



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2010

(in thousands)

State Taxes	March 2010			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,249,794	\$715,665	\$2,534,129	\$41,393,637	\$6,642,255	\$34,751,382
Total Gross Collections	\$3,249,794	---	3,249,794	41,393,637	---	41,393,637
Less: Refunds and Minor Offsets	---	702,433	702,433	---	6,704,208	6,704,208
Less: State/City Offsets	---	13,232	13,232	---	-61,953	-61,953
Net Collections	---	---	2,534,129	---	---	34,751,382
User Taxes 1/	\$1,106,510	\$4,013	\$1,102,497	\$12,284,869	\$91,712	\$12,193,157
Sales & Use 2/	929,857	2,687	927,170	9,974,414	70,826	9,903,588
Motor Fuel	41,152	1,062	40,090	522,703	15,792	506,911
Cigarette/Tobacco Products 3/	97,299	79	97,220	1,367,070	2,816	1,364,254
Alcoholic Beverage	16,882	3	16,879	225,663	91	225,572
Highway/Fuel Use	9,397	182	9,215	139,434	2,187	137,247
Auto Rental	11,911	0	11,911	55,573	0	55,573
Business Taxes	\$1,817,796	\$77,817	\$1,739,979	\$7,553,606	\$947,677	\$6,605,929
Corporation Franchise	713,842	57,729	656,113	2,941,803	797,263	2,144,540
Corporation & Utilities 4/	308,662	1,484	307,178	940,293	26,113	914,180
Banks	317,853	14,851	303,002	1,243,370	70,107	1,173,263
Insurance (Article 33)	394,830	2,003	392,827	1,287,403	28,892	1,258,511
Direct Writings	1,792	4	1,788	11,991	102	11,889
Petroleum 5/	80,817	1,746	79,071	1,128,746	25,200	1,103,546
Other Revenues 6/	\$143,539	\$2,043	\$141,496	\$1,595,449	\$46,721	\$1,548,728
Estate	69,474	2,038	67,436	908,855	44,880	863,975
Real Estate Transfer	42,304	2	42,302	494,122	1,073	493,049
Pari-Mutuel (w/o Uncashed Tickets)	1,649	0	1,649	18,818	0	18,818
Hazardous Waste Assessments	113	1	112	1,787	1	1,786
Waste Tire Management and Recycling Fees	3,579	3	3,576	22,351	87	22,264
Wireless Communication Services Surcharges 7/	1,250	0	1,250	97,373	0	97,373
Returnable Container Deposits	25,019	-1	25,020	47,630	92	47,538
Tax Return Preparer Registration Fees	0	0	0	1,869	523	1,346
Other (Racing Admissions & Boxing)	40	0	40	690	0	690
Total - State Taxes and Fees 1/, 6/	\$6,317,639	\$799,538	\$5,518,101	\$62,827,561	\$7,728,365	\$55,099,196

(in thousands)

Local Taxes	March 2010			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$278,943	\$13,622	\$265,321	\$991,032	\$105,253	\$885,779
M.T.A. Auto Rental	6,820	0	6,820	24,502	0	24,502
M.C.T. Mobility	99,449	0	99,449	1,251,250	0	1,251,250
M.C.T.D. Medallion Taxicab Rides	-83	0	-83	12,835	0	12,835
New York City Alcoholic Beverage	1,652	0	1,652	23,645	0	23,645
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	601,955	113,339	488,616	7,962,374	1,376,164	6,586,210
Total Gross Collections	589,238	---	589,238	8,023,216	---	8,023,216
Less: Refunds and Minor Offsets	---	113,339	113,339	---	1,376,164	1,376,164
Plus: State/City Offsets	12,717	---	12,717	-60,842	---	-60,842
Sales & Use (Includes M.A.C.)	1,207,972	3,497	1,204,475	12,142,342	87,841	12,054,501
Stock Transfer (to NYC; all eligible for rebate)	3,559,127	0	3,559,127	14,471,464	0	14,471,464
Yonkers Personal Income - Net (Adjusted)	2,949	346	2,603	30,389	3,992	26,397
Total Gross Collections	2,434	---	2,434	31,500	---	31,500
Less: Refunds and Minor Offsets	---	346	346	---	3,992	3,992
Plus: State/City Offsets	515	---	515	-1,111	---	-1,111
Total-Local Taxes	\$5,758,784	\$130,804	\$5,627,980	\$36,909,833	\$1,573,250	\$35,336,583
Total State & Local Taxes and Fees 1/	\$12,076,423	\$930,342	\$11,146,081	\$99,737,394	\$9,301,615	\$90,435,779

1/ Includes:

	March 2010	Fiscal Year 2009-10
Hotel/Motel Occupancy (repealed 9/1/94)	\$12	\$12
Containers (repealed 10/1/1998)	0	0

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

	March 2010	Fiscal Year 2009-10
	-\$1,114	\$51

3/ Includes Cigarette License and Sticker Fees.

4/ Includes section 186-F public safety communications surcharge:

	March 2010	Fiscal Year 2009-10
	\$47,490	\$95,114

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/ Includes:

	March 2010	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	\$44	-\$513
Gift (repealed 1/1/2000)	67	2,402

7/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

March 2010

(in thousands)

State Taxes	Net Collections		Difference	
	March 2009	March 2010	Amount	Percent
Personal Income Tax 1/	\$1,632,224	\$2,534,129	\$901,905	55.3
User Taxes 2/	\$1,094,447	\$1,102,497	\$8,050	0.7
Sales and Use 3/	937,178	927,170	-10,008	-1.1
Motor Fuel	38,436	40,090	1,654	4.3
Cigarette/Tobacco Products 4/	87,558	97,220	9,662	11.0
Alcoholic Beverage	14,561	16,879	2,318	15.9
Highway/Fuel Use 1/	9,150	9,215	65	0.7
Auto Rental	7,564	11,911	4,347	57.5
Business Taxes	\$1,526,516	\$1,739,979	\$213,463	14.0
Corporation Franchise	639,000	656,113	17,113	2.7
Corporation & Utilities 1/	190,523	307,178	116,655	61.2
Banks	297,050	303,002	5,952	2.0
Insurance (Article 33)	312,127	392,827	80,700	25.9
Direct Writings	1,029	1,788	759	73.8
Petroleum 1/, 5/	86,787	79,071	-7,716	-8.9
Other Revenues 7/	\$83,558	\$141,496	\$57,938	69.3
Estate	1,231	67,436	66,205	5,378.1
Real Estate Transfer	29,357	42,302	12,945	44.1
Pari-Mutuel	2,003	1,649	-354	-17.7
Hazardous Waste Assessments	88	112	24	27.3
Waste Tire Management and Recycling Fees	3,868	3,576	-292	-7.5
Wireless Communication Services Surcharges 8/	46,915	1,250	-45,665	-97.3
Returnable Container Deposits	0	25,020	25,020	NA
Tax Return Preparer Registration Fees	0	0	0	NA
Other (Racing Adms & Boxing)	26	40	14	53.8
Total - State Taxes and Fees 2/, 7/	\$4,336,745	\$5,518,101	\$1,181,356	27.2

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	March 2009	March 2010	Amount	Percent
Withholding	\$2,401,357	\$2,966,316	\$564,959	23.5
Estimated Tax	37,496	56,630	19,134	51.0
Final Payments	116,052	117,828	1,776	1.5
Delinquencies	66,239	107,301	41,062	62.0
Limited Liability Company Fees	1,553	1,719	166	10.7
Total Gross Collections	\$2,622,697	\$3,249,794	\$627,097	23.9
Refunds/Minor Offsets	990,432	702,433	-287,999	-29.1
State/City Offsets	41	13,232	13,191	32,173.2
Net Collections	\$1,632,224	\$2,534,129	\$901,905	55.3
Other Component Detail				
Highway/Fuel Use	\$9,150	\$9,215	\$65	0.7
Highway Use	5,453	6,259	806	14.8
Truck Mileage	5,269	6,083	814	15.4
Permits	184	176	-8	-4.3
Fuel Use	3,697	2,956	-741	-20.0
Article 21	0	10	10	NA
Article 21A IFTA	3,677	2,923	-754	-20.5
IFTA Decal Fees & Trip Permits	20	23	3	15.0
Corporation & Utilities 6/	\$190,523	\$307,179	\$116,656	61.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-f)	32,878	46,805	13,927	42.4
Utilities (section 186-A, A&E & PSC)	157,645	212,884	55,239	35.0
Public Safety Communications Surcharge (§186-F)	0	47,490	47,490	NA
Petroleum	\$86,787	\$79,071	-\$7,716	-8.9
Article 13-A (prior to 9/1/1990)	0	1	1	NA
Article 13-A (after 9/1/1990)	86,787	79,070	-7,717	-8.9
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	
	March 2009	March 2010	Amount	Percent
M.T.A. Corporate Surcharge	\$218,176	\$265,321	\$47,145	21.6
M.T.A. Auto Rental	0	6,820	6,820	NA
M.C.T. Mobility	0	99,449	99,449	NA
M.C.T.D. Medallion Taxicab Rides	0	-83	-83	NA
New York City Alcoholic Beverage	1,919	1,652	-267	-13.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	329,228	488,616	159,388	48.4
Sales & Use (Includes M.A.C.)	1,082,392	1,204,475	122,083	11.3
Stock Transfer (to NYC; all rebatable)	3,763,085	3,559,127	-203,958	-5.4
Yonkers Personal Income	2,229	2,603	374	16.8
Total-Local Taxes	\$5,397,029	\$5,627,980	\$230,951	4.3
Total State & Local Taxes and Fees	\$9,733,774	\$11,146,081	\$1,412,307	14.5

2/ Includes:

	March 2009	March 2010
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$12
Containers (repealed 10/1/1998)	0	0

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

	March 2009	March 2010
	\$90	-\$1,114

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 March 2010.

7/ Includes:

	March 2009	March 2010
Real Property Gains (repealed 6/15/1996)	\$5	\$44
Gift (repealed 1/1/2000)	65	67

8/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

March 2010

(in thousands)

State Taxes	Net Collections 2008-2009	Estimated Receipts 9/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax 1/	\$36,840,019	\$35,029,500	\$36,840,019	\$34,751,382	-\$2,088,637	-5.7
User Taxes 2/	\$12,614,912	\$12,272,600	\$12,614,912	\$12,193,157	-\$421,755	-3.3
Sales and Use 3/	10,373,713	9,990,800	10,373,713	9,903,588	-470,125	-4.5
Motor Fuel	503,937	500,800	503,937	506,911	2,974	0.6
Cigarette/Tobacco Products 4/	1,340,326	1,334,000	1,340,326	1,364,254	23,928	1.8
Alcoholic Beverage	205,908	227,800	205,908	225,572	19,664	9.5
Highway/Fuel Use 1/	140,907	140,200	140,907	137,247	-3,660	-2.6
Auto Rental	50,116	79,000	50,116	55,573	5,457	10.9
Business Taxes	\$6,682,389	\$6,444,300	\$6,682,389	\$6,605,929	-\$76,460	-1.1
Corporation Franchise	2,754,989	2,494,200	2,754,989	2,144,540	-610,449	-22.2
Corporation & Utilities 1/	742,772	823,700	742,772	914,180	171,408	23.1
Banks	1,061,546	933,900	1,061,546	1,173,263	111,717	10.5
Insurance (Article 33)	1,004,720	1,074,000	1,004,720	1,258,511	253,791	25.3
Direct Writings	11,799	---	11,799	11,889	90	0.8
Petroleum 1/, 5/	1,106,563	1,118,500	1,106,563	1,103,546	-3,017	-0.3
Other Revenues 7/	\$2,105,499	\$1,300,600	\$2,105,499	\$1,548,728	-\$556,771	-26.4
Estate	1,162,592	901,900	1,162,592	863,975	-298,617	-25.7
Real Estate Transfer	701,164	375,000	701,164	493,049	-208,115	-29.7
Pari-Mutuel	22,301	23,000	22,301	18,818	-3,483	-15.6
Hazardous Waste Assessments	1,473	---	1,473	1,786	313	21.2
Waste Tire Management and Recycling Fees	23,775	---	23,775	22,264	-1,511	-6.4
Wireless Communication Services Surcharges 8/	190,680	---	190,680	97,373	-93,307	-48.9
Returnable Container Deposits	0	---	0	47,538	47,538	NA
Tax Return Preparer Registration Fees	0	---	0	1,346	1,346	NA
Other (Racing Adms & Boxing)	773	700	773	690	-83	-10.7
Total - State Taxes and Fees 2/, 7/	\$58,242,819	\$55,046,900	\$58,242,819	\$55,099,196	-\$3,143,623	-5.4

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 9/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax						
Withholding	\$27,686,157	\$28,928,000	\$27,686,157	\$29,443,180	\$1,757,023	6.3
Estimated Tax	12,689,975	9,717,000	12,689,975	9,028,061	-3,661,914	-28.9
Final Payments	2,629,671	1,836,000	2,629,671	1,754,513	-875,158	-33.3
Delinquencies	949,082	1,115,500	949,082	1,100,414	151,332	15.9
Limited Liability Company Fees	56,219	- - -	56,219	67,469	11,250	20.0
Total Gross Collections	\$44,011,104	\$41,596,500	\$44,011,104	\$41,393,637	-\$2,617,467	-5.9
Refunds/Minor Offsets	6,696,250	6,662,000	6,696,250	6,704,208	7,958	0.1
State/City Offsets	474,835	-95,000	474,835	-61,953	-536,788	-113.0
Net Collections	\$36,840,019	\$35,029,500	\$36,840,019	\$34,751,382	-\$2,088,637	-5.7
Other Component Detail						
Highway/Fuel Use	\$140,907	\$140,200	\$140,907	\$137,247	-\$3,660	-2.6
Highway Use	108,403	NA	108,403	108,662	259	0.2
Truck Mileage	106,235	NA	106,235	99,123	-7,112	-6.7
Permits	2,168	NA	2,168	9,539	7,371	340.0
Fuel Use	32,504	NA	32,504	28,585	-3,919	-12.1
Article 21	3	NA	3	45	42	1,400.0
Article 21A IFTA	32,001	NA	32,001	28,078	-3,923	-12.3
IFTA Decal Fees & Trip Permits	500	NA	500	462	-38	-7.6
Corporation & Utilities 6/	\$742,772	\$823,700	\$742,772	\$914,181	\$171,409	23.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-f)	143,986	NA	143,986	151,912	7,926	5.5
Utilities (section 186-A, A&E & PSC)	598,786	NA	598,786	667,155	68,369	11.4
Public Safety Communications Surcharge (§186-F)	0	NA	0	95,114	95,114	NA
Petroleum	\$1,106,563	\$1,118,500	\$1,106,563	\$1,103,546	-\$3,017	-0.3
Article 13-A (prior to 9/1/1990)	1	NA	1	1	0	0.0
Article 13-A (after 9/1/1990)	1,106,561	NA	1,106,561	1,103,542	-3,019	-0.3
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	1	3	2	200.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 9/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
M.T.A. Corporate Surcharge	\$851,843	---	\$851,843	\$885,779	\$33,936	4.0
M.T.A. Auto Rental	0	---	0	24,502	24,502	NA
M.C.T. Mobility	0	---	0	1,251,250	1,251,250	NA
M.C.T.D. Medallion Taxicab Rides	0	---	0	12,835	12,835	NA
New York City Alcoholic Beverage	23,351	---	23,351	23,645	294	1.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	8,311,727	6,586,210	-1,725,517	-20.8
Sales & Use (Includes M.A.C.)	12,364,108	---	12,364,108	12,054,501	-309,607	-2.5
Stock Transfer (to NYC; all rebatable)	15,991,810	---	15,991,810	14,471,464	-1,520,346	-9.5
Yonkers Personal Income	32,648	---	32,648	26,397	-6,251	-19.1
Total-Local Taxes	\$37,575,487	---	\$37,575,487	\$35,336,583	-\$2,238,904	-6.0
Total State & Local Taxes and Fees	\$95,818,306	---	\$95,818,306	\$90,435,779	-\$5,382,527	-5.6

2/ Includes:

	2008-2009	2009-2010
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$12
Containers (repealed 10/1/1998)	5	0

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

	2008-2009	2009-2010
	\$676	\$51

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 March 2010.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$86	-\$513
Gift (repealed 1/1/2000)	2,655	2,402

8/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

9/ From the Mid-Year Financial Update, October 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.