



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

December 2009

(in thousands)

State Taxes	December 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$4,083,664	\$470,827	\$3,612,837	\$28,422,857	\$5,087,573	\$23,335,284
Total Gross Collections	\$4,083,664	---	4,083,664	28,422,857	---	28,422,857
Less: Refunds and Minor Offsets	---	452,276	452,276	---	5,194,380	5,194,380
Less: State/City Offsets	---	18,551	18,551	---	-106,807	-106,807
Net Collections	---	---	3,612,837	---	---	23,335,284
User Taxes 1/	\$1,236,509	\$7,158	\$1,229,351	\$9,338,628	\$76,006	\$9,262,622
Sales & Use 2/	1,030,069	5,746	1,024,323	7,535,688	58,554	7,477,134
Motor Fuel	42,647	1,003	41,644	398,209	13,313	384,896
Cigarette/Tobacco Products 3/	121,498	248	121,250	1,080,581	2,334	1,078,247
Alcoholic Beverage	19,388	0	19,388	171,646	3	171,643
Highway/Fuel Use	8,800	161	8,639	108,901	1,802	107,099
Auto Rental	14,107	0	14,107	43,603	0	43,603
Business Taxes	\$1,159,651	\$49,673	\$1,109,978	\$5,321,287	\$732,127	\$4,589,160
Corporation Franchise	407,538	42,180	365,358	2,081,719	627,120	1,454,599
Corporation & Utilities 4/	241,554	115	241,439	627,139	21,326	605,813
Banks	125,416	2,859	122,557	850,479	45,128	805,351
Insurance (Article 33)	288,556	2,901	285,655	879,798	17,805	861,993
Direct Writings	627	25	602	8,890	57	8,833
Petroleum 5/	95,960	1,593	94,367	873,262	20,691	852,571
Other Revenues 6/	\$142,562	\$3,973	\$138,589	\$1,225,419	\$36,930	\$1,188,489
Estate	75,293	3,924	71,369	717,725	35,769	681,956
Real Estate Transfer	45,267	2	45,265	357,303	1,066	356,237
Pari-Mutuel (w/o Uncashed Tickets)	1,110	0	1,110	15,080	0	15,080
Hazardous Waste Assessments	15	-1	16	1,194	0	1,194
Waste Tire Management and Recycling Fees	4,574	2	4,572	17,304	30	17,274
Wireless Communication Services Surcharges 7/	3	0	3	96,120	0	96,120
Returnable Container Deposits	14,995	0	14,995	19,368	0	19,368
Tax Return Preparer Registration Fees	1,248	0	1,248	1,002	0	1,002
Other (Racing Admissions & Boxing)	13	0	13	615	0	615
<b>Total - State Taxes and Fees 1/, 6/</b>	<b>\$6,622,386</b>	<b>\$531,631</b>	<b>\$6,090,755</b>	<b>\$44,308,191</b>	<b>\$5,932,636</b>	<b>\$38,375,555</b>

(in thousands)

Local Taxes	December 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$143,839	\$6,628	\$137,211	\$675,420	\$80,620	\$594,800
M.T.A. Auto Rental	8,174	0	8,174	17,671	0	17,671
M.C.T. Mobility	91,260	0	91,260	815,879	0	815,879
M.C.T.D. Medallion Taxicab Rides	-525	0	-525	-525	0	-525
New York City Alcoholic Beverage	1,978	0	1,978	18,224	0	18,224
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	765,474	88,982	676,492	5,428,426	1,150,256	4,278,170
Total Gross Collections	746,543	---	746,543	5,533,414	---	5,533,414
Less: Refunds and Minor Offsets	---	88,982	88,982	---	1,150,256	1,150,256
Plus: State/City Offsets	18,931	---	18,931	-104,988	---	-104,988
Sales & Use (Includes M.A.C.)	1,249,922	7,173	1,242,749	9,010,479	71,868	8,938,611
Stock Transfer (to NYC; all eligible for rebate)	3,521,824	0	3,521,824	10,912,213	0	10,912,213
Yonkers Personal Income - Net (Adjusted)	2,360	125	2,235	22,144	3,322	18,822
Total Gross Collections	2,740	---	2,740	23,963	---	23,963
Less: Refunds and Minor Offsets	---	125	125	---	3,322	3,322
Plus: State/City Offsets	-380	---	-380	-1,819	---	-1,819
Total-Local Taxes	\$5,784,306	\$102,908	\$5,681,398	\$26,899,931	\$1,306,066	\$25,593,865
Total State & Local Taxes and Fees 1/	\$12,406,692	\$634,539	\$11,772,153	\$71,208,122	\$7,238,702	\$63,969,420

1/ Includes:

	December 2009	Fiscal Year 2009-10
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):

	December 2009	Fiscal Year 2009-10
	-\$61	\$1,164

3/ Includes Cigarette License and Sticker Fees.

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

	December 2009	Fiscal Year 2009-10
	\$47,624	\$47,624

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:

	December 2009	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	\$36	-\$570
Gift (repealed 1/1/2000)	-38	213

7/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

MONTHLY COMPARISON OF NET COLLECTIONS

December 2009

(in thousands)

State Taxes	Net Collections		Difference	
	December 2008	December 2009	Amount	Percent
Personal Income Tax 1/	\$3,674,400	\$3,612,837	-\$61,563	-1.7
User Taxes 2/	\$1,208,691	\$1,229,351	\$20,660	1.7
Sales and Use 3/	973,007	1,024,323	51,316	5.3
Motor Fuel	42,189	41,644	-545	-1.3
Cigarette/Tobacco Products 4/	151,593	121,250	-30,343	-20.0
Alcoholic Beverage	14,689	19,388	4,699	32.0
Highway/Fuel Use 1/	14,416	8,639	-5,777	-40.1
Auto Rental	12,797	14,107	1,310	10.2
Business Taxes	\$1,474,534	\$1,109,978	-\$364,556	-24.7
Corporation Franchise	787,803	365,358	-422,445	-53.6
Corporation & Utilities 1/	190,070	241,439	51,369	27.0
Banks	191,695	122,557	-69,138	-36.1
Insurance (Article 33)	209,823	285,655	75,832	36.1
Direct Writings	1,485	602	-883	-59.5
Petroleum 1/, 5/	93,658	94,367	709	0.8
Other Revenues 7/	\$197,514	\$138,589	-\$58,925	-29.8
Estate	98,617	71,369	-27,248	-27.6
Real Estate Transfer	45,648	45,265	-383	-0.8
Pari-Mutuel	1,451	1,110	-341	-23.5
Hazardous Waste Assessments	20	16	-4	-20.0
Waste Tire Management and Recycling Fees	4,896	4,572	-324	-6.6
Wireless Communication Services Surcharges 8/	46,592	3	-46,589	-100.0
Returnable Container Deposits	0	14,995	14,995	NA
Tax Return Preparer Registration Fees	0	1,248	1,248	NA
Other (Racing Adms & Boxing)	132	13	-119	-90.2
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$6,555,139</b>	<b>\$6,090,755</b>	<b>-\$464,384</b>	<b>-7.1</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	December 2008	December 2009	Amount	Percent
Withholding	\$2,849,155	\$3,098,630	\$249,475	8.8
Estimated Tax	718,810	883,263	164,453	22.9
Final Payments	11,290	13,372	2,082	18.4
Delinquencies	99,240	88,284	-10,956	-11.0
Limited Liability Company Fees	107	115	8	7.5
Total Gross Collections	\$3,678,602	\$4,083,664	\$405,062	11.0
Refunds/Minor Offsets	133,620	452,276	318,656	238.5
State/City Offsets	-129,418	18,551	147,969	114.3
Net Collections	\$3,674,400	\$3,612,837	-\$61,563	-1.7
Other Component Detail				
Highway/Fuel Use	\$14,416	\$8,639	-\$5,777	-40.1
Highway Use	9,398	6,921	-2,477	-26.4
Truck Mileage	9,248	6,575	-2,673	-28.9
Permits	150	346	196	130.7
Fuel Use	5,018	1,718	-3,300	-65.8
Article 21	0	0	0	NA
Article 21A IFTA	4,876	1,611	-3,265	-67.0
IFTA Decal Fees & Trip Permits	142	107	-35	-24.6
Corporation & Utilities 6/	\$190,070	\$241,439	\$51,369	27.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-f)	47,064	49,479	2,415	5.1
Utilities (section 186-A, A&E & PSC)	143,006	144,336	1,330	0.9
Public Safety Communications Surcharge (§186-F)	0	47,624	47,624	NA
Petroleum	\$93,658	\$94,367	\$709	0.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	93,658	94,367	709	0.8
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	
	December 2008	December 2009	Amount	Percent
M.T.A. Corporate Surcharge	\$205,598	\$137,211	-\$68,387	-33.3
M.T.A. Auto Rental	0	8,174	8,174	NA
M.C.T. Mobility	0	91,260	91,260	NA
M.C.T.D. Medallion Taxicab Rides	0	-525	-525	NA
New York City Alcoholic Beverage	2,036	1,978	-58	-2.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	562,944	676,492	113,548	20.2
Sales & Use (Includes M.A.C.)	1,184,844	1,242,749	57,905	4.9
Stock Transfer (to NYC; all rebatable)	3,477,073	3,521,824	44,751	1.3
Yonkers Personal Income	3,413	2,235	-1,178	-34.5
<b>Total-Local Taxes</b>	<b>\$5,435,908</b>	<b>\$5,681,398</b>	<b>\$245,490</b>	<b>4.5</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$11,991,047</b>	<b>\$11,772,153</b>	<b>-\$218,894</b>	<b>-1.8</b>

2/ Includes:

	December 2008	December 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:

	December 2008	December 2009
	\$347	-\$61

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 December 2009.

7/ Includes:

	December 2008	December 2009
Real Property Gains (repealed 6/15/1996)	\$2	\$36
Gift (repealed 1/1/2000)	156	-38

8/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).



New York State Department of Taxation and Finance

FISCAL YEAR COMPARISON OF NET COLLECTIONS

Office of Tax Policy Analysis

December 2009

(in thousands)

State Taxes	Net Collections 2008-2009	Estimated Receipts 9/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax 1/	\$36,840,019	\$35,029,500	\$27,567,280	\$23,335,284	-\$4,231,996	-15.4
User Taxes 2/	\$12,614,912	\$12,272,600	\$9,687,469	\$9,262,622	-\$424,847	-4.4
Sales and Use 3/	10,373,713	9,990,800	7,945,538	7,477,134	-468,404	-5.9
Motor Fuel	503,937	500,800	383,082	384,896	1,814	0.5
Cigarette/Tobacco Products 4/	1,340,326	1,334,000	1,047,298	1,078,247	30,949	3.0
Alcoholic Beverage	205,908	227,800	157,871	171,643	13,772	8.7
Highway/Fuel Use 1/	140,907	140,200	111,207	107,099	-4,108	-3.7
Auto Rental	50,116	79,000	42,468	43,603	1,135	2.7
Business Taxes	\$6,682,389	\$6,444,300	\$4,753,345	\$4,589,160	-\$164,185	-3.5
Corporation Franchise	2,754,989	2,494,200	2,055,908	1,454,599	-601,309	-29.2
Corporation & Utilities 1/	742,772	823,700	535,386	605,813	70,427	13.2
Banks	1,061,546	933,900	636,132	805,351	169,219	26.6
Insurance (Article 33)	1,004,720	1,074,000	682,203	861,993	179,790	26.4
Direct Writings	11,799	---	8,904	8,833	-71	-0.8
Petroleum 1/, 5/	1,106,563	1,118,500	834,812	852,571	17,759	2.1
Other Revenues 7/	\$2,105,499	\$1,300,600	\$1,790,144	\$1,188,489	-\$601,655	-33.6
Estate	1,162,592	901,900	1,004,686	681,956	-322,730	-32.1
Real Estate Transfer	701,164	375,000	601,007	356,237	-244,770	-40.7
Pari-Mutuel	22,301	23,000	17,719	15,080	-2,639	-14.9
Hazardous Waste Assessments	1,473	---	1,057	1,194	137	13.0
Waste Tire Management and Recycling Fees	23,775	---	18,597	17,274	-1,323	-7.1
Wireless Communication Services Surcharges 8/	190,680	---	143,764	96,120	-47,644	-33.1
Returnable Container Deposits	0	---	0	19,368	19,368	NA
Tax Return Preparer Registration Fees	0	---	0	1,002	1,002	NA
Other (Racing Adms & Boxing)	773	700	709	615	-94	-13.3
<b>Total - State Taxes and Fees 2/, 7/</b>	<b>\$58,242,819</b>	<b>\$55,046,900</b>	<b>\$43,798,238</b>	<b>\$38,375,555</b>	<b>-\$5,422,683</b>	<b>-12.4</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 9/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$27,686,157	\$28,928,000	\$19,460,146	\$19,608,654	\$148,508	0.8
Estimated Tax	12,689,975	9,717,000	10,087,703	6,417,717	-3,669,986	-36.4
Final Payments	2,629,671	1,836,000	2,487,256	1,611,477	-875,779	-35.2
Delinquencies	949,082	1,115,500	687,666	780,778	93,112	13.5
Limited Liability Company Fees	56,219	- - -	6,397	4,231	-2,166	-33.9
<b>Total Gross Collections</b>	<b>\$44,011,104</b>	<b>\$41,596,500</b>	<b>\$32,729,168</b>	<b>\$28,422,857</b>	<b>-\$4,306,311</b>	<b>-13.2</b>
Refunds/Minor Offsets	6,696,250	6,662,000	4,736,978	5,194,380	457,402	9.7
State/City Offsets	474,835	-95,000	424,910	-106,807	-531,717	-125.1
<b>Net Collections</b>	<b>\$36,840,019</b>	<b>\$35,029,500</b>	<b>\$27,567,280</b>	<b>\$23,335,284</b>	<b>-\$4,231,996</b>	<b>-15.4</b>
<b>Other Component Detail</b>						
Highway/Fuel Use	\$140,907	\$140,200	\$111,207	\$107,099	-\$4,108	-3.7
Highway Use	108,403	NA	85,536	85,241	-295	-0.3
Truck Mileage	106,235	NA	83,875	76,318	-7,557	-9.0
Permits	2,168	NA	1,661	8,923	7,262	437.2
Fuel Use	32,504	NA	25,671	21,858	-3,813	-14.9
Article 21	3	NA	2	30	28	1,400.0
Article 21A IFTA	32,001	NA	25,251	21,638	-3,613	-14.3
IFTA Decal Fees & Trip Permits	500	NA	418	190	-228	-54.5
Corporation & Utilities 6/	\$742,772	\$823,700	\$535,386	\$605,813	\$70,427	13.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-f)	143,986	NA	97,836	107,597	9,761	10.0
Utilities (section 186-A, A&E & PSC)	598,786	NA	437,550	450,592	13,042	3.0
Public Safety Communications Surcharge (§186-F)	0	NA	0	47,624	47,624	NA
Petroleum	\$1,106,563	\$1,118,500	\$834,812	\$852,571	\$17,759	2.1
Article 13-A (prior to 9/1/1990)	1	NA	1	0	-1	-100.0
Article 13-A (after 9/1/1990)	1,106,561	NA	834,810	852,570	17,760	2.1
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	1	1	0	0.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 9/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
M.T.A. Corporate Surcharge	\$851,843	---	\$609,519	\$594,800	-\$14,719	-2.4
M.T.A. Auto Rental	0	---	0	17,671	17,671	NA
M.C.T. Mobility	0	---	0	815,879	815,879	NA
M.C.T.D. Medallion Taxicab Rides	0	---	0	-525	-525	NA
New York City Alcoholic Beverage	23,351	---	17,946	18,224	278	1.5
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	6,235,822	4,278,170	-1,957,652	-31.4
Sales & Use (Includes M.A.C.)	12,364,108	---	9,470,010	8,938,611	-531,399	-5.6
Stock Transfer (to NYC; all rebatable)	15,991,810	---	12,228,668	10,912,213	-1,316,455	-10.8
Yonkers Personal Income	32,648	---	26,286	18,822	-7,464	-28.4
Total-Local Taxes	\$37,575,487	---	\$28,588,251	\$25,593,865	-\$2,994,386	-10.5
Total State & Local Taxes and Fees	\$95,818,306	---	\$72,386,489	\$63,969,420	-\$8,417,069	-11.6

2/ Includes:

	2008-2009	2009-2010
Hotel/Motel Occupancy (repealed 9/1/1994)	\$0	\$0
Containers (repealed 10/1/1998)	5	0

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

	2008-2009	2009-2010
	\$576	\$1,164

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 December 2009.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$77	-\$570
Gift (repealed 1/1/2000)	2,528	213

8/ Imposed by section 309 of the County Law (repealed, Chapter 56, Laws of 2009).

9/ From the Mid-Year Financial Update, October 2009. 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.