

Note 3. Accounts and Taxes Receivable, Net

Accounts and Taxes Receivable as of September 30, 2017, and 2016		
(In billions of dollars)	2017	Restated 2016
Accounts receivable:		
Gross accounts receivable	117.9	110.9
Allowance for uncollectible amounts	(29.8)	(30.1)
Accounts receivable, net	<u>88.1</u>	<u>80.8</u>
Taxes receivable:		
Gross taxes receivable	203.8	184.7
Allowance for uncollectible amounts	(148.6)	(132.3)
Taxes receivable, net.....	<u>55.2</u>	<u>52.4</u>
Total accounts and taxes receivable, net	<u><u>143.3</u></u>	<u><u>133.2</u></u>

Gross accounts receivable include related interest receivable of \$3.4 billion and \$3.5 billion as of September 30, 2017, and 2016, respectively.

Treasury comprises approximately 37.3 percent of the Government's reported accounts and taxes receivable, net, as of September 30, 2017. The following list of agencies comprise 97.3 percent of the Government's accounts and taxes receivable, net, of \$143.3 billion as of September 30, 2017. Please refer to the following financial statements for details on gross accounts and taxes receivable and the related allowance for uncollectible amounts:

- Treasury
- HHS
- SSA
- Department of the Interior (DOI)
- DHS
- DOD
- PBGC
- DOE
- Federal Deposit Insurance Corporation (FDIC)
- VA
- OPM
- Tennessee Valley Authority (TVA)
- DOL
- Department of Agriculture (USDA)
- United States Postal Service (USPS)
- HUD

Accounts and taxes receivable, net have historically included amounts related to criminal restitution owed to the government. Beginning in fiscal year 2017, additional information is disclosed related to these amounts for the current fiscal year. Included in accounts and taxes receivable, net is \$8.8 billion of gross receivables related to criminal restitution orders monitored by the responsible agencies, of which \$0.6 billion is determined to be collectible. Of this gross receivable amount, Treasury, HHS, and SSA collectively account for \$8.0 billion of which \$0.5 billion is determined to be collectible as of September 30, 2017.

Certain PBGC amounts have been restated. Refer to Note 1.V— Restatements for more information.