



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2008

(in thousands)

State Taxes	November 2008			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,059,793	\$858,932	\$1,200,861	\$29,050,566	\$5,157,686	\$23,892,880
Total Gross Collections	\$2,059,793	---	2,059,793	29,050,566	---	29,050,566
Less: Refunds and Minor Offsets	---	508,680	508,680	---	4,603,358	4,603,358
Less: State/City Offsets	---	350,252	350,252	---	554,328	554,328
Net Collections	---	---	1,200,861	---	---	23,892,880
User Taxes 1/	\$954,650	\$8,087	\$946,563	\$8,556,035	\$77,257	\$8,478,778
Sales & Use 2/	769,253	5,246	764,007	7,030,661	58,130	6,972,531
Motor Fuel	45,631	2,890	42,741	358,593	17,700	340,893
Cigarette/Tobacco Products 3/	109,719	-154	109,873	896,026	321	895,705
Alcoholic Beverage	19,128	0	19,128	143,182	0	143,182
Highway/Fuel Use	10,906	105	10,801	97,897	1,106	96,791
Auto Rental	13	0	13	29,671	0	29,671
Business Taxes	\$200,468	\$43,617	\$156,851	\$4,062,549	\$783,738	\$3,278,811
Corporation Franchise	81,162	26,821	54,341	1,764,543	496,438	1,268,105
Corporation & Utilities	6,503	6,142	361	361,055	15,739	345,316
Banks	11,079	443	10,636	647,924	203,487	444,437
Insurance (Article 33)	3,192	4,782	-1,590	509,618	37,238	472,380
Direct Writings	727	0	727	7,889	470	7,419
Petroleum 4/	97,805	5,429	92,376	771,520	30,366	741,154
Other Revenues 5/	\$140,497	\$3,726	\$136,771	\$1,630,696	\$38,066	\$1,592,630
Estate	82,381	3,716	78,665	943,923	37,854	906,069
Real Estate Transfer	56,145	0	56,145	555,502	143	555,359
Pari-Mutuel (w/o Uncashed Tickets)	1,752	0	1,752	16,268	0	16,268
Hazardous Waste Assessments	145	0	145	1,037	0	1,037
Waste Tire Management and Recycling Fees	57	1	56	13,761	60	13,701
Wireless Communication Services Surcharges	0	0	0	97,172	0	97,172
Other (Racing Admissions & Boxing)	14	0	14	577	0	577
Total - State Taxes and Fees 1/, 5/	\$3,355,408	\$914,362	\$2,441,046	\$43,299,846	\$6,056,747	\$37,243,099

(in thousands)

Local Taxes	November 2008			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$18,476	\$3,660	\$14,816	\$490,939	\$87,018	\$403,921
New York City Alcoholic Beverage	1,754	0	1,754	15,910	0	15,910
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	769,474	75,921	693,553	6,742,931	1,070,053	5,672,878
Total Gross Collections	419,209	---	419,209	6,190,380	---	6,190,380
Less: Refunds and Minor Offsets	---	75,921	75,921	---	1,070,053	1,070,053
Plus: State/City Offsets	350,265	---	350,265	552,551	---	552,551
Sales & Use (Includes M.A.C.)	899,027	6,150	892,877	8,353,656	68,490	8,285,166
Stock Transfer (to NYC; all eligible for rebate)	32	0	32	8,751,595	0	8,751,595
Yonkers Personal Income - Net (Adjusted)	1,990	338	1,652	27,338	4,465	22,873
Total Gross Collections	2,003	---	2,003	25,561	---	25,561
Less: Refunds and Minor Offsets	---	338	338	---	4,465	4,465
Plus: State/City Offsets	-13	---	-13	1,777	---	1,777
Total-Local Taxes	\$1,690,753	\$86,069	\$1,604,684	\$24,382,369	\$1,230,026	\$23,152,343
Total State & Local Taxes and Fees 1/	\$5,046,161	\$1,000,431	\$4,045,730	\$67,682,215	\$7,286,773	\$60,395,442

1/ Includes:

	November 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):

	November 2008	Fiscal Year 2008-09
	\$4	\$229

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:

	November 2008	Fiscal Year 2008-09
Real Property Gains (repealed 6/15/1996)	\$1	\$75
Gift (repealed 1/1/2000)	-7	2,372

MONTHLY COMPARISON OF NET COLLECTIONS

November 2008

(in thousands)

State Taxes	Net Collections		Difference	
	November 2007	November 2008	Amount	Percent
Personal Income Tax 1/	\$1,338,094	\$1,200,861	-\$137,233	-10.3
User Taxes 2/	\$985,383	\$946,563	-\$38,820	-3.9
Sales and Use 3/	821,637	764,007	-57,630	-7.0
Motor Fuel	46,601	42,741	-3,860	-8.3
Cigarette/Tobacco Products 4/	86,566	109,873	23,307	26.9
Alcoholic Beverage	17,448	19,128	1,680	9.6
Highway/Fuel Use 1/	13,111	10,801	-2,310	-17.6
Auto Rental	20	13	-7	-35.0
Business Taxes	\$163,502	\$156,851	-\$6,651	-4.1
Corporation Franchise	40,463	54,341	13,878	34.3
Corporation & Utilities 1/	716	361	-355	-49.6
Banks	13,303	10,636	-2,667	-20.0
Insurance (Article 33)	7,227	-1,590	-8,817	-122.0
Direct Writings	452	727	275	60.8
Petroleum 1/, 5/	101,341	92,376	-8,965	-8.8
Other Revenues 7/	\$174,354	\$136,771	-\$37,583	-21.6
Estate	80,148	78,665	-1,483	-1.9
Real Estate Transfer	92,126	56,145	-35,981	-39.1
Pari-Mutuel	1,791	1,752	-39	-2.2
Hazardous Waste Assessments	45	145	100	222.2
Waste Tire Management and Recycling Fees	120	56	-64	-53.3
Wireless Communication Services Surcharges	14	0	-14	-100.0
Other (Racing Adms & Boxing)	36	14	-22	-61.1
Total - State Taxes and Fees 2/, 7/	\$2,661,333	\$2,441,046	-\$220,287	-8.3

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	November 2007	November 2008	Amount	Percent
Withholding	\$1,979,798	\$1,927,758	-\$52,040	-2.6
Estimated Tax	50,404	53,975	3,571	7.1
Final Payments	16,465	10,529	-5,936	-36.1
Delinquencies	67,821	67,341	-480	-0.7
Limited Liability Company Fees	230	190	-40	-17.4
Total Gross Collections	\$2,114,718	\$2,059,793	-\$54,925	-2.6
Refunds/Minor Offsets	590,809	508,680	-82,129	-13.9
State/City Offsets	185,815	350,252	164,437	88.5
Net Collections	\$1,338,094	\$1,200,861	-\$137,233	-10.3
Other Component Detail				
Highway/Fuel Use	\$13,111	\$10,801	-\$2,310	-17.6
Highway Use	12,219	9,951	-2,268	-18.6
Truck Mileage	12,037	9,763	-2,274	-18.9
Permits	182	188	6	3.3
Fuel Use	892	850	-42	-4.7
Article 21	0	0	0	NA
Article 21A IFTA	663	653	-10	-1.5
IFTA Decal Fees & Trip Permits	229	197	-32	-14.0
Corporation & Utilities 6/	\$716	\$361	-\$355	-49.6
Article 9 (excl sec. 180, 186-A, A&E & P)	148	-14	-162	-109.5
Utilities (section 186-A, A&E & P)	568	375	-193	-34.0
Petroleum	\$101,341	\$92,376	-\$8,965	-8.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	101,341	92,375	-8,966	-8.8
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	1	1	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	November 2007	November 2008	Amount	Percent
M.T.A. Corporate Surcharge	\$16,524	\$14,816	-\$1,708	-10.3
New York City Alcoholic Beverage	1,946	1,754	-192	-9.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	515,437	693,553	178,116	34.6
Sales & Use (Includes M.A.C.)	946,239	892,877	-53,362	-5.6
Stock Transfer (to NYC; all rebatable)	92	32	-60	-65.2
Yonkers Personal Income	1,981	1,652	-329	-16.6
Total-Local Taxes	\$1,482,219	\$1,604,684	\$122,465	8.3
Total State & Local Taxes and Fees	\$4,143,552	\$4,045,730	-\$97,822	-2.4

2/ Includes:

	November 2007	November 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:

	November 2007	November 2008
	\$4	\$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 November 2008.

7/ Includes:

	November 2007	November 2008
Real Property Gains (repealed 6/15/1996)	\$1	\$1
Gift (repealed 1/1/2000)	73	-7



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

November 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	\$21,362,451	\$23,892,880	\$2,530,429	11.8
User Taxes 2/	\$12,480,533	\$13,059,300	\$8,215,415	\$8,478,778	\$263,363	3.2
Sales and Use 3/	10,578,790	10,819,400	6,911,060	6,972,531	61,471	0.9
Motor Fuel	524,934	522,700	347,901	340,893	-7,008	-2.0
Cigarette/Tobacco Products 4/	976,187	1,310,700	690,951	895,705	204,754	29.6
Alcoholic Beverage	204,828	206,000	139,766	143,182	3,416	2.4
Highway/Fuel Use 1/	147,957	147,200	101,188	96,791	-4,397	-4.3
Auto Rental	47,803	53,300	24,515	29,671	5,156	21.0
Business Taxes	\$7,165,335	\$6,792,700	\$3,734,968	\$3,278,811	-\$456,157	-12.2
Corporation Franchise	3,445,978	3,166,000	1,575,247	1,268,105	-307,142	-19.5
Corporation & Utilities 1/	677,652	735,000	299,048	345,316	46,268	15.5
Banks	880,001	729,000	561,413	444,437	-116,976	-20.8
Insurance (Article 33)	993,181	1,020,000	520,254	472,380	-47,874	-9.2
Direct Writings	13,186	---	8,403	7,419	-984	-11.7
Petroleum 1/, 5/	1,155,337	1,142,700	770,603	741,154	-29,449	-3.8
Other Revenues	\$2,286,530	\$2,123,700	\$1,509,902	\$1,592,630	\$82,728	5.5
Estate	1,036,652	1,300,000	657,145	906,069	248,924	37.9
Real Estate Transfer	1,020,669	800,000	730,694	555,359	-175,335	-24.0
Pari-Mutuel	23,580	23,000	16,823	16,268	-555	-3.3
Hazardous Waste Assessments	1,606	---	1,186	1,037	-149	-12.6
Waste Tire Management and Recycling Fees	26,756	---	14,764	13,701	-1,063	-7.2
Wireless Communication Services Surcharges	174,870	---	87,689	97,172	9,483	10.8
Other (Racing Adms & Boxing)	951	700	556	577	21	3.8
Total - State Taxes and Fees 2/, 7/	\$58,496,347	\$58,881,000	\$34,822,736	\$37,243,099	\$2,420,363	7.0

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	\$15,954,444	\$16,610,991	\$656,547	4.1
Estimated Tax	11,640,484	12,852,300	7,655,241	9,368,893	1,713,652	22.4
Final Payments	2,116,130	2,588,000	1,939,241	2,475,966	536,725	27.7
Delinquencies	922,832	946,700	596,711	588,426	-8,285	-1.4
Limited Liability Company Fees	50,973	- - -	9,205	6,290	-2,915	-31.7
Total Gross Collections	\$43,170,554	\$44,119,000	\$26,154,842	\$29,050,566	\$2,895,724	11.1
Refunds/Minor Offsets	6,127,370	6,710,000	4,354,256	4,603,358	249,102	5.7
State/City Offsets	479,235	503,700	438,135	554,328	116,193	26.5
Net Collections	\$36,563,949	\$36,905,300	\$21,362,451	\$23,892,880	\$2,530,429	11.8
Other Component Detail						
Highway/Fuel Use	\$147,957	\$147,200	\$101,188	\$96,791	-\$4,397	-4.3
Highway Use	114,266	NA	80,684	76,138	-4,546	-5.6
Truck Mileage	111,911	NA	78,986	74,627	-4,359	-5.5
Permits	2,355	NA	1,698	1,511	-187	-11.0
Fuel Use	33,691	NA	20,504	20,653	149	0.7
Article 21	37	NA	40	2	-38	-95.0
Article 21A IFTA	33,137	NA	20,142	20,375	233	1.2
IFTA Decal Fees & Trip Permits	517	NA	322	276	-46	-14.3
Corporation & Utilities 6/	\$677,652	\$735,000	\$299,048	\$345,316	\$46,268	15.5
Article 9 (excl sec. 180, 186-A, A&E & P)	137,462	NA	41,613	50,772	9,159	22.0
Utilities (section 186-A, A&E & P)	540,190	NA	257,435	294,544	37,109	14.4
Petroleum	\$1,155,337	\$1,142,700	\$770,603	\$741,154	-\$29,449	-3.8
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	770,594	741,152	-29,442	-3.8
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	---	\$470,167	\$403,921	-\$66,246	-14.1
New York City Alcoholic Beverage	22,746	---	14,775	15,910	1,135	7.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,237,774	---	4,792,992	5,672,878	879,886	18.4
Sales & Use (Includes M.A.C.)	12,544,717	---	8,102,484	8,285,166	182,682	2.3
Stock Transfer (to NYC; all rebatable)	16,313,861	---	8,062,885	8,751,595	688,710	8.5
Yonkers Personal Income	29,801	---	19,821	22,873	3,052	15.4
Total-Local Taxes	\$38,131,406	---	\$21,463,124	\$23,152,343	\$1,689,219	7.9
Total State & Local Taxes and Fees	\$96,627,753	---	\$56,285,860	\$60,395,442	\$4,109,582	7.3

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
	\$380	\$229

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 November 2008.

7/ Includes:

	2007-2008	2008-2009
Real Property Gains (repealed 6/15/1996)	\$508	\$75
Gift (repealed 1/1/2000)	537	2,372

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.