



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

April 2009

(in thousands)

State Taxes	April 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$6,095,732	\$2,273,727	\$3,822,005	\$6,095,732	\$2,273,727	\$3,822,005
Total Gross Collections	\$6,095,732	---	6,095,732	6,095,732	---	6,095,732
Less: Refunds and Minor Offsets	---	2,248,680	2,248,680	---	2,248,680	2,248,680
Less: State/City Offsets	---	25,047	25,047	---	25,047	25,047
Net Collections	---	---	3,822,005	---	---	3,822,005
User Taxes 1/	\$906,906	\$10,813	\$896,093	\$906,906	\$10,813	\$896,093
Sales & Use 2/	715,287	8,573	706,714	715,287	8,573	706,714
Motor Fuel	36,853	2,077	34,776	36,853	2,077	34,776
Cigarette/Tobacco Products 3/	125,981	49	125,932	125,981	49	125,932
Alcoholic Beverage	16,543	0	16,543	16,543	0	16,543
Highway/Fuel Use	12,212	114	12,098	12,212	114	12,098
Auto Rental	30	0	30	30	0	30
Business Taxes	\$305,799	\$159,079	\$146,721	\$305,799	\$159,079	\$146,721
Corporation Franchise	132,660	132,714	-54	132,660	132,714	-54
Corporation & Utilities	32,435	1,726	30,709	32,435	1,726	30,709
Banks	50,197	19,416	30,781	50,197	19,416	30,781
Insurance (Article 33)	2,557	2,671	-114	2,557	2,671	-114
Direct Writings	224	12	212	224	12	212
Petroleum 4/	87,726	2,539	85,187	87,726	2,539	85,187
Other Revenues 5/	\$86,706	\$3,757	\$82,949	\$86,706	\$3,757	\$82,949
Estate	53,341	3,189	50,152	53,341	3,189	50,152
Real Estate Transfer	30,268	564	29,704	30,268	564	29,704
Pari-Mutuel (w/o Uncashed Tickets)	814	0	814	814	0	814
Hazardous Waste Assessments	196	0	196	196	0	196
Waste Tire Management and Recycling Fees	1,288	0	1,288	1,288	0	1,288
Wireless Communication Services Surcharges	725	0	725	725	0	725
Other (Racing Admissions & Boxing)	55	0	55	55	0	55
Total - State Taxes and Fees 1/, 5/	\$7,395,143	\$2,447,375	\$4,947,768	\$7,395,143	\$2,447,375	\$4,947,768

Local Taxes	April 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$36,419	\$19,769	\$16,650	\$36,419	\$19,769	\$16,650
New York City Alcoholic Beverage	1,958	0	1,958	1,958	0	1,958
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,238,790	546,463	692,327	1,238,790	546,463	692,327
Total Gross Collections	1,214,374	---	1,214,374	1,214,374	---	1,214,374
Less: Refunds and Minor Offsets	---	546,463	546,463	---	546,463	546,463
Plus: State/City Offsets	24,416	---	24,416	24,416	---	24,416
Sales & Use (Includes M.A.C.)	853,626	10,396	843,230	853,626	10,396	843,230
Stock Transfer (to NYC; all eligible for rebate)	10	0	10	10	0	10
Yonkers Personal Income - Net (Adjusted)	5,831	1,735	4,096	5,831	1,735	4,096
Total Gross Collections	5,200	---	5,200	5,200	---	5,200
Less: Refunds and Minor Offsets	---	1,735	1,735	---	1,735	1,735
Plus: State/City Offsets	631	---	631	631	---	631
Total-Local Taxes	\$2,136,634	\$578,363	\$1,558,271	\$2,136,634	\$578,363	\$1,558,271
Total State & Local Taxes and Fees 1/	\$9,531,777	\$3,025,738	\$6,506,039	\$9,531,777	\$3,025,738	\$6,506,039

1/ Includes:

	April 2009	Fiscal Year 2009-10
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 2009	Fiscal Year 2009-10
	\$0	\$0

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:

	April 2009	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	\$5	\$5
Gift (repealed 1/1/2000)	10	10

MONTHLY COMPARISON OF NET COLLECTIONS

April 2009

(in thousands)

State Taxes	Net Collections		Difference	
	April 2008	April 2009	Amount	Percent
Personal Income Tax 1/	\$7,483,964	\$3,822,005	-\$3,661,959	-48.9
User Taxes 2/	\$939,597	\$896,093	-\$43,504	-4.6
Sales and Use 3/	778,484	706,714	-71,770	-9.2
Motor Fuel	39,084	34,776	-4,308	-11.0
Cigarette/Tobacco Products 4/	91,001	125,932	34,931	38.4
Alcoholic Beverage	18,463	16,543	-1,920	-10.4
Highway/Fuel Use 1/	12,535	12,098	-437	-3.5
Auto Rental	25	30	5	20.0
Business Taxes	\$189,233	\$146,721	-\$42,512	-22.5
Corporation Franchise	117,045	-54	-117,099	-100.0
Corporation & Utilities 1/	-3,828	30,709	34,537	902.2
Banks	-4,390	30,781	35,171	801.2
Insurance (Article 33)	-4,897	-114	4,783	97.7
Direct Writings	703	212	-491	-69.8
Petroleum 1/, 5/	84,600	85,187	587	0.7
Other Revenues 7/	\$169,421	\$82,949	-\$86,472	-51.0
Estate	100,407	50,152	-50,255	-50.1
Real Estate Transfer	64,215	29,704	-34,511	-53.7
Pari-Mutuel	906	814	-92	-10.2
Hazardous Waste Assessments	238	196	-42	-17.6
Waste Tire Management and Recycling Fees	1,017	1,288	271	26.6
Wireless Communication Services Surcharges	2,108	725	-1,383	-65.6
Other (Racing Adms & Boxing)	9	55	46	511.1
Total - State Taxes and Fees 2/, 7/	\$8,782,215	\$4,947,768	-\$3,834,447	-43.7

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	April 2008	April 2009	Amount	Percent
Withholding	\$2,200,531	\$2,078,668	-\$121,863	-5.5
Estimated Tax	5,536,953	2,652,305	-2,884,648	-52.1
Final Payments	1,989,238	1,219,263	-769,975	-38.7
Delinquencies	105,729	143,288	37,559	35.5
Limited Liability Company Fees	3,490	2,208	-1,282	-36.7
Total Gross Collections	\$9,835,941	\$6,095,732	-\$3,740,209	-38.0
Refunds/Minor Offsets	2,331,408	2,248,680	-82,728	-3.5
State/City Offsets	20,569	25,047	4,478	21.8
Net Collections	\$7,483,964	\$3,822,005	-\$3,661,959	-48.9
Other Component Detail				
Highway/Fuel Use	\$12,535	\$12,098	-\$437	-3.5
Highway Use	9,681	9,354	-327	-3.4
Truck Mileage	9,468	9,188	-280	-3.0
Permits	213	166	-47	-22.1
Fuel Use	2,854	2,744	-110	-3.9
Article 21	0	1	1	NA
Article 21A IFTA	2,839	2,728	-111	-3.9
IFTA Decal Fees & Trip Permits	15	15	0	0.0
Corporation & Utilities 6/	-\$3,828	\$30,709	\$34,537	902.2
Article 9 (excl sec. 180, 186-A, A&E & P)	-9,275	2,705	11,980	129.2
Utilities (section 186-A, A&E & P)	5,447	28,004	22,557	414.1
Petroleum	\$84,600	\$85,187	\$587	0.7
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	84,600	85,187	587	0.7
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 2008	April 2009	Amount	Percent
M.T.A. Corporate Surcharge	\$20,597	\$16,650	-\$3,947	-19.2
New York City Alcoholic Beverage	1,866	1,958	92	4.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,762,203	692,327	-1,069,876	-60.7
Sales & Use (Includes M.A.C.)	925,441	843,230	-82,211	-8.9
Stock Transfer (to NYC; all rebatable)	54	10	-44	-81.5
Yonkers Personal Income	8,010	4,096	-3,914	-48.9
Total-Local Taxes	\$2,718,171	\$1,558,271	-\$1,159,900	-42.7
Total State & Local Taxes and Fees	\$11,500,386	\$6,506,039	-\$4,994,347	-43.4

2/ Includes:

	April 2008	April 2009
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	5	0

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

	April 2008	April 2009
	-\$3	\$0

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 April 2009.

7/ Includes:

	April 2008	April 2009
Real Property Gains (repealed 6/15/1996)	\$35	\$5
Gift (repealed 1/1/2000)	486	10



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

April 2009

(in thousands)

State Taxes	Net Collections	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax 1/	\$36,840,019	\$37,238,200	\$7,483,964	\$3,822,005	-\$3,661,959	-48.9
User Taxes 2/	\$12,614,912	\$12,778,700	\$939,597	\$896,093	-\$43,504	-4.6
Sales and Use 3/	10,373,713	10,474,900	778,484	706,714	-71,770	-9.2
Motor Fuel	503,937	520,900	39,084	34,776	-4,308	-11.0
Cigarette/Tobacco Products 4/	1,340,326	1,330,600	91,001	125,932	34,931	38.4
Alcoholic Beverage	205,908	234,500	18,463	16,543	-1,920	-10.4
Highway/Fuel Use 1/	140,907	155,200	12,535	12,098	-437	-3.5
Auto Rental	50,116	62,700	25	30	5	20.0
Business Taxes	\$6,682,389	\$6,619,100	\$189,233	\$146,721	-\$42,512	-22.5
Corporation Franchise	2,754,989	2,915,500	117,045	-54	-117,099	-100.0
Corporation & Utilities 1/	742,772	814,000	-3,828	30,709	34,537	902.2
Banks	1,061,546	679,000	-4,390	30,781	35,171	801.2
Insurance (Article 33)	1,004,720	1,091,000	-4,897	-114	4,783	97.7
Direct Writings	11,799	- - -	703	212	-491	-69.8
Petroleum 1/, 5/	1,106,563	1,119,600	84,600	85,187	587	0.7
Other Revenues	\$2,105,499	\$1,357,200	\$169,421	\$82,949	-\$86,472	-51.0
Estate	1,162,592	958,500	100,407	50,152	-50,255	-50.1
Real Estate Transfer	701,164	375,000	64,215	29,704	-34,511	-53.7
Pari-Mutuel	22,301	23,000	906	814	-92	-10.2
Hazardous Waste Assessments	1,473	- - -	238	196	-42	-17.6
Waste Tire Management and Recycling Fees	23,775	- - -	1,017	1,288	271	26.6
Wireless Communication Services Surcharges	190,680	- - -	2,108	725	-1,383	-65.6
Other (Racing Adms & Boxing)	773	700	9	55	46	511.1
Total - State Taxes and Fees 2/, 7/	\$58,242,819	\$57,993,200	\$8,782,215	\$4,947,768	-\$3,834,447	-43.7

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax						
Withholding	\$27,686,157	\$30,626,000	\$2,200,531	\$2,078,668	-\$121,863	-5.5
Estimated Tax	12,689,975	10,193,100	5,536,953	2,652,305	-2,884,648	-52.1
Final Payments	2,629,671	2,136,000	1,989,238	1,219,263	-769,975	-38.7
Delinquencies	949,082	1,115,500	105,729	143,288	37,559	35.5
Limited Liability Company Fees	56,219	- - -	3,490	2,208	-1,282	-36.7
Total Gross Collections	\$44,011,104	\$44,070,600	\$9,835,941	\$6,095,732	-\$3,740,209	-38.0
Refunds/Minor Offsets	6,696,250	6,332,400	2,331,408	2,248,680	-82,728	-3.5
State/City Offsets	474,835	500,000	20,569	25,047	4,478	21.8
Net Collections	\$36,840,019	\$37,238,200	\$7,483,964	\$3,822,005	-\$3,661,959	-48.9
Other Component Detail						
Highway/Fuel Use	\$140,907	\$155,200	\$12,535	\$12,098	-\$437	-3.5
Highway Use	108,403	NA	9,681	9,354	-327	-3.4
Truck Mileage	106,235	NA	9,468	9,188	-280	-3.0
Permits	2,168	NA	213	166	-47	-22.1
Fuel Use	32,504	NA	2,854	2,744	-110	-3.9
Article 21	3	NA	0	1	1	NA
Article 21A IFTA	32,001	NA	2,839	2,728	-111	-3.9
IFTA Decal Fees & Trip Permits	500	NA	15	15	0	0.0
Corporation & Utilities 6/	\$742,772	\$814,000	-\$3,828	\$30,709	\$34,537	902.2
Article 9 (excl sec. 180, 186-A, A&E & P)	143,986	NA	-9,275	2,705	11,980	129.2
Utilities (section 186-A, A&E & P)	598,786	NA	5,447	28,004	22,557	414.1
Petroleum	\$1,106,563	\$1,119,600	\$84,600	\$85,187	\$587	0.7
Article 13-A (prior to 9/1/1990)	1	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,106,561	NA	84,600	85,187	587	0.7
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 2008-2009	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
M.T.A. Corporate Surcharge	\$851,843	---	\$20,597	\$16,650	-\$3,947	-19.2
New York City Alcoholic Beverage	23,351	---	1,866	1,958	92	4.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	1,762,203	692,327	-1,069,876	-60.7
Sales & Use (Includes M.A.C.)	12,364,108	---	925,441	843,230	-82,211	-8.9
Stock Transfer (to NYC; all rebatable)	15,991,810	---	54	10	-44	-81.5
Yonkers Personal Income	32,648	---	8,010	4,096	-3,914	-48.9
Total-Local Taxes	\$37,575,487	---	\$2,718,171	\$1,558,271	-\$1,159,900	-42.7
Total State & Local Taxes and Fees	\$95,818,306	---	\$11,500,386	\$6,506,039	-\$4,994,347	-43.4

2/ Includes:

	2008-2009	2009-2010
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	5	0

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

	2008-2009	2009-2010
	-\$3	\$0

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 April 2009.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$35	\$5
Gift (repealed 1/1/2000)	486	10

8/ From the Budget Forecast, April 2009. 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.