



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

December 2008

(in thousands)

State Taxes	December 2008			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,678,602	\$4,202	\$3,674,400	\$32,729,168	\$5,161,888	\$27,567,280
Total Gross Collections	\$3,678,602	---	3,678,602	32,729,168	---	32,729,168
Less: Refunds and Minor Offsets	---	133,620	133,620	---	4,736,978	4,736,978
Less: State/City Offsets	---	-129,418	-129,418	---	424,910	424,910
Net Collections	---	---	3,674,400	---	---	27,567,280
User Taxes 1/	\$1,220,898	\$12,207	\$1,208,691	\$9,776,933	\$89,464	\$9,687,469
Sales & Use 2/	979,796	6,789	973,007	8,010,457	64,919	7,945,538
Motor Fuel	44,050	1,861	42,189	402,643	19,561	383,082
Cigarette/Tobacco Products 3/	155,047	3,454	151,593	1,051,073	3,775	1,047,298
Alcoholic Beverage	14,690	1	14,689	157,872	1	157,871
Highway/Fuel Use	14,518	102	14,416	112,415	1,208	111,207
Auto Rental	12,797	0	12,797	42,468	0	42,468
Business Taxes	\$1,546,827	\$72,293	\$1,474,534	\$5,609,376	\$856,031	\$4,753,345
Corporation Franchise	851,001	63,198	787,803	2,615,544	559,636	2,055,908
Corporation & Utilities	190,557	487	190,070	551,612	16,226	535,386
Banks	192,254	559	191,695	840,178	204,046	636,132
Insurance (Article 33)	214,983	5,160	209,823	724,601	42,398	682,203
Direct Writings	1,523	38	1,485	9,412	508	8,904
Petroleum 4/	96,509	2,851	93,658	868,029	33,217	834,812
Other Revenues 5/	\$201,888	\$4,374	\$197,514	\$1,832,584	\$42,440	\$1,790,144
Estate	102,961	4,344	98,617	1,046,884	42,198	1,004,686
Real Estate Transfer	45,679	31	45,648	601,181	174	601,007
Pari-Mutuel (w/o Uncashed Tickets)	1,451	0	1,451	17,719	0	17,719
Hazardous Waste Assessments	20	0	20	1,057	0	1,057
Waste Tire Management and Recycling Fees	4,896	0	4,896	18,657	60	18,597
Wireless Communication Services Surcharges	46,592	0	46,592	143,764	0	143,764
Other (Racing Admissions & Boxing)	132	0	132	709	0	709
Total - State Taxes and Fees 1/, 5/	\$6,648,215	\$93,076	\$6,555,139	\$49,948,061	\$6,149,823	\$43,798,238

(in thousands)

Local Taxes	December 2008			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$210,984	\$5,386	\$205,598	\$701,923	\$92,404	\$609,519
New York City Alcoholic Beverage	2,036	0	2,036	17,946	0	17,946
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	617,760	54,816	562,944	7,360,691	1,124,869	6,235,822
Total Gross Collections	747,264	---	747,264	6,937,644	---	6,937,644
Less: Refunds and Minor Offsets	---	54,816	54,816	---	1,124,869	1,124,869
Plus: State/City Offsets	-129,504	---	-129,504	423,047	---	423,047
Sales & Use (Includes M.A.C.)	1,192,804	7,960	1,184,844	9,546,460	76,450	9,470,010
Stock Transfer (to NYC; all eligible for rebate)	3,477,073	0	3,477,073	12,228,668	0	12,228,668
Yonkers Personal Income - Net (Adjusted)	3,521	108	3,413	30,859	4,573	26,286
Total Gross Collections	3,435	---	3,435	28,996	---	28,996
Less: Refunds and Minor Offsets	---	108	108	---	4,573	4,573
Plus: State/City Offsets	86	---	86	1,863	---	1,863
Total-Local Taxes	\$5,504,178	\$68,270	\$5,435,908	\$29,886,547	\$1,298,296	\$28,588,251
Total State & Local Taxes and Fees 1/	\$12,152,393	\$161,346	\$11,991,047	\$79,834,608	\$7,448,119	\$72,386,489

1/ Includes:

	December 2008	Fiscal Year 2008-09
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	5

2/ Includes tax on informational and entertainment services (900 numbers):

	December 2008	Fiscal Year 2008-09
	\$347	\$576

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:

	December 2008	Fiscal Year 2008-09
Real Property Gains (repealed 6/15/1996)	\$2	\$77
Gift (repealed 1/1/2000)	156	2,528

MONTHLY COMPARISON OF NET COLLECTIONS

December 2008

(in thousands)

State Taxes	Net Collections		Difference	
	December 2007	December 2008	Amount	Percent
Personal Income Tax 1/	\$3,492,100	\$3,674,400	\$182,300	5.2
User Taxes 2/	\$1,266,155	\$1,208,691	-\$57,464	-4.5
Sales and Use 3/	1,096,788	973,007	-123,781	-11.3
Motor Fuel	46,406	42,189	-4,217	-9.1
Cigarette/Tobacco Products 4/	80,597	151,593	70,996	88.1
Alcoholic Beverage	19,309	14,689	-4,620	-23.9
Highway/Fuel Use 1/	12,951	14,416	1,465	11.3
Auto Rental	10,104	12,797	2,693	26.7
Business Taxes	\$1,262,108	\$1,474,534	\$212,426	16.8
Corporation Franchise	644,581	787,803	143,222	22.2
Corporation & Utilities 1/	170,815	190,070	19,255	11.3
Banks	117,030	191,695	74,665	63.8
Insurance (Article 33)	224,409	209,823	-14,586	-6.5
Direct Writings	2,133	1,485	-648	-30.4
Petroleum 1/, 5/	103,140	93,658	-9,482	-9.2
Other Revenues 7/	\$237,491	\$197,514	-\$39,977	-16.8
Estate	116,146	98,617	-17,529	-15.1
Real Estate Transfer	69,841	45,648	-24,193	-34.6
Pari-Mutuel	1,592	1,451	-141	-8.9
Hazardous Waste Assessments	5	20	15	300.0
Waste Tire Management and Recycling Fees	5,254	4,896	-358	-6.8
Wireless Communication Services Surcharges	44,482	46,592	2,110	4.7
Other (Racing Adms & Boxing)	71	132	61	85.9
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$6,257,854</b>	<b>\$6,555,139</b>	<b>\$297,285</b>	<b>4.8</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	December 2007	December 2008	Amount	Percent
Withholding	\$2,639,508	\$2,849,155	\$209,647	7.9
Estimated Tax	910,104	718,810	-191,294	-21.0
Final Payments	12,170	11,290	-880	-7.2
Delinquencies	66,743	99,240	32,497	48.7
Limited Liability Company Fees	159	107	-52	-32.7
Total Gross Collections	\$3,628,684	\$3,678,602	\$49,918	1.4
Refunds/Minor Offsets	108,493	133,620	25,127	23.2
State/City Offsets	28,091	-129,418	-157,509	-560.7
Net Collections	\$3,492,100	\$3,674,400	\$182,300	5.2
Other Component Detail				
Highway/Fuel Use	\$12,951	\$14,416	\$1,465	11.3
Highway Use	7,872	9,398	1,526	19.4
Truck Mileage	7,723	9,248	1,525	19.7
Permits	149	150	1	0.7
Fuel Use	5,079	5,018	-61	-1.2
Article 21	0	0	0	NA
Article 21A IFTA	4,955	4,876	-79	-1.6
IFTA Decal Fees & Trip Permits	124	142	18	14.5
Corporation & Utilities 6/	\$170,815	\$190,070	\$19,255	11.3
Article 9 (excl sec. 180, 186-A, A&E & P)	41,573	47,064	5,491	13.2
Utilities (section 186-A, A&E & P)	129,242	143,006	13,764	10.6
Petroleum	\$103,140	\$93,658	-\$9,482	-9.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	103,140	93,658	-9,482	-9.2
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	
	December 2007	December 2008	Amount	Percent
M.T.A. Corporate Surcharge	\$163,774	\$205,598	\$41,824	25.5
New York City Alcoholic Beverage	2,190	2,036	-154	-7.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	836,637	562,944	-273,693	-32.7
Sales & Use (Includes M.A.C.)	1,330,589	1,184,844	-145,745	-11.0
Stock Transfer (to NYC; all rebatable)	3,724,631	3,477,073	-247,558	-6.6
Yonkers Personal Income	2,533	3,413	880	34.7
Total-Local Taxes	\$6,060,354	\$5,435,908	-\$624,446	-10.3
Total State & Local Taxes and Fees	\$12,318,208	\$11,991,047	-\$327,161	-2.7

2/ Includes:

	December 2007	December 2008
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:

	December 2007	December 2008
	\$40	\$347

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 December 2008.

7/ Includes:

	December 2007	December 2008
Real Property Gains (repealed 6/15/1996)	\$25	\$2
Gift (repealed 1/1/2000)	75	156



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

December 2008

(in thousands)

State Taxes	Net Collections 2007-2008	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
Personal Income Tax 1/	\$36,563,949	\$36,905,300	\$24,854,551	\$27,567,280	\$2,712,729	10.9
User Taxes 2/	\$12,480,533	\$13,059,300	\$9,481,570	\$9,687,469	\$205,899	2.2
Sales and Use 3/	10,578,790	10,819,400	8,007,848	7,945,538	-62,310	-0.8
Motor Fuel	524,934	522,700	394,307	383,082	-11,225	-2.8
Cigarette/Tobacco Products 4/	976,187	1,310,700	771,548	1,047,298	275,750	35.7
Alcoholic Beverage	204,828	206,000	159,075	157,871	-1,204	-0.8
Highway/Fuel Use 1/	147,957	147,200	114,139	111,207	-2,932	-2.6
Auto Rental	47,803	53,300	34,619	42,468	7,849	22.7
Business Taxes	\$7,165,335	\$6,792,700	\$4,997,076	\$4,753,345	-\$243,731	-4.9
Corporation Franchise	3,445,978	3,166,000	2,219,828	2,055,908	-163,920	-7.4
Corporation & Utilities 1/	677,652	735,000	469,863	535,386	65,523	13.9
Banks	880,001	729,000	678,443	636,132	-42,311	-6.2
Insurance (Article 33)	993,181	1,020,000	744,663	682,203	-62,460	-8.4
Direct Writings	13,186	---	10,536	8,904	-1,632	-15.5
Petroleum 1/, 5/	1,155,337	1,142,700	873,743	834,812	-38,931	-4.5
Other Revenues	\$2,286,530	\$2,123,700	\$1,747,393	\$1,790,144	\$42,751	2.4
Estate	1,036,652	1,300,000	773,291	1,004,686	231,395	29.9
Real Estate Transfer	1,020,669	800,000	800,535	601,007	-199,528	-24.9
Pari-Mutuel	23,580	23,000	18,415	17,719	-696	-3.8
Hazardous Waste Assessments	1,606	---	1,191	1,057	-134	-11.3
Waste Tire Management and Recycling Fees	26,756	---	20,018	18,597	-1,421	-7.1
Wireless Communication Services Surcharges	174,870	---	132,171	143,764	11,593	8.8
Other (Racing Adms & Boxing)	951	700	627	709	82	13.1
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$58,496,347</b>	<b>\$58,881,000</b>	<b>\$41,080,590</b>	<b>\$43,798,238</b>	<b>\$2,717,648</b>	<b>6.6</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$28,440,135	\$27,732,000	\$18,593,952	\$19,460,146	\$866,194	4.7
Estimated Tax	11,640,484	12,852,300	8,565,345	10,087,703	1,522,358	17.8
Final Payments	2,116,130	2,588,000	1,951,411	2,487,256	535,845	27.5
Delinquencies	922,832	946,700	663,454	687,666	24,212	3.6
Limited Liability Company Fees	50,973	- - -	9,364	6,397	-2,967	-31.7
<b>Total Gross Collections</b>	<b>\$43,170,554</b>	<b>\$44,119,000</b>	<b>\$29,783,526</b>	<b>\$32,729,168</b>	<b>\$2,945,642</b>	<b>9.9</b>
Refunds/Minor Offsets	6,127,370	6,710,000	4,462,749	4,736,978	274,229	6.1
State/City Offsets	479,235	503,700	466,226	424,910	-41,316	-8.9
<b>Net Collections</b>	<b>\$36,563,949</b>	<b>\$36,905,300</b>	<b>\$24,854,551</b>	<b>\$27,567,280</b>	<b>\$2,712,729</b>	<b>10.9</b>
<b>Other Component Detail</b>						
Highway/Fuel Use	\$147,957	\$147,200	\$114,139	\$111,207	-\$2,932	-2.6
Highway Use	114,266	NA	88,556	85,536	-3,020	-3.4
Truck Mileage	111,911	NA	86,709	83,875	-2,834	-3.3
Permits	2,355	NA	1,847	1,661	-186	-10.1
Fuel Use	33,691	NA	25,583	25,671	88	0.3
Article 21	37	NA	40	2	-38	-95.0
Article 21A IFTA	33,137	NA	25,097	25,251	154	0.6
IFTA Decal Fees & Trip Permits	517	NA	446	418	-28	-6.3
Corporation & Utilities 6/	\$677,652	\$735,000	\$469,863	\$535,386	\$65,523	13.9
Article 9 (excl sec. 180, 186-A, A&E & P)	137,462	NA	83,186	97,836	14,650	17.6
Utilities (section 186-A, A&E & P)	540,190	NA	386,677	437,550	50,873	13.2
Petroleum	\$1,155,337	\$1,142,700	\$873,743	\$834,812	-\$38,931	-4.5
Article 13-A (prior to 9/1/1990)	8	NA	8	1	-7	-87.5
Article 13-A (after 9/1/1990)	1,155,327	NA	873,734	834,810	-38,924	-4.5
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 8/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
M.T.A. Corporate Surcharge	\$982,507	---	\$633,941	\$609,519	-\$24,422	-3.9
New York City Alcoholic Beverage	22,746	---	16,965	17,946	981	5.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,237,774	---	5,629,629	6,235,822	606,193	10.8
Sales & Use (Includes M.A.C.)	12,544,717	---	9,433,073	9,470,010	36,937	0.4
Stock Transfer (to NYC; all rebatable)	16,313,861	---	11,787,516	12,228,668	441,152	3.7
Yonkers Personal Income	29,801	---	22,354	26,286	3,932	17.6
Total-Local Taxes	\$38,131,406	---	\$27,523,478	\$28,588,251	\$1,064,773	3.9
Total State & Local Taxes and Fees	\$96,627,753	---	\$68,604,068	\$72,386,489	\$3,782,421	5.5

2/ Includes:

	2007-2008	2008-2009
Hotel/Motel Occupancy (repealed 9/1/1994)	\$2	\$0
Containers (repealed 10/1/1998)	32	5

3/ Includes tax on informational and entertainment services (900) numbers:

	2007-2008	2008-2009
	\$420	\$576

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 December 2008.

7/ Includes:

	2007-2008	2008-2009
Real Property Gains (repealed 6/15/1996)	\$533	\$77
Gift (repealed 1/1/2000)	612	2,528

8/ From the Budget Forecast, October 2008 mid-year update. 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.