



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2009

(in thousands)

State Taxes	October 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,386,980	\$480,061	\$1,906,919	\$22,123,820	\$4,156,972	\$17,966,848
Total Gross Collections	\$2,386,980	---	2,386,980	22,123,820	---	22,123,820
Less: Refunds and Minor Offsets	---	301,165	301,165	---	4,276,324	4,276,324
Less: State/City Offsets	---	178,896	178,896	---	-119,352	-119,352
Net Collections	---	---	1,906,919	---	---	17,966,848
User Taxes 1/	\$948,419	\$7,525	\$940,894	\$7,176,716	\$59,184	\$7,117,532
Sales & Use 2/	760,679	5,424	755,255	5,766,011	44,663	5,721,348
Motor Fuel	47,258	1,600	45,658	312,949	11,209	301,740
Cigarette/Tobacco Products 3/	109,009	268	108,741	848,349	1,748	846,601
Alcoholic Beverage	18,996	0	18,996	133,702	3	133,699
Highway/Fuel Use	12,447	233	12,214	86,216	1,561	84,655
Auto Rental	30	0	30	29,489	0	29,489
Business Taxes	\$353,833	\$106,823	\$247,010	\$3,884,670	\$576,079	\$3,308,591
Corporation Franchise	104,683	93,623	11,060	1,556,582	500,114	1,056,468
Corporation & Utilities	9,290	5,706	3,584	383,420	20,239	363,181
Banks	126,902	2,934	123,968	674,625	26,846	647,779
Insurance (Article 33)	14,073	2,484	11,589	579,078	11,252	567,826
Direct Writings	291	19	272	6,162	32	6,130
Petroleum 4/	98,594	2,057	96,537	684,803	17,596	667,207
Other Revenues 5/	\$118,709	\$7,871	\$110,838	\$968,704	\$31,343	\$937,361
Estate	66,993	7,861	59,132	574,823	30,233	544,590
Real Estate Transfer	47,039	0	47,039	266,823	1,064	265,759
Pari-Mutuel (w/o Uncashed Tickets)	1,562	0	1,562	12,930	0	12,930
Hazardous Waste Assessments	248	0	248	978	0	978
Waste Tire Management and Recycling Fees	1,719	10	1,709	12,648	27	12,621
Wireless Communication Services Surcharges	302	0	302	96,117	0	96,117
Returnable Container Deposits	516	0	516	4,239	0	4,239
Other (Racing Admissions & Boxing)	312	0	312	546	0	546
Total - State Taxes and Fees 1/, 5/	\$3,807,941	\$602,280	\$3,205,661	\$34,153,910	\$4,823,578	\$29,330,332

(in thousands)

M.T.A. Corporate Surcharge	October 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$45,537	\$14,138	\$31,399	\$510,901	\$62,836	\$448,065
M.T.A. Auto Rental	0	0	0	9,497	0	9,497
M.C.T. Mobility	49,480	3,618	45,862	49,480	3,618	45,862
New York City Alcoholic Beverage	2,279	0	2,279	14,307	0	14,307
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	654,176	52,724	601,452	4,248,640	970,870	3,277,770
Total Gross Collections	474,651	---	474,651	4,366,988	---	4,366,988
Less: Refunds and Minor Offsets	---	52,724	52,724	---	970,870	970,870
Plus: State/City Offsets	179,525	---	179,525	-118,348	---	-118,348
Sales & Use (Includes M.A.C.)	946,732	6,769	939,963	6,835,432	54,528	6,780,904
Stock Transfer (to NYC; all eligible for rebate)	12	0	12	7,390,269	0	7,390,269
Yonkers Personal Income - Net (Adjusted)	1,763	125	1,638	18,154	3,068	15,086
Total Gross Collections	2,392	---	2,392	19,158	---	19,158
Less: Refunds and Minor Offsets	---	125	125	---	3,068	3,068
Plus: State/City Offsets	-\$629	---	-\$629	-\$1,004	---	-\$1,004
Total-Local Taxes	\$1,699,979	\$77,374	\$1,622,605	\$19,076,680	\$1,094,920	\$17,981,760
Total State & Local Taxes and Fees 1/	\$5,507,920	\$679,654	\$4,828,266	\$53,230,590	\$5,918,498	\$47,312,092

1/ Includes:

	October 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):

	October 2009	Fiscal Year 2009-10
	\$0	\$1,225

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:

	October 2009	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	\$2	-\$608
Gift (repealed 1/1/2000)	16	189

MONTHLY COMPARISON OF NET COLLECTIONS

October 2009

(in thousands)

State Taxes	Net Collections		Difference	
	October 2008	October 2009	Amount	Percent
Personal Income Tax 1/	\$2,198,785	\$1,906,919	-\$291,866	-13.3
User Taxes 2/	\$975,809	\$940,894	-\$34,915	-3.6
Sales and Use 3/	780,812	755,255	-25,557	-3.3
Motor Fuel	42,745	45,658	2,913	6.8
Cigarette/Tobacco Products 4/	124,052	108,741	-15,311	-12.3
Alcoholic Beverage	16,497	18,996	2,499	15.1
Highway/Fuel Use 1/	11,683	12,214	531	4.5
Auto Rental	20	30	10	50.0
Business Taxes	\$127,496	\$247,010	\$119,514	93.7
Corporation Franchise	53,420	11,060	-42,360	-79.3
Corporation & Utilities 1/	13,328	3,584	-9,744	-73.1
Banks	-42,864	123,968	166,832	389.2
Insurance (Article 33)	12,213	11,589	-624	-5.1
Direct Writings	221	272	51	23.1
Petroleum 1/, 5/	91,178	96,537	5,359	5.9
Other Revenues 7/	\$152,899	\$110,838	-\$42,061	-27.5
Estate	86,929	59,132	-27,797	-32.0
Real Estate Transfer	62,183	47,039	-15,144	-24.4
Pari-Mutuel	1,684	1,562	-122	-7.2
Hazardous Waste Assessments	339	248	-91	-26.8
Waste Tire Management and Recycling Fees	1,681	1,709	28	1.7
Wireless Communication Services Surcharges	0	302	302	NA
Returnable Container Deposits	0	516	516	NA
Other (Racing Adms & Boxing)	75	312	237	316.0
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$3,454,989</b>	<b>\$3,205,661</b>	<b>-\$249,328</b>	<b>-7.2</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	October 2008	October 2009	Amount	Percent
Withholding	\$2,092,212	\$1,995,500	-\$96,712	-4.6
Estimated Tax	104,889	62,842	-42,047	-40.1
Final Payments	331,339	242,993	-88,346	-26.7
Delinquencies	79,557	85,329	5,772	7.3
Limited Liability Company Fees	1,196	316	-880	-73.6
Total Gross Collections	\$2,609,193	\$2,386,980	-\$222,213	-8.5
Refunds/Minor Offsets	363,617	301,165	-62,452	-17.2
State/City Offsets	46,791	178,896	132,105	282.3
Net Collections	\$2,198,785	\$1,906,919	-\$291,866	-13.3
Other Component Detail				
Highway/Fuel Use	\$11,683	\$12,214	\$531	4.5
Highway Use	9,848	10,056	208	2.1
Truck Mileage	9,677	8,226	-1,451	-15.0
Permits	171	1,830	1,659	970.2
Fuel Use	1,835	2,158	323	17.6
Article 21	1	-6	-7	-700.0
Article 21A IFTA	1,826	2,153	327	17.9
IFTA Decal Fees & Trip Permits	8	11	3	37.5
Corporation & Utilities 6/	\$13,328	\$3,584	-\$9,744	-73.1
Article 9 (excl sec. 180, 186-A, A&E & P)	-360	-3,179	-2,819	-783.1
Utilities (section 186-A, A&E & P)	13,688	6,763	-6,925	-50.6
Petroleum	\$91,178	\$96,537	\$5,359	5.9
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	91,178	96,537	5,359	5.9
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	
	October 2008	October 2009	Amount	Percent
M.T.A. Corporate Surcharge	-\$14,437	\$31,399	\$45,836	317.5
M.T.A. Auto Rental	0	0	0	NA
M.C.T. Mobility	0	45,862	45,862	NA
New York City Alcoholic Beverage	2,106	2,279	173	8.2
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	503,125	601,452	98,327	19.5
Sales & Use (Includes M.A.C.)	915,985	939,963	23,978	2.6
Stock Transfer (to NYC; all rebatable)	25	12	-13	-52.0
Yonkers Personal Income	\$2,577	\$1,638	-\$939	-36.4
Total-Local Taxes	\$1,409,381	\$1,622,605	\$213,224	15.1
Total State & Local Taxes and Fees	\$4,864,370	\$4,828,266	-\$36,104	-0.7

2/ Includes:

	October 2008	October 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:

	October 2008	October 2009
	\$1	\$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 October 2009.

7/ Includes:

	October 2008	October 2009
Real Property Gains (repealed 6/15/1996)	\$0	\$2
Gift (repealed 1/1/2000)	8	16



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

October 2009

(in thousands)

State Taxes	Net Collections 2008-2009	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	\$36,103,900	\$22,692,019	\$17,966,848	-\$4,725,171	-20.8
User Taxes 2/	\$12,614,912	\$12,319,700	\$7,532,215	\$7,117,532	-\$414,683	-5.5
Sales and Use 3/	10,373,713	10,032,500	6,208,524	5,721,348	-487,176	-7.8
Motor Fuel	503,937	500,800	298,152	301,740	3,588	1.2
Cigarette/Tobacco Products 4/	1,340,326	1,317,800	785,832	846,601	60,769	7.7
Alcoholic Beverage	205,908	234,400	124,054	133,699	9,645	7.8
Highway/Fuel Use 1/	140,907	155,200	85,990	84,655	-1,335	-1.6
Auto Rental	50,116	79,000	29,658	29,489	-169	-0.6
Business Taxes	\$6,682,389	\$6,598,700	\$3,121,960	\$3,308,591	\$186,631	6.0
Corporation Franchise	2,754,989	2,791,600	1,213,764	1,056,468	-157,296	-13.0
Corporation & Utilities 1/	742,772	804,700	344,955	363,181	18,226	5.3
Banks	1,061,546	919,000	433,801	647,779	213,978	49.3
Insurance (Article 33)	1,004,720	944,000	473,970	567,826	93,856	19.8
Direct Writings	11,799	---	6,692	6,130	-562	-8.4
Petroleum 1/, 5/	1,106,563	1,139,500	648,778	667,207	18,429	2.8
Other Revenues	\$2,105,499	\$1,297,200	\$1,455,859	\$937,361	-\$518,498	-35.6
Estate	1,162,592	898,500	827,404	544,590	-282,814	-34.2
Real Estate Transfer	701,164	375,000	499,214	265,759	-233,455	-46.8
Pari-Mutuel	22,301	23,000	14,516	12,930	-1,586	-10.9
Hazardous Waste Assessments	1,473	---	892	978	86	9.6
Waste Tire Management and Recycling Fees	23,775	---	13,645	12,621	-1,024	-7.5
Wireless Communication Services Surcharges	190,680	---	97,172	96,117	-1,055	-1.1
Returnable Container Deposits	0	---	0	4,239	4,239	NA
Other (Racing Adms & Boxing)	773	700	563	546	-17	-3.0
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$58,242,819</b>	<b>\$56,319,400</b>	<b>\$34,802,053</b>	<b>\$29,330,332</b>	<b>-\$5,471,721</b>	<b>-15.7</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$27,686,157	\$29,328,000	\$14,683,233	\$14,434,189	-\$249,044	-1.7
Estimated Tax	12,689,975	10,441,800	9,314,918	5,489,639	-3,825,279	-41.1
Final Payments	2,629,671	1,836,000	2,465,437	1,585,460	-879,977	-35.7
Delinquencies	949,082	1,115,200	521,085	610,648	89,563	17.2
Limited Liability Company Fees	56,219	- - -	6,100	3,884	-2,216	-36.3
<b>Total Gross Collections</b>	<b>\$44,011,104</b>	<b>\$42,721,000</b>	<b>\$26,990,773</b>	<b>\$22,123,820</b>	<b>-\$4,866,953</b>	<b>-18.0</b>
Refunds/Minor Offsets	6,696,250	6,763,000	4,094,678	4,276,324	181,646	4.4
State/City Offsets	474,835	-145,900	204,076	-119,352	-323,428	-158.5
<b>Net Collections</b>	<b>\$36,840,019</b>	<b>\$36,103,900</b>	<b>\$22,692,019</b>	<b>\$17,966,848</b>	<b>-\$4,725,171</b>	<b>-20.8</b>
<b>Other Component Detail</b>						
Highway/Fuel Use	\$140,907	\$155,200	\$85,990	\$84,655	-\$1,335	-1.6
Highway Use	108,403	NA	66,187	66,867	680	1.0
Truck Mileage	106,235	NA	64,864	58,857	-6,007	-9.3
Permits	2,168	NA	1,323	8,010	6,687	505.4
Fuel Use	32,504	NA	19,803	17,788	-2,015	-10.2
Article 21	3	NA	2	28	26	1,300.0
Article 21A IFTA	32,001	NA	19,722	17,688	-2,034	-10.3
IFTA Decal Fees & Trip Permits	500	NA	79	72	-7	-8.9
Corporation & Utilities 6/	\$742,772	\$804,700	\$344,955	\$363,181	\$18,226	5.3
Article 9 (excl sec. 180, 186-A, A&E & P)	143,986	NA	50,786	58,150	7,364	14.5
Utilities (section 186-A, A&E & P)	598,786	NA	294,169	305,031	10,862	3.7
Petroleum	\$1,106,563	\$1,139,500	\$648,778	\$667,207	\$18,429	2.8
Article 13-A (prior to 9/1/1990)	1	NA	1	0	-1	-100.0
Article 13-A (after 9/1/1990)	1,106,561	NA	648,777	667,206	18,429	2.8
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	1	1	NA

(in thousands)

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	---	\$389,105	\$448,065	\$58,960	15.2
M.T.A. Auto Rental	0	---	0	9,497	9,497	NA
M.C.T. Mobility	0	---	0	45,862	45,862	NA
New York City Alcoholic Beverage	23,351	---	14,156	14,307	151	1.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	4,979,325	3,277,770	-1,701,555	-34.2
Sales & Use (Includes M.A.C.)	12,364,108	---	7,392,289	6,780,904	-611,385	-8.3
Stock Transfer (to NYC; all rebatable)	15,991,810	---	8,751,563	7,390,269	-1,361,294	-15.6
Yonkers Personal Income	\$32,648	---	\$21,221	\$15,086	-\$6,135	-28.9
<b>Total-Local Taxes</b>	<b>\$37,575,487</b>	<b>---</b>	<b>\$21,547,659</b>	<b>\$17,981,760</b>	<b>-\$3,565,899</b>	<b>-16.5</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$95,818,306</b>	<b>---</b>	<b>\$56,349,712</b>	<b>\$47,312,092</b>	<b>-\$9,037,620</b>	<b>-16.0</b>

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
	\$225	\$1,225

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 October 2009.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$74	-\$608
Gift (repealed 1/1/2000)	2,379	189

8/ From the Budget Forecast, July 2009 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.