

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2005 to 2009

[In thousands of dollars. For fiscal year ending September 30. Receipts shown for the State of Hawaii does not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one state from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although the operations of these corporations may be located in one or more state(s). Collections are gross, i.e. not net of refunds. Collections relate to the given fiscal year for the most part. However, in a given fiscal year, refunds may be issued for a tax paid in a prior year, and therefore, the total refund may exceed the collection amount]

Source	2005 1/	2006 1/	2007 1/	2008 1/	2009 1/
Federal collections	6,680,481	7,122,326	7,666,494	8,489,937	6,747,592
Corporate income	582,688	655,818	677,846	735,937	423,772
Individual income and employment	5,837,659	6,184,056	6,761,439	7,500,971	6,134,814
Income tax not withheld & SECA 2/	1,479,138	1,820,109	1,878,985	2,022,680	1,297,854
Estate and trust income tax	(2/)	(2/)	(2/)	(2/)	36,356
Income tax withheld & FICA 3/	4,335,866	4,341,029	4,858,699	5,452,573	4,778,720
Railroad retirement	-	-	(4/)	(4/)	-
Unemployment insurance	22,655	22,918	23,755	25,719	21,883
Estate	89,479	93,711	93,328	97,607	67,301
Gift	3,998	3,604	2,997	30,260	6,777
Excise 5/	166,658	185,136	130,884	125,161	114,929

1/ Through an improved location methodology, entities are now more accurately distributed by State. Beginning with FY 2005, the ZIP Code on the tax return is used to classify returns by State. In prior years, the location of the IRS District Office associated with the taxpayer's account was used to determine State distribution.

2/ SECA Self-Employment Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on self-employment income. Also includes estate and trust income tax collections through 2008 but which is shown separately in 2009.

3/ FICA Federal Insurance Contributions Act, includes Old-Age, Survivors, Disability, and Hospital Insurance taxes on wages and salaries.

4/ Less than \$500.

5/ Excludes excise taxes collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Source: U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Service Data Book* (annual) <<http://www.irs.gov/taxstats/article/0,,id=211513,00.html>> accessed March 11, 2010.