



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

January 2009

(in thousands)

State Taxes	January 2009			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$5,866,048	\$53,862	\$5,812,186	\$38,595,216	\$5,215,750	\$33,379,466
Total Gross Collections	\$5,866,048	---	5,866,048	38,595,216	---	38,595,216
Less: Refunds and Minor Offsets	---	9,880	9,880	---	4,746,858	4,746,858
Less: State/City Offsets	---	43,982	43,982	---	468,892	468,892
Net Collections	---	---	5,812,186	---	---	33,379,466
User Taxes 1/	\$1,022,780	\$9,559	\$1,013,221	\$10,799,713	\$99,023	\$10,700,690
Sales & Use 2/	837,469	7,657	829,812	8,847,926	72,576	8,775,350
Motor Fuel	43,147	1,757	41,390	445,790	21,318	424,472
Cigarette/Tobacco Products 3/	108,970	54	108,916	1,160,043	3,829	1,156,214
Alcoholic Beverage	22,346	0	22,346	180,218	1	180,217
Highway/Fuel Use	10,792	91	10,701	123,207	1,299	121,908
Auto Rental	56	0	56	42,524	0	42,524
Business Taxes	\$244,000	\$102,787	\$141,213	\$5,853,376	\$958,818	\$4,894,558
Corporation Franchise	115,926	79,826	36,100	2,731,470	639,462	2,092,008
Corporation & Utilities	10,274	470	9,804	561,886	16,696	545,190
Banks	18,356	17,139	1,217	858,534	221,185	637,349
Insurance (Article 33)	5,644	2,681	2,963	730,245	45,079	685,166
Direct Writings	983	0	983	10,395	508	9,887
Petroleum 4/	92,817	2,671	90,146	960,846	35,888	924,958
Other Revenues 5/	\$166,898	\$9,510	\$157,388	\$1,999,482	\$51,950	\$1,947,532
Estate	122,773	9,497	113,276	1,169,657	51,695	1,117,962
Real Estate Transfer	41,362	4	41,358	642,543	178	642,365
Pari-Mutuel (w/o Uncashed Tickets)	1,139	0	1,139	18,858	0	18,858
Hazardous Waste Assessments	309	0	309	1,366	0	1,366
Waste Tire Management and Recycling Fees	1,274	0	1,274	19,931	60	19,871
Wireless Communication Services Surcharges	1	0	1	143,765	0	143,765
Other (Racing Admissions & Boxing)	33	0	33	742	0	742
Total - State Taxes and Fees 1/, 5/	\$7,299,726	\$175,718	\$7,124,008	\$57,247,787	\$6,325,541	\$50,922,246

(in thousands)

Local Taxes	January 2009			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$18,280	\$10,651	\$7,629	\$720,203	\$103,055	\$617,148
New York City Alcoholic Beverage	2,414	0	2,414	20,360	0	20,360
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,320,549	522	1,320,027	8,681,240	1,125,391	7,555,849
Total Gross Collections	1,275,536	---	1,275,536	8,213,180	---	8,213,180
Less: Refunds and Minor Offsets	---	522	522	---	1,125,391	1,125,391
Plus: State/City Offsets	45,013	---	45,013	468,060	---	468,060
Sales & Use (Includes M.A.C.)	1,010,932	9,286	1,001,646	10,557,392	85,736	10,471,656
Stock Transfer (to NYC; all eligible for rebate)	26	0	26	12,228,694	0	12,228,694
Yonkers Personal Income - Net (Adjusted)	1,864	1	1,863	32,723	4,574	28,149
Total Gross Collections	2,895	---	2,895	31,891	---	31,891
Less: Refunds and Minor Offsets	---	1	1	---	4,574	4,574
Plus: State/City Offsets	-1,031	---	-1,031	832	---	832
Total-Local Taxes	\$2,354,065	\$20,460	\$2,333,605	\$32,240,612	\$1,318,756	\$30,921,856
Total State & Local Taxes and Fees 1/	\$9,653,791	\$196,178	\$9,457,613	\$89,488,399	\$7,644,297	\$81,844,102

1/ Includes:

	January 2009	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):

	January 2009	Fiscal Year 2008-09
	\$4	\$580

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:

	January 2009	Fiscal Year 2008-09
Real Property Gains (repealed 6/15/1996)	\$1	\$78
Gift (repealed 1/1/2000)	-3	2,525

MONTHLY COMPARISON OF NET COLLECTIONS

January 2009

(in thousands)

State Taxes	Net Collections		Difference	
	January 2008	January 2009	Amount	Percent
Personal Income Tax 1/	\$7,118,352	\$5,812,186	-\$1,306,166	-18.3
User Taxes 2/	\$1,011,886	\$1,013,221	\$1,335	0.1
Sales and Use 3/	849,974	829,812	-20,162	-2.4
Motor Fuel	46,011	41,390	-4,621	-10.0
Cigarette/Tobacco Products 4/	82,047	108,916	26,869	32.7
Alcoholic Beverage	21,219	22,346	1,127	5.3
Highway/Fuel Use 1/	12,620	10,701	-1,919	-15.2
Auto Rental	15	56	41	273.3
Business Taxes	\$221,258	\$141,213	-\$80,045	-36.2
Corporation Franchise	141,338	36,100	-105,238	-74.5
Corporation & Utilities 1/	-1,136	9,804	10,940	963.0
Banks	-20,750	1,217	21,967	105.9
Insurance (Article 33)	-667	2,963	3,630	544.2
Direct Writings	1,014	983	-31	-3.1
Petroleum 1/, 5/	101,459	90,146	-11,313	-11.2
Other Revenues 7/	\$190,288	\$157,388	-\$32,900	-17.3
Estate	101,814	113,276	11,462	11.3
Real Estate Transfer	84,973	41,358	-43,615	-51.3
Pari-Mutuel	1,381	1,139	-242	-17.5
Hazardous Waste Assessments	249	309	60	24.1
Waste Tire Management and Recycling Fees	1,768	1,274	-494	-27.9
Wireless Communication Services Surcharges	0	1	1	NA
Other (Racing Adms & Boxing)	34	33	-1	-2.9
Total - State Taxes and Fees 2/, 7/	\$8,541,784	\$7,124,008	-\$1,417,776	-16.6

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	January 2008	January 2009	Amount	Percent
Withholding	\$4,039,265	\$3,243,402	-\$795,863	-19.7
Estimated Tax	2,970,783	2,511,596	-459,187	-15.5
Final Payments	4,053	3,793	-260	-6.4
Delinquencies	92,929	90,327	-2,602	-2.8
Limited Liability Company Fees	24,539	16,930	-7,609	-31.0
Total Gross Collections	\$7,131,569	\$5,866,048	-\$1,265,521	-17.7
Refunds/Minor Offsets	13,042	9,880	-3,162	-24.2
State/City Offsets	175	43,982	43,807	25,032.6
Net Collections	\$7,118,352	\$5,812,186	-\$1,306,166	-18.3
Other Component Detail				
Highway/Fuel Use	\$12,620	\$10,701	-\$1,919	-15.2
Highway Use	9,943	8,475	-1,468	-14.8
Truck Mileage	9,763	8,318	-1,445	-14.8
Permits	180	157	-23	-12.8
Fuel Use	2,677	2,226	-451	-16.8
Article 21	-4	0	4	100.0
Article 21A IFTA	2,645	2,188	-457	-17.3
IFTA Decal Fees & Trip Permits	36	38	2	5.6
Corporation & Utilities 6/	-\$1,136	\$9,804	\$10,940	963.0
Article 9 (excl sec. 180, 186-A, A&E & P)	-1	6,238	6,239	623,900.0
Utilities (section 186-A, A&E & P)	-1,135	3,566	4,701	414.2
Petroleum	\$101,459	\$90,146	-\$11,313	-11.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	101,459	90,146	-11,313	-11.2
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	
	January 2008	January 2009	Amount	Percent
M.T.A. Corporate Surcharge	\$27,481	\$7,629	-\$19,852	-72.2
New York City Alcoholic Beverage	2,472	2,414	-58	-2.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,590,879	1,320,027	-270,852	-17.0
Sales & Use (Includes M.A.C.)	1,003,366	1,001,646	-1,720	-0.2
Stock Transfer (to NYC; all rebatable)	62	26	-36	-58.1
Yonkers Personal Income	3,154	1,863	-1,291	-40.9
Total-Local Taxes	\$2,627,414	\$2,333,605	-\$293,809	-11.2
Total State & Local Taxes and Fees	\$11,169,198	\$9,457,613	-\$1,711,585	-15.3

2/ Includes:

	January 2008	January 2009
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 2008	January 2009
	\$29	\$4

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 January 2009.

7/ Includes:

	January 2008	January 2009
Real Property Gains (repealed 6/15/1996)	\$10	\$1
Gift (repealed 1/1/2000)	59	-3



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

January 2009

(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	\$31,972,903	\$33,379,466	\$1,406,563	4.4
User Taxes 2/	\$12,480,533	\$13,059,300	\$10,493,456	\$10,700,690	\$207,234	2.0
Sales and Use 3/	10,578,790	10,819,400	8,857,822	8,775,350	-82,472	-0.9
Motor Fuel	524,934	522,700	440,318	424,472	-15,846	-3.6
Cigarette/Tobacco Products 4/	976,187	1,310,700	853,595	1,156,214	302,619	35.5
Alcoholic Beverage	204,828	206,000	180,294	180,217	-77	0.0
Highway/Fuel Use 1/	147,957	147,200	126,759	121,908	-4,851	-3.8
Auto Rental	47,803	53,300	34,634	42,524	7,890	22.8
Business Taxes	\$7,165,335	\$6,792,700	\$5,218,334	\$4,894,558	-\$323,776	-6.2
Corporation Franchise	3,445,978	3,166,000	2,361,166	2,092,008	-269,158	-11.4
Corporation & Utilities 1/	677,652	735,000	468,727	545,190	76,463	16.3
Banks	880,001	729,000	657,693	637,349	-20,344	-3.1
Insurance (Article 33)	993,181	1,020,000	743,996	685,166	-58,830	-7.9
Direct Writings	13,186	- - -	11,550	9,887	-1,663	-14.4
Petroleum 1/, 5/	1,155,337	1,142,700	975,202	924,958	-50,244	-5.2
Other Revenues	\$2,286,530	\$2,123,700	\$1,937,681	\$1,947,532	\$9,851	0.5
Estate	1,036,652	1,300,000	875,105	1,117,962	242,857	27.8
Real Estate Transfer	1,020,669	800,000	885,508	642,365	-243,143	-27.5
Pari-Mutuel	23,580	23,000	19,796	18,858	-938	-4.7
Hazardous Waste Assessments	1,606	- - -	1,440	1,366	-74	-5.1
Waste Tire Management and Recycling Fees	26,756	- - -	21,786	19,871	-1,915	-8.8
Wireless Communication Services Surcharges	174,870	- - -	132,171	143,765	11,594	8.8
Other (Racing Adms & Boxing)	951	700	661	742	81	12.3
Total - State Taxes and Fees 2/, 7/	\$58,496,347	\$58,881,000	\$49,622,374	\$50,922,246	\$1,299,872	2.6

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
Personal Income Tax						
Withholding	\$28,440,135	\$27,732,000	\$22,633,217	\$22,703,548	\$70,331	0.3
Estimated Tax	11,640,484	12,852,300	11,536,128	12,599,299	1,063,171	9.2
Final Payments	2,116,130	2,588,000	1,955,464	2,491,049	535,585	27.4
Delinquencies	922,832	946,700	756,383	777,993	21,610	2.9
Limited Liability Company Fees	50,973	- - -	33,903	23,327	-10,576	-31.2
Total Gross Collections	\$43,170,554	\$44,119,000	\$36,915,095	\$38,595,216	\$1,680,121	4.6
Refunds/Minor Offsets	6,127,370	6,710,000	4,475,791	4,746,858	271,067	6.1
State/City Offsets	479,235	503,700	466,401	468,892	2,491	0.5
Net Collections	\$36,563,949	\$36,905,300	\$31,972,903	\$33,379,466	\$1,406,563	4.4
Other Component Detail						
Highway/Fuel Use	\$147,957	\$147,200	\$126,759	\$121,908	-\$4,851	-3.8
Highway Use	114,266	NA	98,499	94,011	-4,488	-4.6
Truck Mileage	111,911	NA	96,472	92,193	-4,279	-4.4
Permits	2,355	NA	2,027	1,818	-209	-10.3
Fuel Use	33,691	NA	28,260	27,897	-363	-1.3
Article 21	37	NA	36	2	-34	-94.4
Article 21A IFTA	33,137	NA	27,742	27,439	-303	-1.1
IFTA Decal Fees & Trip Permits	517	NA	482	456	-26	-5.4
Corporation & Utilities 6/	\$677,652	\$735,000	\$468,727	\$545,190	\$76,463	16.3
Article 9 (excl sec. 180, 186-A, A&E & P)	137,462	NA	83,185	104,074	20,889	25.1
Utilities (section 186-A, A&E & P)	540,190	NA	385,542	441,116	55,574	14.4
Petroleum	\$1,155,337	\$1,142,700	\$975,202	\$924,958	-\$50,244	-5.2
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	975,193	924,956	-50,237	-5.2
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/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
M.T.A. Corporate Surcharge	\$982,507	---	\$661,422	\$617,148	-\$44,274	-6.7
New York City Alcoholic Beverage	22,746	---	19,437	20,360	923	4.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,237,774	---	7,220,508	7,555,849	335,341	4.6
Sales & Use (Includes M.A.C.)	12,544,717	---	10,436,439	10,471,656	35,217	0.3
Stock Transfer (to NYC; all rebatable)	16,313,861	---	11,787,578	12,228,694	441,116	3.7
Yonkers Personal Income	29,801	---	25,508	28,149	2,641	10.4
Total-Local Taxes	\$38,131,406	---	\$30,150,892	\$30,921,856	\$770,964	2.6
Total State & Local Taxes and Fees	\$96,627,753	---	\$79,773,266	\$81,844,102	\$2,070,836	2.6

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
	\$449	\$580

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 January 2009.

7/ Includes:

	2007-2008	2008-2009
Real Property Gains (repealed 6/15/1996)	\$543	\$78
Gift (repealed 1/1/2000)	671	2,525

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.