

## Note 3. Accounts and Taxes Receivable, Net

### Accounts and Taxes Receivable as of September 30, 2018, and 2017

(In billions of dollars)

	2018	2017
<b>Accounts receivable:</b>		
Gross accounts receivable .....	112.4	117.9
Allowance for uncollectible amounts .....	(30.5)	(29.8)
Accounts receivable, net .....	81.9	88.1
<b>Taxes receivable:</b>		
Gross taxes receivable .....	226.7	203.8
Allowance for uncollectible amounts .....	(163.7)	(148.6)
Taxes receivable, net .....	63.0	55.2
Total accounts and taxes receivable, net .....	144.9	143.3

Gross accounts receivable include related interest receivable of \$3.6 billion and \$3.4 billion as of September 30, 2018, and 2017, respectively.

Treasury comprises approximately 41.1 percent of the government's reported accounts and taxes receivable, net, as of September 30, 2018. The following list of entities comprise 98.3 percent of the government's accounts and taxes receivable, net, of \$144.9 billion as of September 30, 2018. Please refer to the following entities financial statements for details on gross accounts and taxes receivable and the related allowance for uncollectible amounts:

- Treasury
- HHS
- SSA
- DOI
- DHS
- DOD
- PBGC
- DOE
- Federal Deposit Insurance Corporation (FDIC)
- VA
- Tennessee Valley Authority (TVA)
- OPM
- DOL
- USDA
- USPS
- Federal Communications Commission (FCC)
- HUD
- Federal Trade Commission (FTC)
- Environmental Protection Agency (EPA)

Accounts and Taxes receivable, net include amounts related to criminal restitution owed to the government. In fiscal year 2018, accounts and taxes receivable, net included \$7.9 billion of gross receivable related to criminal restitution orders monitored by responsible entities, of which \$0.7 billion is determined to be collectible. Of this gross receivable amount, Treasury and HHS collectively accounts for \$5.7 billion of which \$0.5 billion is determined to be collectible as of September 30, 2018. In fiscal year 2017, this balance included \$8.8 billion of gross receivables related to criminal restitution orders, 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.