

Table 9.02-- FEDERAL TAX COLLECTIONS, BY SOURCE: 2008 to 2012

[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	2008 1/	2009 1/	2010 1/	2011 1/	2012 1/
Federal collections	8,489,937	6,747,592	6,280,828	6,127,725	6,511,578
Corporate income 2/	735,937	423,772	494,126	365,380	398,720
Individual income and employment	7,500,971	6,134,814	5,585,801	5,610,788	5,922,132
Income tax not withheld & SECA 3/	2,022,680	1,297,854	1,178,488	1,240,301	1,277,012
Estate and trust income tax	(3/)	36,356	30,680	45,639	38,631
Income tax withheld & FICA 4/	5,452,573	4,778,720	4,357,286	4,305,223	4,589,302
Railroad retirement	(5/)	-	-	-	-
Unemployment insurance	25,719	21,883	19,347	19,625	17,187
Estate	97,607	67,301	71,251	16,004	29,547
Gift	30,260	6,777	10,321	5,159	9,057
Excise 6/	125,161	114,929	119,330	130,395	152,122

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 beginning 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/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 27, 2013.