



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

September 2009

(in thousands)

State Taxes	September 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,579,976	\$149,118	\$3,430,858	\$19,736,840	\$3,676,911	\$16,059,929
Total Gross Collections	\$3,579,976	---	3,579,976	19,736,840	---	19,736,840
Less: Refunds and Minor Offsets	---	131,175	131,175	---	3,975,159	3,975,159
Less: State/City Offsets	---	17,943	17,943	---	-298,248	-298,248
Net Collections	---	---	3,430,858	---	---	16,059,929
User Taxes 1/	\$1,304,527	\$7,632	\$1,296,895	\$6,228,297	\$51,659	\$6,176,638
Sales & Use 2/	1,082,509	6,838	1,075,671	5,005,332	39,239	4,966,093
Motor Fuel	44,232	703	43,529	265,691	9,609	256,082
Cigarette/Tobacco Products 3/	128,884	9	128,875	739,340	1,480	737,860
Alcoholic Beverage	18,428	0	18,428	114,706	3	114,703
Highway/Fuel Use	12,024	82	11,942	73,769	1,328	72,441
Auto Rental	18,450	0	18,450	29,459	0	29,459
Business Taxes	\$1,229,846	\$41,667	\$1,188,179	\$3,530,837	\$469,256	\$3,061,581
Corporation Franchise	546,945	28,528	518,417	1,451,899	406,491	1,045,408
Corporation & Utilities	180,285	9,306	170,979	374,130	14,533	359,597
Banks	141,649	99	141,550	547,723	23,912	523,811
Insurance (Article 33)	261,253	2,275	258,978	565,005	8,768	556,237
Direct Writings	320	0	320	5,871	13	5,858
Petroleum 4/	99,394	1,459	97,935	586,209	15,539	570,670
Other Revenues 5/	\$240,530	\$332	\$240,198	\$849,995	\$23,472	\$826,523
Estate	136,192	9	136,183	507,830	22,372	485,458
Real Estate Transfer	46,569	323	46,246	219,784	1,064	218,720
Pari-Mutuel (w/o Uncashed Tickets)	2,500	0	2,500	11,368	0	11,368
Hazardous Waste Assessments	13	0	13	730	0	730
Waste Tire Management and Recycling Fees	4,336	0	4,336	10,929	17	10,912
Wireless Communication Services Surcharges	47,246	0	47,246	95,815	0	95,815
Returnable Container Deposits	3,723	0	3,723	3,723	0	3,723
Other (Racing Admissions & Boxing)	25	0	25	234	0	234
Total - State Taxes and Fees 1/, 5/	\$6,354,879	\$198,749	\$6,156,130	\$30,345,969	\$4,221,298	\$26,124,671

(in thousands)

M.T.A. Corporate Surcharge	September 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$169,554	\$5,269	\$164,285	\$465,364	\$48,698	\$416,666
M.T.A. Auto Rental	3,554	0	3,554	9,497	0	9,497
New York City Alcoholic Beverage	1,879	0	1,879	12,028	0	12,028
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	667,434	25,747	641,687	3,594,464	918,146	2,676,318
Total Gross Collections	649,023	---	649,023	3,892,337	---	3,892,337
Less: Refunds and Minor Offsets	---	25,747	25,747	---	918,146	918,146
Plus: State/City Offsets	18,411	---	18,411	-297,873	---	-297,873
Sales & Use (Includes M.A.C.)	1,176,608	8,412	1,168,196	5,888,700	47,759	5,840,941
Stock Transfer (to NYC; all eligible for rebate)	3,517,345	0	3,517,345	7,390,257	0	7,390,257
Yonkers Personal Income - Net (Adjusted)	2,007	13	1,994	16,391	2,943	13,448
Total Gross Collections	2,475	---	2,475	16,766	---	16,766
Less: Refunds and Minor Offsets	---	13	13	---	2,943	2,943
Plus: State/City Offsets	-468	---	-468	-375	---	-375
Total-Local Taxes	\$5,538,381	\$39,441	\$5,498,940	\$17,376,701	\$1,017,546	\$16,359,155
Total State & Local Taxes and Fees 1/	\$11,893,260	\$238,190	\$11,655,070	\$47,722,670	\$5,238,844	\$42,483,826

1/ Includes:

	September 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):

	September 2009	Fiscal Year 2009-10
	\$1,236	\$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:

	September 2009	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	-\$103	-\$610
Gift (repealed 1/1/2000)	29	173

MONTHLY COMPARISON OF NET COLLECTIONS

September 2009

(in thousands)

State Taxes	Net Collections		Difference	
	September 2008	September 2009	Amount	Percent
Personal Income Tax 1/	\$3,841,255	\$3,430,858	-\$410,397	-10.7
User Taxes 2/	\$1,324,143	\$1,296,895	-\$27,248	-2.1
Sales and Use 3/	1,099,928	1,075,671	-24,257	-2.2
Motor Fuel	37,377	43,529	6,152	16.5
Cigarette/Tobacco Products 4/	140,502	128,875	-11,627	-8.3
Alcoholic Beverage	17,220	18,428	1,208	7.0
Highway/Fuel Use 1/	12,482	11,942	-540	-4.3
Auto Rental	16,634	18,450	1,816	10.9
Business Taxes	\$1,323,980	\$1,188,179	-\$135,801	-10.3
Corporation Franchise	525,779	518,417	-7,362	-1.4
Corporation & Utilities 1/	179,312	170,979	-8,333	-4.6
Banks	327,294	141,550	-185,744	-56.8
Insurance (Article 33)	209,682	258,978	49,296	23.5
Direct Writings	2,821	320	-2,501	-88.7
Petroleum 1/, 5/	79,092	97,935	18,843	23.8
Other Revenues 7/	\$182,816	\$240,198	\$57,382	31.4
Estate	61,052	136,183	75,131	123.1
Real Estate Transfer	65,609	46,246	-19,363	-29.5
Pari-Mutuel	2,498	2,500	2	0.1
Hazardous Waste Assessments	5	13	8	160.0
Waste Tire Management and Recycling Fees	4,557	4,336	-221	-4.8
Wireless Communication Services Surcharges	48,773	47,246	-1,527	-3.1
Returnable Container Deposits	0	3,723	3,723	NA
Other (Racing Adms & Boxing)	240	25	-215	-89.6
Total - State Taxes and Fees 2/, 7/	\$6,672,194	\$6,156,130	-\$516,064	-7.7

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	September 2008	September 2009	Amount	Percent
Withholding	\$2,090,320	\$2,023,426	-\$66,894	-3.2
Estimated Tax	1,760,852	1,456,530	-304,322	-17.3
Final Payments	34,123	31,637	-2,486	-7.3
Delinquencies	66,034	67,853	1,819	2.8
Limited Liability Company Fees	352	530	178	50.6
Total Gross Collections	\$3,951,681	\$3,579,976	-\$371,705	-9.4
Refunds/Minor Offsets	110,386	131,175	20,789	18.8
State/City Offsets	40	17,943	17,903	44,757.5
Net Collections	\$3,841,255	\$3,430,858	-\$410,397	-10.7
Other Component Detail				
Highway/Fuel Use	\$12,482	\$11,942	-\$540	-4.3
Highway Use	8,006	8,204	198	2.5
Truck Mileage	7,815	6,190	-1,625	-20.8
Permits	191	2,014	1,823	954.5
Fuel Use	4,476	3,738	-738	-16.5
Article 21	0	0	0	NA
Article 21A IFTA	4,466	3,729	-737	-16.5
IFTA Decal Fees & Trip Permits	10	9	-1	-10.0
Corporation & Utilities 6/	\$179,312	\$170,979	-\$8,333	-4.6
Article 9 (excl sec. 180, 186-A, A&E & P)	36,505	35,502	-1,003	-2.7
Utilities (section 186-A, A&E & P)	142,807	135,477	-7,330	-5.1
Petroleum	\$79,092	\$97,935	\$18,843	23.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	79,092	97,935	18,843	23.8
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	
	September 2008	September 2009	Amount	Percent
M.T.A. Corporate Surcharge	\$199,131	\$164,285	-\$34,846	-17.5
M.T.A. Auto Rental	0	3,554	3,554	NA
New York City Alcoholic Beverage	1,904	1,879	-25	-1.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	760,971	641,687	-119,284	-15.7
Sales & Use (Includes M.A.C.)	1,345,056	1,168,196	-176,860	-13.1
Stock Transfer (to NYC; all rebatable)	4,321,798	3,517,345	-804,453	-18.6
Yonkers Personal Income	2,521	1,994	-527	-20.9
Total-Local Taxes	\$6,631,381	\$5,498,940	-\$1,132,441	-17.1
Total State & Local Taxes and Fees	\$13,303,575	\$11,655,070	-\$1,648,505	-12.4

2/ Includes:

	September 2008	September 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:

	September 2008	September 2009
	\$65	\$1,236

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 September 2009.

7/ Includes:

	September 2008	September 2009
Real Property Gains (repealed 6/15/1996)	\$0	-\$103
Gift (repealed 1/1/2000)	82	29



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

September 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	\$36,103,900	\$20,493,234	\$16,059,929	-\$4,433,305	-21.6
User Taxes 2/	\$12,614,912	\$12,319,700	\$6,556,406	\$6,176,638	-\$379,768	-5.8
Sales and Use 3/	10,373,713	10,032,500	5,427,712	4,966,093	-461,619	-8.5
Motor Fuel	503,937	500,800	255,407	256,082	675	0.3
Cigarette/Tobacco Products 4/	1,340,326	1,317,800	661,780	737,860	76,080	11.5
Alcoholic Beverage	205,908	234,400	107,557	114,703	7,146	6.6
Highway/Fuel Use 1/	140,907	155,200	74,307	72,441	-1,866	-2.5
Auto Rental	50,116	79,000	29,638	29,459	-179	-0.6
Business Taxes	\$6,682,389	\$6,598,700	\$2,994,464	\$3,061,581	\$67,117	2.2
Corporation Franchise	2,754,989	2,791,600	1,160,344	1,045,408	-114,936	-9.9
Corporation & Utilities 1/	742,772	804,700	331,627	359,597	27,970	8.4
Banks	1,061,546	919,000	476,665	523,811	47,146	9.9
Insurance (Article 33)	1,004,720	944,000	461,757	556,237	94,480	20.5
Direct Writings	11,799	---	6,471	5,858	-613	-9.5
Petroleum 1/, 5/	1,106,563	1,139,500	557,600	570,670	13,070	2.3
Other Revenues	\$2,105,499	\$1,297,200	\$1,302,960	\$826,523	-\$476,437	-36.6
Estate	1,162,592	898,500	740,475	485,458	-255,017	-34.4
Real Estate Transfer	701,164	375,000	437,031	218,720	-218,311	-50.0
Pari-Mutuel	22,301	23,000	12,832	11,368	-1,464	-11.4
Hazardous Waste Assessments	1,473	---	553	730	177	32.0
Waste Tire Management and Recycling Fees	23,775	---	11,964	10,912	-1,052	-8.8
Wireless Communication Services Surcharges	190,680	---	97,172	95,815	-1,357	-1.4
Returnable Container Deposits	0	---	0	3,723	3,723	NA
Other (Racing Adms & Boxing)	773	700	488	234	-254	-52.0
Total - State Taxes and Fees 2/, 7/	\$58,242,819	\$56,319,400	\$31,347,064	\$26,124,671	-\$5,222,393	-16.7

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
Personal Income Tax						
Withholding	\$27,686,157	\$29,328,000	\$12,591,021	\$12,438,689	-\$152,332	-1.2
Estimated Tax	12,689,975	10,441,800	9,210,029	5,426,797	-3,783,232	-41.1
Final Payments	2,629,671	1,836,000	2,134,098	1,342,467	-791,631	-37.1
Delinquencies	949,082	1,115,200	441,528	525,319	83,791	19.0
Limited Liability Company Fees	56,219	- - -	4,904	3,568	-1,336	-27.2
Total Gross Collections	\$44,011,104	\$42,721,000	\$24,381,580	\$19,736,840	-\$4,644,740	-19.1
Refunds/Minor Offsets	6,696,250	6,763,000	3,731,061	3,975,159	244,098	6.5
State/City Offsets	474,835	-145,900	157,285	-298,248	-455,533	-289.6
Net Collections	\$36,840,019	\$36,103,900	\$20,493,234	\$16,059,929	-\$4,433,305	-21.6
Other Component Detail						
Highway/Fuel Use	\$140,907	\$155,200	\$74,307	\$72,441	-\$1,866	-2.5
Highway Use	108,403	NA	56,339	56,811	472	0.8
Truck Mileage	106,235	NA	55,187	50,631	-4,556	-8.3
Permits	2,168	NA	1,152	6,180	5,028	436.5
Fuel Use	32,504	NA	17,968	15,630	-2,338	-13.0
Article 21	3	NA	1	34	33	3,300.0
Article 21A IFTA	32,001	NA	17,896	15,535	-2,361	-13.2
IFTA Decal Fees & Trip Permits	500	NA	71	61	-10	-14.1
Corporation & Utilities 6/	\$742,772	\$804,700	\$331,627	\$359,597	\$27,970	8.4
Article 9 (excl sec. 180, 186-A, A&E & P)	143,986	NA	51,146	61,329	10,183	19.9
Utilities (section 186-A, A&E & P)	598,786	NA	280,481	298,268	17,787	6.3
Petroleum	\$1,106,563	\$1,139,500	\$557,600	\$570,670	\$13,070	2.3
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	557,599	570,669	13,070	2.3
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	Estimated Receipts 8/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
M.T.A. Corporate Surcharge	\$851,843	---	\$403,542	\$416,666	\$13,124	3.3
M.T.A. Auto Rental	0	---	0	9,497	9,497	NA
New York City Alcoholic Beverage	23,351	---	12,050	12,028	-22	-0.2
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	4,476,200	2,676,318	-1,799,882	-40.2
Sales & Use (Includes M.A.C.)	12,364,108	---	6,476,304	5,840,941	-635,363	-9.8
Stock Transfer (to NYC; all rebatable)	15,991,810	---	8,751,538	7,390,257	-1,361,281	-15.6
Yonkers Personal Income	32,648	---	18,644	13,448	-5,196	-27.9
Total-Local Taxes	\$37,575,487	---	\$20,138,278	\$16,359,155	-\$3,779,123	-18.8
Total State & Local Taxes and Fees	\$95,818,306	---	\$51,485,342	\$42,483,826	-\$9,001,516	-17.5

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
	\$224	\$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 September 2009.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$74	-\$610
Gift (repealed 1/1/2000)	2,371	173

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.