



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2009

(in thousands)

State Taxes	November 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,215,373	\$459,774	\$1,755,599	\$24,339,193	\$4,616,746	\$19,722,447
Total Gross Collections	\$2,215,373	---	2,215,373	24,339,193	---	24,339,193
Less: Refunds and Minor Offsets	---	465,780	465,780	---	4,742,104	4,742,104
Less: State/City Offsets	---	-6,006	-6,006	---	-125,358	-125,358
Net Collections	---	---	1,755,599	---	---	19,722,447
User Taxes 1/	\$925,403	\$9,664	\$915,739	\$8,102,119	\$68,848	\$8,033,271
Sales & Use 2/	739,608	8,145	731,463	6,505,619	52,808	6,452,811
Motor Fuel	42,613	1,101	41,512	355,562	12,310	343,252
Cigarette/Tobacco Products 3/	110,734	338	110,396	959,083	2,086	956,997
Alcoholic Beverage	18,556	0	18,556	152,258	3	152,255
Highway/Fuel Use	13,885	80	13,805	100,101	1,641	98,460
Auto Rental	7	0	7	29,496	0	29,496
Business Taxes	\$276,966	\$106,375	\$170,591	\$4,161,636	\$682,454	\$3,479,182
Corporation Franchise	117,599	84,826	32,773	1,674,181	584,940	1,089,241
Corporation & Utilities	2,165	972	1,193	385,585	21,211	364,374
Banks	50,438	15,423	35,015	725,063	42,269	682,794
Insurance (Article 33)	12,164	3,652	8,512	591,242	14,904	576,338
Direct Writings	2,101	0	2,101	8,263	32	8,231
Petroleum 4/	92,499	1,502	90,997	777,302	19,098	758,204
Other Revenues 5/	\$114,153	\$1,614	\$112,539	\$1,082,857	\$32,957	\$1,049,900
Estate	67,609	1,612	65,997	642,432	31,845	610,587
Real Estate Transfer	45,213	0	45,213	312,036	1,064	310,972
Pari-Mutuel (w/o Uncashed Tickets)	1,040	0	1,040	13,970	0	13,970
Hazardous Waste Assessments	201	1	200	1,179	1	1,178
Waste Tire Management and Recycling Fees	82	1	81	12,730	28	12,702
Wireless Communication Services Surcharges	0	0	0	96,117	0	96,117
Returnable Container Deposits	134	0	134	4,373	0	4,373
Tax Return Preparer Registration Fees	-246	0	-246	-246	0	-246
Other (Racing Admissions & Boxing)	56	0	56	602	0	602
Total - State Taxes and Fees 1/, 5/	\$3,531,895	\$577,427	\$2,954,468	\$37,685,805	\$5,401,005	\$32,284,800

(in thousands)

Local Taxes	November 2009			Fiscal Year 2009-10		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$20,680	\$11,156	\$9,524	\$531,581	\$73,992	\$457,589
M.T.A. Auto Rental	0	0	0	9,497	0	9,497
M.C.T. Mobility *	678,757	0	678,757	724,619	0	724,619
New York City Alcoholic Beverage	1,939	0	1,939	16,246	0	16,246
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	414,312	90,404	323,908	4,662,952	1,061,274	3,601,678
Total Gross Collections	419,883	---	419,883	4,786,871	---	4,786,871
Less: Refunds and Minor Offsets	---	90,404	90,404	---	1,061,274	1,061,274
Plus: State/City Offsets	-5,571	---	-5,571	-123,919	---	-123,919
Sales & Use (Includes M.A.C.)	925,125	10,167	914,958	7,760,557	64,695	7,695,862
Stock Transfer (to NYC; all eligible for rebate)	120	0	120	7,390,389	0	7,390,389
Yonkers Personal Income - Net (Adjusted)	1,630	129	1,501	19,784	3,197	16,587
Total Gross Collections	2,065	---	2,065	21,223	---	21,223
Less: Refunds and Minor Offsets	---	129	129	---	3,197	3,197
Plus: State/City Offsets	-435	---	-435	-1,439	---	-1,439
Total-Local Taxes	\$2,042,563	\$111,856	\$1,930,707	\$21,115,625	\$1,203,158	\$19,912,467
Total State & Local Taxes and Fees 1/	\$5,574,458	\$689,283	\$4,885,175	\$58,801,430	\$6,604,163	\$52,197,267

* Reflects corrections to October 2009 gross collections and refunds.

1/ Includes:

	November 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):

	November 2009	Fiscal Year 2009-10
	\$0	\$1,225

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:

	November 2009	Fiscal Year 2009-10
Real Property Gains (repealed 6/15/1996)	\$2	-\$606
Gift (repealed 1/1/2000)	62	251

MONTHLY COMPARISON OF NET COLLECTIONS

November 2009

(in thousands)

State Taxes	Net Collections		Difference	
	November 2008	November 2009	Amount	Percent
Personal Income Tax 1/	\$1,200,861	\$1,755,599	\$554,738	46.2
User Taxes 2/	\$946,563	\$915,739	-\$30,824	-3.3
Sales and Use 3/	764,007	731,463	-32,544	-4.3
Motor Fuel	42,741	41,512	-1,229	-2.9
Cigarette/Tobacco Products 4/	109,873	110,396	523	0.5
Alcoholic Beverage	19,128	18,556	-572	-3.0
Highway/Fuel Use 1/	10,801	13,805	3,004	27.8
Auto Rental	13	7	-6	-46.2
Business Taxes	\$156,851	\$170,591	\$13,740	8.8
Corporation Franchise	54,341	32,773	-21,568	-39.7
Corporation & Utilities 1/	361	1,193	832	230.5
Banks	10,636	35,015	24,379	229.2
Insurance (Article 33)	-1,590	8,512	10,102	635.3
Direct Writings	727	2,101	1,374	189.0
Petroleum 1/, 5/	92,376	90,997	-1,379	-1.5
Other Revenues 7/	\$136,771	\$112,539	-\$24,232	-17.7
Estate	78,665	65,997	-12,668	-16.1
Real Estate Transfer	56,145	45,213	-10,932	-19.5
Pari-Mutuel	1,752	1,040	-712	-40.6
Hazardous Waste Assessments	145	200	55	37.9
Waste Tire Management and Recycling Fees	56	81	25	44.6
Wireless Communication Services Surcharges	0	0	0	NA
Returnable Container Deposits	0	134	134	NA
Tax Return Preparer Registration Fees	0	-246	-246	NA
Other (Racing Adms & Boxing)	14	56	42	300.0
Total - State Taxes and Fees 2/, 7/	\$2,441,046	\$2,954,468	\$513,422	21.0

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	November 2008	November 2009	Amount	Percent
Withholding	\$1,927,758	\$2,075,835	\$148,077	7.7
Estimated Tax	53,975	44,815	-9,160	-17.0
Final Payments	10,529	12,645	2,116	20.1
Delinquencies	67,341	81,846	14,505	21.5
Limited Liability Company Fees	190	232	42	22.1
Total Gross Collections	\$2,059,793	\$2,215,373	\$155,580	7.6
Refunds/Minor Offsets	508,680	465,780	-42,900	-8.4
State/City Offsets	350,252	-6,006	-356,258	-101.7
Net Collections	\$1,200,861	\$1,755,599	\$554,738	46.2
Other Component Detail				
Highway/Fuel Use	\$10,801	\$13,805	\$3,004	27.8
Highway Use	9,951	11,453	1,502	15.1
Truck Mileage	9,763	10,886	1,123	11.5
Permits	188	567	379	201.6
Fuel Use	850	2,352	1,502	176.7
Article 21	0	2	2	NA
Article 21A IFTA	653	2,339	1,686	258.2
IFTA Decal Fees & Trip Permits	197	11	-186	-94.4
Corporation & Utilities 6/	\$361	\$1,193	\$832	230.5
Article 9 (excl sec. 180, 186-A, A&E & P)	-14	-32	-18	-128.6
Utilities (section 186-A, A&E & P)	375	1,225	850	226.7
Petroleum	\$92,376	\$90,997	-\$1,379	-1.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	92,375	90,997	-1,378	-1.5
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	
	November 2008	November 2009	Amount	Percent
M.T.A. Corporate Surcharge	\$14,816	\$9,524	-\$5,292	-35.7
M.T.A. Auto Rental	0	0	0	NA
M.C.T. Mobility	0	678,757	678,757	NA
New York City Alcoholic Beverage	1,754	1,939	185	10.5
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	693,553	323,908	-369,645	-53.3
Sales & Use (Includes M.A.C.)	892,877	914,958	22,081	2.5
Stock Transfer (to NYC; all rebatable)	32	120	88	275.0
Yonkers Personal Income	1,652	1,501	-151	-9.1
Total-Local Taxes	\$1,604,684	\$1,930,707	\$326,023	20.3
Total State & Local Taxes and Fees	\$4,045,730	\$4,885,175	\$839,445	20.7

2/ Includes:

	November 2008	November 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:

	November 2008	November 2009
	\$4	\$0

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 November 2009.

7/ Includes:

	November 2008	November 2009
Real Property Gains (repealed 6/15/1996)	\$1	\$2
Gift (repealed 1/1/2000)	-7	62



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

November 2009

(in thousands)

State Taxes	Net Collections	Estimated Receipts 8/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	2008-2009	2009-2010
Personal Income Tax 1/	\$36,840,019	\$35,029,500	\$23,892,880	\$19,722,447	-\$4,170,433	-17.5
User Taxes 2/	\$12,614,912	\$12,272,600	\$8,478,778	\$8,033,271	-\$445,507	-5.3
Sales and Use 3/	10,373,713	9,990,800	6,972,531	6,452,811	-519,720	-7.5
Motor Fuel	503,937	500,800	340,893	343,252	2,359	0.7
Cigarette/Tobacco Products 4/	1,340,326	1,334,000	895,705	956,997	61,292	6.8
Alcoholic Beverage	205,908	227,800	143,182	152,255	9,073	6.3
Highway/Fuel Use 1/	140,907	140,200	96,791	98,460	1,669	1.7
Auto Rental	50,116	79,000	29,671	29,496	-175	-0.6
Business Taxes	\$6,682,389	\$6,444,300	\$3,278,811	\$3,479,182	\$200,371	6.1
Corporation Franchise	2,754,989	2,494,200	1,268,105	1,089,241	-178,864	-14.1
Corporation & Utilities 1/	742,772	823,700	345,316	364,374	19,058	5.5
Banks	1,061,546	933,900	444,437	682,794	238,357	53.6
Insurance (Article 33)	1,004,720	1,074,000	472,380	576,338	103,958	22.0
Direct Writings	11,799	---	7,419	8,231	812	10.9
Petroleum 1/, 5/	1,106,563	1,118,500	741,154	758,204	17,050	2.3
Other Revenues	\$2,105,499	\$1,300,600	\$1,592,630	\$1,049,900	-\$542,730	-34.1
Estate	1,162,592	901,900	906,069	610,587	-295,482	-32.6
Real Estate Transfer	701,164	375,000	555,359	310,972	-244,387	-44.0
Pari-Mutuel	22,301	23,000	16,268	13,970	-2,298	-14.1
Hazardous Waste Assessments	1,473	---	1,037	1,178	141	13.6
Waste Tire Management and Recycling Fees	23,775	---	13,701	12,702	-999	-7.3
Wireless Communication Services Surcharges	190,680	---	97,172	96,117	-1,055	-1.1
Returnable Container Deposits	0	---	0	4,373	4,373	NA
Tax Return Preparer Registration Fees	0	---	0	-246	-246	NA
Other (Racing Adms & Boxing)	773	700	577	602	25	4.3
Total - State Taxes and Fees 2/, 7/	\$58,242,819	\$55,046,900	\$37,243,099	\$32,284,800	-\$4,958,299	-13.3

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	\$28,928,000	\$16,610,991	\$16,510,024	-\$100,967	-0.6
Estimated Tax	12,689,975	9,717,000	9,368,893	5,534,454	-3,834,439	-40.9
Final Payments	2,629,671	1,836,000	2,475,966	1,598,105	-877,861	-35.5
Delinquencies	949,082	1,115,500	588,426	692,494	104,068	17.7
Limited Liability Company Fees	56,219	- - -	6,290	4,116	-2,174	-34.6
Total Gross Collections	\$44,011,104	\$41,596,500	\$29,050,566	\$24,339,193	-\$4,711,373	-16.2
Refunds/Minor Offsets	6,696,250	6,662,000	4,603,358	4,742,104	138,746	3.0
State/City Offsets	474,835	-95,000	554,328	-125,358	-679,686	-122.6
Net Collections	\$36,840,019	\$35,029,500	\$23,892,880	\$19,722,447	-\$4,170,433	-17.5
Other Component Detail						
Highway/Fuel Use	\$140,907	\$140,200	\$96,791	\$98,460	\$1,669	1.7
Highway Use	108,403	NA	76,138	78,320	2,182	2.9
Truck Mileage	106,235	NA	74,627	69,743	-4,884	-6.5
Permits	2,168	NA	1,511	8,577	7,066	467.6
Fuel Use	32,504	NA	20,653	20,140	-513	-2.5
Article 21	3	NA	2	30	28	1,400.0
Article 21A IFTA	32,001	NA	20,375	20,027	-348	-1.7
IFTA Decal Fees & Trip Permits	500	NA	276	83	-193	-69.9
Corporation & Utilities 6/	\$742,772	\$823,700	\$345,316	\$364,374	\$19,058	5.5
Article 9 (excl sec. 180, 186-A, A&E & P)	143,986	NA	50,772	58,118	7,346	14.5
Utilities (section 186-A, A&E & P)	598,786	NA	294,544	306,256	11,712	4.0
Petroleum	\$1,106,563	\$1,118,500	\$741,154	\$758,204	\$17,050	2.3
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	741,152	758,203	17,051	2.3
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 8/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2008-2009	2009-2010	2008-2009	2009-2010
M.T.A. Corporate Surcharge	\$851,843	---	\$403,921	\$457,589	\$53,668	13.3
M.T.A. Auto Rental	0	---	0	9,497	9,497	NA
M.C.T. Mobility	0	---	0	724,619	724,619	NA
New York City Alcoholic Beverage	23,351	---	15,910	16,246	336	2.1
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,311,727	---	5,672,878	3,601,678	-2,071,200	-36.5
Sales & Use (Includes M.A.C.)	12,364,108	---	8,285,166	7,695,862	-589,304	-7.1
Stock Transfer (to NYC; all rebatable)	15,991,810	---	8,751,595	7,390,389	-1,361,206	-15.6
Yonkers Personal Income	32,648	---	22,873	16,587	-6,286	-27.5
Total-Local Taxes	\$37,575,487	---	\$23,152,343	\$19,912,467	-\$3,239,876	-14.0
Total State & Local Taxes and Fees	\$95,818,306	---	\$60,395,442	\$52,197,267	-\$8,198,175	-13.6

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
	\$229	\$1,225

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 November 2009.

7/ Includes:

	2008-2009	2009-2010
Real Property Gains (repealed 6/15/1996)	\$75	-\$606
Gift (repealed 1/1/2000)	2,372	251

8/ 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.