



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

January 2011

(in thousands)

State Taxes	January 2011			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$6,700,278	\$60,574	\$6,639,704	\$36,916,232	\$5,845,629	\$31,070,603
Total Gross Collections	\$6,700,278	---	6,700,278	36,916,232	---	36,916,232
Less: Refunds and Minor Offsets	---	49,406	49,406	---	5,782,556	5,782,556
Less: State/City Offsets	---	11,168	11,168	---	63,073	63,073
Net Collections	---	---	6,639,704	---	---	31,070,603
User Taxes 1/	\$1,133,206	\$3,281	\$1,129,925	\$11,339,194	\$116,487	\$11,222,707
Sales & Use 2/	925,278	1,277	924,001	9,136,619	90,970	9,045,649
Motor Fuel	42,919	1,563	41,356	453,390	21,749	431,641
Cigarette/Tobacco Products 3/	128,390	348	128,042	1,387,918	2,251	1,385,667
Alcoholic Beverage	25,185	0	25,185	200,076	0	200,076
Highway/Fuel Use	11,390	93	11,297	112,717	1,517	111,200
Auto Rental	44	0	44	48,474	0	48,474
Business Taxes	\$280,860	\$70,880	\$209,980	\$5,539,575	\$898,616	\$4,640,959
Corporation Franchise	159,720	56,452	103,268	2,338,752	610,048	1,728,704
Corporation & Utilities 4/	3,251	4,523	-1,272	617,609	32,028	585,581
Banks	15,058	3,305	11,753	896,670	203,393	693,277
Insurance (Article 33)	9,671	3,957	5,714	739,480	24,142	715,338
Direct Writings	609	13	596	9,630	136	9,494
Petroleum 5/	92,551	2,630	89,921	937,434	28,869	908,565
Property Transfer Taxes 6/	\$207,203	\$4,717	\$202,486	\$1,553,643	\$45,481	\$1,508,162
Estate	152,390	4,613	147,777	1,071,522	45,215	1,026,307
Real Estate Transfer	54,794	104	54,690	480,935	220	480,715
Other Taxes and Fees	\$5,043	\$275	\$4,768	\$135,257	\$411	\$134,846
Pari-Mutuel (w/o Uncashed Tickets)	854	0	854	14,775	0	14,775
Hazardous Waste Assessments	718	4	714	2,693	4	2,689
Waste Tire Management and Recycling Fees	1,423	12	1,411	20,614	36	20,578
Wireless Communication Services Surcharges 7/	0	0	0	0	0	0
Returnable Container Deposits	1,554	258	1,296	94,560	365	94,195
Tax Return Preparer Registration Fees	476	1	475	912	6	906
OGS Procurement Fees	1	0	1	1,041	0	1,041
Racing Admissions	2	0	2	348	0	348
Boxing and Wrestling Exhibitions	15	0	15	314	0	314
Total - State Taxes and Fees 1/, 6/	\$8,326,590	\$139,727	\$8,186,863	\$55,483,901	\$6,906,624	\$48,577,277

(in thousands)

Local Taxes	January 2011			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$36,481	\$12,349	\$24,132	\$689,914	\$112,399	\$577,515
M.T.A. Auto Rental	34	0	34	27,447	0	27,447
M.C.T. Mobility	171,821	4,375	167,446	1,141,821	22,255	1,119,566
M.C.T.D. Medallion Taxicab Rides	19,713	3	19,710	80,638	26	80,612
New York City Alcoholic Beverage	2,407	0	2,407	20,796	0	20,796
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,302,600	5,822	1,296,778	6,915,112	1,017,000	5,898,112
Total Gross Collections	1,291,273	---	1,291,273	6,852,118	---	6,852,118
Less: Refunds and Minor Offsets	---	5,822	5,822	---	1,017,000	1,017,000
Plus: State/City Offsets	11,327	---	11,327	62,994	---	62,994
Sales & Use (Includes M.A.C.)	1,099,411	1,512	1,097,899	11,095,831	111,559	10,984,272
Stock Transfer (to NYC; all eligible for rebate)	38	0	38	10,485,569	0	10,485,569
Yonkers Personal Income - Net (Adjusted)	3,149	13	3,136	26,760	3,839	22,921
Total Gross Collections	3,308	---	3,308	26,681	---	26,681
Less: Refunds and Minor Offsets	---	13	13	---	3,839	3,839
Plus: State/City Offsets	-159	---	-159	79	---	79
Total-Local Taxes	\$2,635,654	\$24,074	\$2,611,580	\$30,483,888	\$1,267,078	\$29,216,810
Total State & Local Taxes and Fees 1/	\$10,962,244	\$163,801	\$10,798,443	\$85,967,789	\$8,173,702	\$77,794,087

1/ Includes:

	January 2011	Fiscal Year 2010-11
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):

	January 2011	Fiscal Year 2010-11
	\$0	\$157

3/ Includes Cigarette License and Sticker Fees.

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

	January 2011	Fiscal Year 2010-11
	\$1	\$145,706

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:

	January 2011	Fiscal Year 2010-11
Real Property Gains (repealed 6/15/1996)	\$3	\$4
Gift (repealed 1/1/2000)	16	1,136

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

January 2011

(in thousands)

State Taxes	Net Collections		Difference	
	January 2010	January 2011	Amount	Percent
Personal Income Tax 1/	\$5,786,856	\$6,639,704	\$852,848	14.7
User Taxes 2/	\$993,208	\$1,129,925	\$136,717	13.8
Sales and Use 3/	812,947	924,001	111,054	13.7
Motor Fuel	44,253	41,356	-2,897	-6.5
Cigarette/Tobacco Products 1/	99,199	128,042	28,843	29.1
Alcoholic Beverage	26,299	25,185	-1,114	-4.2
Highway/Fuel Use 1/	10,476	11,297	821	7.8
Auto Rental	34	44	10	29.4
Business Taxes	\$153,636	\$209,980	\$56,344	36.7
Corporation Franchise	5,889	103,268	97,379	1,653.6
Corporation & Utilities 1/	1,485	-1,272	-2,757	-185.7
Banks	58,882	11,753	-47,129	-80.0
Insurance (Article 33)	-4,225	5,714	9,939	235.2
Direct Writings	508	596	88	17.3
Petroleum 1/, 4/	91,097	89,921	-1,176	-1.3
Property Transfer Taxes 5/	\$101,422	\$202,486	\$101,064	99.6
Estate	49,439	147,777	98,338	198.9
Real Estate Transfer	52,000	54,690	2,690	5.2
Other Taxes and Fees	6,513	4,768	-1,745	-26.8
Pari-Mutuel	1,015	854	-161	-15.9
Hazardous Waste Assessments	302	714	412	136.4
Waste Tire Management and Recycling Fees	1,414	1,411	-3	-0.2
Wireless Communication Services Surcharges 6/	0	0	0	NA
Returnable Container Deposits	3,001	1,296	-1,705	-56.8
Tax Return Preparer Registration Fees	682	475	-207	-30.4
OGS Procurement Fees	94	1	-93	-98.9
Racing Admissions	1	2	1	100.0
Boxing and Wrestling Exhibitions	4	15	11	275.0
Total - State Taxes and Fees 2/, 5/	\$7,041,635	\$8,186,863	\$1,145,228	16.3

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	January 2010	January 2011	Amount	Percent
Withholding	\$3,250,339	\$3,919,348	\$669,009	20.6
Estimated Tax	2,502,249	2,641,058	138,809	5.5
Final Payments	2,132	2,085	-47	-2.2
Delinquencies	89,396	105,769	16,373	18.3
Limited Liability Company Fees	23,861	32,018	8,157	34.2
Total Gross Collections	\$5,867,977	\$6,700,278	\$832,301	14.2
Refunds/Minor Offsets	71,498	49,406	-22,092	-30.9
State/City Offsets	9,623	11,168	1,545	16.1
Net Collections	\$5,786,856	\$6,639,704	\$852,848	14.7
Other Component Detail				
Cigarette/Tobacco Products	\$99,199	\$128,042	\$28,843	29.1
Cigarette	93,984	121,108	27,124	28.9
Tobacco Products	4,966	6,787	1,821	36.7
Retailer Licenses	219	146	-73	-33.3
Vending Machine Stickers	30	1	-29	-96.7
Highway/Fuel Use	\$10,476	\$11,297	\$821	7.8
Highway Use	7,545	8,116	571	7.6
Truck Mileage	7,320	7,943	623	8.5
Permits	225	173	-52	-23.1
Fuel Use	2,931	3,181	250	8.5
Article 21	0	2	2	NA
Article 21A IFTA	2,750	3,098	348	12.7
IFTA Decal Fees & Trip Permits	181	81	-100	-55.2
Corporation & Utilities 6/	\$1,485	-\$1,272	-\$2,757	-185.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-2,407	-792	1,615	67.1
Utilities (sections 186-A, A&E & PSC)	3,892	-481	-4,373	-112.4
Public Safety Communications Surcharge (\$186-F)	0	1	1	NA
Petroleum	\$91,097	\$89,921	-\$1,176	-1.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	91,096	89,921	-1,175	-1.3
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections		Difference	
	January 2010	January 2011	Amount	Percent
M.T.A. Corporate Surcharge	\$19,860	\$24,132	\$4,272	21.5
M.T.A. Auto Rental	9	34	25	277.8
M.C.T. Mobility	144,214	167,446	23,232	16.1
M.C.T.D. Medallion Taxicab Rides	12,490	19,710	7,220	57.8
New York City Alcoholic Beverage	2,555	2,407	-148	-5.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,151,488	1,296,778	145,290	12.6
Sales & Use (Includes M.A.C.)	1,034,295	1,097,899	63,604	6.1
Stock Transfer (to NYC; all rebatable)	89	38	-51	-57.3
Yonkers Personal Income	2,786	3,136	350	12.6
Total-Local Taxes	\$2,367,786	\$2,611,580	\$243,794	10.3
Total State & Local Taxes and Fees	\$9,409,421	\$10,798,443	\$1,389,022	14.8

2/ Includes:

	January 2010	January 2011
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:

	January 2010	January 2011
	\$0	\$0

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:

	January 2010	January 2011
Real Property Gains (repealed 6/15/1996)	\$7	\$3
Gift (repealed 1/1/2000)	-24	16

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



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

January 2011

(in thousands)

State Taxes	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
Personal Income Tax 1/	\$34,751,382	\$36,597,300	\$29,122,140	\$31,070,603	\$1,948,463	6.7
User Taxes 2/	\$12,193,157	\$13,356,200	\$10,255,830	\$11,222,707	\$966,877	9.4
Sales and Use 3/	9,903,588	10,771,300	8,290,081	9,045,649	755,568	9.1
Motor Fuel	506,911	511,000	429,149	431,641	2,492	0.6
Cigarette/Tobacco Products 1/	1,364,254	1,652,000	1,177,446	1,385,667	208,221	17.7
Alcoholic Beverage	225,572	228,000	197,942	200,076	2,134	1.1
Highway/Fuel Use 1/	137,247	134,000	117,575	111,200	-6,375	-5.4
Auto Rental	55,573	59,900	43,637	48,474	4,837	11.1
Business Taxes	\$6,605,930	\$7,075,300	\$4,742,796	\$4,640,959	-\$101,837	-2.1
Corporation Franchise	2,144,540	2,886,000	1,460,488	1,728,704	268,216	18.4
Corporation & Utilities 1/	914,181	947,300	607,298	585,581	-21,717	-3.6
Banks	1,173,263	954,000	864,233	693,277	-170,956	-19.8
Insurance (Article 33)	1,258,511	1,218,000	857,768	715,338	-142,430	-16.6
Direct Writings	11,889	---	9,341	9,494	153	1.6
Petroleum 1/, 4/	1,103,546	1,070,000	943,668	908,565	-35,103	-3.7
Property Transfer Taxes 5/	\$1,358,913	\$1,581,400	\$1,139,258	\$1,508,162	\$368,904	32.4
Estate	863,975	1,015,000	731,395	1,026,307	294,912	40.3
Real Estate Transfer	493,049	566,400	408,237	480,715	72,478	17.8
Other Taxes and Fees	\$190,560	\$18,700	\$157,479	\$134,846	-\$22,633	-14.4
Pari-Mutuel	18,818	18,000	16,095	14,775	-1,320	-8.2
Hazardous Waste Assessments	1,786	---	1,496	2,689	1,193	79.7
Waste Tire Management and Recycling Fees	22,264	---	18,688	20,578	1,890	10.1
Wireless Communication Services Surcharges 6/	97,373	---	96,120	0	-96,120	-100.0
Returnable Container Deposits	47,538	---	22,369	94,195	71,826	321.1
Tax Return Preparer Registration Fees	1,346	---	1,684	906	-778	-46.2
OGS Procurement Fees	745	---	407	1,041	634	155.8
Racing Admissions	340	350	331	348	17	5.1
Boxing and Wrestling Exhibitions	350	350	289	314	25	8.7
Total - State Taxes and Fees 2/, 5/	\$55,099,942	\$58,628,900	\$45,417,503	\$48,577,277	\$3,159,774	7.0

1/ See page 2 for component detail.

(in thousands)

	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
Personal Income Tax						
Withholding	\$29,443,180	\$31,301,300	\$22,858,993	\$24,600,500	\$1,741,507	7.6
Estimated Tax	9,028,061	10,351,000	8,919,966	9,631,972	712,006	8.0
Final Payments	1,754,513	1,973,000	1,613,609	1,746,130	132,521	8.2
Delinquencies	1,100,414	1,161,000	870,174	900,605	30,431	3.5
Limited Liability Company Fees	67,469	- - -	28,092	37,025	8,933	31.8
Total Gross Collections	\$41,393,637	\$44,786,300	\$34,290,834	\$36,916,232	\$2,625,398	7.7
Refunds/Minor Offsets	6,704,208	7,941,000	5,265,878	5,782,556	516,678	9.8
State/City Offsets	-61,953	248,000	-97,184	63,073	160,257	164.9
Net Collections	\$34,751,382	\$36,597,300	\$29,122,140	\$31,070,603	\$1,948,463	6.7
Other Component Detail						
Cigarette/Tobacco Products	\$1,364,254	\$1,652,000	\$1,177,446	\$1,385,667	\$208,221	17.7
Cigarette	1,287,700	NA	1,107,251	1,299,137	191,886	17.3
Tobacco Products	63,632	NA	55,857	82,433	26,576	47.6
Retailer Licenses	12,698	NA	14,080	3,905	-10,175	-72.3
Vending Machine Stickers	224	NA	258	192	-66	-25.6
Highway/Fuel Use	\$137,247	\$134,000	\$117,575	\$111,200	-\$6,375	-5.4
Highway Use	108,662	NA	92,786	87,052	-5,734	-6.2
Truck Mileage	99,123	NA	83,638	84,800	1,162	1.4
Permits	9,539	NA	9,148	2,252	-6,896	-75.4
Fuel Use	28,585	NA	24,789	24,148	-641	-2.6
Article 21	45	NA	30	9	-21	-70.0
Article 21A IFTA	28,078	NA	24,388	23,728	-660	-2.7
IFTA Decal Fees & Trip Permits	462	NA	371	411	40	10.8
Corporation & Utilities 6/	\$914,181	\$947,300	\$607,298	\$585,581	-\$21,717	-3.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	151,912	NA	105,190	71,677	-33,513	-31.9
Utilities (sections 186-A, A&E & PSC)	667,155	NA	454,484	368,198	-86,286	-19.0
Public Safety Communications Surcharge (\$186-F)	95,114	NA	47,624	145,706	98,082	206.0
Petroleum	\$1,103,546	\$1,070,000	\$943,668	\$908,565	-\$35,103	-3.7
Article 13-A (prior to 9/1/1990)	1	NA	0	-1	-1	NA
Article 13-A (after 9/1/1990)	1,103,542	NA	943,666	908,565	-35,101	-3.7
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	2	1	-1	-50.0

(in thousands)

Local Taxes	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
M.T.A. Corporate Surcharge	\$885,779	---	\$614,660	\$577,515	-\$37,145	-6.0
M.T.A. Auto Rental	24,502	---	17,680	27,447	9,767	55.2
M.C.T. Mobility	1,251,250	---	960,093	1,119,566	159,473	16.6
M.C.T.D. Medallion Taxicab Rides	12,835	---	11,965	80,612	68,647	573.7
New York City Alcoholic Beverage	23,645	---	20,779	20,796	17	0.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	6,586,210	---	5,429,658	5,898,112	468,454	8.6
Sales & Use (Includes M.A.C.)	12,054,501	---	9,972,906	10,984,272	1,011,366	10.1
Stock Transfer (to NYC; all rebatable)	14,471,464	---	10,912,302	10,485,569	-426,733	-3.9
Yonkers Personal Income	26,397	---	21,608	22,921	1,313	6.1
Total-Local Taxes	\$35,336,583	---	\$27,961,651	\$29,216,810	\$1,255,159	4.5
Total State & Local Taxes and Fees	\$90,436,525	---	\$73,379,154	\$77,794,087	\$4,414,933	6.0

2/ Includes:

	2009-2010	2010-2011
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:

	2009-2010	2010-2011
	\$1,164	\$157

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:

	2009-2010	2010-2011
Real Property Gains (repealed 6/15/1996)	-\$563	\$4
Gift (repealed 1/1/2000)	189	1,136

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

7/ From the Mid-Year Financial Update, October 2010. 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 included in User Taxes.