## 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 by quarter ending-- March 1997 | June 1997 | September 1997 | Tax rates in effect on October 1, 1997 | 1998 by quarter ending-- December 1997 | March 1998 |
|---|---|---|---|---|---|---|
| | (8) | (9) | (10) | (11) | (12) | (13) |
| Failure to distibute 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 Inverstment 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| **Windfall profits tax on domestic crude oil (repealed August 23, 1988) [1]** | -- | -7 | 306 | -- | -- | -- |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** |

## Table 21.--Selected Returns and Forms Filed or To Be Filed by Type During Specified Calendar Years 1975-1999

| Type of return or form | Number filed in calendar year-- | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1975 | 1980 | 1985 | 1990 | 1995 | 1996 | 1997 | 1998 (Projected)[r] | 1999 (Projected)[r] |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| **Individual income [1]** | **84,026,800** | **93,196,100** | **99,704,200** | **112,596,000** | **116,466,900** | **118,784,000** | **120,342,500** | **122,823,300** | **125,600,800** |
| Forms 1040, 1040A, 1040EZ, and 1040PC | 83,913,100 | 93,052,300 | 99,528,900 | 112,305,000 | 116,059,700 | 118,362,500 | 120,342,500 | 122,823,300 | 125,600,800 |
| Paper returns | 83,913,100 | 93,052,300 | 99,528,900 | 108,100,900 | 104,252,800 | 103,394,100 | 101,206,800 | 98,266,800 | 95,996,200 |
| Electronically-filed returns | N/A | N/A | N/A | 4,204,200 | 11,806,900 | 14,968,400 | 19,135,700 | 24,556,500 | 29,604,600 |
| Business returns | 10,073,100 | 11,402,900 | 14,136,800 | 16,170,200 | 18,058,600 | 18,301,500 | 18,823,400 | 19,464,400 | 19,986,200 |
| Schedule C or C-EZ | 7,439,000 | 8,944,300 | 11,767,300 | 14,149,000 | 16,157,000 | 16,471,300 | 16,690,700 | 17,666,900 | 18,219,600 |
| Schedule F | 2,634,200 | 2,458,600 | 2,369,400 | 2,021,300 | 1,901,600 | 1,830,100 | 2,132,700 | 1,797,500 | 1,766,600 |
| Nonbusiness returns | 73,840,000 | 81,649,400 | 85,392,100 | 96,134,800 | 98,001,100 | 100,061,000 | 101,519,000 | 103,358,900 | 105,614,600 |
| Forms 1040C, 1040NR, 1040PR, and 1040SS | 113,700 | 143,800 | 175,300 | 291,000 | 407,200 | 421,500 | 439,200 | 485,100 | 510,400 |
| **Corporation income [2]** | **2,132,800** | **2,675,700** | **3,437,300** | **4,319,500** | **4,817,900** | **5,005,400** | **5,149,100** | **5,300,900** | **5,428,300** |
| Forms 1120 | 1,762,900 | 2,115,500 | 2,432,300 | 2,334,600 | 2,197,000 | 2,240,800 | 2,249,900 | 2,275,400 | 2,290,600 |
| Form 1120A | N/A | N/A | 199,700 | 332,000 | 319,100 | 328,000 | 293,700 | 276,600 | 276,400 |
| Form 1120S | 367,200 | 528,100 | 736,900 | 1,536,100 | 2,161,000 | 2,290,900 | 2,449,900 | 2,588,100 | 2,695,100 |
| Other | 2,600 | 32,100 | 68,400 | 116,800 | 140,800 | 145,700 | 155,600 | 160,800 | 166,200 |
| **Partnership, Form 1065** | **1,132,800** | **1,401,600** | **1,755,300** | **1,750,900** | **1,580,300** | **1,678,800** | **1,755,400** | **1,843,600** | **1,926,800** |
| **Fiduciary, Forms 1041 and 1041S [3]** | **1,564,200** | **1,881,800** | **2,125,000** | **2,680,900** | **3,190,900** | **3,266,800** | **3,314,700** | **3,354,200** | **3,406,300** |
| **Estate tax, Forms 706, 706NA, 706GS(D), and 706GS(T) [4]** | **225,800** | **147,300** | **80,800** | **60,800** | **81,400** | **90,600** | **102,200** | **113,800** | **125,200** |
| **Gift tax, Form 709** | **273,200** | **214,800** | **97,700** | **147,700** | **216,200** | **232,000** | **255,600** | **260,500** | **277,000** |
| **Tax-exempt organizations [5]** | **403,800** | **442,600** | **454,100** | **487,400** | **572,600** | **577,800** | **638,700[r]** | **205,600** | **218,400** |
| Forms 990 and 990EZ | 346,600 | 362,600 | 365,500 | 359,700 | 406,400 | 403,400 | 445,700 | 462,700 | 475,300 |
| Form 990-PF | 29,600 | 33,100 | 32,000 | 44,700 | 51,300 | 52,700 | 54,500 | 56,100 | 57,700 |
| Form 990-T | 19,700 | 23,500 | 26,200 | 39,100 | 49,800 | 48,600 | 55,300 | 55,900 | 58,100 |
| Forms 990C, 4720, and 5227 | 7,900 | 23,400 | 30,400 | 43,900 | 65,100 | 73,100 | 83,200 | 93,600 | 102,600 |

See notes at end of this section.

## Table 22.--Taxpayers Receiving Assistance, Paid and Unpaid, Tax Years 1990-1996

[Some estimates based on samples--all data are in thousands]

| Type of assistance | Tax year | | | | |
|---|---|---|---|---|---|
| | 1990 | 1993 | 1994 | 1995 | 1996 |
| | (1) | (2) | (3) | (4) | (5) |
| **Returns with paid preparer signature:**[1] | | | | | |
| All returns | 54,499 | 56,588 | 57,415 | 58,965 | 60,858 |
| 1040EZ | 648 | 1,527 | 1,494 | 1,760 | 763 |
| 1040A | 4,801 | 5,823 | 5,726 | 4,754 | 4,309 |
| 1040, total | 49,049 | 49,239 | 50,195 | 52,447 | 55,786 |
| 1040 Business, total | 10,723 | 12,834 | 13,077 | 13,281 | 13,727 |
| Nonfarm | 9,025 | 10,894 | 11,153 | 11,379 | 11,856 |
| Farm | 1,697 | 1,459 | 1,441 | 1,902 | 1,871 |
| 1040 Nonbusiness, total | 36,629 | 36,405 | 37,118 | 39,165 | 42,059 |
| With itemized deductions | 17,249 | 14,793 | 14,965 | 15,528 | 16,300 |
| Without itemized deductions | 19,380 | 21,612 | 22,153 | 23,637 | 25,759 |
| Electronically-filed [2] | 4,715 | 9,477 | 8,464 | 9,214 | 11,386 |
| **Assistance provided by IRS:**[3] | | | | | |
| Telephone inquiries (including recorded telephone information) | 63,980 | 66,253 | 110,753 | 99,107 | n.a. |
| Office walk-ins, information | 7,173 | 7,149 | 7,484 | 6,397 | n.a. |
| Written inquires | 168 | 270 | 219 | 182 | n.a. |
| Special programs: | | | | | |
| Community classes and seminars (taxpayers assisted) | 924 | 751 | 668 | 426 | n.a. |
| Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (taxpayers assisted) | 3,112 | 3,170 | 3,430 | 3,501 | n.a. |

See notes on following page.