

Revenue Statistics Details of Tax Revenue - United States

■Data source(s) used

Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.

■Direct source

Country representatives on the OECD Working Party 2: Tax Policy and Tax Statistics of the Committee on Fiscal Affairs.

■Unit of measure used

US Dollar

■Power code

Millions

■Variables collected

Heading 5121: In 1994 through 1996, some Federal excise taxes formerly shown separately were included in 'Other taxes, excises and undistributed, Federal government'.

■Other data characteristics

From 1990, data are on accrual basis. There are no separate estimates for the State and Local capital gains tax revenues.

■Other coverage

From 1990, data are on a year ending 31st December basis. For years up to and including 1976 the dated covered fiscal years ending 30th June. Between 1977 and 1989, Federal government data covered fiscal years ending 30th September and State & Local government data covered fiscal years ending 30th June.