



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2009

(in thousands)

State Taxes	May 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$1,999,608	\$1,007,153	\$992,455	\$8,095,340	\$3,280,880	\$4,814,460
Total Gross Collections	\$1,999,608	---	1,999,608	8,095,340	---	8,095,340
Less: Refunds and Minor Offsets	---	1,124,856	1,124,856	---	3,373,536	3,373,536
Less: State/City Offsets	---	-117,703	-117,703	---	-92,656	-92,656
Net Collections	---	---	992,455	---	---	4,814,460
User Taxes 1/	\$907,787	\$9,166	\$898,621	\$1,814,693	\$19,979	\$1,794,714
Sales & Use 2/	720,193	6,936	713,257	1,435,480	15,509	1,419,971
Motor Fuel	47,324	1,249	46,075	84,177	3,326	80,851
Cigarette/Tobacco Products 3/	112,187	827	111,360	238,168	876	237,292
Alcoholic Beverage	17,783	1	17,782	34,326	1	34,325
Highway/Fuel Use	10,217	153	10,064	22,429	267	22,162
Auto Rental	83	0	83	113	0	113
Business Taxes	\$160,990	\$81,726	\$79,263	\$466,789	\$240,805	\$225,984
Corporation Franchise	42,943	74,913	-31,970	175,603	207,627	-32,024
Corporation & Utilities	2,998	2,807	191	35,433	4,533	30,900
Banks	6,525	607	5,918	56,722	20,023	36,699
Insurance (Article 33)	8,094	1,661	6,433	10,651	4,332	6,319
Direct Writings	845	-1	846	1,069	11	1,058
Petroleum 4/	99,585	1,740	97,845	187,311	4,279	183,032
Other Revenues 5/	\$131,990	\$6,179	\$125,811	\$218,696	\$9,936	\$208,760
Estate	99,772	6,174	93,598	153,113	9,363	143,750
Real Estate Transfer	30,169	9	30,160	60,437	573	59,864
Pari-Mutuel (w/o Uncashed Tickets)	1,822	0	1,822	2,636	0	2,636
Hazardous Waste Assessments	45	0	45	241	0	241
Waste Tire Management and Recycling Fees	73	0	73	1,361	0	1,361
Wireless Communication Services Surcharges	0	0	0	725	0	725
Other (Racing Admissions & Boxing)	38	0	38	93	0	93
Total - State Taxes and Fees 1/, 5/	\$3,200,375	\$1,104,225	\$2,096,150	\$10,595,518	\$3,551,600	\$7,043,918

Local Taxes	May 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$5,560	\$5,627	-\$67	\$41,979	\$25,396	\$16,583
New York City Alcoholic Beverage	2,005	0	2,005	3,963	0	3,963
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	428,580	254,157	174,423	1,667,370	800,620	866,750
Total Gross Collections	546,181	---	546,181	1,760,555	---	1,760,555
Less: Refunds and Minor Offsets	---	254,157	254,157	---	800,620	800,620
Plus: State/City Offsets	-117,601	---	-117,601	-93,185	---	-93,185
Sales & Use (Includes M.A.C.)	867,188	8,241	858,947	1,720,814	18,637	1,702,177
Stock Transfer (to NYC; all eligible for rebate)	12	0	12	22	0	22
Yonkers Personal Income - Net (Adjusted)	1,950	876	1,074	7,781	2,611	5,170
Total Gross Collections	2,052	---	2,052	7,252	---	7,252
Less: Refunds and Minor Offsets	---	876	876	---	2,611	2,611
Plus: State/City Offsets	-102	---	-102	529	---	529
Total-Local Taxes	\$1,305,295	\$268,901	\$1,036,394	\$3,441,929	\$847,264	\$2,594,665
Total State & Local Taxes and Fees 1/	\$4,505,670	\$1,373,126	\$3,132,544	\$14,037,447	\$4,398,864	\$9,638,583

1/ Includes:

	May 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):

	May 2009	Fiscal Year 2009-10
	\$3	\$3

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:

	May 2009	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	\$11	\$16
Gift (repealed 1/1/2000)	64	74

MONTHLY COMPARISON OF NET COLLECTIONS

May 2009

(in thousands)

State Taxes	Net Collections		Difference	
	May 2008	May 2009	Amount	Percent
Personal Income Tax 1/	\$1,133,296	\$992,455	-\$140,841	-12.4
User Taxes 2/	\$950,704	\$898,621	-\$52,083	-5.5
Sales and Use 3/	793,057	713,257	-79,800	-10.1
Motor Fuel	42,471	46,075	3,604	8.5
Cigarette/Tobacco Products 4/	87,861	111,360	23,499	26.7
Alcoholic Beverage	16,540	17,782	1,242	7.5
Highway/Fuel Use 1/	10,768	10,064	-704	-6.5
Auto Rental	7	83	76	1,085.7
Business Taxes	\$68,174	\$79,263	\$11,089	16.3
Corporation Franchise	-25,961	-31,970	-6,009	-23.1
Corporation & Utilities 1/	178	191	13	7.5
Banks	925	5,918	4,993	539.8
Insurance (Article 33)	3,649	6,433	2,784	76.3
Direct Writings	800	846	46	5.8
Petroleum 1/, 5/	88,583	97,845	9,262	10.5
Other Revenues 7/	\$198,604	\$125,811	-\$72,793	-36.7
Estate	132,551	93,598	-38,953	-29.4
Real Estate Transfer	64,407	30,160	-34,247	-53.2
Pari-Mutuel	1,406	1,822	416	29.6
Hazardous Waste Assessments	26	45	19	73.1
Waste Tire Management and Recycling Fees	30	73	43	143.3
Wireless Communication Services Surcharges	5	0	-5	-100.0
Other (Racing Adms & Boxing)	68	38	-30	-44.1
Total - State Taxes and Fees 2/, 7/	\$2,350,778	\$2,096,150	-\$254,628	-10.8

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	May 2008	May 2009	Amount	Percent
Withholding	\$2,002,603	\$1,987,339	-\$15,264	-0.8
Estimated Tax	71,421	-96,627	-168,048	-235.3
Final Payments	40,209	31,766	-8,443	-21.0
Delinquencies	60,293	76,922	16,629	27.6
Limited Liability Company Fees	316	208	-108	-34.2
Total Gross Collections	\$2,174,842	\$1,999,608	-\$175,234	-8.1
Refunds/Minor Offsets	920,926	1,124,856	203,930	22.1
State/City Offsets	120,620	-117,703	-238,323	-197.6
Net Collections	\$1,133,296	\$992,455	-\$140,841	-12.4
Other Component Detail				
Highway/Fuel Use	\$10,768	\$10,064	-\$704	-6.5
Highway Use	10,447	8,225	-2,222	-21.3
Truck Mileage	10,244	8,064	-2,180	-21.3
Permits	203	161	-42	-20.7
Fuel Use	321	1,839	1,518	472.9
Article 21	0	1	1	NA
Article 21A IFTA	308	1,829	1,521	493.8
IFTA Decal Fees & Trip Permits	13	9	-4	-30.8
Corporation & Utilities 6/	\$178	\$191	\$13	7.3
Article 9 (excl sec. 180, 186-A, A&E & P)	768	-1,176	-1,944	-253.1
Utilities (section 186-A, A&E & P)	-590	1,367	1,957	331.7
Petroleum	\$88,583	\$97,845	\$9,262	10.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	88,583	97,845	9,262	10.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	May 2008	May 2009	Amount	Percent
M.T.A. Corporate Surcharge	-\$445	-\$67	\$378	84.9
New York City Alcoholic Beverage	1,932	2,005	73	3.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	318,753	174,423	-144,330	-45.3
Sales & Use (Includes M.A.C.)	936,944	858,947	-77,997	-8.3
Stock Transfer (to NYC; all rebatable)	52	12	-40	-76.9
Yonkers Personal Income	1,522	1,074	-448	-29.4
Total-Local Taxes	\$1,258,758	\$1,036,394	-\$222,364	-17.7
Total State & Local Taxes and Fees	\$3,609,536	\$3,132,544	-\$476,992	-13.2

2/ Includes:

	May 2008	May 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:

	May 2008	May 2009
	\$3	\$3

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 May 2009.

7/ Includes:

	May 2008	May 2009
Real Property Gains (repealed 6/15/1996)	\$4	\$11
Gift (repealed 1/1/2000)	107	64



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 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	\$8,617,260	\$4,814,460	-\$3,802,800	-44.1
User Taxes 2/	\$12,614,912	\$12,778,700	\$1,890,301	\$1,794,714	-\$95,587	-5.1
Sales and Use 3/	10,373,713	10,474,900	1,571,541	1,419,971	-151,570	-9.6
Motor Fuel	503,937	520,900	81,555	80,851	-704	-0.9
Cigarette/Tobacco Products 4/	1,340,326	1,330,600	178,862	237,292	58,430	32.7
Alcoholic Beverage	205,908	234,500	35,003	34,325	-678	-1.9
Highway/Fuel Use 1/	140,907	155,200	23,303	22,162	-1,141	-4.9
Auto Rental	50,116	62,700	32	113	81	253.1
Business Taxes	\$6,682,389	\$6,619,100	\$257,407	\$225,984	-\$31,423	-12.2
Corporation Franchise	2,754,989	2,915,500	91,084	-32,024	-123,108	-135.2
Corporation & Utilities 1/	742,772	814,000	-3,650	30,900	34,550	946.6
Banks	1,061,546	679,000	-3,465	36,699	40,164	1,159.1
Insurance (Article 33)	1,004,720	1,091,000	-1,248	6,319	7,567	606.3
Direct Writings	11,799	- - -	1,503	1,058	-445	-29.6
Petroleum 1/, 5/	1,106,563	1,119,600	173,183	183,032	9,849	5.7
Other Revenues	\$2,105,499	\$1,357,200	\$368,025	\$208,760	-\$159,265	-43.3
Estate	1,162,592	958,500	232,958	143,750	-89,208	-38.3
Real Estate Transfer	701,164	375,000	128,622	59,864	-68,758	-53.5
Pari-Mutuel	22,301	23,000	2,312	2,636	324	14.0
Hazardous Waste Assessments	1,473	- - -	264	241	-23	-8.7
Waste Tire Management and Recycling Fees	23,775	- - -	1,047	1,361	314	30.0
Wireless Communication Services Surcharges	190,680	- - -	2,113	725	-1,388	-65.7
Other (Racing Adms & Boxing)	773	700	77	93	16	20.8
Total - State Taxes and Fees 2/, 7/	\$58,242,819	\$57,993,200	\$11,132,993	\$7,043,918	-\$4,089,075	-36.7

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax						
Withholding	\$27,686,157	\$30,626,000	\$4,203,134	\$4,066,007	-\$137,127	-3.3
Estimated Tax	12,689,975	10,193,100	5,608,374	2,555,678	-3,052,696	-54.4
Final Payments	2,629,671	2,136,000	2,029,447	1,251,029	-778,418	-38.4
Delinquencies	949,082	1,115,500	166,022	220,210	54,188	32.6
Limited Liability Company Fees	56,219	- - -	3,806	2,416	-1,390	-36.5
Total Gross Collections	\$44,011,104	\$44,070,600	\$12,010,783	\$8,095,340	-\$3,915,443	-32.6
Refunds/Minor Offsets	6,696,250	6,332,400	3,252,334	3,373,536	121,202	3.7
State/City Offsets	474,835	500,000	141,189	-92,656	-233,845	-165.6
Net Collections	\$36,840,019	\$37,238,200	\$8,617,260	\$4,814,460	-\$3,802,800	-44.1
Other Component Detail						
Highway/Fuel Use	\$140,907	\$155,200	\$23,303	\$22,162	-\$1,141	-4.9
Highway Use	108,403	NA	20,128	17,579	-2,549	-12.7
Truck Mileage	106,235	NA	19,712	17,252	-2,460	-12.5
Permits	2,168	NA	416	327	-89	-21.4
Fuel Use	32,504	NA	3,175	4,583	1,408	44.3
Article 21	3	NA	0	2	2	NA
Article 21A IFTA	32,001	NA	3,147	4,557	1,410	44.8
IFTA Decal Fees & Trip Permits	500	NA	28	24	-4	-14.3
Corporation & Utilities 6/	\$742,772	\$814,000	-\$3,650	\$30,900	\$34,550	946.6
Article 9 (excl sec. 180, 186-A, A&E & P)	143,986	NA	-8,507	1,529	10,036	118.0
Utilities (section 186-A, A&E & P)	598,786	NA	4,857	29,371	24,514	504.7
Petroleum	\$1,106,563	\$1,119,600	\$173,183	\$183,032	\$9,849	5.7
Article 13-A (prior to 9/1/1990)	1	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,106,561	NA	173,183	183,032	9,849	5.7
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

Local Taxes	Net Collections 2008-2009	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
M.T.A. Corporate Surcharge	\$851,843	---	\$20,152	\$16,583	-\$3,569	-17.7
New York City Alcoholic Beverage	23,351	---	3,798	3,963	165	4.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	2,080,956	866,750	-1,214,206	-58.3
Sales & Use (Includes M.A.C.)	12,364,108	---	1,862,385	1,702,177	-160,208	-8.6
Stock Transfer (to NYC; all rebatable)	15,991,810	---	106	22	-84	-79.2
Yonkers Personal Income	32,648	---	9,532	5,170	-4,362	-45.8
Total-Local Taxes	\$37,575,487	---	\$3,976,929	\$2,594,665	-\$1,382,264	-34.8
Total State & Local Taxes and Fees	\$95,818,306	---	\$15,109,922	\$9,638,583	-\$5,471,339	-36.2

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
	\$0	\$3

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 May 2009.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$39	\$16
Gift (repealed 1/1/2000)	593	74

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.