



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2011

(in thousands)

State Taxes	October 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,565,891	\$503,893	\$2,061,998	\$26,089,378	\$4,597,888	\$21,491,490
Total Gross Collections	\$2,565,891	---	2,565,891	26,089,378	---	26,089,378
Less: Refunds and Minor Offsets	---	310,812	310,812	---	4,319,432	4,319,432
Less: State/City Offsets	---	193,081	193,081	---	278,456	278,456
Net Collections	---	---	2,061,998	---	---	21,491,490
User Taxes 1/	\$1,074,284	\$11,640	\$1,062,644	\$8,113,841	\$107,726	\$8,006,115
Sales & Use 2/	858,076	8,513	849,563	6,530,729	87,516	6,443,213
Motor Fuel	45,260	2,918	42,342	309,775	16,075	293,700
Cigarette/Tobacco Products 3/	138,962	119	138,843	1,017,979	3,054	1,014,925
Alcoholic Beverage	19,130	1	19,129	138,644	116	138,528
Highway/Fuel Use	12,848	89	12,759	81,424	965	80,459
Auto Rental	8	0	8	35,290	0	35,290
Business Taxes	\$207,218	\$61,222	\$145,996	\$3,816,725	\$617,182	\$3,199,543
Corporation Franchise	84,839	39,006	45,833	1,676,761	469,605	1,207,156
Corporation & Utilities 4/	3,391	3,330	61	377,380	16,473	360,907
Banks	21,282	10,527	10,755	543,836	89,312	454,524
Insurance (Article 33)	1,859	1,813	46	545,210	13,003	532,207
Direct Writings	1,064	52	1,012	6,821	201	6,620
Petroleum 5/	94,783	6,494	88,289	666,717	28,588	638,129
Property Transfer Taxes 6/	\$155,630	\$4,308	\$151,322	\$1,116,750	\$44,999	\$1,071,751
Estate	100,710	4,300	96,410	718,569	44,513	674,056
Real Estate Transfer	54,838	8	54,830	398,044	484	397,560
Other Revenues 7/	\$3,607	\$17	\$3,590	\$87,321	\$514	\$86,807
Pari-Mutuel (w/o Uncashed Tickets)	1,319	0	1,319	11,058	0	11,058
Hazardous Waste Assessments	263	0	263	1,215	2	1,213
Waste Tire Management and Recycling Fees	1,828	2	1,826	12,489	33	12,456
Returnable Container Deposits	195	14	181	62,385	478	61,907
Tax Return Preparer Registration Fees	-3	1	-4	-279	1	-280
Racing Admissions	2	0	2	331	0	331
Boxing and Wrestling Exhibitions	3	0	3	105	0	105
Total - State Taxes and Fees 1/, 6/	\$4,006,630	\$581,080	\$3,425,550	\$39,224,015	\$5,368,309	\$33,855,706

Local Taxes	October 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$21,218	\$6,714	\$14,504	\$462,020	\$50,433	\$411,587
M.T.A. Auto Rental	3	0	3	20,937	0	20,937
M.C.T. Mobility	116,471	1,202	115,269	781,519	15,155	766,364
M.C.T.D. Medallion Taxicab Rides	18,558	3	18,555	62,457	50	62,407
New York City Alcoholic Beverage	1,775	0	1,775	13,808	0	13,808
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	688,142	44,419	643,723	5,343,289	759,378	4,583,911
Total Gross Collections	495,432	---	495,432	5,064,660	---	5,064,660
Less: Refunds and Minor Offsets	---	44,419	44,419	---	759,378	759,378
Plus: State/City Offsets	192,710	---	192,710	278,629	---	278,629
Sales & Use	1,039,988	10,290	1,029,698	7,961,549	105,571	7,855,978
Stock Transfer (to NYC; all eligible for rebate)	69	0	69	7,260,055	0	7,260,055
Yonkers Personal Income - Net (Adjusted)	3,486	80	3,406	21,357	3,356	18,001
Total Gross Collections	3,115	---	3,115	21,530	---	21,530
Less: Refunds and Minor Offsets	---	80	80	---	3,356	3,356
Plus: State/City Offsets	371	---	371	-173	---	-173
Total-Local Taxes	\$1,889,710	\$62,708	\$1,827,002	\$21,926,991	\$933,943	\$20,993,048
Total State & Local Taxes and Fees 1/	\$5,896,340	\$643,788	\$5,252,552	\$61,151,006	\$6,302,252	\$54,848,754

1/ Includes:

	October 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):

	October 2011	Fiscal Year 2011-12
	\$0	\$257

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	October 2011	Fiscal Year 2011-12
	\$0	\$98,323

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:

	October 2011	Fiscal Year 2011-12
Real Property Gains (repealed 6/15/1996)	\$0	\$4
Gift (repealed 1/1/2000)	82	131

7/ Includes:

	October 2011	Fiscal Year 2011-12
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	0	17

MONTHLY COMPARISON OF NET COLLECTIONS

October 2011

(in thousands)

State Taxes	Net Collections		Difference	
	October 2010	October 2011	Amount	Percent
Personal Income Tax 1/	\$2,158,120	\$2,061,998	-\$96,122	-4.5
User Taxes 2/	\$1,025,479	\$1,062,644	\$37,165	3.6
Sales and Use 3/	812,578	849,563	36,985	4.6
Motor Fuel	43,738	42,342	-1,396	-3.2
Cigarette/Tobacco Products 1/	139,518	138,843	-675	-0.5
Alcoholic Beverage	18,519	19,129	610	3.3
Highway/Fuel Use 1/	11,103	12,759	1,656	14.9
Auto Rental	23	8	-15	-65.2
Business Taxes	\$149,635	\$145,996	-\$3,639	-2.4
Corporation Franchise	40,666	45,833	5,167	12.7
Corporation & Utilities 1/	-1,337	61	1,398	104.6
Banks	10,668	10,755	87	0.8
Insurance (Article 33)	8,287	46	-8,241	-99.4
Direct Writings	85	1,012	927	1,090.6
Petroleum 1/, 4/	91,266	88,289	-2,977	-3.3
Property Transfer Taxes 5/	\$127,521	\$151,322	\$23,801	18.7
Estate	79,933	96,410	16,477	20.6
Real Estate Transfer	47,573	54,830	7,257	15.3
Other Revenues 6/	\$3,971	\$3,590	-\$381	-9.6
Pari-Mutuel	1,474	1,319	-155	-10.5
Hazardous Waste Assessments	866	263	-603	-69.6
Waste Tire Management and Recycling Fees	1,162	1,826	664	57.1
Returnable Container Deposits	243	181	-62	-25.5
Tax Return Preparer Registration Fees	-34	-4	30	88.2
Racing Admissions	224	2	-222	-99.1
Boxing and Wrestling Exhibitions	27	3	-24	-88.9
Total - State Taxes and Fees 2/, 5/	\$3,464,726	\$3,425,550	-\$39,176	-1.1

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	October 2010	October 2011	Amount	Percent
Withholding	\$2,042,726	\$2,127,524	\$84,798	4.2
Estimated Tax	104,023	129,520	25,497	24.5
Final Payments	253,619	235,234	-18,385	-7.2
Delinquencies	93,026	73,340	-19,686	-21.2
Limited Liability Company Fees	249	273	24	9.6
Total Gross Collections	\$2,493,643	\$2,565,891	\$72,248	2.9
Refunds/Minor Offsets	316,025	310,812	-5,213	-1.6
State/City Offsets	19,498	193,081	173,583	890.3
Net Collections	\$2,158,120	\$2,061,998	-\$96,122	-4.5
Other Component Detail				
Cigarette/Tobacco Products	\$139,518	\$138,843	-\$675	-0.5
Cigarette	132,909	126,785	-6,124	-4.6
Tobacco Products	6,096	8,888	2,792	45.8
Retailer Licenses	506	3,164	2,658	525.3
Vending Machine Stickers	7	6	-1	-14.3
Highway/Fuel Use	\$11,103	\$12,759	\$1,656	14.9
Highway Use	8,635	8,764	129	1.5
Truck Mileage	8,419	8,521	102	1.2
Permits	216	243	27	12.5
Fuel Use	2,468	3,995	1,527	61.9
Article 21	1	0	-1	-100.0
Article 21A IFTA	2,456	3,986	1,530	62.3
IFTA Decal Fees & Trip Permits	11	9	-2	-18.2
Corporation & Utilities 6/	-\$1,337	\$61	\$1,398	104.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	1,914	724	-1,190	-62.2
Utilities (sections 186-A, A&E & PSC)	-3,252	-663	2,589	79.6
Public Safety Communications Surcharge (\$186-F)	1	0	-1	-100.0
Petroleum	\$91,266	\$88,289	-\$2,977	-3.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	91,266	88,289	-2,977	-3.3
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 2010	October 2011	Amount	Percent
M.T.A. Corporate Surcharge	\$16,223	\$14,504	-\$1,719	-10.6
M.T.A. Auto Rental	5	3	-2	-40.0
M.C.T. Mobility	98,463	115,269	16,806	17.1
M.C.T.D. Medallion Taxicab Rides	19,332	18,555	-777	-4.0
New York City Alcoholic Beverage	2,143	1,775	-368	-17.2
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	445,958	643,723	197,765	44.3
Sales & Use	957,656	1,029,698	72,042	7.5
Stock Transfer (to NYC; all rebatable)	172	69	-103	-59.9
Yonkers Personal Income	1,967	3,406	1,439	73.2
Total-Local Taxes	\$1,541,919	\$1,827,002	\$285,083	18.5
Total State & Local Taxes and Fees	\$5,006,645	\$5,252,552	\$245,907	4.9

2/ Includes:

	October 2010	October 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:

	October 2010	October 2011
	\$5	\$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:

	October 2010	October 2011
Real Property Gains (repealed 6/15/1996)	-\$9	\$0
Gift (repealed 1/1/2000)	24	82

6/ Includes:

	October 2010	October 2011
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	9	0

FISCAL YEAR COMPARISON OF NET COLLECTIONS

October 2011

(in thousands)

State Taxes	Net Collections	Estimated Receipts 7/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax 1/	\$36,209,216	\$39,060,100	\$18,732,121	\$21,491,490	\$2,759,369	14.7
User Taxes 2/	\$13,410,445	\$13,886,700	\$7,628,965	\$8,006,115	\$377,150	4.9
Sales and Use 3/	10,856,940	11,246,700	6,106,067	6,443,213	337,146	5.5
Motor Fuel	516,145	512,100	304,987	293,700	-11,287	-3.7
Cigarette/Tobacco Products 1/	1,617,246	1,686,000	972,448	1,014,925	42,477	4.4
Alcoholic Beverage	229,719	233,000	135,459	138,528	3,069	2.3
Highway/Fuel Use 1/	129,162	144,000	77,437	80,459	3,022	3.9
Auto Rental	61,233	64,900	32,567	35,290	2,723	8.4
Business Taxes	\$6,575,562	\$7,405,700	\$2,898,308	\$3,199,543	\$301,235	10.4
Corporation Franchise	2,472,217	3,047,000	964,480	1,207,156	242,676	25.2
Corporation & Utilities 1/	891,186	948,800	367,262	360,907	-6,355	-1.7
Banks	973,350	1,107,000	438,563	454,524	15,961	3.6
Insurance (Article 33)	1,136,629	1,197,000	478,155	532,207	54,052	11.3
Direct Writings	11,739	- - -	6,491	6,620	129	2.0
Petroleum 1/, 4/	1,090,441	1,106,000	643,357	638,129	-5,228	-0.8
Property Transfer Taxes 5/	\$1,799,346	\$1,635,000	\$1,051,220	\$1,071,751	\$20,531	2.0
Estate	1,218,068	1,015,000	699,546	674,056	-25,490	-3.6
Real Estate Transfer	580,101	620,000	351,130	397,560	46,430	13.2
Other Revenues 6/	\$163,009	\$158,800	\$102,695	\$86,807	-\$15,888	-15.5
Pari-Mutuel	17,039	14,000	12,202	11,058	-1,144	-9.4
Hazardous Waste Assessments	2,719	2,700	1,835	1,213	-622	-33.9
Waste Tire Management and Recycling Fees	25,052	25,100	14,064	12,456	-1,608	-11.4
Returnable Container Deposits	115,218	115,200	73,421	61,907	-11,514	-15.7
Tax Return Preparer Registration Fees	1,072	1,100	-402	-280	122	30.3
Racing Admissions	352	350	252	331	79	31.3
Boxing and Wrestling Exhibitions	361	350	284	105	-179	-63.0
Total - State Taxes and Fees 2/, 5/	\$58,157,578	\$62,146,300	\$30,413,309	\$33,855,706	\$3,442,397	11.3

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
Personal Income Tax						
Withholding	\$31,240,170	\$31,802,000	\$15,307,571	\$15,771,625	\$464,054	3.0
Estimated Tax	9,735,271	11,900,500	6,105,695	7,910,880	1,805,185	29.6
Final Payments	1,895,006	2,110,000	1,716,281	1,802,967	86,686	5.1
Delinquencies	1,063,321	1,089,000	611,481	599,762	-11,719	-1.9
Limited Liability Company Fees	68,667	- - -	4,627	4,144	-483	-10.4
Total Gross Collections	\$44,002,435	\$46,901,600	\$23,745,655	\$26,089,378	\$2,343,723	9.9
Refunds/Minor Offsets	7,693,040	7,693,500	4,960,292	4,319,432	-640,860	-12.9
State/City Offsets	100,179	148,000	53,242	278,456	225,214	423.0
Net Collections	\$36,209,216	\$39,060,100	\$18,732,121	\$21,491,490	\$2,759,369	14.7
Other Component Detail						
Cigarette/Tobacco Products	\$1,617,246	\$1,686,000	\$972,448	\$1,014,925	\$42,477	4.4
Cigarette	1,517,150	NA	912,131	947,994	35,863	3.9
Tobacco Products	95,860	NA	56,692	62,693	6,001	10.6
Retailer Licenses	4,047	NA	3,456	4,229	773	22.4
Vending Machine Stickers	189	NA	169	9	-160	-94.7
Highway/Fuel Use	\$129,162	\$144,000	\$77,437	\$80,459	\$3,022	3.9
Highway Use	100,941	NA	60,577	61,905	1,328	2.2
Truck Mileage	98,125	NA	58,856	59,889	1,033	1.8
Permits	2,816	NA	1,721	2,016	295	17.1
Fuel Use	28,221	NA	16,860	18,554	1,694	10.0
Article 21	11	NA	4	-3	-7	-175.0
Article 21A IFTA	27,731	NA	16,770	18,472	1,702	10.1
IFTA Decal Fees & Trip Permits	479	NA	86	85	-1	-1.2
Corporation & Utilities 6/	\$891,186	\$948,800	\$367,262	\$360,907	-\$6,355	-1.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	115,954	NA	28,871	34,623	5,752	19.9
Utilities (sections 186-A, A&E & PSC)	581,445	NA	241,044	227,961	-13,083	-5.4
Public Safety Communications Surcharge (\$186-F)	193,787	NA	97,347	98,323	976	1.0
Petroleum	\$1,090,441	\$1,106,000	\$643,357	\$638,129	-\$5,228	-0.8
Article 13-A (prior to 9/1/1990)	-1	NA	-1	0	1	100.0
Article 13-A (after 9/1/1990)	1,090,440	NA	643,357	638,128	-5,229	-0.8
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 7/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	2010-2011	2011-2012
M.T.A. Corporate Surcharge	\$827,753	---	\$355,012	\$411,587	\$56,575	15.9
M.T.A. Auto Rental	35,004	---	18,323	20,937	2,614	14.3
M.C.T. Mobility	1,382,059	---	732,092	766,364	34,272	4.7
M.C.T.D. Medallion Taxicab Rides	81,141	---	60,744	62,407	1,663	2.7
New York City Alcoholic Beverage	23,606	---	14,400	13,808	-592	-4.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	7,024,339	---	3,498,199	4,583,911	1,085,712	31.0
Sales & Use	13,170,795	---	7,488,868	7,855,978	367,110	4.9
Stock Transfer (to NYC; all rebatable)	13,837,479	---	7,087,043	7,260,055	173,012	2.4
Yonkers Personal Income	26,197	---	15,511	18,001	2,490	16.1
Total-Local Taxes	\$36,408,373	---	\$19,270,192	\$20,993,048	\$1,722,856	8.9
Total State & Local Taxes and Fees	\$94,565,951	---	\$49,683,501	\$54,848,754	\$5,165,253	10.4

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
	\$100	\$257

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	\$4
Gift (repealed 1/1/2000)	531	131

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)	1,039	17

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.