



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

March 2009

(in thousands)

State Taxes	March 2009			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,622,697	\$990,473	\$1,632,224	\$44,011,104	\$7,171,085	\$36,840,019
Total Gross Collections	\$2,622,697	---	2,622,697	44,011,104	---	44,011,104
Less: Refunds and Minor Offsets	---	990,432	990,432	---	6,696,250	6,696,250
Less: State/City Offsets	---	41	41	---	474,835	474,835
Net Collections	---	---	1,632,224	---	---	36,840,019
User Taxes 1/	\$1,102,682	\$8,235	\$1,094,447	\$12,731,598	\$116,686	\$12,614,912
Sales & Use 2/	943,049	5,871	937,178	10,459,271	85,558	10,373,713
Motor Fuel	40,092	1,656	38,436	528,293	24,356	503,937
Cigarette/Tobacco Products 3/	88,138	580	87,558	1,345,507	5,181	1,340,326
Alcoholic Beverage	14,562	1	14,561	205,914	6	205,908
Highway/Fuel Use	9,277	127	9,150	142,492	1,585	140,907
Auto Rental	7,564	0	7,564	50,116	0	50,116
Business Taxes	\$1,635,766	\$109,250	\$1,526,516	\$7,851,083	\$1,168,694	\$6,682,389
Corporation Franchise	737,327	98,327	639,000	3,580,302	825,313	2,754,989
Corporation & Utilities	192,024	1,501	190,523	761,819	19,047	742,772
Banks	301,991	4,941	297,050	1,295,874	234,328	1,061,546
Insurance (Article 33)	314,100	1,973	312,127	1,053,624	48,904	1,004,720
Direct Writings	1,031	2	1,029	12,310	511	11,799
Petroleum 4/	89,293	2,506	86,787	1,147,154	40,591	1,106,563
Other Revenues 5/	\$139,230	\$55,672	\$83,558	\$2,220,137	\$114,638	\$2,105,499
Estate	56,753	55,522	1,231	1,276,773	114,181	1,162,592
Real Estate Transfer	29,499	142	29,357	701,534	370	701,164
Pari-Mutuel (w/o Uncashed Tickets)	2,003	0	2,003	22,301	0	22,301
Hazardous Waste Assessments	88	0	88	1,473	0	1,473
Waste Tire Management and Recycling Fees	3,868	0	3,868	23,837	62	23,775
Wireless Communication Services Surcharges	46,915	0	46,915	190,680	0	190,680
Other (Racing Admissions & Boxing)	26	0	26	773	0	773
Total - State Taxes and Fees 1/, 5/	\$5,500,375	\$1,163,630	\$4,336,745	\$66,813,922	\$8,571,103	\$58,242,819

(in thousands)

Local Taxes	March 2009			Fiscal Year 2008-09		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$225,190	\$7,014	\$218,176	\$976,208	\$124,365	\$851,843
New York City Alcoholic Beverage	1,919	0	1,919	23,351	0	23,351
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	563,122	233,894	329,228	9,842,080	1,530,353	8,311,727
Total Gross Collections	563,582	---	563,582	9,368,575	---	9,368,575
Less: Refunds and Minor Offsets	---	233,894	233,894	---	1,530,353	1,530,353
Plus: State/City Offsets	-460	---	-460	473,505	---	473,505
Sales & Use (Includes M.A.C.)	1,089,512	7,120	1,082,392	12,465,589	101,481	12,364,108
Stock Transfer (to NYC; all eligible for rebate)	3,763,085	0	3,763,085	15,991,810	0	15,991,810
Yonkers Personal Income - Net (Adjusted)	2,795	566	2,229	38,110	5,462	32,648
Total Gross Collections	2,294	---	2,294	36,780	---	36,780
Less: Refunds and Minor Offsets	---	566	566	---	5,462	5,462
Plus: State/City Offsets	501	---	501	1,330	---	1,330
Total-Local Taxes	\$5,645,623	\$248,594	\$5,397,029	\$39,337,148	\$1,761,661	\$37,575,487
Total State & Local Taxes and Fees 1/	\$11,145,998	\$1,412,224	\$9,733,774	\$106,151,070	\$10,332,764	\$95,818,306

1/ Includes:

	March 2009	Fiscal Year 2008-09
Hotel/Motel Occupancy (repealed 9/1/94)	\$0	\$0
Containers (repealed 10/1/1998)	0	5

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

	March 2009	Fiscal Year 2008-09
	\$90	\$676

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.

5/ Includes:

	March 2009	Fiscal Year 2008-09
Real Property Gains (repealed 6/15/1996)	\$5	\$86
Gift (repealed 1/1/2000)	65	2,655

March 2009

(in thousands)

State Taxes	Net Collections		Difference	
	March 2008	March 2009	Amount	Percent
Personal Income Tax 1/	\$2,210,081	\$1,632,224	-\$577,857	-26.1
User Taxes 2/	\$1,121,546	\$1,094,447	-\$27,099	-2.4
Sales and Use 3/	987,400	937,178	-50,222	-5.1
Motor Fuel	41,481	38,436	-3,045	-7.3
Cigarette/Tobacco Products 4/	58,097	87,558	29,461	50.7
Alcoholic Beverage	12,561	14,561	2,000	15.9
Highway/Fuel Use 1/	8,857	9,150	293	3.3
Auto Rental	13,150	7,564	-5,586	-42.5
Business Taxes	\$1,363,526	\$1,526,516	\$162,990	12.0
Corporation Franchise	604,624	639,000	34,376	5.7
Corporation & Utilities 1/	203,119	190,523	-12,596	-6.2
Banks	215,421	297,050	81,629	37.9
Insurance (Article 33)	249,636	312,127	62,491	25.0
Direct Writings	1,259	1,029	-230	-18.3
Petroleum 1/, 5/	89,467	86,787	-2,680	-3.0
Other Revenues 7/	\$200,438	\$83,558	-\$116,880	-58.3
Estate	89,505	1,231	-88,274	-98.6
Real Estate Transfer	60,826	29,357	-31,469	-51.7
Pari-Mutuel	2,292	2,003	-289	-12.6
Hazardous Waste Assessments	87	88	1	1.1
Waste Tire Management and Recycling Fees	4,884	3,868	-1,016	-20.8
Wireless Communication Services Surcharges	42,697	46,915	4,218	9.9
Other (Racing Adms & Boxing)	113	26	-87	-77.0
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$4,895,591</b>	<b>\$4,336,745</b>	<b>-\$558,846</b>	<b>-11.4</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	March 2008	March 2009	Amount	Percent
Withholding	\$2,432,587	\$2,401,357	-\$31,230	-1.3
Estimated Tax	52,939	37,496	-15,443	-29.2
Final Payments	132,614	116,052	-16,562	-12.5
Delinquencies	61,941	66,239	4,298	6.9
Limited Liability Company Fees	1,848	1,553	-295	-16.0
Total Gross Collections	\$2,681,929	\$2,622,697	-\$59,232	-2.2
Refunds/Minor Offsets	466,925	990,432	523,507	112.1
State/City Offsets	4,923	41	-4,882	-99.2
Net Collections	\$2,210,081	\$1,632,224	-\$577,857	-26.1
Other Component Detail				
Highway/Fuel Use	\$8,857	\$9,150	\$293	3.3
Highway Use	5,231	5,453	222	4.2
Truck Mileage	5,084	5,269	185	3.6
Permits	147	184	37	25.2
Fuel Use	3,626	3,697	71	2.0
Article 21	1	0	-1	-100.0
Article 21A IFTA	3,610	3,677	67	1.9
IFTA Decal Fees & Trip Permits	15	20	5	33.3
Corporation & Utilities 6/	\$203,119	\$190,523	-\$12,596	-6.2
Article 9 (excl sec. 180, 186-A, A&E & P)	52,268	32,878	-19,390	-37.1
Utilities (section 186-A, A&E & P)	150,851	157,645	6,794	4.5
Petroleum	\$89,467	\$86,787	-\$2,680	-3.0
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	89,466	86,787	-2,679	-3.0
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections		Difference	
	March 2008	March 2009	Amount	Percent
M.T.A. Corporate Surcharge	\$240,938	\$218,176	-\$22,762	-9.4
New York City Alcoholic Beverage	1,667	1,919	252	15.1
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	459,469	329,228	-130,241	-28.3
Sales & Use (Includes M.A.C.)	1,243,400	1,082,392	-161,008	-12.9
Stock Transfer (to NYC; all rebatable)	4,526,242	3,763,085	-763,157	-16.9
Yonkers Personal Income	2,310	2,229	-81	-3.5
Total-Local Taxes	\$6,474,026	\$5,397,029	-\$1,076,997	-16.6
Total State & Local Taxes and Fees	\$11,369,617	\$9,733,774	-\$1,635,843	-14.4

2/ Includes:

	March 2008	March 2009
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:

	March 2008	March 2009
	\$137	\$90

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 March 2009.

7/ Includes:

	March 2008	March 2009
Real Property Gains (repealed 6/15/1996)	\$14	\$5
Gift (repealed 1/1/2000)	20	65



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

March 2009

(in thousands)

State Taxes	Net Collections 2007-2008	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
Personal Income Tax 1/	\$36,563,949	\$36,905,300	\$36,563,949	\$36,840,019	\$276,070	0.8
User Taxes 2/	\$12,480,533	\$13,059,300	\$12,480,533	\$12,614,912	\$134,379	1.1
Sales and Use 3/	10,578,790	10,819,400	10,578,790	10,373,713	-205,077	-1.9
Motor Fuel	524,934	522,700	524,934	503,937	-20,997	-4.0
Cigarette/Tobacco Products 4/	976,187	1,310,700	976,187	1,340,326	364,139	37.3
Alcoholic Beverage	204,828	206,000	204,828	205,908	1,080	0.5
Highway/Fuel Use 1/	147,957	147,200	147,957	140,907	-7,050	-4.8
Auto Rental	47,803	53,300	47,803	50,116	2,313	4.8
Business Taxes	\$7,165,335	\$6,792,700	\$7,165,335	\$6,682,389	-\$482,946	-6.7
Corporation Franchise	3,445,978	3,166,000	3,445,978	2,754,989	-690,989	-20.1
Corporation & Utilities 1/	677,652	735,000	677,652	742,772	65,120	9.6
Banks	880,001	729,000	880,001	1,061,546	181,545	20.6
Insurance (Article 33)	993,181	1,020,000	993,181	1,004,720	11,539	1.2
Direct Writings	13,186	---	13,186	11,799	-1,387	-10.5
Petroleum 1/, 5/	1,155,337	1,142,700	1,155,337	1,106,563	-48,774	-4.2
Other Revenues	\$2,286,530	\$2,123,700	\$2,286,530	\$2,105,499	-\$181,031	-7.9
Estate	1,036,652	1,300,000	1,036,652	1,162,592	125,940	12.1
Real Estate Transfer	1,020,669	800,000	1,020,669	701,164	-319,505	-31.3
Pari-Mutuel	23,580	23,000	23,580	22,301	-1,279	-5.4
Hazardous Waste Assessments	1,606	---	1,606	1,473	-133	-8.3
Waste Tire Management and Recycling Fees	26,756	---	26,756	23,775	-2,981	-11.1
Wireless Communication Services Surcharges	174,870	---	174,870	190,680	15,810	9.0
Other (Racing Adms & Boxing)	951	700	951	773	-178	-18.7
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$58,496,347</b>	<b>\$58,881,000</b>	<b>\$58,496,347</b>	<b>\$58,242,819</b>	<b>-\$253,528</b>	<b>-0.4</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$28,440,135	\$27,732,000	\$28,440,135	\$27,686,157	-\$753,978	-2.7
Estimated Tax	11,640,484	12,852,300	11,640,484	12,689,975	1,049,491	9.0
Final Payments	2,116,130	2,588,000	2,116,130	2,629,671	513,541	24.3
Delinquencies	922,832	946,700	922,832	949,082	26,250	2.8
Limited Liability Company Fees	50,973	- - -	50,973	56,219	5,246	10.3
<b>Total Gross Collections</b>	<b>\$43,170,554</b>	<b>\$44,119,000</b>	<b>\$43,170,554</b>	<b>\$44,011,104</b>	<b>\$840,550</b>	<b>1.9</b>
Refunds/Minor Offsets	6,127,370	6,710,000	6,127,370	6,696,250	568,880	9.3
State/City Offsets	479,235	503,700	479,235	474,835	-4,400	-0.9
<b>Net Collections</b>	<b>\$36,563,949</b>	<b>\$36,905,300</b>	<b>\$36,563,949</b>	<b>\$36,840,019</b>	<b>\$276,070</b>	<b>0.8</b>
<b>Other Component Detail</b>						
Highway/Fuel Use	\$147,957	\$147,200	\$147,957	\$140,907	-\$7,050	-4.8
Highway Use	114,266	NA	114,266	108,403	-5,863	-5.1
Truck Mileage	111,911	NA	111,911	106,235	-5,676	-5.1
Permits	2,355	NA	2,355	2,168	-187	-7.9
Fuel Use	33,691	NA	33,691	32,504	-1,187	-3.5
Article 21	37	NA	37	3	-34	-91.9
Article 21A IFTA	33,137	NA	33,137	32,001	-1,136	-3.4
IFTA Decal Fees & Trip Permits	517	NA	517	500	-17	-3.3
Corporation & Utilities 6/	\$677,652	\$735,000	\$677,652	\$742,772	\$65,120	9.6
Article 9 (excl sec. 180, 186-A, A&E & P)	137,462	NA	137,462	143,986	6,524	4.7
Utilities (section 186-A, A&E & P)	540,190	NA	540,190	598,786	58,596	10.8
Petroleum	\$1,155,337	\$1,142,700	\$1,155,337	\$1,106,563	-\$48,774	-4.2
Article 13-A (prior to 9/1/1990)	8	NA	8	1	-7	-87.5
Article 13-A (after 9/1/1990)	1,155,327	NA	1,155,327	1,106,561	-48,766	-4.2
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	2	1	-1	-50.0

(in thousands)

Local Taxes	Net Collections 2007-2008	Estimated Receipts 8/ 2008-2009	Net Collections			
			Fiscal Year-to-Date		Difference	
			2007-2008	2008-2009	Amount	Percent
M.T.A. Corporate Surcharge	\$982,507	---	\$982,507	\$851,843	-\$130,664	-13.3
New York City Alcoholic Beverage	22,746	---	22,746	23,351	605	2.7
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,237,774	---	8,237,774	8,311,727	73,953	0.9
Sales & Use (Includes M.A.C.)	12,544,717	---	12,544,717	12,364,108	-180,609	-1.4
Stock Transfer (to NYC; all rebatable)	16,313,861	---	16,313,861	15,991,810	-322,051	-2.0
Yonkers Personal Income	29,801	---	29,801	32,648	2,847	9.6
Total-Local Taxes	\$38,131,406	---	\$38,131,406	\$37,575,487	-\$555,919	-1.5
Total State & Local Taxes and Fees	\$96,627,753	---	\$96,627,753	\$95,818,306	-\$809,447	-0.8

2/ Includes:

	2007-2008	2008-2009
Hotel/Motel Occupancy (repealed 9/1/1994)	\$2	\$0
Containers (repealed 10/1/1998)	32	5

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

	2007-2008	2008-2009
	\$615	\$676

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 March 2009.

7/ Includes:

	2007-2008	2008-2009
Real Property Gains (repealed 6/15/1996)	\$567	\$86
Gift (repealed 1/1/2000)	879	2,655

8/ From the Budget Forecast, October 2008 mid-year update. 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 and Containers included in User Taxes. Real Property Gains and Gift included in Other Revenues.