



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

May 2009

(in thousands)

State Taxes	May 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$1,999,608	\$1,007,153	\$992,455	\$8,095,340	\$3,280,880	\$4,814,460
Total Gross Collections	\$1,999,608	---	1,999,608	8,095,340	---	8,095,340
Less: Refunds and Minor Offsets	---	1,124,856	1,124,856	---	3,373,536	3,373,536
Less: State/City Offsets	---	-117,703	-117,703	---	-92,656	-92,656
Net Collections	---	---	992,455	---	---	4,814,460
User Taxes 1/	\$907,787	\$9,166	\$898,621	\$1,814,693	\$19,979	\$1,794,714
Sales & Use 2/	720,193	6,936	713,257	1,435,480	15,509	1,419,971
Motor Fuel	47,324	1,249	46,075	84,177	3,326	80,851
Cigarette/Tobacco Products 3/	112,187	827	111,360	238,168	876	237,292
Alcoholic Beverage	17,783	1	17,782	34,326	1	34,325
Highway/Fuel Use	10,217	153	10,064	22,429	267	22,162
Auto Rental	83	0	83	113	0	113
Business Taxes	\$160,990	\$81,726	\$79,263	\$466,789	\$240,805	\$225,984
Corporation Franchise	42,943	74,913	-31,970	175,603	207,627	-32,024
Corporation & Utilities	2,998	2,807	191	35,433	4,533	30,900
Banks	6,525	607	5,918	56,722	20,023	36,699
Insurance (Article 33)	8,094	1,661	6,433	10,651	4,332	6,319
Direct Writings	845	-1	846	1,069	11	1,058
Petroleum 4/	99,585	1,740	97,845	187,311	4,279	183,032
Other Revenues 5/	\$131,990	\$6,179	\$125,811	\$218,696	\$9,936	\$208,760
Estate	99,772	6,174	93,598	153,113	9,363	143,750
Real Estate Transfer	30,169	9	30,160	60,437	573	59,864
Pari-Mutuel (w/o Uncashed Tickets)	1,822	0	1,822	2,636	0	2,636
Hazardous Waste Assessments	45	0	45	241	0	241
Waste Tire Management and Recycling Fees	73	0	73	1,361	0	1,361
Wireless Communication Services Surcharges	0	0	0	725	0	725
Other (Racing Admissions & Boxing)	38	0	38	93	0	93
Total - State Taxes and Fees 1/, 5/	\$3,200,375	\$1,104,225	\$2,096,150	\$10,595,518	\$3,551,600	\$7,043,918

Local Taxes	May 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$5,560	\$5,627	-\$67	\$41,979	\$25,396	\$16,583
New York City Alcoholic Beverage	2,005	0	2,005	3,963	0	3,963
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	428,580	254,157	174,423	1,667,370	800,620	866,750
Total Gross Collections	546,181	---	546,181	1,760,555	---	1,760,555
Less: Refunds and Minor Offsets	---	254,157	254,157	---	800,620	800,620
Plus: State/City Offsets	-117,601	---	-117,601	-93,185	---	-93,185
Sales & Use (Includes M.A.C.)	867,188	8,241	858,947	1,720,814	18,637	1,702,177
Stock Transfer (to NYC; all eligible for rebate)	12	0	12	22	0	22
Yonkers Personal Income - Net (Adjusted)	1,950	876	1,074	7,781	2,611	5,170
Total Gross Collections	2,052	---	2,052	7,252	---	7,252
Less: Refunds and Minor Offsets	---	876	876	---	2,611	2,611
Plus: State/City Offsets	-102	---	-102	529	---	529
Total-Local Taxes	\$1,305,295	\$268,901	\$1,036,394	\$3,441,929	\$847,264	\$2,594,665
Total State & Local Taxes and Fees 1/	\$4,505,670	\$1,373,126	\$3,132,544	\$14,037,447	\$4,398,864	\$9,638,583

1/ Includes:

	May 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):

	May 2009	Fiscal Year 2009-10
	\$3	\$3

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:

	May 2009	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	\$11	\$16
Gift (repealed 1/1/2000)	64	74

MONTHLY COMPARISON OF NET COLLECTIONS

May 2009

(in thousands)

State Taxes	Net Collections		Difference	
	May 2008	May 2009	Amount	Percent
Personal Income Tax 1/	\$1,133,296	\$992,455	-\$140,841	-12.4
User Taxes 2/	\$950,704	\$898,621	-\$52,083	-5.5
Sales and Use 3/	793,057	713,257	-79,800	-10.1
Motor Fuel	42,471	46,075	3,604	8.5
Cigarette/Tobacco Products 4/	87,861	111,360	23,499	26.7
Alcoholic Beverage	16,540	17,782	1,242	7.5
Highway/Fuel Use 1/	10,768	10,064	-704	-6.5
Auto Rental	7	83	76	1,085.7
Business Taxes	\$68,174	\$79,263	\$11,089	16.3
Corporation Franchise	-25,961	-31,970	-6,009	-23.1
Corporation & Utilities 1/	178	191	13	7.5
Banks	925	5,918	4,993	539.8
Insurance (Article 33)	3,649	6,433	2,784	76.3
Direct Writings	800	846	46	5.8
Petroleum 1/, 5/	88,583	97,845	9,262	10.5
Other Revenues 7/	\$198,604	\$125,811	-\$72,793	-36.7
Estate	132,551	93,598	-38,953	-29.4
Real Estate Transfer	64,407	30,160	-34,247	-53.2
Pari-Mutuel	1,406	1,822	416	29.6
Hazardous Waste Assessments	26	45	19	73.1
Waste Tire Management and Recycling Fees	30	73	43	143.3
Wireless Communication Services Surcharges	5	0	-5	-100.0
Other (Racing Adms & Boxing)	68	38	-30	-44.1
Total - State Taxes and Fees 2/, 7/	\$2,350,778	\$2,096,150	-\$254,628	-10.8

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	May 2008	May 2009	Amount	Percent
Withholding	\$2,002,603	\$1,987,339	-\$15,264	-0.8
Estimated Tax	71,421	-96,627	-168,048	-235.3
Final Payments	40,209	31,766	-8,443	-21.0
Delinquencies	60,293	76,922	16,629	27.6
Limited Liability Company Fees	316	208	-108	-34.2
Total Gross Collections	\$2,174,842	\$1,999,608	-\$175,234	-8.1
Refunds/Minor Offsets	920,926	1,124,856	203,930	22.1
State/City Offsets	120,620	-117,703	-238,323	-197.6
Net Collections	\$1,133,296	\$992,455	-\$140,841	-12.4
Other Component Detail				
Highway/Fuel Use	\$10,768	\$10,064	-\$704	-6.5
Highway Use	10,447	8,225	-2,222	-21.3
Truck Mileage	10,244	8,064	-2,180	-21.3
Permits	203	161	-42	-20.7
Fuel Use	321	1,839	1,518	472.9
Article 21	0	1	1	NA
Article 21A IFTA	308	1,829	1,521	493.8
IFTA Decal Fees & Trip Permits	13	9	-4	-30.8
Corporation & Utilities 6/	\$178	\$191	\$13	7.3
Article 9 (excl sec. 180, 186-A, A&E & P)	768	-1,176	-1,944	-253.1
Utilities (section 186-A, A&E & P)	-590	1,367	1,957	331.7
Petroleum	\$88,583	\$97,845	\$9,262	10.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	88,583	97,845	9,262	10.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	0	0	NA

Local Taxes	Net Collections		Difference	
	May 2008	May 2009	Amount	Percent
M.T.A. Corporate Surcharge	-\$445	-\$67	\$378	84.9
New York City Alcoholic Beverage	1,932	2,005	73	3.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	318,753	174,423	-144,330	-45.3
Sales & Use (Includes M.A.C.)	936,944	858,947	-77,997	-8.3
Stock Transfer (to NYC; all rebatable)	52	12	-40	-76.9
Yonkers Personal Income	1,522	1,074	-448	-29.4
Total-Local Taxes	\$1,258,758	\$1,036,394	-\$222,364	-17.7
Total State & Local Taxes and Fees	\$3,609,536	\$3,132,544	-\$476,992	-13.2

2/ Includes:

	May 2008	May 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:

	May 2008	May 2009
	\$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.

6/ Reflects adjustments to prior periods posted during May 2009.

7/ Includes:

	May 2008	May 2009
Real Property Gains (repealed 6/15/1996)	\$4	\$11
Gift (repealed 1/1/2000)	107	64



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

May 2009

(in thousands)

State Taxes	Net Collections	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax 1/	\$36,840,019	\$37,238,200	\$8,617,260	\$4,814,460	-\$3,802,800	-44.1
User Taxes 2/	\$12,614,912	\$12,778,700	\$1,890,301	\$1,794,714	-\$95,587	-5.1
Sales and Use 3/	10,373,713	10,474,900	1,571,541	1,419,971	-151,570	-9.6
Motor Fuel	503,937	520,900	81,555	80,851	-704	-0.9
Cigarette/Tobacco Products 4/	1,340,326	1,330,600	178,862	237,292	58,430	32.7
Alcoholic Beverage	205,908	234,500	35,003	34,325	-678	-1.9
Highway/Fuel Use 1/	140,907	155,200	23,303	22,162	-1,141	-4.9
Auto Rental	50,116	62,700	32	113	81	253.1
Business Taxes	\$6,682,389	\$6,619,100	\$257,407	\$225,984	-\$31,423	-12.2
Corporation Franchise	2,754,989	2,915,500	91,084	-32,024	-123,108	-135.2
Corporation & Utilities 1/	742,772	814,000	-3,650	30,900	34,550	946.6
Banks	1,061,546	679,000	-3,465	36,699	40,164	1,159.1
Insurance (Article 33)	1,004,720	1,091,000	-1,248	6,319	7,567	606.3
Direct Writings	11,799	- - -	1,503	1,058	-445	-29.6
Petroleum 1/, 5/	1,106,563	1,119,600	173,183	183,032	9,849	5.7
Other Revenues	\$2,105,499	\$1,357,200	\$368,025	\$208,760	-\$159,265	-43.3
Estate	1,162,592	958,500	232,958	143,750	-89,208	-38.3
Real Estate Transfer	701,164	375,000	128,622	59,864	-68,758	-53.5
Pari-Mutuel	22,301	23,000	2,312	2,636	324	14.0
Hazardous Waste Assessments	1,473	- - -	264	241	-23	-8.7
Waste Tire Management and Recycling Fees	23,775	- - -	1,047	1,361	314	30.0
Wireless Communication Services Surcharges	190,680	- - -	2,113	725	-1,388	-65.7
Other (Racing Adms & Boxing)	773	700	77	93	16	20.8
Total - State Taxes and Fees 2/, 7/	\$58,242,819	\$57,993,200	\$11,132,993	\$7,043,918	-\$4,089,075	-36.7

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
Personal Income Tax						
Withholding	\$27,686,157	\$30,626,000	\$4,203,134	\$4,066,007	-\$137,127	-3.3
Estimated Tax	12,689,975	10,193,100	5,608,374	2,555,678	-3,052,696	-54.4
Final Payments	2,629,671	2,136,000	2,029,447	1,251,029	-778,418	-38.4
Delinquencies	949,082	1,115,500	166,022	220,210	54,188	32.6
Limited Liability Company Fees	56,219	- - -	3,806	2,416	-1,390	-36.5
Total Gross Collections	\$44,011,104	\$44,070,600	\$12,010,783	\$8,095,340	-\$3,915,443	-32.6
Refunds/Minor Offsets	6,696,250	6,332,400	3,252,334	3,373,536	121,202	3.7
State/City Offsets	474,835	500,000	141,189	-92,656	-233,845	-165.6
Net Collections	\$36,840,019	\$37,238,200	\$8,617,260	\$4,814,460	-\$3,802,800	-44.1
Other Component Detail						
Highway/Fuel Use	\$140,907	\$155,200	\$23,303	\$22,162	-\$1,141	-4.9
Highway Use	108,403	NA	20,128	17,579	-2,549	-12.7
Truck Mileage	106,235	NA	19,712	17,252	-2,460	-12.5
Permits	2,168	NA	416	327	-89	-21.4
Fuel Use	32,504	NA	3,175	4,583	1,408	44.3
Article 21	3	NA	0	2	2	NA
Article 21A IFTA	32,001	NA	3,147	4,557	1,410	44.8
IFTA Decal Fees & Trip Permits	500	NA	28	24	-4	-14.3
Corporation & Utilities 6/	\$742,772	\$814,000	-\$3,650	\$30,900	\$34,550	946.6
Article 9 (excl sec. 180, 186-A, A&E & P)	143,986	NA	-8,507	1,529	10,036	118.0
Utilities (section 186-A, A&E & P)	598,786	NA	4,857	29,371	24,514	504.7
Petroleum	\$1,106,563	\$1,119,600	\$173,183	\$183,032	\$9,849	5.7
Article 13-A (prior to 9/1/1990)	1	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,106,561	NA	173,183	183,032	9,849	5.7
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

(in thousands)

Local Taxes	Net Collections 2008-2009	Estimated Receipts 8/ 2009-2010	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	Amount	Percent
M.T.A. Corporate Surcharge	\$851,843	---	\$20,152	\$16,583	-\$3,569	-17.7
New York City Alcoholic Beverage	23,351	---	3,798	3,963	165	4.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	2,080,956	866,750	-1,214,206	-58.3
Sales & Use (Includes M.A.C.)	12,364,108	---	1,862,385	1,702,177	-160,208	-8.6
Stock Transfer (to NYC; all rebatable)	15,991,810	---	106	22	-84	-79.2
Yonkers Personal Income	32,648	---	9,532	5,170	-4,362	-45.8
Total-Local Taxes	\$37,575,487	---	\$3,976,929	\$2,594,665	-\$1,382,264	-34.8
Total State & Local Taxes and Fees	\$95,818,306	---	\$15,109,922	\$9,638,583	-\$5,471,339	-36.2

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
	\$0	\$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.

6/ Reflects adjustments to prior periods posted during May 2009.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$39	\$16
Gift (repealed 1/1/2000)	593	74

8/ From the Budget Forecast, April 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.