



Office of Tax Policy Analysis

New York State Department of Taxation and Finance

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2014

(in thousands)

State Taxes	November 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,522,695	\$685,998	\$1,836,697	\$31,143,709	\$5,933,312	\$25,210,397
Total Gross Collections	\$2,522,695	---	2,522,695	31,143,709	---	31,143,709
Less: Refunds and Minor Offsets	---	612,720	612,720	---	5,430,674	5,430,674
Less: State/City Offsets	---	73,278	73,278	---	502,638	502,638
Net Collections	---	---	1,836,697	---	---	25,210,397
User Taxes 1/	\$1,131,299	\$14,024	\$1,117,275	\$9,795,440	\$153,537	\$9,641,903
Sales & Use 2/	957,035	12,222	944,813	8,188,410	113,291	8,075,119
Motor Fuel	37,365	1,225	36,140	350,502	16,864	333,638
Cigarette/Tobacco Products 3/	104,814	555	104,259	950,861	22,627	928,234
Alcoholic Beverage	21,783	1	21,782	169,088	11	169,077
Highway/Fuel Use	10,238	21	10,217	95,230	744	94,486
Auto Rental	64	0	64	41,349	0	41,349
Business Taxes	\$207,039	\$119,671	\$87,368	\$4,512,565	\$788,833	\$3,723,732
Corporation Franchise	104,225	100,322	3,903	1,723,527	597,577	1,125,950
Corporation & Utilities 4/	1,691	108	1,583	341,632	-12,155	353,787
Banks	6,785	16,691	-9,906	1,072,081	162,850	909,231
Insurance (Article 33)	6,130	184	5,946	538,098	10,125	527,973
Direct Writings	817	0	817	14,266	8	14,258
Petroleum 5/	87,391	2,366	85,025	822,961	30,428	792,533
Property Transfer Taxes 6/	\$181,692	\$1,551	\$180,141	\$1,479,560	\$40,422	\$1,439,138
Estate	91,185	1,552	89,633	795,736	40,294	755,442
Real Estate Transfer	90,506	0	90,506	683,737	103	683,634
Other Revenues	\$1,770	\$101	\$1,669	\$98,211	\$448	\$97,763
Pari-Mutuel (w/o Uncashed Tickets)	1,479	0	1,479	13,880	0	13,880
Hazardous Waste Assessments	39	0	39	1,062	202	860
Waste Tire Management and Recycling Fees	199	100	99	15,651	143	15,508
Returnable Container Deposits	26	0	26	66,940	102	66,838
Tax Return Preparer Registration Fees	1	1	0	31	1	30
Racing Admissions	1	0	1	175	0	175
Boxing and Wrestling Exhibitions	25	0	25	472	0	472
Total - State Taxes and Fees 1/, 6/	\$4,044,495	\$821,345	\$3,223,150	\$47,029,485	\$6,916,552	\$40,112,933

(in thousands)

Local Taxes	November 2014			Fiscal Year 2014-15		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$27,127	\$9,334	\$17,793	\$558,493	\$78,156	\$480,337
M.T.A. Auto Rental	24	0	24	24,732	0	24,732
M.C.T. Mobility	90,513	2,723	87,790	788,301	15,471	772,830
M.C.T.D. Taxicab and Hail Vehicle Rides	0	0	0	62,022	19	62,003
New York City Alcoholic Beverage	2,199	0	2,199	16,530	0	16,530
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	613,091	95,779	517,312	6,988,526	881,105	6,107,421
Total Gross Collections	539,628	---	539,628	6,486,086	---	6,486,086
Less: Refunds and Minor Offsets	---	95,779	95,779	---	881,105	881,105
Plus: State/City Offsets	73,463	---	73,463	502,440	---	502,440
Sales & Use	1,194,856	13,449	1,181,407	10,174,550	122,071	10,052,479
Stock Transfer (to NYC; all eligible for rebate)	30	0	30	1,652,026	0	1,652,026
Yonkers Personal Income - Net (Adjusted)	3,440	314	3,126	33,077	4,418	28,659
Total Gross Collections	3,625	---	3,625	32,879	---	32,879
Less: Refunds and Minor Offsets	---	314	314	---	4,418	4,418
Plus: State/City Offsets	-185	---	-185	198	---	198
Total-Local Taxes	\$1,931,280	\$121,599	\$1,809,681	\$20,298,257	\$1,101,240	\$19,197,017
Total State & Local Taxes and Fees 1/	\$5,975,775	\$942,944	\$5,032,831	\$67,327,742	\$8,017,792	\$59,309,950

1/ Includes:

	November 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):

	November 2014	Fiscal Year 2014-15
	\$0	\$96

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

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

	November 2014	Fiscal Year 2014-15
	\$0	\$93,355

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:

	November 2014	Fiscal Year 2014-15
Real Property Gains (repealed 6/15/1996)	\$0	\$37
Gift (repealed 1/1/2000)	2	25



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY COMPARISON OF NET COLLECTIONS

November 2014

(in thousands)

State Taxes	Net Collections		Difference	
	November 2013	November 2014	Amount	Percent
Personal Income Tax 1/	\$1,818,813	\$1,836,697	\$17,884	1.0
User Taxes 2/	\$1,079,352	\$1,117,275	\$37,923	3.5
Sales and Use 3/	892,722	944,813	52,091	5.8
Motor Fuel	40,002	36,140	-3,862	-9.7
Cigarette/Tobacco Products 1/	120,112	104,259	-15,853	-13.2
Alcoholic Beverage	16,319	21,782	5,463	33.5
Highway/Fuel Use 1/	10,128	10,217	89	0.9
Auto Rental	69	64	-5	-7.2
Business Taxes	\$164,681	\$87,368	-\$77,313	-46.9
Corporation Franchise	62,803	3,903	-58,900	-93.8
Corporation & Utilities 1/	1,539	1,583	44	2.9
Banks	-635	-9,906	-9,271	-1,460.0
Insurance (Article 33)	3,233	5,946	2,713	83.9
Direct Writings	4,104	817	-3,287	-80.1
Petroleum 1/, 4/	93,637	85,025	-8,612	-9.2
Property Transfer Taxes 5/	\$184,695	\$180,141	-\$4,554	-2.5
Estate	94,611	89,633	-4,978	-5.3
Real Estate Transfer	90,082	90,506	424	0.5
Other Revenues	\$1,714	\$1,669	-\$45	-2.6
Pari-Mutuel	1,286	1,479	193	15.0
Hazardous Waste Assessments	106	39	-67	-63.2
Waste Tire Management and Recycling Fees	129	99	-30	-23.3
Returnable Container Deposits	212	26	-186	-87.7
Tax Return Preparer Registration Fees	-109	0	109	100.0
Racing Admissions	13	1	-12	-92.3
Boxing and Wrestling Exhibitions	77	25	-52	-67.5
Total - State Taxes and Fees 2/, 5/	\$3,249,255	\$3,223,150	-\$26,105	-0.8

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	November 2013	November 2014	Amount	Percent
Withholding	\$2,310,441	\$2,327,102	\$16,661	0.7
Estimated Tax	71,395	75,802	4,407	6.2
Final Payments	24,796	22,536	-2,260	-9.1
Delinquencies	75,854	97,103	21,249	28.0
Limited Liability Company Fees	341	152	-189	-55.4
Total Gross Collections	\$2,482,827	\$2,522,695	\$39,868	1.6
Refunds/Minor Offsets	633,410	612,720	-20,690	-3.3
State/City Offsets	30,604	73,278	42,674	139.4
Net Collections	\$1,818,813	\$1,836,697	\$17,884	1.0
Other Component Detail				
Cigarette/Tobacco Products	\$120,113	\$104,261	-\$15,852	-13.2
Cigarette	102,633	97,027	-5,606	-5.5
Tobacco Products	16,924	6,584	-10,340	-61.1
Retailer Licenses	555	647	92	16.6
Vending Machine Stickers	1	3	2	200.0
Highway/Fuel Use	\$10,128	\$10,217	\$89	0.9
Highway Use	9,515	9,418	-97	-1.0
Truck Mileage	8,991	8,944	-47	-0.5
Permits	524	474	-50	-9.5
Fuel Use	613	799	186	30.3
Article 21	0	0	0	NA
Article 21A IFTA	546	730	184	33.7
IFTA Decal Fees & Trip Permits	67	69	2	3.0
Corporation & Utilities 6/	\$1,539	\$1,583	\$44	2.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	583	954	371	63.6
Utilities (sections 186-A, A&E & PSC)	954	629	-325	-34.1
Public Safety Communications Surcharge (\$186-F)	2	0	-2	-100.0
Petroleum	\$93,637	\$85,025	-\$8,612	-9.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	93,637	85,025	-8,612	-9.2
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	
	November 2013	November 2014	Amount	Percent
M.T.A. Corporate Surcharge	\$15,785	\$17,793	\$2,008	12.7
M.T.A. Auto Rental	8	24	16	200.0
M.C.T. Mobility	85,819	87,790	1,971	2.3
M.C.T.D. Taxicab and Hail Vehicle Rides	638	0	-638	-100.0
New York City Alcoholic Beverage	1,630	2,199	569	34.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	443,341	517,312	73,971	16.7
Sales & Use	1,118,521	1,181,407	62,886	5.6
Stock Transfer (to NYC; all rebatable)	12	30	18	150.0
Yonkers Personal Income	2,698	3,126	428	15.9
Total-Local Taxes	\$1,668,452	\$1,809,681	\$141,229	8.5
Total State & Local Taxes and Fees	\$4,917,707	\$5,032,831	\$115,124	2.3

2/ Includes:

	November 2013	November 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:

	November 2013	November 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:

	November 2013	November 2014
Real Property Gains (repealed 6/15/1996)	\$1	\$0
Gift (repealed 1/1/2000)	1	2



FISCAL YEAR COMPARISON OF NET COLLECTIONS

November 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	\$43,734,800	\$25,799,763	\$25,210,397	-\$589,366	-2.3
User Taxes 2/	\$14,242,212	\$14,423,200	\$9,433,646	\$9,641,903	\$208,257	2.2
Sales and Use 3/	11,857,005	12,171,200	7,784,651	8,075,119	290,468	3.7
Motor Fuel	473,155	487,000	328,215	333,638	5,423	1.7
Cigarette/Tobacco Products 1/	1,453,371	1,299,000	1,024,615	928,234	-96,381	-9.4
Alcoholic Beverage	250,332	256,000	163,046	169,077	6,031	3.7
Highway/Fuel Use 1/	136,223	136,000	93,791	94,486	695	0.7
Auto Rental	72,126	74,000	39,328	41,349	2,021	5.1
Business Taxes	\$7,352,608	\$6,737,700	\$3,629,632	\$3,723,732	\$94,100	2.6
Corporation Franchise	3,245,069	2,239,000	1,525,113	1,125,950	-399,163	-26.2
Corporation & Utilities 1/	865,740	862,800	338,217	353,787	15,570	4.6
Banks	888,317	1,220,000	455,160	909,231	454,071	99.8
Insurance (Article 33)	1,179,036	1,276,000	505,966	527,973	22,007	4.3
Direct Writings	19,936	- - -	16,085	14,258	-1,827	-11.4
Petroleum 1/, 4/	1,154,510	1,139,900	789,091	792,533	3,442	0.4
Property Transfer Taxes 5/	\$2,149,514	\$2,135,000	\$1,486,940	\$1,439,138	-\$47,802	-3.2
Estate	1,238,279	1,180,000	886,146	755,442	-130,704	-14.7
Real Estate Transfer	911,352	955,000	600,913	683,634	82,721	13.8
Other Revenues	\$153,468	\$153,000	\$100,366	\$97,763	-\$2,603	-2.6
Pari-Mutuel	16,822	17,000	12,317	13,880	1,563	12.7
Hazardous Waste Assessments	2,379	2,400	2,031	860	-1,171	-57.7
Waste Tire Management and Recycling Fees	26,917	26,900	15,959	15,508	-451	-2.8
Returnable Container Deposits	104,929	104,900	69,319	66,838	-2,481	-3.6
Tax Return Preparer Registration Fees	1,426	1,400	-87	30	117	134.5
Racing Admissions	350	200	343	175	-168	-49.0
Boxing and Wrestling Exhibitions	645	200	484	472	-12	-2.5
Total - State Taxes and Fees 2/, 5/	\$66,858,577	\$67,183,700	\$40,450,347	\$40,112,933	-\$337,414	-0.8

1/ See page 2 for component detail

(in thousands)

	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						
Withholding	\$33,367,556	\$35,149,000	\$18,819,567	\$19,721,862	\$902,295	4.8
Estimated Tax	14,637,177	13,417,500	10,109,496	8,669,790	-1,439,706	-14.2
Final Payments	2,284,099	2,165,700	2,125,857	1,919,157	-206,700	-9.7
Delinquencies	1,202,087	1,246,100	735,287	826,338	91,051	12.4
Limited Liability Company Fees:	84,129	- - -	6,408	6,562	154	2.4
Total Gross Collections:	\$51,575,048	\$51,978,300	\$31,796,615	\$31,143,709	-\$652,906	-2.1
Refunds/Minor Offset:	7,999,270	7,795,500	5,515,367	5,430,674	-84,693	-1.5
State/City Offset	615,003	448,000	481,485	502,638	21,153	4.4
Net Collections:	\$42,960,775	\$43,734,800	\$25,799,763	\$25,210,397	-\$589,366	-2.3
Other Component Detail						
Cigarette/Tobacco Products	\$1,453,371	\$1,299,000	\$1,024,616	\$928,235	-\$96,381	-9.4
Cigarette	1,351,580	NA	944,732	885,037	-59,695	-6.3
Tobacco Products	94,604	NA	73,862	37,302	-36,560	-49.5
Retailer Licenses	7,177	NA	6,017	5,889	-128	-2.1
Vending Machine Stickers	10	NA	5	7	2	40.0
Highway/Fuel Use	\$136,223	\$136,000	\$93,791	\$94,486	\$695	0.7
Highway Use	105,096	NA	74,506	75,225	719	1.0
Truck Mileage	99,273	NA	70,242	71,419	1,177	1.7
Permits	5,823	NA	4,264	3,806	-458	-10.7
Fuel Use	31,127	NA	19,285	19,261	-24	-0.1
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	30,648	NA	19,129	19,103	-26	-0.1
IFTA Decal Fees & Trip Permits	479	NA	156	158	2	1.3
Corporation & Utilities 6,	\$865,740	\$862,800	\$338,217	\$353,787	\$15,570	4.6
Article 9 (excl sec 180, 186-A, A&E, PSC, & 18	118,759	NA	34,849	32,860	-1,989	-5.7
Utilities (sections 186-A, A&E & PSC	563,095	NA	211,126	227,572	16,446	7.8
Public Safety Communications Surcharge (§18	183,886	NA	92,242	93,355	1,113	1.2
Petroleum	\$1,154,510	\$1,139,900	\$789,091	\$792,533	\$3,442	0.4
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	789,090	792,533	3,443	0.4
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	1	0	-1	-100.0

(in thousands)

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	---	\$430,495	\$480,337	\$49,842	11.6
M.T.A. Auto Rental	43,663	---	23,798	24,732	934	3.9
M.C.T. Mobility	1,226,391	---	740,993	772,830	31,837	4.3
M.C.T.D. Taxicab and Hail Vehicle Rides	85,190	---	62,750	62,003	-747	-1.2
New York City Alcoholic Beverage	25,061	---	16,361	16,530	169	1.0
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	9,906,240	---	6,104,346	6,107,421	3,075	0.1
Sales & Use	14,829,813	---	9,682,478	10,052,479	370,001	3.8
Stock Transfer (to NYC; all rebatable)	6,116,245	---	3,813,928	1,652,026	-2,161,902	-56.7
Yonkers Personal Income	39,522	---	25,597	28,659	3,062	12.0
Total-Local Taxes	\$33,262,100	---	\$20,900,746	\$19,197,017	-\$1,703,729	-8.2
Total State & Local Taxes and Fees	\$100,120,677	---	\$61,351,093	\$59,309,950	-\$2,041,143	-3.3

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
	\$107	\$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:

	2013-2014	2014-2015
Real Property Gains (repealed 6/15/1996)	-\$164	\$37
Gift (repealed 1/1/2000)	45	25

6/ From the Enacted Executive Budget, April 2014. Estimates adjusted to a collection basis. Article 13 estimate includes Corporation Franchise Tax; Cigarette Retailer License Fees and Vending Machine Stickers estimates include 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 Property Transfer Taxes.