



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

April 2015

(in thousands)

State Taxes	April 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$10,105,422	\$3,387,034	\$6,718,388	\$10,105,422	\$3,387,034	\$6,718,388
Total Gross Collections	\$10,105,422	---	10,105,422	10,105,422	---	10,105,422
Less: Refunds and Minor Offsets	---	3,242,203	3,242,203	---	3,242,203	3,242,203
Less: State/City Offsets	---	144,831	144,831	---	144,831	144,831
Net Collections	---	---	6,718,388	---	---	6,718,388
User Taxes 1/	\$1,164,248	\$32,246	\$1,132,002	\$1,164,248	\$32,246	\$1,132,002
Sales & Use 2/	971,534	9,370	962,164	971,534	9,370	962,164
Motor Fuel	43,396	2,121	41,275	43,396	2,121	41,275
Cigarette/Tobacco Products 3/	115,652	20,542	95,110	115,652	20,542	95,110
Alcoholic Beverage	19,885	3	19,882	19,885	3	19,882
Highway/Fuel Use	13,620	210	13,410	13,620	210	13,410
Auto Rental	161	0	161	161	0	161
Business Taxes	\$364,155	\$68,766	\$295,389	\$364,155	\$68,766	\$295,389
Corporation Franchise	227,514	57,273	170,241	227,514	57,273	170,241
Corporation & Utilities 4/	4,891	1,071	3,820	4,891	1,071	3,820
Banks	29,903	6,135	23,768	29,903	6,135	23,768
Insurance (Article 33)	6,051	-23	6,074	6,051	-23	6,074
Direct Writings	105	0	105	105	0	105
Petroleum 5/	95,691	4,310	91,381	95,691	4,310	91,381
Property Transfer Taxes 6/	\$237,475	\$2,326	\$235,149	\$237,475	\$2,326	\$235,149
Estate	151,021	2,159	148,862	151,021	2,159	148,862
Real Estate Transfer	86,451	167	86,284	86,451	167	86,284
Other Revenues	\$4,815	\$5	\$4,810	\$4,815	\$5	\$4,810
Pari-Mutuel (w/o Uncashed Tickets)	884	0	884	884	0	884
Hazardous Waste Assessments	432	0	432	432	0	432
Waste Tire Management and Recycling Fees	3,054	4	3,050	3,054	4	3,050
Returnable Container Deposits	448	1	447	448	1	447
Tax Return Preparer Registration Fees	-7	0	-7	-7	0	-7
Racing Admissions	1	0	1	1	0	1
Boxing and Wrestling Exhibitions	3	0	3	3	0	3
Total - State Taxes and Fees 1/, 6/	\$11,876,115	\$3,490,376	\$8,385,738	\$11,876,115	\$3,490,376	\$8,385,738

Local Taxes	April 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$21,485	\$2,254	\$19,231	\$21,485	\$2,254	\$19,231
M.T.A. Auto Rental	127	0	127	127	0	127
M.C.T. Mobility	130,868	6,077	124,791	130,868	6,077	124,791
M.C.T.D. Taxicab and Hail Vehicle Rides	19,232	50	19,182	19,232	50	19,182
New York City Alcoholic Beverage	1,863	0	1,863	1,863	0	1,863
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	2,110,290	426,408	1,683,882	2,110,290	426,408	1,683,882
Total Gross Collections	1,966,408	---	1,966,408	1,966,408	---	1,966,408
Less: Refunds and Minor Offsets	---	426,408	426,408	---	426,408	426,408
Plus: State/City Offsets	143,882	---	143,882	143,882	---	143,882
Sales & Use	1,215,653	11,994	1,203,659	1,215,653	11,994	1,203,659
Stock Transfer (to NYC; all eligible for rebate)	50	0	50	50	0	50
Yonkers Personal Income - Net (Adjusted)	10,992	3,398	7,594	10,992	3,398	7,594
Total Gross Collections	10,043	---	10,043	10,043	---	10,043
Less: Refunds and Minor Offsets	---	3,398	3,398	---	3,398	3,398
Plus: State/City Offsets	949	---	949	949	---	949
MCTMT Personal Income - Net (Adjusted)	\$9,680	\$0	\$9,680	\$9,680	\$0	\$9,680
Total Gross Collections	\$9,680	---	\$9,680	\$9,680	---	\$9,680
Less: Refunds and Minor Offsets	---	\$0	\$0	---	\$0	\$0
Plus: State/City Offsets	\$0	---	\$0	\$0	---	\$0
Total-Local Taxes	\$3,520,240	\$450,181	\$3,070,059	\$3,520,240	\$459,861	\$3,070,059
Total State & Local Taxes and Fees 1/	\$15,396,355	\$3,940,557	\$11,455,797	\$15,396,355	\$3,950,237	\$11,455,797

1/ Includes:

	April 2015	Fiscal Year 2015-2016
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):

	April 2015	Fiscal Year 2015-2016
	\$0	\$0

3/ Includes Cigarette Retailer License and Vending Machine Sticker Fees.

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

	April 2015	Fiscal Year 2015-2016
	\$0	\$0

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:

	April 2015	Fiscal Year 2015-2016
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	0	0

MONTHLY COMPARISON OF NET COLLECTIONS

April 2015

(in thousands)

State Taxes	Net Collections		Difference	
	April 2014	April 2015	Amount	Percent
Personal Income Tax 1/	\$5,353,324	\$6,718,388	\$1,365,064	25.5
User Taxes 2/	\$1,114,412	\$1,132,002	\$17,590	1.6
Sales and Use 3/	921,328	962,164	40,836	4.4
Motor Fuel	41,011	41,275	264	0.6
Cigarette/Tobacco Products 1/	119,760	95,110	-24,650	-20.6
Alcoholic Beverage	19,406	19,882	476	2.5
Highway/Fuel Use 1/	12,898	13,410	512	4.0
Auto Rental	9	161	152	1,688.9
Business Taxes	\$247,040	\$295,389	\$48,349	19.6
Corporation Franchise	118,077	170,241	52,164	44.2
Corporation & Utilities 1/	1,553	3,820	2,267	146.0
Banks	24,726	23,768	-958	-3.9
Insurance (Article 33)	3,788	6,074	2,286	60.3
Direct Writings	50	105	55	110.0
Petroleum 1/, 4/	98,846	91,381	-7,465	-7.6
Property Transfer Taxes 5/	\$157,058	\$235,149	\$78,091	49.7
Estate	83,729	148,862	65,133	77.8
Real Estate Transfer	73,289	86,284	12,995	17.7
Other Revenues	\$9,649	\$4,810	-\$4,839	-50.2
Pari-Mutuel	985	884	-101	-10.3
Hazardous Waste Assessments	199	432	233	117.1
Waste Tire Management and Recycling Fees	2,137	3,050	913	42.7
Returnable Container Deposits	6,256	447	-5,809	-92.9
Tax Return Preparer Registration Fees	10	-7	-17	-170.0
Racing Admissions	2	1	-1	-50.0
Boxing and Wrestling Exhibitions	60	3	-57	-95.0
Total - State Taxes and Fees 2/, 5/	\$6,881,483	\$8,385,738	\$1,504,255	21.9

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	April 2014	April 2015	Amount	Percent
Withholding	\$2,760,483	\$2,961,177	\$200,694	7.3
Estimated Tax	4,040,445	5,313,514	1,273,069	31.5
Final Payments	1,401,247	1,675,786	274,539	19.6
Delinquencies	140,743	151,597	10,854	7.7
Limited Liability Company Fees	3,707	3,348	-359	-9.7
Total Gross Collections	\$8,346,625	\$10,105,422	\$1,758,797	21.1
Refunds/Minor Offsets	2,869,185	3,242,203	373,018	13.0
State/City Offsets	124,116	144,831	20,715	16.7
Net Collections	\$5,353,324	\$6,718,388	\$1,365,064	25.5
Other Component Detail				
Cigarette/Tobacco Products	\$119,759	\$95,111	-\$24,648	-20.6
Cigarette	113,454	109,453	-4,001	-3.5
Tobacco Products	6,172	-14,469	-20,641	-334.4
Retailer Licenses	133	127	-6	-4.5
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$12,898	\$13,410	\$512	4.0
Highway Use	10,373	10,729	356	3.4
Truck Mileage	9,437	10,163	726	7.7
Permits	936	566	-370	-39.5
Fuel Use	2,525	2,681	156	6.2
Article 21	0	0	0	NA
Article 21A IFTA	2,508	2,665	157	6.3
IFTA Decal Fees & Trip Permits	17	16	-1	-5.9
Corporation & Utilities 6/	\$1,553	\$3,820	\$2,267	146.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	566	-2,923	-3,489	-616.4
Utilities (sections 186-A, A&E & PSC)	984	6,736	5,752	584.6
Public Safety Communications Surcharge (\$186-F)	3	7	4	133.3
Petroleum	\$98,846	\$91,381	-\$7,465	-7.6
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	98,846	91,381	-7,465	-7.6
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	April 2014	April 2015	Amount	Percent
M.T.A. Corporate Surcharge	\$25,698	\$19,231	-\$6,467	-25.2
M.T.A. Auto Rental	6	127	121	2,016.7
M.C.T. Mobility	130,628	124,791	-5,837	-4.5
M.C.T.D. Taxicab and Hail Vehicle Rides	20,887	19,182	-1,705	-8.2
New York City Alcoholic Beverage	1,604	1,863	259	16.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,351,438	1,683,882	332,444	24.6
Sales & Use	1,148,494	1,203,659	55,165	4.8
Stock Transfer (to NYC; all rebatable)	30	50	20	66.7
Yonkers Personal Income	5,738	7,594	1,856	32.3
MCTMT Personal Income	\$0	\$9,680	\$9,680	NA
Total-Local Taxes	\$2,684,523	\$3,070,059	\$385,536	14.4
Total State & Local Taxes and Fees	\$9,566,006	\$11,455,797	\$1,889,791	19.8

2/ Includes:

	April 2014	April 2015
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:

	April 2014	April 2015
	\$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:

	April 2014	April 2015
Real Property Gains (repealed 6/15/1996)	\$1	\$0
Gift (repealed 1/1/2000)	39	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

April 2015

(in thousands)

State Taxes	Net Collections 2014-2015	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Personal Income Tax 1/	\$43,709,833	\$0	\$5,353,324	\$6,718,388	\$1,365,064	25.5
User Taxes 2/	\$14,529,890	\$0	\$1,114,412	\$1,132,002	\$17,590	1.6
Sales and Use 3/	12,263,328	0	921,328	962,164	40,836	4.4
Motor Fuel	486,955	0	41,011	41,275	264	0.6
Cigarette/Tobacco Products 1/	1,313,729	0	119,760	95,110	-24,650	-20.6
Alcoholic Beverage	250,882	0	19,406	19,882	476	2.5
Highway/Fuel Use 1/	140,400	0	12,898	13,410	512	4.0
Auto Rental	74,596	0	9	161	152	1,688.9
Business Taxes	\$7,554,189	\$0	\$247,040	\$295,389	\$48,349	19.6
Corporation Franchise	2,989,985	0	118,077	170,241	52,164	44.2
Corporation & Utilities 1/	808,988	0	1,553	3,820	2,267	146.0
Banks	1,323,377	0	24,726	23,768	-958	-3.9
Insurance (Article 33)	1,257,032	0	3,788	6,074	2,286	60.3
Direct Writings	16,474	- - -	50	105	55	110.0
Petroleum 1/, 4/	1,158,333	0	98,846	91,381	-7,465	-7.6
Property Transfer Taxes 5/	\$2,146,449	\$0	\$157,058	\$235,149	\$78,091	49.7
Estate	1,108,176	0	83,729	148,862	65,133	77.8
Real Estate Transfer	1,037,880	0	73,289	86,284	12,995	17.7
Other Revenues	\$157,062	\$0	\$9,649	\$4,810	-\$4,839	-50.2
Pari-Mutuel	18,038	0	985	884	-101	-10.3
Hazardous Waste Assessments	1,395	0	199	432	233	117.1
Waste Tire Management and Recycling Fees	25,893	0	2,137	3,050	913	42.7
Returnable Container Deposits	109,541	0	6,256	447	-5,809	-92.9
Tax Return Preparer Registration Fees	1,067	0	10	-7	-17	-170.0
Racing Admissions	501	0	2	1	-1	-50.0
Boxing and Wrestling Exhibitions	627	0	60	3	-57	-95.0
Total - State Taxes and Fees 2/, 5/	\$68,097,423	\$0	\$6,881,483	\$8,385,738	\$1,504,255	21.9

1/ See page 2 for component detail.

Personal Income Tax	Net Collections 2014-2015	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Withholding	\$34,906,794	\$0	\$2,760,483	\$2,961,177	\$200,694	7.3
Estimated Tax	13,743,147	0	4,040,445	5,313,514	1,273,069	31.5
Final Payments	2,118,892	0	1,401,247	1,675,786	274,539	19.6
Delinquencies	1,392,534	0	140,743	151,597	10,854	7.7
Limited Liability Company Fees	86,902	- - -	3,707	3,348	-359	-9.7
Total Gross Collections	\$52,248,269	\$0	\$8,346,625	\$10,105,422	\$1,758,797	21.1
Refunds/Minor Offsets	7,947,684	0	2,869,185	3,242,203	373,018	13.0
State/City Offsets	590,752	0	124,116	144,831	20,715	16.7
Net Collections	\$43,709,833	\$0	\$5,353,324	\$6,718,388	\$1,365,064	25.5
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$0	\$119,759	\$95,111	-\$24,648	-20.6
Cigarette	1,261,034	NA	113,454	109,453	-4,001	-3.5
Tobacco Products	45,661	NA	6,172	-14,469	-20,641	-334.4
Retailer Licenses	7,024	NA	133	127	-6	-4.5
Vending Machine Stickers	10	NA	0	0	0	NA
Highway/Fuel Use	\$140,400	\$0	\$12,898	\$13,410	\$512	4.0
Highway Use	108,895	NA	10,373	10,729	356	3.4
Truck Mileage	102,807	NA	9,437	10,163	726	7.7
Permits	6,088	NA	936	566	-370	-39.5
Fuel Use	31,505	NA	2,525	2,681	156	6.2
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	2,508	2,665	157	6.3
IFTA Decal Fees & Trip Permits	504	NA	17	16	-1	-5.9
Corporation & Utilities 6/	\$808,988	\$0	\$1,553	\$3,820	\$2,267	146.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,109	NA	566	-2,923	-3,489	-616.4
Utilities (sections 186-A, A&E & PSC)	543,617	NA	984	6,736	5,752	584.6
Public Safety Communications Surcharge (\$186-F)	185,262	NA	3	7	4	133.3
Petroleum	\$1,158,333	\$0	\$98,846	\$91,381	-\$7,465	-7.6
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,158,332	NA	98,846	91,381	-7,465	-7.6
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	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	2014-2015	2015-2016
M.T.A. Corporate Surcharge	\$1,031,947	---	\$25,698	\$19,231	-\$6,467	-25.2
M.T.A. Auto Rental	44,798	---	6	127	121	2,016.7
M.C.T. Mobility	1,293,567	---	130,628	124,791	-5,837	-4.5
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	20,887	19,182	-1,705	-8.2
New York City Alcoholic Beverage	24,294	---	1,604	1,863	259	16.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	1,351,438	1,683,882	332,444	24.6
Sales & Use	15,255,905	---	1,148,494	1,203,659	55,165	4.8
Stock Transfer (to NYC; all rebatable)	5,592,635	---	30	50	20	66.7
Yonkers Personal Income	46,140	---	5,738	7,594	1,856	32.3
MCTMT Personal Income	\$0	---	\$0	\$9,680	\$9,680	NA
Total-Local Taxes	\$101,671,893	---	\$2,684,523	\$3,070,059	\$385,536	14.4
Total State & Local Taxes and Fees	\$33,574,911	---	\$9,566,006	\$11,455,797	\$1,889,791	19.8

2/ Includes:

	2014-2015	2015-2016
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:

	2014-2015	2015-2016
	\$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:

	2014-2015	2015-2016
Real Property Gains (repealed 6/15/1996)	\$1	\$0
Gift (repealed 1/1/2000)	39	0

6/ From the Enacted Executive Budget, April 2014. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette Retailer License Fees and Vending Machine 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 Property Transfer Taxes.