



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

April 2014

(in thousands)

State Taxes	April 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$8,346,625	\$2,993,301	\$5,353,324	\$8,346,625	\$2,993,301	\$5,353,324
Total Gross Collections	\$8,346,625	---	8,346,625	8,346,625	---	8,346,625
Less: Refunds and Minor Offsets	---	2,869,185	2,869,185	---	2,869,185	2,869,185
Less: State/City Offsets	---	124,116	124,116	---	124,116	124,116
Net Collections	---	---	5,353,324	---	---	5,353,324
User Taxes 1/	\$1,130,022	\$15,610	\$1,114,412	\$1,130,022	\$15,610	\$1,114,412
Sales & Use 2/	934,702	13,374	921,328	934,702	13,374	921,328
Motor Fuel	42,858	1,847	41,011	42,858	1,847	41,011
Cigarette/Tobacco Products 3/	119,982	222	119,760	119,982	222	119,760
Alcoholic Beverage	19,406	0	19,406	19,406	0	19,406
Highway/Fuel Use	13,065	167	12,898	13,065	167	12,898
Auto Rental	9	0	9	9	0	9
Business Taxes	\$293,654	\$46,613	\$247,040	\$293,654	\$46,613	\$247,040
Corporation Franchise	160,329	42,252	118,077	160,329	42,252	118,077
Corporation & Utilities 4/	1,669	116	1,553	1,669	116	1,553
Banks	25,015	289	24,726	25,015	289	24,726
Insurance (Article 33)	3,949	161	3,788	3,949	161	3,788
Direct Writings	50	0	50	50	0	50
Petroleum 5/	102,642	3,796	98,846	102,642	3,796	98,846
Property Transfer Taxes 6/	\$158,802	\$1,744	\$157,058	\$158,802	\$1,744	\$157,058
Estate	85,472	1,743	83,729	85,472	1,743	83,729
Real Estate Transfer	73,290	1	73,289	73,290	1	73,289
Other Revenues	\$9,753	\$104	\$9,649	\$9,753	\$104	\$9,649
Pari-Mutuel (w/o Uncashed Tickets)	985	0	985	985	0	985
Hazardous Waste Assessments	199	0	199	199	0	199
Waste Tire Management and Recycling Fees	2,140	3	2,137	2,140	3	2,137
Returnable Container Deposits	6,357	101	6,256	6,357	101	6,256
Tax Return Preparer Registration Fees	10	0	10	10	0	10
Racing Admissions	2	0	2	2	0	2
Boxing and Wrestling Exhibitions	60	0	60	60	0	60
Total - State Taxes and Fees 1/, 6/	\$9,938,855	\$3,057,372	\$6,881,483	\$9,938,855	\$3,057,372	\$6,881,483

Local Taxes	April 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$28,987	\$3,289	\$25,698	\$28,987	\$3,289	\$25,698
M.T.A. Auto Rental	6	0	6	6	0	6
M.C.T. Mobility	135,723	5,095	130,628	135,723	5,095	130,628
M.C.T.D. Taxicab and Hail Vehicle Rides	20,889	2	20,887	20,889	2	20,887
New York City Alcoholic Beverage	1,604	0	1,604	1,604	0	1,604
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,880,938	529,500	1,351,438	1,880,938	529,500	1,351,438
Total Gross Collections	1,757,956	---	1,757,956	1,757,956	---	1,757,956
Less: Refunds and Minor Offsets	---	529,500	529,500	---	529,500	529,500
Plus: State/City Offsets	122,982	---	122,982	122,982	---	122,982
Sales & Use	1,161,037	12,543	1,148,494	1,161,037	12,543	1,148,494
Stock Transfer (to NYC; all eligible for rebate)	30	0	30	30	0	30
Yonkers Personal Income - Net (Adjusted)	8,629	2,891	5,738	8,629	2,891	5,738
Total Gross Collections	7,495	---	7,495	7,495	---	7,495
Less: Refunds and Minor Offsets	---	2,891	2,891	---	2,891	2,891
Plus: State/City Offsets	1,134	---	1,134	1,134	---	1,134
Total-Local Taxes	\$3,237,843	\$553,320	\$2,684,523	\$3,237,843	\$553,320	\$2,684,523
Total State & Local Taxes and Fees 1/	\$13,176,698	\$3,610,692	\$9,566,006	\$13,176,698	\$3,610,692	\$9,566,006

1/ Includes:

	April 2014	Fiscal Year 2014-15
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 2014	Fiscal Year 2014-15
	\$0	\$0

3/ Includes Cigarette Retailer License and Vending Machine Sticker Fees.

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

	April 2014	Fiscal Year 2014-15
	\$3	\$3

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 2014	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$1	\$1
Gift (repealed 1/1/2000)	39	39

April 2014

(in thousands)

State Taxes	Net Collections		Difference	
	April 2013	April 2014	Amount	Percent
Personal Income Tax 1/	\$6,657,247	\$5,353,324	-\$1,303,923	-19.6
User Taxes 2/	\$1,058,979	\$1,114,412	\$55,433	5.2
Sales and Use 3/	870,629	921,328	50,699	5.8
Motor Fuel	34,570	41,011	6,441	18.6
Cigarette/Tobacco Products 1/	123,033	119,760	-3,273	-2.7
Alcoholic Beverage	17,755	19,406	1,651	9.3
Highway/Fuel Use 1/	12,935	12,898	-37	-0.3
Auto Rental	57	9	-48	-84.2
Business Taxes	\$441,251	\$247,040	-\$194,211	-44.0
Corporation Franchise	328,844	118,077	-210,767	-64.1
Corporation & Utilities 1/	3,881	1,553	-2,328	-60.0
Banks	12,116	24,726	12,610	104.1
Insurance (Article 33)	5,454	3,788	-1,666	-30.5
Direct Writings	961	50	-911	-94.8
Petroleum 1/, 4/	89,995	98,846	8,851	9.8
Property Transfer Taxes 5/	\$148,057	\$157,058	\$9,001	6.1
Estate	90,424	83,729	-6,695	-7.4
Real Estate Transfer	57,604	73,289	15,685	27.2
Other Revenues	\$4,284	\$9,649	\$5,365	125.2
Pari-Mutuel	949	985	36	3.8
Hazardous Waste Assessments	473	199	-274	-57.9
Waste Tire Management and Recycling Fees	2,251	2,137	-114	-5.1
Returnable Container Deposits	606	6,256	5,650	932.3
Tax Return Preparer Registration Fees	-7	10	17	242.9
Racing Admissions	1	2	1	100.0
Boxing and Wrestling Exhibitions	11	60	49	445.5
Total - State Taxes and Fees 2/, 5/	\$8,309,818	\$6,881,483	-\$1,428,335	-17.2

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	April 2013	April 2014	Amount	Percent
Withholding	\$2,502,712	\$2,760,483	\$257,771	10.3
Estimated Tax	5,828,751	4,040,445	-1,788,306	-30.7
Final Payments	1,463,933	1,401,247	-62,686	-4.3
Delinquencies	113,647	140,743	27,096	23.8
Limited Liability Company Fees	3,119	3,707	588	18.9
Total Gross Collections	\$9,912,162	\$8,346,625	-\$1,565,537	-15.8
Refunds/Minor Offsets	3,117,084	2,869,185	-247,899	-8.0
State/City Offsets	137,831	124,116	-13,715	-10.0
Net Collections	\$6,657,247	\$5,353,324	-\$1,303,923	-19.6
Other Component Detail				
Cigarette/Tobacco Products	\$123,033	\$119,759	-\$3,274	-2.7
Cigarette	116,124	113,454	-2,670	-2.3
Tobacco Products	6,780	6,172	-608	-9.0
Retailer Licenses	128	133	5	3.9
Vending Machine Stickers	1	0	-1	-100.0
Highway/Fuel Use	\$12,935	\$12,898	-\$37	-0.3
Highway Use	9,910	10,373	463	4.7
Truck Mileage	9,265	9,437	172	1.9
Permits	645	936	291	45.1
Fuel Use	3,025	2,525	-500	-16.5
Article 21	0	0	0	NA
Article 21A IFTA	3,004	2,508	-496	-16.5
IFTA Decal Fees & Trip Permits	21	17	-4	-19.0
Corporation & Utilities 6/	\$3,881	\$1,553	-\$2,328	-60.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-2,831	566	3,397	120.0
Utilities (sections 186-A, A&E & PSC)	6,689	984	-5,705	-85.3
Public Safety Communications Surcharge (\$186-F)	23	3	-20	-87.0
Petroleum	\$89,995	\$98,846	\$8,851	9.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	89,995	98,846	8,851	9.8
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 2013	April 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$52,331	\$25,698	-\$26,633	-50.9
M.T.A. Auto Rental	38	6	-32	-84.2
M.C.T. Mobility	123,459	130,628	7,169	5.8
M.C.T.D. Taxicab and Hail Vehicle Rides	19,872	20,887	1,015	5.1
New York City Alcoholic Beverage	1,835	1,604	-231	-12.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,721,877	1,351,438	-370,439	-21.5
Sales & Use	1,084,825	1,148,494	63,669	5.9
Stock Transfer (to NYC; all rebatable)	31	30	-1	-3.2
Yonkers Personal Income	5,838	5,738	-100	-1.7
Total-Local Taxes	\$3,010,106	\$2,684,523	-\$325,583	-10.8
Total State & Local Taxes and Fees	\$11,319,924	\$9,566,006	-\$1,753,918	-15.5

2/ Includes:

	April 2013	April 2014
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 2013	April 2014
	\$0	\$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:

	April 2013	April 2014
Real Property Gains (repealed 6/15/1996)	\$3	\$1
Gift (repealed 1/1/2000)	26	39



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

April 2014

(in thousands)

State Taxes	Net Collections 2013-2014	Estimated Receipts 6/ 2014-2015	Net Collections			
			Fiscal Year-to-Date		Difference	
			2013-2014	2014-2015	Amount	Percent
Personal Income Tax 1/	\$42,960,775	\$0	\$6,657,247	\$5,353,324	-\$1,303,923	-19.6
User Taxes 2/	\$14,242,212	\$0	\$1,058,979	\$1,114,412	\$55,433	5.2
Sales and Use 3/	11,857,005	0	870,629	921,328	50,699	5.8
Motor Fuel	473,155	0	34,570	41,011	6,441	18.6
Cigarette/Tobacco Products 1/	1,453,371	0	123,033	119,760	-3,273	-2.7
Alcoholic Beverage	250,332	0	17,755	19,406	1,651	9.3
Highway/Fuel Use 1/	136,223	0	12,935	12,898	-37	-0.3
Auto Rental	72,126	0	57	9	-48	-84.2
Business Taxes	\$7,352,608	\$0	\$441,251	\$247,040	-\$194,211	-44.0
Corporation Franchise	3,245,069	0	328,844	118,077	-210,767	-64.1
Corporation & Utilities 1/	865,740	0	3,881	1,553	-2,328	-60.0
Banks	888,317	0	12,116	24,726	12,610	104.1
Insurance (Article 33)	1,179,036	0	5,454	3,788	-1,666	-30.5
Direct Writings	19,936	- - -	961	50	-911	-94.8
Petroleum 1/, 4/	1,154,510	0	89,995	98,846	8,851	9.8
Property Transfer Taxes 5/	\$2,149,514	\$0	\$148,057	\$157,058	\$9,001	6.1
Estate	1,238,279	0	90,424	83,729	-6,695	-7.4
Real Estate Transfer	911,352	0	57,604	73,289	15,685	27.2
Other Revenues	\$153,468	\$0	\$4,284	\$9,649	\$5,365	125.2
Pari-Mutuel	16,822	0	949	985	36	3.8
Hazardous Waste Assessments	2,379	0	473	199	-274	-57.9
Waste Tire Management and Recycling Fees	26,917	0	2,251	2,137	-114	-5.1
Returnable Container Deposits	104,929	0	606	6,256	5,650	932.3
Tax Return Preparer Registration Fees	1,426	0	-7	10	17	242.9
Racing Admissions	350	0	1	2	1	100.0
Boxing and Wrestling Exhibitions	645	0	11	60	49	445.5
Total - State Taxes and Fees 2/, 5/	\$66,858,577	\$0	\$8,309,818	\$6,881,483	-\$1,428,335	-17.2

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 6/ 2014-2015	Net Collections			
			Fiscal Year-to-Date		Difference	
			2013-2014	2014-2015	2013-2014	2014-2015
Personal Income Tax						
Withholding	\$33,367,556	\$0	\$2,502,712	\$2,760,483	\$257,771	10.3
Estimated Tax	14,637,177	0	5,828,751	4,040,445	-1,788,306	-30.7
Final Payments	2,284,099	0	1,463,933	1,401,247	-62,686	-4.3
Delinquencies	1,202,087	0	113,647	140,743	27,096	23.8
Limited Liability Company Fees	84,129	- - -	3,119	3,707	588	18.9
Total Gross Collections	\$51,575,048	\$0	\$9,912,162	\$8,346,625	-\$1,565,537	-15.8
Refunds/Minor Offsets	7,999,270	0	3,117,084	2,869,185	-247,899	-8.0
State/City Offsets	615,003	0	137,831	124,116	-13,715	-10.0
Net Collections	\$42,960,775	\$0	\$6,657,247	\$5,353,324	-\$1,303,923	-19.6
Other Component Detail						
Cigarette/Tobacco Products	\$1,453,371	\$0	\$123,033	\$119,759	-\$3,274	-2.7
Cigarette	1,351,580	NA	116,124	113,454	-2,670	-2.3
Tobacco Products	94,604	NA	6,780	6,172	-608	-9.0
Retailer Licenses	7,177	NA	128	133	5	3.9
Vending Machine Stickers	10	NA	1	0	-1	-100.0
Highway/Fuel Use	\$136,223	\$0	\$12,935	\$12,898	-\$37	-0.3
Highway Use	105,096	NA	9,910	10,373	463	4.7
Truck Mileage	99,273	NA	9,265	9,437	172	1.9
Permits	5,823	NA	645	936	291	45.1
Fuel Use	31,127	NA	3,025	2,525	-500	-16.5
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	3,004	2,508	-496	-16.5
IFTA Decal Fees & Trip Permits	479	NA	21	17	-4	-19.0
Corporation & Utilities 6/	\$865,740	\$0	\$3,881	\$1,553	-\$2,328	-60.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	118,759	NA	-2,831	566	3,397	120.0
Utilities (sections 186-A, A&E & PSC)	563,095	NA	6,689	984	-5,705	-85.3
Public Safety Communications Surcharge (\$186-F)	183,886	NA	23	3	-20	-87.0
Petroleum	\$1,154,510	\$0	\$89,995	\$98,846	\$8,851	9.8
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,154,509	NA	89,995	98,846	8,851	9.8
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

Local Taxes	Net Collections 2013-2014	Estimated Receipts 6/ 2014-2015	Net Collections			
			Fiscal Year-to-Date		Difference	
			2013-2014	2014-2015	Amount	0
M.T.A. Corporate Surcharge	\$989,975	---	\$52,331	\$25,698	-\$26,633	-50.9
M.T.A. Auto Rental	43,663	---	38	6	-32	-84.2
M.C.T. Mobility	1,226,391	---	123,459	130,628	7,169	5.8
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	19,872	20,887	1,015	5.1
New York City Alcoholic Beverage	25,061	---	1,835	1,604	-231	-12.6
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	1,721,877	1,351,438	-370,439	-21.5
Sales & Use	14,829,813	---	1,084,825	1,148,494	63,669	5.9
Stock Transfer (to NYC; all rebatable)	6,116,245	---	31	30	-1	-3.2
Yonkers Personal Income	39,522	---	5,838	5,738	-100	-1.7
Total-Local Taxes	\$33,262,100	---	\$3,010,106	\$2,684,523	-\$325,583	-10.8
Total State & Local Taxes and Fees	\$100,120,677	---	\$11,319,924	\$9,566,006	-\$1,753,918	-15.5

2/ Includes:

	2013-2014	2014-2015
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:

	2013-2014	2014-2015
	\$0	\$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:

	2013-2014	2014-2015
Real Property Gains (repealed 6/15/1996)	\$3	\$1
Gift (repealed 1/1/2000)	26	39

6/ Estimated receipts are not available.