



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2012

(in thousands)

State Taxes	November 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,335,577	\$502,019	\$1,833,558	\$28,722,689	\$4,969,637	\$23,753,052
Total Gross Collections	\$2,335,577	---	2,335,577	28,722,689	---	28,722,689
Less: Refunds and Minor Offsets	---	487,427	487,427	---	4,739,263	4,739,263
Less: State/City Offsets	---	14,592	14,592	---	230,374	230,374
Net Collections	---	---	1,833,558	---	---	23,753,052
User Taxes 1/	\$1,031,517	\$8,025	\$1,023,492	\$9,140,957	\$83,303	\$9,057,654
Sales & Use 2/	835,374	6,390	828,984	7,410,843	62,848	7,347,995
Motor Fuel	43,116	1,159	41,957	343,764	15,936	327,828
Cigarette/Tobacco Products 3/	121,826	398	121,428	1,089,126	3,089	1,086,037
Alcoholic Beverage	19,260	1	19,259	162,941	23	162,918
Highway/Fuel Use	11,926	77	11,849	97,980	1,407	96,573
Auto Rental	15	0	15	36,303	0	36,303
Business Taxes	\$252,053	\$55,458	\$196,595	\$4,222,966	\$635,322	\$3,587,644
Corporation Franchise	68,224	39,116	29,108	1,673,394	433,184	1,240,210
Corporation & Utilities 4/	1,479	149	1,330	398,428	7,480	390,948
Banks	78,363	10,904	67,459	805,707	125,446	680,261
Insurance (Article 33)	4,772	3,037	1,735	550,820	40,945	509,875
Direct Writings	1,260	1	1,259	11,887	1	11,886
Petroleum 5/	97,955	2,251	95,704	782,730	28,266	754,464
Property Transfer Taxes 6/	\$132,475	\$9,843	\$122,632	\$1,240,936	\$40,064	\$1,200,872
Estate	79,012	9,833	69,179	754,950	39,349	715,601
Real Estate Transfer	53,457	10	53,447	484,724	308	484,416
Other Revenues 7/	\$1,588	\$9	\$1,579	\$100,614	\$710	\$99,904
Pari-Mutuel (w/o Uncashed Tickets)	1,085	0	1,085	13,022	0	13,022
Hazardous Waste Assessments	27	0	27	1,914	1	1,913
Waste Tire Management and Recycling Fees	67	8	59	14,633	38	14,595
Returnable Container Deposits	58	0	58	70,115	669	69,446
Tax Return Preparer Registration Fees	248	1	247	288	2	286
Racing Admissions	13	0	13	364	0	364
Boxing and Wrestling Exhibitions	90	0	90	278	0	278
Total - State Taxes and Fees 1/, 6/	\$3,753,210	\$575,354	\$3,177,856	\$43,428,162	\$5,729,036	\$37,699,126

Local Taxes	November 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$29,225	-\$387	\$29,612	\$506,990	\$53,006	\$453,984
M.T.A. Auto Rental	3	0	3	21,693	0	21,693
M.C.T. Mobility	84,612	-393	85,005	771,772	18,437	753,335
M.C.T.D. Medallion Taxicab Rides	410	1	409	63,395	9	63,386
New York City Alcoholic Beverage	1,691	0	1,691	16,661	0	16,661
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	486,244	78,349	407,895	5,872,082	806,491	5,065,591
Total Gross Collections	471,505	---	471,505	5,643,144	---	5,643,144
Less: Refunds and Minor Offsets	---	78,349	78,349	---	806,491	806,491
Plus: State/City Offsets	14,739	---	14,739	228,938	---	228,938
Sales & Use	1,048,886	6,965	1,041,921	9,221,065	76,774	9,144,291
Stock Transfer (to NYC; all eligible for rebate)	17	0	17	6,579,244	0	6,579,244
Yonkers Personal Income - Net (Adjusted)	2,611	236	2,375	30,817	4,261	26,556
Total Gross Collections	2,758	---	2,758	29,381	---	29,381
Less: Refunds and Minor Offsets	---	236	236	---	4,261	4,261
Plus: State/City Offsets	-147	---	-147	1,436	---	1,436
Total-Local Taxes	\$1,653,699	\$84,771	\$1,568,928	\$23,083,719	\$958,978	\$22,124,741
Total State & Local Taxes and Fees 1/	\$5,406,909	\$660,125	\$4,746,784	\$66,511,881	\$6,688,014	\$59,823,867

1/ Includes:

	November 2012	Fiscal Year 2012-13
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 2012	Fiscal Year 2012-13
	\$0	\$129

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	November 2012	Fiscal Year 2012-13
	\$0	\$96,844

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 2012	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$4	\$32
Gift (repealed 1/1/2000)	2	823

7/ Includes:

	November 2012	Fiscal Year 2012-13
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/2010)	0	0

November 2012

(in thousands)

State Taxes	Net Collections		Difference	
	November 2011	November 2012	Amount	Percent
Personal Income Tax 1/	\$2,128,879	\$1,833,558	-\$295,321	-13.9
User Taxes 2/	\$1,041,545	\$1,023,492	-\$18,053	-1.7
Sales and Use 3/	843,465	828,984	-14,481	-1.7
Motor Fuel	32,600	41,957	9,357	28.7
Cigarette/Tobacco Products 1/	140,893	121,428	-19,465	-13.8
Alcoholic Beverage	13,304	19,259	5,955	44.8
Highway/Fuel Use 1/	11,249	11,849	600	5.3
Auto Rental	34	15	-19	-55.9
Business Taxes	\$188,746	\$196,595	\$7,849	4.2
Corporation Franchise	67,608	29,108	-38,500	-56.9
Corporation & Utilities 1/	5,077	1,330	-3,747	-73.8
Banks	42,808	67,459	24,651	57.6
Insurance (Article 33)	-1,881	1,735	3,616	192.2
Direct Writings	677	1,259	582	86.0
Petroleum 1/, 4/	74,457	95,704	21,247	28.5
Property Transfer Taxes 5/	\$147,968	\$122,632	-\$25,336	-17.1
Estate	104,358	69,179	-35,179	-33.7
Real Estate Transfer	43,576	53,447	9,871	22.7
Other Revenues 6/	\$1,957	\$1,579	-\$378	-19.3
Pari-Mutuel	1,226	1,085	-141	-11.5
Hazardous Waste Assessments	109	27	-82	-75.2
Waste Tire Management and Recycling Fees	226	59	-167	-73.9
Returnable Container Deposits	60	58	-2	-3.3
Tax Return Preparer Registration Fees	206	247	41	19.9
Racing Admissions	18	13	-5	-27.8
Boxing and Wrestling Exhibitions	112	90	-22	-19.6
Total - State Taxes and Fees 2/, 5/	\$3,509,095	\$3,177,856	-\$331,239	-9.4

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	November 2011	November 2012	Amount	Percent
Withholding	\$2,407,457	\$2,191,615	-\$215,842	-9.0
Estimated Tax	126,031	53,928	-72,103	-57.2
Final Payments	71,435	15,124	-56,311	-78.8
Delinquencies	76,355	74,714	-1,641	-2.1
Limited Liability Company Fees	220	196	-24	-10.9
Total Gross Collections	\$2,681,498	\$2,335,577	-\$345,921	-12.9
Refunds/Minor Offsets	511,076	487,427	-23,649	-4.6
State/City Offsets	41,543	14,592	-26,951	-64.9
Net Collections	\$2,128,879	\$1,833,558	-\$295,321	-13.9
Other Component Detail				
Cigarette/Tobacco Products	\$140,893	\$121,428	-\$19,465	-13.8
Cigarette	127,330	114,311	-13,019	-10.2
Tobacco Products	12,395	6,706	-5,689	-45.9
Retailer Licenses	1,165	410	-755	-64.8
Vending Machine Stickers	3	1	-2	-66.7
Highway/Fuel Use	\$11,249	\$11,849	\$600	5.3
Highway Use	10,381	11,048	667	6.4
Truck Mileage	10,116	8,275	-1,841	-18.2
Permits	265	2,773	2,508	946.4
Fuel Use	868	801	-67	-7.7
Article 21	0	0	0	NA
Article 21A IFTA	810	757	-53	-6.5
IFTA Decal Fees & Trip Permits	58	44	-14	-24.1
Corporation & Utilities 6/	\$5,077	\$1,330	-\$3,747	-73.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	4,187	848	-3,339	-79.7
Utilities (sections 186-A, A&E & PSC)	890	482	-408	-45.8
Public Safety Communications Surcharge (\$186-F)	0	0	0	NA
Petroleum	\$74,457	\$95,704	\$21,247	28.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	74,457	95,704	21,247	28.5
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 2011	November 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$25,631	\$29,612	\$3,981	15.5
M.T.A. Auto Rental	13	3	-10	-76.9
M.C.T. Mobility	115,940	85,005	-30,935	-26.7
M.C.T.D. Medallion Taxicab Rides	1,949	409	-1,540	-79.0
New York City Alcoholic Beverage	1,180	1,691	511	43.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	478,738	407,895	-70,843	-14.8
Sales & Use	1,021,894	1,041,921	20,027	2.0
Stock Transfer (to NYC; all rebatable)	17	17	0	0.0
Yonkers Personal Income	3,077	2,375	-702	-22.8
Total-Local Taxes	\$1,648,439	\$1,568,928	-\$79,511	-4.8
Total State & Local Taxes and Fees	\$5,157,534	\$4,746,784	-\$410,750	-8.0

2/ Includes:

	November 2011	November 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:

	November 2011	November 2012
	\$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:

	November 2011	November 2012
Real Property Gains (repealed 6/15/1996)	\$1	\$4
Gift (repealed 1/1/2000)	33	2

6/ Includes:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

November 2012

(in thousands)

State Taxes	Net Collections 2011-2012	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
Personal Income Tax 1/	\$38,767,827	\$40,256,300	\$23,620,369	\$23,753,052	\$132,683	0.6
User Taxes 2/	\$13,740,322	\$14,035,300	\$9,047,660	\$9,057,654	\$9,994	0.1
Sales and Use 3/	11,168,122	11,448,700	7,286,678	7,347,995	61,317	0.8
Motor Fuel	501,610	514,600	326,300	327,828	1,528	0.5
Cigarette/Tobacco Products 1/	1,633,742	1,615,000	1,155,818	1,086,037	-69,781	-6.0
Alcoholic Beverage	238,282	241,000	151,832	162,918	11,086	7.3
Highway/Fuel Use 1/	132,129	147,000	91,708	96,573	4,865	5.3
Auto Rental	66,437	69,000	35,324	36,303	979	2.8
Business Taxes	\$7,046,293	\$7,399,700	\$3,388,289	\$3,587,644	\$199,355	5.9
Corporation Franchise	2,723,756	2,905,000	1,274,764	1,240,210	-34,554	-2.7
Corporation & Utilities 1/	877,002	921,600	365,984	390,948	24,964	6.8
Banks	1,162,709	1,159,000	497,332	680,261	182,929	36.8
Insurance (Article 33)	1,171,118	1,252,000	530,326	509,875	-20,451	-3.9
Direct Writings	11,352	- - -	7,297	11,886	4,589	62.9
Petroleum 1/, 4/	1,100,356	1,162,100	712,586	754,464	41,878	5.9
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$1,219,719	\$1,200,872	-\$18,847	-1.5
Estate	1,078,426	1,127,000	778,414	715,601	-62,813	-8.1
Real Estate Transfer	610,048	660,000	441,136	484,416	43,280	9.8
Other Revenues 6/	\$153,447	\$152,500	\$88,764	\$99,904	\$11,140	12.6
Pari-Mutuel	17,197	16,300	12,284	13,022	738	6.0
Hazardous Waste Assessments	7,104	7,100	1,322	1,913	591	44.7
Waste Tire Management and Recycling Fees	23,573	23,600	12,682	14,595	1,913	15.1
Returnable Container Deposits	103,643	103,600	61,967	69,446	7,479	12.1
Tax Return Preparer Registration Fees	1,145	1,100	-74	286	360	486.5
Racing Admissions	355	400	349	364	15	4.3
Boxing and Wrestling Exhibitions	413	400	217	278	61	28.1
Total - State Taxes and Fees 2/, 5/	\$61,396,468	\$63,630,800	\$37,364,801	\$37,699,126	\$334,325	0.9

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	2011-2012	2012-2013
Personal Income Tax						
Withholding	\$31,198,971	\$32,748,000	\$18,179,082	\$18,234,297	\$55,215	0.3
Estimated Tax	11,628,433	11,602,200	8,036,911	7,819,485	-217,426	-2.7
Final Payments	2,045,827	2,202,800	1,874,402	1,927,119	52,717	2.8
Delinquencies	1,085,647	1,148,600	676,117	737,268	61,151	9.0
Limited Liability Company Fees	71,589	- - -	4,364	4,520	156	3.6
Total Gross Collections	\$46,030,467	\$47,701,600	\$28,770,876	\$28,722,689	-\$48,187	-0.2
Refunds/Minor Offsets	6,896,695	7,147,300	4,830,508	4,739,263	-91,245	-1.9
State/City Offsets	365,945	298,000	319,999	230,374	-89,625	-28.0
Net Collections	\$38,767,827	\$40,256,300	\$23,620,369	\$23,753,052	\$132,683	0.6
Other Component Detail						
Cigarette/Tobacco Products	\$1,633,743	\$1,615,000	\$1,155,818	\$1,086,036	-\$69,782	-6.0
Cigarette	1,529,368	NA	1,075,324	1,018,670	-56,654	-5.3
Tobacco Products	102,626	NA	75,088	61,063	-14,025	-18.7
Retailer Licenses	1,726	NA	5,394	6,297	903	16.7
Vending Machine Stickers	23	NA	12	6	-6	-50.0
Highway/Fuel Use	\$132,129	\$147,000	\$91,708	\$96,573	\$4,865	5.3
Highway Use	101,607	NA	72,286	75,872	3,586	5.0
Truck Mileage	98,286	NA	70,005	69,184	-821	-1.2
Permits	3,321	NA	2,281	6,688	4,407	193.2
Fuel Use	30,522	NA	19,422	20,701	1,279	6.6
Article 21	-3	NA	-3	0	3	100.0
Article 21A IFTA	30,038	NA	19,282	20,579	1,297	6.7
IFTA Decal Fees & Trip Permits	487	NA	143	122	-21	-14.7
Corporation & Utilities 6/	\$877,002	\$921,600	\$365,984	\$390,948	\$24,964	6.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	38,810	47,698	8,888	22.9
Utilities (sections 186-A, A&E & PSC)	561,144	NA	228,851	246,406	17,555	7.7
Public Safety Communications Surcharge (\$186-F)	194,616	NA	98,323	96,844	-1,479	-1.5
Petroleum	\$1,100,356	\$1,162,100	\$712,586	\$754,464	\$41,878	5.9
Article 13-A (prior to 9/1/1990)	736	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,099,618	NA	712,585	754,462	41,877	5.9
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	2	1	100.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	2011-2012	2012-2013
M.T.A. Corporate Surcharge	\$951,459	---	\$437,218	\$453,984	\$16,766	3.8
M.T.A. Auto Rental	39,564	---	20,950	21,693	743	3.5
M.C.T. Mobility	1,398,052	---	882,304	753,335	-128,969	-14.6
M.C.T.D. Medallion Taxicab Rides	86,849	---	64,356	63,386	-970	-1.5
New York City Alcoholic Beverage	23,409	---	14,988	16,661	1,673	11.2
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	5,062,649	5,065,591	2,942	0.1
Sales & Use	13,728,199	---	8,856,935	9,144,291	287,356	3.2
Stock Transfer (to NYC; all rebatable)	14,459,838	---	7,260,072	6,579,244	-680,828	-9.4
Yonkers Personal Income	34,860	---	21,078	26,556	5,478	26.0
Total-Local Taxes	\$38,838,685	---	\$22,620,550	\$22,124,741	-\$495,809	-2.2
Total State & Local Taxes and Fees	\$100,235,153	---	\$59,985,351	\$59,823,867	-\$161,484	-0.3

2/ Includes:

	2011-2012	2012-2013
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:

	2011-2012	2012-2013
	\$257	\$129

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:

	2011-2012	2012-2013
Real Property Gains (repealed 6/15/1996)	\$5	\$32
Gift (repealed 1/1/2000)	164	823

6/ Includes:

	2011-2012	2012-2013
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/2010)	17	0

7/ From the Enacted Executive Budget, April 2012. 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. Real Property Gains and Gift included in Other Revenues.