

April 2011

(in thousands)

State Taxes	April 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$8,052,141	\$2,514,283	\$5,537,858	\$8,052,141	\$2,514,283	\$5,537,858
Total Gross Collections	\$8,052,141	---	8,052,141	8,052,141	---	8,052,141
Less: Refunds and Minor Offsets	---	2,457,492	2,457,492	---	2,457,492	2,457,492
Less: State/City Offsets	---	56,791	56,791	---	56,791	56,791
Net Collections	---	---	5,537,858	---	---	5,537,858
User Taxes 1/	\$1,061,741	\$15,550	\$1,046,191	\$1,061,741	\$15,550	\$1,046,191
Sales & Use 2/	858,494	11,782	846,712	858,494	11,782	846,712
Motor Fuel	39,044	3,080	35,964	39,044	3,080	35,964
Cigarette/Tobacco Products 3/	133,208	467	132,741	133,208	467	132,741
Alcoholic Beverage	18,610	0	18,610	18,610	0	18,610
Highway/Fuel Use	12,369	221	12,148	12,369	221	12,148
Auto Rental	16	0	16	16	0	16
Business Taxes	\$348,218	\$100,598	\$247,620	\$348,218	\$100,598	\$247,620
Corporation Franchise	230,955	89,099	141,856	230,955	89,099	141,856
Corporation & Utilities 4/	226	4,114	-3,888	226	4,114	-3,888
Banks	24,584	1,601	22,983	24,584	1,601	22,983
Insurance (Article 33)	1,060	1,025	35	1,060	1,025	35
Direct Writings	144	12	132	144	12	132
Petroleum 5/	91,249	4,747	86,502	91,249	4,747	86,502
Property Transfer Taxes 6/	\$125,645	\$12,073	\$113,572	\$125,645	\$12,073	\$113,572
Estate	77,537	11,993	65,544	77,537	11,993	65,544
Real Estate Transfer	48,105	80	48,025	48,105	80	48,025
Other Revenues 7/	\$3,260	\$65	\$3,195	\$3,260	\$65	\$3,195
Pari-Mutuel (w/o Uncashed Tickets)	883	0	883	883	0	883
Hazardous Waste Assessments	329	0	329	329	0	329
Waste Tire Management and Recycling Fees	1,640	1	1,639	1,640	1	1,639
Returnable Container Deposits	362	63	299	362	63	299
Tax Return Preparer Registration Fees	10	1	9	10	1	9
Racing Admissions	1	0	1	1	0	1
Boxing and Wrestling Exhibitions	32	0	32	32	0	32
Total - State Taxes and Fees 1/, 6/	\$9,591,004	\$2,642,569	\$6,948,436	\$9,591,004	\$2,642,569	\$6,948,436

(in thousands)

Local Taxes	April 2011			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$28,722	\$6,168	\$22,554	\$28,722	\$6,168	\$22,554
M.T.A. Auto Rental	6	0	6	6	0	6
M.C.T. Mobility	131,465	5,325	126,140	131,465	5,325	126,140
M.C.T.D. Medallion Taxicab Rides	19,986	6	19,980	19,986	6	19,980
New York City Alcoholic Beverage	2,255	0	2,255	2,255	0	2,255
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,644,862	446,100	1,198,762	1,644,862	446,100	1,198,762
Total Gross Collections	1,588,427	---	1,588,427	1,588,427	---	1,588,427
Less: Refunds and Minor Offsets	---	446,100	446,100	---	446,100	446,100
Plus: State/City Offsets	56,435	---	56,435	56,435	---	56,435
Sales & Use (Includes M.A.C.)	1,031,402	14,143	1,017,259	1,031,402	14,143	1,017,259
Stock Transfer (to NYC; all eligible for rebate)	97	0	97	97	0	97
Yonkers Personal Income - Net (Adjusted)	4,759	2,070	2,689	4,759	2,070	2,689
Total Gross Collections	4,403	---	4,403	4,403	---	4,403
Less: Refunds and Minor Offsets	---	2,070	2,070	---	2,070	2,070
Plus: State/City Offsets	356	---	356	356	---	356
Total-Local Taxes	\$2,863,554	\$473,812	\$2,389,742	\$2,863,554	\$473,812	\$2,389,742
Total State & Local Taxes and Fees 1/	\$12,454,558	\$3,116,381	\$9,338,178	\$12,454,558	\$3,116,381	\$9,338,178

1/ Includes:

	April 2011	Fiscal Year 2011-12
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):

	April 2011	Fiscal Year 2011-12
	\$0	\$0

3/ Includes Cigarette License and Sticker Fees.

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

	April 2011	Fiscal Year 2011-12
	\$0	\$0

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:

	April 2011	Fiscal Year 2011-12
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	3	3

7/ Includes:

	April 2011	Fiscal Year 2011-12
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	3	3

April 2011

(in thousands)

State Taxes	Net Collections		Difference	
	April 2010	April 2011	Amount	Percent
Personal Income Tax 1/	\$4,092,175	\$5,537,858	\$1,445,683	35.3
User Taxes 2/	\$965,249	\$1,046,191	\$80,942	8.4
Sales and Use 3/	773,780	846,712	72,932	9.4
Motor Fuel	39,340	35,964	-3,376	-8.6
Cigarette/Tobacco Products 1/	121,012	132,741	11,729	9.7
Alcoholic Beverage	18,311	18,610	299	1.6
Highway/Fuel Use 1/	12,793	12,148	-645	-5.0
Auto Rental	13	16	3	23.1
Business Taxes	\$143,966	\$247,620	\$103,654	72.0
Corporation Franchise	68,127	141,856	73,729	108.2
Corporation & Utilities 1/	18,487	-3,888	-22,375	-121.0
Banks	-29,368	22,983	52,351	178.3
Insurance (Article 33)	3,224	35	-3,189	-98.9
Direct Writings	165	132	-33	-20.0
Petroleum 1/, 4/	83,331	86,502	3,171	3.8
Property Transfer Taxes 5/	\$137,104	\$113,572	-\$23,532	-17.2
Estate	92,284	65,544	-26,740	-29.0
Real Estate Transfer	44,784	48,025	3,241	7.2
Other Revenues 6/	\$3,133	\$3,195	\$62	2.0
Pari-Mutuel	919	883	-36	-3.9
Hazardous Waste Assessments	242	329	87	36.0
Waste Tire Management and Recycling Fees	1,923	1,639	-284	-14.8
Returnable Container Deposits	82	299	217	264.6
Tax Return Preparer Registration Fees	-82	9	91	111.0
Racing Admissions	3	1	-2	-66.7
Boxing and Wrestling Exhibitions	6	32	26	433.3
Total - State Taxes and Fees 2/, 5/	\$5,341,627	\$6,948,436	\$1,606,809	30.1

1/ See page 2 for component detail.

Personal Income Tax	Net Collections		Difference	
	April 2010	April 2011	Amount	Percent
Withholding	\$2,504,591	\$2,303,393	-\$201,198	-8.0
Estimated Tax	2,906,253	4,184,359	1,278,106	44.0
Final Payments	1,332,250	1,426,228	93,978	7.1
Delinquencies	119,191	135,779	16,588	13.9
Limited Liability Company Fees	2,679	2,382	-297	-11.1
Total Gross Collections	\$6,864,964	\$8,052,141	\$1,187,177	17.3
Refunds/Minor Offsets	2,754,289	2,457,492	-296,797	-10.8
State/City Offsets	18,500	56,791	38,291	207.0
Net Collections	\$4,092,175	\$5,537,858	\$1,445,683	35.3
Other Component Detail				
Cigarette/Tobacco Products	\$121,011	\$132,741	\$11,730	9.7
Cigarette	114,141	125,662	11,521	10.1
Tobacco Products	6,783	7,011	228	3.4
Retailer Licenses	53	67	14	26.4
Vending Machine Stickers	34	1	-33	-97.1
Highway/Fuel Use	\$12,793	\$12,148	-\$645	-5.0
Highway Use	9,644	9,120	-524	-5.4
Truck Mileage	9,379	8,721	-658	-7.0
Permits	265	399	134	50.6
Fuel Use	3,149	3,028	-121	-3.8
Article 21	0	1	1	NA
Article 21A IFTA	3,129	3,008	-121	-3.9
IFTA Decal Fees & Trip Permits	20	19	-1	-5.0
Corporation & Utilities 6/	\$18,487	-\$3,888	-\$22,375	-121.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	2,428	-2,136	-4,564	-188.0
Utilities (sections 186-A, A&E & PSC)	15,760	-1,752	-17,512	-111.1
Public Safety Communications Surcharge (§186-F)	299	0	-299	-100.0
Petroleum	\$83,331	\$86,502	\$3,171	3.8
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	83,330	86,502	3,172	3.8
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	0	-1	-100.0

Local Taxes	Net Collections		Difference	
	April 2010	April 2011	Amount	Percent
M.T.A. Corporate Surcharge	-\$6,791	\$22,554	\$29,345	432.1
M.T.A. Auto Rental	3	6	3	100.0
M.C.T. Mobility	137,304	126,140	-11,164	-8.1
M.C.T.D. Medallion Taxicab Rides	18,974	19,980	1,006	5.3
New York City Alcoholic Beverage	1,998	2,255	257	12.9
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	706,827	1,198,762	491,935	69.6
Sales & Use (Includes M.A.C.)	956,493	1,017,259	60,766	6.4
Stock Transfer (to NYC; all rebatable)	78	97	19	24.4
Yonkers Personal Income	3,327	2,689	-638	-19.2
Total-Local Taxes	\$1,818,213	\$2,389,742	\$571,529	31.4
Total State & Local Taxes and Fees	\$7,159,840	\$9,338,178	\$2,178,338	30.4

2/ Includes:

	April 2010	April 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:

	April 2010	April 2011
	\$0	\$0

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:

	April 2010	April 2011
Real Property Gains (repealed 6/15/1996)	\$12	\$0
Gift (repealed 1/1/2000)	24	3

6/ Includes:

	April 2010	April 2011
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	40	3



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

April 2011

(in thousands)

State Taxes	Net Collections 2010-2011	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax 1/	\$36,209,216	\$39,060,100	\$4,092,175	\$5,537,858	\$1,445,683	35.3
User Taxes 2/	\$13,410,445	\$13,886,700	\$965,249	\$1,046,191	\$80,942	8.4
Sales and Use 3/	10,856,940	11,246,700	773,780	846,712	72,932	9.4
Motor Fuel	516,145	512,100	39,340	35,964	-3,376	-8.6
Cigarette/Tobacco Products 1/	1,617,246	1,686,000	121,012	132,741	11,729	9.7
Alcoholic Beverage	229,719	233,000	18,311	18,610	299	1.6
Highway/Fuel Use 1/	129,162	144,000	12,793	12,148	-645	-5.0
Auto Rental	61,233	64,900	13	16	3	23.1
Business Taxes	\$6,575,562	\$7,405,700	\$143,966	\$247,620	\$103,654	72.0
Corporation Franchise	2,472,217	3,047,000	68,127	141,856	73,729	108.2
Corporation & Utilities 1/	891,186	948,800	18,487	-3,888	-22,375	-121.0
Banks	973,350	1,107,000	-29,368	22,983	52,351	178.3
Insurance (Article 33)	1,136,629	1,197,000	3,224	35	-3,189	-98.9
Direct Writings	11,739	- - -	165	132	-33	-20.0
Petroleum 1/, 4/	1,090,441	1,106,000	83,331	86,502	3,171	3.8
Property Transfer Taxes 5/	\$1,799,346	\$1,635,000	\$137,104	\$113,572	-\$23,532	-17.2
Estate	1,218,068	1,015,000	92,284	65,544	-26,740	-29.0
Real Estate Transfer	580,101	620,000	44,784	48,025	3,241	7.2
Other Revenues 6/	\$163,009	\$158,800	\$3,133	\$3,195	\$62	2.0
Pari-Mutuel	17,039	14,000	919	883	-36	-3.9
Hazardous Waste Assessments	2,719	2,700	242	329	87	36.0
Waste Tire Management and Recycling Fees	25,052	25,100	1,923	1,639	-284	-14.8
Returnable Container Deposits	115,218	115,200	82	299	217	264.6
Tax Return Preparer Registration Fees	1,072	1,100	-82	9	91	111.0
Racing Admissions	352	350	3	1	-2	-66.7
Boxing and Wrestling Exhibitions	361	350	6	32	26	433.3
Total - State Taxes and Fees 2/, 5/	\$58,157,578	\$62,146,300	\$5,341,627	\$6,948,436	\$1,606,809	30.1

1/ See page 2 for component detail.

	Net Collections	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	Percent
Personal Income Tax						
Withholding	\$31,240,170	\$31,802,000	\$2,504,591	\$2,303,393	-\$201,198	-8.0
Estimated Tax	9,735,271	11,900,500	2,906,253	4,184,359	1,278,106	44.0
Final Payments	1,895,006	2,110,000	1,332,250	1,426,228	93,978	7.1
Delinquencies	1,063,321	1,089,000	119,191	135,779	16,588	13.9
Limited Liability Company Fees	68,667	- - -	2,679	2,382	-297	-11.1
Total Gross Collections	\$44,002,435	\$46,901,600	\$6,864,964	\$8,052,141	\$1,187,177	17.3
Refunds/Minor Offsets	7,693,040	7,693,500	2,754,289	2,457,492	-296,797	-10.8
State/City Offsets	100,179	148,000	18,500	56,791	38,291	207.0
Net Collections	\$36,209,216	\$39,060,100	\$4,092,175	\$5,537,858	\$1,445,683	35.3
Other Component Detail						
Cigarette/Tobacco Products	\$1,617,246	\$1,686,000	\$121,011	\$132,741	\$11,730	9.7
Cigarette	1,517,150	NA	114,141	125,662	11,521	10.1
Tobacco Products	95,860	NA	6,783	7,011	228	3.4
Retailer Licenses	4,047	NA	53	67	14	26.4
Vending Machine Stickers	189	NA	34	1	-33	-97.1
Highway/Fuel Use	\$129,162	\$144,000	\$12,793	\$12,148	-\$645	-5.0
Highway Use	100,941	NA	9,644	9,120	-524	-5.4
Truck Mileage	98,125	NA	9,379	8,721	-658	-7.0
Permits	2,816	NA	265	399	134	50.6
Fuel Use	28,221	NA	3,149	3,028	-121	-3.8
Article 21	11	NA	0	1	1	NA
Article 21A IFTA	27,731	NA	3,129	3,008	-121	-3.9
IFTA Decal Fees & Trip Permits	479	NA	20	19	-1	-5.0
Corporation & Utilities 6/	\$891,186	\$948,800	\$18,487	-\$3,888	-\$22,375	-121.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	115,954	NA	2,428	-2,136	-4,564	-188.0
Utilities (sections 186-A, A&E & PSC)	581,445	NA	15,760	-1,752	-17,512	-111.1
Public Safety Communications Surcharge (§186-F)	193,787	NA	299	0	-299	-100.0
Petroleum	\$1,090,441	\$1,106,000	\$83,331	\$86,502	\$3,171	3.8
Article 13-A (prior to 9/1/1990)	-1	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,090,440	NA	83,330	86,502	3,172	3.8
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	0	-1	-100.0

Local Taxes	Net Collections 2010-2011	Estimated Receipts 7/ 2011-2012	Net Collections			
			Fiscal Year-to-Date		Difference	
			2010-2011	2011-2012	Amount	0
M.T.A. Corporate Surcharge	\$827,753	---	-\$6,791	\$22,554	\$29,345	432.1
M.T.A. Auto Rental	35,004	---	3	6	3	100.0
M.C.T. Mobility	1,382,059	---	137,304	126,140	-11,164	-8.1
M.C.T.D. Medallion Taxicab Rides	81,141	---	18,974	19,980	1,006	5.3
New York City Alcoholic Beverage	23,606	---	1,998	2,255	257	12.9
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	7,024,339	---	706,827	1,198,762	491,935	69.6
Sales & Use (Includes M.A.C.)	13,170,795	---	956,493	1,017,259	60,766	6.4
Stock Transfer (to NYC; all rebatable)	13,837,479	---	78	97	19	24.4
Yonkers Personal Income	26,197	---	3,327	2,689	-638	-19.2
Total-Local Taxes	\$36,408,373	---	\$1,818,213	\$2,389,742	\$571,529	31.4
Total State & Local Taxes and Fees	\$94,565,951	---	\$7,159,840	\$9,338,178	\$2,178,338	30.4

2/ Includes:

	2010-2011	2011-2012
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:

	2010-2011	2011-2012
	\$0	\$0

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:

	2010-2011	2011-2012
Real Property Gains (repealed 6/15/1996)	\$12	\$0
Gift (repealed 1/1/2000)	24	3

6/ Includes:

	2010-2011	2011-2012
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	40	3

7/ From the 2011-12 Enacted Budget, April 2011. 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.