

Selected Historical and Other Data

Table 17.--Treasury Department Gross Tax Collections: Amount Collected by Quarter and Fiscal Year, 1987-1998

[Money amounts are in millions of dollars]

Quarter and fiscal year	Amount collected by type of return						
	Total ¹	Individual income taxes ^{2,3}	Corporation income taxes ³	Excise taxes		Employment taxes ⁶	Estate and gift taxes
				Internal Revenue Service ⁴	Bureau of Alcohol, Tobacco and Firearms ⁵		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
FISCAL YEAR 1987, TOTAL	886,290	465,452	102,859	33,311	N/A	277,000	7,668
October 1986 - December 1986	180,580	92,346	22,466	8,281	N/A	55,615	1,872
January 1987 - March 1987.....	209,032	105,483	22,649	7,925	N/A	71,156	1,819
April 1987 - June 1987.....	285,477	164,008	29,748	8,493	N/A	81,139	2,089
July 1987 - September 1987.....	211,201	103,615	27,996	8,612	N/A	69,090	1,888
FISCAL YEAR 1988, TOTAL	945,614	473,667	109,683	25,934	10,507	318,039	7,784
October 1987 - December 1987.....	200,006	97,479	24,828	6,475	2,911	66,500	1,813
January 1988 - March 1988.....	222,784	111,215	22,006	5,304	2,337	80,161	1,761
April 1988 - June 1988.....	298,938	160,018	35,991	6,550	2,763	91,426	2,190
July 1988 - September 1988.....	223,886	104,955	26,858	7,605	2,496	79,952	2,020
FISCAL YEAR 1989, TOTAL	1,024,719	515,732	117,015	25,978	11,396	345,625	8,973
October 1988 - December 1988.....	216,503	104,522	29,551	6,657	2,985	70,632	2,156
January 1989 - March 1989.....	238,279	114,475	20,760	6,098	2,395	92,587	1,964
April 1989 - June 1989.....	334,878	180,947	40,825	6,899	3,401	100,077	2,729
July 1989 - September 1989.....	235,059	115,788	25,879	6,324	2,615	82,329	2,124
FISCAL YEAR 1990, TOTAL	1,066,600	540,228	110,017	27,139	10,235	367,219	11,762
October 1989 - December 1989.....	222,867	110,077	26,390	6,184	2,790	74,982	2,444
January 1990 - March 1990.....	251,924	127,277	21,433	5,868	2,187	92,868	2,291
April 1990 - June 1990.....	343,976	181,180	37,398	8,143	2,690	110,281	4,284
July 1990 - September 1990.....	247,833	121,694	24,796	6,944	2,568	89,088	2,743
FISCAL YEAR 1991, TOTAL	1,099,745	546,877	113,598	30,451	12,895	384,451	11,473
October 1990 - December 1990.....	242,792	118,047	29,248	6,363	2,753	83,646	2,735
January 1991 - March 1991.....	257,078	119,891	22,974	7,107	2,919	101,569	2,618
April 1991 - June 1991.....	338,591	181,949	35,953	7,545	3,545	106,426	3,173
July 1991 - September 1991.....	261,284	126,990	25,423	9,436	3,678	92,810	2,947
FISCAL YEAR 1992, TOTAL	1,134,195	557,723	117,951	33,566	13,395	400,081	11,479
October 1991 - December 1991.....	249,845	117,980	28,571	8,238	3,572	88,749	2,735
January 1992 - March 1992.....	266,984	136,220	19,751	8,159	2,823	97,425	2,606
April 1992 - June 1992.....	348,986	173,437	41,930	8,311	3,539	118,503	3,266
July 1992 - September 1992.....	268,380	130,086	27,699	8,858	3,461	95,404	2,872
FISCAL YEAR 1993, TOTAL	1,190,673	585,774	131,548	34,962	13,987	411,511	12,891
October 1992 - December 1992.....	262,404	124,812	30,324	8,388	3,581	92,284	3,015
January 1993 - March 1993.....	285,925	154,596	21,124	8,317	3,074	96,042	2,772
April 1993 - June 1993.....	354,070	168,977	47,920	8,739	3,776	120,767	3,891
July 1993 - September 1993.....	288,274	137,389	32,180	9,518	3,556	102,418	3,213
FISCAL YEAR 1994, TOTAL	1,290,245	619,819	154,205	43,004	13,779	443,831	15,607
October 1993 - December 1993.....	282,891	132,790	36,088	9,907	3,525	97,012	3,569
January 1994 - March 1994.....	309,746	160,382	24,883	9,932	3,009	108,037	3,503
April 1994 - June 1994.....	386,403	182,996	55,652	10,629	3,592	128,665	4,869
July 1994 - September 1994.....	311,205	143,651	37,582	12,536	3,653	110,117	3,666
FISCAL YEAR 1995, TOTAL	1,390,048	675,779	174,422	44,981	14,317	465,405	15,144
October 1994 - December 1994.....	301,238	138,454	40,811	11,029	3,791	103,537	3,616
January 1995 - March 1995.....	329,624	169,977	26,137	10,791	2,982	116,503	3,234
April 1995 - June 1995.....	432,556	214,105	65,995	11,116	3,603	133,357	4,380
July 1995 - September 1995.....	326,630	153,243	41,479	12,045	3,941	112,008	3,914

Selected Historical and Other Data

Table 17.--Treasury Department Gross Tax Collections: Amount Collected by Quarter and Fiscal Year, 1987-1998
--Continued

[Money amounts are in millions of dollars]

Quarter and fiscal year	Amount collected by type of return						
	Total ¹	Individual income taxes ^{2,3}	Corporation income taxes ³	Excise taxes		Employment taxes ⁶	Estate and gift taxes
				Internal Revenue Service ⁴	Bureau of Alcohol, Tobacco and Firearms ⁵		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
FISCAL YEAR 1996, TOTAL	1,500,352	745,313	189,055	42,222	13,805	492,365	17,592
October 1995 - December 1995.....	320,038	148,203	46,823	11,409	3,411	106,200	3,992
January 1996 - March 1996.....	349,683	184,419	27,971	9,939	2,959	120,783	3,612
April 1996 - June 1996.....	474,823	242,754	68,509	9,835	3,532	144,825	5,368
July 1996 - September 1996.....	355,808	169,937	45,752	11,039	3,903	120,557	4,620
FISCAL YEAR 1997, TOTAL	1,637,156	825,021	204,492	44,807	13,883	528,596	20,357
October 1996 - December 1996.....	345,447	157,767	49,612	10,052	3,261	120,284	4,471
January 1997 - March 1997.....	379,827	197,477	31,359	10,762	3,052	132,838	4,339
April 1997 - June 1997.....	526,490	285,884	75,093	11,600	3,524	144,048	6,341
July 1997 - September 1997.....	385,392	183,893	48,428	12,393	4,046	131,426	5,206
FISCAL YEAR 1998							
October 1997 - December 1997.....	381,995	180,507	56,228	12,424	3,181	124,315	5,340
January 1998 - March 1998.....	412,808	216,994	33,640	11,424	2,968	142,512	5,270
April 1998 - June 1998.....	578,540	319,050	75,714	12,574	3,582	159,632	7,988

See notes at end of this section.

Selected Historical and Other Data

Table 18.--Internal Revenue Tax Refunds: Amount Refunded by Quarter and Fiscal Year, 1987-1998

[Money amounts are in millions of dollars]

Quarter and fiscal year	Amount refunded by type of return					
	Total ¹	Individual income taxes ²	Corporation income taxes ³	Excise taxes ⁴	Employment taxes ⁵	Estate and gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
FISCAL YEAR 1987, TOTAL	96,969	73,583	19,891	1,381	1,900	214
October 1986 - December 1986	8,668	3,406	4,789	111	312	50
January 1987 - March 1987.....	28,422	22,198	5,296	479	393	56
April 1987 - June 1987	50,063	42,858	5,948	332	869	57
July 1987 - September 1987.....	9,816	5,121	3,858	459	326	52
FISCAL YEAR 1988, TOTAL	94,480	74,399	16,477	1,114	2,263	227
October 1987 - December 1987.....	7,701	3,437	3,727	207	275	55
January 1988 - March 1988.....	27,798	21,744	5,248	198	553	55
April 1988 - June 1988.....	49,202	43,769	3,848	421	1,114	50
July 1988 - September 1988.....	9,776	5,449	3,654	288	321	67
FISCAL YEAR 1989, TOTAL	93,613	73,597	14,921	2,054	2,771	269
October 1988 - December 1988.....	8,380	3,362	4,461	118	359	80
January 1989 - March 1989.....	32,041	26,759	4,462	182	570	67
April 1989 - June 1989.....	43,538	38,895	3,849	350	381	63
July 1989 - September 1989.....	9,654	4,581	2,149	1,404	1,461	59
FISCAL YEAR 1990, TOTAL	99,656	76,065	18,324	2,261	2,677	329
October 1989 - December 1989.....	8,487	3,094	4,605	300	409	79
January 1990 - March 1990.....	37,121	31,367	4,922	342	423	67
April 1990 - June 1990.....	43,308	36,952	4,209	549	1,492	106
July 1990 - September 1990.....	10,740	4,652	4,588	1,070	353	77
FISCAL YEAR 1991, TOTAL	104,380	82,877	17,440	1,188	2,471	404
October 1990 - December 1990.....	8,284	3,367	4,148	344	323	102
January 1991 - March 1991.....	38,020	32,811	4,286	293	538	92
April 1991 - June 1991.....	47,962	41,638	4,748	226	1,249	101
July 1991 - September 1991.....	10,114	5,061	4,258	325	361	109
FISCAL YEAR 1992, TOTAL	113,108	88,624	19,688	1,997	2,398	401
October 1991 - December 1991.....	10,072	3,607	5,639	379	346	101
January 1992 - March 1992	44,657	38,183	5,750	201	430	93
April 1992 - June 1992.....	47,817	42,231	4,596	476	399	115
July 1992 - September 1992.....	10,562	4,603	3,703	941	1,223	92
FISCAL YEAR 1993, TOTAL	93,580	74,234	16,035	958	1,969	384
October 1992 - December 1992.....	7,891	3,081	4,190	208	324	88
January 1993 - March 1993.....	37,213	31,503	4,971	239	396	104
April 1993 - June 1993.....	39,325	35,353	3,195	290	397	90
July 1993 - September 1993.....	9,151	4,297	3,679	221	852	102
FISCAL YEAR 1994, TOTAL	96,980	75,935	16,251	1,877	2,477	441
October 1993 - December 1993.....	7,329	2,322	4,176	394	324	113
January 1994 - March 1994.....	34,614	27,859	5,800	403	445	107
April 1994 - June 1994.....	43,804	40,876	2,109	333	393	93
July 1994 - September 1994.....	11,233	4,878	4,165	747	1,315	128
FISCAL YEAR 1995, TOTAL	108,035	84,056	19,350	2,223	1,972	434
October 1994 - December 1994.....	9,086	3,440	4,909	319	304	114
January 1995 - March 1995.....	35,791	27,642	6,370	926	753	101
April 1995 - June 1995.....	53,388	47,433	4,904	500	443	108
July 1995 - September 1995.....	9,770	5,541	3,167	478	472	111

Selected Historical and Other Data

Table 18.--Internal Revenue Tax Refunds: Amount Refunded by Quarter and Fiscal Year, 1987-1998--Continued

[Money amounts are in millions of dollars]

Quarter and fiscal year	Amount refunded by type of return					
	Total ¹	Individual income taxes ²	Corporation income taxes ³	Excise taxes ⁴	Employment taxes ⁵	Estate and gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
FISCAL YEAR 1996, TOTAL	149,205	123,856	19,201	2,075	3,584	489
October 1995 - December 1995.....	11,149	4,133	5,391	361	1,152	112
January 1996 - March 1996.....	48,625	41,633	6,103	239	538	112
April 1996 - June 1996.....	78,107	72,814	4,363	355	454	121
July 1996 - September 1996.....	11,324	5,276	3,344	1,120	1,440	144
FISCAL YEAR 1997, TOTAL	141,539	112,667	24,046	1,790	2,461	576
October 1996 - December 1996.....	13,306	4,460	8,082	155	433	176
January 1997 - March 1997.....	58,124	51,221	5,771	493	552	87
April 1997 - June 1997.....	57,421	51,980	4,399	375	522	146
July 1997 - September 1997.....	12,688	5,006	5,794	767	954	167
FISCAL YEAR 1998						
October 1997 - December 1997.....	10,680	4,369	5,496	165	499	151
January 1998 - March 1998.....	63,516	56,123	6,326	266	670	131
April 1998 - June 1998.....	77,206	70,644	5,507	188	684	183

See notes at end of this section.

Selected Historical and Other Data

Table 19.--Individual Income Tax Refund Offsets for Repayment of Specific Outstanding Taxpayer Obligations or Debts, by Selected Type of Program or U.S. Government Agency to Which Amount was Owed, Selected Calendar Years, 1985-1997¹

[Money amounts are in thousands of dollars]

Selected program or agency	Number of	Refund offset	Number of	Refund offset	Number of	Refund offset
	offsets ²	amount ³	offsets ²	amount ³	offsets ²	amount ³
	1985		1986		1987	
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	489,366	231,709	882,797	456,998	1,150,365	566,175
Department of Health and Human Services... ⁴	489,366	231,709	604,425	307,764	664,534	342,523
Child support (TANF) ⁵	489,366	231,709	533,051	258,192	566,312	269,212
Child support (non-TANF) ⁶	N/A	N/A	71,374	49,572	108,160	73,216
Program Support Center... ⁷	N/A	N/A	N/A	N/A	62	95
Social Security Administration... ⁴	N/A	N/A	N/A	N/A	N/A	N/A
Department of Veterans Affairs.....	N/A	N/A	17,027	8,241	129,466	54,302
Department of Education.....	N/A	N/A	243,135	127,585	278,490	137,425
Small Business Administration.....	N/A	N/A	8,642	6,521	5,834	4,031
Department of Housing and Urban Development.....	N/A	N/A	7,673	5,630	9,501	6,604
Department of Agriculture.....	N/A	N/A	1,895	1,256	6,505	3,446
Food and Consumer Service.....	N/A	N/A	N/A	N/A	N/A	N/A
Department of Defense... ⁸	N/A	N/A	N/A	N/A	54,950	17,561
All other.....	N/A	N/A	N/A	N/A	1,085	282
	1989		1990		1991	
	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	1,259,297	708,545	1,402,111	804,906	1,565,432	946,210
Department of Health and Human Services... ⁴	779,554	449,627	831,966	483,474	869,941	523,953
Child support (TANF) ⁵	627,403	350,598	651,893	365,613	672,801	392,802
Child support (non-TANF) ⁶	151,680	98,407	179,611	117,249	196,381	130,348
Program Support Center... ⁷	471	622	462	612	759	803
Social Security Administration... ⁴	N/A	N/A	N/A	N/A	N/A	N/A
Department of Veterans Affairs.....	56,085	27,209	50,004	23,265	38,987	17,684
Department of Education.....	334,740	191,940	432,139	257,392	575,578	363,968
Small Business Administration.....	3,816	2,648	3,403	2,307	2,374	1,640
Department of Housing and Urban Development.....	11,441	8,602	10,850	8,076	11,250	8,380
Department of Agriculture.....	66,269	24,189	7,548	6,056	8,559	7,551
Food and Consumer Service.....	N/A	N/A	N/A	N/A	N/A	N/A
Department of Defense... ⁸	61,804	21,622	57,952	19,777	49,085	18,116
All other.....	7,392	4,330	8,249	4,559	9,628	4,918
	1992		1993		1994	
	(13)	(14)	(15)	(16)	(17)	(18)
Total.....	1,921,944	1,262,622	1,758,162	1,160,397	2,009,877	1,379,675
Department of Health and Human Services... ⁴	1,070,999	683,656	947,133	619,648	1,017,452	701,529
Child support (TANF) ⁵	737,254	464,462	701,598	448,560	749,269	507,047
Child support (non-TANF) ⁶	254,435	178,198	244,780	170,404	267,546	193,939
Program Support Center... ⁷	618	646	755	684	637	543
Social Security Administration... ⁴	78,692	40,350	28,791	13,931	19,722	10,297
Department of Veterans Affairs.....	29,103	13,122	33,844	10,914	35,368	9,973
Department of Education.....	720,326	516,213	651,056	472,928	781,829	582,662
Small Business Administration.....	2,218	1,609	1,853	1,355	2,228	1,834
Department of Housing and Urban Development.....	13,520	10,815	11,399	8,963	10,454	9,090
Department of Agriculture.....	20,262	12,034	28,969	13,075	73,452	33,382
Food and Consumer Service.....	9,740	3,061	21,828	7,213	66,726	27,618
Department of Defense... ⁸	54,509	19,198	46,125	14,829	59,459	25,345
All other.....	11,007	5,975	8,992	4,754	9,913	5,563

Selected Historical and Other Data

Table 19.--Individual Income Tax Refund Offsets for Repayment of Specific Outstanding Taxpayer Obligations or Debts, by Selected Type of Program or U.S. Government Agency to Which Amount was Owed, Selected Calendar Years, 1985-1997¹--Continued

[Money amounts are in thousands of dollars]

Selected program or agency	Number of offsets ²	Refund offset amount ³	Number of offsets ²	Refund offset amount ³	Number of offsets ²	Refund offset amount ³
	1995		1996		1997	
	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	2,188,257	1,505,736	2,120,935	1,678,504	2,162,102	1,758,154
Department of Health and Human Services..... ⁴	1,165,444	828,631	1,241,395	1,019,612	1,303,676	1,108,125
Child support (TANF)..... ⁵	848,166	591,854	879,143	716,637	902,766	764,700
Child support (non-TANF)..... ⁶	316,707	236,198	361,453	302,146	400,198	342,696
Program Support Center..... ⁷	571	579	799	829	712	729
Social Security Administration..... ⁴	16,092	8,696	30,190	17,961	27,996	17,584
Department of Veterans Affairs.....	45,761	11,830	49,989	12,743	45,479	12,476
Department of Education.....	778,446	571,280	573,308	517,169	518,844	482,241
Small Business Administration.....	2,567	2,359	3,503	3,638	3,952	4,206
Department of Housing and Urban Development.....	10,676	9,745	6,228	6,738	6,876	7,602
Department of Agriculture.....	73,644	30,295	93,884	42,504	115,076	53,680
Food and Consumer Service..... ⁸	66,449	24,166	87,203	35,843	108,612	47,162
Department of Defense.....	85,023	35,970	111,207	53,404	127,103	63,052
All other.....	10,594	6,930	11,231	4,735	13,100	9,188

See notes at end of this section.

Selected Historical and Other Data

Table 20.--Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Bureau of Alcohol, Tobacco and Firearms, and Customs Service, by Type of Excise Tax, Fiscal Years 1992-1998

[Money amounts are in thousands of dollars]

Type of excise tax by agency to which tax was reported or paid	Fiscal Year						
	1992	1993	1994	1995	1996	1997	
						Total	by quarter ending-- December 1996
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total excise tax collections.....	46,961,000	48,949,000	56,783,000	59,298,000	56,027,000	58,690,000^r	13,313,000^r
Excise tax collections or liabilities reported by the Internal Revenue Service¹							
Total excise tax collections.....	33,565,587	34,962,476	43,004,797	44,980,628	42,221,611	44,807,000	10,052,000
Tax liabilities by type of excise tax, total.....	32,751,319	34,048,600	42,874,953	44,596,609	40,998,482	45,533,817	11,618,090
Retail excise taxes:							
Luxury taxes:							
Passenger vehicles.....	276,100	379,530	475,177	519,142	532,180	440,347	143,893
Boats (repealed, January 1, 1993).....	12,205	16,374	-2,770	636	108	--	--
Aircraft (repealed, January 1, 1993).....	151	702	-48	--	9	19	--
Jewelry (repealed, January 1, 1993).....	15,942	16,456	-1,846	-179	-126	-5	-6
Furs (repealed, January 1, 1993).....	735	621	-195	-32	54	5	-54
Diesel fuel for trains:							
Total, excluding floor stocks.....	82,000	85,500	193,100	207,800	148,600	152,700	41,000
Floor stocks	169	109	398	751	1,173	4	2
Diesel fuel for certain intercity buses.....	2,505	2,651	2,286	-2,267	-4,523	-4,589	351
Special motor fuels:							
Total excluding floor stocks.....	40,518	39,108	44,400	33,900	41,300	37,300	11,200
Floor stocks.....	22	-8	4	2	-2	--	--
Compressed natural gas.....	N/A	N/A	669	936	866	1,047	5
Alcohol fuels ²	-564	-88	174	166	166	28	1
Fuels used commercially on inland waterways....	67,140	82,240	112,550	128,690	125,520	120,687	31,580
Heavy trucks and trailers.....	904,871	1,211,440	1,635,700	2,039,600	1,804,000	1,785,700	435,200
Manufacturers excise taxes:							
Gas guzzlers ²	144,156	111,554	64,057	73,482	52,641	48,155	14,864
Tires ²	279,852	311,442	357,500	389,900	354,100	368,500	83,800
Noncommercial aviation gasoline ³	2,454	2,067	2,172	2,409	5,681	43,909	10,191
Gasoline except for use in gasohol							
Total, excluding floor stocks.....	14,759,324	14,753,020	19,794,300	19,918,500	19,653,800	20,836,000	5,266,800
Floor stocks.....	8,473	3,113	10,052	3,142	2,118	-1,491	42
Diesel fuel, except for trains and intercity buses							
Total, excluding floor stocks ²	4,071,929	4,287,926	6,395,500	6,733,100	7,091,500	7,160,800	1,852,500
Floor stocks diesel.....	1,836	1,350	45,599	942	-2,382	105	-34
Gasoline for use in gasohol by alcohol content:							
Total, excluding floor stocks							
5.7 percent under 7.7 percent	N/A	N/A	38	13,811	8,258	1,390	714
7.7 percent under 10 percent	N/A	N/A	21,842	20,554	5,732	4,498	2,056
10 percent or more	297,958	297,361	342,510	271,730	293,120	214,090	44,200
Floor stocks gas for use in gasohol.....	-17	--	15	18	4	-3	--
Gasohol by alcohol content:							
5.7 percent under 7.7 percent	N/A	N/A	113,745	203,473	223,109	107,114	47,735
7.7 percent under 10 percent	N/A	N/A	168,180	359,641	235,639	180,575	100,610
10 percent or more	399,941	528,630	606,690	740,510	964,220	1,060,250	219,230
Floor stock gasohol.....	309	48	478	26	1	--	--
Noncommercial aviation fuel except gasoline							
Total excluding floor stocks.....	131,672	140,030	157,900	176,500	88,400	157,900	40,100
Floor stocks	94	51	598	16	4,685	14,202	5,176
Commercial aviation fuel	11,794	12,382	13,100	12,770	541,140	566,860	175,860

Selected Historical and Other Data

Table 20.—Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Bureau of Alcohol, Tobacco and Firearms, and Customs Service, by Type of Excise Tax, Fiscal Years 1992-1998
--Continued

[Money amounts are in thousands of dollars]

Type of excise tax by agency to which tax was reported or paid	Fiscal Year					
	1997			Tax rates in effect on October 1, 1997	1998	
	by quarter ending--				by quarter ending--	
	March 1997	June 1997	September 1997		December 1997	March 1998
(8)	(9)	(10)	(11)	(12)	(13)	
Total excise tax collections.....	13,814,000^f	15,124,000^f	16,439,000^f		15,605,000	14,392,000
Excise tax collections or liabilities reported by the Internal Revenue Service¹						
Total excise tax collections.....	10,762,000	11,600,000	12,393,000		12,424,138	11,423,943
Tax liabilities by type of excise tax, total.....	9,878,529	11,739,024	12,298,174		N/A	N/A
Retail excise taxes:						
Luxury taxes:						
Passenger vehicles.....	95,336	105,463	95,655	8 percent of price in excess of \$36,000	113,507	98,501
Boats (repealed, January 1, 1993).....	--	--	--	10 percent of price in excess of \$100,000, repealed 1/1/93	--	283
Aircraft (repealed, January 1, 1993).....	19	--	--	\$250,000, repealed 1/1/93	--	2
Jewelry (repealed, January 1, 1993).....	--	--	1	\$10,000, repealed 1/1/93	1	--
Furs (repealed, January 1, 1993).....	54	5	--	\$10,000, repealed 1/1/93	--	--
Diesel fuel for trains:						
Total, excluding floor stocks.....	48,800	31,000	31,900	\$0.0565 per gallon	41,120	57,319
Floor stocks.....	-1	3	--	\$0.043 per gallon based on 10/1/93 inventory	--	--
Diesel fuel for certain intercity buses.....	-1,492	-1,681	-1,767	\$0.074 per gallon	571	619
Special motor fuels:						
Total excluding floor stocks.....	9,800	8,100	8,200	\$0.184 per gallon	--	6,930
Floor stocks.....	--	--	--	\$0.043 per gallon based on 10/1/93 inventory	--	--
Compressed natural gas.....	8	811	223	\$0.4854/1000 cu ft	268	250
Alcohol fuels ²	7	14	6	various	64	64
Fuels used commercially on inland waterways....	27,940	30,150	31,017	\$0.244/ per gallon	28,145	28,991
Heavy trucks and trailers.....	411,900	480,200	458,400	12 percent of price	466,069	479,294
Manufacturers excise taxes:						
Gas guzzlers ²	18,879	12,046	2,366	various	12,905	10,110
Tires ²	84,800	95,100	104,800	various	93,839	91,630
Noncommercial aviation gasoline ³	4,787	14,094	14,837	\$0.194 per gallon	10,657	13,090
Gasoline except for use in gasohol						
Total, excluding floor stocks.....	4,778,200	5,233,500	5,557,500	\$0.184 per gallon	4,957,704	4,356,348
Floor stocks.....	-1,557	25	-1	\$0.043 per gallon based on 10/1/93 inventory	-7	1
Diesel fuel, except for trains and intercity buses						
Total, excluding floor stocks ²	1,729,400	1,857,300	1,721,600	\$0.244 per gallon	1,863,690	1,656,315
Floor stocks diesel.....	99	41	-1	various	-67	1
Gasoline for use in gasohol by alcohol content:						
Total, excluding floor stocks						
5.7 percent under 7.7 percent.....	547	571	-442	\$0.16248 per gallon	2,182	20
7.7 percent under 10 percent.....	1,331	567	544	\$0.1543 per gallon	809	1,296
10 percent or more.....	49,470	61,930	58,490	\$0.14444 per gallon	64,131	52,681
Floor stocks gas for use in gasohol.....	--	-3	--	\$0.043 per gallon based on 10/1/93 inventory	--	--
Gasohol by alcohol content:						
5.7 percent under 7.7 percent.....	48,357	7,016	4,006	\$0.15322 per gallon	24,080	24,179
7.7 percent under 10 percent.....	69,113	8,155	2,697	\$0.14242 per gallon	43,266	66,259
10 percent or more.....	232,470	273,080	335,470	\$0.13 per gallon	422,493	338,269
Floor stock gasohol.....	6	-6	--	\$0.043 per gallon based on 10/1/93 inventory	--	--
Noncommercial aviation fuel except gasoline						
Total excluding floor stocks.....	16,400	34,800	66,600	\$0.044 per gallon	53,634	43,748
Floor stocks.....	7,413	6,993	-5,380	\$0.175 per gallon	-555	64
Commercial aviation fuel.....	119,080	138,520	133,400	\$0.043 per gallon	146,324	138,315

Selected Historical and Other Data

Table 20.--Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Bureau of Alcohol, Tobacco and Firearms, and Customs Service, by Type of Excise Tax, Fiscal Years 1992-1998
--Continued

[Money amounts are in thousands of dollars]

Type of excise tax by agency to which tax was reported or paid	Fiscal Year						
	1992	1993	1994	1995	1996	1997	
						Total	by quarter ending-- December 1996
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Coal:							
Mined underground:							
At 4.4 percent of sales price.....	84,500	106,203	126,100	138,900	146,900	179,911	43,900
At \$1.10 per ton	326,100	277,848	253,200	246,500	254,700	224,409	49,700
Surface mined:							
At 4.4 percent of sales price.....	52,900	58,270	58,900	64,700	66,900	71,028	17,300
At \$0.55 per ton.....	167,100	162,595	159,000	151,700	146,600	149,282	39,400
Certain vaccines ²	163,701	84,195	204,869	176,750	169,808	174,818	31,382
Sport fishing equipment.....	79,950	87,700	89,100	96,800	94,500	93,500	19,200
Electric outboard motors, sonar devices.....	2,121	2,109	2,544	2,847	2,445	1,956	390
Bows and arrows.....	19,792	21,003	20,276	20,481	17,719	20,173	3,527
Facilities and services:							
Telephone and teletypewriter services.....	3,173,000	3,351,600	3,774,000	3,825,700	4,243,400	4,706,800	1,188,900
Transportation of persons by air.....	4,173,486	4,168,262	4,748,300	4,928,000	1,558,500	4,284,600	1,274,300
Use of international air travel facilities.....	221,681	214,210	224,700	256,000	89,100	240,200	62,300
Transportation of property by air.....	266,590	241,476	330,000	334,700	130,300	295,300	80,500
Taxes on policies issued by foreign insurers.....	116,822	109,200	129,100	140,300	120,500	141,200	32,500
Taxes related to wagering:							
Certain wagers ²	15,560	14,891	15,437	15,135	15,717	20,668	4,395
Occupational taxes ²	1,243	1,267	1,315	1,421	1,178	1,268	120
Certain other excise taxes:							
Passenger transportation by water.....	16,895	20,680	17,350	17,060	17,460	19,900	4,510
Use tax on heavy vehicles ^{1,2}	596,167	616,741	646,678	694,605	740,028	934,532	195,416
Environmental taxes:							
Domestic petroleum, (Superfund) (expired effective January 1, 1996).....	288,800	276,300	312,800	291,700	65,900	-2,500	-300
Imported petroleum, superfund (expired effective January 1, 1996).....	268,600	280,700	347,800	325,300	77,900	-400	-200
Domestic petroleum, Oil Spill Liability Trust Fund (expired effective January 1, 1995)	140,000	140,900	-100	1,000	-400	-900	-100
Imported petroleum, Oil Spill Liability Trust Fund (expired effective January 1, 1995).....	129,300	143,600	500	--	1,700	--	--
Certain chemicals (expired effective January 1, 1996) ²	252,200	235,000	258,600	267,500	61,000	9,700	600
Certain imported substances (expired effective January 1, 1996) ²	16,500	11,500	16,200	19,000	5,700	1,200	900
Ozone-depleting chemicals: ²	558,200	704,600	480,100	434,200	327,600	98,000	-3,400
Floor stocks of ozone-depleting chemicals.....	9,900	64,140	68,700	61,900	27,000	8,200	1,900
Imported taxable products containing or manu- factured using ozone-depleting chemicals ²	N/A	N/A	62,600	74,600	74,800	-24,400	-51,300
Private Foundations:							
Net Investment Income.....	204,677	223,085	223,419	193,119	299,094	486,178	75,338
Other Private Foundations Excise Tax.....	103	1,483	174	23	36	39	12
Black Lung Benefit Trusts ²	88	-91	5	284	126	131	50
Taxes on qualified pension and other plans:							
Failure to meet minimum funding standards.....	14,681	8,601	16,729	6,395	8,369	11,464	2,097
Nondeductible contributions.....	2,829	3,102	19,648	2,738	2,910	5,807	1,081
Excess contributions to Individual Retirement Accounts and others.....	6,627	5,992	5,598	8,450	833	6,508	1,328
Prohibited transactions.....	10,172	12,150	9,082	8,999	8,132	6,341	1,698

Selected Historical and Other Data

Table 20.--Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Bureau of Alcohol, Tobacco and Firearms, and Customs Service, by Type of Excise Tax, Fiscal Years 1992-1998
--Continued

[Money amounts are in thousands of dollars]

Type of excise tax by agency to which tax was reported or paid	Fiscal Year					
	1997			Tax rates in effect on October 1, 1997	1998	
	by quarter ending--				by quarter ending--	
	March 1997	June 1997	September 1997		December 1997	March 1998
(8)	(9)	(10)	(11)	(12)	(13)	
Coal:						
Mined underground:						
At 4.4 percent of sales price.....	45,900	43,800	44,511	4.4 percent of value	44,775	46,750
At \$1.10 per ton	64,600	60,800	51,009	\$1.10 per ton if less than 4.4percent of value	55,823	54,940
Surface mined:						
At 4.4 percent of sales price.....	17,400	16,800	19,528	4.4 percent of value	13,770	17,675
At \$0.55 per ton.....	35,500	36,900	37,482	\$0.55 per ton if less than 4.4.percent of value	38,607	34,861
Certain vaccines ²	41,524	40,576	61,336	\$0.75 per dose	12,990	46,376
Sport fishing equipment.....	29,400	28,700	16,200	10 percent	17,018	30,359
Electric outboard motors, sonar devices.....	720	614	232	3 percent of mfr. price not to exceed \$30	388	624
Bows and arrows.....	3,612	5,679	7,355	11 percent to 12.4 percent	7,499	1,772
Facilities and services:						
Telephone and teletypewriter services.....	1,198,900	1,138,500	1,180,500	3 percent	1,113,654	1,146,790
Transportation of persons by air.....	198,800	1,334,600	1,476,900	9 percent plus \$1 per flight segment, 7.5 percent for rural airports	1,473,197	974,517
Use of international air travel facilities.....	24,200	64,300	89,400	\$12.00 per person	203,271	236,914
Transportation of property by air.....	31,000	96,100	87,700	6.25percent	77,671	99,426
Taxes on policies issued by foreign insurers.....	31,800	32,000	44,900	1 percent or 4 percent of premium paid	25,225	31,600
Taxes related to wagering:						
Certain wagers ²	7,559	8,008	706	0.25 or 2.0 percent of wager	5,123	-2,131
Occupational taxes ²	135	1,272	-259	\$50 or \$500 per person per year	127	608
Certain other excise taxes:						
Passenger transportation by water.....	4,260	5,230	5,900	\$3.00 per passenger	3,809	4,215
Use tax on heavy vehicles ^{1,2}	154,039	221,434	363,643	\$75 - \$550 per vehicle per year	63,516	179,336
Environmental taxes:						
Domestic petroleum, (Superfund) (expired effective January 1, 1996).....	-2,300	100	--	0.097 per barrel	55	-2,741
Imported petroleum, superfund (expired effective January 1, 1996).....	--	-200	--	0.097 per barrel	-44	26
Domestic petroleum, Oil Spill Liability Trust Fund (expired effective January 1, 1995)	-700	-100	--	0.05 per barrel	--	3
Imported petroleum, Oil Spill Liability Trust Fund (expired effective January 1, 1995).....	--	--	--	0.05 per barrel	--	-13
Certain chemicals (expired effective January 1, 1996) ²	10,400	--	-1,300	0.22 - \$4.87 per ton	-363	3,343
Certain imported substances (expired effective January 1, 1996) ²	1,100	--	-800	various, per ton	-32	-335
Ozone-depleting chemicals: ²	34,100	36,500	30,800	various, per pound	14,900	11,101
Floor stocks of ozone-depleting chemicals.....	-6,000	11,400	900	various, per pound	300	4,068
Imported taxable products containing or manufactured using ozone-depleting chemicals ²	7,800	10,400	8,700	various	10,600	6,092
Private Foundations:						
Net Investment Income.....	161,272	119,359	130,209	2 percent	-130,209	--
Other Private Foundations Excise Tax.....	--	25	2	various	13	11
Black Lung Benefit Trusts ²	41	13	27	various	-27	--
Taxes on qualified pension and other plans:						
Failure to meet minimum funding standards.....	2,679	3,369	3,319	5 percent or 10 percent	806	1,270
Nondeductible contributions.....	699	2,528	1,499	10 percent	723	666
Excess contributions to Individual Retirement Accounts and others.....	2,811	1,599	770	6 percent	1,377	3,730
Prohibited transactions.....	1,644	1,389	1,610	5 percent	876	3,329

Selected Historical and Other Data

Table 20.--Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Bureau of Alcohol, Tobacco and Firearms, and Customs Service, by Type of Excise Tax, Fiscal Years 1992-1998
--Continued

[Money amounts are in thousands of dollars]

Type of excise tax by agency to which tax was reported or paid	Fiscal Year						
	1992	1993	1994	1995	1996	1997	
						Total	by quarter ending-- December 1996
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Failure to distribute minimum amounts.....	16,073	29,116	N/A	N/A	N/A	N/A	N/A
Certain excess contributions.....	3,796	3,149	3,201	4,141	4,649	8,964	2,189
Reversion of qualified plan assets to employer....	70,874	54,210	-2,593	20,190	18,078	27,340	11,095
Other transactions.....	2,120	914	N/A	N/A	N/A	N/A	N/A
Penalties ²	11,193	9,647	7,705	7,399	7,063	8,861	4,407
Taxes on undistributed income of qualified investment entities:							
Real Estate Investment Trusts.....	113	1,328	1,490	691	692	1,287	13
Regulated Investment Companies.....	2,367	5,334	7,274	5,148	3,757	5,499	90
Windfall profits tax on domestic crude oil (repealed August 23, 1988) ¹.....	-259,625	-365	-332,437	-117,526	18	-10,394	-10,693
Miscellaneous IRS taxes ^{2,4,5}.....	12,554	12,346	13,714	20,090	16,679	31,350	6,529
Unclassified ⁵.....	N/A						
Internal Revenue Service collections less reported amounts.....	814,268	913,876	129,844	384,019	1,223,129	-726,817	-1,566,090
Excise tax collections or liabilities reported by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms							
Total excise tax collections.....	13,395,413	13,986,524	13,778,203	14,317,372	13,805,389	13,883,000	3,261,000
Tax liabilities by type of excise tax ⁶.....	13,287,696	13,941,086	13,762,109	13,809,604	13,758,495	13,732,800	3,437,798
Distilled spirits:							
Domestic.....	3,194,845	3,176,775	3,044,372	2,994,978	2,938,310	2,910,408	779,403
Imported.....	671,592	663,263	617,297	652,334	668,809	687,249	183,299
Wine:							
Domestic.....	496,379	467,602	468,284	469,066	485,422	492,950	145,237
Imported.....	120,798	112,633	118,582	119,921	134,463	134,463	43,798
Beer:							
Domestic.....	3,249,522	3,180,410	3,197,528	3,174,833	3,135,670	3,164,288	712,798
Imported.....	142,299	158,920	183,880	192,264	219,662	219,662	47,492
Tobacco products: ⁷							
Domestic ⁷	5,072,322	5,577,104	5,713,810	5,865,940	5,751,575	5,819,508	1,478,852
Cigarettes ⁷	5,087,048	5,649,832	5,755,422	5,868,247	5,759,424	5,814,760	n.a.
Cigars ⁷	26,428	30,821	34,063	39,109	45,183	58,676	n.a.
Papers/tubes ⁷	5	6	7	6	6	5	n.a.
Chewing tobacco and snuff ⁷	23,600	27,117	28,752	28,590	29,065	29,033	n.a.
Pipe tobacco ⁷	5,376	5,769	5,482	5,113	4,680	3,901	n.a.
Imported.....	79,946	134,394	89,389	44,934	43,867	53,806	10,961
Firearms and ammunition.....	140,608	171,434	213,966	184,302	157,816	143,766	32,397
Floor stocks not allocable.....	2,329	186,041	2,601	--	--	--	N/A
Special occupations.....	117,056	112,510	112,400	111,032	108,271	106,700	3,561
Bureau of Alcohol, Tobacco and Firearms and Customs Service collections less reported amounts.....	107,717	45,438	16,094	507,768	46,894	150,200	-176,798
Total collections less reported amounts.....	921,985	959,314	145,938	891,787	1,270,023	-576,617	-1,742,888

Selected Historical and Other Data

Table 20.--Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Bureau of Alcohol, Tobacco and Firearms, and Customs Service, by Type of Excise Tax, Fiscal Years 1992-1998
--Continued

[Money amounts are in thousands of dollars]

Type of excise tax by agency to which tax was reported or paid	Fiscal Year					
	1997			Tax rates in effect on October 1, 1997	1998	
	by quarter ending--				by quarter ending--	
	March 1997	June 1997	September 1997		December 1997	March 1998
(8)	(9)	(10)	(11)	(12)	(13)	
Failure to distribute minimum amounts.....	N/A	N/A	N/A	--	N/A	N/A
Certain excess contributions.....	2,952	1,977	1,846	10 percent	2,424	3,283
Reversion of qualified plan assets to employer....	7,638	3,834	4,773	20 percent	9,811	18,633
Other transactions.....	N/A	N/A	N/A	--	N/A	N/A
Penalties ²	2,251	-302	2,505	various	1,782	2,255
Taxes on undistributed income of qualified investment entities:						
Real Estate Investment Trusts.....	584	281	409	4 percent	-25	2,163
Regulated Investment Companies.....	5,318	777	-686	4 percent	4,779	3,440
Windfall profits tax on domestic crude oil (repealed August 23, 1988) ¹.....	--	-7	306	--	--	--
Miscellaneous IRS taxes ^{2,4,5}.....	5,725	12,975	6,121	various	8,440	8,656
Unclassified ⁵.....	N/A	N/A	N/A		996,659	985,752
Internal Revenue Service collections less reported amounts.....	883,471	-139,024	94,826		N/A	N/A
Excise tax collections or liabilities reported by the Customs Service and the Bureau of Alcohol, Tobacco and Firearms						
Total excise tax collections.....	3,052,000	3,524,000	4,046,000		3,180,862	2,968,057
Tax liabilities by type of excise tax ⁶.....	2,994,450	3,599,903	3,700,649		3,390,702	3,085,849
Distilled spirits:						
Domestic.....	610,888	753,063	767,054	\$13.50 per proof gallon	756,414	653,848
Imported.....	154,238	165,640	184,072	\$13.50 per proof gallon	201,738	142,495
Wine:						
Domestic.....	103,425	115,505	128,783	\$0.17 to \$13.50 per gallon or \$13.50 per	145,008	103,959
Imported.....	30,941	41,664	18,060	\$1.07 to \$3.40 per gallon or proof gallon	50,536	32,835
Beer:						
Domestic.....	680,855	881,886	888,749	\$7 or \$18 per barrel	703,682	717,501
Imported.....	50,177	67,499	54,494	\$18 per barrel	53,938	54,968
Tobacco products: ⁷						
Domestic ⁷	1,313,564	1,466,798	1,560,294		1,425,491	1,332,371
Cigarettes ⁷	n.a.	n.a.	n.a.	\$0.24 or \$0.51 per pack (generally \$0.24 per	1,421,985	1,327,200
Cigars ⁷	n.a.	n.a.	n.a.	\$1.125 to \$30 per 1000	14,043	14,751
Papers/tubes ⁷	n.a.	n.a.	n.a.	various	1	2
Chewing tobacco and snuff. ⁷	n.a.	n.a.	n.a.	\$0.12 or \$0.36 per pound	7,530	7,089
Pipe tobacco. ⁷	n.a.	n.a.	n.a.	\$1.0969 per pound	1,010	803
Imported.....	13,400	14,072	15,373	various	13,896	13,639
Firearms and ammunition.....	33,771	30,427	47,171	10 or 11 percent of sales price	35,947	34,233
Floor stocks not allocable.....	N/A	N/A	N/A		N/A	N/A
Special occupations.....	3,191	63,349	36,599	\$250 to \$1000 per dealer or manufacturer	4,052	--
Bureau of Alcohol, Tobacco and Firearms and Customs Service collections less reported amounts.....	57,550	-75,903	345,351		-209,840	-117,792
Total collections less reported amounts.....	941,021	-214,927	440,177		-209,840	-117,792