

# Federal Excise Taxes, Fiscal Years 1994 and 1995

## Data Release

**W**ith this issue, the *SOI Bulletin* initiates a regular program of publishing excise tax data. Data are presented here for Fiscal Years 1994 and 1995, by quarter and for each year as a whole. The data are reported separately for taxes collected by the Internal Revenue Service (IRS) and those jointly collected by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms (BATF). In addition, data for the fourth quarter of Fiscal Year 1993 are presented for taxes collected by the IRS in order, as explained below, to provide a transition between prior reporting practices and this new series.

### The Aggregate Data

Summary data for all excise taxes are presented in Figure A for Fiscal Year 1994 and Figure B for Fiscal Year 1995. Total excise tax collections are recorded in the *Monthly Treasury Statement*. These data reflect cash payments made as taxpayers make deposits or submit payments with excise tax returns. Because of the manner in which deposits based on estimated liabilities are made, excise tax collections cannot, in general, be ascribed to particular excise taxes (e.g., gasoline, distilled spirits, and others). Amounts for specific excise taxes can only be derived from processing the returns upon which taxpayer liabilities for specific taxes are reported. The IRS reports the collections it receives on an annual basis in its *Data Book* and in an internal document on a monthly basis. The totals shown for the Customs-BATF collections are calculated as a residual.

Taxpayers who regularly file excise tax returns are able to claim excise tax refunds as a credit against their excise tax liabilities on the excise tax return. An example would be a taxpayer claiming a refund for exporting a taxed commodity. Excise tax collections as recorded in the *Monthly Treasury Statement* are net of such refunds and credits because they diminish payments received as deposits or made in connection with filing excise tax returns. Others may claim refunds of certain excise taxes because they use a taxed commodity for an exempt purpose, such as gasoline used on farms or alcohol used for a non-beverage purpose, but have no reason to file excise tax returns. By filing the appropriate form they can secure refunds directly. Some refunds are claimed as credits against income tax liabilities. The aggregate of such refunds and credits, that is, those not claimed on excise tax

returns, is reported in the *Monthly Treasury Statement*; the distribution of these refunds between IRS and Customs-BATF taxes is taken from an internal Treasury Department report.

Excise tax collections net of excise tax refunds and credits are referred to as excise tax receipts both in the *Monthly Treasury Statement* and in the *Budget of the United States* [1]. Excise tax receipts grew from \$48.1 billion in Fiscal Year 1993 to \$55.2 billion in Fiscal Year 1994, in large part as a result of increased taxes on gasoline and diesel fuel imposed effective October 1, 1993, by the Omnibus Budget Reconciliation Act of 1993. Excise tax receipts totaled \$57.5 billion in Fiscal Year 1995.

### Excise Taxes Collected by IRS

The aggregate data reported in Tables 1 and 2 for all excise tax collections received by the IRS are payments made during the indicated quarter of the fiscal year, either through the semi-monthly deposits required to be made by most taxpayers with significant excise tax liabilities or as payments attached to tax returns. With one exception, the detailed information for each particular excise tax collected by the IRS is the amount of *excise tax liability* "certified" by the IRS's Revenue Accounting Branch in the Submission Processing Division [2]. The certification is made with respect to quarterly excise tax returns processed at IRS service centers during the calendar quarter following the quarter indicated in Tables 1 and 2. In general, excise tax returns processed in one quarter are for liabilities that arose in the previous quarter.

In the certification process, after the returns are processed, certain adjustments are made for returns that may have been filed late or are missing and for data editing to correct what appear to be obvious errors on taxpayer returns. In addition, some certified amounts are rounded-off [3]. Adjustments made during the certification process for a particular quarter are reversed in the following quarter to avoid any double counting as late and missing returns are processed and corrections posted to the IRS Business Master File. Certified amounts are net of excise tax refunds and credits claimed on excise tax returns, e.g., for the export of a product upon which an excise tax was previously imposed.

The data editing undertaken to produce certified amounts occasionally results in negative amounts being reported for a particular tax. This can occur if a prior misclassification is corrected in the editing process, or if taxpayers report negative amounts as they use a current quarter's return to claim refunds or correct mistakes made in a prior quarter [4].

Certified liability amounts are used to adjust transfers from the Treasury's General Fund, into which all excise

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# Federal Excise Taxes, Fiscal Years 1994 and 1995

**Figure A**

## Aggregate Excise Tax Data for Fiscal Year 1994

[Money amounts are in millions of dollars]

Item	Total Fiscal Year 1994	Amounts for quarter ending--			
		December 1993	March 1994	June 1994	September 1994
		(1)	(2)	(3)	(4)
<b>Total excise tax collections.....</b>	<b>56,783</b>	<b>13,432</b>	<b>12,941</b>	<b>14,581</b>	<b>15,829</b>
Internal Revenue Service.....	43,005	9,907	9,932	10,629	12,536
Customs Service and Bureau of Alcohol, Tobacco and Firearms..	13,778	3,525	3,009	3,952	3,293
<b>Excise tax refunds, total.....</b>	<b>1,559</b>	<b>332</b>	<b>396</b>	<b>322</b>	<b>509</b>
Internal Revenue Service.....	1,311	273	338	258	441
Customs Service and Bureau of Alcohol, Tobacco and Firearms..	248	59	58	64	68
<b>Net excise tax receipts, total.....</b>	<b>55,225</b>	<b>13,101</b>	<b>12,544</b>	<b>13,899</b>	<b>15,681</b>
Internal Revenue Service.....	41,694	9,634	9,594	10,371	12,095
Customs Service and Bureau of Alcohol, Tobacco and Firearms..	13,530	3,466	2,951	3,888	3,225

tax payments are initially deposited, to the various trust funds and other accounts into which some excise taxes are required to be transferred. The trust funds and accounts related to specific excise taxes are indicated in the last column of Tables 1 and 2. Amounts are transferred on a current basis from the General Fund into the trust funds and other accounts based upon estimated excise tax receipts and subsequently adjusted for certified liabilities. Additionally, transfers between trust funds and other accounts and the General Fund are made to reflect excise tax refunds and credits and, in some cases, transfers between trust funds [5]. Thus, the data with respect to individual excise taxes reported in these tables do not generally match trust fund receipts reported for comparable time periods.

Because the detailed quarterly data for individual excise taxes presented in these tables are certified *liability amounts*, they do not logically sum to the aggregate data for excise taxes collected. The table entry "collections less reported amounts" is a balancing item representing the difference between excise tax collections for the quarter and the sum of all excise tax certifications based on returns processed in the following quarter.

In prior years the IRS published detailed data each quarter regarding the excise taxes it collects. The last of these provided quarterly data for Fiscal Year 1993 [6]. These news releases followed the practice of balancing collections for a particular quarter against certified liabilities based on returns processed in that same quarter. Thus the detailed information shown in that last release was for

**Figure B**

## Aggregate Excise Tax Data for Fiscal Year 1995

[Money amounts are in millions of dollars]

Item	Total Fiscal Year 1995	Amounts for quarter ending--			
		December 1994	March 1995	June 1995	September 1995
		(1)	(2)	(3)	(4)
<b>Total excise tax collections.....</b>	<b>59,298</b>	<b>14,700</b>	<b>13,773</b>	<b>14,719</b>	<b>16,106</b>
Internal Revenue Service.....	44,981	11,029	10,791	11,116	12,045
Customs Service and Bureau of Alcohol, Tobacco and Firearms..	14,317	3,671	2,982	3,603	4,061
<b>Excise tax refunds, total.....</b>	<b>1,813</b>	<b>323</b>	<b>590</b>	<b>450</b>	<b>450</b>
Internal Revenue Service.....	1,581	265	535	390	391
Customs Service and Bureau of Alcohol, Tobacco and Firearms..	232	58	55	60	59
<b>Net excise tax receipts, total.....</b>	<b>57,485</b>	<b>14,377</b>	<b>13,184</b>	<b>14,268</b>	<b>15,656</b>
Internal Revenue Service.....	43,400	10,764	10,256	10,726	11,654
Customs Service and Bureau of Alcohol, Tobacco and Firearms..	14,085	3,613	2,927	3,543	4,002

## Federal Excise Taxes, Fiscal Years 1994 and 1995

returns processed in the quarter that ended on September 30, 1993. This new data series being published in the *Bulletin* matches detailed data ("certifications") for a particular "processing quarter" with collections in the prior "liability quarter." Thus the detailed information for the first quarter of Fiscal Year 1994 shown in Table 1 is based on returns processed in the quarter ended March 31, 1994. To avoid "losing" the detailed data based on returns processed in the quarter ended December 31, 1993, those data are provided in Table 1 and reconciled to collections for that same quarter.

### **Excise Taxes Collected by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms**

Excise taxes on alcoholic beverages and tobacco products are collected by both Customs, on imports, and BATF, on domestic production. Taxes on firearms and certain occupational taxes are collected only by BATF. The second part of Tables 1 and 2 reconciles collections data with respect to these taxes with detailed data regarding individual taxes. As with the taxes collected by the IRS, collections data for these taxes cannot be related to specific taxes because of the requirement for most taxpayers to make deposits without indicating the specific taxes to which the deposits apply.

BATF publishes a *Statistical Release* entitled "Alcohol, Tobacco and Firearms Tax Collections" each quarter showing tax amounts for distilled spirits, wine, beer, and tobacco products separately for imports and domestic production. In addition, aggregate data are provided for taxes on firearms and the occupational taxes (e.g., the \$250 annual tax on retailers of alcoholic beverages) collected by BATF. Only the data for imports are actual collections data. The other data are based on returns filed with respect to liabilities arising in the particular quarters referenced in the *Statistical Release*, and are often revised by minor amounts as late returns are processed or other adjustments made. These data are used in Tables 1 and 2 along with product-specific liability data for domestic tobacco and firearms taxes from an internal BATF report. These detailed data do not sum to the total shown for domestic tobacco taxes or firearms taxes because of timing differences between the two measures of quarterly liabilities, given that some returns for a quarter are processed late or are amended. "Collections less reported amounts" is a balancing item reconciling the differences between

Customs and BATF collections data included in the *Monthly Treasury Statement* of excise tax collections and the total amount reported in BATF's *Statistical Release*.

Most of the alcohol, tobacco and firearms taxes remain as General Fund receipts. Some firearms taxes are transferred to the Wildlife Restoration Account and certain taxes on imported rum are transferred to the treasuries of Puerto Rico and the Virgin Islands.

In Table 20 of the historical section of the Winter 1996-1997 *Bulletin*, quarterly excise tax data will begin to be presented for FY 1996. This ongoing report will include information regarding excise tax rates.

### **Notes and References**

- [1] Each year the *Budget* documents contain a table entitled "Receipts by Source" that repeats the *Monthly Treasury Statement's* total for excise tax receipts in a column of "actuals" for the year that is two years prior to the fiscal year to which the *Budget* pertains. See *Analytical Perspectives, Budget of the United States Government, Fiscal Year 1997*, p. 51.
- [2] The one exception is the annual use tax on heavy highway vehicles, which is paid using a separate return and the amounts collected are reported for the quarter during which actual payments are made. To adjust the timing of the reported amounts the amount for the last quarter of Fiscal Year 1993 is repeated in Table 1 for the first quarter of Fiscal Year 1994.
- [3] This is the reason why some of the amounts in thousands of dollars in Tables 1 and 2 end with two zeroes. These amounts were rounded to the next hundred thousand dollars.
- [4] Negative amounts can appear for repealed excise taxes, particularly, as was the case with the luxury taxes, when a retroactive repeal allows taxpayers to claim refunds. The refund process can be stretched over several quarters or, in the case of the windfall profits tax on domestic crude oil, several years.
- [5] For additional information about excise taxes see Davie, Bruce F., "Excise Taxes, Fiscal Year 1992," *Statistics of Income Bulletin*, Volume 13, Number 2, Fall 1993, pp. 36-52.
- [6] Internal Revenue Service News Release 94-106, December 13, 1994.

# Federal Excise Taxes, Fiscal Years 1994 and 1995

**Table 1.--Excise Taxes Collected or Reported by the Internal Revenue Service, Customs Service, and Bureau of Alcohol, Tobacco and Firearms, by Type of Tax, and Listing of Related Trust Fund or Account, Fourth Quarter of Fiscal Year 1993, and Fiscal Year 1994**

(Money amounts in thousands of dollars)

Type of excise tax	Internal Revenue Code section	Excise taxes						Related trust fund or account <sup>1</sup>
		Fourth quarter, Fiscal Year 1993	Total Fiscal Year 1994	Amounts for quarter ending--				
				December 1993	March 1994	June 1994	September 1994	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>Total Internal Revenue Service collections.....</b>	--	<b>9,518,312</b>	<b>43,004,797</b>	<b>9,907,234</b>	<b>9,931,972</b>	<b>10,629,259</b>	<b>12,536,332</b>	--
<b>Excise tax liabilities reported by the Internal Revenue Service <sup>2</sup></b>								
<b>Retail excise taxes:</b>								
<b>Luxury taxes:</b>								
Passenger vehicles.....	4001	112,498	475,177	127,494	105,402	119,009	123,272	GF
Boats (repealed January 1, 1993).....	4002	-4,103	-2,770	-2,274	-196	-116	-184	GF
Aircraft (repealed January 1, 1993).....	4003	-356	-48	-47	--	-1	--	GF
Jewelry (repealed January 1, 1993).....	4006	-2,556	-1,846	-1,328	-36	-339	-143	GF
Furs (repealed January 1, 1993).....	4007	25	-195	-89	-2	-43	-61	GF
Diesel fuel for trains.....	4041	21,500	193,100	57,700	41,200	47,300	46,900	GF
Floor stocks (October 1, 1993 inventory) <sup>3</sup> .....	--	4,824	398	433	61	-111	15	GF
Diesel fuel for certain intercity buses.....	4041	744	2,286	1,491	324	192	279	GF
Special motor fuels.....	4041	11,700	44,400	10,500	9,800	8,600	15,500	H;MT;LUST;GF
Floor stocks (October 1, 1993 inventory) <sup>3</sup> .....	--	38	4	4	--	--	--	GF
Compressed natural gas.....	4041	--	669	157	136	171	205	GF
Alcohol fuels <sup>4</sup> .....	4041	120	174	-10	121	26	37	H;MT;LUST;GF
Noncommercial aviation gasoline <sup>5</sup> .....	4041	603	2,172	514	406	584	668	AA
Fuel used commercially on inland waterways.....	4042	17,190	112,550	26,300	27,190	29,400	29,660	IW;LUST;GF
Heavy trucks and trailers.....	4051	386,400	1,635,700	368,600	366,000	454,500	446,600	H
<b>Manufacturers excise taxes:</b>								
Gas guzzlers <sup>4</sup> .....	4064	15,972	64,057	21,550	15,234	12,848	14,425	GF
Tires <sup>4</sup> .....	4071	87,500	357,500	82,100	84,200	92,600	98,600	H
Gasoline, except for use in gasohol.....	4081	3,941,100	19,794,300	4,657,700	4,680,600	5,171,400	5,284,600	H;MT;AA;LUST;GF;AR
Floor stocks (October 1, 1993 inventory) <sup>3</sup> .....	--	42,363	10,052	8,094	860	404	694	GF
Diesel fuel.....	4081	1,149,300	6,395,500	1,386,400	1,653,800	1,628,200	1,727,100	H;MT;LUST;GF
Floor stocks (October 1, 1993 inventory) <sup>3</sup> .....	--	8,786	2,238	1,908	101	57	172	GF
Floor stocks (January 1, 1994 inventory) <sup>3</sup> .....	--	--	43,361	3,458	4,727	34,107	1,069	GF
Gasoline for use in gasohol, by alcohol content:								
At least 10 percent.....	4081	48,780	342,510	103,230	91,840	96,640	50,800	H;MT;LUST;GF
At least 7.7 percent, but less than 10 percent.....	4081	677	21,842	8,976	7,382	4,651	833	H;MT;LUST;GF
At least 5.7 percent, but less than 7.7 percent.....	4081	--	38	-1	3	37	-1	H;MT;LUST;GF
Floor stocks (October 1, 1993 inventory) <sup>3</sup> .....	--	242	15	11	--	2	2	GF
Gasohol, by alcohol content:								
At least 10 percent.....	4081	98,440	606,690	179,000	157,240	132,800	137,650	H;MT;LUST;GF
At least 7.7 percent, but less than 10 percent.....	4081	1,610	168,180	96,126	69,249	-88	2,893	H;MT;LUST;GF
At least 5.7 percent, but less than 7.7 percent.....	4081	542	113,745	60,497	49,854	2,547	847	H;MT;LUST;GF
Floor stocks (October 1, 1993 inventory) <sup>3</sup> .....	--	4,281	478	457	14	5	2	GF
Noncommercial aviation fuel, except gasoline.....	4091	36,500	157,900	36,600	38,900	40,500	41,900	AA;LUST;GF
Floor stocks (October 1, 1993 inventory) <sup>3</sup> .....	--	510	598	415	160	17	6	GF
Commercial aviation fuel.....	4091	2,700	13,100	3,130	2,970	3,310	3,690	LUST
<b>Coal:</b>								
Mined underground, taxed at \$1.10 per ton.....	4121	53,600	253,200	59,100	63,900	66,100	64,100	BLD
Mined underground, taxed at 4.4 percent of value.....	4121	26,100	126,100	27,700	31,000	34,700	32,700	BLD
Surface mined, taxed at \$1.10 per ton.....	4121	42,000	159,000	40,700	37,800	39,300	41,200	BLD
Surface mined, taxed at 4.4 percent of value.....	4121	13,000	58,900	14,700	14,700	14,600	14,900	BLD

Footnotes at end of table.

# Federal Excise Taxes, Fiscal Years 1994 and 1995

**Table 1.--Excise Taxes Collected or Reported by the Internal Revenue Service, Customs Service, and Bureau of Alcohol, Tobacco and Firearms, by Type of Tax, and Listing of Related Trust Fund or Account, Fourth Quarter of Fiscal Year 1993, and Fiscal Year 1994--Continued**  
 [Money amounts in thousands of dollars]

Type of excise tax	Internal Revenue Code section	Excise taxes						Related trust fund or account <sup>1</sup>
		Fourth quarter, Fiscal Year 1993	Total Fiscal Year 1994	Amounts for quarter ending--				
				December 1993	March 1994	June 1994	September 1994	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>Manufacturers excise taxes (continued):</b>								
Certain vaccines <sup>4</sup>	4131	28,004	204,869	64,255	46,848	43,656	50,110	VIC
Sport fishing equipment.....	4161	15,400	89,100	17,600	28,200	28,000	15,300	AR
Electric outboard motors and sonar devices.....	4161	433	2,544	485	831	730	498	AR
Bows and arrows.....	4161	7,612	20,276	2,671	4,327	5,988	7,290	WR
<b>Excise taxes on facilities and services:</b>								
Telephone and teletype services.....	4251	871,800	3,774,000	926,700	925,700	946,500	975,100	GF
Transportation of persons by air.....	4261	1,201,000	4,748,300	1,173,300	1,096,300	1,227,000	1,251,700	AA
Use of international air travel facilities.....	4261	68,300	224,700	56,900	48,400	63,900	55,500	AA
Transportation of property by air.....	4271	62,200	330,000	94,100	82,100	79,200	74,600	AA
Taxes on policies issued by foreign insurers <sup>3</sup>	4371	24,309	129,100	33,400	29,900	33,500	32,300	GF
<b>Taxes related to wagering:</b>								
Certain wagers <sup>4</sup>	4401	3,223	15,437	2,863	4,910	3,295	4,369	GF
Occupational taxes <sup>4</sup>	4411	134	1,315	138	256	806	115	GF
<b>Certain other excise taxes:</b>								
Passenger transportation by water.....	4471	4,340	17,350	3,540	3,960	4,540	5,310	GF
Use of heavy highway vehicles <sup>4</sup>	4481	51,187	646,678	51,187	149,622	118,550	327,317	H
<b>Environmental taxes:</b>								
Domestic petroleum (Superfund).....	4611	72,000	312,800	71,500	68,100	69,300	103,900	HSS
Imported petroleum (Superfund).....	4611	68,499	347,800	74,800	76,200	78,100	118,700	HSS
Domestic petroleum (Oil Spill Liability Trust Fund).....	4611	100	-100	100	--	--	-200	OSL
Imported petroleum (Oil Spill Liability Trust Fund).....	4611	100	500	500	--	--	--	OSL
Certain chemicals <sup>4</sup>	4661	64,100	258,600	60,900	63,700	66,900	67,100	HSS
Certain imported substances <sup>4</sup>	4671	3,500	16,200	3,100	4,500	3,100	5,500	HSS
Ozone-depleting chemicals <sup>4</sup>	4681	129,200	480,100	129,300	100,600	180,800	69,400	GF
Floor stocks (annual January 1 inventories) <sup>3</sup>	4682	1,100	68,700	800	1,600	64,800	1,500	GF
Imported products containing or manufactured using ozone-depleting chemicals <sup>4</sup>	4681	22,600	62,600	20,300	10,900	14,100	17,300	GF
<b>Taxes on private foundations and certain other tax-exempt organizations:</b>								
<b>Private foundations:</b>								
Net investment income.....	4940	48,124	223,419	36,260	97,519	53,392	36,248	GF
Other <sup>4</sup>	4941-4945	7	174	4	12	99	59	GF
Black Lung Benefit Trusts <sup>4</sup>	4951-4953	-2	5	--	3	2	--	BLD
<b>Taxes on qualified pension and other plans:</b>								
Failure to meet minimum funding standards.....	4971	4,022	16,729	5,089	5,183	3,462	2,995	GF
Nondeductible contributions.....	4972	332	19,648	16,492	627	2,070	459	GF
Excess contributions to Individual Retirement Accounts and others.....	4973	675	5,598	1,634	2,877	271	816	GF
Prohibited transactions.....	4975	1,294	9,082	3,122	1,967	2,775	1,218	GF
Certain excess contributions.....	4979	461	3,201	820	916	814	651	GF
Reversion of qualified plan assets to employer.....	4980	2,203	-2,593	-11,015	2,696	4,043	1,683	GF
Penalties <sup>4</sup>	various	1,435	7,705	1,493	1,988	2,631	1,593	GF
<b>Taxes on undistributed income of qualified investment entities:</b>								
Real Estate Investment Trusts.....	4981	20	1,490	--	1,456	33	1	GF
Regulated Investment Companies.....	4982	--	7,274	100	6,773	99	302	GF
Windfall profit tax on domestic crude oil (repealed August 23, 1988).....	4,986	-961	-332,437	-41,455	-290,974	-8	--	GF
Miscellaneous excise taxes <sup>4</sup>	various	2,908	13,714	1,928	3,814	3,595	4,377	GF
Collections less reported amounts <sup>6</sup>	--	636,023	129,846	-276,973	-204,779	-510,693	-1,122,291	--

Footnotes at end of table.

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**Table 1.--Excise Taxes Collected or Reported by the Internal Revenue Service, Customs Service, and Bureau of Alcohol, Tobacco and Firearms, by Type of Tax, and Listing of Related Trust Fund or Account, Fourth Quarter of Fiscal Year 1993, and Fiscal Year 1994--Continued**

(Money amounts in thousands of dollars)

Type of excise tax	Internal Revenue Code section	Excise taxes						Related trust fund or account <sup>1</sup>
		Fourth quarter, Fiscal Year 1993	Total Fiscal Year 1994	Amounts for quarter ending--				
				December 1993	March 1994	June 1994	September 1994	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<b>Total Customs Service and Bureau of Alcohol, Tobacco and Firearms collections</b> .....	--	(7)	13,775,203	3,524,344	3,008,284	3,590,274	3,652,301	--
<b>Excise tax amounts reported by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms:<sup>2</sup></b>								
<b>Distilled spirits, total</b> .....	5001	(7)	3,661,669	1,052,368	773,871	896,051	939,379	GF;PR;VI
Domestic.....	--	(7)	3,044,372	864,753	649,265	758,201	772,153	GF
Imported.....	--	(7)	617,297	187,615	124,606	137,850	167,226	GF;PR;VI
<b>Wine, total</b> .....	5041	(7)	586,866	182,928	131,247	135,043	137,648	GF
Domestic.....	--	(7)	468,284	145,453	107,008	108,009	107,814	GF
Imported.....	--	(7)	118,582	37,475	24,239	27,034	29,834	GF
<b>Beer, total</b> .....	5051	(7)	3,381,408	784,045	763,516	917,964	915,883	GF
Domestic <sup>3</sup> .....	--	(7)	3,197,528	741,393	728,321	870,392	857,422	GF
Imported.....	--	(7)	183,880	42,652	35,215	48,553	57,460	GF
<b>Tobacco products</b> .....	5701	(7)	5,803,199	1,260,016	1,492,416	1,542,577	1,508,190	GF
Domestic.....	--	(7)	5,713,810	121,567	2,559,849	1,534,260	1,498,134	GF
By product:								
Cigarettes <sup>4</sup> .....	5701(b)	(7)	5,755,446	1,294,856	1,419,012	1,540,684	1,500,895	GF
Cigars <sup>4</sup> .....	5701(a)	(7)	33,898	8,463	7,210	9,186	9,039	GF
Chewing tobacco and snuff <sup>4</sup> .....	5701(e)	(7)	28,751	7,231	6,723	7,369	7,429	GF
Cigarette paper and tubes <sup>4</sup> .....	5701(c)	(7)	1,058	297	305	217	269	GF
Pipe tobacco.....	5701(f)	(7)	5,481	1,489	1,258	1,365	1,370	GF
Imported.....	various	(7)	89,389	47,449	23,567	8,317	10,056	GF
<b>Firearms</b> .....	--	(7)	213,966	47,260	54,877	53,908	57,921	GF
By product:								
Pistols and revolvers.....	4181	(7)	69,888	17,247	21,170	17,386	14,086	WR
Other firearms <sup>4</sup> .....	4181;5821	(7)	74,545	18,475	17,935	17,107	21,028	WR;GF
Ammunition.....	4181	(7)	68,444	13,157	15,599	16,340	22,341	WR
<b>Occupational taxes <sup>4</sup>.....</b>	5081; 5111 5121; 5276							
	5,801	(7)	112,400	2,812	3,527	69,417	36,644	GF
<b>Collections less reported amounts <sup>5</sup>.....</b>	--	(7)	128,095	197,727	-207,643	44,731	93,280	--

<sup>1</sup> Abbreviations used to designate the following trust funds or accounts related to specific excise taxes:

AA Airport and Airway Trust Fund	LUST Leaking Underground Storage Tank Trust Fund
AR Aquatic Resources Trust Fund	MT Mass Transit Account in the Highway Trust Fund
BLD Black Lung Disability Trust Fund	OSL Oil Spill Liability Compensation Trust Fund
GF General Fund	PR Puerto Rico
H Highway Account in the Highway Trust Fund	VIC Vaccine Injury Compensation Trust Fund
HSS Hazardous Substance Superfund	VI Virgin Islands
IW Inland Waterways Trust Fund	WR Wildlife Restoration Account

<sup>2</sup> Amounts based on returns processed during the subsequent quarter, except for tax on use of heavy highway vehicles which is based on actual collections during the period indicated.

<sup>3</sup> Floor stocks taxes are generally imposed when excise tax rates are increased or new taxes enacted. These taxes are enacted in revenue statutes rather than as amendments to the Internal Revenue Code. The amounts shown are not included in the amounts for the taxable products with which the floor stocks taxes are associated.

<sup>4</sup> Amounts are aggregates for two or more specific taxes for which amounts have been combined or are not separately available.

<sup>5</sup> This tax is in addition to the regular tax on gasoline. An amount is transferred from the Highway Trust Fund to the Airport and Airway Trust Fund equal to the regular tax on gasoline used in noncommercial aviation.

<sup>6</sup> This balancing item reconciles collections for a calendar quarter with reported liabilities based upon returns processed during the subsequent quarter.

<sup>7</sup> Data are not shown because the matching of collections in one quarter with tax liabilities recorded in the subsequent quarter, initiated with the 1994 data presented in this table, only applies to taxes reported by the Internal Revenue Service.

<sup>8</sup> Based on liabilities reported on returns except that data for taxes on imported products are actual collections.

<sup>9</sup> This balancing item reconciles collections for a calendar quarter with liabilities based upon returns processed during subsequent quarters.

NOTE: See text for a discussion of data concepts and sources and for an explanation of negative amounts. Detailed amount may not add to totals because of rounding and for other reasons, as explained in the text.

# Federal Excise Taxes, Fiscal Years 1994 and 1995

**Table 2.--Excise Taxes Collected or Reported by the Internal Revenue Service, Customs Service, and Bureau of Alcohol, Tobacco and Firearms, by Type of Tax, and Listing of Related Trust Fund or Account, Fiscal Year 1995**

[Money amounts in thousands of dollars]

Type of excise tax	Internal Revenue Code section	Excise taxes					Related trust fund or account <sup>1</sup>
		Total Fiscal Year 1995	Amounts for quarter ending--				
			December 1994	March 1995	June 1995	September 1995	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>Total Internal Revenue Service collections</b> .....	--	<b>44,980,628</b>	<b>11,028,690</b>	<b>10,790,753</b>	<b>11,115,888</b>	<b>12,045,297</b>	--
<b>Excise tax liabilities reported by the Internal Revenue Service <sup>2</sup></b>							
<b>Retail excise taxes:</b>							
<b>Luxury taxes:</b>							
Passenger vehicles.....	4001	519,142	132,688	126,432	133,189	126,833	GF
Boats (repealed January 1, 1993).....	4002	636	-47	632	51	--	GF
Aircraft (repealed January 1, 1993).....	4003	--	--	2	-2	--	GF
Jewelry (repealed January 1, 1993).....	4006	-179	-85	-45	-48	-1	GF
Furs (repealed January 1, 1993).....	4007	-32	2	-10	-4	-20	GF
Diesel fuel for trains.....	4041	207,800	45,900	59,600	51,400	50,900	GF
Floor stocks (October 1, 1993, inventory) <sup>3</sup> .....	--	751	-43	661	24	109	GF
Diesel fuel for certain intercity buses.....	4041	-2,267	363	-1,143	190	-1,677	GF
Special motor fuels.....	4041	33,900	4,800	8,800	11,100	9,200	H;MT;LUST;GF
Floor stocks (October 1, 1993, inventory) <sup>3</sup> .....	--	2	-1	2	1	--	GF
Compressed natural gas.....	4041	936	254	223	222	237	GF
Alcohol fuels <sup>4</sup> .....	4041	166	33	57	37	39	H;MT;LUST;GF
Noncommercial aviation gasoline <sup>5</sup> .....	4041	2,409	439	815	673	482	AA
Fuel used commercially on inland waterways.....	4042	128,690	30,560	36,820	30,630	30,680	IW;LUST;GF
Heavy trucks and trailers.....	4051	2,039,600	474,400	497,300	555,200	512,700	H
<b>Manufacturers excise taxes:</b>							
Gas guzzlers <sup>4</sup> .....	4064	73,482	21,949	18,980	19,236	13,317	GF
Tires.....	4071	389,900	94,500	97,900	100,700	96,800	H
Gasoline, except for use in gasohol.....	4081	19,918,500	4,936,700	4,539,800	5,167,900	5,274,100	H;MT;AA;LUST;GF;AR
Floor stocks (October 1, 1993, inventory) <sup>3</sup> .....	--	3,142	235	493	2,246	168	GF
Diesel fuel.....	4081	6,733,100	1,680,100	1,651,000	1,663,000	1,739,000	H;MT;LUST;GF
Floor stocks (October 1, 1993, inventory) <sup>3</sup> .....	--	-341	90	-434	83	-80	GF
Floor stocks (January 1, 1994, inventory) <sup>3</sup> .....	--	1,283	529	427	194	133	GF
Gasoline for use in gasohol, by alcohol content:							
At least 10 percent.....	4081	271,730	73,270	94,480	50,820	53,160	H;MT;LUST;GF
At least 7.7 percent, but less than 10 percent.....	4081	20,554	10,870	8,047	1,732	-95	H;MT;LUST;GF
At least 5.7 percent, but less than 7.7 percent.....	4081	13,811	3,891	6,983	2,898	39	H;MT;LUST;GF
Floor stocks (October 1, 1993, inventory) <sup>3</sup> .....	--	18	--	2	16	--	GF
Gasohol, by alcohol content:							
At least 10 percent.....	4081	740,510	164,180	223,360	175,800	177,170	H;MT;LUST;GF
At least 7.7 percent, but less than 10 percent.....	4081	359,641	92,142	102,877	72,052	92,570	H;MT;LUST;GF
At least 5.7 percent, but less than 7.7 percent.....	4081	203,473	74,569	101,719	14,295	12,890	H;MT;LUST;GF
Floor stocks (October 1, 1993, inventory) <sup>3</sup> .....	--	26	6	-12	32	--	GF
Noncommercial aviation fuel, except gasoline.....	4091	176,500	41,700	43,100	43,800	47,900	AA;LUST;GF
Floor stocks (October 1, 1993, inventory) <sup>3</sup> .....	--	16	4	11	-1	2	GF
Commercial aviation fuel.....	4091	12,770	2,970	2,890	3,470	3,440	LUST
Coal:							
Mined underground, taxed at \$1.10 per ton.....	4121	246,500	60,400	62,700	61,600	61,800	BLD
Mined underground, taxed at 4.4 percent of value.....	4121	138,900	35,700	34,000	35,100	34,100	BLD
Surface mined, taxed at \$1.10 per ton.....	4121	151,700	42,300	37,800	33,800	37,800	BLD
Surface mined, taxed at 4.4 percent of value.....	4121	64,700	16,600	16,200	15,300	16,600	BLD

Footnotes at end of table.

# Federal Excise Taxes, Fiscal Years 1994 and 1995

**Table 2.--Excise Taxes Collected or Reported by the Internal Revenue Service, Customs Service, and Bureau of Alcohol, Tobacco and Firearms, by Type of Tax, and Listing of Related Trust Fund or Account, Fiscal Year 1995--Continued**

[Money amounts in thousands of dollars]

Type of excise tax	Internal Revenue Code section	Excise taxes					Related trust fund or account <sup>1</sup>
		Total Fiscal Year 1995	Amounts for quarter ending--				
			December 1994	March 1995	June 1995	September 1995	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>Manufacturers excise taxes (continued):</b>							
Certain vaccines <sup>4</sup> .....	4131	176,750	49,667	27,536	48,541	51,006	VIC
Sport fishing equipment.....	4161	96,800	19,300	30,800	29,300	17,400	AR
Electric outboard motors and sonar devices <sup>4</sup> .....	4161	2,847	492	688	888	779	AR
Bows and arrows.....	4161	20,481	3,030	4,444	6,054	6,953	WR
<b>Excise taxes on facilities and services:</b>							
Telephone and teletype services.....	4251	3,825,700	953,500	959,300	1,005,600	907,300	GF
Transportation of persons by air.....	4261	4,928,000	1,205,500	1,060,200	1,367,300	1,295,000	AA
Use of international air travel facilities.....	4261	256,000	66,700	58,100	64,400	66,800	AA
Transportation of property by air.....	4271	334,700	80,800	86,200	82,400	85,300	AA
<b>Taxes on policies issued by foreign insurers <sup>3</sup>:</b>	<b>4371</b>	<b>140,300</b>	<b>40,400</b>	<b>31,100</b>	<b>30,600</b>	<b>38,200</b>	<b>GF</b>
<b>Taxes related to wagering:</b>							
Certain wagers <sup>4</sup> .....	4401	15,135	5,177	3,051	3,308	3,599	GF
Occupational taxes <sup>4</sup> .....	4411	1,421	175	356	717	173	GF
<b>Certain other excise taxes:</b>							
Passenger transportation by water.....	4471	17,060	3,930	3,690	4,630	4,810	GF
Use of heavy highway vehicles <sup>4</sup> .....	4481	694,605	54,829	159,124	119,621	360,831	H
<b>Environmental taxes:</b>							
Domestic petroleum (Superfund).....	4611	291,700	90,900	61,900	69,100	69,800	HSS
Imported petroleum (Superfund).....	4611	325,300	112,300	66,800	70,600	75,600	HSS
Domestic petroleum (Oil Spill Liability Trust Fund).....	4611	1,000	--	100	900	--	OSL
Imported petroleum (Oil Spill Liability Trust Fund).....	4611	--	--	--	--	--	OSL
Certain chemicals <sup>4</sup> .....	4661	267,500	65,800	67,400	68,100	66,200	HSS
Certain imported substances <sup>4</sup> .....	4671	19,000	5,500	4,300	4,500	4,700	HSS
Ozone-depleting chemicals <sup>4</sup> .....	4681	434,200	154,600	55,300	98,800	125,500	GF
Floor stocks (annual January 1 inventories) <sup>2</sup> .....	4682	61,900	700	1,400	58,400	1,400	GF
Imported products containing or manufactured using ozone-depleting chemicals <sup>4</sup> .....	4681	74,600	17,700	16,600	18,100	22,200	GF
<b>Taxes on private foundations and certain other tax-exempt organizations:</b>							
Private foundations:							
Net investment income.....	4940	193,119	--	109,795	43,227	40,097	GF
Other <sup>4</sup> .....	4941-4945	23	5	10	1	7	GF
Black Lung Benefit Trusts <sup>4</sup> .....	4951-4953	284	2	3	275	4	BLD
<b>Taxes on qualified pension and other plans:</b>							
Failure to meet minimum funding standards.....	4971	6,395	1,949	1,458	1,927	1,061	GF
Non deductible contributions.....	4972	2,738	491	584	1,405	258	GF
Excess contributions to Individual Retirement Accounts and others.....	4973	8,450	--	3,071	--	5,379	GF
Prohibited transactions.....	4975	8,999	2,197	2,067	3,967	768	GF
Certain excess contributions.....	4979	4,141	926	1,333	1,053	829	GF
Reversion of qualified plan assets to employer.....	4980	20,190	2,740	2,657	13,201	1,592	GF
Penalties <sup>4</sup> .....	various	7,399	2,291	1,656	2,071	1,381	GF
<b>Taxes on undistributed income of qualified investment entities:</b>							
Real Estate Investment Trusts.....	4981	691	--	665	26	--	GF
Regulated Investment Companies.....	4982	5,148	21	4,866	256	5	GF
<b>Windfall profit tax on domestic crude oil (repealed August 23, 1988).....</b>	<b>4986</b>	<b>-117,526</b>	<b>39,301</b>	<b>-1,881</b>	<b>-236,854</b>	<b>81,908</b>	<b>GF</b>
<b>Miscellaneous excise taxes <sup>4</sup>.....</b>	<b>various</b>	<b>20,090</b>	<b>9,778</b>	<b>2,909</b>	<b>3,966</b>	<b>3,437</b>	<b>GF</b>
<b>Collections less reported amounts <sup>5</sup>.....</b>	<b>--</b>	<b>384,019</b>	<b>-3,979</b>	<b>190,702</b>	<b>-197,428</b>	<b>394,724</b>	<b>--</b>

Footnotes at end of table.

# Federal Excise Taxes, Fiscal Years 1994 and 1995

**Table 2.--Excise Taxes Collected or Reported by the Internal Revenue Service, Customs Service, and Bureau of Alcohol, Tobacco and Firearms, by Type of Tax, and Listing of Related Trust Fund or Account, Fiscal Year 1995--Continued**

[Money amounts in thousands of dollars]

Type of excise tax	Internal Revenue Code section	Excise taxes					Related trust fund or account <sup>1</sup>
		Total Fiscal Year 1995	Amounts for quarter ending--				
			December 1994	March 1995	June 1995	September 1995	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
<b>Total Customs Service and Bureau of Alcohol, Tobacco and Firearms collections.....</b>	--	<b>11,799,372</b>	<b>2,402,888</b>	<b>2,149,503</b>	<b>3,103,645</b>	<b>4,143,336</b>	--
<b>Excise tax amounts reported by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms:<sup>2</sup></b>							
<b>Distilled spirits, total.....</b>	<b>5001</b>	<b>3,603,980</b>	<b>1,024,170</b>	<b>491,533</b>	<b>1,220,856</b>	<b>867,421</b>	<b>GF;PR;VI</b>
Domestic.....	--	2,951,646	845,674	631,021	761,787	713,164	GF
Imported.....	--	652,334	178,495	160,513	159,069	154,257	GF;PR;VI
<b>Wine, total<sup>4</sup>.....</b>	<b>5041</b>	<b>587,230</b>	<b>180,071</b>	<b>130,039</b>	<b>142,313</b>	<b>134,807</b>	<b>GF</b>
Domestic.....	--	467,309	142,947	103,360	113,205	107,797	GF
Imported.....	--	119,921	37,124	26,680	29,107	27,010	GF
<b>Beer, total.....</b>	<b>5051</b>	<b>3,331,312</b>	<b>767,191</b>	<b>856,432</b>	<b>826,103</b>	<b>881,586</b>	<b>GF</b>
Domestic <sup>3</sup> .....	--	3,139,048	727,769	714,839	871,146	825,294	GF
Imported.....	--	192,264	39,422	41,593	54,957	56,292	GF
<b>Tobacco products.....</b>	<b>5701</b>	<b>5,878,367</b>	<b>1,379,897</b>	<b>1,149,452</b>	<b>1,913,724</b>	<b>1,435,294</b>	<b>GF</b>
Domestic.....	--	5,833,433	1,370,241	1,138,656	1,901,405	1,423,131	GF
By product:							
Cigarettes <sup>4</sup> .....	5701(b)	5,866,649	1,422,051	1,387,934	156,066	1,491,597	GF
Cigars <sup>4</sup> .....	5701(a)	39,163	8,974	8,798	10,873	10,517	GF
Chewing tobacco and snuff <sup>4</sup> .....	5701(e)	44,786	6,997	6,946	7,658	23,184	GF
Cigarette paper and tubes <sup>4</sup> .....	5701(c)	1,169	275	260	384	240	GF
Pipe tobacco.....	5701(f)	5,180	1,391	1,153	1,302	1,333	GF
Imported.....	various	44,934	9,657	10,804	12,310	12,163	GF
<b>Firearms.....</b>	--	<b>179,917</b>	<b>45,614</b>	<b>39,115</b>	<b>52,384</b>	<b>42,804</b>	<b>GF</b>
By product:							
Pistols and revolvers.....	4181	52,083	17,697	15,061	11,009	8,315	WR
Other firearms <sup>4</sup> .....	4181;5821	79,453	18,925	20,483	18,524	21,520	WR;GF
Ammunition <sup>4</sup> .....	4181	57,041	14,083	13,108	12,316	17,534	WR
<b>Occupational taxes.....</b>	<b>5081;5111</b>						
	<b>5121; 5276</b>						
	<b>5,801</b>	<b>111,030</b>	<b>5,081</b>	<b>3,069</b>	<b>70,975</b>	<b>31,905</b>	<b>GF</b>
<b>Collections less reported amounts<sup>8</sup>.....</b>	--	<b>1,637,521</b>	<b>-5,433</b>	<b>-82,689</b>	<b>123,258</b>	<b>1,602,385</b>	--

<sup>1</sup> Abbreviations used to designate the following trust funds or accounts related to specific excise taxes:

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<sup>2</sup> Amounts based on returns processed during the subsequent quarter, except for tax on use of heavy highway vehicles which is based on actual collections during the period indicated.

<sup>3</sup> Floor stocks taxes are generally imposed when excise tax rates are increased or new taxes enacted. These taxes are enacted in revenue statutes rather than as amendments to the Internal Revenue Code. The amounts shown are not included in the amounts for the taxable products with which the floor stocks taxes are associated.

<sup>4</sup> Amounts are aggregates for two or more specific taxes for which amounts have been combined or are not separately available.

<sup>5</sup> This tax is in addition to the regular tax on gasoline. An amount is transferred from the Highway Trust Fund to the Airport and Airway Trust Fund equal to the regular tax on gasoline used in noncommercial aviation.

<sup>6</sup> This balancing item reconciles collections for a calendar quarter with reported liabilities based upon returns processed during the subsequent quarter.

<sup>7</sup> Based on liabilities reported on returns, except that data for taxes on imported products are actual collections.

<sup>8</sup> This balancing item reconciles collections for a calendar quarter with liabilities based upon returns processed during subsequent quarters.

NOTE: See text for a discussion of data concepts and sources and for an explanation of negative amounts. Detailed amount may not add to totals because of rounding and for other reasons, as explained in the text.