



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

April 2012

(in thousands)

State Taxes	April 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$7,805,979	\$2,671,519	\$5,134,460	\$7,805,979	\$2,671,519	\$5,134,460
Total Gross Collections	\$7,805,979	---	7,805,979	7,805,979	---	7,805,979
Less: Refunds and Minor Offsets	---	2,615,534	2,615,534	---	2,615,534	2,615,534
Less: State/City Offsets	---	55,985	55,985	---	55,985	55,985
Net Collections	---	---	5,134,460	---	---	5,134,460
User Taxes 1/	\$1,050,708	\$12,650	\$1,038,058	\$1,050,708	\$12,650	\$1,038,058
Sales & Use 2/	846,772	8,768	838,004	846,772	8,768	838,004
Motor Fuel	38,384	3,202	35,182	38,384	3,202	35,182
Cigarette/Tobacco Products 3/	134,437	472	133,965	134,437	472	133,965
Alcoholic Beverage	17,451	0	17,451	17,451	0	17,451
Highway/Fuel Use	13,601	208	13,393	13,601	208	13,393
Auto Rental	63	0	63	63	0	63
Business Taxes	\$363,240	\$74,033	\$289,207	\$363,240	\$74,033	\$289,207
Corporation Franchise	227,316	56,210	171,106	227,316	56,210	171,106
Corporation & Utilities 4/	25,752	1,755	23,997	25,752	1,755	23,997
Banks	4,678	8,813	-4,135	4,678	8,813	-4,135
Insurance (Article 33)	15,765	2,718	13,047	15,765	2,718	13,047
Direct Writings	261	0	261	261	0	261
Petroleum 5/	89,468	4,537	84,931	89,468	4,537	84,931
Property Transfer Taxes 6/	\$187,688	\$6,438	\$181,250	\$187,688	\$6,438	\$181,250
Estate	119,092	6,051	113,041	119,092	6,051	113,041
Real Estate Transfer	68,577	0	68,577	68,577	0	68,577
Other Revenues 7/	\$5,138	\$9	\$5,129	\$5,138	\$9	\$5,129
Pari-Mutuel (w/o Uncashed Tickets)	973	0	973	973	0	973
Hazardous Waste Assessments	661	1	660	661	1	660
Waste Tire Management and Recycling Fees	2,477	0	2,477	2,477	0	2,477
Returnable Container Deposits	787	8	779	787	8	779
Tax Return Preparer Registration Fees	125	0	125	125	0	125
Racing Admissions	3	0	3	3	0	3
Boxing and Wrestling Exhibitions	112	0	112	112	0	112
Total - State Taxes and Fees 1/, 6/	\$9,412,753	\$2,764,650	\$6,648,104	\$9,412,753	\$2,764,650	\$6,648,104

Local Taxes	April 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$33,732	\$12,796	\$20,936	\$33,732	\$12,796	\$20,936
M.T.A. Auto Rental	23	0	23	23	0	23
M.C.T. Mobility	141,928	43	141,885	141,928	43	141,885
M.C.T.D. Medallion Taxicab Rides	20,568	0	20,568	20,568	0	20,568
New York City Alcoholic Beverage	2,000	0	2,000	2,000	0	2,000
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,538,821	478,843	1,059,978	1,538,821	478,843	1,059,978
Total Gross Collections	1,484,408	---	1,484,408	1,484,408	---	1,484,408
Less: Refunds and Minor Offsets	---	478,843	478,843	---	478,843	478,843
Plus: State/City Offsets	54,413	---	54,413	54,413	---	54,413
Sales & Use	1,050,852	10,761	1,040,091	1,050,852	10,761	1,040,091
Stock Transfer (to NYC; all eligible for rebate)	27	0	27	27	0	27
Yonkers Personal Income - Net (Adjusted)	9,156	2,735	6,421	9,156	2,735	6,421
Total Gross Collections	7,584	---	7,584	7,584	---	7,584
Less: Refunds and Minor Offsets	---	2,735	2,735	---	2,735	2,735
Plus: State/City Offsets	1,572	---	1,572	1,572	---	1,572
Total-Local Taxes	\$2,797,107	\$505,178	\$2,291,929	\$2,797,107	\$505,178	\$2,291,929
Total State & Local Taxes and Fees 1/	\$12,209,860	\$3,269,828	\$8,940,033	\$12,209,860	\$3,269,828	\$8,940,033

1/ Includes:

	April 2012	Fiscal Year 2012-13
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):

	April 2012	Fiscal Year 2012-13
	\$3	\$3

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	April 2012	Fiscal Year 2012-13
	\$10	\$10

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:

	April 2012	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$13	\$13
Gift (repealed 1/1/2000)	-381	-381

7/ Includes:

	April 2012	Fiscal Year 2012-13
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	0	0

MONTHLY COMPARISON OF NET COLLECTIONS

April 2012

(in thousands)

State Taxes	Net Collections		Difference	
	April 2011	April 2012	Amount	Percent
Personal Income Tax 1/	\$5,537,858	\$5,134,460	-\$403,398	-7.3
User Taxes 2/	\$1,046,191	\$1,038,058	-\$8,133	-0.8
Sales and Use 3/	846,712	838,004	-8,708	-1.0
Motor Fuel	35,964	35,182	-782	-2.2
Cigarette/Tobacco Products 1/	132,741	133,965	1,224	0.9
Alcoholic Beverage	18,610	17,451	-1,159	-6.2
Highway/Fuel Use 1/	12,148	13,393	1,245	10.2
Auto Rental	16	63	47	293.8
Business Taxes	\$247,620	\$289,207	\$41,587	16.8
Corporation Franchise	141,856	171,106	29,250	20.6
Corporation & Utilities 1/	-3,888	23,997	27,885	717.2
Banks	22,983	-4,135	-27,118	-118.0
Insurance (Article 33)	35	13,047	13,012	37,177.1
Direct Writings	132	261	129	97.7
Petroleum 1/, 4/	86,502	84,931	-1,571	-1.8
Property Transfer Taxes 5/	\$113,572	\$181,250	\$67,678	59.6
Estate	65,544	113,041	47,497	72.5
Real Estate Transfer	48,025	68,577	20,552	42.8
Other Revenues 6/	\$3,195	\$5,129	\$1,934	60.5
Pari-Mutuel	883	973	90	10.2
Hazardous Waste Assessments	329	660	331	100.6
Waste Tire Management and Recycling Fees	1,639	2,477	838	51.1
Returnable Container Deposits	299	779	480	160.5
Tax Return Preparer Registration Fees	9	125	116	1,288.9
Racing Admissions	1	3	2	200.0
Boxing and Wrestling Exhibitions	32	112	80	250.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$6,948,436</b>	<b>\$6,648,104</b>	<b>-\$300,332</b>	<b>-4.3</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	April 2011	April 2012	Amount	Percent
Withholding	\$2,303,393	\$2,373,631	\$70,238	3.0
Estimated Tax	4,184,359	3,848,629	-335,730	-8.0
Final Payments	1,426,228	1,439,346	13,118	0.9
Delinquencies	135,779	141,828	6,049	4.5
Limited Liability Company Fees	2,382	2,545	163	6.8
Total Gross Collections	\$8,052,141	\$7,805,979	-\$246,162	-3.1
Refunds/Minor Offsets	2,457,492	2,615,534	158,042	6.4
State/City Offsets	56,791	55,985	-806	-1.4
Net Collections	\$5,537,858	\$5,134,460	-\$403,398	-7.3
Other Component Detail				
Cigarette/Tobacco Products	\$132,741	\$133,964	\$1,223	0.9
Cigarette	125,662	126,971	1,309	1.0
Tobacco Products	7,011	6,737	-274	-3.9
Retailer Licenses	67	256	189	282.1
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$12,148	\$13,393	\$1,245	10.2
Highway Use	9,120	9,699	579	6.3
Truck Mileage	8,721	9,380	659	7.6
Permits	399	319	-80	-20.1
Fuel Use	3,028	3,694	666	22.0
Article 21	1	0	-1	-100.0
Article 21A IFTA	3,008	3,676	668	22.2
IFTA Decal Fees & Trip Permits	19	18	-1	-5.3
Corporation & Utilities 6/	-\$3,888	\$23,997	\$27,885	717.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-2,136	-1,300	836	39.1
Utilities (sections 186-A, A&E & PSC)	-1,752	25,287	27,039	1,543.3
Public Safety Communications Surcharge (\$186-F)	0	10	10	NA
Petroleum	\$86,502	\$84,931	-\$1,571	-1.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	86,502	84,931	-1,571	-1.8
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	April 2011	April 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$22,554	\$20,936	-\$1,618	-7.2
M.T.A. Auto Rental	6	23	17	283.3
M.C.T. Mobility	126,140	141,885	15,745	12.5
M.C.T.D. Medallion Taxicab Rides	19,980	20,568	588	2.9
New York City Alcoholic Beverage	2,255	2,000	-255	-11.3
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,198,762	1,059,978	-138,784	-11.6
Sales & Use	1,017,253	1,040,091	22,838	2.2
Stock Transfer (to NYC; all rebatable)	97	27	-70	-72.2
Yonkers Personal Income	2,689	6,421	3,732	138.8
<b>Total-Local Taxes</b>	<b>\$2,389,736</b>	<b>\$2,291,929</b>	<b>-\$97,807</b>	<b>-4.1</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$9,338,172</b>	<b>\$8,940,033</b>	<b>-\$398,139</b>	<b>-4.3</b>

2/ Includes:

	April 2011	April 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:

	April 2011	April 2012
	\$0	\$3

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:

	April 2011	April 2012
Real Property Gains (repealed 6/15/1996)	\$0	\$13
Gift (repealed 1/1/2000)	3	-381

6/ Includes:

	April 2011	April 2012
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	3	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

April 2012

(in thousands)

State Taxes	Net Collections 2011-2012	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
Personal Income Tax 1/	\$38,767,827	\$40,256,300	\$5,537,858	\$5,134,460	-\$403,398	-7.3
User Taxes 2/	\$13,740,322	\$14,035,300	\$1,046,191	\$1,038,058	-\$8,133	-0.8
Sales and Use 3/	11,168,122	11,448,700	846,712	838,004	-8,708	-1.0
Motor Fuel	501,610	514,600	35,964	35,182	-782	-2.2
Cigarette/Tobacco Products 1/	1,633,742	1,615,000	132,741	133,965	1,224	0.9
Alcoholic Beverage	238,282	241,000	18,610	17,451	-1,159	-6.2
Highway/Fuel Use 1/	132,129	147,000	12,148	13,393	1,245	10.2
Auto Rental	66,437	69,000	16	63	47	293.8
Business Taxes	\$7,046,293	\$7,399,700	\$247,620	\$289,207	\$41,587	16.8
Corporation Franchise	2,723,756	2,905,000	141,856	171,106	29,250	20.6
Corporation & Utilities 1/	877,002	921,600	-3,888	23,997	27,885	717.2
Banks	1,162,709	1,159,000	22,983	-4,135	-27,118	-118.0
Insurance (Article 33)	1,171,118	1,252,000	35	13,047	13,012	37,177.1
Direct Writings	11,352	- - -	132	261	129	97.7
Petroleum 1/, 4/	1,100,356	1,162,100	86,502	84,931	-1,571	-1.8
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$113,572	\$181,250	\$67,678	59.6
Estate	1,078,426	1,127,000	65,544	113,041	47,497	72.5
Real Estate Transfer	610,048	660,000	48,025	68,577	20,552	42.8
Other Revenues 6/	\$153,447	\$152,500	\$3,195	\$5,129	\$1,934	60.5
Pari-Mutuel	17,197	16,300	883	973	90	10.2
Hazardous Waste Assessments	7,104	7,100	329	660	331	100.6
Waste Tire Management and Recycling Fees	23,573	23,600	1,639	2,477	838	51.1
Returnable Container Deposits	103,643	103,600	299	779	480	160.5
Tax Return Preparer Registration Fees	1,145	1,100	9	125	116	1,288.9
Racing Admissions	355	400	1	3	2	200.0
Boxing and Wrestling Exhibitions	413	400	32	112	80	250.0
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$61,396,468</b>	<b>\$63,630,800</b>	<b>\$6,948,436</b>	<b>\$6,648,104</b>	<b>-\$300,332</b>	<b>-4.3</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$31,198,971	\$32,748,000	\$2,303,393	\$2,373,631	\$70,238	3.0
Estimated Tax	11,628,433	11,602,200	4,184,359	3,848,629	-335,730	-8.0
Final Payments	2,045,827	2,202,800	1,426,228	1,439,346	13,118	0.9
Delinquencies	1,085,647	1,148,600	135,779	141,828	6,049	4.5
Limited Liability Company Fees	71,589	- - -	2,382	2,545	163	6.8
Total Gross Collections	\$46,030,467	\$47,701,600	\$8,052,141	\$7,805,979	-\$246,162	-3.1
Refunds/Minor Offsets	6,896,695	7,147,300	2,457,492	2,615,534	158,042	6.4
State/City Offsets	365,945	298,000	56,791	55,985	-806	-1.4
Net Collections	\$38,767,827	\$40,256,300	\$5,537,858	\$5,134,460	-\$403,398	-7.3
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,633,743	\$1,615,000	\$132,741	\$133,964	\$1,223	0.9
Cigarette	1,529,368	NA	125,662	126,971	1,309	1.0
Tobacco Products	102,626	NA	7,011	6,737	-274	-3.9
Retailer Licenses	1,726	NA	67	256	189	282.1
Vending Machine Stickers	23	NA	1	0	-1	-100.0
Highway/Fuel Use	\$132,129	\$147,000	\$12,148	\$13,393	\$1,245	10.2
Highway Use	101,607	NA	9,120	9,699	579	6.3
Truck Mileage	98,286	NA	8,721	9,380	659	7.6
Permits	3,321	NA	399	319	-80	-20.1
Fuel Use	30,522	NA	3,028	3,694	666	22.0
Article 21	-3	NA	1	0	-1	-100.0
Article 21A IFTA	30,038	NA	3,008	3,676	668	22.2
IFTA Decal Fees & Trip Permits	487	NA	19	18	-1	-5.3
Corporation & Utilities 6/	\$877,002	\$921,600	-\$3,888	\$23,997	\$27,885	717.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	-2,136	-1,300	836	39.1
Utilities (sections 186-A, A&E & PSC)	561,144	NA	-1,752	25,287	27,039	1,543.3
Public Safety Communications Surcharge (\$186-F)	194,616	NA	0	10	10	NA
Petroleum	\$1,100,356	\$1,162,100	\$86,502	\$84,931	-\$1,571	-1.8
Article 13-A (prior to 9/1/1990)	736	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,099,618	NA	86,502	84,931	-1,571	-1.8
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	0	0	0	NA

(in thousands)

Local Taxes	Net Collections 2011-2012	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	0
M.T.A. Corporate Surcharge	\$951,459	---	\$22,554	\$20,936	-\$1,618	-7.2
M.T.A. Auto Rental	39,564	---	6	23	17	283.3
M.C.T. Mobility	1,398,052	---	126,140	141,885	15,745	12.5
M.C.T.D. Medallion Taxicab Rides	86,849	---	19,980	20,568	588	2.9
New York City Alcoholic Beverage	23,409	---	2,255	2,000	-255	-11.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	1,198,762	1,059,978	-138,784	-11.6
Sales & Use	13,728,199	---	1,017,253	1,040,091	22,838	2.2
Stock Transfer (to NYC; all rebatable)	14,459,838	---	97	27	-70	-72.2
Yonkers Personal Income	34,860	---	2,689	6,421	3,732	138.8
Total-Local Taxes	\$38,838,685	---	\$2,389,736	\$2,291,929	-\$97,807	-4.1
Total State & Local Taxes and Fees	\$100,235,153	---	\$9,338,172	\$8,940,033	-\$398,139	-4.3

2/ Includes:

	2011-2012	2012-2013
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:

	2011-2012	2012-2013
	\$0	\$3

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:

	2011-2012	2012-2013
Real Property Gains (repealed 6/15/1996)	\$0	\$13
Gift (repealed 1/1/2000)	3	-381

6/ Includes:

	2011-2012	2012-2013
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	3	0

7/ From the Enacted Executive Budget, April 2012. 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. Real Property Gains and Gift included in Other Revenues.