funding standards	652	1,851	54	3	0
Nondeductible contributions	12,145	-25	6	0	0
Excess contributions to Individual Retirement Accounts and others	[7]	[7]	[7]	[7]	[7]
Prohibited transactions	1,091	207	1,476	5	0
Certain excess contributions	542	34	17	-18	0
Reversion of qualified plan assets to employer	2,127	175	80	0	0
Penalties [2]	3,958	1,887	2,446	0	0
<b>Taxes on undistributed income of qualified investment entities:</b>					
Real estate investment trusts	249	73	152	0	0
Regulated investment companies	6,068	1,872	3,892	0	0
<b>Windfall profits tax on domestic crude oil (repealed August 23, 1988) [1]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Affordable Care Act taxes and fees:</b>					
Insurance provider fee [15]	N/A	N/A	N/A	N/A	N/A
Patient centered outcome research	N/A	N/A	N/A	N/A	N/A
Medical devices [16]	N/A	N/A	N/A	N/A	N/A
Tanning tax	N/A	N/A	N/A	N/A	N/A
Branded prescription pharmaceutical manufacturers and importers annual fee	N/A	N/A	N/A	N/A	N/A
<b>Miscellaneous IRS taxes [2]</b>	<b>131,718</b>	<b>106,214</b>	<b>35,543</b>	<b>104</b>	<b>0</b>
<b>Unclassified [7, 10]</b>	<b>335,652</b>	<b>369,406</b>	<b>318,582</b>	<b>869,695</b>	<b>-359,285</b>
<b>Collections or liabilities reported by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau</b>					
<b>Total excise tax collections</b>	<b>15,822,152</b>	<b>17,034,165</b>	<b>16,718,840</b>	<b>16,973,775</b>	<b>17,941,902</b>
<b>Tax liabilities by type of excise tax [11]</b>	<b>15,771,195</b>	<b>16,989,022</b>	<b>16,678,051</b>	<b>16,953,918</b>	<b>16,974,462</b>
<b>Distilled spirits:</b>					
Domestic	3,004,527	3,138,705	3,132,577	3,220,871	3,315,979
Imported	892,230	901,173	982,016	1,074,631	1,135,410
<b>Wine:</b>					
Domestic	498,537	513,559	534,927	547,505	566,816
Imported	168,675	193,737	215,803	220,386	239,976
<b>Beer:</b>					
Domestic	3,171,384	3,236,231	3,189,580	3,218,708	3,192,447
Imported	383,793	414,895	415,280	441,713	450,723
<b>Tobacco products: [12]</b>					
Domestic [12]	7,120,255	7,879,499	7,435,391	7,440,242	7,408,184
Cigarettes [12]	7,012,908	7,646,535	7,293,490	7,250,838	7,166,885
Cigars [12]	114,615	139,618	154,261	171,461	189,745
Papers/tubes [12]	N.A	N.A	N.A	N.A	N.A



Chewing tobacco and snuff [12]	43,571	49,504	52,094	53,387	54,085
Pipe/roll-your-own tobacco [12]	14,141	15,478	18,236	17,790	20,125
Floor stocks	528	115,835	1,628	0	10
Imported	252,229	404,308	475,278	470,017	429,077
<b>Firearms and ammunition</b>	<b>175,959</b>	<b>205,025</b>	<b>193,420</b>	<b>214,987</b>	<b>225,817</b>
<b>Special occupations</b>	<b>103,606</b>	<b>101,890</b>	<b>103,779</b>	<b>94,053</b>	<b>10,191</b>
<b>Alcohol and Tobacco Tax and Trade Bureau and Customs Service collections less reported amounts</b>	<b>50,957</b>	<b>45,143</b>	<b>40,789</b>	<b>19,857</b>	<b>967,440</b>

[r] Revised or corrected.

N/A - Not applicable.

N.A. - Not available.

[d] In order to avoid disclosure of information for specific taxpayers, these data have been deleted. Data are included in

[1] Tax "liability" statistics also include "collections" of the use tax on heavy highway vehicles and of the "crude oil windfa

[2] Represents aggregates for two or more specific taxes for which amounts have either been combined or are not availa

[3] Generally, the inland waterways fuel use tax is \$.20. However, the leaking underground storage tank (LUST) tax musto LUST under sections 4041(d) or 4081. On April 1, 2015 the inland waterways use fuel tax increased to \$0.29 per gallon in acci

[4] As of June 2006, taxable tires have been divided into three taxable types: taxable tires other than biasply or super single tires designed for steering); and taxable tires, super single tires designed for steering.

[5] This tax is separate from the regular tax on gasoline.

[6] Only registered ultimate vendors pay specified tax rates. All others pay \$.244 per gallon.

[7] Data for this and certain other taxes are combined and included in the totals for excise taxes "unclassified," shown beed.

[8] Based on information obtained from Forms 990-PF as recorded by the Tax Exempt/Government Entities Returns Invitable trusts and foreign private foundations that file Form 990-PF.

[9] Based on information obtained from Forms 4720 as recorded by the Tax Exempt/Government Entities Returns Inventaling, required distributions, excess business holdings, jeopardizing investments, and taxable expenditures as reported on Forihat were also required to file Form 990-PF.

[10] Includes excise taxes collected through the Federal Tax Deposit (FTD) system, which the Internal Revenue Service eturns filed in the quarter following tax payment. Negative amounts for "unclassified" taxes result from subsequent classification of the

[11] Tax "liability" statistics shown for the Customs Service/Alcohol and Tobacco Tax and Trade Bureau (TTB) include tansible. See also the "Notes," below.

[12] Taxes shown for the different types of domestic tobacco products are before postfiling tax adjustments. Therefore, tthe total tax on domestic tobacco products, which is after these adjustments. For additional information, see the "Notes," below, und Tax and Trade Bureau (TTB) and the Customs Service."

[13] Quarterly data will not be shown for fiscal years subsequent to 2008.

[14] Before September 30, 2011, liquid petroleum gas was included in special motor fuels. At this time, the excise tax orr fuels was sunset.

[15] The Further Consolidated Appropriations Act, 2020, Division N, Subtitle E § 502 that was signed into law on Decemt (IPF- ACA § 9010 fee) for calendar years beginning after December 31, 2020 (fee years after the 2020 fee year) . As a result of the rroviders applied. Additionally, there was in place a moratorium on collection of the health insurance provider fee for 2017 and 201

[16] The Consolidated Appropriations Act of 2016 included a two-year moratorium on the collection of the medical devicevices excise tax was repealed and signed into law on December 20, 2019. Perviously, the medical device excise tax was imposed by a 4-year moratorium. As a result of the repeal and the prior moratorium, sales of taxable medical devices after December 31, 201

NOTES: Grand totals for taxes shown for the Internal Revenue Service (IRS), the Alcohol and Tobacco Tax and Trade (TTB), and the Customs Service represent tax "collections." (Fees for the Harbor Maintenance tax treated as excise taxes under the Internal Revenue Code are excluded from this table for consistency with the excise tax definitions and totals published in the Federal Budget.) For the grand total, in general, amounts shown are the gross amounts, i.e., before refunds. However, as explained below, refunds are sometimes claimed subsequent to the quarter so that, to this extent, the data are after refunds. "Floor stocks taxes" are shown separately in this table because they are levied on the date a new excise tax is imposed or a tax rate increased. Total collections represent tax payments made during the period of deposits required of most taxpayers with significant excise tax liabilities using Federal Tax Deposit (FTD) coupons, in the case of excise taxes collected by TTB/Customs, or (b) payments attached to quarterly excise tax returns. Statistics for both the total for tax "collections" (see below). Also, statistics on the types of tax take into account the normal lag that exists between the time most taxes are collected and the recording of tax liabilities by type of tax as reported on excise tax returns and "certified" by IRS, as described below. For the Bulletin, Fall 1998, Volume 18, Number 2, and also, "Federal Excise Taxes, Fiscal Years 1994 and 1995," Fall 1996, Volume 16, Number 2.

a. Statistics on excise taxes administered by the Internal Revenue Service: Corrections to the IRS data are reflected in the data for the quarter(s) and year in which the original tax liability arose (unlike the TTB/Customs data). The certified tax is net of adjustments for conformity with the Internal Revenue Code. As examples, tax can be offset for commodities exported that were previously taxed gasoline to a State or local government (or, in the case of TTB taxes, for alcohol used for a nonbeverage purpose). Other taxpayers claim refunds by means of a credit against income tax. Because such refundable amounts were not reported on the excise tax return, for certain specific taxes are assumed to be due to misclassification and have been adjusted for as additions (or subtractions) to "U"

b. Statistics on excise taxes administered by the Alcohol and Tobacco Tax and Trade Bureau (TTB) and the Customs Service: Taxes on domestic alcohol and tobacco productions, as well as tax "collections" on firearms and certain occupations. By contrast, the tax on tax "liabilities." The grand totals for TTB and Customs Service tax "collections," as presented in Table 20, are residual amounts available before most refunds, from the grand total of all excise tax gross collections reported in the Monthly Treasury Statement, this subtraction is not precise because of definitional differences between IRS and TTB or Customs Service. In Table 21, TTB collections in that same quarter. Previously, tax liabilities arising in a given quarter were not directly related to reported tax collections often revised slightly as late returns are processed or postfiling adjustments are made to the tax. As a result, tax reported for prior periods collections data are actually retabulated only for the one, most recent, prior year. Retabulated postfiling tax revisions for these earlier years of the Bulletin and affect previously published data for fiscal years, beginning with 1996. However, as stated in footnote 12, a year are not available for the detailed types of taxes on domestic tobacco products. Therefore, because revisions are available and the (unrevised) detail by type of tax will not yield the (revised) total. Detail may not add to totals because of rounding. All annual-to-year comparability of the data.

c. Detail may not add to totals due to components not published.

SOURCE: U.S. Department of the Treasury, Financial Management Service, Monthly Treasury Statement of Receipts and Trade Bureau, Statistical Release: Alcohol, Tobacco and Firearms Tax Collections, quarterly (this release also includes data for Internal Revenue Service, Internal Revenue Service Data Book, and its predecessor, Annual Report, Commissioner and Chief of Finance, Revenue Accounting Division, Office of Revenue Systems, Internal Revenue Report of Excise Taxes. Also see Francis, James, "Statistics of Income Bulletin, Summer 1999, Volume 19, Number 1. Also see Henry, Eric, "Excise Taxes and the Airporter 2003-2004, Volume 23, Number 3. Also see Laine, Melissa, "What's New in Federal Excise Taxation, Fiscal Years 1992-2000 for additional information about the process used to match quarterly excise tax "collections" with excise tax "liabilities" as reported on (Volume 18, Number 2) issue of the Statistics of Income Bulletin.

17-Jun-22

**Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 1996-2017**  
[Money amounts are in thousands of dollars]

Type of excise tax or fee by agency to which reported or paid	2006			
	rates in effect on October 1, 2006	Total	by quarter	
			December-05	March-06
	(11)	(12)	(13)	(14)
<b>Grand total excise tax collections</b>	<b>various</b>	<b>76,080,000</b>	<b>17,626,000</b>	<b>17,836,000</b>
<b>Collections or liabilities reported by the Internal Revenue Service [1]</b>				
<b>Total excise tax collections</b>	<b>various</b>	<b>57,989,543</b>	<b>13,268,974</b>	<b>13,782,938</b>
<b>Retail excise taxes:</b>				
Luxury taxes:				
Passenger vehicles (expired, January 1, 2003)	ass of \$40,000, expired 1/1/03	-465	-315	330
Boats (repealed, January 1, 1993)	N/A	0	0	0
Aircraft (repealed, January 1, 1993)	N/A	0	0	0
Jewelry (repealed, January 1, 1993)	N/A	2	0	2
Furs (repealed, January 1, 1993)	N/A	0	0	0
Dyed diesel fuel used in trains:				
Total, excluding floor stocks	5; reduced to \$.024 on 7/1/05	61,097	14,115	16,071
Floor stocks	N/A	0	0	0
Dyed diesel fuel for certain intercity or local buses	4 per gallon; repealed 1/1/05	-3,386	-901	-908
Dyed diesel	\$.001 per gallon	20,205	5,980	5,555
Dyed kerosene	\$.001 per gallon	601	88	263
Special motor fuels: (expired, September 30, 2011)				
Total, excluding floor stocks	\$.0.136 per gallon	10,764	3,214	2,869
Floor stocks	N/A	N/A	N/A	N/A
Liquefied petroleum gas [2]	N/A	N/A	N/A	N/A
Compressed natural gas	\$.0.4854 per 1000 cubic feet	1,216	373	353
Alcohol fuels [2]	various	2,053	546	309
Fuels used commercially on inland waterways [3]	; reduced to \$.224 on 7/1/05	99,125	25,066	23,774
LUST tax on inland waterways fuel use	N/A	N/A	N/A	N/A
Truck, trailer, and semitrailer chassis and bodies, and tractors	12 percent of price	3,549,821	841,957	839,903
<b>Manufacturer's excise taxes:</b>				
Gas guzzlers [2]	various	201,671	54,747	44,816
Highway-type tires [2]	various	44,769	119,204	8,292
Tires other than biasply or super single [4]	0.0945 by weight	419,773	N/A	103,087
Biasply or super single tires [4]	f 6/2006, \$.04725 by weight	25,717	N/A	5,768
Super single tires for steering [4]	of 6/2006, \$.0945 by weight	3,641	N/A	1,504
Liquid Fuel - FOP	N/A	N/A	N/A	N/A
Aviation gasoline [5]	\$.0.194 per gallon	40,694	8,771	8,327
Gasoline, except for use in gasohol:				
Total, excluding floor stocks	\$.0.184 per gallon	25,517,830	6,416,483	6,131,592
Floor stocks	N/A	1	0	0
Diesel fuel, except for trains and intercity buses:				
Total, excluding floor stocks [2]	\$.0.244 per gallon	9,595,301	2,396,552	2,306,951
Floor stocks	N/A	0	0	0
Diesel-water fuel emulsion	\$.0.198 per gallon	79	0	0
Kerosene for use in aviation	\$.0.001 per gallon	4,028	796	989
Floor stocks	\$.0.001 per gallon	2	2	0

Other exempt fuels	various	1,109	247	250
Alternative fuel:				
Liquid petroleum gas	\$0.183 per gallon	N/A	N/A	N/A
Biodiesel fuel, not used as fuel	various	N/A	N/A	N/A
P series fuel	\$0.184 per gallon	N/A	N/A	N/A
Compressed natural gas	\$0.183 per gallon	N/A	N/A	N/A
Liquefied hydrogen	\$0.184 per gallon	N/A	N/A	N/A
Liquefied fuel derived from coal	\$0.244 per gallon	N/A	N/A	N/A
Liquefied hydrocarbons - biomass	\$0.244 per gallon	N/A	N/A	N/A
Liquefied natural gas	\$0.243 per gallon	N/A	N/A	N/A
Gasoline for use in gasohol by alcohol content:				
Total, excluding floor stocks:				
5.7 percent under 7.7 percent	per gallon; repealed 1/1/05	-43	-2	-3
7.7 percent under 10 percent	per gallon; repealed 1/1/05	0	1	0
10 percent or more	per gallon; repealed 1/1/05	43,096	17,000	26,000
Floor stocks	N/A	0	0	0
Gasohol by alcohol content:				
Total, excluding floor stocks:				
5.7 percent under 7.7 percent	per gallon; repealed 1/1/05	738	414	311
7.7 percent under 10 percent	per gallon; repealed 1/1/05	15	8	4
10 percent or more	per gallon; repealed 1/1/05	-1,055	681	14
Floor stocks	N/A	0	0	0
Aviation-grade kerosene (except gasoline) for noncommercial use:				
Total, excluding floor stocks	\$0.219 per gallon [6]	-520,516	-159,973	-164,732
Floor stocks	\$0.219 per gallon [6]	10	0	0
Aviation-grade kerosene (except gasoline) for commercial use (other than foreign trade)	\$0.044 per gallon [6]	451,933	107,299	118,138
Floor stocks	\$0.044 per gallon [6]	-319	-322	3
Kerosene (effective July 1, 1998)	\$0.244 per gallon	1,064,457	285,948	280,331
Coal:				
Mined underground:				
At 4.4 percent of sales price	4.4 percent of value	54,235	17,495	12,230
At \$1.10 per ton	less than 4.4 percent of value	275,638	63,969	70,037
Surface mined:				
At 4.4 percent of sales price	4.4 percent of value	136,097	34,425	32,411
At \$0.55 per ton	less than 4.4 percent of value	141,911	32,694	36,155
Certain vaccines [2]	\$0.75 per dose	254,752	66,480	50,208
Sport fishing equipment	10 percent of sales price	79,127	16,860	21,923
Fishing tackle boxes	reduced to 3 percent on 1/1/05	1,294	86	519
Electric outboard motors, sonar devices	for devices repealed on 1/1/05	2,719	518	828
Fishing rods and poles	percent of sales price up to \$10	17,140	589	3,238
Bows and arrows	arrows repealed on 11/22/05	26,541	4,530	6,070
Arrow shafts	increased to \$0.40 as of 1/1/06	5,980	880	924
<b>Taxes on facilities and services:</b>				
Telephone and teletypewriter services	3 percent	4,607,881	1,488,586	1,458,028
Transportation of persons by air	segment for nonrural airports	7,696,481	1,814,914	1,768,211
Use of international air travel facilities	increased to \$7.30 as of 1/1/06	1,977,189	454,075	459,281
Transportation of property by air	6.25 percent	517,011	131,890	121,368
<b>Taxes on policies issued by foreign insurers</b>	<b>4 percent of premium paid</b>	<b>403,083</b>	<b>97,531</b>	<b>90,820</b>
<b>Taxes related to wagering:</b>				
Certain wagers [2]	\$0.25 or 2.0 percent of wager	[7]	[7]	[7]
Occupational taxes [2]	or \$500 per person per year	[7]	[7]	[7]
<b>Certain other excise taxes:</b>				
Passenger transportation by water	\$3.00 per passenger	36,444	8,571	9,215

Use tax on heavy vehicles [1,2]	75-\$550 per vehicle per year	1,083,888	78,606	77,133
<b>Environmental taxes:</b>				
Domestic petroleum (Superfund) (expired January 1, 1996)	\$0.097 per barrel	0	0	0
Imported petroleum (Superfund) (expired January 1, 1996)	\$0.097 per barrel	-564	0	-147
Domestic petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	\$0.05 per barrel	74,670	0	0
Imported petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	\$0.05 per barrel	100,009	0	0
Certain chemicals (Superfund) (expired January 1, 1996) [2]	\$0.22-\$4.87 per ton	725	3	147
Certain imported substances (Superfund) (expired January 1, 1996) [2]	various, per ton	0	0	0
Ozone-depleting chemicals: [2]				
Total, excluding floor stocks	various, per pound	684	-85	281
Floor stocks	various, per pound	166	11	-14
Imported taxable products containing or manufactured using ozone-depleting chemicals [2]	various	6,914	2,381	1,211
<b>Taxes on private foundations:</b>				
Net investment income [8]	1 or 2 percent	505,560	211,475	51,353
Additional excise taxes [9]	various	4,209	2,071	360
<b>Taxes on black lung benefit trusts [2]</b>	<b>various</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Taxes on qualified pension and other plans:</b>				
Failure to meet minimum funding standards	5 or 10 percent	0	0	0
Nondeductible contributions	10 percent	0	0	0
Excess contributions to Individual Retirement Accounts and others	6 percent	[7]	[7]	[7]
Prohibited transactions	5 percent	0	0	0
Certain excess contributions	10 percent	0	0	0
Reversion of qualified plan assets to employer	20 percent	0	0	0
Penalties [2]	various	0	0	0
<b>Taxes on undistributed income of qualified investment entities:</b>				
Real estate investment trusts	4 percent	0	0	0
Regulated investment companies	4 percent	0	0	0
<b>Windfall profits tax on domestic crude oil (repealed August 23, 1988) [1]</b>	<b>N/A</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Affordable Care Act taxes and fees:</b>				
Insurance provider fee [15]	N/A	N/A	N/A	N/A
Patient centered outcome research	N/A	N/A	N/A	N/A
Medical devices [16]	N/A	N/A	N/A	N/A
Tanning tax	N/A	N/A	N/A	N/A
Branded prescription pharmaceutical manufacturers and importers annual fee	N/A	N/A	N/A	N/A
<b>Miscellaneous IRS taxes [2]</b>	<b>various</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unclassified [7, 10]</b>	<b>various</b>	<b>3,601,836</b>	<b>1,317,801</b>	<b>249,016</b>
<b>Collections or liabilities reported by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau</b>				
<b>Total excise tax collections</b>	<b>various</b>	<b>18,090,457</b>	<b>4,357,026</b>	<b>4,053,062</b>
<b>Tax liabilities by type of excise tax [11]</b>	<b>various</b>	<b>17,129,530</b>	<b>4,063,101</b>	<b>3,824,290</b>
<b>Distilled spirits:</b>				
Domestic	\$13.50 per proof gallon	3,394,605	882,207	716,368
Imported	\$13.50 per proof gallon	1,235,347	339,488	274,844
<b>Wine:</b>				
Domestic	07 to \$13.50 per proof gallon	574,707	162,116	127,988
Imported	1.07 to \$3.40 per proof gallon	258,932	76,030	54,991
<b>Beer:</b>				
Domestic	\$7 or \$18 per barrel	3,213,017	667,716	715,775
Imported	\$18 per barrel	499,993	115,147	105,839
<b>Tobacco products: [12]</b>				
Domestic [12]	various	7,350,661	1,666,157	1,681,560
Cigarettes [12]	9.50 to \$40.95 per thousand	7,080,229	1,744,665	1,692,866
Cigars [12]	1.828 to \$48.75 per thousand	198,219	48,400	49,211
Papers/tubes [12]	\$0.0122 to \$0.0244 per 50	N.A	N.A	N.A

Chewing tobacco and snuff [12]	\$0.195 to \$0.585 per pound	56,313	13,368	13,952
Pipe/roll-your-own tobacco [12]	\$1.0969 per pound	21,687	5,534	5,422
Floor stocks	N/A	638	0	0
Imported	various	351,471	95,639	86,139
<b>Firearms and ammunition</b>	<b>or 11 percent of sales price</b>	<b>248,623</b>	<b>58,509</b>	<b>60,683</b>
<b>Special occupations</b>	<b>per dealer or manufacturer</b>	<b>2,175</b>	<b>92</b>	<b>103</b>
<b>Alcohol and Tobacco Tax and Trade Bureau and Customs Service collections less reported amounts</b>	<b>N/A</b>	<b>960,927</b>	<b>293,925</b>	<b>228,772</b>

[r] Revised or corrected.

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[4] As of June 2006, taxable tires have been divided into three taxable types: taxable tires other than biasply or super sir designed for steering); and taxable tires, super single tires designed for steering.

[5] This tax is separate from the regular tax on gasoline.

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SOURCE: U.S. Department of the Treasury, Financial Management Service, Monthly Treasury Statement of Receipts & Disbursements, Bureau, Statistical Release: Alcohol, Tobacco and Firearms Tax Collections, quarterly (this release also includes data from the Internal Revenue Service, Internal Revenue Service Data Book, and its predecessor, Annual Report, Commissioner and Chief Counsel, Revenue Accounting Division, Office of Revenue Systems, Internal Revenue Report of Excise Taxes. Also see Francis, "Excise Taxes and the Airport Security Fee," Statistics of Income Bulletin, Summer 1999, Volume 19, Number 1. Also see Henry, Eric, "Excise Taxes and the Airport Security Fee," Statistics of Income Bulletin, Summer 2004, Volume 23, Number 3. Also see Laine, Melissa, "What's New in Federal Excise Taxation, Fiscal Years 1992-2006," Statistics of Income Bulletin, Summer 2007, Volume 27, Number 2. information about the process used to match quarterly excise tax "collections" with excise tax "liabilities" as reported on company returns. See also Number 2) issue of the Statistics of Income Bulletin.

17-Jun-22

**Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and  
Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 1996-2017**  
[Money amounts are in thousands of dollars]

Type of excise tax or fee by agency to which reported or paid	2007				
	Ending—		in effect on Octobe	Total	December-06
	June-06	September-06			
	(15)	(16)	(17)	(18)	(19)
<b>Grand total excise tax collections</b>	<b>19,630,000</b>	<b>20,988,000</b>	<b>various</b>	<b>71,310,000</b>	<b>16,410,000</b>
<b>Collections or liabilities reported by the Internal Revenue Service [1]</b>					
<b>Total excise tax collections</b>	<b>14,902,835</b>	<b>16,034,796</b>	<b>various</b>	<b>53,049,612</b>	<b>11,868,038</b>
<b>Retail excise taxes:</b>					
Luxury taxes:					
Passenger vehicles (expired, January 1, 2003)	-224	-256	1,000, expired 1/1/03	568	90
Boats (repealed, January 1, 1993)	0	0	N/A	0	0
Aircraft (repealed, January 1, 1993)	0	0	N/A	0	0
Jewelry (repealed, January 1, 1993)	0	0	N/A	0	0
Furs (repealed, January 1, 1993)	0	0	N/A	0	0
Dyed diesel fuel used in trains:					
Total, excluding floor stocks	26,364	4,547	\$0.024 per gallon	-21,096	9,887
Floor stocks	0	0	N/A	1	0
Dyed diesel fuel for certain intercity or local buses	-489	-1,088	lon; repealed 1/1/05	-1,305	-321
Dyed diesel	4,403	4,267	\$0.001 per gallon	22,065	5,357
Dyed kerosene	161	89	\$0.001 per gallon	331	-60
Special motor fuels: (expired, September 30, 2011)					
Total, excluding floor stocks	2,646	2,035	\$0.136 per gallon	590	524
Floor stocks	N/A	N/A	N/A	0	0
Liquefied petroleum gas [2]	N/A	N/A	N/A	N/A	N/A
Compressed natural gas	375	115	n equivalent (GGE)	366	299
Alcohol fuels [2]	239	959	various	6,869	5,354
Fuels used commercially on inland waterways [3]	25,277	25,008	p \$0.201 as of 1/1/07	90,257	24,705
LUST tax on inland waterways fuel use	N/A	N/A	N/A	N/A	N/A
Truck, trailer, and semitrailer chassis and bodies, and tractors	969,635	898,326	12 percent of price	2,871,157	929,210
<b>Manufacturer's excise taxes:</b>					
Gas guzzlers [2]	55,728	46,380	various	178,690	53,483
Highway-type tires [2]	-55,225	-27,502	various	-89,796	-38,372
Tires other than biasply or super single [4]	176,403	140,283	\$0.0945 by weight	503,185	122,615
Biasply or super single tires [4]	8,934	11,015	\$0.04725 by weight	19,712	8,217
Super single tires for steering [4]	978	1,159	\$0.0945 by weight	750	-14
Liquid Fuel - FOP	N/A	N/A	N/A	N/A	N/A
Aviation gasoline [5]	12,809	10,787	\$0.194 per gallon	44,183	8,919
Gasoline, except for use in gasohol:					
Total, excluding floor stocks	6,480,345	6,489,410	\$0.184 per gallon	25,772,347	6,451,163
Floor stocks	0	0	N/A	0	0
Diesel fuel, except for trains and intercity buses:					
Total, excluding floor stocks [2]	2,460,034	2,431,764	\$0.244 per gallon	9,766,771	2,403,335
Floor stocks	0	0	N/A	0	0
Diesel-water fuel emulsion	41	38	\$0.198 per gallon	-95	-85
Kerosene for use in aviation	1,186	1,057	\$0.001 per gallon	7,920	1,052
Floor stocks	0	0	\$0.001 per gallon	0	-17



Other exempt fuels	325	287	various	1,130	251
Alternative fuel:					
Liquid petroleum gas	N/A	N/A	\$0.183 per gallon	13,339	1,915
Biodiesel fuel, not used as fuel	N/A	N/A	various	2	2
P series fuel	N/A	N/A	\$0.184 per gallon	-81	1
Compressed natural gas	N/A	N/A	\$0.183 per gallon	4,476	1,020
Liquefied hydrogen	N/A	N/A	\$0.184 per gallon	0	0
Liquefied fuel derived from coal	N/A	N/A	\$0.244 per gallon	0	0
Liquefied hydrocarbons - biomass	N/A	N/A	\$0.244 per gallon	10	-61
Liquefied natural gas	N/A	N/A	\$0.243 per gallon	2,042	960
Gasoline for use in gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	-1	-37	on; repealed 1/1/05	11	24
7.7 percent under 10 percent	0	-1	on; repealed 1/1/05	0	0
10 percent or more	96	0	on; repealed 1/1/05	0	3
Floor stocks	0	0	N/A	0	0
Gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	2	11	on; repealed 1/1/05	-16,521	0
7.7 percent under 10 percent	3	0	on; repealed 1/1/05	-2,552	0
10 percent or more	6	-1,756	on; repealed 1/1/05	-417	-319
Floor stocks	0	0	N/A	0	0
Aviation-grade kerosene (except gasoline) for noncommercial use:					
Total, excluding floor stocks	-108,245	-87,566	0.219 per gallon [6]	-103,816	-144,271
Floor stocks	10	0	0.219 per gallon [6]	0	0
Aviation-grade kerosene (except gasoline) for commercial use (other than foreign trade)	112,591	113,905	0.044 per gallon [6]	450,686	113,380
Floor stocks	0	0	0.044 per gallon [6]	-3	-3
Kerosene (effective July 1, 1998)	257,951	240,227	\$0.244 per gallon	992,408	264,724
Coal:					
Mined underground:					
At 4.4 percent of sales price	12,798	11,712	4.4 percent of value	38,297	12,338
At \$1.10 per ton	73,359	68,273	4.4 percent of value	299,701	69,840
Surface mined:					
At 4.4 percent of sales price	40,571	28,690	4.4 percent of value	159,641	39,132
At \$0.55 per ton	37,591	35,471	4.4 percent of value	153,755	34,597
Certain vaccines [2]	59,108	78,956	\$0.75 per dose	336,671	101,373
Sport fishing equipment	24,029	16,315	percent of sales price	84,855	16,880
Fishing tackle boxes	442	247	percent of sales price	1,342	217
Electric outboard motors, sonar devices	917	456	s repealed on 1/1/05	3,104	578
Fishing rods and poles	9,711	3,602	ales price up to \$10	24,384	4,555
Bows and arrows	6,363	9,578	percent tax on bows	28,017	4,995
Arrow shafts	997	3,179	d to \$0.42 on 1/1/07	8,033	1,043
<b>Taxes on facilities and services:</b>					
Telephone and teletypewriter services	1,441,277	219,990	3 percent	739,840	-63,056
Transportation of persons by air	2,121,276	1,992,080	sed to \$3.40 1/1/07	8,017,578	1,934,568
Use of international air travel facilities	569,468	494,365	o \$7.50 as of 1/1/07	2,229,119	488,472
Transportation of property by air	128,862	134,891	6.25 percent	527,989	133,294
<b>Taxes on policies issued by foreign insurers</b>	<b>109,691</b>	<b>105,041</b>	<b>nt of premium paid</b>	<b>427,637</b>	<b>102,406</b>
<b>Taxes related to wagering:</b>					
Certain wagers [2]	[7]	[7]	2.0 percent of wager	[7]	[7]
Occupational taxes [2]	[7]	[7]	per person per year	[7]	[7]
<b>Certain other excise taxes:</b>					
Passenger transportation by water	9,602	9,056	\$3.00 per passenger	36,841	8,660

Use tax on heavy vehicles [1,2]	81,381	846,768	per vehicle per year	1,076,306	72,107
<b>Environmental taxes:</b>					
Domestic petroleum (Superfund) (expired January 1, 1996)	0	0	N/A	3	3
Imported petroleum (Superfund) (expired January 1, 1996)	-417	0	N/A	0	0
Domestic petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	36,695	37,975	el, reinstated 4/1/06	129,126	32,254
Imported petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	50,233	49,776	el, reinstated 4/1/06	210,612	78,680
Certain chemicals (Superfund) (expired January 1, 1996) [2]	519	56	N/A	9	0
Certain imported substances (Superfund) (expired January 1, 1996) [2]	0	0	N/A	0	0
Ozone-depleting chemicals: [2]					
Total, excluding floor stocks	433	55	various, per pound	1,928	135
Floor stocks	221	-52	various, per pound	-238	4
Imported taxable products containing or manufactured using ozone-depleting chemicals [2]	1,587	1,735	various	5,815	2,214
<b>Taxes on private foundations:</b>					
Net investment income [8]	174,067	68,665	1 or 2 percent	650,296	301,834
Additional excise taxes [9]	1,020	758	various	4,084	1,636
<b>Taxes on black lung benefit trusts [2]</b>	<b>0</b>	<b>0</b>	<b>various</b>	<b>0</b>	<b>0</b>
<b>Taxes on qualified pension and other plans:</b>					
Failure to meet minimum funding standards	0	0	5 or 10 percent	0	0
Nondeductible contributions	0	0	10 percent	0	0
Excess contributions to Individual Retirement Accounts and others	[7]	[7]	6 percent	[7]	[7]
Prohibited transactions	0	0	5 percent	0	0
Certain excess contributions	0	0	10 percent	0	0
Reversion of qualified plan assets to employer	0	0	20 percent	0	0
Penalties [2]	0	0	various	0	0
<b>Taxes on undistributed income of qualified investment entities:</b>					
Real estate investment trusts	0	0	4 percent	0	0
Regulated investment companies	0	0	4 percent	0	0
<b>Windfall profits tax on domestic crude oil (repealed August 23, 1988) [1]</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>	<b>0</b>
<b>Affordable Care Act taxes and fees:</b>					
Insurance provider fee [15]	N/A	N/A	N/A	N/A	N/A
Patient centered outcome research	N/A	N/A	N/A	N/A	N/A
Medical devices [16]	N/A	N/A	N/A	N/A	N/A
Tanning tax	N/A	N/A	N/A	N/A	N/A
Branded prescription pharmaceutical manufacturers and importers annual fee	N/A	N/A	N/A	N/A	N/A
<b>Miscellaneous IRS taxes [2]</b>	<b>0</b>	<b>0</b>	<b>various</b>	<b>0</b>	<b>0</b>
<b>Unclassified [7, 10]</b>	<b>521,324</b>	<b>1,513,695</b>	<b>various</b>	<b>16,522,228</b>	<b>13,701,626</b>
<b>Collections or liabilities reported by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau</b>					
<b>Total excise tax collections</b>	<b>4,727,165</b>	<b>4,953,204</b>	<b>various</b>	<b>18,260,388</b>	<b>4,541,962</b>
<b>Tax liabilities by type of excise tax [11]</b>	<b>4,450,176</b>	<b>4,791,963</b>	<b>various</b>	<b>17,168,136</b>	<b>4,154,569</b>
<b>Distilled spirits:</b>					
Domestic	883,702	912,328	3.50 per proof gallon	3,444,063	874,273
Imported	323,304	297,711	3.50 per proof gallon	1,284,421	350,751
<b>Wine:</b>					
Domestic	136,533	148,070	3.50 per proof gallon	589,205	166,275
Imported	62,001	65,909	3.40 per proof gallon	284,837	80,179
<b>Beer:</b>					
Domestic	863,165	966,361	\$7 or \$18 per barrel	3,198,146	655,549
Imported	138,738	140,269	\$18 per barrel	546,833	132,607
<b>Tobacco products: [12]</b>					
Domestic [12]	1,896,159	2,106,785	various	7,194,012	1,724,948
Cigarettes [12]	1,863,623	1,779,075	40.95 per thousand	6,924,510	1,778,026
Cigars [12]	52,263	48,344	\$48.75 per thousand	204,135	46,050
Papers/tubes [12]	N.A	N.A	N.A	N.A	N.A

Chewing tobacco and snuff [12]	14,577	14,416	o \$0.585 per pound	58,404	14,030
Pipe/roll-your-own tobacco [12]	4,998	5,733	\$1.0969 per pound	22,148	5,497
Floor stocks	638	0	N/A	0	0
Imported	85,758	83,935	various	337,060	102,200
<b>Firearms and ammunition</b>	<b>59,779</b>	<b>69,652</b>	percent of sales price	<b>286,369</b>	<b>67,491</b>
<b>Special occupations</b>	<b>1,037</b>	<b>943</b>	er or manufacturer	<b>2,626</b>	<b>296</b>
<b>Alcohol and Tobacco Tax and Trade Bureau and Customs Service collections less reported amounts</b>	<b>276,989</b>	<b>161,241</b>	<b>N/A</b>	<b>1,093,357</b>	<b>387,393</b>

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SOURCE: U.S. Department of the Treasury, Financial Management Service, Monthly Treasury Statement of Receipts & Disbursements, Bureau, Statistical Release: Alcohol, Tobacco and Firearms Tax Collections, quarterly (this release also includes data from the Internal Revenue Service, Internal Revenue Service Data Book, and its predecessor, Annual Report, Commissioner and Chief Counsel, Revenue Accounting Division, Office of Revenue Systems, Internal Revenue Report of Excise Taxes. Also see Francis, "Excise Taxes and the Airport Security Fee," Statistics of Income Bulletin, Summer 1999, Volume 19, Number 1. Also see Henry, Eric, "Excise Taxes and the Airport Security Fee," Statistics of Income Bulletin, Summer 2004, Volume 23, Number 3. Also see Laine, Melissa, "What's New in Federal Excise Taxation, Fiscal Years 1992-2006," Statistics of Income Bulletin, Summer 2007, Volume 27, Number 2. information about the process used to match quarterly excise tax "collections" with excise tax "liabilities" as reported on company returns. See also Number 2) issue of the Statistics of Income Bulletin.

17-Jun-22

**Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and  
Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 1996-2017**  
[Money amounts are in thousands of dollars]

Type of excise tax or fee by agency to which reported or paid	by quarter ending—			s in effect on October	Total
	March-07	June-07	September-07		
	(20)	(21)	(22)	(23)	(24)
<b>Grand total excise tax collections</b>	<b>16,579,000</b>	<b>17,867,000</b>	<b>20,454,000</b>	<b>various</b>	<b>69,117,000</b>
<b>Collections or liabilities reported by the Internal Revenue Service [1]</b>					
<b>Total excise tax collections</b>	<b>12,510,998</b>	<b>13,307,696</b>	<b>15,362,880</b>	<b>various</b>	<b>51,671,463</b>
<b>Retail excise taxes:</b>					
Luxury taxes:					
Passenger vehicles (expired, January 1, 2003)	771	-296	3	expired 1/1/03	-58
Boats (repealed, January 1, 1993)	0	0	0	N/A	0
Aircraft (repealed, January 1, 1993)	0	0	0	N/A	0
Jewelry (repealed, January 1, 1993)	0	0	0	N/A	0
Furs (repealed, January 1, 1993)	0	0	0	N/A	0
Dyed diesel fuel used in trains:					
Total, excluding floor stocks	-8,547	-9,287	-13,149	\$0.001 per gallon	-40,953
Floor stocks	0	0	1	N/A	0
Dyed diesel fuel for certain intercity or local buses	-162	-412	-410	N/A	-1,269
Dyed diesel	6,272	4,699	5,737	\$0.001 per gallon	21,221
Dyed kerosene	163	95	133	\$0.001 per gallon	363
Special motor fuels: (expired, September 30, 2011)					
Total, excluding floor stocks	42	29	-5	\$0.136 per gallon	67
Floor stocks	0	0	0	N/A	0
Liquefied petroleum gas [2]	N/A	N/A	N/A	N/A	N/A
Compressed natural gas	39	16	12	on equivalent (GGE)	-83
Alcohol fuels [2]	270	489	756	various	2,907
Fuels used commercially on inland waterways [3]	21,186	22,154	22,212	\$0.200 per gallon	86,387
LUST tax on inland waterways fuel use	N/A	N/A	N/A	N/A	N/A
Truck, trailer, and semitrailer chassis and bodies, and tractors	764,307	633,707	543,933	12 percent of price	2,135,475
<b>Manufacturer's excise taxes:</b>					
Gas guzzlers [2]	49,405	42,409	33,393	various	172,428
Highway-type tires [2]	-29,644	-7,201	-14,579	various	-51,209
Tires other than biasply or super single [4]	124,155	125,099	131,316	\$0.0945 by weight	474,022
Biasply or super single tires [4]	6,866	7,228	-2,599	\$0.04725 by weight	-31,520
Super single tires for steering [4]	282	326	156	\$0.0945 by weight	448
Liquid Fuel - FOP	N/A	N/A	N/A	N/A	N/A
Aviation gasoline [5]	10,561	12,900	11,803	\$0.194 per gallon	35,470
Gasoline, except for use in gasohol:					
Total, excluding floor stocks	6,216,458	6,534,362	6,570,364	\$0.184 per gallon	25,101,218
Floor stocks	0	0	0	N/A	0
Diesel fuel, except for trains and intercity buses:					
Total, excluding floor stocks [2]	2,379,670	2,486,903	2,496,863	\$0.244 per gallon	9,340,025
Floor stocks	0	0	0	N/A	0
Diesel-water fuel emulsion	-9	-1	0	\$0.198 per gallon	8
Kerosene for use in aviation	1,028	4,121	1,719	various	2,367
Floor stocks	17	0	0	various	1

Other exempt fuels	312	160	407	various	1,292
Alternative fuel:					
Liquid petroleum gas	4,560	3,930	2,934	\$0.183 per gallon	12,066
Biodiesel fuel, not used as fuel	0	0	0	various	80
P series fuel	0	2	-84	\$0.184 per gallon	141
Compressed natural gas	1,133	1,167	1,156	\$0.183 per gallon	5,443
Liquefied hydrogen	0	0	0	\$0.184 per gallon	0
Liquefied fuel derived from coal	0	0	0	\$0.244 per gallon	0
Liquefied hydrocarbons - biomass	3	2	66	\$0.244 per gallon	35
Liquefied natural gas	41	502	539	\$0.243 per gallon	2,536
Gasoline for use in gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	0	-13	0	repealed 1/1/05	-1
7.7 percent under 10 percent	-1	0	1	repealed 1/1/05	0
10 percent or more	-15	-12	24	repealed 1/1/05	0
Floor stocks	0	0	0	N/A	0
Gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	-33,881	16,657	703	repealed 1/1/05	0
7.7 percent under 10 percent	-3,447	785	110	repealed 1/1/05	0
10 percent or more	-2,560	1,484	978	repealed 1/1/05	-5
Floor stocks	0	0	0	N/A	0
Aviation-grade kerosene (except gasoline) for noncommercial use:					
Total, excluding floor stocks	-20,764	35,366	25,853	\$0.219 per gallon [6]	-9,754
Floor stocks	0	0	0	\$0.219 per gallon [6]	0
Aviation-grade kerosene (except gasoline) for commercial use (other than foreign trade)	109,393	113,647	114,266	\$0.044 per gallon [6]	416,865
Floor stocks	0	0	0	\$0.044 per gallon [6]	0
Kerosene (effective July 1, 1998)	262,453	237,420	227,811	\$0.244 per gallon	998,561
Coal:					
Mined underground:					
At 4.4 percent of sales price	9,261	8,796	7,902	4.4 percent of value	24,994
At \$1.10 per ton	77,823	78,373	73,665	4.4 percent of value	293,338
Surface mined:					
At 4.4 percent of sales price	45,304	36,689	38,516	4.4 percent of value	159,069
At \$0.55 per ton	40,920	37,340	40,898	4.4 percent of value	167,189
Certain vaccines [2]	56,238	56,809	122,251	\$0.75 per dose	311,784
Sport fishing equipment	23,391	24,507	20,077	percent of sales price	77,327
Fishing tackle boxes	420	414	291	percent of sales price	1,297
Electric outboard motors, sonar devices	1,011	1,318	197	is repealed on 1/1/05	2,364
Fishing rods and poles	7,330	6,893	5,606	sales price up to \$10	22,286
Bows and arrows	6,384	7,429	9,209	percent tax on bows	24,923
Arrow shafts	1,259	2,662	3,069	\$.43 per shaft	7,477
<b>Taxes on facilities and services:</b>					
Telephone and teletypewriter services	188,657	338,233	276,006	3 percent	1,284,763
Transportation of persons by air	1,784,910	2,204,207	2,093,893	t for nonrural airports	8,242,849
Use of international air travel facilities	525,784	634,931	579,932	g in Alaska or Hawaii	2,313,487
Transportation of property by air	143,107	120,538	131,050	6.25 percent	534,596
<b>Taxes on policies issued by foreign insurers</b>	<b>95,436</b>	<b>104,654</b>	<b>125,141</b>	<b>ent of premium paid</b>	<b>424,669</b>
<b>Taxes related to wagering:</b>					
Certain wagers [2]	[7]	[7]	[7]	2.0 percent of wager	0
Occupational taxes [2]	[7]	[7]	[7]	0 per person per year	0
<b>Certain other excise taxes:</b>					
Passenger transportation by water	10,076	9,138	8,967	\$3.00 per passenger	34,859

Use tax on heavy vehicles [1,2]	78,457	63,795	861,947	per vehicle per year	1,011,832
<b>Environmental taxes:</b>					
Domestic petroleum (Superfund) (expired January 1, 1996)	0	0	0	N/A	0
Imported petroleum (Superfund) (expired January 1, 1996)	0	0	0	N/A	0
Domestic petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	31,250	31,781	33,841	\$0.05 per barrel	126,207
Imported petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	24,301	53,699	53,932	\$0.05 per barrel	204,109
Certain chemicals (Superfund) (expired January 1, 1996) [2]	2	1	6	N/A	5
Certain imported substances (Superfund) (expired January 1, 1996) [2]	0	0	0	N/A	0
Ozone-depleting chemicals: [2]					
Total, excluding floor stocks	89	1,462	242	various, per pound	1,027
Floor stocks	-40	-202	0	various, per pound	213
Imported taxable products containing or manufactured using ozone-depleting chemicals [2]	1,345	1,020	1,236	various	5,899
<b>Taxes on private foundations:</b>					
Net investment income [8]	72,123	187,055	89,284	1 or 2 percent	770,947
Additional excise taxes [9]	329	1,081	[r] 1,038	various	8,469
<b>Taxes on black lung benefit trusts [2]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>various</b>	<b>0</b>
<b>Taxes on qualified pension and other plans:</b>					
Failure to meet minimum funding standards	0	0	0	5 or 10 percent	0
Nondeductible contributions	0	0	0	10 percent	0
Excess contributions to Individual Retirement Accounts and others	[7]	[7]	[7]	6 percent	-6
Prohibited transactions	0	0	0	5 percent	0
Certain excess contributions	0	0	0	10 percent	0
Reversion of qualified plan assets to employer	0	0	0	20 percent	0
Penalties [2]	0	0	0	various	0
<b>Taxes on undistributed income of qualified investment entities:</b>					
Real estate investment trusts	0	0	0	4 percent	0
Regulated investment companies	0	0	0	4 percent	0
<b>Windfall profits tax on domestic crude oil (repealed August 23, 1988) [1]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>
<b>Affordable Care Act taxes and fees:</b>					
Insurance provider fee [15]	N/A	N/A	N/A	N/A	N/A
Patient centered outcome research	N/A	N/A	N/A	N/A	N/A
Medical devices [16]	N/A	N/A	N/A	N/A	N/A
Tanning tax	N/A	N/A	N/A	N/A	N/A
Branded prescription pharmaceutical manufacturers and importers annual fee	N/A	N/A	N/A	N/A	N/A
<b>Miscellaneous IRS taxes [2]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>various</b>	<b>0</b>
<b>Unclassified [7, 10]</b>	<b>1,224,525</b>	<b>973,364</b>	<b>622,713</b>	<b>various</b>	<b>-2,278,905</b>
<b>Collections or liabilities reported by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau</b>					
<b>Total excise tax collections</b>	<b>4,068,002</b>	<b>4,559,304</b>	<b>5,091,120</b>	<b>various</b>	<b>17,445,597</b>
<b>Tax liabilities by type of excise tax [11]</b>	<b>3,763,207</b>	<b>4,469,912</b>	<b>4,779,343</b>	<b>various</b>	<b>16,961,450</b>
<b>Distilled spirits:</b>					
Domestic	743,115	918,746	907,929	3.50 per proof gallon	3,558,551
Imported	293,409	322,544	317,717	3.50 per proof gallon	1,281,212
<b>Wine:</b>					
Domestic	127,858	142,885	152,187	3.50 per proof gallon	610,235
Imported	67,985	66,743	69,929	3.40 per proof gallon	270,784
<b>Beer:</b>					
Domestic	709,460	860,630	972,507	\$7 or \$18 per barrel	3,252,173
Imported	120,908	139,491	153,827	\$18 per barrel	526,771
<b>Tobacco products: [12]</b>					
Domestic [12]	1,558,640	1,869,655	2,040,769	various	6,851,714
Cigarettes [12]	1,609,150	1,796,778	1,740,554	\$40.95 per thousand	6,578,421
Cigars [12]	51,083	54,443	52,559	\$48.75 per thousand	217,491
Papers/tubes [12]	N.A	N.A	N.A	\$2 to \$0.0244 per 50	N.A

Chewing tobacco and snuff [12]	14,469	14,914	14,991	to \$0.585 per pound	61,061
Pipe/roll-your-own tobacco [12]	5,092	5,828	5,731	\$1.0969 per pound	25,598
Floor stocks	0	0	0	N/A	0
Imported	74,345	75,584	84,931	various	301,330
<b>Firearms and ammunition</b>	<b>67,260</b>	<b>72,723</b>	<b>78,895</b>	<b>percent of sales price</b>	<b>312,622</b>
<b>Special occupations</b>	<b>227</b>	<b>911</b>	<b>1,192</b>	<b>ler or manufacturer</b>	<b>448</b>
<b>Alcohol and Tobacco Tax and Trade Bureau and Customs Service collections less reported amounts</b>	<b>304,795</b>	<b>89,392</b>	<b>311,777</b>	<b>N/A</b>	<b>484,147</b>

[r] Revised or corrected.

N/A - Not applicable.

N.A. - Not available.

[d] In order to avoid disclosure of information for specific taxpayers, these data have been deleted. Data are included in

[1] Tax "liability" statistics also include "collections" of the use tax on heavy highway vehicles and of the "crude oil windfa

[2] Represents aggregates for two or more specific taxes for which amounts have either been combined or are not availa

[3] Generally, the inland waterways fuel use tax is \$.20. However, the leaking underground storage tank (LUST) tax mus under sections 4041(d) or 4081. On April 1, 2015 the inland waterways use fuel tax increased to \$0.29 per gallon in acc

[4] As of June 2006, taxable tires have been divided into three taxable types: taxable tires other than biasply or super sir designed for steering); and taxable tires, super single tires designed for steering.

[5] This tax is separate from the regular tax on gasoline.

[6] Only registered ultimate vendors pay specified tax rates. All others pay \$.244 per gallon.

[7] Data for this and certain other taxes are combined and included in the totals for excise taxes "unclassified," shown be

[8] Based on information obtained from Forms 990-PF as recorded by the Tax Exempt/Government Entities Returns Inve and foreign private foundations that file Form 990-PF.

[9] Based on information obtained from Forms 4720 as recorded by the Tax Exempt/Government Entities Returns Invent required distributions, excess business holdings, jeopardizing investments, and taxable expenditures as reported on Fon required to file Form 990-PF.

[10] Includes excise taxes collected through the Federal Tax Deposit (FTD) system, which the Internal Revenue Service the quarter following tax payment. Negative amounts for "unclassified" taxes result from subsequent classification of the

[11] Tax "liability" statistics shown for the Customs Service/Alcohol and Tobacco Tax and Trade Bureau (TTB) include ta also the "Notes," below.

[12] Taxes shown for the different types of domestic tobacco products are before postfiling tax adjustments. Therefore, t on domestic tobacco products, which is after these adjustments. For additional information, see the "Notes," below, und Trade Bureau (TTB) and the Customs Service."

[13] Quarterly data will not be shown for fiscal years subsequent to 2008.

[14] Before September 30, 2011, liquid petroleum gas was included in special motor fuels. At this time, the excise tax or sunset.

[15] The Further Consolidated Appropriations Act, 2020, Division N, Subtitle E § 502 that was signed into law on Decemt 9010 fee) for calendar years beginning after December 31, 2020 (fee years after the 2020 fee year) . As a result of the re applied. Additionally, there was in place a moratorium on collection of the health insurance provider fee for 2017 and 201

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**Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 1996-2017**  
[Money amounts are in thousands of dollars]

Type of excise tax or fee by agency to which reported or paid	2008				2009 [13]
	by quarter ending—				
	December-07	March-08	June-08	September-08	
	(25)	(26)	(27)	(28)	(29)
<b>Grand total excise tax collections</b>	<b>16,518,000</b>	<b>16,125,000</b>	<b>17,473,000</b>	<b>19,001,000</b>	<b>70,740,000</b>
<b>Collections or liabilities reported by the Internal Revenue Service [1]</b>					
<b>Total excise tax collections</b>	<b>11,974,992</b>	<b>12,208,787</b>	<b>12,858,060</b>	<b>14,629,624</b>	<b>46,599,189</b>
<b>Retail excise taxes:</b>					
Luxury taxes:					
Passenger vehicles (expired, January 1, 2003)	-63	5	-5	5	0
Boats (repealed, January 1, 1993)	0	0	0	0	0
Aircraft (repealed, January 1, 1993)	0	0	0	0	0
Jewelry (repealed, January 1, 1993)	0	0	0	0	0
Furs (repealed, January 1, 1993)	0	0	0	0	0
Dyed diesel fuel used in trains:					
Total, excluding floor stocks	-12,016	-6,832	-11,702	-10,403	-32,629
Floor stocks	0	0	0	0	1
Dyed diesel fuel for certain intercity or local buses	-339	-224	-384	-322	-1,446
Dyed diesel	5,002	6,436	4,774	5,009	18,902
Dyed kerosene	174	140	21	28	433
Special motor fuels: (expired, September 30, 2011)					
Total, excluding floor stocks	33	25	-1	10	50
Floor stocks	0	0	0	0	0
Liquefied petroleum gas [2]	N/A	N/A	N/A	N/A	N/A
Compressed natural gas	-5	0	-78	0	-24
Alcohol fuels [2]	542	536	867	962	478
Fuels used commercially on inland waterways [3]	22,462	21,074	23,297	19,554	75,289
LUST tax on inland waterways fuel use	N/A	N/A	N/A	N/A	48
Truck, trailer, and semitrailer chassis and bodies, and tractors	532,447	481,816	550,045	571,137	1,673,193
<b>Manufacturer's excise taxes:</b>					
Gas guzzlers [2]	50,214	35,983	46,172	40,059	99,256
Highway-type tires [2]	-13,357	-14,925	-10,270	-12,657	-45,333
Tires other than biasply or super single [4]	118,272	113,991	119,632	122,127	365,459
Biasply or super single tires [4]	-7,330	-9,252	-7,423	-7,515	-14,620
Super single tires for steering [4]	131	111	155	51	484
Liquid Fuel - FOP	N/A	N/A	N/A	N/A	N/A
Aviation gasoline [5]	10,118	6,288	10,157	8,907	32,828
Gasoline, except for use in gasohol:					
Total, excluding floor stocks	6,489,089	6,094,556	6,295,234	6,222,339	25,072,809
Floor stocks	0	0	0	0	0
Diesel fuel, except for trains and intercity buses:					
Total, excluding floor stocks [2]	2,408,500	2,288,547	2,358,087	2,284,891	8,496,681
Floor stocks	0	0	0	0	0
Diesel-water fuel emulsion	0	0	1	7	-7
Kerosene for use in aviation	850	427	608	482	1,818
Floor stocks	1	0	0	0	0

Other exempt fuels	268	285	365	374	1,537
Alternative fuel:					
Liquid petroleum gas	3,103	3,334	3,035	2,594	12,416
Biodiesel fuel, not used as fuel	0	48	32	0	10,687
P series fuel	7	-4	2	136	51
Compressed natural gas	1,800	989	1,297	1,357	6,415
Liquefied hydrogen	0	0	0	0	0
Liquefied fuel derived from coal	0	0	0	0	0
Liquefied hydrocarbons - biomass	-4	14	13	12	128
Liquefied natural gas	870	286	747	633	3,572
Gasoline for use in gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	0	-27	-63	89	0
7.7 percent under 10 percent	0	0	0	0	0
10 percent or more	0	0	0	0	0
Floor stocks	0	0	0	0	0
Gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	0	0	0	0	4
7.7 percent under 10 percent	0	0	0	0	0
10 percent or more	0	1	-6	0	0
Floor stocks	0	0	0	0	0
Aviation-grade kerosene (except gasoline) for noncommercial use:					
Total, excluding floor stocks	-6,563	-6,829	-1,595	5,233	-14,872
Floor stocks	0	0	0	0	0
Aviation-grade kerosene (except gasoline) for commercial use (other than foreign trade)	103,815	102,595	110,083	100,372	389,570
Floor stocks	0	0	0	0	0
Kerosene (effective July 1, 1998)	269,147	262,371	244,544	222,499	801,980
Coal:					
Mined underground:					
At 4.4 percent of sales price	7,912	6,642	6,405	4,035	15,508
At \$1.10 per ton	68,000	71,690	80,529	73,119	291,537
Surface mined:					
At 4.4 percent of sales price	42,893	38,306	37,985	39,885	133,703
At \$0.55 per ton	39,430	39,759	43,633	44,367	190,390
Certain vaccines [2]	79,076	46,721	53,647	132,340	289,593
Sport fishing equipment	16,197	23,318	23,059	14,753	83,044
Fishing tackle boxes	262	349	423	263	1,205
Electric outboard motors, sonar devices	401	809	789	365	2,065
Fishing rods and poles	4,187	6,343	8,140	3,616	9,605
Bows and arrows	5,234	5,655	6,333	7,701	25,446
Arrow shafts	1,707	1,610	1,947	2,213	7,279
<b>Taxes on facilities and services:</b>					
Telephone and teletypewriter services	323,465	330,292	313,360	317,646	1,155,846
Transportation of persons by air	1,989,521	1,954,093	2,269,354	2,029,881	7,286,474
Use of international air travel facilities	546,754	556,876	647,925	561,932	2,185,940
Transportation of property by air	131,351	133,745	139,467	130,033	438,060
<b>Taxes on policies issued by foreign insurers</b>	<b>100,903</b>	<b>111,199</b>	<b>96,877</b>	<b>115,690</b>	<b>443,641</b>
<b>Taxes related to wagering:</b>					
Certain wagers [2]	0	0	0	0	0
Occupational taxes [2]	0	0	0	0	0
<b>Certain other excise taxes:</b>					
Passenger transportation by water	8,874	8,418	8,708	8,859	31,522

Use tax on heavy vehicles [1,2]	63,502	66,077	83,437	798,816	933,084
<b>Environmental taxes:</b>					
Domestic petroleum (Superfund) (expired January 1, 1996)	16	-16	0	0	0
Imported petroleum (Superfund) (expired January 1, 1996)	0	0	0	0	0
Domestic petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	31,759	30,445	32,715	31,288	160,198
Imported petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	52,612	50,233	51,205	50,059	303,957
Certain chemicals (Superfund) (expired January 1, 1996) [2]	2	0	1	2	10
Certain imported substances (Superfund) (expired January 1, 1996) [2]	2	-2	0	0	0
Ozone-depleting chemicals: [2]					
Total, excluding floor stocks	293	-341	871	204	448
Floor stocks	0	15	196	2	418
Imported taxable products containing or manufactured using ozone-depleting chemicals [2]	1,206	1,649	1,486	1,558	4,393
<b>Taxes on private foundations:</b>					
Net investment income [8]	376,580	65,161	222,336	106,870	762,691
Additional excise taxes [9]	3,683	930	2,509	1,347	11,800
<b>Taxes on black lung benefit trusts [2]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Taxes on qualified pension and other plans:</b>					
Failure to meet minimum funding standards	0	0	0	0	0
Nondeductible contributions	0	0	0	0	0
Excess contributions to Individual Retirement Accounts and others	-6	0	0	0	0
Prohibited transactions	0	0	0	0	0
Certain excess contributions	0	0	0	0	0
Reversion of qualified plan assets to employer	0	0	0	0	0
Penalties [2]	0	0	0	0	0
<b>Taxes on undistributed income of qualified investment entities:</b>					
Real estate investment trusts	0	0	0	0	0
Regulated investment companies	0	0	0	0	0
<b>Windfall profits tax on domestic crude oil (repealed August 23, 1988) [1]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Affordable Care Act taxes and fees:</b>					
Insurance provider fee [15]	N/A	N/A	N/A	N/A	N/A
Patient centered outcome research	N/A	N/A	N/A	N/A	N/A
Medical devices [16]	N/A	N/A	N/A	N/A	N/A
Tanning tax	N/A	N/A	N/A	N/A	N/A
Branded prescription pharmaceutical manufacturers and importers annual fee	N/A	N/A	N/A	N/A	N/A
<b>Miscellaneous IRS taxes [2]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unclassified [7, 10]</b>	<b>-1,517,765</b>	<b>-656,886</b>	<b>-787,465</b>	<b>683,211</b>	<b>-5,123,826</b>
<b>Collections or liabilities reported by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau</b>					
<b>Total excise tax collections</b>	<b>4,543,008</b>	<b>3,916,213</b>	<b>4,614,940</b>	<b>4,371,376</b>	<b>24,140,811</b>
<b>Tax liabilities by type of excise tax [11]</b>	<b>4,125,019</b>	<b>3,663,683</b>	<b>4,338,334</b>	<b>4,834,414</b>	<b>21,886,040</b>
<b>Distilled spirits:</b>					
Domestic	928,736	727,234	919,472	983,109	3,564,486
Imported	378,771	279,346	298,087	325,008	1,235,572
<b>Wine:</b>					
Domestic	174,417	127,386	148,396	160,036	609,060
Imported	81,334	63,135	58,218	68,097	289,990
<b>Beer:</b>					
Domestic	680,914	726,047	860,201	985,012	3,250,164
Imported	120,019	117,155	141,720	147,877	492,221
<b>Tobacco products: [12]</b>					
Domestic [12]	1,594,669	1,488,138	1,757,478	2,011,429	11,548,854
Cigarettes [12]	1,630,906	1,513,850	1,736,391	1,697,274	11,004,712
Cigars [12]	50,486	55,612	59,059	52,334	479,866
Papers/tubes [12]	N/A	N/A	N/A	N/A	N/A

Chewing tobacco and snuff [12]	14,248	14,609	15,987	16,217	111,300
Pipe/roll-your-own tobacco [12]	5,739	6,380	6,883	6,596	158,096
Floor stocks	0	0	0	0	1,192,377
Imported	89,227	63,846	78,936	69,321	442,729
<b>Firearms and ammunition</b>	<b>76,852</b>	<b>71,331</b>	<b>76,165</b>	<b>88,274</b>	<b>452,692</b>
<b>Special occupations</b>	<b>80</b>	<b>47</b>	<b>73</b>	<b>248</b>	<b>272</b>
<b>Alcohol and Tobacco Tax and Trade Bureau and Customs Service collections less reported amounts</b>	<b>417,989</b>	<b>252,530</b>	<b>276,606</b>	<b>-463,038</b>	<b>2,254,771</b>

[r] Revised or corrected.

N/A - Not applicable.

N.A. - Not available.

[d] In order to avoid disclosure of information for specific taxpayers, these data have been deleted. Data are included in

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[4] As of June 2006, taxable tires have been divided into three taxable types: taxable tires other than biasply or super sir designed for steering); and taxable tires, super single tires designed for steering.

[5] This tax is separate from the regular tax on gasoline.

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[7] Data for this and certain other taxes are combined and included in the totals for excise taxes "unclassified," shown be

[8] Based on information obtained from Forms 990-PF as recorded by the Tax Exempt/Government Entities Returns Inve and foreign private foundations that file Form 990-PF.

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[16] The Consolidated Appropriations Act of 2016 included a two-year moratorium on the collection of the medical device tax was repealed and signed into law on December 20, 2019. Perviously, the medical device excise tax was imposed by moratorium. As a result of the repeal and the prior moratorium, sales of taxable medical devices after December 31, 201

SOURCE: U.S. Department of the Treasury, Financial Management Service, Monthly Treasury Statement of Receipts & Disbursements, Bureau, Statistical Release: Alcohol, Tobacco and Firearms Tax Collections, quarterly (this release also includes data from the Internal Revenue Service, Internal Revenue Service Data Book, and its predecessor, Annual Report, Commissioner and Chief Counsel, Revenue Accounting Division, Office of Revenue Systems, Internal Revenue Report of Excise Taxes. Also see Francis, "Excise Taxes and the Airport Security Fee," Statistics of Income Bulletin, Summer 1999, Volume 19, Number 1. Also see Henry, Eric, "Excise Taxes and the Airport Security Fee," Statistics of Income Bulletin, Summer 2004, Volume 23, Number 3. Also see Laine, Melissa, "What's New in Federal Excise Taxation, Fiscal Years 1992-2006," Statistics of Income Bulletin, Summer 2007, Volume 27, Number 2. information about the process used to match quarterly excise tax "collections" with excise tax "liabilities" as reported on company returns. See also Number 2 issue of the Statistics of Income Bulletin.

17-Jun-22

**Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and  
Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 1996-2017**  
[Money amounts are in thousands of dollars]

Type of excise tax or fee by agency to which reported or paid	2010	2011	2012	2013	2014
<b>Grand total excise tax collections</b>	(30) <b>74,730,000</b>	(31) <b>76,590,000</b>	(32) <b>83,559,000</b>	(33) <b>88,042,000</b>	(34) <b>97,789,000</b>
<b>Collections or liabilities reported by the Internal Revenue Service [1]</b>					
<b>Total excise tax collections</b>	<b>47,153,902</b>	<b>49,337,563</b>	<b>58,333,056</b>	<b>60,412,911</b>	<b>71,754,025</b>
<b>Retail excise taxes:</b>					
Luxury taxes:					
Passenger vehicles (expired, January 1, 2003)	-25,811	66	2	-5	14
Boats (repealed, January 1, 1993)	0	0	0	0	0
Aircraft (repealed, January 1, 1993)	0	0	0	0	0
Jewelry (repealed, January 1, 1993)	0	0	0	0	0
Furs (repealed, January 1, 1993)	0	0	0	0	0
Dyed diesel fuel used in trains:					
Total, excluding floor stocks	-46,292	-48,119	-40,303	-35,771	-38,888
Floor stocks	0	0	0	0	0
Dyed diesel fuel for certain intercity or local buses	-1,679	-3,513	-2,388	-1,311	-1,631
Dyed diesel	19,337	20,459	19,244	19,204	20,961
Dyed kerosene	186	143	124	128	135
Special motor fuels: (expired, September 30, 2011)					
Total, excluding floor stocks	146	0	0	0	0
Floor stocks	0	0	0	0	0
Liquefied petroleum gas [2]	N/A	13,787	-13,750	2	1
Compressed natural gas	7	0	0	0	0
Alcohol fuels [2]	967	366	296	766	-470
Fuels used commercially on inland waterways [3]	79,841	81,286	84,493	78,246	82,533
LUST tax on inland waterways fuel use	56	76	78	72	90
Truck, trailer, and semitrailer chassis and bodies, and tractors	1,859,906	2,576,205	3,532,937	3,321,701	3,778,095
<b>Manufacturer's excise taxes:</b>					
Gas guzzlers [2]	85,226	68,905	73,488	61,334	48,185
Highway-type tires [2]	-41,339	-61,738	-83,599	-81,160	-85,666
Tires other than biasply or super single [4]	414,562	510,266	497,127	486,906	536,290
Biasply or super single tires [4]	-17,122	-24,241	-24,580	-13,081	-3,201
Super single tires for steering [4]	402	881	1,544	1,225	1,909
Liquid Fuel - FOP	N/A	N/A	6,079	14,243	14,811
Aviation gasoline [5]	33,981	30,768	30,451	28,115	28,040
Gasoline, except for use in gasohol:					
Total, excluding floor stocks	25,068,831	24,848,533	24,766,580	24,686,358	24,927,186
Floor stocks	0	1	0	0	0
Diesel fuel, except for trains and intercity buses:					
Total, excluding floor stocks [2]	8,645,488	8,893,771	8,893,072	8,921,559	9,266,610
Floor stocks	0	0	0	0	0
Diesel-water fuel emulsion	0	-95	3	-11	0
Kerosene for use in aviation	1,965	1,714	1,887	1,304	1,446
Floor stocks	0	5	0	0	0

Other exempt fuels	1,634	1,316	1,846	1,746	1,710
Alternative fuel:					
Liquid petroleum gas	11,496	11,161	11,916	8,317	11,924
Biodiesel fuel, not used as fuel	0	0	2	-2	0
P series fuel	7	19	-6	3	2
Compressed natural gas	9,457	11,398	12,037	20,171	34,475
Liquefied hydrogen	0	1,617	1	45	6,312
Liquefied fuel derived from coal	0	0	0	0	-14
Liquefied hydrocarbons - biomass	124	73	3,014	742	5,647
Liquefied natural gas	5,217	7,488	9,559	10,031	15,811
Gasoline for use in gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	0	0	-2	0	0
7.7 percent under 10 percent	0	0	0	0	0
10 percent or more	0	0	-6	0	0
Floor stocks	0	4	-4	0	0
Gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	0	0	0	0	0
7.7 percent under 10 percent	0	0	0	0	0
10 percent or more	0	0	0	0	0
Floor stocks	0	0	0	0	0
Aviation-grade kerosene (except gasoline) for noncommercial use:					
Total, excluding floor stocks	-14,163	-23,719	-21,514	-16,536	-13,779
Floor stocks	0	0	0	0	0
Aviation-grade kerosene (except gasoline) for commercial use (other than foreign trade)	388,722	385,759	393,963	379,617	378,294
Floor stocks	0	0	0	0	0
Kerosene (effective July 1, 1998)	800,312	731,606	736,296	856,487	875,522
Coal:					
Mined underground:					
At 4.4 percent of sales price	14,277	10,429	9,152	7,472	6,108
At \$1.10 per ton	286,621	288,493	272,080	282,717	290,828
Surface mined:					
At 4.4 percent of sales price	129,515	117,961	91,491	94,476	98,285
At \$0.55 per ton	179,655	206,795	215,892	185,996	179,184
Certain vaccines [2]	328,775	358,555	292,053	313,262	317,673
Sport fishing equipment	83,916	93,063	95,303	94,628	95,244
Fishing tackle boxes	693	1,552	1,711	1,432	1,511
Electric outboard motors, sonar devices	2,430	2,573	3,529	3,020	3,354
Fishing rods and poles	10,594	11,997	10,418	10,263	20,015
Bows and arrows	31,818	32,111	34,676	43,275	41,729
Arrow shafts	8,273	10,177	9,953	11,072	12,281
<b>Taxes on facilities and services:</b>					
Telephone and teletypewriter services	1,123,745	1,138,694	832,073	773,700	697,209
Transportation of persons by air	7,638,807	8,031,871	8,654,970	8,798,294	9,336,573
Use of international air travel facilities	2,401,546	2,474,577	2,791,587	2,869,656	3,190,807
Transportation of property by air	426,114	437,170	484,780	603,189	480,928
<b>Taxes on policies issued by foreign insurers</b>	<b>463,447</b>	<b>445,873</b>	<b>460,189</b>	<b>489,806</b>	<b>478,747</b>
<b>Taxes related to wagering:</b>					
Certain wagers [2]	0	0	0	0	0
Occupational taxes [2]	0	0	0	0	0
<b>Certain other excise taxes:</b>					
Passenger transportation by water	31,434	31,504	33,452	33,577	36,028



Use tax on heavy vehicles [1,2]	967,081	1,019,051	1,058,299	1,008,944	1,109,230
<b>Environmental taxes:</b>					
Domestic petroleum (Superfund) (expired January 1, 1996)	0	0	0	0	0
Imported petroleum (Superfund) (expired January 1, 1996)	0	46	0	0	0
Domestic petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	186,498	190,288	199,199	221,438	244,430
Imported petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	323,779	320,010	303,360	227,741	225,785
Certain chemicals (Superfund) (expired January 1, 1996) [2]	0	[r] 1	0	1	0
Certain imported substances (Superfund) (expired January 1, 1996) [2]	0	0	0	0	0
Ozone-depleting chemicals: [2]					
Total, excluding floor stocks	650	633	867	1,010	640
Floor stocks	138	128	759	60	77
Imported taxable products containing or manufactured using ozone-depleting chemicals [2]	8,165	5,877	2,719	-1,926	4,307
<b>Taxes on private foundations:</b>					
Net investment income [8]	258,587	270,269	423,559	498,582	598,240
Additional excise taxes [9]	10,093	12,022	9,992	7,110	11,964
<b>Taxes on black lung benefit trusts [2]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Taxes on qualified pension and other plans:</b>					
Failure to meet minimum funding standards	0	0	0	0	0
Nondeductible contributions	0	0	0	0	0
Excess contributions to Individual Retirement Accounts and others	0	0	0	0	0
Prohibited transactions	0	0	0	0	0
Certain excess contributions	0	0	0	0	0
Reversion of qualified plan assets to employer	0	0	0	0	0
Penalties [2]	0	0	0	0	0
<b>Taxes on undistributed income of qualified investment entities:</b>					
Real estate investment trusts	0	0	0	0	0
Regulated investment companies	0	0	0	0	0
<b>Windfall profits tax on domestic crude oil (repealed August 23, 1988) [1]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Affordable Care Act taxes and fees:</b>					
Insurance provider fee [15]	N/A	N/A	N/A	N/A	7,986,871
Patient centered outcome research	N/A	N/A	N/A	115,435	307,336
Medical devices [16]	N/A	N/A	N/A	1,404,275	1,968,111
Tanning tax	14,899	86,262	91,468	91,655	84,435
Branded prescription pharmaceutical manufacturers and importers annual fee	N/A	2,500,000	2,787,199	2,800,172	3,000,000
<b>Miscellaneous IRS taxes [2]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unclassified [7, 10]</b>	<b>-5,059,112</b>	<b>-6,797,231</b>	<b>272,438</b>	<b>672,133</b>	<b>1,033,740</b>
<b>Collections or liabilities reported by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau</b>					
<b>Total excise tax collections</b>	<b>27,576,098</b>	<b>27,252,437</b>	<b>25,225,944</b>	<b>27,629,089</b>	<b>26,034,975</b>
<b>Tax liabilities by type of excise tax [11]</b>	<b>26,471,676</b>	<b>26,309,004</b>	<b>26,373,180</b>	<b>25,873,152</b>	<b>25,472,654</b>
<b>Distilled spirits:</b>					
Domestic	3,667,378	3,779,850	4,004,269	4,053,927	4,112,502
Imported	1,256,760	1,403,099	1,414,452	1,406,979	1,539,984
<b>Wine:</b>					
Domestic	621,337	684,750	700,018	697,995	730,754
Imported	300,167	298,890	336,264	328,537	344,992
<b>Beer:</b>					
Domestic	3,186,200	3,126,091	3,148,044	3,097,145	3,078,519
Imported	464,648	526,306	516,314	443,737	585,389
<b>Tobacco products: [12]</b>					
Domestic [12]	15,913,566	15,518,459	15,005,872	14,323,320	13,555,352
Cigarettes [12]	14,882,613	14,535,776	14,057,799	13,583,138	12,837,345
Cigars [12]	708,205	664,318	554,846	424,438	320,492
Papers/tubes [12]	N.A	N.A	N.A	N.A	N.A

Chewing tobacco and snuff [12]	163,422	167,545	171,782	179,352	181,599
Pipe/roll-your-own tobacco [12]	211,874	216,652	219,493	193,320	196,154
Floor stocks	8,558	5,220	5,942	1,522	465
Imported	700,507	627,029	733,077	758,397	755,904
<b>Firearms and ammunition</b>	<b>360,814</b>	<b>344,262</b>	<b>514,622</b>	<b>762,836</b>	<b>768,927</b>
<b>Special occupations</b>	<b>299</b>	<b>268</b>	<b>248</b>	<b>279</b>	<b>331</b>
<b>Alcohol and Tobacco Tax and Trade Bureau and Customs Service collections less reported amounts</b>	<b>1,104,422</b>	<b>943,433</b>	<b>-1,147,236</b>	<b>1,755,937</b>	<b>562,321</b>

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[14] Before September 30, 2011, liquid petroleum gas was included in special motor fuels. At this time, the excise tax or sunset.

[15] The Further Consolidated Appropriations Act, 2020, Division N, Subtitle E § 502 that was signed into law on Decemt 9010 fee) for calendar years beginning after December 31, 2020 (fee years after the 2020 fee year) . As a result of the re applied. Additionally, there was in place a moratorium on collection of the health insurance provider fee for 2017 and 201

[16] The Consolidated Appropriations Act of 2016 included a two-year moratorium on the collection of the medical device tax was repealed and signed into law on December 20, 2019. Perviously, the medical device excise tax was imposed by moratorium. As a result of the repeal and the prior moratorium, sales of taxable medical devices after December 31, 201

SOURCE: U.S. Department of the Treasury, Financial Management Service, Monthly Treasury Statement of Receipts & Disbursements, Bureau, Statistical Release: Alcohol, Tobacco and Firearms Tax Collections, quarterly (this release also includes data from the Internal Revenue Service, Internal Revenue Service Data Book, and its predecessor, Annual Report, Commissioner and Chief Counsel, Revenue Accounting Division, Office of Revenue Systems, Internal Revenue Report of Excise Taxes. Also see Francis, "Excise Taxes and the Airport Security Fee," Statistics of Income Bulletin, Summer 1999, Volume 19, Number 1. Also see Henry, Eric, "Excise Taxes and the Airport Security Fee," Statistics of Income Bulletin, Summer 2004, Volume 23, Number 3. Also see Laine, Melissa, "What's New in Federal Excise Taxation, Fiscal Years 1992-2006," Statistics of Income Bulletin, Summer 2007, Volume 27, Number 2. information about the process used to match quarterly excise tax "collections" with excise tax "liabilities" as reported on company returns. See also Number 2 issue of the Statistics of Income Bulletin.

17-Jun-22

**Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and  
Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 1996-2017**  
[Money amounts are in thousands of dollars]

Type of excise tax or fee by agency to which reported or paid	2015	2016	2017	2018	2019
<b>Grand total excise tax collections</b>	(35) <b>102,883,000</b>	(36) <b>101,559,000</b>	(37) <b>89,429,000</b>	(38) <b>98,556,000</b>	(39) <b>104,997,000</b>
<b>Collections or liabilities reported by the Internal Revenue Service [1]</b>					
<b>Total excise tax collections</b>	<b>77,577,332</b>	<b>75,353,738</b>	<b>63,904,351</b>	<b>90,887,489</b>	<b>73,339,532</b>
<b>Retail excise taxes:</b>					
Luxury taxes:					
Passenger vehicles (expired, January 1, 2003)	4	0	0	0	0
Boats (repealed, January 1, 1993)	0	0	0	0	0
Aircraft (repealed, January 1, 1993)	0	0	0	0	0
Jewelry (repealed, January 1, 1993)	0	0	0	0	0
Furs (repealed, January 1, 1993)	0	0	0	0	0
Dyed diesel fuel used in trains:					
Total, excluding floor stocks	-34,461	-7,237	0	0	0
Floor stocks	0	0	0	0	0
Dyed diesel fuel for certain intercity or local buses	0	0	0	0	0
Dyed diesel	21,267	21,532	17,414	21,030	20,554
Dyed kerosene	126	101	333	294	192
Special motor fuels: (expired, September 30, 2011)					
Total, excluding floor stocks	0	0	0	0	0
Floor stocks	0	0	0	0	0
Liquefied petroleum gas [2]	1	0	0	d	d
Compressed natural gas	0	0	0	0	0
Alcohol fuels [2]	-8	170	0	14,456	10,681
Fuels used commercially on inland waterways [3]	99,197	109,973	113,250	119,532	108,687
LUST tax on inland waterways fuel use	73	114	91	-7	30
Truck, trailer, and semitrailer chassis and bodies, and tractors	4,503,674	3,870,147	3,494,448	4,482,087	5,138,340
<b>Manufacturer's excise taxes:</b>					
Gas guzzlers [2]	58,746	72,533	36,743	41,995	42,675
Highway-type tires [2]	-107,094	-92,039	-105,420	-107,174	-117,679
Tires other than biasply or super single [4]	602,873	572,948	573,078	630,066	609,789
Biasply or super single tires [4]	-8,929	-5,350	-1,688	660	23
Super single tires for steering [4]	1,894	1,933	18,100	20,353	22,421
Liquid Fuel - FOP	14,842	15,911	16,638	17,827	14,626
Aviation gasoline [5]	29,384	27,963	26,539	29,074	28,789
Gasoline, except for use in gasohol:					
Total, excluding floor stocks	25,751,702	26,341,205	26,477,391	26,675,388	26,703,134
Floor stocks	0	0	0	0	0
Diesel fuel, except for trains and intercity buses:					
Total, excluding floor stocks [2]	9,366,751	9,451,436	9,609,511	9,977,775	10,085,372
Floor stocks	0	0	0	0	0
Diesel-water fuel emulsion	0	0	0	0	0
Kerosene for use in aviation	1,560	1,562	1,186	1,960	1,453
Floor stocks	0	0	0	0	0

Other exempt fuels	1,951	1,945	1,875	2,006	2,021
Alternative fuel:					
Liquid petroleum gas	11,286	12,197	10,789	23,222	9,061
Biodiesel fuel, not used as fuel	1	628	71	d	d
P series fuel	13	45	23	42	d
Compressed natural gas	43,467	54,266	64,406	68,344	70,816
Liquefied hydrogen	-1,463	-98	129	d	d
Liquefied fuel derived from coal	14	0	0	d	d
Liquefied hydrocarbons - biomass	1,940	-804	1,478	1,112	d
Liquefied natural gas	26,385	18,180	14,576	15,610	14,014
Gasoline for use in gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	0	0	0	0	0
7.7 percent under 10 percent	0	0	0	0	0
10 percent or more	0	0	0	0	0
Floor stocks	0	0	0	0	0
Gasohol by alcohol content:					
Total, excluding floor stocks:					
5.7 percent under 7.7 percent	8	0	0	0	0
7.7 percent under 10 percent	0	0	0	0	0
10 percent or more	0	0	0	0	0
Floor stocks	0	0	0	0	0
Aviation-grade kerosene (except gasoline) for noncommercial use:					
Total, excluding floor stocks	-10,951	-11,632	-14,401	-9,285	4,929
Floor stocks	0	0	0	0	0
Aviation-grade kerosene (except gasoline) for commercial use (other than foreign trade)	414,939	427,567	421,158	433,710	481,855
Floor stocks	0	0	0	0	0
Kerosene (effective July 1, 1998)	868,600	883,566	959,287	1,063,352	1,036,243
Coal:					
Mined underground:					
At 4.4 percent of sales price	2,499	1,523	8,522	1,030	-107
At \$1.10 per ton	268,062	224,992	215,572	189,326	114,478
Surface mined:					
At 4.4 percent of sales price	82,016	74,608	95,521	102,421	54,952
At \$0.55 per ton	188,374	133,820	112,110	89,352	50,970
Certain vaccines [2]	338,923	309,630	330,841	309,760	318,603
Sport fishing equipment	106,387	103,527	101,933	103,402	114,484
Fishing tackle boxes	1,410	1,788	2,040	1,671	1,423
Electric outboard motors, sonar devices	3,637	3,399	5,110	5,790	d
Fishing rods and poles	16,671	18,513	17,499	24,905	22,200
Bows and arrows	44,782	41,845	38,127	39,921	36,292
Arrow shafts	10,605	11,359	10,633	9,098	7,600
<b>Taxes on facilities and services:</b>					
Telephone and teletypewriter services	666,875	604,064	563,486	1,141,294	-214,797
Transportation of persons by air	9,802,076	9,815,470	9,998,176	10,166,352	12,070,512
Use of international air travel facilities	3,279,306	3,509,324	3,745,840	4,116,448	4,271,300
Transportation of property by air	482,186	495,116	491,297	579,021	597,422
<b>Taxes on policies issued by foreign insurers</b>	<b>475,413</b>	<b>379,767</b>	<b>533,847</b>	<b>547,588</b>	<b>442,593</b>
<b>Taxes related to wagering:</b>					
Certain wagers [2]	0	0	0	0	0
Occupational taxes [2]	0	0	0	0	0
<b>Certain other excise taxes:</b>					
Passenger transportation by water	36,695	37,286	38,636	39,246	47,256

Use tax on heavy vehicles [1,2]	1,176,054	1,163,843	1,191,344	1,242,240	1,286,206
<b>Environmental taxes:</b>					
Domestic petroleum (Superfund) (expired January 1, 1996)	0	0	0	0	0
Imported petroleum (Superfund) (expired January 1, 1996)	0	0	0	0	0
Domestic petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	285,428	290,856	321,965	306,599	92,828
Imported petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	236,538	238,872	232,228	231,554	64,633
Certain chemicals (Superfund) (expired January 1, 1996) [2]	1	0	0	d	0
Certain imported substances (Superfund) (expired January 1, 1996) [2]	0	0	0	d	0
Ozone-depleting chemicals: [2]					
Total, excluding floor stocks	201	863	1,079	578	d
Floor stocks	76	-282	56	89	9,852
Imported taxable products containing or manufactured using ozone-depleting chemicals [2]	4,997	3,484	5,904	3,418	3,994
<b>Taxes on private foundations:</b>					
Net investment income [8]	749,289	801,199	633,564	630,467	898,451
Additional excise taxes [9]	7,885	7,103	10,015	12,769	12,705
<b>Taxes on black lung benefit trusts [2]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Taxes on qualified pension and other plans:</b>					
Failure to meet minimum funding standards	0	0	0	0	0
Nondeductible contributions	0	0	0	0	0
Excess contributions to Individual Retirement Accounts and others	0	0	0	0	0
Prohibited transactions	0	0	0	0	0
Certain excess contributions	0	0	0	0	0
Reversion of qualified plan assets to employer	0	0	0	0	0
Penalties [2]	0	0	0	0	0
<b>Taxes on undistributed income of qualified investment entities:</b>					
Real estate investment trusts	0	0	0	0	0
Regulated investment companies	0	0	0	0	0
<b>Windfall profits tax on domestic crude oil (repealed August 23, 1988) [1]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Affordable Care Act taxes and fees:</b>					
Insurance provider fee [15]	11,258,293	11,297,403	0	14,296,281	0
Patient centered outcome research	365,235	378,795	393,033	408,886	441,194
Medical devices [16]	1,972,817	474,622	0	-187,036	-81,529
Tanning tax	78,062	75,068	69,414	68,447	68,858
Branded prescription pharmaceutical manufacturers and importers annual fee	3,000,000	3,000,000	4,000,000	4,100,000	2,800,000
<b>Miscellaneous IRS taxes [2]</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unclassified [7, 10]</b>	<b>978,750</b>	<b>87,117</b>	<b>1,020,598</b>	<b>8,781,012</b>	<b>5,513,718</b>
<b>Collections or liabilities reported by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau</b>					
<b>Total excise tax collections</b>	<b>25,305,668</b>	<b>26,205,262</b>	<b>25,524,649</b>	<b>24,205,478</b>	<b>23,546,365</b>
<b>Tax liabilities by type of excise tax [11]</b>	<b>25,455,906</b>	<b>25,523,033</b>	<b>25,524,391</b>	<b>25,950,954</b>	<b>23,490,931</b>
<b>Distilled spirits:</b>					
Domestic	4,218,836	4,287,745	4,395,554	4,307,717	4,392,863
Imported	1,495,024	1,618,680	1,635,877	1,702,743	1,735,177
<b>Wine:</b>					
Domestic	736,818	768,723	784,212	752,071	736,829
Imported	335,949	354,756	377,411	377,674	335,275
<b>Beer:</b>					
Domestic	3,037,700	3,020,036	2,928,198	2,813,446	2,733,491
Imported	542,327	620,032	619,557	663,279	648,260
<b>Tobacco products: [12]</b>					
Domestic [12]	13,621,014	13,273,354	12,951,211	13,804,085	11,360,975
Cigarettes [12]	13,040,598	12,767,457	12,340,084	11,512,368	N.A
Cigars [12]	248,448	241,177	221,637	211,499	N.A
Papers/tubes [12]	N.A	N.A	N.A	N.A	N.A

Chewing tobacco and snuff [12]	184,357	189,754	188,657	182,574	N.A
Pipe/roll-your-own tobacco [12]	178,044	171,798	162,216	145,595	N.A
Floor stocks	2,444	245	69	8	5
Imported	829,431	829,637	852,805	909,248	1,003,252
<b>Firearms and ammunition</b>	<b>638,518</b>	<b>749,812</b>	<b>761,605</b>	<b>620,419</b>	<b>544,548</b>
<b>Special occupations</b>	<b>289</b>	<b>258</b>	<b>226</b>	<b>272</b>	<b>261</b>
<b>Alcohol and Tobacco Tax and Trade Bureau and Customs Service collections less reported amounts</b>	<b>-150,238</b>	<b>682,229</b>	<b>217,924</b>	<b>-1,745,476</b>	<b>55,434</b>

[r] Revised or corrected.

N/A - Not applicable.

N.A. - Not available.

[d] In order to avoid disclosure of information for specific taxpayers, these data have been deleted. Data are included in

[1] Tax "liability" statistics also include "collections" of the use tax on heavy highway vehicles and of the "crude oil windfa

[2] Represents aggregates for two or more specific taxes for which amounts have either been combined or are not availa

[3] Generally, the inland waterways fuel use tax is \$.20. However, the leaking underground storage tank (LUST) tax mus under sections 4041(d) or 4081. On April 1, 2015 the inland waterways use fuel tax increased to \$0.29 per gallon in acci

[4] As of June 2006, taxable tires have been divided into three taxable types: taxable tires other than biasply or super sir designed for steering); and taxable tires, super single tires designed for steering.

[5] This tax is separate from the regular tax on gasoline.

[6] Only registered ultimate vendors pay specified tax rates. All others pay \$.244 per gallon.

[7] Data for this and certain other taxes are combined and included in the totals for excise taxes "unclassified," shown be

[8] Based on information obtained from Forms 990-PF as recorded by the Tax Exempt/Government Entities Returns Inve and foreign private foundations that file Form 990-PF.

[9] Based on information obtained from Forms 4720 as recorded by the Tax Exempt/Government Entities Returns Invent required distributions, excess business holdings, jeopardizing investments, and taxable expenditures as reported on Fon required to file Form 990-PF.

[10] Includes excise taxes collected through the Federal Tax Deposit (FTD) system, which the Internal Revenue Service the quarter following tax payment. Negative amounts for "unclassified" taxes result from subsequent classification of the

[11] Tax "liability" statistics shown for the Customs Service/Alcohol and Tobacco Tax and Trade Bureau (TTB) include ta also the "Notes," below.

[12] Taxes shown for the different types of domestic tobacco products are before postfiling tax adjustments. Therefore, t on domestic tobacco products, which is after these adjustments. For additional information, see the "Notes," below, und Trade Bureau (TTB) and the Customs Service."

[13] Quarterly data will not be shown for fiscal years subsequent to 2008.

[14] Before September 30, 2011, liquid petroleum gas was included in special motor fuels. At this time, the excise tax or sunset.

[15] The Further Consolidated Appropriations Act, 2020, Division N, Subtitle E § 502 that was signed into law on Decemt 9010 fee) for calendar years beginning after December 31, 2020 (fee years after the 2020 fee year) . As a result of the re applied. Additionally, there was in place a moratorium on collection of the health insurance provider fee for 2017 and 201

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17-Jun-22

**Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and  
Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 1996-2017**  
[Money amounts are in thousands of dollars]

Type of excise tax or fee by agency to which reported or paid	2020
<b>Grand total excise tax collections</b>	(40) <b>96,536,000</b>
<b>Collections or liabilities reported by the Internal Revenue Service [1]</b>	
<b>Total excise tax collections</b>	<b>70,518,369</b>
<b>Retail excise taxes:</b>	
Luxury taxes:	
Passenger vehicles (expired, January 1, 2003)	0
Boats (repealed, January 1, 1993)	0
Aircraft (repealed, January 1, 1993)	0
Jewelry (repealed, January 1, 1993)	0
Furs (repealed, January 1, 1993)	0
Dyed diesel fuel used in trains:	
Total, excluding floor stocks	0
Floor stocks	0
Dyed diesel fuel for certain intercity or local buses	0
Dyed diesel	20,694
Dyed kerosene	175
Special motor fuels: (expired, September 30, 2011)	
Total, excluding floor stocks	0
Floor stocks	0
Liquefied petroleum gas [2]	d
Compressed natural gas	0
Alcohol fuels [2]	9,710
Fuels used commercially on inland waterways [3]	107,742
LUST tax on inland waterways fuel use	46
Truck, trailer, and semitrailer chassis and bodies, and tractors	4,034,937
<b>Manufacturer's excise taxes:</b>	
Gas guzzlers [2]	49,041
Highway-type tires [2]	-85,551
Tires other than biasply or super single [4]	553,508
Biasply or super single tires [4]	-4,244
Super single tires for steering [4]	19,745
Liquid Fuel - FOP	17,816
Aviation gasoline [5]	29,284
Gasoline, except for use in gasohol:	
Total, excluding floor stocks	23,729,682
Floor stocks	0
Diesel fuel, except for trains and intercity buses:	
Total, excluding floor stocks [2]	9,823,899
Floor stocks	0
Diesel-water fuel emulsion	d
Kerosene for use in aviation	3,131
Floor stocks	0

Other exempt fuels	1,877
Alternative fuel:	
Liquid petroleum gas	8,244
Biodiesel fuel, not used as fuel	d
P series fuel	d
Compressed natural gas	68,242
Liquefied hydrogen	d
Liquefied fuel derived from coal	d
Liquefied hydrocarbons - biomass	d
Liquefied natural gas	13,202
Gasoline for use in gasohol by alcohol content:	
Total, excluding floor stocks:	
5.7 percent under 7.7 percent	0
7.7 percent under 10 percent	0
10 percent or more	0
Floor stocks	0
Gasohol by alcohol content:	
Total, excluding floor stocks:	
5.7 percent under 7.7 percent	0
7.7 percent under 10 percent	0
10 percent or more	0
Floor stocks	0
Aviation-grade kerosene (except gasoline) for noncommercial use:	
Total, excluding floor stocks	5,489
Floor stocks	0
Aviation-grade kerosene (except gasoline) for commercial use (other than foreign trade)	182,434
Floor stocks	0
Kerosene (effective July 1, 1998)	725,814
Coal:	
Mined underground:	
At 4.4 percent of sales price	d
At \$1.10 per ton	131,213
Surface mined:	
At 4.4 percent of sales price	64,242
At \$0.55 per ton	56,211
Certain vaccines [2]	319,419
Sport fishing equipment	111,183
Fishing tackle boxes	1,238
Electric outboard motors, sonar devices	d
Fishing rods and poles	24,572
Bows and arrows	33,104
Arrow shafts	9,322
<b>Taxes on facilities and services:</b>	
Telephone and teletypewriter services	592,630
Transportation of persons by air	5,760,641
Use of international air travel facilities	2,040,387
Transportation of property by air	335,930
<b>Taxes on policies issued by foreign insurers</b>	<b>414,303</b>
<b>Taxes related to wagering:</b>	
Certain wagers [2]	0
Occupational taxes [2]	0
<b>Certain other excise taxes:</b>	
Passenger transportation by water	20,797

Use tax on heavy vehicles [1,2]	1,264,591
<b>Environmental taxes:</b>	
Domestic petroleum (Superfund) (expired January 1, 1996)	0
Imported petroleum (Superfund) (expired January 1, 1996)	0
Domestic petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	276,018
Imported petroleum (Oil Spill Liability Trust Fund) (expired January 1, 1995; reinstated April 1, 2006)	150,856
Certain chemicals (Superfund) (expired January 1, 1996) [2]	0
Certain imported substances (Superfund) (expired January 1, 1996) [2]	0
Ozone-depleting chemicals: [2]	
Total, excluding floor stocks	d
Floor stocks	d
Imported taxable products containing or manufactured using ozone-depleting chemicals [2]	4,904
<b>Taxes on private foundations:</b>	
Net investment income [8]	898,123
Additional excise taxes [9]	12,623
<b>Taxes on black lung benefit trusts [2]</b>	<b>0</b>
<b>Taxes on qualified pension and other plans:</b>	
Failure to meet minimum funding standards	0
Nondeductible contributions	0
Excess contributions to Individual Retirement Accounts and others	0
Prohibited transactions	0
Certain excess contributions	0
Reversion of qualified plan assets to employer	0
Penalties [2]	0
<b>Taxes on undistributed income of qualified investment entities:</b>	
Real estate investment trusts	0
Regulated investment companies	0
<b>Windfall profits tax on domestic crude oil (repealed August 23, 1988) [1]</b>	<b>0</b>
<b>Affordable Care Act taxes and fees:</b>	
Insurance provider fee [15]	15,522,820
Patient centered outcome research	419,719
Medical devices [16]	-11,757
Tanning tax	45,912
Branded prescription pharmaceutical manufacturers and importers annual fee	2,732,043
<b>Miscellaneous IRS taxes [2]</b>	<b>0</b>
<b>Unclassified [7, 10]</b>	<b>-265,940</b>
<b>Collections or liabilities reported by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau</b>	
<b>Total excise tax collections</b>	<b>23,810,479</b>
<b>Tax liabilities by type of excise tax [11]</b>	<b>23,809,182</b>
<b>Distilled spirits:</b>	
Domestic	4,597,524
Imported	1,763,061
<b>Wine:</b>	
Domestic	728,475
Imported	329,552
<b>Beer:</b>	
Domestic	2,768,139
Imported	603,357
<b>Tobacco products: [12]</b>	
Domestic [12]	11,238,817
Cigarettes [12]	N.A
Cigars [12]	N.A
Papers/tubes [12]	N.A

Chewing tobacco and snuff [12]	N.A
Pipe/roll-your-own tobacco [12]	N.A
Floor stocks	0
Imported	1,114,757
<b>Firearms and ammunition</b>	<b>665,253</b>
<b>Special occupations</b>	<b>247</b>
<b>Alcohol and Tobacco Tax and Trade Bureau and Customs Service collections less reported amounts</b>	<b>1,297</b>

[r] Revised or corrected.

N/A - Not applicable.

N.A. - Not available.

[d] In order to avoid disclosure of information for specific taxpayers, these data have been deleted. Data are included in

[1] Tax "liability" statistics also include "collections" of the use tax on heavy highway vehicles and of the "crude oil windfa

[2] Represents aggregates for two or more specific taxes for which amounts have either been combined or are not availa

[3] Generally, the inland waterways fuel use tax is \$.20. However, the leaking underground storage tank (LUST) tax mus under sections 4041(d) or 4081. On April 1, 2015 the inland waterways use fuel tax increased to \$0.29 per gallon in acc

[4] As of June 2006, taxable tires have been divided into three taxable types: taxable tires other than biasply or super sir designed for steering); and taxable tires, super single tires designed for steering.

[5] This tax is separate from the regular tax on gasoline.

[6] Only registered ultimate vendors pay specified tax rates. All others pay \$.244 per gallon.

[7] Data for this and certain other taxes are combined and included in the totals for excise taxes "unclassified," shown be

[8] Based on information obtained from Forms 990-PF as recorded by the Tax Exempt/Government Entities Returns Inve and foreign private foundations that file Form 990-PF.

[9] Based on information obtained from Forms 4720 as recorded by the Tax Exempt/Government Entities Returns Invent required distributions, excess business holdings, jeopardizing investments, and taxable expenditures as reported on For required to file Form 990-PF.

[10] Includes excise taxes collected through the Federal Tax Deposit (FTD) system, which the Internal Revenue Service the quarter following tax payment. Negative amounts for "unclassified" taxes result from subsequent classification of the

[11] Tax "liability" statistics shown for the Customs Service/Alcohol and Tobacco Tax and Trade Bureau (TTB) include ta also the "Notes," below.

[12] Taxes shown for the different types of domestic tobacco products are before postfiling tax adjustments. Therefore, t on domestic tobacco products, which is after these adjustments. For additional information, see the "Notes," below, und Trade Bureau (TTB) and the Customs Service."

[13] Quarterly data will not be shown for fiscal years subsequent to 2008.

[14] Before September 30, 2011, liquid petroleum gas was included in special motor fuels. At this time, the excise tax or sunset.

[15] The Further Consolidated Appropriations Act, 2020, Division N, Subtitle E § 502 that was signed into law on Deceml 9010 fee) for calendar years beginning after December 31, 2020 (fee years after the 2020 fee year) . As a result of the r applied. Additionally, there was in place a moratorium on collection of the health insurance provider fee for 2017 and 201

[16] The Consolidated Appropriations Act of 2016 included a two-year moratorium on the collection of the medical device tax was repealed and signed into law on December 20, 2019. Perviously, the medical device excise tax was imposed by moratorium. As a result of the repeal and the prior moratorium, sales of taxable medical devices after December 31, 201

NOTES: Grand totals for taxes shown for the Internal Revenue Service (IRS), the Alcohol and Tobacco Tax and Trade Customs Service represent tax "collections." (Fees for the Harbor Maintenance tax treated as excise taxes under the IRS from this table for consistency with the excise tax definitions and totals published in the Federal Budget.) For the grand totals, amounts shown are the gross amounts, i.e., before refunds. However, as explained below, refunds are sometimes claimed in a quarter so that, to this extent, the data are after refunds. "Floor stocks taxes" are shown separately in this table because they are levied on a new excise tax is imposed or a tax rate increased. Total collections represent tax payments made during the individual quarter required of most taxpayers with significant excise tax liabilities using Federal Tax Deposit (FTD) coupons, in the case of (a) taxes collected by TTB/Customs, or (b) payments attached to quarterly excise tax returns. Statistics for both the total for taxes collected and the total for taxes paid are shown in the table below. Also, statistics on the types of tax take into account the normal lag that exists between the time most taxes are reported and the recording of tax liabilities by type of tax as reported on excise tax returns and "certified" by IRS, as described below. For more information, see 1998, Volume 18, Number 2, and also, "Federal Excise Taxes, Fiscal Years 1994 and 1995," Fall 1996, Volume 16, Number 4.

a. Statistics on excise taxes administered by the Internal Revenue Service: Corrections to the IRS data are reflected in the table below. The quarter(s) and year in which the original tax liability arose (unlike the TTB/Customs data). The certified tax is net of adjustments for conformity with the Internal Revenue Code. As examples, tax can be offset for commodities exported that were previously reported to a State or local government (or, in the case of TTB taxes, for alcohol used for a nonbeverage purpose). Other taxpayers may claim a credit against income tax. Because such refundable amounts were not reported on the excise tax return, specific taxes are assumed to be due to misclassification and have been adjusted for as additions (or subtractions) to "Liabilities."

b. Statistics on excise taxes administered by the Alcohol and Tobacco Tax and Trade Bureau (TTB) and the Customs Service: Both Customs Service (on imports) and TTB (on domestic production). Taxes on firearms and certain occupational taxes on alcohol and tobacco productions, as well as tax "collections" on firearms and certain occupations. By contrast, the tax statistics on "liabilities." The grand totals for TTB and Customs Service tax "collections," as presented in Table 20, are residual amounts after most refunds, from the grand total of all excise tax gross collections reported in the Monthly Treasury Statement. The subtraction is not precise because of definitional differences between IRS and TTB or Customs Service. In Table 21, TTB data are for the same quarter. Previously, tax liabilities arising in a given quarter were not directly related to reported tax collections because late returns are processed or postfiling adjustments are made to the tax. As a result, tax reported for prior periods is actually retabulated only for the one, most recent, prior year. Retabulated postfiling tax revisions for these earlier periods are published in the Monthly Treasury Statement and affect previously published data for fiscal years, beginning with 1996. However, as stated in footnote 12, additional information is available for the detailed types of taxes on domestic tobacco products. Therefore, because revisions are available and (unrevised) detail by type of tax will not yield the (revised) total. Detail may not add to totals because of rounding. All are for the same quarter and are comparable to the data.

c. Detail may not add to totals due to components not published.

SOURCE: U.S. Department of the Treasury, Financial Management Service, Monthly Treasury Statement of Receipts and Disbursements, Bureau, Statistical Release: Alcohol, Tobacco and Firearms Tax Collections, quarterly (this release also includes data for the Internal Revenue Service, Internal Revenue Service Data Book, and its predecessor, Annual Report, Commissioner and Chief Counsel, Revenue Accounting Division, Office of Revenue Systems, Internal Revenue Report of Excise Taxes. Also see Francis, "Statistics of Income Bulletin, Summer 1999, Volume 19, Number 1. Also see Henry, Eric, "Excise Taxes and the Airports, Summer 2004, Volume 23, Number 3. Also see Laine, Melissa, "What's New in Federal Excise Taxation, Fiscal Years 1992-2006," Summer 2006, Volume 24, Number 2. Information about the process used to match quarterly excise tax "collections" with excise tax "liabilities" as reported on the Statistics of Income Bulletin, Number 2) issue of the Statistics of Income Bulletin.