### Note 3. Accounts Receivable, Net

#### Accounts Receivable, Net as of September 30, 2020, and 2019

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accounts receivable:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross accounts receivable</td>
<td>113.0</td>
<td>117.7</td>
</tr>
<tr>
<td>Allowance for uncollectible amounts</td>
<td>(35.0)</td>
<td>(31.8)</td>
</tr>
<tr>
<td>Accounts receivable, net</td>
<td>78.0</td>
<td>85.9</td>
</tr>
<tr>
<td><strong>Taxes receivable:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross taxes receivable</td>
<td>441.9</td>
<td>383.7</td>
</tr>
<tr>
<td>Allowance for uncollectible amounts</td>
<td>(198.7)</td>
<td>(231.6)</td>
</tr>
<tr>
<td>Taxes receivable, net</td>
<td>243.2</td>
<td>152.1</td>
</tr>
<tr>
<td><strong>Total accounts receivable, net</strong></td>
<td>321.2</td>
<td>238.0</td>
</tr>
</tbody>
</table>

Gross accounts receivable includes related interest receivable of $2.8 billion and $3.3 billion as of September 30, 2020, and 2019, respectively. Taxes receivable is listed separately above due to being the significant portion of total accounts receivable. Amounts for FY 2019 have been changed as a result of a mapping update to the individual lines Taxes receivable: Gross taxes receivable and Allowance for uncollectible amounts. Each line increased $2.2 billion resulting in a net zero impact to the total. This change in presentation was due to a mapping update of tax-related interest receivable, penalties, fines and administrative fees, and allowance for loss.

Treasury comprises approximately 74.0 percent of the government’s reported accounts receivable, net, as of September 30, 2020. Treasury experienced a year-to-year increase of $91.7 billion primarily due to taxes receivable. This is principally due to a one-time tax on previously unrepatriated foreign earnings at lower rates that taxpayers may elect to pay over several years pursuant to the TCJA, coupled with a decrease in the related allowance for uncollectible taxes receivable due to a change in the methodology for estimating collectability, and the CARES Act Section 2302 provision allowing employers to defer payment of FICA Social Security taxes. Refer to Treasury’s financial statements for additional information. The following list of entities comprise 99.1 percent of the government’s accounts receivable, net, of $321.2 billion as of September 30, 2020. Please refer to the following entities’ financial statements for additional information on gross accounts receivable and the related allowance for uncollectible amounts:

- Treasury
- HHS
- SSA
- DHS
- DOI
- DOD
- VA
- PBGC
- USDA
- DOE
- OPM
- FDIC
- DOL
- TVA
- NCUA
- USPS
- HUD
- FCC
- FTC
- CFTC
- VA
- TVA