



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2010

(in thousands)

State Taxes	November 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,401,537	\$572,339	\$1,829,198	\$26,147,192	\$5,585,873	\$20,561,319
Total Gross Collections	\$2,401,537	---	2,401,537	26,147,192	---	26,147,192
Less: Refunds and Minor Offsets	---	571,726	571,726	---	5,532,018	5,532,018
Less: State/City Offsets	---	613	613	---	53,855	53,855
Net Collections	---	---	1,829,198	---	---	20,561,319
User Taxes 1/	\$1,057,957	\$5,911	\$1,052,046	\$8,787,363	\$106,352	\$8,681,011
Sales & Use 2/	844,357	3,936	840,421	7,031,441	84,953	6,946,488
Motor Fuel	43,980	1,562	42,418	366,041	18,636	347,405
Cigarette/Tobacco Products 3/	139,379	329	139,050	1,113,019	1,521	1,111,498
Alcoholic Beverage	18,406	0	18,406	153,865	0	153,865
Highway/Fuel Use	11,822	84	11,738	90,417	1,242	89,175
Auto Rental	13	0	13	32,580	0	32,580
Business Taxes	\$277,808	\$64,172	\$213,636	\$3,874,781	\$762,837	\$3,111,944
Corporation Franchise	79,564	37,468	42,096	1,522,727	516,151	1,006,576
Corporation & Utilities 4/	7,389	9,779	-2,390	391,382	26,510	364,872
Banks	94,050	7,774	86,276	703,962	179,123	524,839
Insurance (Article 33)	8,679	6,619	2,060	497,595	17,380	480,215
Direct Writings	2,328	37	2,291	8,906	124	8,782
Petroleum 5/	85,798	2,495	83,303	750,209	23,549	726,660
Property Transfer Taxes 6/	\$132,797	\$5,946	\$126,851	\$1,215,007	\$36,936	\$1,178,071
Estate	89,987	5,945	84,042	820,362	36,774	783,588
Real Estate Transfer	42,771	2	42,769	394,015	116	393,899
Other Taxes and Fees	\$1,189	\$1	\$1,188	\$104,016	\$133	\$103,883
Pari-Mutuel (w/o Uncashed Tickets)	936	0	936	13,138	0	13,138
Hazardous Waste Assessments	45	1	44	1,880	1	1,879
Waste Tire Management and Recycling Fees	78	1	77	14,164	23	14,141
Wireless Communication Services Surcharges 7/	0	0	0	0	0	0
Returnable Container Deposits	50	0	50	73,578	107	73,471
Tax Return Preparer Registration Fees	65	0	65	-334	3	-337
OGS Procurement Fees	1	0	1	1,040	0	1,040
Racing Admissions	2	-1	3	254	-1	255
Boxing and Wrestling Exhibitions	12	0	12	296	0	296
Total - State Taxes and Fees 1/, 6/	\$3,871,288	\$648,369	\$3,222,919	\$40,128,359	\$6,492,131	\$33,636,228

(in thousands)

Local Taxes	November 2010			Fiscal Year 2010-11		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$39,456	\$3,985	\$35,471	\$476,510	\$86,027	\$390,483
M.T.A. Auto Rental	2	0	2	18,325	0	18,325
M.C.T. Mobility	122,065	7,169	114,896	863,589	16,601	846,988
M.C.T.D. Medallion Taxicab Rides	170	2	168	60,914	2	60,912
New York City Alcoholic Beverage	1,900	0	1,900	16,300	0	16,300
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	466,416	93,565	372,851	4,848,479	977,429	3,871,050
Total Gross Collections	465,495	---	465,495	4,794,823	---	4,794,823
Less: Refunds and Minor Offsets	---	93,565	93,565	---	977,429	977,429
Plus: State/City Offsets	921	---	921	53,656	---	53,656
Sales & Use (Includes M.A.C.)	1,004,173	4,656	999,517	8,592,826	104,441	8,488,385
Stock Transfer (to NYC; all eligible for rebate)	34	0	34	7,087,077	0	7,087,077
Yonkers Personal Income - Net (Adjusted)	1,901	239	1,662	20,958	3,785	17,173
Total Gross Collections	2,209	---	2,209	20,759	---	20,759
Less: Refunds and Minor Offsets	---	239	239	---	3,785	3,785
Plus: State/City Offsets	-308	---	-308	199	---	199
Total-Local Taxes	\$1,636,117	\$109,616	\$1,526,501	\$21,984,978	\$1,188,285	\$20,796,693
Total State & Local Taxes and Fees 1/	\$5,507,405	\$757,985	\$4,749,420	\$62,113,337	\$7,680,416	\$54,432,921

1/ Includes:

	November 2010	Fiscal Year 2010-11
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 2010	Fiscal Year 2010-11
	\$2	\$102

3/ Includes Cigarette License and Sticker Fees.

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

	November 2010	Fiscal Year 2010-11
	\$0	\$97,347

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:

	November 2010	Fiscal Year 2010-11
Real Property Gains (repealed 6/15/1996)	\$4	\$17
Gift (repealed 1/1/2000)	36	567

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

MONTHLY COMPARISON OF NET COLLECTIONS

November 2010

(in thousands)

State Taxes	Net Collections		Difference	
	November 2009	November 2010	Amount	Percent
Personal Income Tax 1/	\$1,755,599	\$1,829,198	\$73,599	4.2
User Taxes 2/	\$915,739	\$1,052,046	\$136,307	14.9
Sales and Use 3/	731,463	840,421	108,958	14.9
Motor Fuel	41,512	42,418	906	2.2
Cigarette/Tobacco Products 1/	110,396	139,050	28,654	26.0
Alcoholic Beverage	18,556	18,406	-150	-0.8
Highway/Fuel Use 1/	13,805	11,738	-2,067	-15.0
Auto Rental	7	13	6	85.7
Business Taxes	\$170,591	\$213,636	\$43,045	25.2
Corporation Franchise	32,773	42,096	9,323	28.4
Corporation & Utilities 1/	1,193	-2,390	-3,583	-300.3
Banks	35,015	86,276	51,261	146.4
Insurance (Article 33)	8,512	2,060	-6,452	-75.8
Direct Writings	2,101	2,291	190	9.0
Petroleum 1/, 4/	90,997	83,303	-7,694	-8.5
Property Transfer Taxes 5/	\$111,274	\$126,851	\$15,577	14.0
Estate	65,997	84,042	18,045	27.3
Real Estate Transfer	45,213	42,769	-2,444	-5.4
Other Taxes and Fees	1,397	1,188	-209	-15.0
Pari-Mutuel	1,040	936	-104	-10.0
Hazardous Waste Assessments	200	44	-156	-78.0
Waste Tire Management and Recycling Fees	81	77	-4	-4.9
Wireless Communication Services Surcharges 6/	0	0	0	NA
Returnable Container Deposits	134	50	-84	-62.7
Tax Return Preparer Registration Fees	-246	65	311	126.4
OGS Procurement Fees	133	1	-132	-99.2
Racing Admissions	2	3	1	50.0
Boxing and Wrestling Exhibitions	53	12	-41	-77.4
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$2,954,600</b>	<b>\$3,222,919</b>	<b>\$268,319</b>	<b>9.1</b>

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	November 2009	November 2010	Amount	Percent
Withholding	\$2,075,835	\$2,251,577	\$175,742	8.5
Estimated Tax	44,815	51,015	6,200	13.8
Final Payments	12,645	15,382	2,737	21.6
Delinquencies	81,846	83,337	1,491	1.8
Limited Liability Company Fees	232	226	-6	-2.6
Total Gross Collections	\$2,215,373	\$2,401,537	\$186,164	8.4
Refunds/Minor Offsets	465,780	571,726	105,946	22.7
State/City Offsets	-6,006	613	6,619	110.2
Net Collections	\$1,755,599	\$1,829,198	\$73,599	4.2
Other Component Detail				
Cigarette/Tobacco Products	\$110,395	\$139,051	\$28,656	26.0
Cigarette	103,982	127,971	23,989	23.1
Tobacco Products	5,980	10,867	4,887	81.7
Retailer Licenses	413	212	-201	-48.7
Vending Machine Stickers	20	1	-19	-95.0
Highway/Fuel Use	\$13,805	\$11,738	-\$2,067	-15.0
Highway Use	11,453	11,065	-388	-3.4
Truck Mileage	10,886	10,893	7	0.1
Permits	567	172	-395	-69.7
Fuel Use	2,352	673	-1,679	-71.4
Article 21	2	2	0	0.0
Article 21A IFTA	2,339	616	-1,723	-73.7
IFTA Decal Fees & Trip Permits	11	55	44	400.0
Corporation & Utilities 6/	\$1,193	-\$2,390	-\$3,583	-300.3
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-32	666	698	2,181.3
Utilities (sections 186-A, A&E & PSC)	1,225	-3,056	-4,281	-349.5
Public Safety Communications Surcharge (\$186-F)	0	0	0	NA
Petroleum	\$90,997	\$83,303	-\$7,694	-8.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	90,997	83,303	-7,694	-8.5
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	
	November 2009	November 2010	Amount	Percent
M.T.A. Corporate Surcharge	\$9,524	\$35,471	\$25,947	272.4
M.T.A. Auto Rental	0	2	2	NA
M.C.T. Mobility	678,757	114,896	-563,861	-83.1
M.C.T.D. Medallion Taxicab Rides	0	168	168	NA
New York City Alcoholic Beverage	1,939	1,900	-39	-2.0
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	323,908	372,851	48,943	15.1
Sales & Use (Includes M.A.C.)	914,958	999,517	84,559	9.2
Stock Transfer (to NYC; all rebatable)	120	34	-86	-71.7
Yonkers Personal Income	1,501	1,662	161	10.7
<b>Total-Local Taxes</b>	<b>\$1,930,707</b>	<b>\$1,526,501</b>	<b>-\$404,206</b>	<b>-20.9</b>
<b>Total State &amp; Local Taxes and Fees</b>	<b>\$4,885,307</b>	<b>\$4,749,420</b>	<b>-\$135,887</b>	<b>-2.8</b>

2/ Includes:

	November 2009	November 2010
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 2009	November 2010
	\$0	\$2

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	November 2010
Real Property Gains (repealed 6/15/1996)	\$2	\$4
Gift (repealed 1/1/2000)	62	36

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

FISCAL YEAR COMPARISON OF NET COLLECTIONS

November 2010

(in thousands)

State Taxes	Net Collections	Estimated Receipts 7/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	2009-2010	2010-2011
Personal Income Tax 1/	\$34,751,382	\$36,597,300	\$19,722,447	\$20,561,319	\$838,872	4.3
User Taxes 2/	\$12,193,157	\$13,356,200	\$8,033,271	\$8,681,011	\$647,740	8.1
Sales and Use 3/	9,903,588	10,771,300	6,452,811	6,946,488	493,677	7.7
Motor Fuel	506,911	511,000	343,252	347,405	4,153	1.2
Cigarette/Tobacco Products 1/	1,364,254	1,652,000	956,997	1,111,498	154,501	16.1
Alcoholic Beverage	225,572	228,000	152,255	153,865	1,610	1.1
Highway/Fuel Use 1/	137,247	134,000	98,460	89,175	-9,285	-9.4
Auto Rental	55,573	59,900	29,496	32,580	3,084	10.5
Business Taxes	\$6,605,930	\$7,075,300	\$3,479,182	\$3,111,944	-\$367,238	-10.6
Corporation Franchise	2,144,540	2,886,000	1,089,241	1,006,576	-82,665	-7.6
Corporation & Utilities 1/	914,181	947,300	364,374	364,872	498	0.1
Banks	1,173,263	954,000	682,794	524,839	-157,955	-23.1
Insurance (Article 33)	1,258,511	1,218,000	576,338	480,215	-96,123	-16.7
Direct Writings	11,889	---	8,231	8,782	551	6.7
Petroleum 1/, 4/	1,103,546	1,070,000	758,204	726,660	-31,544	-4.2
Property Transfer Taxes 5/	\$1,358,913	\$1,581,400	\$921,204	\$1,178,071	\$256,867	27.9
Estate	863,975	1,015,000	610,587	783,588	173,001	28.3
Real Estate Transfer	493,049	566,400	310,972	393,899	82,927	26.7
Other Taxes and Fees	\$190,560	\$18,700	\$129,008	\$103,883	-\$25,125	-19.5
Pari-Mutuel	18,818	18,000	13,970	13,138	-832	-6.0
Hazardous Waste Assessments	1,786	---	1,178	1,879	701	59.5
Waste Tire Management and Recycling Fees	22,264	---	12,702	14,141	1,439	11.3
Wireless Communication Services Surcharges 6/	97,373	---	96,117	0	-96,117	-100.0
Returnable Container Deposits	47,538	---	4,373	73,471	69,098	1,580.1
Tax Return Preparer Registration Fees	1,346	---	-246	-337	-91	-37.0
OGS Procurement Fees	745	---	313	1,040	727	232.3
Racing Admissions	340	350	321	255	-66	-20.6
Boxing and Wrestling Exhibitions	350	350	280	296	16	5.7
<b>Total - State Taxes and Fees 2/, 5/</b>	<b>\$55,099,942</b>	<b>\$58,628,900</b>	<b>\$32,285,112</b>	<b>\$33,636,228</b>	<b>\$1,351,116</b>	<b>4.2</b>

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
<b>Personal Income Tax</b>						
Withholding	\$29,443,180	\$31,301,300	\$16,510,024	\$17,559,148	\$1,049,124	6.4
Estimated Tax	9,028,061	10,351,000	5,534,454	6,156,710	622,256	11.2
Final Payments	1,754,513	1,973,000	1,598,105	1,731,663	133,558	8.4
Delinquencies	1,100,414	1,161,000	692,494	694,818	2,324	0.3
Limited Liability Company Fees	67,469	- - -	4,116	4,853	737	17.9
Total Gross Collections	\$41,393,637	\$44,786,300	\$24,339,193	\$26,147,192	\$1,807,999	7.4
Refunds/Minor Offsets	6,704,208	7,941,000	4,742,104	5,532,018	789,914	16.7
State/City Offsets	-61,953	248,000	-125,358	53,855	179,213	143.0
Net Collections	\$34,751,382	\$36,597,300	\$19,722,447	\$20,561,319	\$838,872	4.3
<b>Other Component Detail</b>						
Cigarette/Tobacco Products	\$1,364,254	\$1,652,000	\$956,996	\$1,111,499	\$154,503	16.1
Cigarette	1,287,700	NA	898,868	1,040,102	141,234	15.7
Tobacco Products	63,632	NA	44,477	67,559	23,082	51.9
Retailer Licenses	12,698	NA	13,428	3,668	-9,760	-72.7
Vending Machine Stickers	224	NA	223	170	-53	-23.8
Highway/Fuel Use	\$137,247	\$134,000	\$98,460	\$89,175	-\$9,285	-9.4
Highway Use	108,662	NA	78,320	71,642	-6,678	-8.5
Truck Mileage	99,123	NA	69,743	69,749	6	0.0
Permits	9,539	NA	8,577	1,893	-6,684	-77.9
Fuel Use	28,585	NA	20,140	17,533	-2,607	-12.9
Article 21	45	NA	30	6	-24	-80.0
Article 21A IFTA	28,078	NA	20,027	17,386	-2,641	-13.2
IFTA Decal Fees & Trip Permits	462	NA	83	141	58	69.9
Corporation & Utilities 6/	\$914,181	\$947,300	\$364,374	\$364,872	\$498	0.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	151,912	NA	58,118	29,537	-28,581	-49.2
Utilities (sections 186-A, A&E & PSC)	667,155	NA	306,256	237,988	-68,268	-22.3
Public Safety Communications Surcharge (\$186-F)	95,114	NA	0	97,347	97,347	NA
Petroleum	\$1,103,546	\$1,070,000	\$758,204	\$726,660	-\$31,544	-4.2
Article 13-A (prior to 9/1/1990)	1	NA	0	-1	-1	NA
Article 13-A (after 9/1/1990)	1,103,542	NA	758,203	726,660	-31,543	-4.2
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	1	1	0	0.0

(in thousands)

Local Taxes	Net Collections 2009-2010	Estimated Receipts 7/ 2010-2011	Net Collections			
			Fiscal Year-to-Date		Difference	
			2009-2010	2010-2011	Amount	Percent
M.T.A. Corporate Surcharge	\$885,779	---	\$457,589	\$390,483	-\$67,106	-14.7
M.T.A. Auto Rental	24,502	---	9,497	18,325	8,828	93.0
M.C.T. Mobility	1,251,250	---	724,619	846,988	122,369	16.9
M.C.T.D. Medallion Taxicab Rides	12,835	---	0	60,912	60,912	NA
New York City Alcoholic Beverage	23,645	---	16,246	16,300	54	0.3
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	6,586,210	---	3,601,678	3,871,050	269,372	7.5
Sales & Use (Includes M.A.C.)	12,054,501	---	7,695,862	8,488,385	792,523	10.3
Stock Transfer (to NYC; all rebatable)	14,471,464	---	7,390,389	7,087,077	-303,312	-4.1
Yonkers Personal Income	26,397	---	16,587	17,173	586	3.5
Total-Local Taxes	\$35,336,583	---	\$19,912,467	\$20,796,693	\$884,226	4.4
Total State & Local Taxes and Fees	\$90,436,525	---	\$52,197,579	\$54,432,921	\$2,235,342	4.3

2/ Includes:

	2009-2010	2010-2011
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:

	2009-2010	2010-2011
	\$1,225	\$102

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:

	2009-2010	2010-2011
Real Property Gains (repealed 6/15/1996)	-\$606	\$17
Gift (repealed 1/1/2000)	251	567

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

7/ From the Mid-Year Financial Update, October 2010. 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 included in User Taxes.