



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2011

(in thousands)

State Taxes	November 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,681,498	\$552,619	\$2,128,879	\$28,770,876	\$5,150,507	\$23,620,369
Total Gross Collections	\$2,681,498	---	2,681,498	28,770,876	---	28,770,876
Less: Refunds and Minor Offsets	---	511,076	511,076	---	4,830,508	4,830,508
Less: State/City Offsets	---	41,543	41,543	---	319,999	319,999
Net Collections	---	---	2,128,879	---	---	23,620,369
User Taxes 1/	\$1,055,314	\$13,769	\$1,041,545	\$9,169,155	\$121,495	\$9,047,660
Sales & Use 2/	854,003	10,538	843,465	7,384,732	98,054	7,286,678
Motor Fuel	35,779	3,179	32,600	345,554	19,254	326,300
Cigarette/Tobacco Products 3/	140,898	5	140,893	1,158,877	3,059	1,155,818
Alcoholic Beverage	13,304	0	13,304	151,948	116	151,832
Highway/Fuel Use	11,296	47	11,249	92,720	1,012	91,708
Auto Rental	34	0	34	35,324	0	35,324
Business Taxes	\$251,641	\$62,895	\$188,746	\$4,068,366	\$680,077	\$3,388,289
Corporation Franchise	115,194	47,586	67,608	1,791,955	517,191	1,274,764
Corporation & Utilities 4/	6,672	1,595	5,077	384,052	18,068	365,984
Banks	44,040	1,232	42,808	587,876	90,544	497,332
Insurance (Article 33)	4,303	6,184	-1,881	549,513	19,187	530,326
Direct Writings	677	0	677	7,498	201	7,297
Petroleum 5/	80,755	6,298	74,457	747,472	34,886	712,586
Property Transfer Taxes 6/	\$151,179	\$3,211	\$147,968	\$1,267,929	\$48,210	\$1,219,719
Estate	107,566	3,208	104,358	826,135	47,721	778,414
Real Estate Transfer	43,578	2	43,576	441,622	486	441,136
Other Revenues 7/	\$1,959	\$2	\$1,957	\$89,280	\$516	\$88,764
Pari-Mutuel (w/o Uncashed Tickets)	1,226	0	1,226	12,284	0	12,284
Hazardous Waste Assessments	109	0	109	1,324	2	1,322
Waste Tire Management and Recycling Fees	228	2	226	12,717	35	12,682
Returnable Container Deposits	60	0	60	62,445	478	61,967
Tax Return Preparer Registration Fees	206	0	206	-73	1	-74
Racing Admissions	18	0	18	349	0	349
Boxing and Wrestling Exhibitions	112	0	112	217	0	217
Total - State Taxes and Fees 1/, 6/	\$4,141,591	\$632,496	\$3,509,095	\$43,365,606	\$6,000,805	\$37,364,801

Local Taxes	November 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$28,736	\$3,105	\$25,631	\$490,756	\$53,538	\$437,218
M.T.A. Auto Rental	13	0	13	20,950	0	20,950
M.C.T. Mobility	117,393	1,453	115,940	898,912	16,608	882,304
M.C.T.D. Medallion Taxicab Rides	1,951	2	1,949	64,408	52	64,356
New York City Alcoholic Beverage	1,180	0	1,180	14,988	0	14,988
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	559,461	80,723	478,738	5,902,750	840,101	5,062,649
Total Gross Collections	517,671	---	517,671	5,582,331	---	5,582,331
Less: Refunds and Minor Offsets	---	80,723	80,723	---	840,101	840,101
Plus: State/City Offsets	41,790	---	41,790	320,419	---	320,419
Sales & Use	1,034,643	12,736	1,021,907	8,996,192	118,307	8,877,885
Stock Transfer (to NYC; all eligible for rebate)	17	0	17	7,260,072	0	7,260,072
Yonkers Personal Income - Net (Adjusted)	3,186	109	3,077	24,543	3,465	21,078
Total Gross Collections	3,433	---	3,433	24,963	---	24,963
Less: Refunds and Minor Offsets	---	109	109	---	3,465	3,465
Plus: State/City Offsets	-247	---	-247	-420	---	-420
Total-Local Taxes	\$1,746,580	\$98,128	\$1,648,452	\$23,673,571	\$1,032,071	\$22,641,500
Total State & Local Taxes and Fees 1/	\$5,888,171	\$730,624	\$5,157,547	\$67,039,177	\$7,032,876	\$60,006,301

1/ Includes:

	November 2011	Fiscal Year 2011-12
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):

	November 2011	Fiscal Year 2011-12
	\$0	\$257

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	November 2011	Fiscal Year 2011-12
	\$0	\$98,323

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:

	November 2011	Fiscal Year 2011-12
Real Property Gains (repealed 6/15/1996)	\$1	\$5
Gift (repealed 1/1/2000)	33	164

7/ Includes:

	November 2011	Fiscal Year 2011-12
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	0	17

MONTHLY COMPARISON OF NET COLLECTIONS

November 2011

(in thousands)

State Taxes	Net Collections		Difference	
	November 2010	November 2011	Amount	Percent
Personal Income Tax 1/	\$1,829,198	\$2,128,879	\$299,681	16.4
User Taxes 2/	\$1,052,046	\$1,041,545	-\$10,501	-1.0
Sales and Use 3/	840,421	843,465	3,044	0.4
Motor Fuel	42,418	32,600	-9,818	-23.1
Cigarette/Tobacco Products 1/	139,050	140,893	1,843	1.3
Alcoholic Beverage	18,406	13,304	-5,102	-27.7
Highway/Fuel Use 1/	11,738	11,249	-489	-4.2
Auto Rental	13	34	21	161.5
Business Taxes	\$213,636	\$188,746	-\$24,890	-11.7
Corporation Franchise	42,096	67,608	25,512	60.6
Corporation & Utilities 1/	-2,390	5,077	7,467	312.4
Banks	86,276	42,808	-43,468	-50.4
Insurance (Article 33)	2,060	-1,881	-3,941	-191.3
Direct Writings	2,291	677	-1,614	-70.4
Petroleum 1/, 4/	83,303	74,457	-8,846	-10.6
Property Transfer Taxes 5/	\$126,851	\$147,968	\$21,117	16.6
Estate	84,042	104,358	20,316	24.2
Real Estate Transfer	42,769	43,576	807	1.9
Other Revenues 6/	\$1,188	\$1,957	\$769	64.7
Pari-Mutuel	936	1,226	290	31.0
Hazardous Waste Assessments	44	109	65	147.7
Waste Tire Management and Recycling Fees	77	226	149	193.5
Returnable Container Deposits	50	60	10	20.0
Tax Return Preparer Registration Fees	65	206	141	216.9
Racing Admissions	3	18	15	500.0
Boxing and Wrestling Exhibitions	12	112	100	833.3
Total - State Taxes and Fees 2/, 5/	\$3,222,919	\$3,509,095	\$286,176	8.9

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	November 2010	November 2011	Amount	Percent
Withholding	\$2,251,577	\$2,407,457	\$155,880	6.9
Estimated Tax	51,015	126,031	75,016	147.0
Final Payments	15,382	71,435	56,053	364.4
Delinquencies	83,337	76,355	-6,982	-8.4
Limited Liability Company Fees	226	220	-6	-2.7
Total Gross Collections	\$2,401,537	\$2,681,498	\$279,961	11.7
Refunds/Minor Offsets	571,726	511,076	-60,650	-10.6
State/City Offsets	613	41,543	40,930	6,677.0
Net Collections	\$1,829,198	\$2,128,879	\$299,681	16.4
Other Component Detail				
Cigarette/Tobacco Products	\$139,051	\$140,893	\$1,842	1.3
Cigarette	127,971	127,330	-641	-0.5
Tobacco Products	10,867	12,395	1,528	14.1
Retailer Licenses	212	1,165	953	449.5
Vending Machine Stickers	1	3	2	200.0
Highway/Fuel Use	\$11,738	\$11,249	-\$489	-4.2
Highway Use	11,065	10,381	-684	-6.2
Truck Mileage	10,893	10,116	-777	-7.1
Permits	172	265	93	54.1
Fuel Use	673	868	195	29.0
Article 21	2	0	-2	-100.0
Article 21A IFTA	616	810	194	31.5
IFTA Decal Fees & Trip Permits	55	58	3	5.5
Corporation & Utilities 6/	-\$2,390	\$5,077	\$7,467	312.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	666	4,187	3,521	528.7
Utilities (sections 186-A, A&E & PSC)	-3,056	890	3,946	129.1
Public Safety Communications Surcharge (\$186-F)	0	0	0	NA
Petroleum	\$83,303	\$74,457	-\$8,846	-10.6
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	83,303	74,457	-8,846	-10.6
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	
	November 2010	November 2011	Amount	Percent
M.T.A. Corporate Surcharge	\$35,471	\$25,631	-\$9,840	-27.7
M.T.A. Auto Rental	2	13	11	550.0
M.C.T. Mobility	114,896	115,940	1,044	0.9
M.C.T.D. Medallion Taxicab Rides	168	1,949	1,781	1,060.1
New York City Alcoholic Beverage	1,900	1,180	-720	-37.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	372,851	478,738	105,887	28.4
Sales & Use	999,517	1,021,907	22,390	2.2
Stock Transfer (to NYC; all rebatable)	34	17	-17	-50.0
Yonkers Personal Income	1,662	3,077	1,415	85.1
Total-Local Taxes	\$1,526,501	\$1,648,452	\$121,951	8.0
Total State & Local Taxes and Fees	\$4,749,420	\$5,157,547	\$408,127	8.6

2/ Includes:

	November 2010	November 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:

	November 2010	November 2011
	\$2	\$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:

	November 2010	November 2011
Real Property Gains (repealed 6/15/1996)	\$4	\$1
Gift (repealed 1/1/2000)	36	33

6/ Includes:

	November 2010	November 2011
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	1	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

November 2011

(in thousands)

State Taxes	Net Collections 2010-2011	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax 1/	\$36,209,216	\$38,884,100	\$20,561,319	\$23,620,369	\$3,059,050	14.9
User Taxes 2/	\$13,410,445	\$13,824,200	\$8,681,011	\$9,047,660	\$366,649	4.2
Sales and Use 3/	10,856,940	11,220,200	6,946,488	7,286,678	340,190	4.9
Motor Fuel	516,145	504,000	347,405	326,300	-21,105	-6.1
Cigarette/Tobacco Products 1/	1,617,246	1,666,000	1,111,498	1,155,818	44,320	4.0
Alcoholic Beverage	229,719	233,000	153,865	151,832	-2,033	-1.3
Highway/Fuel Use 1/	129,162	134,000	89,175	91,708	2,533	2.8
Auto Rental	61,233	67,000	32,580	35,324	2,744	8.4
Business Taxes	\$6,575,562	\$7,157,700	\$3,111,944	\$3,388,289	\$276,345	8.9
Corporation Franchise	2,472,217	2,908,900	1,006,576	1,274,764	268,188	26.6
Corporation & Utilities 1/	891,186	908,800	364,872	365,984	1,112	0.3
Banks	973,350	1,022,000	524,839	497,332	-27,507	-5.2
Insurance (Article 33)	1,136,629	1,229,000	480,215	530,326	50,111	10.4
Direct Writings	11,739	- - -	8,782	7,297	-1,485	-16.9
Petroleum 1/, 4/	1,090,441	1,089,000	726,660	712,586	-14,074	-1.9
Property Transfer Taxes 5/	\$1,799,346	\$1,695,000	\$1,178,071	\$1,219,719	\$41,648	3.5
Estate	1,218,068	1,075,000	783,588	778,414	-5,174	-0.7
Real Estate Transfer	580,101	620,000	393,899	441,136	47,237	12.0
Other Revenues 6/	\$163,009	\$147,150	\$103,883	\$88,764	-\$15,119	-14.6
Pari-Mutuel	17,039	16,000	13,138	12,284	-854	-6.5
Hazardous Waste Assessments	2,719	2,100	1,879	1,322	-557	-29.6
Waste Tire Management and Recycling Fees	25,052	23,400	14,141	12,682	-1,459	-10.3
Returnable Container Deposits	115,218	103,700	73,471	61,967	-11,504	-15.7
Tax Return Preparer Registration Fees	1,072	1,200	-337	-74	263	78.0
Racing Admissions	352	400	255	349	94	36.9
Boxing and Wrestling Exhibitions	361	350	296	217	-79	-26.7
Total - State Taxes and Fees 2/, 5/	\$58,157,578	\$61,708,150	\$33,636,228	\$37,364,801	\$3,728,573	11.1

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax						
Withholding	\$31,240,170	\$31,201,900	\$17,559,148	\$18,179,082	\$619,934	3.5
Estimated Tax	9,735,271	11,974,500	6,156,710	8,036,911	1,880,201	30.5
Final Payments	1,895,006	2,110,100	1,731,663	1,874,402	142,739	8.2
Delinquencies	1,063,321	1,089,000	694,818	676,117	-18,701	-2.7
Limited Liability Company Fees	68,667	- - -	4,853	4,364	-489	-10.1
Total Gross Collections	\$44,002,435	\$46,375,500	\$26,147,192	\$28,770,876	\$2,623,684	10.0
Refunds/Minor Offsets	7,693,040	7,193,400	5,532,018	4,830,508	-701,510	-12.7
State/City Offsets	100,179	298,000	53,855	319,999	266,144	494.2
Net Collections	\$36,209,216	\$38,884,100	\$20,561,319	\$23,620,369	\$3,059,050	14.9
Other Component Detail						
Cigarette/Tobacco Products	\$1,617,246	\$1,666,000	\$1,111,499	\$1,155,818	\$44,319	4.0
Cigarette	1,517,150	NA	1,040,102	1,075,324	35,222	3.4
Tobacco Products	95,860	NA	67,559	75,088	7,529	11.1
Retailer Licenses	4,047	NA	3,668	5,394	1,726	47.1
Vending Machine Stickers	189	NA	170	12	-158	-92.9
Highway/Fuel Use	\$129,162	\$134,000	\$89,175	\$91,708	\$2,533	2.8
Highway Use	100,941	NA	71,642	72,286	644	0.9
Truck Mileage	98,125	NA	69,749	70,005	256	0.4
Permits	2,816	NA	1,893	2,281	388	20.5
Fuel Use	28,221	NA	17,533	19,422	1,889	10.8
Article 21	11	NA	6	-3	-9	-150.0
Article 21A IFTA	27,731	NA	17,386	19,282	1,896	10.9
IFTA Decal Fees & Trip Permits	479	NA	141	143	2	1.4
Corporation & Utilities 6/	\$891,186	\$908,800	\$364,872	\$365,984	\$1,112	0.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	115,954	NA	29,537	38,810	9,273	31.4
Utilities (sections 186-A, A&E & PSC)	581,445	NA	237,988	228,851	-9,137	-3.8
Public Safety Communications Surcharge (§186-F)	193,787	NA	97,347	98,323	976	1.0
Petroleum	\$1,090,441	\$1,089,000	\$726,660	\$712,586	-\$14,074	-1.9
Article 13-A (prior to 9/1/1990)	-1	NA	-1	0	1	100.0
Article 13-A (after 9/1/1990)	1,090,440	NA	726,660	712,585	-14,075	-1.9
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	1	0	0.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	0
M.T.A. Corporate Surcharge	\$827,753	---	\$390,483	\$437,218	\$46,735	12.0
M.T.A. Auto Rental	35,004	---	18,325	20,950	2,625	14.3
M.C.T. Mobility	1,382,059	---	846,988	882,304	35,316	4.2
M.C.T.D. Medallion Taxicab Rides	81,141	---	60,912	64,356	3,444	5.7
New York City Alcoholic Beverage	23,606	---	16,300	14,988	-1,312	-8.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	7,024,339	---	3,871,050	5,062,649	1,191,599	30.8
Sales & Use	13,170,795	---	8,488,385	8,877,885	389,500	4.6
Stock Transfer (to NYC; all rebatable)	13,837,479	---	7,087,077	7,260,072	172,995	2.4
Yonkers Personal Income	26,197	---	17,173	21,078	3,905	22.7
Total-Local Taxes	\$36,408,373	---	\$20,796,693	\$22,641,500	\$1,844,807	8.9
Total State & Local Taxes and Fees	\$94,565,951	---	\$54,432,921	\$60,006,301	\$5,573,380	10.2

2/ Includes:

	2010-2011	2011-2012
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:

	2010-2011	2011-2012
	\$102	\$257

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:

	2010-2011	2011-2012
Real Property Gains (repealed 6/15/1996)	\$17	\$5
Gift (repealed 1/1/2000)	567	164

6/ Includes:

	2010-2011	2011-2012
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	1,040	17

7/ From the Mid-Year Financial Update, November 2011. 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.