

April 2001

(in thousands)

State Taxes	April 2001			Fiscal Year 2001-02		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)	\$8,846,284	\$688,635	\$8,157,649	\$8,846,284	\$688,635	\$8,157,649
Total Gross Collections	5,328,860	---	5,328,860	5,328,860	---	5,328,860
Less: Refunds and Minor Offsets	---	674,845	674,845	---	674,845	674,845
Less: State/City Offsets	---	13,790	13,790	---	13,790	13,790
Net Collections, before Refund Reserve	---	---	4,640,225	---	---	4,640,225
Refund Reserve Transactions	3,517,424	---	3,517,424	3,517,424	0	3,517,424
User Taxes 1/	\$772,613	\$8,331	\$764,282	\$772,613	\$8,331	\$764,282
Sales & Use 2/	602,514	4,596	597,918	602,514	4,596	597,918
Motor Fuel	44,154	1,614	42,540	44,154	1,614	42,540
Cigarette/Tobacco Products 3/	95,629	1,769	93,860	95,629	1,769	93,860
Alcoholic Beverage	15,072	0	15,072	15,072	0	15,072
Highway/Fuel Use	15,200	352	14,848	15,200	352	14,848
Containers	0	0	0	0	0	0
Auto Rental	44	0	44	44	0	44
Business Taxes	\$190,980	\$61,329	\$129,651	\$190,980	\$61,329	\$129,651
Corporation Franchise	102,367	44,080	58,287	102,367	44,080	58,287
Corporation & Utilities	(645)	10,483	(11,128)	(645)	10,483	(11,128)
Banks	11,085	1,572	9,513	11,085	1,572	9,513
Insurance (Article 33)	1,792	2,728	(936)	1,792	2,728	(936)
Direct Writings	79	0	79	79	0	79
Petroleum 4/	76,302	2,466	73,836	76,302	2,466	73,836
Other Revenues	\$82,874	\$6,417	\$76,457	\$82,874	\$6,417	\$76,457
Real Property Gains	1,639	0	1,639	1,639	0	1,639
Estate & Gift	61,764	6,417	55,347	61,764	6,417	55,347
Real Estate Transfer	17,791	0	17,791	17,791	0	17,791
Pari-Mutuel (w/o Uncashed Tickets)	1,628	0	1,628	1,628	0	1,628
Other (Racing Admissions & Boxing)	52	0	52	52	0	52
Total - State Taxes 1/	\$9,892,751	\$764,712	\$9,128,039	\$9,892,751	\$764,712	\$9,128,039

Local Taxes	April 2001			Fiscal Year 2001-02		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$19,426	\$2,742	\$16,684	\$19,426	\$2,742	\$16,684
New York City Alcoholic Beverage	1,833	0	1,833	1,833	0	1,833
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,178,748	166,704	1,012,044	1,178,748	166,704	1,012,044
Total Gross Collections	1,165,023	---	1,165,023	1,165,023	---	1,165,023
Less: Refunds and Minor Offsets	---	166,704	166,704	---	166,704	166,704
Plus: State/City Offsets	13,725	---	13,725	13,725	---	13,725
Sales & Use (Includes M.A.C.)	639,323	4,940	634,383	639,323	4,940	634,383
Stock Transfer (to NYC; all eligible for rebate)	63	0	63	63	0	63
Yonkers Personal Income - Net (Adjusted)	3,553	1,029	2,524	3,553	1,029	2,524
Total Gross Collections	3,488	---	3,488	3,488	---	3,488
Less: Refunds and Minor Offsets	---	1,029	1,029	---	1,029	1,029
Plus: State/City Offsets	65	---	65	65	---	65
Total-Local Taxes	\$1,842,946	\$175,415	\$1,667,531	\$1,842,946	\$175,415	\$1,667,531
Total State & Local Taxes 1/	\$11,735,697	\$940,127	\$10,795,570	\$11,735,697	\$940,127	\$10,795,570

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

April 2001	Fiscal Year 2001-02
\$0	\$0

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

April 2001	Fiscal Year 2001-02
\$16	\$16

3/ Includes Cigarette License and Sticker Fees.

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.

April 2001

(in thousands)

State Taxes	Net Collections		Difference	
	April 2000	April 2001	Amount	Percent
Personal Income Tax 1/	\$7,681,355	\$8,157,649	\$476,294	6.2
User Taxes 2/	\$755,793	\$764,282	\$8,459	1.1
Sales and Use 3/	627,297	597,918	(29,379)	(4.7)
Motor Fuel	34,216	42,540	8,324	24.3
Cigarette/Tobacco Products 4/	66,348	93,860	27,512	41.5
Alcoholic Beverage	14,959	15,072	113	0.8
Highway/Fuel Use 1/	12,824	14,848	2,024	15.8
Containers (repealed 10/1/98)	0	0	0	NA
Auto Rental	179	44	(135)	(75.4)
Business Taxes	\$192,307	\$129,651	(\$62,656)	(32.6)
Corporation Franchise	87,864	58,287	(29,577)	(33.7)
Corporation & Utilities 1/	9,453	(11,128)	(20,581)	(217.7)
Banks	25,524	9,513	(16,011)	(62.7)
Insurance (Article 33)	1,369	(936)	(2,305)	(168.4)
Direct Writings	71	79	8	11.3
Petroleum 1/, 5/	68,026	73,836	5,810	8.5
Other Revenues	\$130,341	\$76,457	(\$53,884)	(41.3)
Real Property Gains (repealed 6/15/96)	130	1,639	1,509	1,160.8
Estate & Gift 1/	102,212	55,347	(46,865)	(45.9)
Real Estate Transfer	26,191	17,791	(8,400)	(32.1)
Pari-Mutuel	1,715	1,628	(87)	(5.1)
Other (Racing Adms & Boxing)	93	52	(41)	(44.1)
<b>Total - State Taxes 2/</b>	<b>\$8,759,796</b>	<b>\$9,128,039</b>	<b>\$368,243</b>	<b>4.2</b>

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	April 2000	April 2001	Amount	Percent
Withholding	\$1,443,266	\$1,534,069	\$90,803	6.3
Estimated Tax	1,809,423	2,200,656	391,233	21.6
Final Payments	1,321,621	1,514,291	192,670	14.6
Delinquencies	56,977	63,042	6,065	10.6
Limited Liability Company Fees	13,515	16,802	3,287	24.3
<b>Total Gross Collections</b>	<b>\$4,644,802</b>	<b>\$5,328,860</b>	<b>\$684,058</b>	<b>14.7</b>
Refunds/Minor Offsets	923,112	674,845	(248,267)	(26.9)
State/City Offsets	7,309	13,790	6,481	88.7
Net, before Refund Reserve	\$3,714,381	\$4,640,225	\$925,844	24.9
Refund Reserve Transactions	3,966,974	3,517,424	(449,550)	(11.3)
Net, after Refund Reserve	\$7,681,355	\$8,157,649	\$476,294	6.2
<b>Other Component Detail</b>				
Highway/Fuel Use	\$12,824	\$14,848	\$2,024	15.8
Highway Use	10,981	13,048	2,067	18.8
Truck Mileage	10,519	12,655	2,136	20.3
Permits	462	393	(69)	(14.9)
Fuel Use	1,843	1,800	(43)	(2.3)
Article 21	124	22	(102)	(82.3)
Article 21A IFTA	1,705	1,763	58	3.4
IFTA Decal Fees & Trip Permits	14	15	1	7.1
Corporation & Utilities 6/	\$9,453	(\$11,128)	(\$20,581)	(217.7)
Article 9 (excl sec. 180, 186-A, A&E & P)	290	(338)	(628)	(216.6)
Utilities (section 186-A, A&E & P)	9,163	(10,790)	(19,953)	(217.8)
Petroleum	\$68,026	\$73,836	\$5,810	8.5
Article 13-A (prior to 9/1/90)	0	7	7	NA
Article 13-A (after 9/1/90)	68,026	73,828	5,802	8.5
Article 9, Section 182-A	(1)	0	1	100.0
Lubricating Oils (repealed 9/1/94)	1	1	0	0.0
Estate & Gift	\$102,212	\$55,347	(\$46,865)	(45.9)
Estate	85,725	54,305	(31,420)	(36.7)
Gift	16,487	1,042	(15,445)	(93.7)

Local Taxes	Net Collections		Difference	
	April 2000	April 2001	Amount	Percent
M.T.A. Corporate Surcharge	\$12,796	\$16,684	\$3,888	30.4
New York City Alcoholic Beverage	1,831	1,833	2	0.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	878,032	1,012,044	134,012	15.3
Sales & Use (Includes M.A.C.)	655,826	634,383	(21,443)	(3.3)
Stock Transfer (to NYC; all rebatable)	88	63	(25)	(28.4)
Yonkers Personal Income	2,658	2,524	(134)	(5.0)
Total-Local Taxes	\$1,551,231	\$1,667,531	\$116,300	7.5
Total State & Local Taxes	\$10,311,027	\$10,795,570	\$484,543	4.7

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

April 2000	April 2001
(\$30)	\$0

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

April 2000	April 2001
\$13	\$16

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.

6/ Reflects adjustments to prior periods posted during April 2001.

# OTPA

## New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

REVISED

April 2001

(in thousands)

State Taxes	Net	Estimated	Net Collections		Difference	
	Collections	Receipts 7/	Year-to-Date		Amount	Percent
	2000-2001	2001-2002	2000-2001	2001-2002		
Personal Income Tax 1/	\$26,892,084	\$0	\$7,681,355	\$8,157,649	\$476,294	6.2
User Taxes 2/	\$10,317,661	\$0	\$755,793	\$764,282	\$8,459	1.1
Sales and Use 3/	8,408,829	0	627,297	597,918	(29,379)	(4.7)
Motor Fuel	510,324	0	34,216	42,540	8,324	24.3
Cigarette/Tobacco Products 4/	1,023,770	0	66,348	93,860	27,512	41.5
Alcoholic Beverage	179,346	0	14,959	15,072	113	0.8
Highway/Fuel Use 1/	155,075	0	12,824	14,848	2,024	15.8
Containers (repealed 10/1/98)	7	0	0	0	0	NA
Auto Rental	40,300	0	179	44	(135)	(75.4)
Business Taxes	\$5,243,970	\$0	\$192,307	\$129,651	(\$62,656)	(32.6)
Corporation Franchise	2,335,501	0	87,864	58,287	(29,577)	(33.7)
Corporation & Utilities 1/	881,714	0	9,453	(11,128)	(20,581)	(217.7)
Banks	505,476	0	25,524	9,513	(16,011)	(62.7)
Insurance (Article 33)	547,370	0	1,369	(936)	(2,305)	(168.4)
Direct Writings	2,812	0	71	79	8	11.3
Petroleum 1/, 5/	971,097	0	68,026	73,836	5,810	8.5
Other Revenues	\$1,199,499	\$0	\$130,341	\$76,457	(\$53,884)	(41.3)
Real Property Gains (repealed 6/15/96)	6,184	0	130	1,639	1,509	1,160.8
Estate & Gift 1/	758,523	0	102,212	55,347	(46,865)	(45.9)
Real Estate Transfer	404,745	0	26,191	17,791	(8,400)	(32.1)
Pari-Mutuel	29,346	0	1,715	1,628	(87)	(5.1)
Other (Racing Adms & Boxing)	701	0	93	52	(41)	(44.1)
<b>Total - State Taxes 2/</b>	<b>\$43,653,214</b>	<b>\$0</b>	<b>\$8,759,796</b>	<b>\$9,128,039</b>	<b>\$368,213</b>	<b>4.2</b>

1/ See page 2 for component detail.

Personal Income Tax	Net	Estimated	Net Collections		Difference	
	Collections	Receipts 7/	Year-to-Date		Amount	Percent
	2000-2001	2001-2002	2000-2001	2001-2002		
Withholding	\$20,955,093	\$0	\$1,443,266	\$1,534,069	\$90,803	6.3
Estimated Tax	6,873,968	0	1,809,423	2,200,656	391,233	21.6
Final Payments	1,662,751	0	1,321,621	1,514,291	192,670	14.6
Delinquencies	558,485	0	56,977	63,042	6,065	10.6
Limited Liability Company Fees	21,268	0	13,515	16,802	3,287	24.3
<b>Total Gross Collections</b>	<b>\$30,071,565</b>	<b>\$0</b>	<b>\$4,644,802</b>	<b>\$5,328,860</b>	<b>\$684,058</b>	<b>14.7</b>
Refunds/Minor Offsets	3,459,643	0	923,112	674,845	(248,267)	(26.9)
State/City Offsets	169,388	0	7,309	13,790	6,481	88.7
Net, before Refund Reserve	\$26,442,534	\$0	\$3,714,381	\$4,640,225	\$925,844	24.9
Refund Reserve Transactions	449,550	0	3,966,974	3,517,424	(449,550)	(11.3)
Net, after Refund Reserve	\$26,892,084	\$0	\$7,681,355	\$8,157,649	\$476,294	6.2
<b>Other Component Detail</b>						
Highway/Fuel Use	\$155,075	\$0	\$12,824	\$14,848	\$2,024	15.8
Highway Use	126,444	NA	10,981	13,048	2,067	18.8
Truck Mileage	122,261	NA	10,519	12,655	2,136	20.3
Permits	4,183	NA	462	393	(69)	(14.9)
Fuel Use	28,631	NA	1,843	1,800	(43)	(2.3)
Article 21	557	NA	124	22	(102)	(82.3)
Article 21A IFTA	27,581	NA	1,705	1,763	58	3.4
IFTA Decal Fees & Trip Permits	493	NA	14	15	1	7.1
Corporation & Utilities 6/	\$881,714	\$0	\$9,453	(\$11,128)	(\$20,581)	(217.7)
Article 9 (excl sec. 180, 186-A, A&E & P)	94,094	NA	290	(338)	(628)	(216.6)
Utilities (section 186-A, A&E & P)	787,620	NA	9,163	(10,790)	(19,953)	(217.8)
Petroleum	\$971,097	\$0	\$68,026	\$73,836	\$5,810	8.5
Article 13-A (prior to 9/1/90)	61	NA	0	7	7	NA
Article 13-A (after 9/1/90)	971,027	NA	68,026	73,828	5,802	8.5
Article 9, Section 182-A	(1)	NA	(1)	0	1	100.0
Lubricating Oils (repealed 9/1/94)	10	NA	1	1	0	0.0
Estate & Gift	\$758,523	\$0	\$102,212	\$55,347	(\$46,865)	(45.9)
Estate	717,088	NA	85,725	54,305	(31,420)	(36.7)
Gift	41,435	NA	16,487	1,042	(15,445)	(93.7)

Local Taxes	Net	Estimated	Net Collections		Difference	
	Collections	Receipts 7/	Year-to-Date		Amount	Percent
	2000-2001	2001-2002	2000-2001	2001-2002		
M.T.A. Corporate Surcharge	\$563,267	---	\$12,796	\$16,684	\$3,888	30.4
New York City Alcoholic Beverage	21,534	---	1,831	1,833	2	0.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	5,567,959	---	878,032	1,012,044	134,012	15.3
Sales & Use (Includes M.A.C.)	8,979,485	---	655,826	634,383	(21,443)	(3.3)
Stock Transfer (to NYC; all rebatable)	7,631,765	---	88	63	(25)	(28.4)
Yonkers Personal Income	13,296	---	2,658	2,524	(134)	(5.0)
Total-Local Taxes	\$22,777,306	---	\$1,551,231	\$1,667,531	\$116,300	7.5
Total State & Local Taxes	\$66,430,520	---	\$10,311,027	\$10,795,570	\$484,543	4.7

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

2000-2001	2001-2002
(\$30)	\$0

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

2000-2001	2001-2002
\$13	\$16

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.

6/ Reflects adjustments to prior periods posted during April 2001.

7/ Estimated receipts are not available.