

April 2002

(in thousands)

State Taxes	April 2002			Fiscal Year 2002-03		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)	\$5,806,022	\$1,117,717	\$4,688,305	\$5,806,022	\$1,117,717	\$4,688,305
Total Gross Collections	4,128,580	---	4,128,580	4,128,580	---	4,128,580
Less: Refunds and Minor Offsets	---	1,094,416	1,094,416	---	1,094,416	1,094,416
Less: State/City Offsets	---	23,301	23,301	---	23,301	23,301
Net Collections, before Refund Reserve	---	---	3,010,863	---	---	3,010,863
Refund Reserve Transactions	1,677,442	---	1,677,442	1,677,442	0	1,677,442
User Taxes 1/	\$797,030	\$8,942	\$788,088	\$797,030	\$8,942	\$788,088
Sales & Use 2/	618,323	5,043	613,280	618,323	5,043	613,280
Motor Fuel	40,181	1,910	38,271	40,181	1,910	38,271
Cigarette/Tobacco Products 3/	108,852	1,681	107,171	108,852	1,681	107,171
Alcoholic Beverage	17,190	31	17,159	17,190	31	17,159
Highway/Fuel Use	12,417	277	12,140	12,417	277	12,140
Containers	0	0	0	0	0	0
Auto Rental	67	0	67	67	0	67
Business Taxes	\$181,441	\$65,631	\$115,810	\$181,441	\$65,631	\$115,810
Corporation Franchise	73,342	51,307	22,035	73,342	51,307	22,035
Corporation & Utilities	7,275	2,357	4,918	7,275	2,357	4,918
Banks	23,614	9,622	13,992	23,614	9,622	13,992
Insurance (Article 33)	3,017	4,357	(1,340)	3,017	4,357	(1,340)
Direct Writings	412	18	394	412	18	394
Petroleum 4/	73,781	(2,030)	75,811	73,781	(2,030)	75,811
Other Revenues	\$98,334	\$2,326	\$96,008	\$98,334	\$2,326	\$96,008
Real Property Gains	482	0	482	482	0	482
Estate & Gift	59,754	2,324	57,430	59,754	2,324	57,430
Real Estate Transfer	36,528	2	36,526	36,528	2	36,526
Pari-Mutuel (w/o Uncashed Tickets)	1,543	0	1,543	1,543	0	1,543
Other (Racing Admissions & Boxing)	27	0	27	27	0	27
Total - State Taxes 1/	\$6,882,827	\$1,194,616	\$5,688,211	\$6,882,827	\$1,194,616	\$5,688,211

Local Taxes	April 2002			Fiscal Year 2002-03		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$13,610	\$5,893	\$7,717	\$13,610	\$5,893	\$7,717
New York City Alcoholic Beverage	2,285	4	2,281	2,285	4	2,281
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	764,893	260,294	504,599	764,893	260,294	504,599
Total Gross Collections	741,843	---	741,843	741,843	---	741,843
Less: Refunds and Minor Offsets	---	260,294	260,294	---	260,294	260,294
Plus: State/City Offsets	23,050	---	23,050	23,050	---	23,050
Sales & Use (Includes M.A.C.)	672,648	5,535	667,113	672,648	5,535	667,113
Stock Transfer (to NYC; all eligible for rebate)	21	0	21	21	0	21
Yonkers Personal Income - Net (Adjusted)	1,882	1,264	618	1,882	1,264	618
Total Gross Collections	1,631	---	1,631	1,631	---	1,631
Less: Refunds and Minor Offsets	---	1,264	1,264	---	1,264	1,264
Plus: State/City Offsets	251	---	251	251	---	251
Total-Local Taxes	\$1,455,339	\$272,990	\$1,182,349	\$1,455,339	\$272,990	\$1,182,349
Total State & Local Taxes 1/	\$8,338,166	\$1,467,606	\$6,870,560	\$8,338,166	\$1,467,606	\$6,870,560

1/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

April 2002	Fiscal Year 2002-03
\$0	\$0

2/ Includes tax on informational and entertainment services (900 numbers):

April 2002	Fiscal Year 2002-03
\$1	\$1

3/ Includes Cigarette License and Sticker Fees.

4/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

April 2002

(in thousands)

State Taxes	Net Collections		Difference	
	April 2001	April 2002	Amount	Percent
Personal Income Tax 1/	\$8,157,649	\$4,688,305	(\$3,469,344)	(42.5)
User Taxes 2/	\$764,282	\$788,088	\$23,806	3.1
Sales and Use 3/	597,918	613,280	15,362	2.6
Motor Fuel	42,540	38,271	(4,269)	(10.0)
Cigarette/Tobacco Products 4/	93,860	107,171	13,311	14.2
Alcoholic Beverage	15,072	17,159	2,087	13.8
Highway/Fuel Use 1/	14,848	12,140	(2,708)	(18.2)
Containers (repealed 10/1/98)	0	0	0	NA
Auto Rental	44	67	23	52.3
Business Taxes	\$129,651	\$115,810	(\$13,841)	(10.7)
Corporation Franchise	58,287	22,035	(36,252)	(62.2)
Corporation & Utilities 1/	(11,128)	4,918	16,046	144.2
Banks	9,513	13,992	4,479	47.1
Insurance (Article 33)	(936)	(1,340)	(404)	(43.2)
Direct Writings	79	394	315	398.7
Petroleum 1/, 5/	73,836	75,811	1,975	2.7
Other Revenues	\$76,457	\$96,008	\$19,551	25.6
Real Property Gains (repealed 6/15/96)	1,639	482	(1,157)	(70.6)
Estate & Gift 1/	55,347	57,430	2,083	3.8
Real Estate Transfer	17,791	36,526	18,735	105.3
Pari-Mutuel	1,628	1,543	(85)	(5.2)
Other (Racing Adms & Boxing)	52	27	(25)	(48.1)
Total - State Taxes 2/	\$9,128,039	\$5,688,211	(\$3,439,828)	(37.7)

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	April 2001	April 2002	Amount	Percent
Withholding	\$1,534,069	\$1,605,303	\$71,234	4.6
Estimated Tax	2,200,656	1,414,518	(786,138)	(35.7)
Final Payments	1,514,291	1,011,802	(502,489)	(33.2)
Delinquencies	63,042	79,129	16,087	25.5
Limited Liability Company Fees	16,802	17,828	1,026	6.1
Total Gross Collections	\$5,328,860	\$4,128,580	(\$1,200,280)	(22.5)
Refunds/Minor Offsets	674,845	1,094,416	419,571	62.2
State/City Offsets	13,790	23,301	9,511	69.0
Net, before Refund Reserve	\$4,640,225	\$3,010,863	(\$1,629,362)	(35.1)
Refund Reserve Transactions	3,517,424	1,677,442	(1,839,982)	(52.3)
Net, after Refund Reserve	\$8,157,649	\$4,688,305	(\$3,469,344)	(42.5)
Other Component Detail				
Highway/Fuel Use	\$14,848	\$12,140	(\$2,708)	(18.2)
Highway Use	13,048	10,285	(2,763)	(21.2)
Truck Mileage	12,655	9,959	(2,696)	(21.3)
Permits	393	326	(67)	(17.0)
Fuel Use	1,800	1,855	55	3.1
Article 21	22	8	(14)	(63.6)
Article 21A IFTA	1,763	1,826	63	3.6
IFTA Decal Fees & Trip Permits	15	21	6	40.0
Corporation & Utilities 6/	(\$11,128)	\$4,918	\$16,046	144.2
Article 9 (excl sec. 180, 186-A, A&E & P)	(338)	3,818	4,156	1,229.6
Utilities (section 186-A, A&E & P)	(10,790)	1,100	11,890	110.2
Petroleum	\$73,836	\$75,811	\$1,975	2.7
Article 13-A (prior to 9/1/90)	7	1	(6)	(85.7)
Article 13-A (after 9/1/90)	73,828	75,809	1,981	2.7
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/94)	1	1	0	0.0
Estate & Gift	\$55,347	\$57,430	\$2,083	3.8
Estate	54,305	56,787	2,482	4.6
Gift	1,042	643	(399)	(38.3)

Local Taxes	Net Collections		Difference	
	April 2001	April 2002	Amount	Percent
M.T.A. Corporate Surcharge	\$16,684	\$7,717	(\$8,967)	(53.7)
New York City Alcoholic Beverage	1,833	2,281	448	24.4
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,012,044	504,599	(507,445)	(50.1)
Sales & Use (Includes M.A.C.)	634,383	667,113	32,730	5.2
Stock Transfer (to NYC; all rebatable)	63	21	(42)	(66.7)
Yonkers Personal Income	2,524	618	(1,906)	(75.5)
Total-Local Taxes	\$1,667,531	\$1,182,349	(\$485,182)	(29.1)
Total State & Local Taxes	\$10,795,570	\$6,870,560	(\$3,925,010)	(36.4)

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

April 2001	April 2002
\$0	\$0

3/ Includes tax on informational and entertainment services (900) numbers:

April 2001	April 2002
\$16	\$1

4/ Includes Cigarette License and Sticker Fees.

5/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

6/ Reflects adjustments to prior periods posted during April 2002.

April 2002

(in thousands)

State Taxes	Net	Estimated	Net Collections		Difference	
	Collections	Receipts 7/	Year-to-Date		Amount	Percent
	2001-2002	2002-2003	2001-2002	2002-2003		
Personal Income Tax 1/	\$27,413,650	\$0	\$8,157,649	\$4,688,305	(\$3,469,344)	(42.5)
User Taxes 2/	\$10,115,457	\$0	\$764,282	\$788,088	\$23,806	3.1
Sales and Use 3/	8,247,756	0	597,918	613,280	15,362	2.6
Motor Fuel	489,396	0	42,540	38,271	(4,269)	(10.0)
Cigarette/Tobacco Products 4/	1,014,307	0	93,860	107,171	13,311	14.2
Alcoholic Beverage	178,153	0	15,072	17,159	2,087	13.8
Highway/Fuel Use 1/	148,297	0	14,848	12,140	(2,708)	(18.2)
Containers (repealed 10/1/98)	0	0	0	0	0	NA
Auto Rental	37,545	0	44	67	23	52.3
Business Taxes	\$4,656,707	\$0	\$129,651	\$115,810	(\$13,841)	(10.7)
Corporation Franchise	1,514,982	0	58,287	22,035	(36,252)	(62.2)
Corporation & Utilities 1/	1,051,210	0	(11,128)	4,918	16,046	144.2
Banks	495,762	0	9,513	13,992	4,479	47.1
Insurance (Article 33)	585,444	0	(936)	(1,340)	(404)	(43.2)
Direct Writings	6,829	0	79	394	315	398.7
Petroleum 1/, 5/	1,002,480	0	73,836	75,811	1,975	2.7
Other Revenues	\$1,173,346	\$0	\$76,457	\$96,008	\$19,551	25.6
Real Property Gains (repealed 6/15/96)	4,713	0	1,639	482	(1,157)	(70.6)
Estate & Gift 1/	767,689	0	55,347	57,430	2,083	3.8
Real Estate Transfer	370,625	0	17,791	36,526	18,735	105.3
Pari-Mutuel	29,646	0	1,628	1,543	(85)	(5.2)
Other (Racing Adms & Boxing)	673	0	52	27	(25)	(48.1)
Total - State Taxes 2/	\$43,359,160	\$0	\$9,128,039	\$5,688,211	(\$3,439,828)	(37.7)

1/ See page 2 for component detail.

Personal Income Tax	Net	Estimated	Net Collections		Difference	
	Collections	Receipts 7/	Year-to-Date		Amount	Percent
	2001-2002	2002-2003	2001-2002	2002-2003		
Withholding	\$20,261,325	\$0	\$1,534,069	\$1,605,303	\$71,234	4.6
Estimated Tax	6,352,873	0	2,200,656	1,414,518	(786,138)	(35.7)
Final Payments	1,849,436	0	1,514,291	1,011,802	(502,489)	(33.2)
Delinquencies	601,045	0	63,042	79,129	16,087	25.5
Limited Liability Company Fees	24,869	0	16,802	17,828	1,026	6.1
Total Gross Collections	\$29,089,548	\$0	\$5,328,860	\$4,128,580	(\$1,200,280)	(22.5)
Refunds/Minor Offsets	3,290,641	0	674,845	1,094,416	419,571	62.2
State/City Offsets	225,239	0	13,790	23,301	9,511	69.0
Net, before Refund Reserve	\$25,573,668	\$0	\$4,640,225	\$3,010,863	(\$1,629,362)	(35.1)
Refund Reserve Transactions	1,839,982	0	3,517,424	1,677,442	(1,839,982)	(52.3)
Net, after Refund Reserve	\$27,413,650	\$0	\$8,157,649	\$4,688,305	(\$3,469,344)	(42.5)
Other Component Detail						
Highway/Fuel Use	\$148,297	\$0	\$14,848	\$12,140	(\$2,708)	(18.2)
Highway Use	119,774	NA	13,048	10,285	(2,763)	(21.2)
Truck Mileage	116,542	NA	12,655	9,959	(2,696)	(21.3)
Permits	3,232	NA	393	326	(67)	(17.0)
Fuel Use	28,523	NA	1,800	1,855	55	3.1
Article 21	381	NA	22	8	(14)	(63.6)
Article 21A IFTA	27,642	NA	1,763	1,826	63	3.6
IFTA Decal Fees & Trip Permits	500	NA	15	21	6	40.0
Corporation & Utilities 6/	\$1,051,210	\$0	(\$11,128)	\$4,918	\$16,046	144.2
Article 9 (excl sec. 180, 186-A, A&E & P)	136,256	NA	(338)	3,818	4,156	1,229.6
Utilities (section 186-A, A&E & P)	914,954	NA	(10,790)	1,100	11,890	110.2
Petroleum	\$1,002,480	\$0	\$73,836	\$75,811	\$1,975	2.7
Article 13-A (prior to 9/1/90)	125	NA	7	1	(6)	(85.7)
Article 13-A (after 9/1/90)	1,002,431	NA	73,828	75,809	1,981	2.7
Article 9, Section 182-A	(80)	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/94)	4	NA	1	1	0	0.0
Estate & Gift	\$767,689	\$0	\$55,347	\$57,430	\$2,083	3.8
Estate	761,392	NA	54,305	56,787	2,482	4.6
Gift	6,297	NA	1,042	643	(399)	(38.3)

Local Taxes	Net	Estimated	Net Collections		Difference	
	Collections	Receipts 7/	Year-to-Date		Amount	Percent
	2001-2002	2002-2003	2001-2002	2002-2003		
M.T.A. Corporate Surcharge	\$483,328	---	\$16,684	\$7,717	(\$8,967)	(53.7)
New York City Alcoholic Beverage	21,611	---	1,833	2,281	448	24.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	5,114,230	---	1,012,044	504,599	(507,445)	(50.1)
Sales & Use (Includes M.A.C.)	8,773,367	---	634,383	667,113	32,730	5.2
Stock Transfer (to NYC; all rebatable)	6,682,576	---	63	21	(42)	(66.7)
Yonkers Personal Income	10,514	---	2,524	618	(1,906)	(75.5)
Total-Local Taxes	\$21,085,626	---	\$1,667,531	\$1,182,349	(\$485,182)	(29.1)
Total State & Local Taxes	\$64,444,786	---	\$10,795,570	\$6,870,560	(\$3,925,010)	(36.4)

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

2001-2002	2002-2003
\$0	\$0

3/ Includes tax on informational and entertainment services (900) numbers:

2001-2002	2002-2003
\$16	\$1

4/ Includes Cigarette License and Sticker Fees.

5/ Includes Article 13-A Petroleum Business Tax, Lubricating Oils Tax (repealed 9/1/94), former Article 13-A Gross Receipts Tax, and former Article 9, Section 182-A.

6/ Reflects adjustments to prior periods posted during April 2002.

7/ Estimated receipts are not available.