



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2008

(in thousands)

State Taxes	October 2008			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,609,193	\$410,408	\$2,198,785	\$26,990,773	\$4,298,754	\$22,692,019
Total Gross Collections	\$2,609,193	---	2,609,193	26,990,773	---	26,990,773
Less: Refunds and Minor Offsets	---	363,617	363,617	---	4,094,678	4,094,678
Less: State/City Offsets	---	46,791	46,791	---	204,076	204,076
Net Collections	---	---	2,198,785	---	---	22,692,019
User Taxes 1/	\$984,824	\$9,015	\$975,809	\$7,601,385	\$69,170	\$7,532,215
Sales & Use 2/	787,686	6,874	780,812	6,261,408	52,884	6,208,524
Motor Fuel	44,474	1,729	42,745	312,962	14,810	298,152
Cigarette/Tobacco Products 3/	124,068	16	124,052	786,307	475	785,832
Alcoholic Beverage	16,497	0	16,497	124,054	0	124,054
Highway/Fuel Use	12,079	396	11,683	86,991	1,001	85,990
Auto Rental	20	0	20	29,658	0	29,658
Business Taxes	\$318,601	\$191,105	\$127,496	\$3,862,081	\$740,121	\$3,121,960
Corporation Franchise	135,143	81,723	53,420	1,683,381	469,617	1,213,764
Corporation & Utilities	14,988	1,660	13,328	354,552	9,597	344,955
Banks	58,425	101,289	-42,864	636,845	203,044	433,801
Insurance (Article 33)	15,948	3,735	12,213	506,426	32,456	473,970
Direct Writings	221	0	221	7,162	470	6,692
Petroleum 4/	93,876	2,698	91,178	673,715	24,937	648,778
Other Revenues 5/	\$156,535	\$3,636	\$152,899	\$1,490,199	\$34,340	\$1,455,859
Estate	90,528	3,599	86,929	861,542	34,138	827,404
Real Estate Transfer	62,213	30	62,183	499,357	143	499,214
Pari-Mutuel (w/o Uncashed Tickets)	1,684	0	1,684	14,516	0	14,516
Hazardous Waste Assessments	339	0	339	892	0	892
Waste Tire Management and Recycling Fees	1,688	7	1,681	13,704	59	13,645
Wireless Communication Services Surcharges	0	0	0	97,172	0	97,172
Other (Racing Admissions & Boxing)	75	0	75	563	0	563
Total - State Taxes and Fees 1/, 5/	\$4,069,153	\$614,164	\$3,454,989	\$39,944,438	\$5,142,385	\$34,802,053

(in thousands)

Local Taxes	October 2008			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$19,025	\$33,462	-\$14,437	\$472,463	\$83,358	\$389,105
New York City Alcoholic Beverage	2,106	0	2,106	14,156	0	14,156
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	557,617	54,492	503,125	5,973,457	994,132	4,979,325
Total Gross Collections	510,883	---	510,883	5,771,171	---	5,771,171
Less: Refunds and Minor Offsets	---	54,492	54,492	---	994,132	994,132
Plus: State/City Offsets	46,734	---	46,734	202,286	---	202,286
Sales & Use (Includes M.A.C.)	924,044	8,059	915,985	7,454,629	62,340	7,392,289
Stock Transfer (to NYC; all eligible for rebate)	25	0	25	8,751,563	0	8,751,563
Yonkers Personal Income - Net (Adjusted)	2,768	191	2,577	25,348	4,127	21,221
Total Gross Collections	2,711	---	2,711	23,558	---	23,558
Less: Refunds and Minor Offsets	---	191	191	---	4,127	4,127
Plus: State/City Offsets	57	---	57	1,790	---	1,790
Total-Local Taxes	\$1,505,585	\$96,204	\$1,409,381	\$22,691,616	\$1,143,957	\$21,547,659
Total State & Local Taxes and Fees 1/	\$5,574,738	\$710,368	\$4,864,370	\$62,636,054	\$6,286,342	\$56,349,712

1/ Includes:

	October 2008	Fiscal Year 2008-09
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	5

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

	October 2008	Fiscal Year 2008-09
	\$1	\$225

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.

5/ Includes:

	October 2008	Fiscal Year 2008-09
Real Property Gains (repealed 6/15/1996)	\$0	\$74
Gift (repealed 1/1/2000)	8	2,379

MONTHLY COMPARISON OF NET COLLECTIONS

October 2008

(in thousands)

State Taxes	Net Collections		Difference	
	October 2007	October 2008	Amount	Percent
Personal Income Tax 1/	\$2,269,704	\$2,198,785	-\$70,919	-3.1
User Taxes 2/	\$921,510	\$975,809	\$54,299	5.9
Sales and Use 3/	768,129	780,812	12,683	1.7
Motor Fuel	39,550	42,745	3,195	8.1
Cigarette/Tobacco Products 4/	85,823	124,052	38,229	44.5
Alcoholic Beverage	15,298	16,497	1,199	7.8
Highway/Fuel Use 1/	12,689	11,683	-1,006	-7.9
Auto Rental	21	20	-1	-4.8
Business Taxes	\$212,259	\$127,496	-\$84,763	-39.9
Corporation Franchise	125,965	53,420	-72,545	-57.6
Corporation & Utilities 1/	-362	13,328	13,690	3,781.8
Banks	3,509	-42,864	-46,373	-1,321.5
Insurance (Article 33)	-4,742	12,213	16,955	357.5
Direct Writings	468	221	-247	-52.8
Petroleum 1/, 5/	87,421	91,178	3,757	4.3
Other Revenues 7/	\$159,088	\$152,899	-\$6,189	-3.9
Estate	78,263	86,929	8,666	11.1
Real Estate Transfer	76,273	62,183	-14,090	-18.5
Pari-Mutuel	1,818	1,684	-134	-7.4
Hazardous Waste Assessments	338	339	1	0.3
Waste Tire Management and Recycling Fees	2,364	1,681	-683	-28.9
Wireless Communication Services Surcharges	17	0	-17	-100.0
Other (Racing Adms & Boxing)	12	75	63	525.0
Total - State Taxes and Fees 2/, 7/	\$3,562,561	\$3,454,989	-\$107,572	-3.0

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	October 2007	October 2008	Amount	Percent
Withholding	\$2,086,048	\$2,092,212	\$6,164	0.3
Estimated Tax	108,655	104,889	-3,766	-3.5
Final Payments	234,652	331,339	96,687	41.2
Delinquencies	57,062	79,557	22,495	39.4
Limited Liability Company Fees	1,533	1,196	-337	-22.0
Total Gross Collections	\$2,487,950	\$2,609,193	\$121,243	4.9
Refunds/Minor Offsets	133,945	363,617	229,672	171.5
State/City Offsets	84,301	46,791	-37,510	-44.5
Net Collections	\$2,269,704	\$2,198,785	-\$70,919	-3.1
Other Component Detail				
Highway/Fuel Use	\$12,689	\$11,683	-\$1,006	-7.9
Highway Use	10,618	9,848	-770	-7.3
Truck Mileage	10,425	9,677	-748	-7.2
Permits	193	171	-22	-11.4
Fuel Use	2,071	1,835	-236	-11.4
Article 21	0	1	1	NA
Article 21A IFTA	2,056	1,826	-230	-11.2
IFTA Decal Fees & Trip Permits	15	8	-7	-46.7
Corporation & Utilities 6/	-\$362	\$13,328	\$13,690	3,781.8
Article 9 (excl sec. 180, 186-A, A&E & P)	-1,340	-360	980	73.1
Utilities (section 186-A, A&E & P)	978	13,688	12,710	1,299.6
Petroleum	\$87,421	\$91,178	\$3,757	4.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	87,421	91,178	3,757	4.3
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	October 2007	October 2008	Amount	Percent
M.T.A. Corporate Surcharge	\$25,012	-\$14,437	-\$39,449	-157.7
New York City Alcoholic Beverage	1,637	2,106	469	28.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	587,063	503,125	-83,938	-14.3
Sales & Use (Includes M.A.C.)	892,255	915,985	23,730	2.7
Stock Transfer (to NYC; all rebatable)	58	25	-33	-56.9
Yonkers Personal Income	2,591	2,577	-14	-0.5
Total-Local Taxes	\$1,508,616	\$1,409,381	-\$99,235	-6.6
Total State & Local Taxes and Fees	\$5,071,177	\$4,864,370	-\$206,807	-4.1

2/ Includes:

	October 2007	October 2008
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

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

	October 2007	October 2008
	\$26	\$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 October 2008.

7/ Includes:

	October 2007	October 2008
Real Property Gains (repealed 6/15/1996)	\$1	\$0
Gift (repealed 1/1/2000)	2	8



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

October 2008

(in thousands)

State Taxes	Net Collections 2007-2008	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
Personal Income Tax 1/	\$36,563,949	\$36,905,300	\$20,024,357	\$22,692,019	\$2,667,662	13.3
User Taxes 2/	\$12,480,533	\$13,059,300	\$7,230,032	\$7,532,215	\$302,183	4.2
Sales and Use 3/	10,578,790	10,819,400	6,089,423	6,208,524	119,101	2.0
Motor Fuel	524,934	522,700	301,300	298,152	-3,148	-1.0
Cigarette/Tobacco Products 4/	976,187	1,310,700	604,385	785,832	181,447	30.0
Alcoholic Beverage	204,828	206,000	122,318	124,054	1,736	1.4
Highway/Fuel Use 1/	147,957	147,200	88,077	85,990	-2,087	-2.4
Auto Rental	47,803	53,300	24,495	29,658	5,163	21.1
Business Taxes	\$7,165,335	\$6,792,700	\$3,571,466	\$3,121,960	-\$449,506	-12.6
Corporation Franchise	3,445,978	3,166,000	1,534,784	1,213,764	-321,020	-20.9
Corporation & Utilities 1/	677,652	735,000	298,332	344,955	46,623	15.6
Banks	880,001	729,000	548,110	433,801	-114,309	-20.9
Insurance (Article 33)	993,181	1,020,000	513,027	473,970	-39,057	-7.6
Direct Writings	13,186	---	7,951	6,692	-1,259	-15.8
Petroleum 1/, 5/	1,155,337	1,142,700	669,262	648,778	-20,484	-3.1
Other Revenues	\$2,286,530	\$2,123,700	\$1,335,548	\$1,455,859	\$120,311	9.0
Estate	1,036,652	1,300,000	576,997	827,404	250,407	43.4
Real Estate Transfer	1,020,669	800,000	638,568	499,214	-139,354	-21.8
Pari-Mutuel	23,580	23,000	15,032	14,516	-516	-3.4
Hazardous Waste Assessments	1,606	---	1,141	892	-249	-21.8
Waste Tire Management and Recycling Fees	26,756	---	14,644	13,645	-999	-6.8
Wireless Communication Services Surcharges	174,870	---	87,675	97,172	9,497	10.8
Other (Racing Adms & Boxing)	951	700	520	563	43	8.3
Total - State Taxes and Fees 2/, 7/	\$58,496,347	\$58,881,000	\$32,161,403	\$34,802,053	\$2,640,650	8.2

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
Personal Income Tax						
Withholding	\$28,440,135	\$27,732,000	\$13,974,646	\$14,683,233	\$708,587	5.1
Estimated Tax	11,640,484	12,852,300	7,604,837	9,314,918	1,710,081	22.5
Final Payments	2,116,130	2,588,000	1,922,776	2,465,437	542,661	28.2
Delinquencies	922,832	946,700	528,890	521,085	-7,805	-1.5
Limited Liability Company Fees	50,973	- - -	8,975	6,100	-2,875	-32.0
Total Gross Collections	\$43,170,554	\$44,119,000	\$24,040,124	\$26,990,773	\$2,950,649	12.3
Refunds/Minor Offsets	6,127,370	6,710,000	3,763,447	4,094,678	331,231	8.8
State/City Offsets	479,235	503,700	252,320	204,076	-48,244	-19.1
Net Collections	\$36,563,949	\$36,905,300	\$20,024,357	\$22,692,019	\$2,667,662	13.3
Other Component Detail						
Highway/Fuel Use	\$147,957	\$147,200	\$88,077	\$85,990	-\$2,087	-2.4
Highway Use	114,266	NA	68,465	66,187	-2,278	-3.3
Truck Mileage	111,911	NA	66,949	64,864	-2,085	-3.1
Permits	2,355	NA	1,516	1,323	-193	-12.7
Fuel Use	33,691	NA	19,612	19,803	191	1.0
Article 21	37	NA	40	2	-38	-95.0
Article 21A IFTA	33,137	NA	19,479	19,722	243	1.2
IFTA Decal Fees & Trip Permits	517	NA	93	79	-14	-15.1
Corporation & Utilities 6/	\$677,652	\$735,000	\$298,332	\$344,955	\$46,623	15.6
Article 9 (excl sec. 180, 186-A, A&E & P)	137,462	NA	41,465	50,786	9,321	22.5
Utilities (section 186-A, A&E & P)	540,190	NA	256,867	294,169	37,302	14.5
Petroleum	\$1,155,337	\$1,142,700	\$669,262	\$648,778	-\$20,484	-3.1
Article 13-A (prior to 9/1/1990)	8	NA	8	1	-7	-87.5
Article 13-A (after 9/1/1990)	1,155,327	NA	669,253	648,777	-20,476	-3.1
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 8/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
M.T.A. Corporate Surcharge	\$982,507	---	\$453,643	\$389,105	-\$64,538	-14.2
New York City Alcoholic Beverage	22,746	---	12,829	14,156	1,327	10.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,237,774	---	4,277,555	4,979,325	701,770	16.4
Sales & Use (Includes M.A.C.)	12,544,717	---	7,156,245	7,392,289	236,044	3.3
Stock Transfer (to NYC; all rebatable)	16,313,861	---	8,062,793	8,751,563	688,770	8.5
Yonkers Personal Income	29,801	---	17,840	21,221	3,381	19.0
Total-Local Taxes	\$38,131,406	---	\$19,980,905	\$21,547,659	\$1,566,754	7.8
Total State & Local Taxes and Fees	\$96,627,753	---	\$52,142,308	\$56,349,712	\$4,207,404	8.1

2/ Includes:

	2007-2008	2008-2009
Hotel/Motel Occupancy (repealed 9/1/1994)	\$2	\$0
Containers (repealed 10/1/1998)	32	5

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

	2007-2008	2008-2009
	\$376	\$225

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 October 2008.

7/ Includes:

	2007-2008	2008-2009
Real Property Gains (repealed 6/15/1996)	\$507	\$74
Gift (repealed 1/1/2000)	464	2,379

8/ From the Budget Forecast, October 2008 mid-year update. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette License Fees and Stickers estimates included in Cigarette/Tobacco Products; Direct Writings estimate included in Insurance (Article 33); Hotel/Motel Occupancy and Containers included in User Taxes. Real Property Gains and Gift included in Other Revenues.