



WESTFOURTH  
COMMUNICATIONS

# Visual Storytelling

AAPA Spring Conference - March 20, 2019

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WESTFOURTH







# Issues & Advocacy

## Tax Gap Map

### Tax Year 2008-2010 Annual Average (\$ Billions)

<b>True Tax Liability \$2,496</b>
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<b>Net Tax Gap \$406</b>	<b>Tax Eventually Collected \$2,090</b>	( Net Compliance Rate = 83.7% of tax liability )
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<b>Gross Tax Gap \$458</b>	<b>Tax Paid Voluntarily and Timely \$2,038</b>	( Voluntary Compliance Rate = 81.7% of tax liability )
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<b>Nonfiling Tax Gap \$32</b>	<b>+</b>	<b>Underreporting Tax Gap \$387</b>	<b>+</b>	<b>Under- payment Tax Gap \$39</b>	<b>=</b>	<b>Gross Tax Gap \$458</b>	<b>–</b>	<b>Enforced &amp; Other Late Payments \$52</b>	<b>=</b>	<b>Net Tax Gap (Tax Not Collected) \$406</b>
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#### By Type of Tax

Individual Income Tax \$26	+	Individual Income Tax \$264							+	Individual Income Tax \$29	=	Individual Income Tax \$319	-	Individual Income Tax \$28	=	Individual Income Tax \$291										
		Non-Business Income \$64	Business Income \$125		Income Offsets \$19	Filing Status \$5	Other Taxes \$1	Credits \$40	Un-allocated Married Effects \$12																	
Corporation Income Tax #	+	Corporation Income Tax \$41															+	Corporation Income Tax \$3	=	Corporation Income Tax \$44	-	Corporation Income Tax \$9	=	Corporation Income Tax \$35		
		Small Corporations \$13	Large Corporations \$28																							
Self- Employment Tax \$4	+	Employment Tax \$81																+	Employment Tax \$6	=	Employment Tax \$91	-	Employment Tax \$12	=	Employment Tax \$79	
		FICA Withholding \$15	Self-Employment Tax \$65		Unemploy- ment \$1																					
Estate Tax \$2	+	Estate Tax \$1															+	Estate Tax \$1	=	Estate Tax \$4	-	Estate Tax \$3	=	Estate Tax \$1		
Excise Tax #	+	Excise Tax #															+	Excise Tax \$0.4	=	Excise Tax 0.4	-	Excise Tax \$0.2	=	Excise Tax \$0.2		
<div>Categories of Estimates</div> <div><div></div> Actual Amounts</div> <div><div></div> Updated Estimates</div> <div><div></div> No Estimates Available</div>																										

#### Categories of Estimates

- Actual Amounts
- Updated Estimates
- No Estimates Available

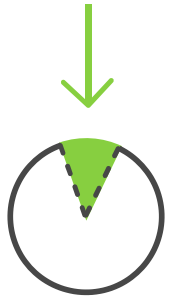
# HOW WE CAN CLOSE THE TAX GAP



Each year, **more than \$400 billion** in taxes are left uncollected by the IRS due to manpower shortages.



It's critical for the IRS to collect on these taxes to **reduce the deficit and fund existing federal programs.**



# TAX

# GAP



Of this, the PDC Program helps collect the **\$138 billion** in uncontested tax underpayments.



A tax underpayment is when someone files a tax return but **pays less than they owe.**



Each year, **\$20 to 30 billion** in underpayments are lost when the collection statute of limitations expires.

The **IRS Private Debt Collection (PDC) Program** is a successful public-private partnership that returns vital funding to the U.S. Treasury, ensures fairness in the tax system and offers collaborative solutions that help Americans achieve a zero tax balance.

PARTNERSHIP FOR   
**tax compliance**

[partnershiptaxcompliance.org](https://partnershiptaxcompliance.org)



# EVERY YEAR:

**\$138 billion**

The IRS PDC Program works to collect this active uncontested tax underpayment revenue



**\$39 billion** in new underpayments enters the system for collection

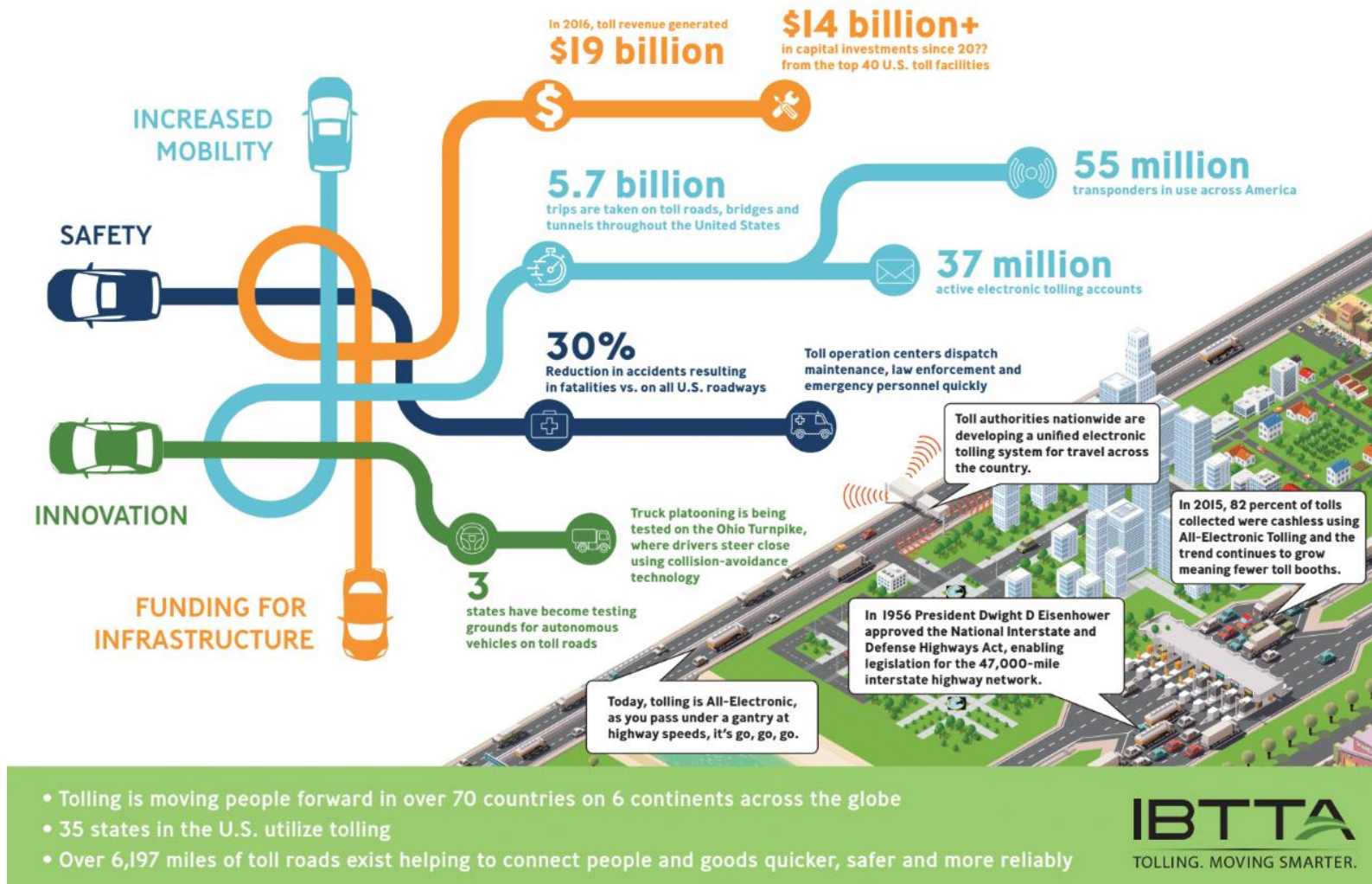


**\$15-20 billion** becomes uncollectable due to the 10 year statute of limitations expiring

# MOVING US FORWARD

## America's Next-Generation Toll Roads

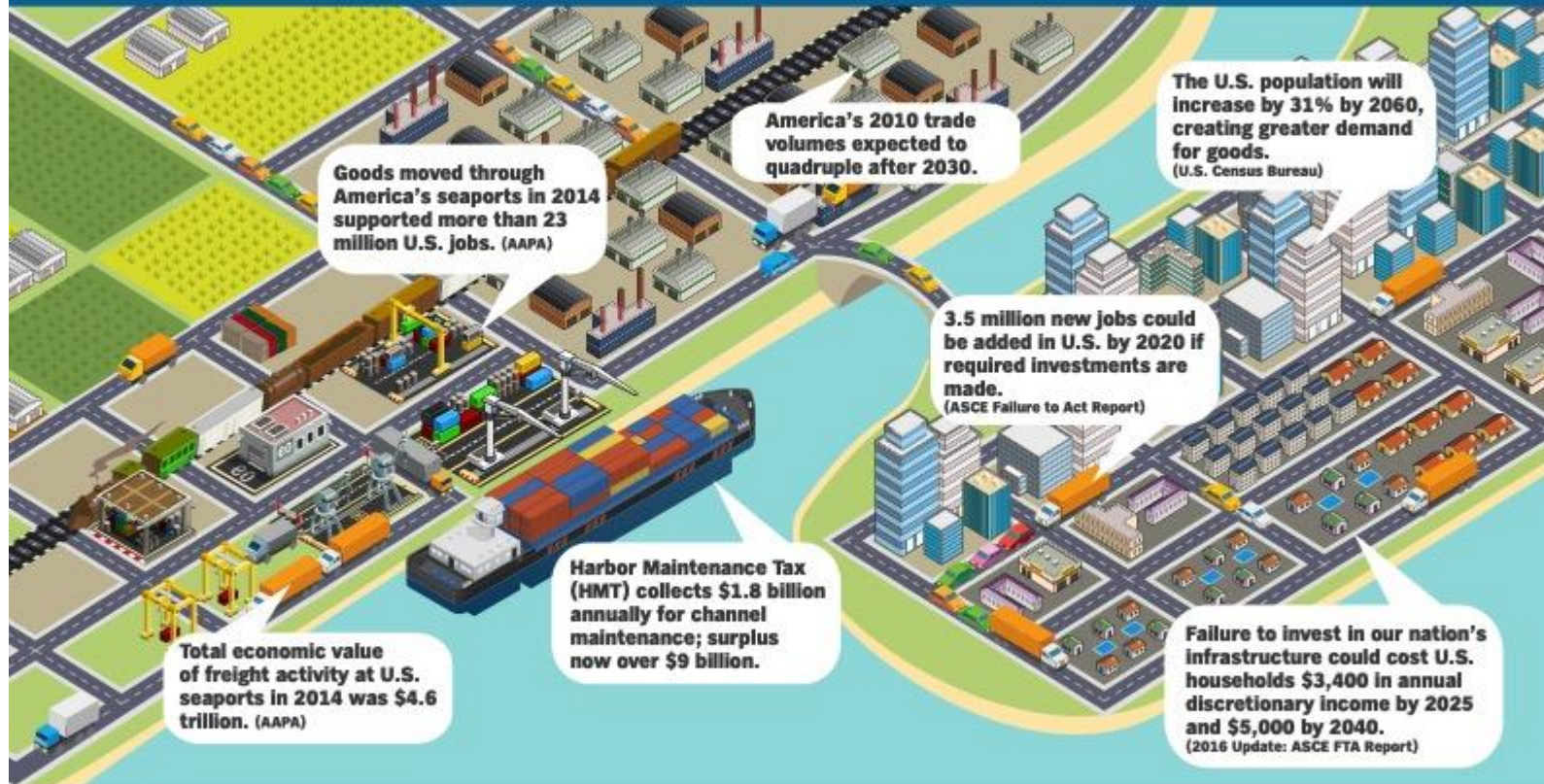
Tolling is one of the most powerful and effective tools to finance, build, maintain, and improve road infrastructure for the benefit of road users and citizens. IBTTA is asking Congress to lift the ban on interstate tolling, for the purpose of reconstructing the nation's interstate system that is 40, 50 and 60 years old.





# INFRASTRUCTURE DELIVERS MORE THAN YOU THINK

Seaports play an important role in our economy and require a healthy and robust infrastructure system. Ports are gateways to our regional and national economies and connect American farmers, manufacturers and consumers to the world marketplace. Today, however, while ports and their private sector partners do their part by investing nearly \$155 billion in port infrastructure by 2021, these critical economic engines are threatened by a lack of federal investment in the landside and waterside connections that they depend upon.



Nearly 80% of AAPA's U.S.-member ports require at least \$10 million investment in their landside connectors through 2025; 31% require over \$100 million.  
(AAPA Port Surface Transportation Survey)

A \$4 TRILLION loss to America's economy by 2025 is possible if we ignore infrastructure needs in the U.S.  
(2016 Update: ASCE FTA Report)

A projected \$43 billion investment gap by 2040 threatens the industry's ability to deliver prosperity for millions of Americans.

**AAPA**  
[www.aapa-ports.org](http://www.aapa-ports.org)

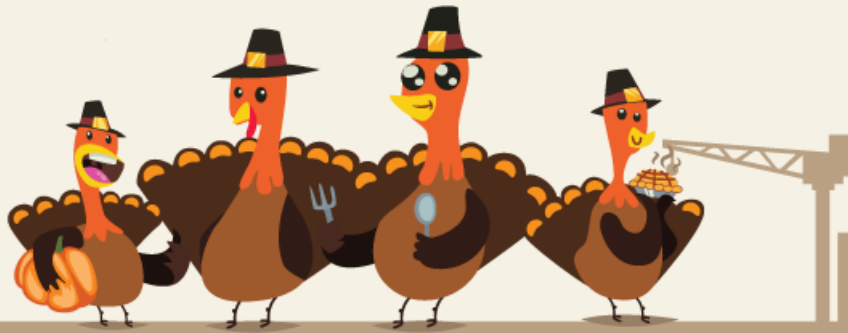
#seaportsdelivertheholidays



**14.3 million stems**  
of flowers were imported via PortMiami last month  
to build all of those Valentine's Day bouquets!

**AAPA**  
[www.aapa-ports.org](http://www.aapa-ports.org)





# 611 MILLION

pounds of turkey meat was exported from the U.S. this year.

That's a lot of left over turkey sandwiches!

#seaportsdelivertheholidays





#infrastructureweek #timetobuild

**\$4.6 TRILLION**  
Value of economic activity  
related to U.S. seaports

**30.7 MILLION JOBS  
ARE GENERATED  
BY U.S. PORTS.**

**AAPA**  
[www.aapa-ports.org](http://www.aapa-ports.org)

**One of them  
might be yours.**



**Seaports Workforce:  
We Keep America Moving**



# U.S. SEAPORTS: THE POWER TO LIFT AMERICA.

American ports generate \$5.4 trillion for the U.S. economy. Support seaport infrastructure investment today.



Find out more at [aapa-ports.org](http://aapa-ports.org)

**AAPA**  
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