



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

August 2009

(in thousands)

State Taxes	August 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,133,182	\$162,957	\$1,970,225	\$16,156,864	\$3,527,793	\$12,629,071
Total Gross Collections	\$2,133,182	---	2,133,182	16,156,864	---	16,156,864
Less: Refunds and Minor Offsets	---	152,998	152,998	---	3,843,984	3,843,984
Less: State/City Offsets	---	9,959	9,959	---	-316,191	-316,191
Net Collections	---	---	1,970,225	---	---	12,629,071
User Taxes 1/	\$947,909	\$6,642	\$941,267	\$4,923,770	\$44,027	\$4,879,743
Sales & Use 2/	745,945	5,105	740,840	3,922,823	32,401	3,890,422
Motor Fuel	45,417	1,309	44,108	221,459	8,906	212,553
Cigarette/Tobacco Products 3/	126,283	32	126,251	610,456	1,471	608,985
Alcoholic Beverage	16,877	0	16,877	96,278	3	96,275
Highway/Fuel Use	13,306	196	13,110	61,745	1,246	60,499
Auto Rental	81	0	81	11,009	0	11,009
Business Taxes	\$250,204	\$41,911	\$208,293	\$2,300,991	\$427,589	\$1,873,402
Corporation Franchise	95,978	33,516	62,462	904,954	377,963	526,991
Corporation & Utilities	8,422	1,045	7,377	193,845	5,227	188,618
Banks	9,814	3,112	6,702	406,074	23,813	382,261
Insurance (Article 33)	29,122	229	28,893	303,752	6,493	297,259
Direct Writings	3,082	-1	3,083	5,551	13	5,538
Petroleum 4/	103,786	4,010	99,776	486,815	14,080	472,735
Other Revenues 5/	\$112,072	\$4,837	\$107,235	\$609,465	\$23,140	\$586,325
Estate	65,752	4,707	61,045	371,638	22,363	349,275
Real Estate Transfer	43,796	121	43,675	173,215	741	172,474
Pari-Mutuel (w/o Uncashed Tickets)	2,474	0	2,474	8,868	0	8,868
Hazardous Waste Assessments	30	0	30	717	0	717
Waste Tire Management and Recycling Fees	27	9	18	6,593	17	6,576
Wireless Communication Services Surcharges	0	0	0	48,569	0	48,569
Other (Racing Admissions & Boxing)	9	0	9	209	0	209
Total - State Taxes and Fees 1/, 5/	\$3,443,367	\$216,347	\$3,227,020	\$23,991,090	\$4,022,549	\$19,968,541

(in thousands)

Local Taxes	August 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$30,404	\$4,186	\$26,218	\$295,810	\$43,429	\$252,381
M.T.A. Auto Rental	2,388	0	2,388	5,943	0	5,943
New York City Alcoholic Beverage	1,876	0	1,876	10,149	0	10,149
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	416,669	29,143	387,526	2,927,030	892,399	2,034,631
Total Gross Collections	406,626	---	406,626	3,243,314	---	3,243,314
Less: Refunds and Minor Offsets	---	29,143	29,143	---	892,399	892,399
Plus: State/City Offsets	10,043	---	10,043	-316,284	---	-316,284
Sales & Use (Includes M.A.C.)	931,760	6,279	925,481	4,712,092	39,347	4,672,745
Stock Transfer (to NYC; all eligible for rebate)	19	0	19	3,872,912	0	3,872,912
Yonkers Personal Income - Net (Adjusted)	1,931	129	1,802	14,384	2,930	11,454
Total Gross Collections	2,015	---	2,015	14,291	---	14,291
Less: Refunds and Minor Offsets	---	129	129	---	2,930	2,930
Plus: State/City Offsets	-84	---	-84	93	---	93
Total-Local Taxes	\$1,385,047	\$39,737	\$1,345,310	\$11,838,320	\$978,105	\$10,860,215
Total State & Local Taxes and Fees 1/	\$4,828,414	\$256,084	\$4,572,330	\$35,829,410	\$5,000,654	\$30,828,756

1/ Includes:

	August 2009	Fiscal Year 2009-10
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	0

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

	August 2009	Fiscal Year 2009-10
	\$1	-\$11

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:

	August 2009	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	\$5	-\$507
Gift (repealed 1/1/2000)	-21	144

MONTHLY COMPARISON OF NET COLLECTIONS

August 2009

(in thousands)

State Taxes	Net Collections		Difference	
	August 2008	August 2009	Amount	Percent
Personal Income Tax 1/	\$2,053,455	\$1,970,225	-\$83,230	-4.1
User Taxes 2/	\$1,035,540	\$941,267	-\$94,273	-9.1
Sales and Use 3/	832,784	740,840	-91,944	-11.0
Motor Fuel	47,196	44,108	-3,088	-6.5
Cigarette/Tobacco Products 4/	126,585	126,251	-334	-0.3
Alcoholic Beverage	16,554	16,877	323	2.0
Highway/Fuel Use 1/	12,411	13,110	699	5.6
Auto Rental	10	81	71	710.0
Business Taxes	\$185,936	\$208,293	\$22,357	12.0
Corporation Franchise	57,308	62,462	5,154	9.0
Corporation & Utilities 1/	2,790	7,377	4,587	164.4
Banks	15,350	6,702	-8,648	-56.3
Insurance (Article 33)	8,966	28,893	19,927	222.3
Direct Writings	684	3,083	2,399	350.7
Petroleum 1/, 5/	100,838	99,776	-1,062	-1.1
Other Revenues 7/	\$167,552	\$107,235	-\$60,317	-36.0
Estate	78,528	61,045	-17,483	-22.3
Real Estate Transfer	85,873	43,675	-42,198	-49.1
Pari-Mutuel	2,841	2,474	-367	-12.9
Hazardous Waste Assessments	39	30	-9	-23.1
Waste Tire Management and Recycling Fees	38	18	-20	-52.6
Wireless Communication Services Surcharges	26	0	-26	-100.0
Other (Racing Adms & Boxing)	115	9	-106	-92.2
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$3,442,483</b>	<b>\$3,227,020</b>	<b>-\$215,463</b>	<b>-6.3</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	August 2008	August 2009	Amount	Percent
Withholding	\$2,038,055	\$2,007,146	-\$30,909	-1.5
Estimated Tax	61,703	43,813	-17,890	-29.0
Final Payments	20,846	17,502	-3,344	-16.0
Delinquencies	50,735	64,506	13,771	27.1
Limited Liability Company Fees	212	215	3	1.4
Total Gross Collections	\$2,171,551	\$2,133,182	-\$38,369	-1.8
Refunds/Minor Offsets	118,083	152,998	34,915	29.6
State/City Offsets	13	9,959	9,946	76,507.7
Net Collections	\$2,053,455	\$1,970,225	-\$83,230	-4.1
Other Component Detail				
Highway/Fuel Use	\$12,411	\$13,110	\$699	5.6
Highway Use	9,604	11,420	1,816	18.9
Truck Mileage	9,430	9,709	279	3.0
Permits	174	1,711	1,537	883.3
Fuel Use	2,807	1,690	-1,117	-39.8
Article 21	0	2	2	NA
Article 21A IFTA	2,796	1,679	-1,117	-39.9
IFTA Decal Fees & Trip Permits	11	9	-2	-18.2
Corporation & Utilities 6/	\$2,790	\$7,377	\$4,587	164.4
Article 9 (excl sec. 180, 186-A, A&E & P)	1,865	-445	-2,310	-123.9
Utilities (section 186-A, A&E & P)	925	7,822	6,897	745.6
Petroleum	\$100,838	\$99,776	-\$1,062	-1.1
Article 13-A (prior to 9/1/1990)	1	0	-1	-100.0
Article 13-A (after 9/1/1990)	100,837	99,775	-1,062	-1.1
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	1	1	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	August 2008	August 2009	Amount	Percent
M.T.A. Corporate Surcharge	\$17,472	\$26,218	\$8,746	50.1
M.T.A. Auto Rental	0	2,388	2,388	NA
New York City Alcoholic Beverage	2,034	1,876	-158	-7.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	438,246	387,526	-50,720	-11.6
Sales & Use (Includes M.A.C.)	971,241	925,481	-45,760	-4.7
Stock Transfer (to NYC; all rebatable)	38	19	-19	-50.0
Yonkers Personal Income	1,708	1,802	94	5.5
<b>Total-Local Taxes</b>	<b>\$1,430,739</b>	<b>\$1,345,310</b>	<b>-\$85,429</b>	<b>-6.0</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$4,873,222</b>	<b>\$4,572,330</b>	<b>-\$300,892</b>	<b>-6.2</b>

2/ Includes:

	August 2008	August 2009
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:

	August 2008	August 2009
	\$0	\$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 August 2009.

7/ Includes:

	August 2008	August 2009
Real Property Gains (repealed 6/15/1996)	\$12	\$5
Gift (repealed 1/1/2000)	80	-21



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

August 2009

(in thousands)

State Taxes	Net Collections 2008-2009	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax 1/	\$36,840,019	\$37,238,200	\$16,651,979	\$12,629,071	-\$4,022,908	-24.2
User Taxes 2/	\$12,614,912	\$12,778,700	\$5,232,263	\$4,879,743	-\$352,520	-6.7
Sales and Use 3/	10,373,713	10,474,900	4,327,784	3,890,422	-437,362	-10.1
Motor Fuel	503,937	520,900	218,030	212,553	-5,477	-2.5
Cigarette/Tobacco Products 4/	1,340,326	1,330,600	521,278	608,985	87,707	16.8
Alcoholic Beverage	205,908	234,500	90,337	96,275	5,938	6.6
Highway/Fuel Use 1/	140,907	155,200	61,825	60,499	-1,326	-2.1
Auto Rental	50,116	62,700	13,004	11,009	-1,995	-15.3
Business Taxes	\$6,682,389	\$6,619,100	\$1,670,484	\$1,873,402	\$202,918	12.1
Corporation Franchise	2,754,989	2,915,500	634,565	526,991	-107,574	-17.0
Corporation & Utilities 1/	742,772	814,000	152,315	188,618	36,303	23.8
Banks	1,061,546	679,000	149,371	382,261	232,890	155.9
Insurance (Article 33)	1,004,720	1,091,000	252,075	297,259	45,184	17.9
Direct Writings	11,799	---	3,650	5,538	1,888	51.7
Petroleum 1/, 5/	1,106,563	1,119,600	478,508	472,735	-5,773	-1.2
Other Revenues	\$2,105,499	\$1,357,200	\$1,120,144	\$586,325	-\$533,819	-47.7
Estate	1,162,592	958,500	679,423	349,275	-330,148	-48.6
Real Estate Transfer	701,164	375,000	371,422	172,474	-198,948	-53.6
Pari-Mutuel	22,301	23,000	10,334	8,868	-1,466	-14.2
Hazardous Waste Assessments	1,473	---	548	717	169	30.8
Waste Tire Management and Recycling Fees	23,775	---	7,407	6,576	-831	-11.2
Wireless Communication Services Surcharges	190,680	---	48,399	48,569	170	0.4
Other (Racing Adms & Boxing)	773	700	248	209	-39	-15.7
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$58,242,819</b>	<b>\$57,993,200</b>	<b>\$24,674,870</b>	<b>\$19,968,541</b>	<b>-\$4,706,329</b>	<b>-19.1</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$27,686,157	\$30,626,000	\$10,500,701	\$10,415,263	-\$85,438	-0.8
Estimated Tax	12,689,975	10,193,100	7,449,177	3,970,267	-3,478,910	-46.7
Final Payments	2,629,671	2,136,000	2,099,975	1,310,830	-789,145	-37.6
Delinquencies	949,082	1,115,500	375,494	457,466	81,972	21.8
Limited Liability Company Fees	56,219	- - -	4,552	3,038	-1,514	-33.3
<b>Total Gross Collections</b>	<b>\$44,011,104</b>	<b>\$44,070,600</b>	<b>\$20,429,899</b>	<b>\$16,156,864</b>	<b>-\$4,273,035</b>	<b>-20.9</b>
Refunds/Minor Offsets	6,696,250	6,332,400	3,620,675	3,843,984	223,309	6.2
State/City Offsets	474,835	500,000	157,245	-316,191	-473,436	-301.1
<b>Net Collections</b>	<b>\$36,840,019</b>	<b>\$37,238,200</b>	<b>\$16,651,979</b>	<b>\$12,629,071</b>	<b>-\$4,022,908</b>	<b>-24.2</b>
<b>Other Component Detail</b>						
Highway/Fuel Use	\$140,907	\$155,200	\$61,825	\$60,499	-\$1,326	-2.1
Highway Use	108,403	NA	48,333	48,607	274	0.6
Truck Mileage	106,235	NA	47,372	44,441	-2,931	-6.2
Permits	2,168	NA	961	4,166	3,205	333.5
Fuel Use	32,504	NA	13,492	11,892	-1,600	-11.9
Article 21	3	NA	1	34	33	3,300.0
Article 21A IFTA	32,001	NA	13,430	11,806	-1,624	-12.1
IFTA Decal Fees & Trip Permits	500	NA	61	52	-9	-14.8
Corporation & Utilities 6/	\$742,772	\$814,000	\$152,315	\$188,618	\$36,303	23.8
Article 9 (excl sec. 180, 186-A, A&E & P)	143,986	NA	14,641	25,827	11,186	76.4
Utilities (section 186-A, A&E & P)	598,786	NA	137,674	162,791	25,117	18.2
Petroleum	\$1,106,563	\$1,119,600	\$478,508	\$472,735	-\$5,773	-1.2
Article 13-A (prior to 9/1/1990)	1	NA	1	0	-1	-100.0
Article 13-A (after 9/1/1990)	1,106,561	NA	478,507	472,734	-5,773	-1.2
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	1	1	NA

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 8/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	2008-2009	2009-2010
M.T.A. Corporate Surcharge	\$851,843	---	\$204,411	\$252,381	\$47,970	23.5
M.T.A. Auto Rental	0	---	0	5,943	5,943	NA
New York City Alcoholic Beverage	23,351	---	10,146	10,149	3	0.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	3,715,229	2,034,631	-1,680,598	-45.2
Sales & Use (Includes M.A.C.)	12,364,108	---	5,131,248	4,672,745	-458,503	-8.9
Stock Transfer (to NYC; all rebatable)	15,991,810	---	4,429,740	3,872,912	-556,828	-12.6
Yonkers Personal Income	32,648	---	16,123	11,454	-4,669	-29.0
Total-Local Taxes	\$37,575,487	---	\$13,506,897	\$10,860,215	-\$2,646,682	-19.6
Total State & Local Taxes and Fees	\$95,818,306	---	\$38,181,767	\$30,828,756	-\$7,353,011	-19.3

2/ Includes:

	2008-2009	2009-2010
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	5	0

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

	2008-2009	2009-2010
	\$159	-\$11

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 August 2009.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$74	-\$507
Gift (repealed 1/1/2000)	2,289	144

8/ From the Budget Forecast, April 2009. 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.