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The Net Tax Gap for Tax Years 2014-2016

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The Net Tax Gap for Tax Years 2014-2016

Executive Summary

The gross tax gap for a given tax year is the amount true tax liability that is not paid on time. The net tax gap is the portion of that amount that is never paid. The difference is the amount of tax for that tax year that is paid late (i.e., after the payment due date). Some of it is collected through IRS enforcement efforts, and some is paid without IRS intervention (e.g., remitted when filing a return just before an extended filing deadline,¹ or when filing an amended return). Our estimate of the average annual **gross tax gap** for the Tax Year 2014 to 2016 period is \$496 billion (see our summary report). We estimate that \$68 billion of this would eventually be paid late, leaving an average annual **net tax gap** estimate of \$428 billion for this period.²

Unlike most components of the tax gap, we can observe and tabulate all late payments. However, for any given tax year, late payments are typically made over many subsequent fiscal years, and that process is not usually complete by the time we need to estimate the tax gap. Therefore, to estimate the net tax gap we need to project the amount of tax likely to be paid for the tax year in question after the year the late payment tabulations were compiled. We tabulate from the IRS Master File all late payments by type of tax, by tax year of liability, and by fiscal year of payment, making it possible to project future late payments for a given tax year based on the trends observed for earlier tax years. Moreover, because the tabulations are compiled separately for each type of tax, we are able to produce estimates of the net tax gap for each type of tax. This report documents the methods used to estimate enforced and late payments, providing estimates by type of tax for Tax Years 2006 through 2016. Section 1 introduces the net tax gap concept. Section 2 explains our method for estimating late payments for a given tax year (with supplemental details provided in the Appendix). Section 3 presents the net tax gap estimates by type of tax, and Section 4 comments on the trends in late payments.

¹ The payment due date is generally the original due date of the return; extending the filing deadline does not extend the payment deadline.

² Note that all of these payment amounts include *tax only* since interest and penalty payments do not reduce the tax gap. Payments are allocated first to satisfy tax assessments, then to penalties and interest.

Introduction

Some of the gross tax gap is collected through IRS enforcement efforts, and some is paid late (i.e., after the payment due date) without IRS intervention (e.g., remitted when filing a return just before an extended filing deadline,³ or when filing an amended return). The net tax gap for a given tax year is the gross tax gap minus these enforced and late payments; it is the amount that will never be paid. Our estimate of the average annual **gross tax gap** for the Tax Year 2014 to 2016 period is \$496 billion (see our summary report). We estimate that \$68 billion of this would eventually be paid late, leaving an average annual **net tax gap** estimate of \$428 billion for this period.⁴

This is not the same as the underpayment gap, which is the amount of tax that is reported on timely filed returns, but is not paid on time. Rather, these enforced and late payments relate to all three components of the tax gap: nonfiling, underreporting, and underpayment.

1. How Much of the Gross Tax Gap Will Eventually Be Collected?

Unlike most of the tax gap, late payments can be observed. However, since enforcement and other late activity often happen many years after a given tax year has ended, we must project into the future to estimate how much will eventually be collected for any recent tax year.

It is therefore helpful to start by tabulating enforced and late payments by fiscal year of payment, as in Table 1, which indicates that most of the late revenue is due to enforcement. Other late payments account for roughly 30 percent of the total each fiscal year. Historically, roughly half of corporation income tax enforcement revenue is paid late (i.e., after the payment due date for the tax year in question). This is primarily because corporations often make (timely) estimated tax payments (or realize other credits) that are eventually applied to enforcement assessments related to a tax year that begins after the payment was made (or the credit was realized). These payments cannot be tracked in the standard tabulations of late payments used for the other types of tax. Instead, the corporation income tax figures are taken entirely from the tabulations of Total Enforcement Revenue Collected (TERC) from the Enforcement Revenue Information System (ERIS), assuming that corporations do not make any late payments that are not already captured by TERC.

³ The payment due date is generally the original due date of the return; extending the filing deadline does not extend the payment deadline.

⁴ Note that all of these payment amounts include *tax only* since interest and penalty payments do not reduce the tax gap. Payments are allocated first to satisfy tax assessments, then to penalties and interest.

Table 1. Enforced and Late Payments of Tax (in \$M) by Type of Tax, Fiscal Years 2014-2019

Type of Tax [†]	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Total Enforced and Late Payments from the IRS Master Files						
Individual Income Tax	46,629	51,803	53,050	52,954	57,088	64,078
Employment Tax	2,217	3,265	3,178	2,579	3,306	3,512
Estate & Trust Income Tax	772	1,364	1,052	1,022	1,595	1,638
Corporation Income Tax*	11,288	8,964	7,064	7,980	8,210	6,023
• Late payments	6,672	6,891	4,511	7,889	4,907	4,656
• Timely enforcement revenue	4,616	2,073	2,553	91	3,303	1,367
Excise Taxes	164	223	228	215	262	256
Estate & Gift Taxes	3,018	2,598	2,998	2,822	3,302	3,036
Railroad Retirement Tax	3	6	2	2	4	2
Unemployment Tax	112	234	214	197	198	139
TOTAL	65,035	67,072	68,456	68,653	73,107	78,463
Total Enforced Revenue Collected (TERC), Tax Only (From ERIS)						
Individual Income Tax	28,970	30,608	31,924	33,484	34,151	35,681
IMF Other	1,047	1,139	1,051	1,064	1,075	1,121
IMF Partial Assessments	19	-1	22	107	58	31
Withholding (income & employment taxes)	3,794	3,865	3,652	3,619	3,388	3,433
Employment Tax (FICA)	88	75	63	68	64	62
BMF Partial Assessments	-100	323	-990	-341	2,056	99
Corporation Income Tax	11,288	8,964	7,064	7,980	8,210	6,023
Excise	121	109	75	138	159	112
Estate Tax	533	393	550	562	542	481
Unemployment Tax (FUTA)	177	175	147	143	154	130
BMF Other	2,139	951	1,929	476	933	1,173
TOTAL	48,076	46,601	45,487	47,300	50,790	48,346

[†] The two panels of this table rely on different data sources, which use different definitions of tax group, so not all lines are comparable.

* The total corporation income tax figures are the tax portion of TERC from ERIS; the late portion is tabulated from the Master File; the timely portion is the difference.

2. Estimating Late Payments for a Given Tax Year

The figures in Table 1 are amounts paid in a given fiscal year, regardless which tax years to which they apply. Since the tax gap is a *tax year* concept, and since many late payments are made many years after they were due, we need to project from historical trends how much will eventually be paid for a given tax year. Although the method for doing so is generally the same for each type of tax, the trends themselves are unique to each type of tax. This section explains the projection method using individual income tax—the largest source of late payments, by far—as an example.

2.1 Data by Fiscal Year and Tax Year

Table 2 shows the distribution of individual income tax (including self-employment tax) late payments across tax years for Fiscal Years 2008 through 2013—the only years so far for which we have complete data. As might be expected, the largest sums occur in the two fiscal years following the end of the tax year (highlighted in bold). The amounts paid in subsequent fiscal years continues to decline each successive year since older assessments are harder to collect and they are eventually deemed uncollectible by the statute of limitations.

Another key observation from Table 2 is that payments in any given fiscal year relate to at least 20 tax years—even for individual income tax. Put another way, we can expect payments for a given tax year to trickle in for at least 20 years. This makes it challenging to project how much will eventually be paid for a recent tax year. This is made even more difficult by the fact that payment records are generally dropped from the Master File after just three years of inactivity, so any payments tabulated now for older fiscal years (before FY 2008) are not complete.

Table 2. Late Payments of Individual Income Tax* (in \$M), by Tax Year of Liability (1995-2019) and Fiscal Year of Payment (2014-2020)

Tax Year	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
<1995	11	6	6	16	3	2	1
1995	2	1	1	9	0	1	0
1996	5	2	1	32	1	0	0
1997	6	3	2	4	14	3	0
1998	18	6	4	3	2	1	20
1999	29	15	11	8	5	4	5
2000	72	44	25	19	11	8	15
2001	87	56	48	22	22	12	31
2002	132	95	62	35	25	16	7
2003	212	152	101	72	49	24	10
2004	268	228	150	118	81	51	22
2005	360	302	213	160	125	87	41
2006	506	423	325	270	188	140	63
2007	677	561	400	337	368	201	122
2008	1,059	777	540	419	325	301	162
2009	1,498	1,010	677	489	361	319	230
2010	2,345	1,584	1,070	710	520	405	274
2011	4,369	2,454	1,564	1,082	761	549	352
2012	21,037	4,506	2,468	1,590	1,118	799	486
2013	13,936	24,111	4,643	2,614	1,711	1,234	791
2014	1	15,467	25,428	4,951	2,820	1,942	1,222
2015	0	1	15,311	25,157	5,278	2,983	1,727
2016	0	0	0	14,838	23,525	5,330	2,668
2017	0	0	0	0	19,774	30,481	5,153
2018	0	0	0	0	0	19,184	27,105
2019	0	0	0	0	0	1	8,571
Total	46,629	51,803	53,050	52,954	57,088	64,078	49,076

* Includes self-employment tax.

Payments of the other types of tax display a similar distribution across the years; see the Appendix.

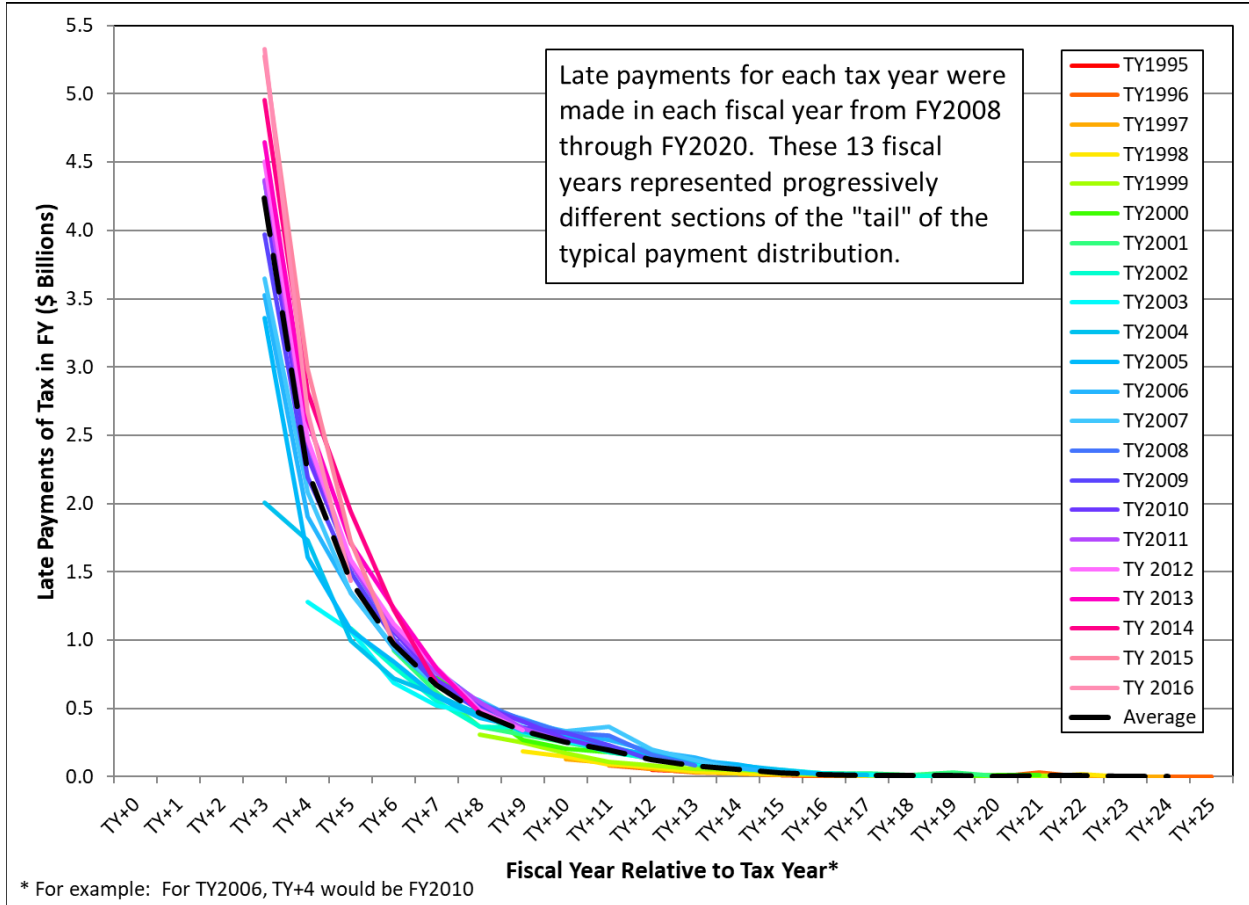
2.2 Projection Method

Our detailed tabulations of complete late payments began with Fiscal Year 2008 data. Although we have data related to earlier fiscal years, those tabulations are incomplete in that they do not include amounts that had been dropped from the Master File (due to inactivity) before the tabulation was made. So, we don't have a complete set of data for *any* tax year.

However, we have accurate data for Fiscal Years 2008 through 2020 for each tax year (as in Table 2). That means that between Tax Years 2007 and around 2014, we have complete data for the critical first several fiscal years of a tax year's flow of payments. The rest ("tail") of each tax year's flow can be estimated from the average shape of that tail across all years. In fact, a composite average can be derived from the FY2008-2020 segments taken from each tax year's flow, recognizing that these segments are taken from different years in the flows relative to the tax year in question. For example, the FY2008-2020 segment begins just two years after the tax year in the TY2006 flow, while it begins ten years after the tax year in the TY1998 flow. These segments are plotted in Figure 1 for individual income tax, where the X-axis is defined by the number of years a given payment took place after the tax year in question. (So, for example, FY2008 payments for Tax Year 1998 are plotted at TY+10.)

The striking observation from Figure 1 is that after the first few fiscal years of payment flow for any given tax year, the "tail" is very closely the same magnitude—even in dollar terms—for each tax year. That simplifies the task of projecting future payments for a given tax year. Starting in TY 2007 our projection uses actual tabulations for at least the first three fiscal years (more, if available), then the composite average flow over the remaining years up to the 25th year following the tax year.

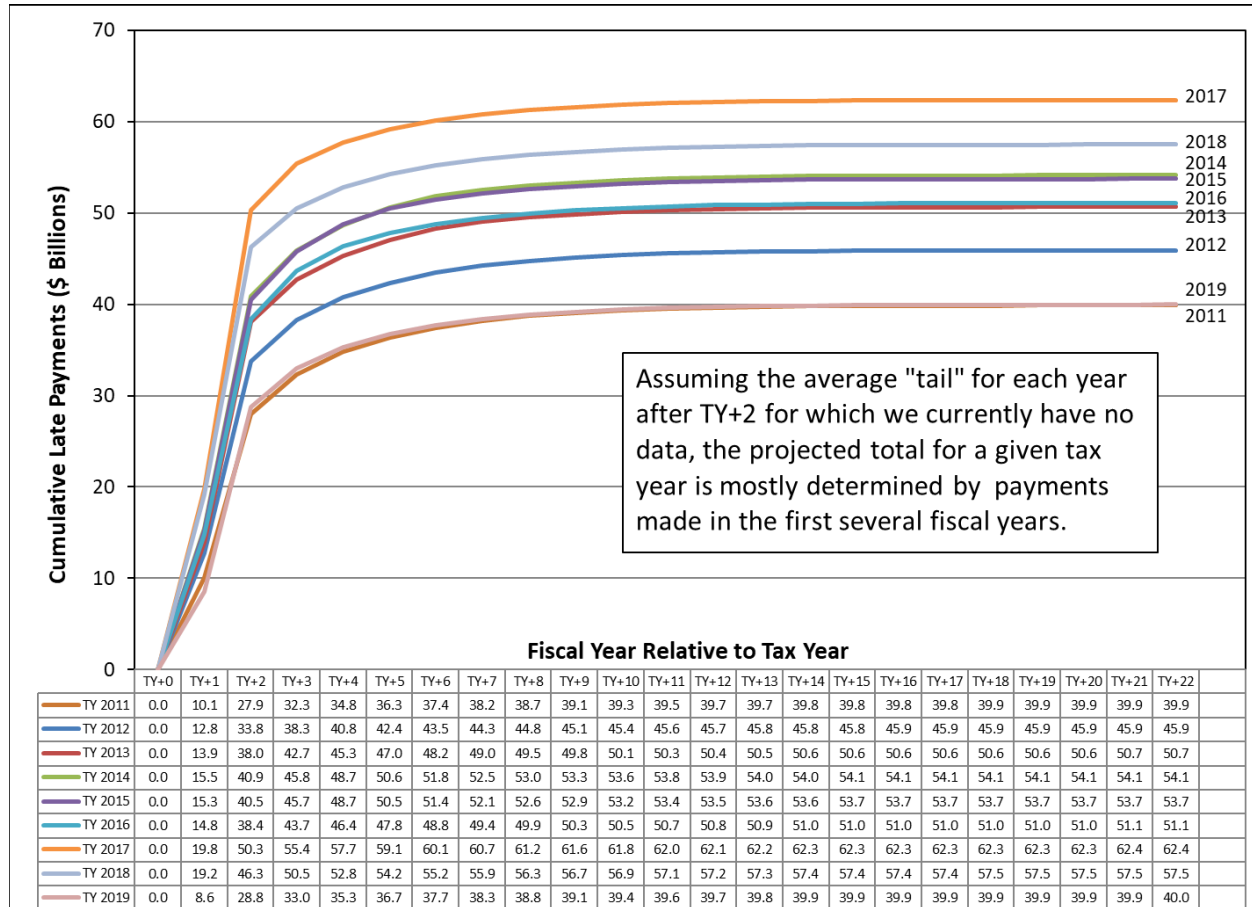
Figure 1. Late Payments of Individual Income Tax[†] by Tax Year, FY 2008 - FY 2020



[†] Includes self-employment tax.

Figure 2 illustrates the cumulative value of the tax year flows of individual income tax late payments across fiscal years for Tax Years 2011 through 2019. We applied this approach to the other types of tax, as well. They all exhibited the same type of “tails,” though most displayed a bit more scatter than did individual income tax. See the Appendix for details.

Figure 2. Projected Eventual Late Payments of Individual Income Tax, TYs 2011-2019



2.3 Corporation Income Tax

The one exception to this approach of relying solely on tabulations of payments recorded on the IRS Master Files has to do with corporation income tax, which had to be estimated from enforcement payments tabulated from ERIS (rather than Master File) data, as explained in Section 1 above. Table 3 displays these amounts by tax year of liability and fiscal year of payment, with the largest amounts highlighted in bold; note that for a given tax year these are scattered much more than with individual income tax. Our projections of total eventual payments for each tax year followed an analysis of the tails that was similar to the other types of tax, but with known payment flow for each tax year over a time segment (FY2006-2013) that was two years longer than for the other types of tax.

Table 3. Enforced Payment of Corporation Income Tax (in \$M), by Tax Year of Liability and Fiscal Year of Payment

Tax Year	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
<2000	1,254	-3	-463	569	-11	-44	184	-11	-12
2000	436	298	812	72	160	-99	-74	46	-13
2001	854	-3	479	190	267	-146	55	66	-22
2002	866	248	351	113	5	98	32	74	24
2003	771	63	410	687	161	168	5	-54	104
2004	1,230	701	576	1,410	276	292	338	-68	366
2005	1,332	1,245	979	1,753	635	114	59	16	276
2006	2,004	1,182	1,143	482	1,093	1,140	122	341	186
2007	1,370	1,425	723	1,284	936	1,045	165	471	21
2008	848	739	1,121	1,160	608	773	607	622	135
2009	806	406	1,206	1,243	1,212	555	300	165	-448
2010	136	439	552	1,372	629	755	1,005	1,477	156
2011	6	122	428	513	490	777	1,333	805	513
2012	0	6	217	523	458	999	2,261	1,359	238
2013	0	0	8	171	413	539	1,570	329	602
2014	0	0	0	6	252	601	238	474	1,251
2015	0	0	0	0	8	203	438	297	727
2016	0	0	0	0	0	7	218	683	282
2017	0	0	0	0	0	0	5	255	913
2018	0	0	0	0	0	0	0	6	498
2019	0	0	0	0	0	0	0	0	6
Total	11,912	6,869	8,543	11,550	7,590	7,778	8,862	7,352	5,802

Source: Enforcement Revenue Information System; tax portion of Total Enforcement Revenue Collected (TERC)

3. Trends in Late Payments by Type of Tax

Our projections of late payments for each type of tax for Tax Years 2014 through 2019 are provided in Table 4. Note that the projected totals for these tax years are of the same order of magnitude as the fiscal year totals given in Table 1.

Table 4. Projected* Total Enforced and Other Late Payments (\$B), Tax Years 2014-2019

	TY2014	TY2015	TY2016	TY2017	TY2018	TY2019
Individual Income Tax	51.9	51.6	49.0	59.8	55.2	38.4
Corporation Income Tax	7.3	7.5	7.8	9.7	8.8	8.5
Employment Tax **	5.4	5.2	4.6	5.7	5.8	4.1
Unemployment Tax	0.2	0.2	0.2	0.2	0.1	0.1
Estate and Trust Income Tax	1.5	1.0	1.1	1.8	1.3	0.3
Excise Taxes	0.3	0.2	0.2	0.2	0.3	0.2
Estate & Gift Taxes	2.3	3.0	2.6	3.1	3.5	2.2
Railroad Retirement Tax	0.005	0.002	0.002	0.002	0.002	0.002
Total	68.8	68.7	65.6	80.6	75.0	53.8

* The more recent the tax year, the fewer fiscal years of historical data are available, so more years needed to be projected.

** Includes self-employment tax

We present in Table 5 estimates of the percentage of the tax gap that will be collected, broken out by type of tax, for each of the recent tax year periods for which we have published tax gap estimates.⁵ Note that the employment tax gap is typically the hardest to close; this is partly due to the fact that delinquent small businesses often go bankrupt, making tax collection much less likely. Table 5 suggests that the overall percentage of the gross tax that will eventually be collected is somewhat stable over time, though it may have been increasing slightly in recent years.

Table 5. Percent of the Gross Tax Gap That Will Be Collected

Type of Tax	TY2006	TY2008-2010	TY2011-2013	TY2014-16
Individual Income Tax	12%	9%	14%	14%
Corporation Income Tax	15%	20%	24%	20%
Employment Tax *	4%	13%	6%	6%
Estate Tax	57%	75%	67%	60%
Total	12%	11%	14%	14%

* Includes self-employment tax

⁵ Excise taxes are excluded from Table 5 because we do not have underreporting or nonfiling gap estimates for them and the underpayment gap is so small.

Appendix
Enforced and Other Late Payments

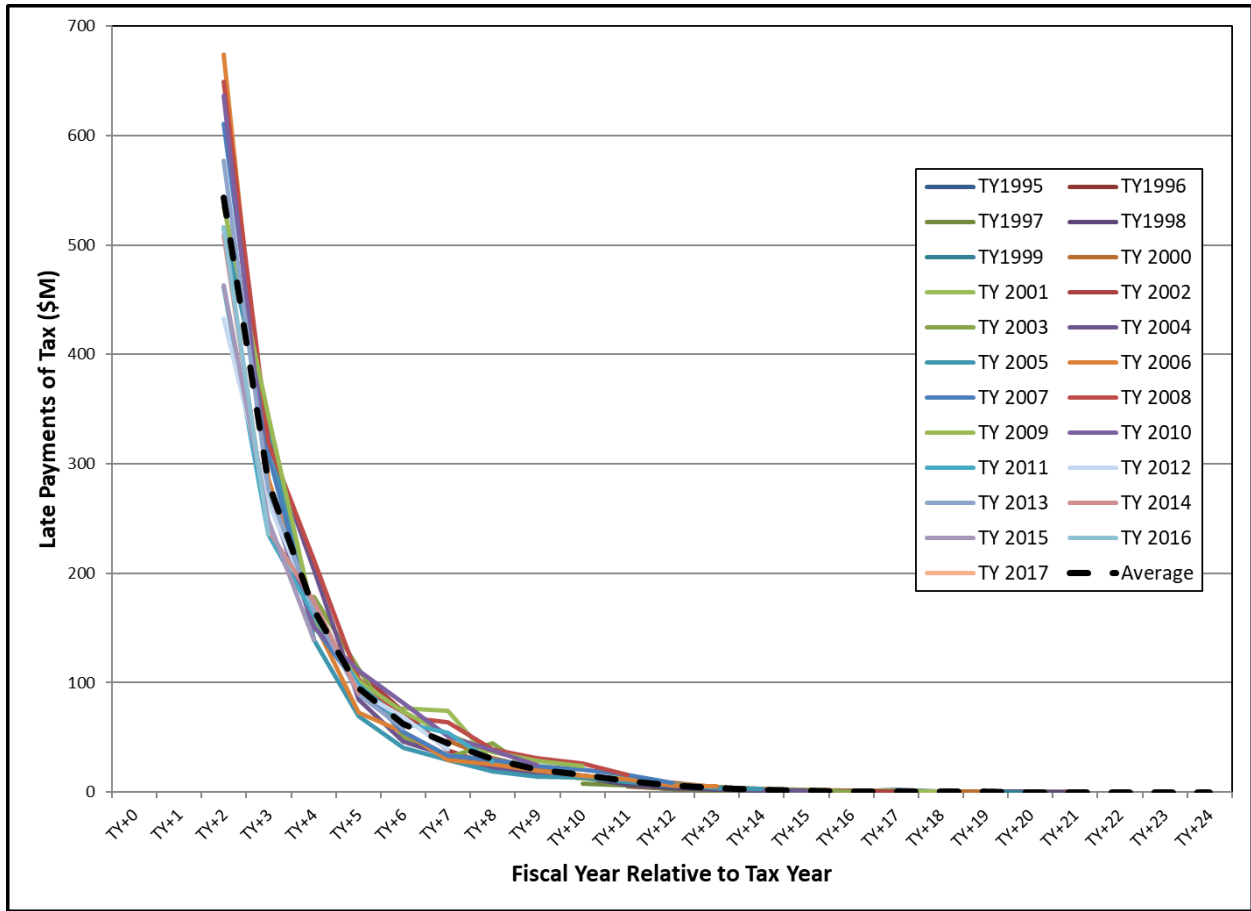
1. Tax Class 1 (Employment Taxes)

Table A1. Payments of Tax (in \$M), by Tax Year of Liability and Fiscal Year of Payment

Tax Year	Fiscal Year of Payment												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<1995	3	2	1	0	3	0	0	0	0	0	0	0	0
1995	2	1	0	0	2	0	0	0	0	0	0	0	0
1996	3	2	1	1	1	0	0	0	0	0	0	0	0
1997	6	3	1	1	1	1	0	0	0	0	0	0	0
1998	13	7	4	2	1	1	1	0	0	0	0	0	0
1999	21	15	9	6	4	2	1	1	0	0	0	0	0
2000	31	21	15	11	6	4	2	2	2	1	0	0	0
2001	74	28	18	13	13	7	4	3	2	1	1	0	0
2002	73	39	24	16	15	10	8	4	3	1	1	1	0
2003	113	50	32	45	16	13	10	8	5	3	2	1	0
2004	204	85	46	34	23	16	14	10	6	4	2	1	0
2005	331	140	69	41	30	19	15	14	10	7	4	3	1
2006	674	286	156	73	55	30	26	20	15	12	7	5	2
2007	2,485	611	309	152	96	55	33	29	24	20	16	9	3
2008	0	2,604	649	320	213	103	69	64	39	31	26	15	6
2009	0	0	1,590	536	344	159	101	74	53	37	28	24	14
2010	0	0	0	1,084	636	271	151	111	81	51	38	25	18
2011	0	0	0	0	1,572	461	235	162	98	63	54	28	20
2012	0	0	0	0	0	1,235	432	265	166	92	69	39	21
2013	0	0	0	0	0	0	1,114	577	277	166	90	59	39
2014	0	0	0	0	0	0	0	1,920	509	240	174	90	58
2015	0	0	0	0	0	0	0	0	1,887	463	248	140	84
2016	0	0	0	0	0	0	0	0	0	1,386	516	235	137
2017	0	0	0	0	0	0	0	0	0	0	2,030	482	210
2018	0	0	0	0	0	0	0	0	0	0	0	2,357	420
2019	0	0	0	0	0	0	0	0	0	0	0	0	1,249
Total	4,034	3,893	2,927	2,335	3,030	2,389	2,217	3,265	3,178	2,579	3,306	3,512	2,286

Source: IRS Business Master File

Figure A1. Late Payments of Employment Taxes* by Tax Year, FY1995 - FY2020



* Tax Class 1

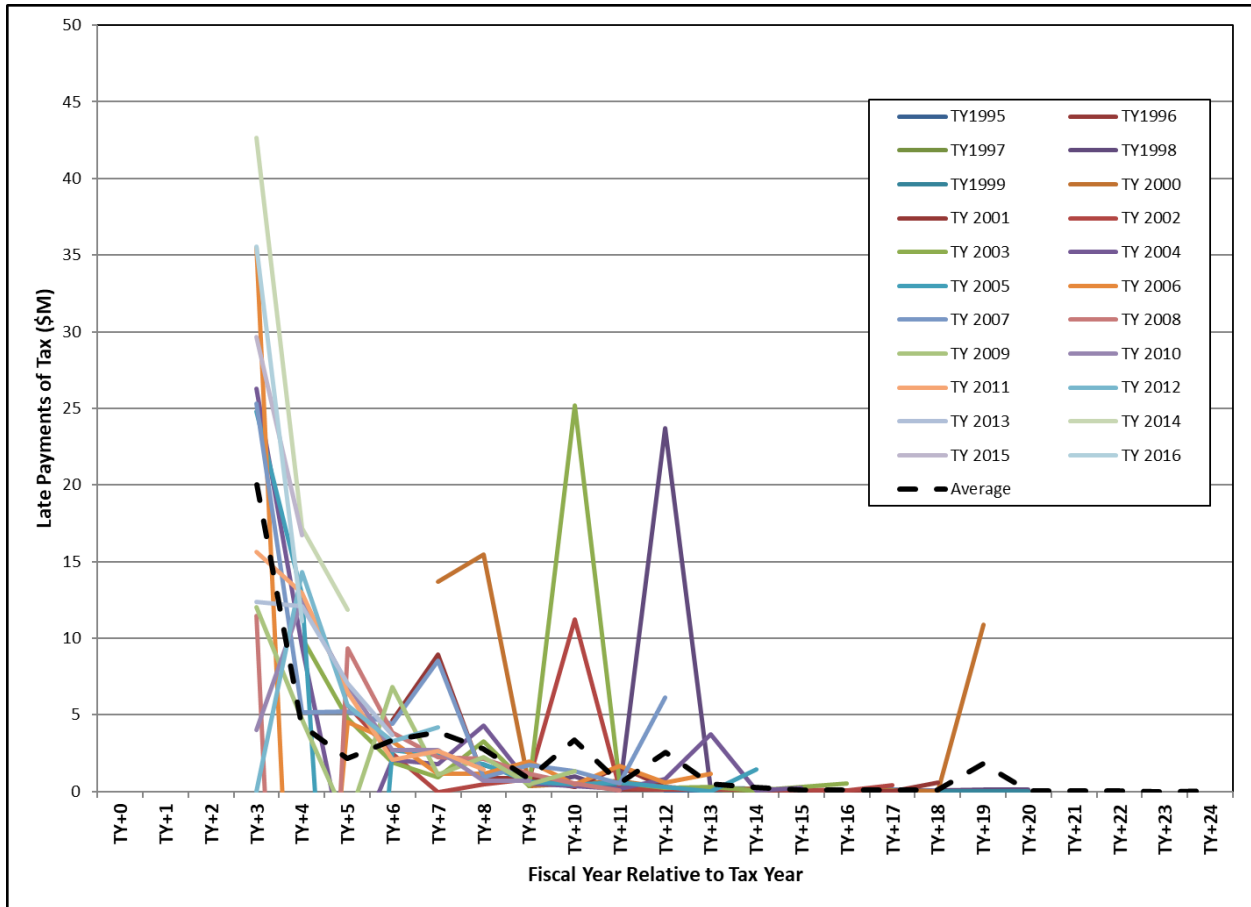
2. Tax Class 2 (Forms 1041 and 1065)

Table A2. Payments of Tax (in \$M), by Tax Year of Liability and Fiscal Year of Payment

Tax Year	Fiscal Year of Payment												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<1995	0	0	0	0	0	0	0	0	0	0	0	0	0
1995	0	0	0	0	0	0	0	0	0	0	0	0	0
1996	0	0	0	0	0	0	0	0	0	0	0	0	0
1997	0	0	0	0	0	0	0	0	0	0	0	0	0
1998	1	0	24	0	0	0	0	0	0	0	0	0	0
1999	1	0	0	0	0	0	0	0	0	0	0	0	0
2000	15	0	1	1	0	0	0	0	0	0	0	11	0
2001	9	1	1	0	2	0	0	0	0	0	0	1	0
2002	2	0	0	1	11	0	0	0	0	0	0	0	0
2003	5	2	1	3	0	25	1	0	0	0	0	1	0
2004	9	-5	2	2	4	1	0	0	1	4	0	0	0
2005	25	13	-32	3	2	2	1	0	1	0	0	1	1
2006	380	35	-27	5	3	1	1	2	0	2	1	1	0
2007	358	389	25	5	5	4	9	1	2	1	1	6	0
2008	16	447	122	11	-51	9	4	2	2	1	1	0	1
2009	0	26	286	75	12	5	-2	7	1	2	0	1	0
2010	0	0	11	325	31	4	12	7	3	3	1	1	0
2011	0	0	0	5	391	105	16	13	6	2	3	1	0
2012	0	0	0	0	8	563	-76	0	14	6	3	4	0
2013	0	0	0	0	0	10	794	171	12	12	7	4	5
2014	0	0	0	0	0	0	13	1,147	210	43	17	12	4
2015	0	0	0	0	0	0	0	13	782	176	30	17	3
2016	0	0	0	0	0	0	0	0	16	758	303	36	11
2017	0	0	0	0	0	0	0	0	0	11	1,204	595	5
2018	0	0	0	0	0	0	0	0	0	0	24	924	339
2019	0	0	0	0	0	0	0	0	0	0	0	21	1,606
Total	823	909	414	437	420	731	772	1,364	1,052	1,022	1,595	1,638	1,975

Source: IRS Business Master File

Figure A2. Late Payments of Estate & Trust Income Tax* by Tax Year, FY1995 - FY2020



* Tax Class 2, Forms 1041 and 1065

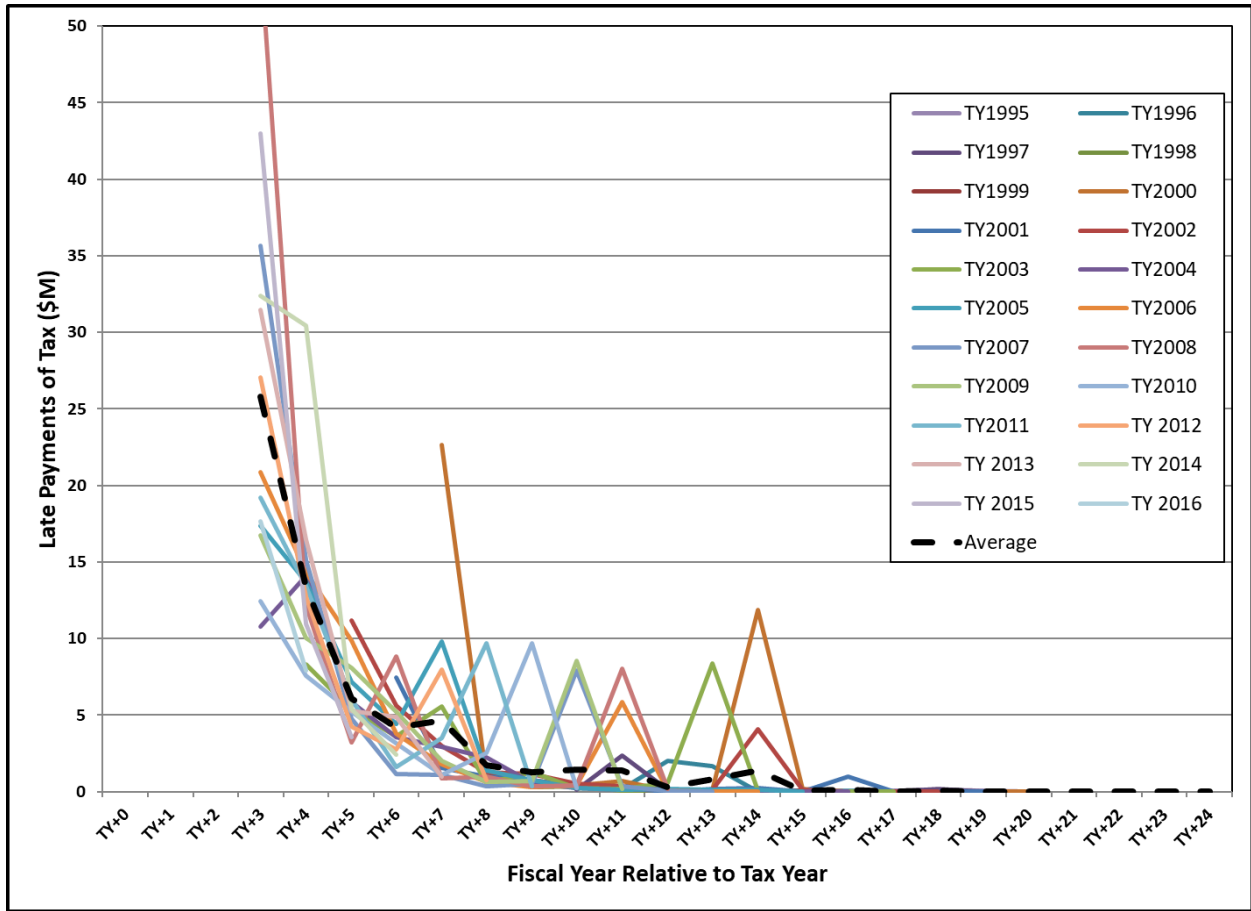
3. Tax Class 4 (Excise Taxes)

Table A3. Payments of Tax (in \$M), by Tax Year of Liability and Fiscal Year of Payment

Tax Year	Fiscal Year of Payment												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<1995	1	0	0	0	0	0	0	0	0	0	0	0	0
1995	0	0	0	0	0	0	0	0	0	0	0	0	0
1996	2	2	0	0	0	0	0	0	0	0	0	0	0
1997	2	0	0	0	0	0	0	0	0	0	0	0	0
1998	0	0	0	0	0	0	0	0	0	0	0	0	0
1999	1	0	0	0	0	0	0	0	0	0	0	0	0
2000	1	1	0	1	0	0	12	0	0	0	0	0	0
2001	2	1	1	0	0	0	0	0	0	1	0	0	0
2002	6	3	1	1	1	0	0	0	4	0	0	0	0
2003	5	4	6	1	1	0	0	1	8	0	0	0	0
2004	14	6	4	3	2	1	0	0	0	0	0	0	0
2005	17	14	7	4	10	1	1	0	0	0	0	0	0
2006	36	21	14	10	4	2	1	0	0	6	0	0	0
2007	92	43	36	15	5	1	1	0	1	8	0	0	0
2008	20	83	43	55	12	3	9	1	1	0	0	8	0
2009	0	0	82	28	17	10	8	5	2	1	1	9	0
2010	0	0	0	70	34	12	8	5	3	1	3	10	0
2011	0	0	0	0	105	17	19	13	6	2	3	10	0
2012	0	0	0	0	0	33	33	27	13	4	3	8	1
2013	0	0	0	0	0	90	73	53	31	16	5	5	1
2014	0	0	0	0	0	0	0	115	55	32	30	5	2
2015	0	0	0	0	0	0	0	0	102	47	43	11	4
2016	0	0	0	0	0	0	0	0	0	96	54	18	8
2017	0	0	0	0	0	0	0	0	0	0	114	55	22
2018	0	0	0	0	0	0	0	0	0	0	5	117	81
2019	0	0	0	0	0	0	0	0	0	0	0	0	76
Total	200	177	194	188	191	172	164	223	228	215	262	256	196

Source: IRS Business Master File

Figure A3. Late Payments of Excise Taxes by Tax Year, FY1995 - FY2020



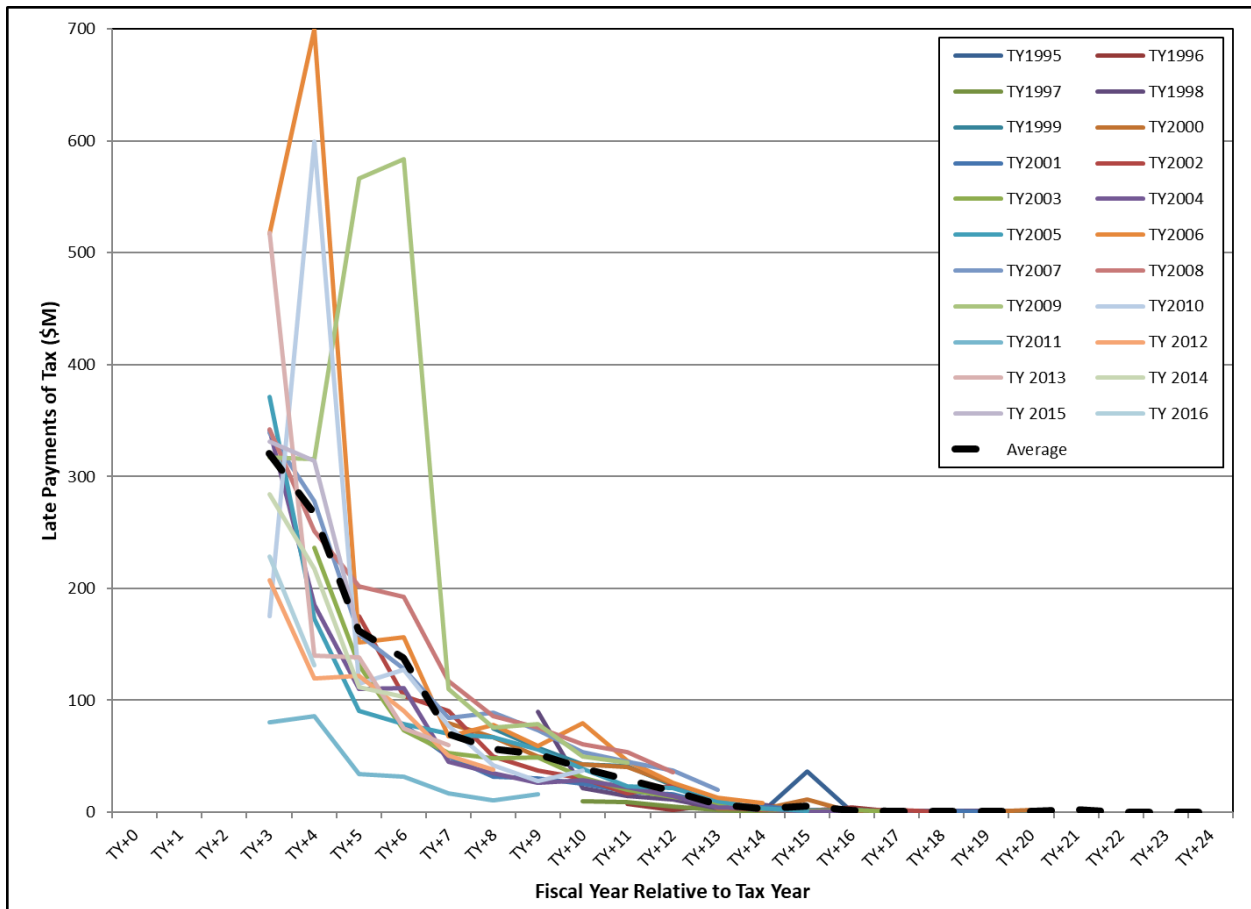
4. Tax Class 5 (Estate & Gift Taxes)

Table A4. Payments of Tax (in \$M), by Tax Year of Liability and Fiscal Year of Payment

Tax Year	Fiscal Year of Payment												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<1995	4	4	3	1	6	3	2	3	4	2	1	1	0
1995	5	1	37	0	0	0	0	1	0	1	1	0	0
1996	2	7	1	1	4	0	0	2	1	9	0	0	0
1997	9	5	2	1	1	1	1	1	1	0	2	0	0
1998	22	14	11	4	7	2	2	1	1	1	0	0	0
1999	57	43	41	24	5	2	0	2	1	0	0	0	0
2000	67	50	42	41	25	3	3	12	0	2	1	1	2
2001	50	32	30	25	19	16	6	5	2	1	1	1	0
2002	104	91	49	37	30	17	24	5	2	1	1	2	1
2003	132	74	53	48	49	31	20	14	7	3	1	2	0
2004	185	110	111	45	35	27	29	23	15	4	4	0	1
2005	371	173	90	79	70	67	56	39	23	22	10	4	1
2006	615	517	700	152	156	67	78	59	79	46	26	13	8
2007	857	345	339	278	159	128	84	89	73	54	45	37	20
2008	656	901	416	342	252	202	192	117	86	75	61	54	36
2009	2	646	860	401	317	316	566	584	111	76	79	50	44
2010	1	1	339	416	275	175	599	115	127	77	42	28	37
2011	0	0	1	74	203	74	80	86	34	32	17	11	16
2012	0	0	0	0	253	547	273	207	120	122	91	51	38
2013	0	0	0	0	1	309	614	287	518	140	138	75	60
2014	0	0	0	0	1	1	385	595	330	285	217	112	103
2015	0	0	0	0	0	0	1	350	972	465	331	314	159
2016	0	0	0	0	0	0	0	2	493	791	383	228	131
2017	0	0	0	0	0	0	0	0	0	598	937	370	431
2018	0	0	0	0	0	0	0	0	0	17	909	1,237	317
2019	0	0	0	0	0	0	0	0	0	0	4	445	412
Total	3,139	3,013	3,126	1,969	1,869	1,987	3,018	2,598	2,998	2,822	3,302	3,036	1,821

Source: IRS Business Master File

Figure A4. Late Payments of Estate & Gift Taxes by Tax Year, FY1995 - FY2020



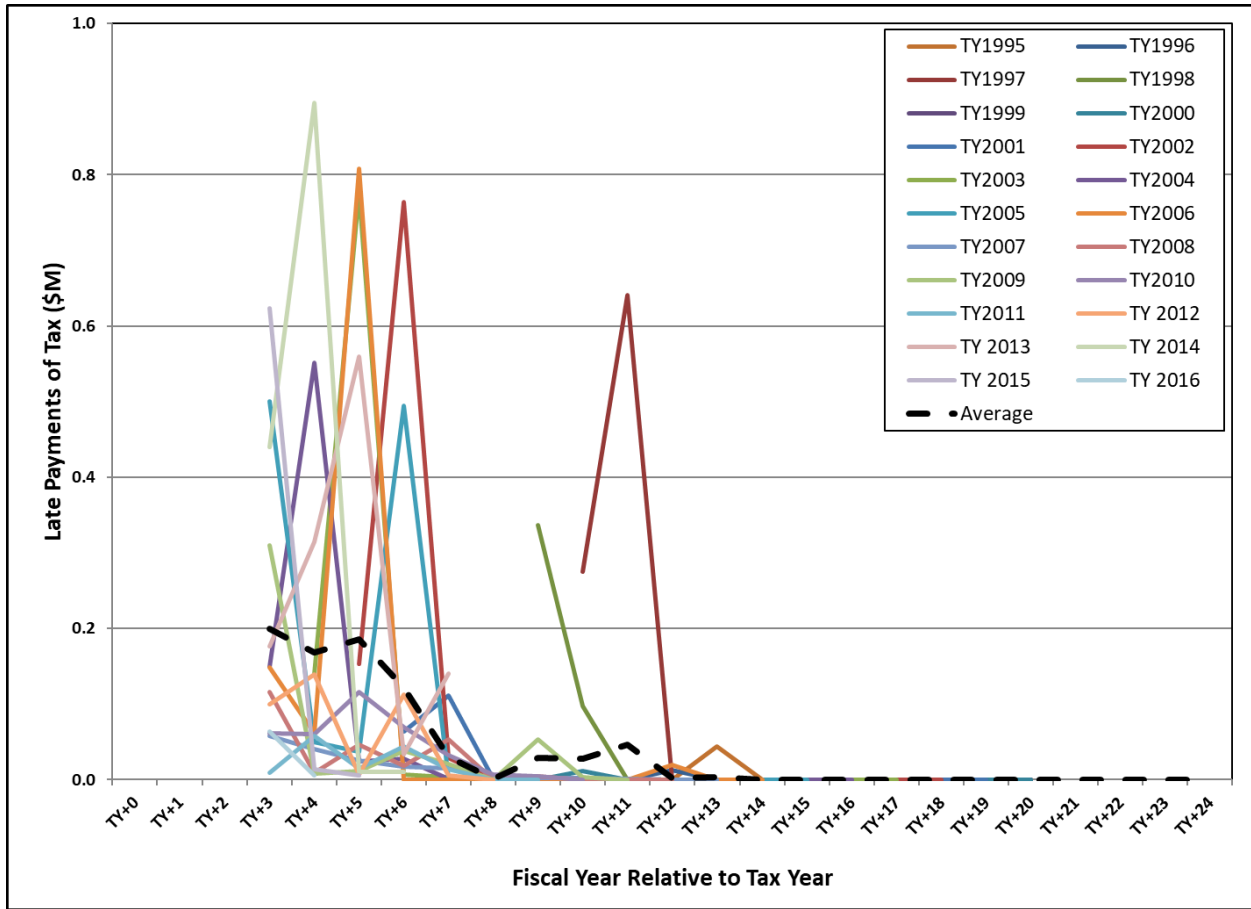
5. Tax Class 7 (Railroad Retirement Tax)

Table A5. Payments of Tax (in \$K), by Tax Year of Liability and Fiscal Year of Payment

Tax Year	Fiscal Year of Payment												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<1995	0	0	0	0	0	0	0	0	0	0	0	0	0
1995	44	0	0	0	0	0	0	0	0	0	0	0	0
1996	13	0	0	0	0	0	0	0	0	0	0	0	0
1997	641	0	0	0	0	0	0	0	0	0	0	0	0
1998	98	0	0	0	0	0	0	0	0	0	0	0	0
1999	0	0	0	0	0	0	0	0	0	0	0	0	0
2000	6	0	12	0	0	0	0	0	0	0	0	0	0
2001	111	1	0	0	0	0	0	0	0	0	0	0	0
2002	764	29	1	0	0	0	0	0	0	0	0	0	0
2003	777	7	3	0	2	0	0	0	0	0	0	0	0
2004	551	24	28	1	0	0	0	1	0	0	0	0	0
2005	501	50	37	494	2	4	0	0	0	0	0	0	0
2006	1,179	149	62	809	0	0	2	1	0	0	20	0	0
2007	1,660	507	58	40	25	17	15	1	2	2	1	0	0
2008	0	2,390	306	116	9	46	18	54	0	4	0	0	0
2009	0	0	1,845	68	309	9	11	38	21	0	53	3	0
2010	0	0	0	1,373	295	62	60	117	70	33	6	5	0
2011	0	0	0	0	988	200	10	58	15	44	13	0	0
2012	0	0	0	0	0	658	2,468	99	139	7	112	5	0
2013	0	0	0	0	0	0	206	2,121	177	315	560	33	141
2014	0	0	0	0	0	0	0	3,020	642	440	895	11	10
2015	0	0	0	0	0	0	0	0	899	448	623	14	6
2016	0	0	0	0	0	0	0	0	0	787	786	63	6
2017	0	0	0	0	0	0	0	0	0	0	1,185	330	40
2018	0	0	0	0	0	0	0	0	0	0	0	1,251	128
2019	0	0	0	0	0	0	0	0	0	0	0	0	583
Total	6,343	3,157	2,351	2,901	1,630	997	2,789	5,510	1,964	2,080	4,255	1,716	913

Source: IRS Business Master File

Figure A5. Late Payments of Railroad Retirement Tax by Tax Year, FY1995 - FY2020



6. Tax Class 8 (Unemployment Tax)

Table A6. Payments of Tax (in \$M), by Tax Year of Liability and Fiscal Year of Payment

Tax Year	Fiscal Year of Payment												
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<1995	0	0	0	0	10	0	0	0	0	0	0	0	0
1995	0	0	0	0	4	0	0	0	0	0	0	0	0
1996	1	5	0	0	3	0	0	0	0	0	0	0	0
1997	1	1	0	0	0	0	0	0	0	0	0	0	0
1998	2	1	1	0	0	0	0	0	0	0	0	0	0
1999	2	1	1	1	0	0	0	0	0	0	0	0	0
2000	2	2	1	1	1	0	0	0	0	0	0	0	0
2001	3	2	1	1	1	1	0	0	0	0	0	0	0
2002	4	2	1	1	1	1	0	0	0	0	0	0	0
2003	7	3	2	2	1	1	1	1	0	0	0	0	0
2004	15	7	3	2	2	1	1	1	1	0	0	0	0
2005	23	11	5	3	2	1	1	1	1	1	0	0	0
2006	26	18	9	4	3	2	1	1	1	1	1	0	0
2007	98	24	20	7	5	3	2	2	1	1	1	1	0
2008	0	91	24	12	10	5	3	3	2	2	1	1	1
2009	0	0	86	16	21	10	3	4	3	2	1	1	1
2010	0	0	0	44	20	18	8	7	5	3	2	1	1
2011	0	0	0	0	132	26	19	14	8	4	3	2	1
2012	0	0	0	0	0	121	16	22	11	5	4	3	1
2013	0	0	0	0	0	0	57	29	25	13	6	4	2
2014	0	0	0	0	0	0	0	147	30	26	14	7	4
2015	0	0	0	0	0	0	0	0	125	25	27	15	6
2016	0	0	0	0	0	0	0	0	0	112	25	28	13
2017	0	0	0	0	0	0	0	0	0	0	112	24	16
2018	0	0	0	0	0	0	0	0	0	0	0	52	9
2019	0	0	0	0	0	0	0	0	0	0	0	0	39
Total	185	168	155	92	215	190	112	234	214	197	198	139	94

Source: IRS Business Master File

Figure A6. Late Payments of Unemployment Tax by Tax Year, FY1995 - FY2020

