

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2006 to 2010

[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	2006 1/	2007 1/	2008 1/	2009 1/	2010 1/
Federal collections	7,122,326	7,666,494	8,489,937	6,747,592	6,280,828
Corporate income 2/	655,818	677,846	735,937	423,772	494,126
Individual income and employment	6,184,056	6,761,439	7,500,971	6,134,814	5,585,801
Income tax not withheld & SECA 3/	1,820,109	1,878,985	2,022,680	1,297,854	1,178,488
Estate and trust income tax	(3/)	(3/)	(3/)	36,356	30,680
Income tax withheld & FICA 4/	4,341,029	4,858,699	5,452,573	4,778,720	4,357,286
Railroad retirement	-	(5/)	(5/)	-	-
Unemployment insurance	22,918	23,755	25,719	21,883	19,347
Estate	93,711	93,328	97,607	67,301	71,251
Gift	3,604	2,997	30,260	6,777	10,321
Excise 6/	185,136	130,884	125,161	114,929	119,330

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/ Includes taxes on corporation income and unrelated business income from tax-exempt organizations.

3/ 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.

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

5/ Less than \$500.

6/ 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=102174,00.html>> accessed March 14, 2011.