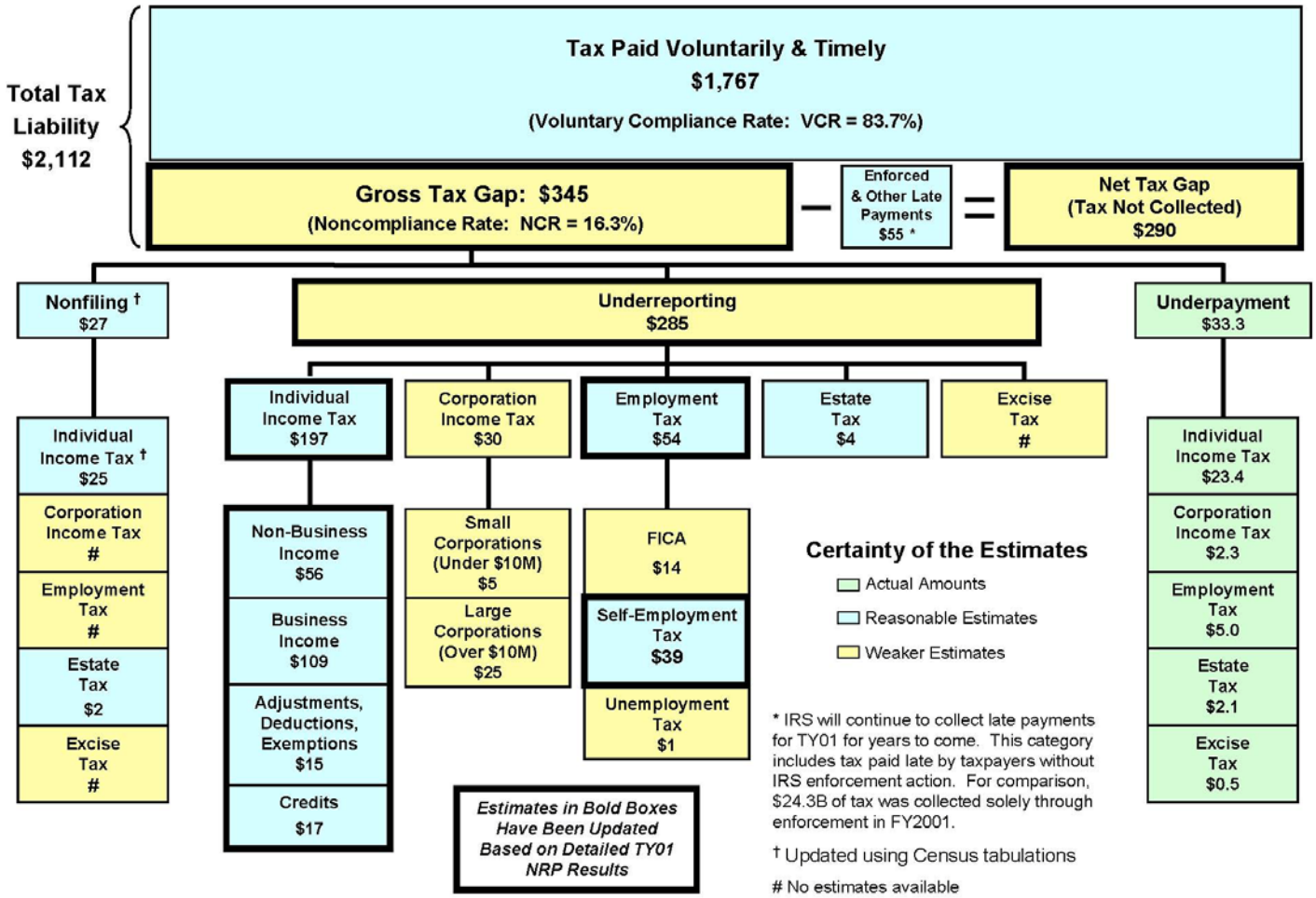
Total Tax Liability $2,112
Tax Paid Voluntarily & Timely
$1,767
(Voluntary Compliance Rate: VCR = 83.7%)
Gross Tax Gap: $345
(Noncompliance Rate: NCR = 16.3%)
Enforced & Other Late Payments $55 *
Net Tax Gap (Tax Not Collected) $290
Nonfiling † $27
Underreporting $285
Underpayment $33.3
Individual Income Tax † $25
Corporation Income Tax #
Employment Tax #
Estate Tax $2
Excise Tax #
Individual Income Tax $197
Corporation Income Tax $30
Employment Tax $54
Estate Tax $4
Excise Tax #
Non-Business Income $56
Business Income $109
Adjustments, Deductions, Exemptions $15
Credits $17
Small Corporations (Under $10M) $5
Large Corporations (Over $10M) $25
FICA $14
Self-Employment Tax $39
Unemployment Tax $1
Individual Income Tax $23.4
Corporation Income Tax $2.3
Employment Tax $5.0
Estate Tax $2.1
Excise Tax $0.5
Estimates in Bold Boxes Have Been Updated Based on Detailed TY01 NRP Results
Certainty of the Estimates
Actual Amounts
Reasonable Estimates
Weaker Estimates
* IRS will continue to collect late payments for TY01 for years to come. This category includes tax paid late by taxpayers without IRS enforcement action. For comparison, $24.3B of tax was collected solely through enforcement in FY2001.
† Updated using Census tabulations
# No estimates available