



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2011

(in thousands)

State Taxes	May 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,462,314	\$1,033,501	\$1,428,813	\$10,514,455	\$3,547,784	\$6,966,671
Total Gross Collections	\$2,462,314	---	2,462,314	10,514,455	---	10,514,455
Less: Refunds and Minor Offsets	---	1,031,412	1,031,412	---	3,488,904	3,488,904
Less: State/City Offsets	---	2,089	2,089	---	58,880	58,880
Net Collections	---	---	1,428,813	---	---	6,966,671
User Taxes 1/	\$1,025,918	\$7,357	\$1,018,561	\$2,087,659	\$22,907	\$2,064,752
Sales & Use 2/	820,038	5,809	814,229	1,678,532	17,591	1,660,941
Motor Fuel	39,172	1,394	37,778	78,216	4,474	73,742
Cigarette/Tobacco Products 3/	136,109	68	136,041	269,317	535	268,782
Alcoholic Beverage	18,481	0	18,481	37,091	0	37,091
Highway/Fuel Use	12,099	86	12,013	24,468	307	24,161
Auto Rental	19	0	19	35	0	35
Business Taxes	\$198,326	\$96,206	\$102,120	\$546,544	\$196,804	\$349,740
Corporation Franchise	113,389	94,363	19,026	344,344	183,462	160,882
Corporation & Utilities 4/	-3,502	401	-3,903	-3,276	4,515	-7,791
Banks	-1,163	-4,375	3,212	23,421	-2,774	26,195
Insurance (Article 33)	4,361	3,738	623	5,421	4,763	658
Direct Writings	1,474	87	1,387	1,618	99	1,519
Petroleum 5/	83,767	1,992	81,775	175,016	6,739	168,277
Property Transfer Taxes 6/	\$184,875	\$4,227	\$180,648	\$310,520	\$16,300	\$294,220
Estate	135,425	4,224	131,201	212,962	16,217	196,745
Real Estate Transfer	49,422	2	49,420	97,527	82	97,445
Other Revenues 7/	\$1,183	\$292	\$891	\$4,443	\$357	\$4,086
Pari-Mutuel (w/o Uncashed Tickets)	1,242	0	1,242	2,125	0	2,125
Hazardous Waste Assessments	78	0	78	407	0	407
Waste Tire Management and Recycling Fees	70	5	65	1,710	6	1,704
Returnable Container Deposits	48	288	-240	410	351	59
Tax Return Preparer Registration Fees	-279	-1	-278	-269	0	-269
Racing Admissions	2	0	2	3	0	3
Boxing and Wrestling Exhibitions	9	0	9	41	0	41
Total - State Taxes and Fees 1/, 6/	\$3,872,617	\$1,141,583	\$2,731,033	\$13,463,621	\$3,784,152	\$9,679,469

Local Taxes	May 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$27,546	\$4,126	\$23,420	\$56,268	\$10,294	\$45,974
M.T.A. Auto Rental	6	0	6	12	0	12
M.C.T. Mobility	131,020	396	130,624	262,485	5,721	256,764
M.C.T.D. Medallion Taxicab Rides	1,046	0	1,046	21,032	6	21,026
New York City Alcoholic Beverage	1,809	0	1,809	4,064	0	4,064
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	473,940	173,011	300,929	2,118,802	619,111	1,499,691
Total Gross Collections	471,863	---	471,863	2,060,290	---	2,060,290
Less: Refunds and Minor Offsets	---	173,011	173,011	---	619,111	619,111
Plus: State/City Offsets	2,077	---	2,077	58,512	---	58,512
Sales & Use	986,155	6,974	979,181	2,017,557	21,117	1,996,440
Stock Transfer (to NYC; all eligible for rebate)	26	0	26	123	0	123
Yonkers Personal Income - Net (Adjusted)	2,345	886	1,459	7,104	2,956	4,148
Total Gross Collections	2,333	---	2,333	6,736	---	6,736
Less: Refunds and Minor Offsets	---	886	886	---	2,956	2,956
Plus: State/City Offsets	12	---	12	368	---	368
Total-Local Taxes	\$1,623,893	\$185,393	\$1,438,500	\$4,487,447	\$659,205	\$3,828,242
Total State & Local Taxes and Fees 1/	\$5,496,510	\$1,326,976	\$4,169,533	\$17,951,068	\$4,443,357	\$13,507,711

1/ Includes:

	May 2011	Fiscal Year 2011-12
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):

	May 2011	Fiscal Year 2011-12
	\$0	\$0

3/ Includes Cigarette License and Sticker Fees.

4/ Includes section 186-F public safety communications surcharge:

	May 2011	Fiscal Year 2011-12
	\$0	\$0

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/ Includes:

	May 2011	Fiscal Year 2011-12
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	27	30

7/ Includes:

	May 2011	Fiscal Year 2011-12
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	13	16

MONTHLY COMPARISON OF NET COLLECTIONS

May 2011

(in thousands)

State Taxes	Net Collections		Difference	
	May 2010	May 2011	Amount	Percent
Personal Income Tax 1/	\$1,044,244	\$1,428,813	\$384,569	36.8
User Taxes 2/	\$936,520	\$1,018,561	\$82,041	8.8
Sales and Use 3/	757,297	814,229	56,932	7.5
Motor Fuel	42,568	37,778	-4,790	-11.3
Cigarette/Tobacco Products 1/	108,788	136,041	27,253	25.1
Alcoholic Beverage	18,450	18,481	31	0.2
Highway/Fuel Use 1/	9,403	12,013	2,610	27.8
Auto Rental	14	19	5	35.7
Business Taxes	\$87,200	\$102,120	\$14,920	17.1
Corporation Franchise	9,629	19,026	9,397	97.6
Corporation & Utilities 1/	-8,397	-3,903	4,494	53.5
Banks	197	3,212	3,015	1,530.5
Insurance (Article 33)	-158	623	781	494.3
Direct Writings	341	1,387	1,046	306.7
Petroleum 1/, 4/	85,588	81,775	-3,813	-4.5
Property Transfer Taxes 5/	\$124,847	\$180,648	\$55,801	44.7
Estate	81,447	131,201	49,754	61.1
Real Estate Transfer	43,398	49,420	6,022	13.9
Other Revenues 6/	\$2,597	\$891	-\$1,706	-65.7
Pari-Mutuel	1,556	1,242	-314	-20.2
Hazardous Waste Assessments	196	78	-118	-60.2
Waste Tire Management and Recycling Fees	52	65	13	25.0
Returnable Container Deposits	277	-240	-517	-186.6
Tax Return Preparer Registration Fees	-74	-278	-204	-275.7
Racing Admissions	2	2	0	0.0
Boxing and Wrestling Exhibitions	14	9	-5	-35.7
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$2,195,408</b>	<b>\$2,731,033</b>	<b>\$535,625</b>	<b>24.4</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	May 2010	May 2011	Amount	Percent
Withholding	\$2,060,830	\$2,222,880	\$162,050	7.9
Estimated Tax	90,968	89,839	-1,129	-1.2
Final Payments	32,751	42,620	9,869	30.1
Delinquencies	65,030	106,690	41,660	64.1
Limited Liability Company Fees	171	285	114	66.7
Total Gross Collections	\$2,249,750	\$2,462,314	\$212,564	9.4
Refunds/Minor Offsets	1,200,212	1,031,412	-168,800	-14.1
State/City Offsets	5,294	2,089	-3,205	-60.5
Net Collections	\$1,044,244	\$1,428,813	\$384,569	36.8
Other Component Detail				
Cigarette/Tobacco Products	\$108,789	\$136,041	\$27,252	25.1
Cigarette	102,822	128,979	26,157	25.4
Tobacco Products	5,808	6,967	1,159	20.0
Retailer Licenses	85	93	8	9.4
Vending Machine Stickers	74	2	-72	-97.3
Highway/Fuel Use	\$9,403	\$12,013	\$2,610	27.8
Highway Use	8,687	10,091	1,404	16.2
Truck Mileage	8,450	9,753	1,303	15.4
Permits	237	338	101	42.6
Fuel Use	716	1,922	1,206	168.4
Article 21	0	2	2	NA
Article 21A IFTA	702	1,904	1,202	171.2
IFTA Decal Fees & Trip Permits	14	16	2	14.3
Corporation & Utilities 6/	-\$8,397	-\$3,903	\$4,494	53.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	531	-4,692	-5,223	-983.6
Utilities (sections 186-A, A&E & PSC)	-8,983	789	9,772	108.8
Public Safety Communications Surcharge (\$186-F)	55	0	-55	-100.0
Petroleum	\$85,588	\$81,775	-\$3,813	-4.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	85,588	81,775	-3,813	-4.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	May 2010	May 2011	Amount	Percent
M.T.A. Corporate Surcharge	\$16,160	\$23,420	\$7,260	44.9
M.T.A. Auto Rental	9	6	-3	-33.3
M.C.T. Mobility	118,942	130,624	11,682	9.8
M.C.T.D. Medallion Taxicab Rides	1,069	1,046	-23	-2.2
New York City Alcoholic Beverage	1,619	1,809	190	11.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	214,563	300,929	86,366	40.3
Sales & Use	930,564	979,181	48,617	5.2
Stock Transfer (to NYC; all rebatable)	154	26	-128	-83.1
Yonkers Personal Income	1,058	1,459	401	37.9
<b>Total-Local Taxes</b>	<b>\$1,284,138</b>	<b>\$1,438,500</b>	<b>\$154,362</b>	<b>12.0</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$3,479,546</b>	<b>\$4,169,533</b>	<b>\$689,987</b>	<b>19.8</b>

2/ Includes:

	May 2010	May 2011
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:

	May 2010	May 2011
	\$2	\$0

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:

	May 2010	May 2011
Real Property Gains (repealed 6/15/1996)	\$1	\$0
Gift (repealed 1/1/2000)	1	27

6/ Includes:

	May 2010	May 2011
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	574	13



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 2011

(in thousands)

State Taxes	Net Collections 2010-2011	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax 1/	\$36,209,216	\$39,060,100	\$5,136,419	\$6,966,671	\$1,830,252	35.6
User Taxes 2/	\$13,410,445	\$13,886,700	\$1,901,769	\$2,064,752	\$162,983	8.6
Sales and Use 3/	10,856,940	11,246,700	1,531,077	1,660,941	129,864	8.5
Motor Fuel	516,145	512,100	81,908	73,742	-8,166	-10.0
Cigarette/Tobacco Products 1/	1,617,246	1,686,000	229,800	268,782	38,982	17.0
Alcoholic Beverage	229,719	233,000	36,761	37,091	330	0.9
Highway/Fuel Use 1/	129,162	144,000	22,196	24,161	1,965	8.9
Auto Rental	61,233	64,900	27	35	8	29.6
Business Taxes	\$6,575,562	\$7,405,700	\$231,166	\$349,740	\$118,574	51.3
Corporation Franchise	2,472,217	3,047,000	77,756	160,882	83,126	106.9
Corporation & Utilities 1/	891,186	948,800	10,090	-7,791	-17,881	-177.2
Banks	973,350	1,107,000	-29,171	26,195	55,366	189.8
Insurance (Article 33)	1,136,629	1,197,000	3,066	658	-2,408	-78.5
Direct Writings	11,739	- - -	506	1,519	1,013	200.2
Petroleum 1/, 4/	1,090,441	1,106,000	168,919	168,277	-642	-0.4
Property Transfer Taxes 5/	\$1,799,346	\$1,635,000	\$261,951	\$294,220	\$32,269	12.3
Estate	1,218,068	1,015,000	173,731	196,745	23,014	13.2
Real Estate Transfer	580,101	620,000	88,182	97,445	9,263	10.5
Other Revenues 6/	\$163,009	\$158,800	\$5,730	\$4,086	-\$1,644	-28.7
Pari-Mutuel	17,039	14,000	2,475	2,125	-350	-14.1
Hazardous Waste Assessments	2,719	2,700	438	407	-31	-7.1
Waste Tire Management and Recycling Fees	25,052	25,100	1,975	1,704	-271	-13.7
Returnable Container Deposits	115,218	115,200	359	59	-300	-83.6
Tax Return Preparer Registration Fees	1,072	1,100	-156	-269	-113	-72.4
Racing Admissions	352	350	5	3	-2	-40.0
Boxing and Wrestling Exhibitions	361	350	20	41	21	105.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$58,157,578</b>	<b>\$62,146,300</b>	<b>\$7,537,035</b>	<b>\$9,679,469</b>	<b>\$2,142,434</b>	<b>28.4</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$31,240,170	\$31,802,000	\$4,565,421	\$4,526,273	-\$39,148	-0.9
Estimated Tax	9,735,271	11,900,500	2,997,221	4,274,198	1,276,977	42.6
Final Payments	1,895,006	2,110,000	1,365,001	1,468,848	103,847	7.6
Delinquencies	1,063,321	1,089,000	184,221	242,469	58,248	31.6
Limited Liability Company Fees	68,667	- - -	2,850	2,667	-183	-6.4
<b>Total Gross Collections</b>	<b>\$44,002,435</b>	<b>\$46,901,600</b>	<b>\$9,114,714</b>	<b>\$10,514,455</b>	<b>\$1,399,741</b>	<b>15.4</b>
Refunds/Minor Offsets	7,693,040	7,693,500	3,954,501	3,488,904	-465,597	-11.8
State/City Offsets	100,179	148,000	23,794	58,880	35,086	147.5
<b>Net Collections</b>	<b>\$36,209,216</b>	<b>\$39,060,100</b>	<b>\$5,136,419</b>	<b>\$6,966,671</b>	<b>\$1,830,252</b>	<b>35.6</b>
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,617,246	\$1,686,000	\$229,800	\$268,782	\$38,982	17.0
Cigarette	1,517,150	NA	216,963	254,641	37,678	17.4
Tobacco Products	95,860	NA	12,591	13,978	1,387	11.0
Retailer Licenses	4,047	NA	138	160	22	15.9
Vending Machine Stickers	189	NA	108	3	-105	-97.2
Highway/Fuel Use	\$129,162	\$144,000	\$22,196	\$24,161	\$1,965	8.9
Highway Use	100,941	NA	18,331	19,211	880	4.8
Truck Mileage	98,125	NA	17,829	18,474	645	3.6
Permits	2,816	NA	502	737	235	46.8
Fuel Use	28,221	NA	3,865	4,950	1,085	28.1
Article 21	11	NA	0	3	3	NA
Article 21A IFTA	27,731	NA	3,831	4,912	1,081	28.2
IFTA Decal Fees & Trip Permits	479	NA	34	35	1	2.9
Corporation & Utilities 6/	\$891,186	\$948,800	\$10,090	-\$7,791	-\$17,881	-177.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	115,954	NA	2,959	-6,828	-9,787	-330.8
Utilities (sections 186-A, A&E & PSC)	581,445	NA	6,777	-963	-7,740	-114.2
Public Safety Communications Surcharge (§186-F)	193,787	NA	354	0	-354	-100.0
Petroleum	\$1,090,441	\$1,106,000	\$168,919	\$168,277	-\$642	-0.4
Article 13-A (prior to 9/1/1990)	-1	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,090,440	NA	168,918	168,277	-641	-0.4
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections 2010-2011	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	0
M.T.A. Corporate Surcharge	\$827,753	---	\$9,369	\$45,974	\$36,605	390.7
M.T.A. Auto Rental	35,004	---	12	12	0	0.0
M.C.T. Mobility	1,382,059	---	256,246	256,764	518	0.2
M.C.T.D. Medallion Taxicab Rides	81,141	---	20,043	21,026	983	4.9
New York City Alcoholic Beverage	23,606	---	3,617	4,064	447	12.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	7,024,339	---	921,390	1,499,691	578,301	62.8
Sales & Use	13,170,795	---	1,887,057	1,996,440	109,383	5.8
Stock Transfer (to NYC; all rebatable)	13,837,479	---	232	123	-109	-47.0
Yonkers Personal Income	26,197	---	4,385	4,148	-237	-5.4
<b>Total-Local Taxes</b>	<b>\$36,408,373</b>	<b>---</b>	<b>\$3,102,351</b>	<b>\$3,828,242</b>	<b>\$725,891</b>	<b>23.4</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$94,565,951</b>	<b>---</b>	<b>\$10,639,386</b>	<b>\$13,507,711</b>	<b>\$2,868,325</b>	<b>27.0</b>

2/ Includes:

	2010-2011	2011-2012
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:

	2010-2011	2011-2012
	\$2	\$0

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:

	2010-2011	2011-2012
Real Property Gains (repealed 6/15/1996)	\$13	\$0
Gift (repealed 1/1/2000)	25	30

6/ Includes:

	2010-2011	2011-2012
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	614	16

7/ From the 2011-12 Enacted Budget, April 2011. 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 included in User Taxes.