Visual Storytelling
AAPA Spring Conference - March 20, 2019
Issues & Advocacy
Tax Gap Estimates for Tax Years 2008–2010: Attachment 1

Tax Gap Map
Tax Year 2008-2010 Annual Average ($ Billions)

<table>
<thead>
<tr>
<th></th>
<th>True Tax Liability $2,496</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Tax Gap</td>
<td>$406</td>
</tr>
<tr>
<td>Tax Eventually Collected $2,090 (Net Compliance Rate = 83.7% of tax liability)</td>
<td></td>
</tr>
<tr>
<td>Gross Tax Gap</td>
<td>$458</td>
</tr>
<tr>
<td>Tax Paid Voluntarily and Timely $2,038 (Voluntary Compliance Rate = 81.7% of tax liability)</td>
<td></td>
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</tbody>
</table>

Nonfiling Tax Gap $32

Underreporting Tax Gap $387

Underpayment Tax Gap $39

Gross Tax Gap $458

Enforced & Other Late Payments $52

Net Tax Gap (Tax Not Collected) $406

By Type of Tax

Individual Income Tax $264

- Non-Business Income $64
- Business Income $125
- Income Offsets $19
- Filing Status $5
- Credits $40
- Other $12

Individual Income Tax $29

- Individual Income Tax $319
- Individual Income Tax $28
- Individual Income Tax $291

Corporation Income Tax $41

- Small Corporations $13
- Large Corporations $28

Corporation Income Tax $3

- Corporation Income Tax $44
- Corporation Income Tax $9
- Corporation Income Tax $35

Self-Employment Tax $4

FICA Withholding $15

Self-Employment Tax $55

Unemployment Tax $1

Employment Tax $6

- Employment Tax $91
- Employment Tax $12
- Employment Tax $79

Estate Tax $2

- Estate Tax $4
- Estate Tax $3
- Estate Tax $1

Excise Tax $1

- Excise Tax $0.4
- Excise Tax $0.2
- Excise Tax $0.2

Categories of Estimates
- Actual Amounts
- Updated Estimates
- No Estimates Available

Internal Revenue Service, April 2016

Detail may not add to total due to rounding. Not to scale.
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.

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.

partnershipfortaxcompliance.org
EVERY YEAR:

$39 billion in new underpayments enters the system for collection.

$138 billion
The IRS PDC Program works to collect this active uncontested tax underpayment revenue.

$15-20 billion becomes uncollectable due to the 10 year statue 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.

- Tolling is moving people forward in over 70 countries on 6 continents across the globe
- 35 states in the U.S. utilize tolling
- Over 6,197 miles of toll roads exist helping to connect people and goods quicker, safer and more reliably

In 2016, toll revenue generated $19 billion
$14 billion+ in capital investments since 2077 from the top 40 U.S. toll facilities

5.7 billion trips are taken on toll roads, bridges and tunnels throughout the United States

30% Reduction in accidents resulting in fatalities vs. on all U.S. roadways

3 states have become testing grounds for autonomous vehicles on toll roads

In 1956 President Dwight D Eisenhower approved the National Interstate and Defense Highways Act, enabling legislation for the 47,000-mile interstate highway network.

In 2015, 82 percent of tolls collected were cashless using All-Electronic Tolling and the trend continues to grow meaning fewer toll booths.

Toll authorities nationwide are developing a unified electronic tolling system for travel across the country.

Today, tolling is All-Electronic, as you pass under a gantry at highway speeds, it’s go, go, go.

SAFETY

INCREASED MOBILITY

FUNDING FOR INFRASTRUCTURE

INNOVATION

55 million transponders in use across America
37 million active electronic tolling accounts
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.

**Goods moved through America’s seaports in 2014 supported more than 23 million U.S. jobs. (AAPA)**

**America’s 2010 trade volumes expected to quadruple after 2030.**

**The U.S. population will increase by 31% by 2060, creating greater demand for goods. (U.S. Census Bureau)**

**3.5 million new jobs could be added in U.S. by 2020 if required investments are made. (ASCE Failure to Act Report)**

**Harbor Maintenance Tax (HMT) collects $1.8 billion annually for channel maintenance; surplus now over $9 billion.**

**Failure to invest in our nation’s infrastructure could cost U.S. households $3,400 in annual discretionary income by 2025 and $5,000 by 2040. (2016 Update: ASCE FTA Report)**

**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.**
#seaportstravelthefolidays

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
611 MILLION pounds of turkey meat was exported from the U.S. this year. That’s a lot of left over turkey sandwiches!
#seaportsdelivertheholidays
971,812,843
Total gallons of beer, ale and stout imported and exported thru the U.S. annually.
#seaportsdelivertheholidays
$4.6 TRILLION
Value of economic activity related to U.S. seaports
30.7 MILLION JOBS ARE GENERATED BY U.S. PORTS. One of them might be yours.

Seaports Workforce: We Keep America Moving
American ports generate $5.4 trillion for the U.S. economy. Support seaport infrastructure investment today.