

April 1996

(in thousands)

State Taxes	April 1996			Fiscal Year 1996-97		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)	\$3,605,076	\$682,748	\$2,922,328	\$3,605,076	\$682,748	\$2,922,328
Total Gross Collections	\$2,926,710	---	2,926,710	2,926,710	---	2,926,710
Less: Refunds and Minor Offsets	---	661,280	661,280	---	661,280	661,280
Less: State/City Offsets	---	21,468	21,468	---	21,468	21,468
Net Collections, before Refund Reserve	---	---	2,243,962	---	---	2,243,962
Refund Reserve Transactions	678,366	---	678,366	678,366	0	678,366
User Taxes 1/	\$618,163	\$22,693	\$595,470	\$618,163	\$22,693	\$595,470
Sales & Use 2/, 3/	487,195	19,859	467,336	487,195	19,859	467,336
Motor Fuel 2/	35,003	1,234	33,769	35,003	1,234	33,769
Cigarette/Tobacco Products 4/	65,848	723	65,125	65,848	723	65,125
Alcoholic Beverage	15,708	24	15,684	15,708	24	15,684
Highway/Fuel Use 3/	13,804	853	12,951	13,804	853	12,951
Containers	371	0	371	371	0	371
Auto Rental	59	0	59	59	0	59
Business Taxes	\$235,961	\$57,088	\$178,873	\$235,961	\$57,088	\$178,873
Corporation Franchise	105,183	45,728	59,455	105,183	45,728	59,455
Corporation & Utilities	10,710	3,496	7,214	10,710	3,496	7,214
Banks	34,601	2,979	31,622	34,601	2,979	31,622
Insurance (Article 33)	3,985	4,173	-188	3,985	4,173	-188
Direct Writings	166	0	166	166	0	166
Petroleum 2/, 5/	81,316	712	80,604	81,316	712	80,604
Other Revenues	\$117,448	\$6,563	\$110,885	\$117,448	\$6,563	\$110,885
Real Property Gains	12,715	1,473	11,242	12,715	1,473	11,242
Estate & Gift	87,848	5,075	82,773	87,848	5,075	82,773
Real Estate Transfer	14,895	15	14,880	14,895	15	14,880
Pari-Mutuel (w/o Uncashed Tickets)	1,965	0	1,965	1,965	0	1,965
Other (Racing Admissions & Boxing)	25	0	25	25	0	25
TOTAL - STATE TAXES 1/	\$4,576,648	\$769,092	\$3,807,556	\$4,576,648	\$769,092	\$3,807,556

Monthly Gross and Net Tax Collections

Local Taxes	April 1996			Fiscal Year 1996-97		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$12,129	\$4,412	\$7,717	\$12,129	\$4,412	\$7,717
New York City Alcoholic Beverage	1,276	7	1,269	1,276	7	1,269
New York City Motor Fuel	1	0	1	1	0	1
New York City Personal Income - Net (Adjusted)	717,143	116,384	600,759	717,143	116,384	600,759
Total Gross Collections	696,568	---	696,568	696,568	---	696,568
Less: Refunds and Minor Offsets	---	116,384	116,384	---	116,384	116,384
Plus: State/City Offsets	20,575	---	20,575	20,575	---	20,575
Sales & Use (Includes M.A.C.) 2/	500,418	20,637	479,781	500,418	20,637	479,781
Stock Transfer (to NYC; all eligible for rebate)	37	0	37	37	0	37
Yonkers Personal Income - Net (Adjusted)	5,418	909	4,509	5,418	909	4,509
Total Gross Collections	4,525	---	4,525	4,525	---	4,525
Less: Refunds and Minor Offsets	---	909	909	---	909	909
Plus: State/City Offsets	893	---	893	893	---	893
TOTAL-LOCAL TAXES	\$1,236,422	\$142,349	\$1,094,073	\$1,236,422	\$142,349	\$1,094,073
TOTAL STATE & LOCAL TAXES 1/	\$5,813,070	\$911,441	\$4,901,629	\$5,813,070	\$911,441	\$4,901,629

1/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

April 1996	Fiscal Year 1996-97
\$175	\$175

2/ Gross and Net Collections include Electronic Funds Transfer prepayments for subsequent liability periods for the following taxes (previous months' amounts are subject to adjustment):

Tax	April 1996	Fiscal Year 1996-97
Sales and Use - State Share	\$182,724	\$182,724
Sales and Use - Local Share	188,644	188,644
Motor Fuel	23,842	23,842
Petroleum Business	25,661	25,661

3/ Includes tax on informational and entertainment services (900 numbers):

April 1996	Fiscal Year 1996-97
\$3	\$3

4/ Includes Cigarette License and Sticker Fees.

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.

April 1996

(in thousands)

State Taxes	Net Collections		Difference	
	April 1995	April 1996	Amount	Percent
Personal Income Tax 1/	\$2,529,448	\$2,922,328	\$392,880	15.5
User Taxes 2/	\$568,078	\$595,470	\$27,258	4.8
Sales and Use 3/, 4/	435,418	467,336	31,918	7.3
Motor Fuel 3/	41,150	33,769	-7,381	-17.9
Cigarette/Tobacco Products 5/	63,300	65,125	1,825	2.9
Alcoholic Beverage	16,201	15,684	-517	-3.2
Highway/Fuel Use 1/	11,697	12,951	1,254	10.7
Containers	249	371	122	49.0
Auto Rental	22	59	37	168.2
Business Taxes	\$194,467	\$178,873	-\$15,594	-8.0
Corporation Franchise	77,123	59,455	-17,668	-22.9
Corporation & Utilities 1/	16,070	7,214	-8,856	-55.1
Banks	22,303	31,622	9,319	41.8
Insurance (Article 33)	844	-188	-1,032	-122.3
Direct Writings	66	166	100	151.5
Petroleum 1/, 3/, 6/	78,061	80,604	2,543	3.3
Other Revenues	\$98,363	\$110,885	\$12,522	12.7
Real Property Gains	9,212	11,242	2,030	22.0
Estate & Gift 1/	70,899	82,773	11,874	16.7
Real Estate Transfer	14,365	14,880	515	3.6
Pari-Mutuel	3,853	1,965	-1,888	-49.0
Other (Racing Adms & Boxing)	34	25	-9	-26.5
TOTAL - STATE TAXES 2/	\$3,390,356	\$3,807,556	\$417,066	12.3

1/ See page 2 for component detail.

April 1996
(in thousands)

Monthly Comparison of Net Collections

Personal Income Tax	Net Collections		Difference	
	April 1995	April 1996	Amount	Percent
Withholding	\$1,131,139	\$1,229,872	\$98,733	8.7
Estimated Tax	768,648	912,986	144,338	18.8
Final Payments	634,390	716,228	81,838	12.9
Delinquencies	56,085	65,488	9,403	16.8
Limited Liability Company Fees	138	2,136	1,998	1,447.8
Total Gross Collections	\$2,590,400	\$2,926,710	\$336,310	13.0
Refunds/Minor Offsets	332,139	661,280	329,141	99.1
State/City Offsets	6,796	21,468	14,672	215.9
Net, before Refund Reserve	\$2,251,465	\$2,243,962	-\$7,503	-0.3
Refund Reserve Transactions	277,983	678,366	400,383	144.0
Net, after Refund Reserve	\$2,529,448	\$2,922,328	\$392,880	15.5
Other Component Detail				
Highway/Fuel Use	\$11,697	\$12,951	\$1,254	10.7
Highway Use	9,766	12,690	2,924	29.9
Truck Mileage	9,312	12,346	3,034	32.6
Permits	454	344	-110	-24.2
Fuel Use	1,931	261	-1,670	-86.5
Article 21	1,931	124	-1,807	-93.6
Article 21A IFTA	0	122	122	NA
IFTA Decal Fees & Trip Permits	0	15	15	NA
Corporation & Utilities	\$16,070	\$7,214	-\$8,856	-55.1
Article 9 (excl sec. 180, 186-A & P)	3,464	6,200	2,736	79.0
Utilities (section 186-A & P)	12,606	1,014	-11,592	-92.0
Petroleum	\$78,061	\$80,604	\$2,543	3.3
Article 13-A (prior to 9/1/90)	65	911	846	1,301.5
Article 13-A (after 9/1/90) 2/	77,940	79,694	1,754	2.3
Article 9, Section 182-A	40	-7	-47	-117.5
Lubricating Oils (repealed 9/1/94)	16	6	-10	-62.5
Estate & Gift	\$70,899	\$82,773	\$11,874	16.7
Estate	54,124	53,560	-564	-1.0
Gift	16,775	29,213	12,438	74.1

April 1996
(in thousands)

Monthly Comparison of Net Collections

Local Taxes	Net Collections		Difference	
	April 1995	April 1996	Amount	Percent
M.T.A. Corporate Surcharge	\$13,237	\$7,717	-\$5,520	-41.7
New York City Alcoholic Beverage	1,818	1,269	-549	-30.2
New York City Motor Fuel	0	1	1	NA
New York City Personal Income	514,434	600,759	86,325	16.8
Sales & Use (Includes M.A.C.) 3/	450,402	479,781	29,379	6.5
Stock Transfer (to NYC; all rebatable)	29	37	8	27.6
Yonkers Personal Income	4,107	4,509	402	9.8
TOTAL - LOCAL TAXES	\$984,027	\$1,094,073	\$110,046	11.2
TOTAL - STATE & LOCAL 3/	\$4,374,383	\$4,901,629	\$527,112	12.0

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

	April 1995	April 1996
	\$41	\$175

3/ Monthly net collections include Electronic Funds Transfer prepayments for subsequent liability periods for the following taxes:

Tax	April 1995	April 1996
Sales and Use - State Share	\$126,248	\$182,724
Sales and Use - Local Share	131,257	188,644
Motor Fuel	24,096	23,842
Petroleum Business	45,061	25,661

4/ Includes tax on informational and entertainment services (900) numbers:

	April 1995	April 1996
	\$3	\$2

5/ Includes Cigarette License and Sticker Fees.

6/ 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.

April 1996

(in thousands)

State Taxes	Net	Estimated	Net Collections		Difference	
	Collections	Receipts 7/	Year-to-Date		Amount	Percent
	1995-1996	1996-1997	1995-1996	1996-1997		
Personal Income Tax 1/	\$16,998,213		\$2,529,448	\$2,922,328	\$392,880	15.5
User Taxes 2/	\$8,328,034	\$0	\$568,078	\$595,470	\$27,258	4.8
Sales and Use 3/, 4/	6,688,967		435,418	467,336	31,918	7.3
Motor Fuel 3/	501,483		41,150	33,769	-7,381	-17.9
Cigarette/Tobacco Products 5/	693,485		63,300	65,125	1,825	2.9
Alcoholic Beverage	197,798		16,201	15,684	-517	-3.2
Highway/Fuel Use 1/	170,003		11,697	12,951	1,254	10.7
Containers	45,574		249	371	122	49.0
Auto Rental	28,860		22	59	37	168.2
Business Taxes	\$5,709,784	\$0	\$194,467	\$178,873	-\$15,594	-8.0
Corporation Franchise	1,820,586		77,123	59,455	-17,668	-22.9
Corporation & Utilities 1/	1,575,377		16,070	7,214	-8,856	-55.1
Banks	634,663		22,303	31,622	9,319	41.8
Insurance (Article 33)	666,109		844	-188	-1,032	-122.3
Direct Writings	5,310	---	66	166	100	151.5
Petroleum 1/, 3/, 6/	1,007,739		78,061	80,604	2,543	3.3
Other Revenues	\$1,132,449	\$0	\$98,363	\$110,885	\$12,522	12.7
Real Property Gains	105,909		9,212	11,242	2,030	22.0
Estate & Gift 1/	799,326		70,899	82,773	11,874	16.7
Real Estate Transfer	181,612		14,365	14,880	515	3.6
Pari-Mutuel	45,110		3,853	1,965	-1,888	-49.0
Other (Racing Adms & Boxing)	492		34	25	-9	-26.5
TOTAL - STATE TAXES 2/	\$32,168,480	\$0	\$3,390,356	\$3,807,556	\$417,066	12.3

1/ See page 2 for component detail.

Fiscal Year Comparison of Net Collections

Personal Income Tax	Net	Estimated	Net Collections		Difference	
	Collections	Receipts 7/	Year-to-Date		Amount	Percent
	1995-1996	1996-1997	1995-1996	1996-1997		
Withholding	\$15,283,175		\$1,131,139	\$1,229,872	\$98,733	8.7
Estimated Tax	3,258,725		768,648	912,986	144,338	18.8
Final Payments	797,955		634,390	716,228	81,838	12.9
Delinquencies	517,022		56,085	65,488	9,403	16.8
Limited Liability Company Fees	764	- - -	138	2,136	1,998	1,447.8
Total Gross Collections	\$19,857,641	\$0	\$2,590,400	\$2,926,710	\$336,310	13.0
Refunds/Minor Offsets	2,307,067		332,139	661,280	329,141	99.1
State/City Offsets	151,978		6,796	21,468	14,672	215.9
Net, before Refund Reserve	\$17,398,596	\$0	\$2,251,465	\$2,243,962	-\$7,503	-0.3
Refund Reserve Transactions	-400,383		277,983	678,366	400,383	144.0
Net, after Refund Reserve	\$16,998,213	\$0	\$2,529,448	\$2,922,328	\$392,880	15.5
Other Component Detail						
Highway/Fuel Use	\$7,226	\$0	\$11,697	\$12,951	\$1,254	10.7
Highway Use	6,797	NA	9,766	12,690	2,924	29.9
Truck Mileage	6,559	NA	9,312	12,346	3,034	32.6
Permits	238	NA	454	344	-110	-24.2
Fuel Use	429	NA	1,931	261	-1,670	-86.5
Article 21	415	NA	1,931	124	-1,807	-93.6
Article 21A IFTA	0	NA	0	122	122	NA
IFTA Decal Fees & Trip Permits	14	NA	0	15	15	NA
Corporation & Utilities	\$1,575,377	\$0	\$16,070	\$7,214	-\$8,856	-55.1
Article 9 (excl sec. 180, 186-A & P)	419,068	NA	3,464	6,200	2,736	79.0
Utilities (section 186-A & P)	1,156,309	NA	12,606	1,014	-11,592	-92.0
Petroleum	\$1,007,739	\$0	\$78,061	\$80,604	\$2,543	3.3
Article 13-A (prior to 9/1/90)	2,745	NA	65	911	846	1,301.5
Article 13-A (after 9/1/90) 2/	1,004,218	NA	77,940	79,694	1,754	2.3
Article 9, Section 182-A	333	NA	40	-7	-47	-117.5
Lubricating Oils (repealed 9/1/94)	443	NA	16	6	-10	-62.5
Estate & Gift	\$799,326	\$0	\$70,899	\$82,773	\$11,874	16.7
Estate	678,698	NA	54,124	53,560	-564	-1.0
Gift	120,628	NA	16,775	29,213	12,438	74.1

Fiscal Year Comparison of Net Collections

Local Taxes	Net	Estimated	Net Collections		Difference	
	Collections	Receipts 7/	Year-to-Date		Amount	Percent
	1995-1996	1996-1997	1995-1996	1996-1997		
M.T.A. Corporate Surcharge	\$523,039	---	\$13,237	\$7,717	-\$5,520	-41.7
New York City Alcoholic Beverage	22,246	---	1,818	1,269	-549	-30.2
New York City Motor Fuel	1	---	0	1	1	NA
New York City Personal Income	3,730,418	---	514,434	600,759	86,325	16.8
Sales & Use (Includes M.A.C.) 3/	6,845,252	---	450,402	479,781	29,379	6.5
Stock Transfer (to NYC; all rebatable)	3,595,095	---	29	37	8	27.6
Yonkers Personal Income	22,736	---	4,107	4,509	402	9.8
TOTAL - LOCAL TAXES	\$14,738,787	---	\$984,027	\$1,094,073	\$110,046	11.2
TOTAL - STATE & LOCAL 3/	\$46,907,267	---	\$4,374,383	\$4,901,629	\$527,112	12.0

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

	1995-1996	1996-1997
	\$41	\$175

3/ Fiscal year collections include Electronic Funds Transfer prepayments for subsequent liability periods for the following taxes:

Tax	1995-96	1996-97
Sales and Use - State Share	\$126,248	\$182,724
Sales and Use - Local Share	131,257	188,644
Motor Fuel	24,096	23,842
Petroleum Business	45,061	25,661

4/ Includes tax on informational and entertainment services (900) numbers:

	1995-1996	1996-1997
	\$3	\$2

5/ Includes Cigarette License and Sticker Fees.

6/ 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/ Reflects adjustments to prior periods posted during April 1996.

7/ Estimated receipts are not available.