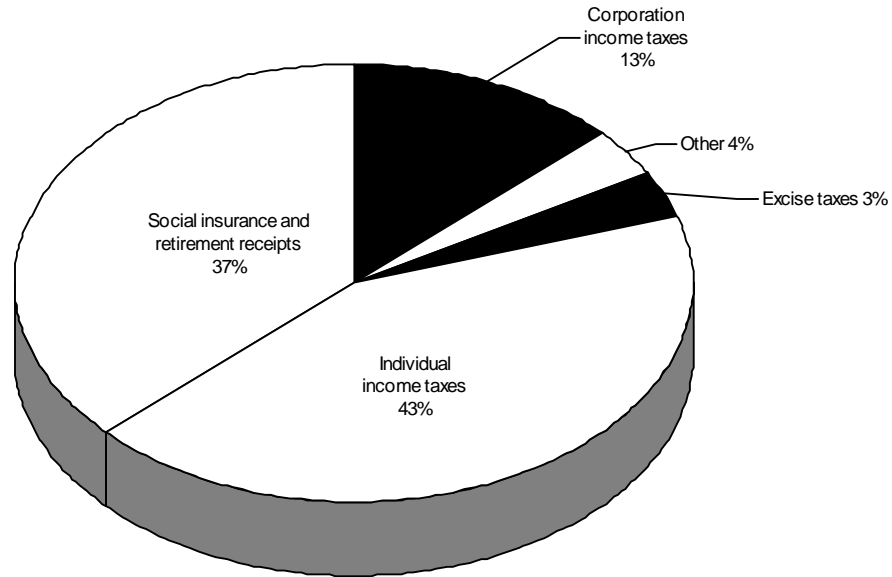


RECEIPTS BY SOURCE

Total receipts increased by \$273.5 billion, totaling \$2,153.3 billion in fiscal 2005. The graph below shows receipts by source.



The text below describes major changes in the amount of receipts by source category. The table that follows shows the amount of receipts for fiscal 2005 and 2004 by source category. It also includes the amount and percentage change from fiscal 2004.

- **Individual income taxes** were \$927.2 billion in fiscal 2005. This was an increase of \$118.3 billion, or 14.6 percent.
- **Corporation income taxes** were \$278.3 billion, a \$88.9 billion increase from fiscal 2004 to fiscal 2005.
- **Social insurance taxes and contributions** changed from \$733.4 billion in fiscal 2004 to \$794.1 billion in fiscal 2005. This represents a net increase of \$60.7 billion, or 8.3 percent.
 - **Employment and general retirement contributions** totaled \$747.7 billion, a change of \$58.3 billion, or 8.5 percent over the prior year.
 - **Unemployment insurance** receipts were \$42.0 billion in fiscal 2005. Receipts increased by \$2.5 billion from fiscal 2004, which amounts to 6.5 percent.
 - **Other retirement contributions** totaled \$4.5 billion in fiscal 2005, a decrease of -3.0 percent from fiscal 2004.
- **Excise tax** receipts in fiscal 2005 were \$73.1 billion, an increase of 4.6 percent from the prior year.
- **Other** receipts, including estate and gift taxes, customs duties and miscellaneous receipts increased from \$78.2 billion in fiscal 2004 to \$80.6 billion in fiscal 2005. The major components are shown below.
 - **Estate and gift tax** receipts were \$24.8 billion, a -\$0.07 billion decrease from fiscal 2004 to fiscal 2005.
 - **Customs duties** in fiscal 2005 were \$23.4 billion, an increase of \$2.3 billion from the prior fiscal year.
 - **Miscellaneous** receipts totaled \$32.5 billion in fiscal 2005. This represents a \$0.2 billion increase from fiscal 2004.

RECEIPTS BY SOURCE CATEGORY

IN MILLIONS OF DOLLARS				
	Fiscal 2005	Fiscal 2004	Amount change from 2004	Percent change
Income taxes:				
Individual income taxes.....	927,222	808,958	118,264	14.6
Corporate income taxes.....	278,281	189,370	88,911	47.0
Total income taxes.....	1,205,503	998,328	207,175	20.8
Social insurance and retirement receipts:				
Employment and general retirement.....	747,663	689,359	58,303	8.5
Unemployment insurance.....	42,001	39,453	2,549	6.5
Other retirement.....	4,460	4,596	-136	-3.0
Total social insurance and retirement receipts.....	794,123	733,408	60,716	8.3
Excise taxes.....	73,093	69,855 r	3,238	4.6
Other:				
Estate and gift taxes.....	24,764	24,831	-66	-0.3
Customs duties.....	23,378	21,083	2,296	10.9
Miscellaneous receipts.....	32,465	32,279 r	186	0.6
Total other.....	80,608	78,192 r	2,416	3.1
Total receipts.....	2,153,328	1,879,783 r	273,545	14.6

Details may not add to totals due to rounding.
r = revised