

September 2011

(in thousands)

State Taxes	September 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$3,960,082	\$137,810	\$3,822,272	\$23,523,487	\$4,093,995	\$19,429,492
Total Gross Collections	\$3,960,082	---	3,960,082	23,523,487	---	23,523,487
Less: Refunds and Minor Offsets	---	121,883	121,883	---	4,008,620	4,008,620
Less: State/City Offsets	---	15,927	15,927	---	85,375	85,375
Net Collections	---	---	3,822,272	---	---	19,429,492
User Taxes 1/	\$1,382,524	\$23,858	\$1,358,666	\$7,039,557	\$96,086	\$6,943,471
Sales & Use 2/	1,134,057	21,527	1,112,530	5,672,653	79,003	5,593,650
Motor Fuel	45,968	1,786	44,182	264,515	13,157	251,358
Cigarette/Tobacco Products 3/	149,734	213	149,521	879,017	2,935	876,082
Alcoholic Beverage	21,638	115	21,523	119,514	115	119,399
Highway/Fuel Use	10,330	217	10,113	68,576	876	67,700
Auto Rental	20,797	0	20,797	35,282	0	35,282
Business Taxes	\$1,243,318	\$62,124	\$1,181,194	\$3,609,507	\$555,960	\$3,053,547
Corporation Franchise	472,030	38,793	433,237	1,591,922	430,599	1,161,323
Corporation & Utilities 4/	214,463	891	213,572	373,989	13,143	360,846
Banks	207,721	16,957	190,764	522,554	78,785	443,769
Insurance (Article 33)	248,556	1,566	246,990	543,351	11,190	532,161
Direct Writings	214	36	178	5,757	149	5,608
Petroleum 5/	100,334	3,881	96,453	571,934	22,094	549,840
Property Transfer Taxes 6/	\$176,785	\$5,358	\$171,427	\$961,120	\$40,691	\$920,429
Estate	119,420	4,979	114,441	617,859	40,213	577,646
Real Estate Transfer	57,361	380	56,981	343,206	476	342,730
Other Revenues 7/	\$37,203	\$0	\$37,203	\$83,714	\$497	\$83,217
Pari-Mutuel (w/o Uncashed Tickets)	2,196	0	2,196	9,739	0	9,739
Hazardous Waste Assessments	61	2	59	952	2	950
Waste Tire Management and Recycling Fees	2,987	0	2,987	10,661	31	10,630
Returnable Container Deposits	31,728	-1	31,729	62,190	464	61,726
Tax Return Preparer Registration Fees	-4	-1	-3	-276	0	-276
Racing Admissions	228	0	228	329	0	329
Boxing and Wrestling Exhibitions	7	0	7	102	0	102
Total - State Taxes and Fees 1/, 6/	\$6,799,912	\$229,150	\$6,570,762	\$35,217,385	\$4,787,229	\$30,430,156

(in thousands)

Local Taxes	September 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$152,960	\$7,148	\$145,812	\$440,802	\$43,719	\$397,083
M.T.A. Auto Rental	12,347	0	12,347	20,934	0	20,934
M.C.T. Mobility	77,155	3,785	73,370	665,048	13,953	651,095
M.C.T.D. Medallion Taxicab Rides	1,316	15	1,301	43,899	47	43,852
New York City Alcoholic Beverage	1,934	0	1,934	12,033	0	12,033
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	763,198	30,349	732,849	4,655,147	714,959	3,940,188
Total Gross Collections	746,459	---	746,459	4,569,228	---	4,569,228
Less: Refunds and Minor Offsets	---	30,349	30,349	---	714,959	714,959
Plus: State/City Offsets	16,739	---	16,739	85,919	---	85,919
Sales & Use	1,418,219	26,034	1,392,185	6,921,561	95,281	6,826,280
Stock Transfer (to NYC; all eligible for rebate)	4,257,870	0	4,257,870	7,259,986	0	7,259,986
Yonkers Personal Income - Net (Adjusted)	2,283	52	2,231	17,871	3,276	14,595
Total Gross Collections	3,095	---	3,095	18,415	---	18,415
Less: Refunds and Minor Offsets	---	52	52	---	3,276	3,276
Plus: State/City Offsets	-812	---	-812	-544	---	-544
Total-Local Taxes	\$6,687,282	\$67,383	\$6,619,899	\$20,037,281	\$871,235	\$19,166,046
Total State & Local Taxes and Fees 1/	\$13,487,194	\$296,533	\$13,190,661	\$55,254,666	\$5,658,464	\$49,596,202

1/ Includes:

	September 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):

	September 2011	Fiscal Year 2011-12
	\$96	\$257

3/ Includes Cigarette License and Sticker Fees.

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

	September 2011	Fiscal Year 2011-12
	\$48,843	\$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:

	September 2011	Fiscal Year 2011-12
Real Property Gains (repealed 6/15/1996)	\$2	\$4
Gift (repealed 1/1/2000)	3	49

7/ Includes:

	September 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

September 2011

(in thousands)

State Taxes	Net Collections		Difference	
	September 2010	September 2011	Amount	Percent
Personal Income Tax 1/	\$3,564,088	\$3,822,272	\$258,184	7.2
User Taxes 2/	\$1,355,231	\$1,358,666	\$3,435	0.3
Sales and Use 3/	1,076,668	1,112,530	35,862	3.3
Motor Fuel	45,312	44,182	-1,130	-2.5
Cigarette/Tobacco Products 1/	184,729	149,521	-35,208	-19.1
Alcoholic Beverage	19,745	21,523	1,778	9.0
Highway/Fuel Use 1/	9,382	10,113	731	7.8
Auto Rental	19,395	20,797	1,402	7.2
Business Taxes	\$1,140,153	\$1,181,194	\$41,041	3.6
Corporation Franchise	324,696	433,237	108,541	33.4
Corporation & Utilities 1/	198,756	213,572	14,816	7.5
Banks	274,644	190,764	-83,880	-30.5
Insurance (Article 33)	249,749	246,990	-2,759	-1.1
Direct Writings	627	178	-449	-71.6
Petroleum 1/, 4/	91,681	96,453	4,772	5.2
Property Transfer Taxes 5/	\$162,831	\$171,427	\$8,596	5.3
Estate	113,458	114,441	983	0.9
Real Estate Transfer	49,119	56,981	7,862	16.0
Other Revenues 6/	\$45,291	\$37,203	-\$8,088	-17.9
Pari-Mutuel	2,302	2,196	-106	-4.6
Hazardous Waste Assessments	80	59	-21	-26.3
Waste Tire Management and Recycling Fees	4,929	2,987	-1,942	-39.4
Returnable Container Deposits	38,013	31,729	-6,284	-16.5
Tax Return Preparer Registration Fees	-44	-3	41	93.2
Racing Admissions	2	228	226	11,300.0
Boxing and Wrestling Exhibitions	8	7	-1	-12.5
Total - State Taxes and Fees 2/, 5/	\$6,267,594	\$6,570,762	\$303,168	4.8

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	September 2010	September 2011	Amount	Percent
Withholding	\$2,086,595	\$2,113,592	\$26,997	1.3
Estimated Tax	1,516,532	1,751,199	234,667	15.5
Final Payments	35,080	36,115	1,035	3.0
Delinquencies	59,522	58,679	-843	-1.4
Limited Liability Company Fees	786	497	-289	-36.8
Total Gross Collections	\$3,698,515	\$3,960,082	\$261,567	7.1
Refunds/Minor Offsets	132,771	121,883	-10,888	-8.2
State/City Offsets	1,656	15,927	14,271	861.8
Net Collections	\$3,564,088	\$3,822,272	\$258,184	7.2
Other Component Detail				
Cigarette/Tobacco Products	\$184,730	\$149,521	-\$35,209	-19.1
Cigarette	175,439	142,449	-32,990	-18.8
Tobacco Products	6,416	7,930	1,514	23.6
Retailer Licenses	2,836	-849	-3,685	-129.9
Vending Machine Stickers	39	-9	-48	-123.1
Highway/Fuel Use	\$9,382	\$10,113	\$731	7.8
Highway Use	6,593	7,085	492	7.5
Truck Mileage	6,324	6,771	447	7.1
Permits	269	314	45	16.7
Fuel Use	2,789	3,028	239	8.6
Article 21	1	0	-1	-100.0
Article 21A IFTA	2,780	3,017	237	8.5
IFTA Decal Fees & Trip Permits	8	11	3	37.5
Corporation & Utilities 6/	\$198,756	\$213,572	\$14,816	7.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	21,496	27,127	5,631	26.2
Utilities (sections 186-A, A&E & PSC)	129,823	137,602	7,779	6.0
Public Safety Communications Surcharge (\$186-F)	47,437	48,843	1,406	3.0
Petroleum	\$91,681	\$96,453	\$4,772	5.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	91,681	96,453	4,772	5.2
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 2010	September 2011	Amount	Percent
M.T.A. Corporate Surcharge	\$156,586	\$145,812	-\$10,774	-6.9
M.T.A. Auto Rental	10,962	12,347	1,385	12.6
M.C.T. Mobility	70,004	73,370	3,366	4.8
M.C.T.D. Medallion Taxicab Rides	577	1,301	724	125.5
New York City Alcoholic Beverage	2,021	1,934	-87	-4.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	647,242	732,849	85,607	13.2
Sales & Use	1,327,867	1,392,185	64,318	4.8
Stock Transfer (to NYC; all rebatable)	3,145,263	4,257,870	1,112,607	35.4
Yonkers Personal Income	2,359	2,231	-128	-5.4
Total-Local Taxes	\$5,362,881	\$6,619,899	\$1,257,018	23.4
Total State & Local Taxes and Fees	\$11,630,475	\$13,190,661	\$1,560,186	13.4

2/ Includes:

	September 2010	September 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:

	September 2010	September 2011
	\$36	\$96

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 2010	September 2011
Real Property Gains (repealed 6/15/1996)	\$1	\$2
Gift (repealed 1/1/2000)	253	3

6/ Includes:

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



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

September 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	\$16,574,001	\$19,429,492	\$2,855,491	17.2
User Taxes 2/	\$13,410,445	\$13,886,700	\$6,603,486	\$6,943,471	\$339,985	5.1
Sales and Use 3/	10,856,940	11,246,700	5,293,489	5,593,650	300,161	5.7
Motor Fuel	516,145	512,100	261,249	251,358	-9,891	-3.8
Cigarette/Tobacco Products 1/	1,617,246	1,686,000	832,930	876,082	43,152	5.2
Alcoholic Beverage	229,719	233,000	116,940	119,399	2,459	2.1
Highway/Fuel Use 1/	129,162	144,000	66,334	67,700	1,366	2.1
Auto Rental	61,233	64,900	32,544	35,282	2,738	8.4
Business Taxes	\$6,575,562	\$7,405,700	\$2,748,673	\$3,053,547	\$304,874	11.1
Corporation Franchise	2,472,217	3,047,000	923,814	1,161,323	237,509	25.7
Corporation & Utilities 1/	891,186	948,800	368,599	360,846	-7,753	-2.1
Banks	973,350	1,107,000	427,895	443,769	15,874	3.7
Insurance (Article 33)	1,136,629	1,197,000	469,868	532,161	62,293	13.3
Direct Writings	11,739	- - -	6,406	5,608	-798	-12.5
Petroleum 1/, 4/	1,090,441	1,106,000	552,091	549,840	-2,251	-0.4
Property Transfer Taxes 5/	\$1,799,346	\$1,635,000	\$923,699	\$920,429	-\$3,270	-0.4
Estate	1,218,068	1,015,000	619,613	577,646	-41,967	-6.8
Real Estate Transfer	580,101	620,000	303,557	342,730	39,173	12.9
Other Revenues 6/	\$163,009	\$158,800	\$98,724	\$83,217	-\$15,507	-15.7
Pari-Mutuel	17,039	14,000	10,728	9,739	-989	-9.2
Hazardous Waste Assessments	2,719	2,700	969	950	-19	-2.0
Waste Tire Management and Recycling Fees	25,052	25,100	12,902	10,630	-2,272	-17.6
Returnable Container Deposits	115,218	115,200	73,178	61,726	-11,452	-15.6
Tax Return Preparer Registration Fees	1,072	1,100	-368	-276	92	25.0
Racing Admissions	352	350	28	329	301	1,075.0
Boxing and Wrestling Exhibitions	361	350	257	102	-155	-60.3
Total - State Taxes and Fees 2/, 5/	\$58,157,578	\$62,146,300	\$26,948,583	\$30,430,156	\$3,481,573	12.9

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	\$13,264,845	\$13,644,101	\$379,256	2.9
Estimated Tax	9,735,271	11,900,500	6,001,672	7,781,360	1,779,688	29.7
Final Payments	1,895,006	2,110,000	1,462,662	1,567,733	105,071	7.2
Delinquencies	1,063,321	1,089,000	518,455	526,422	7,967	1.5
Limited Liability Company Fees	68,667	- - -	4,378	3,871	-507	-11.6
Total Gross Collections	\$44,002,435	\$46,901,600	\$21,252,012	\$23,523,487	\$2,271,475	10.7
Refunds/Minor Offsets	7,693,040	7,693,500	4,644,267	4,008,620	-635,647	-13.7
State/City Offsets	100,179	148,000	33,744	85,375	51,631	153.0
Net Collections	\$36,209,216	\$39,060,100	\$16,574,001	\$19,429,492	\$2,855,491	17.2
Other Component Detail						
Cigarette/Tobacco Products	\$1,617,246	\$1,686,000	\$832,930	\$876,082	\$43,152	5.2
Cigarette	1,517,150	NA	779,222	821,209	41,987	5.4
Tobacco Products	95,860	NA	50,596	53,805	3,209	6.3
Retailer Licenses	4,047	NA	2,950	1,065	-1,885	-63.9
Vending Machine Stickers	189	NA	162	3	-159	-98.1
Highway/Fuel Use	\$129,162	\$144,000	\$66,334	\$67,700	\$1,366	2.1
Highway Use	100,941	NA	51,942	53,141	1,199	2.3
Truck Mileage	98,125	NA	50,437	51,368	931	1.8
Permits	2,816	NA	1,505	1,773	268	17.8
Fuel Use	28,221	NA	14,392	14,559	167	1.2
Article 21	11	NA	3	-3	-6	-200.0
Article 21A IFTA	27,731	NA	14,314	14,486	172	1.2
IFTA Decal Fees & Trip Permits	479	NA	75	76	1	1.3
Corporation & Utilities 6/	\$891,186	\$948,800	\$368,599	\$360,846	-\$7,753	-2.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	115,954	NA	26,957	33,899	6,942	25.8
Utilities (sections 186-A, A&E & PSC)	581,445	NA	244,296	228,624	-15,672	-6.4
Public Safety Communications Surcharge (§186-F)	193,787	NA	97,346	98,323	977	1.0
Petroleum	\$1,090,441	\$1,106,000	\$552,091	\$549,840	-\$2,251	-0.4
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	552,091	549,839	-2,252	-0.4
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 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	---	\$338,789	\$397,083	\$58,294	17.2
M.T.A. Auto Rental	35,004	---	18,318	20,934	2,616	14.3
M.C.T. Mobility	1,382,059	---	633,629	651,095	17,466	2.8
M.C.T.D. Medallion Taxicab Rides	81,141	---	41,412	43,852	2,440	5.9
New York City Alcoholic Beverage	23,606	---	12,257	12,033	-224	-1.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	7,024,339	---	3,052,241	3,940,188	887,947	29.1
Sales & Use	13,170,795	---	6,531,212	6,826,280	295,068	4.5
Stock Transfer (to NYC; all rebatable)	13,837,479	---	7,086,871	7,259,986	173,115	2.4
Yonkers Personal Income	26,197	---	13,544	14,595	1,051	7.8
Total-Local Taxes	\$36,408,373	---	\$17,728,273	\$19,166,046	\$1,437,773	8.1
Total State & Local Taxes and Fees	\$94,565,951	---	\$44,676,856	\$49,596,202	\$4,919,346	11.0

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
	\$95	\$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)	\$22	\$4
Gift (repealed 1/1/2000)	507	49

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)	1,030	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.