



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

January 2012

(in thousands)

State Taxes	January 2012			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$6,479,640	\$15,170	\$6,464,470	\$39,105,380	\$5,323,071	\$33,782,309
Total Gross Collections	\$6,479,640	---	6,479,640	39,105,380	---	39,105,380
Less: Refunds and Minor Offsets	---	8,622	8,622	---	4,994,028	4,994,028
Less: State/City Offsets	---	6,548	6,548	---	329,043	329,043
Net Collections	---	---	6,464,470	---	---	33,782,309
User Taxes 1/	\$1,122,734	\$15,871	\$1,106,863	\$11,703,712	\$145,274	\$11,558,438
Sales & Use 2/	909,420	13,072	896,348	9,454,115	117,801	9,336,314
Motor Fuel	39,786	2,534	37,252	444,969	22,597	422,372
Cigarette/Tobacco Products 3/	133,322	111	133,211	1,427,942	3,429	1,424,513
Alcoholic Beverage	28,136	1	28,135	207,194	116	207,078
Highway/Fuel Use	12,044	153	11,891	116,562	1,331	115,231
Auto Rental	26	0	26	52,930	0	52,930
Business Taxes	\$367,922	\$70,770	\$297,152	\$5,827,076	\$813,158	\$5,013,918
Corporation Franchise	227,659	59,002	168,657	2,548,167	621,084	1,927,083
Corporation & Utilities 4/	2,600	1,325	1,275	602,013	28,201	573,812
Banks	30,784	6,027	24,757	938,907	101,330	837,577
Insurance (Article 33)	5,951	681	5,270	773,548	22,240	751,308
Direct Writings	87	0	87	8,998	201	8,797
Petroleum 5/	100,841	3,735	97,106	955,443	40,102	915,341
Property Transfer Taxes 6/	\$128,303	\$4,460	\$123,843	\$1,527,587	\$60,447	\$1,467,140
Estate	83,383	4,303	79,080	993,312	59,561	933,751
Real Estate Transfer	44,902	157	44,745	534,026	713	533,313
Other Revenues 7/	\$5,410	\$36	\$5,374	\$121,170	\$605	\$120,565
Pari-Mutuel (w/o Uncashed Tickets)	1,033	0	1,033	14,602	0	14,602
Hazardous Waste Assessments	542	0	542	1,957	44	1,913
Waste Tire Management and Recycling Fees	2,442	3	2,439	19,915	39	19,876
Returnable Container Deposits	858	32	826	82,912	520	82,392
Tax Return Preparer Registration Fees	495	1	494	1,016	2	1,014
Racing Admissions	2	0	2	352	0	352
Boxing and Wrestling Exhibitions	38	0	38	399	0	399
Total - State Taxes and Fees 1/, 6/	\$8,104,009	\$106,307	\$7,997,702	\$58,284,925	\$6,342,555	\$51,942,370

Local Taxes	January 2012			Fiscal Year 2011-12		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$51,178	\$4,451	\$46,727	\$726,192	\$66,388	\$659,804
M.T.A. Auto Rental	10	0	10	31,506	0	31,506
M.C.T. Mobility	162,425	596	161,829	1,157,431	18,006	1,139,425
M.C.T.D. Medallion Taxicab Rides	20,051	1	20,050	85,496	55	85,441
New York City Alcoholic Beverage	2,661	0	2,661	20,206	0	20,206
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	1,269,674	2,094	1,267,580	7,876,811	860,819	7,015,992
Total Gross Collections	1,263,034	---	1,263,034	7,547,178	---	7,547,178
Less: Refunds and Minor Offsets	---	2,094	2,094	---	860,819	860,819
Plus: State/City Offsets	6,640	---	6,640	329,633	---	329,633
Sales & Use	1,144,181	16,393	1,127,788	11,623,386	142,768	11,480,618
Stock Transfer (to NYC; all eligible for rebate)	24	0	24	10,806,433	0	10,806,433
Yonkers Personal Income - Net (Adjusted)	3,673	9	3,664	31,618	3,549	28,069
Total Gross Collections	3,765	---	3,765	32,208	---	32,208
Less: Refunds and Minor Offsets	---	9	9	---	3,549	3,549
Plus: State/City Offsets	-92	---	-92	-590	---	-590
Total-Local Taxes	\$2,653,877	\$23,544	\$2,630,333	\$32,359,079	\$1,091,585	\$31,267,494
Total State & Local Taxes and Fees 1/	\$10,757,886	\$129,851	\$10,628,035	\$90,644,004	\$7,434,140	\$83,209,864

1/ Includes:

	January 2012	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):

	January 2012	Fiscal Year 2011-12
	\$0	\$249

3/ Includes Cigarette Retailer License and Vending Machine Sticker Fees.

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

	January 2012	Fiscal Year 2011-12
	\$0	\$146,700

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:

	January 2012	Fiscal Year 2011-12
Real Property Gains (repealed 6/15/1996)	\$0	\$9
Gift (repealed 1/1/2000)	18	67

7/ Includes:

	January 2012	Fiscal Year 2011-12
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/1010)	0	17

MONTHLY COMPARISON OF NET COLLECTIONS

January 2012

(in thousands)

State Taxes	Net Collections		Difference	
	January 2011	January 2012	Amount	Percent
Personal Income Tax 1/	\$6,639,704	\$6,464,470	-\$175,234	-2.6
User Taxes 2/	\$1,129,925	\$1,106,863	-\$23,062	-2.0
Sales and Use 3/	924,001	896,348	-27,653	-3.0
Motor Fuel	41,356	37,252	-4,104	-9.9
Cigarette/Tobacco Products 1/	128,042	133,211	5,169	4.0
Alcoholic Beverage	25,185	28,135	2,950	11.7
Highway/Fuel Use 1/	11,297	11,891	594	5.3
Auto Rental	44	26	-18	-40.9
Business Taxes	\$209,980	\$297,152	\$87,172	41.5
Corporation Franchise	103,268	168,657	65,389	63.3
Corporation & Utilities 1/	-1,272	1,275	2,547	200.2
Banks	11,753	24,757	13,004	110.6
Insurance (Article 33)	5,714	5,270	-444	-7.8
Direct Writings	596	87	-509	-85.4
Petroleum 1/, 4/	89,921	97,106	7,185	8.0
Property Transfer Taxes 5/	\$202,486	\$123,843	-\$78,643	-38.8
Estate	147,777	79,080	-68,697	-46.5
Real Estate Transfer	54,690	44,745	-9,945	-18.2
Other Revenues 6/	\$4,768	\$5,374	\$606	12.7
Pari-Mutuel	854	1,033	179	21.0
Hazardous Waste Assessments	714	542	-172	-24.1
Waste Tire Management and Recycling Fees	1,411	2,439	1,028	72.9
Returnable Container Deposits	1,296	826	-470	-36.3
Tax Return Preparer Registration Fees	475	494	19	4.0
Racing Admissions	2	2	0	0.0
Boxing and Wrestling Exhibitions	15	38	23	153.3
Total - State Taxes and Fees 2/, 5/	\$8,186,863	\$7,997,702	-\$189,161	-2.3

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	January 2011	January 2012	Amount	Percent
Withholding	\$3,919,348	\$3,632,183	-\$287,165	-7.3
Estimated Tax	2,641,058	2,727,621	86,563	3.3
Final Payments	2,085	3,343	1,258	60.3
Delinquencies	105,769	112,336	6,567	6.2
Limited Liability Company Fees	32,018	4,157	-27,861	-87.0
Total Gross Collections	\$6,700,278	\$6,479,640	-\$220,638	-3.3
Refunds/Minor Offsets	49,406	8,622	-40,784	-82.5
State/City Offsets	11,168	6,548	-4,620	-41.4
Net Collections	\$6,639,704	\$6,464,470	-\$175,234	-2.6
Other Component Detail				
Cigarette/Tobacco Products	\$128,042	\$133,210	\$5,168	4.0
Cigarette	121,108	124,978	3,870	3.2
Tobacco Products	6,787	7,578	791	11.7
Retailer Licenses	146	653	507	347.3
Vending Machine Stickers	1	1	0	0.0
Highway/Fuel Use	\$11,297	\$11,891	\$594	5.3
Highway Use	8,116	8,841	725	8.9
Truck Mileage	7,943	8,609	666	8.4
Permits	173	232	59	34.1
Fuel Use	3,181	3,050	-131	-4.1
Article 21	2	0	-2	-100.0
Article 21A IFTA	3,098	2,960	-138	-4.5
IFTA Decal Fees & Trip Permits	81	90	9	11.1
Corporation & Utilities 6/	-\$1,272	\$1,275	\$2,547	200.2
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	-792	4,218	5,010	632.6
Utilities (sections 186-A, A&E & PSC)	-481	-2,943	-2,462	-511.9
Public Safety Communications Surcharge (\$186-F)	1	0	-1	-100.0
Petroleum	\$89,921	\$97,106	\$7,185	8.0
Article 13-A (prior to 9/1/1990)	0	736	736	NA
Article 13-A (after 9/1/1990)	89,921	96,369	6,448	7.2
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	0	1	1	NA

(in thousands)

Local Taxes	Net Collections		Difference	
	January 2011	January 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$24,132	\$46,727	\$22,595	93.6
M.T.A. Auto Rental	34	10	-24	-70.6
M.C.T. Mobility	167,446	161,829	-5,617	-3.4
M.C.T.D. Medallion Taxicab Rides	19,710	20,050	340	1.7
New York City Alcoholic Beverage	2,407	2,661	254	10.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,296,778	1,267,580	-29,198	-2.3
Sales & Use	1,097,899	1,127,788	29,889	2.7
Stock Transfer (to NYC; all rebatable)	38	24	-14	-36.8
Yonkers Personal Income	3,136	3,664	528	16.8
Total-Local Taxes	\$2,611,580	\$2,630,333	\$18,753	0.7
Total State & Local Taxes and Fees	\$10,798,443	\$10,628,035	-\$170,408	-1.6

2/ Includes:

	January 2011	January 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:

	January 2011	January 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:

	January 2011	January 2012
Real Property Gains (repealed 6/15/1996)	\$3	\$0
Gift (repealed 1/1/2000)	16	18

6/ Includes:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

January 2012

(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	\$38,884,100	\$31,070,603	\$33,782,309	\$2,711,706	8.7
User Taxes 2/	\$13,410,445	\$13,824,200	\$11,222,707	\$11,558,438	\$335,731	3.0
Sales and Use 3/	10,856,940	11,220,200	9,045,649	9,336,314	290,665	3.2
Motor Fuel	516,145	504,000	431,641	422,372	-9,269	-2.1
Cigarette/Tobacco Products 1/	1,617,246	1,666,000	1,385,667	1,424,513	38,846	2.8
Alcoholic Beverage	229,719	233,000	200,076	207,078	7,002	3.5
Highway/Fuel Use 1/	129,162	134,000	111,200	115,231	4,031	3.6
Auto Rental	61,233	67,000	48,474	52,930	4,456	9.2
Business Taxes	\$6,575,562	\$7,157,700	\$4,640,959	\$5,013,918	\$372,959	8.0
Corporation Franchise	2,472,217	2,908,900	1,728,704	1,927,083	198,379	11.5
Corporation & Utilities 1/	891,186	908,800	585,581	573,812	-11,769	-2.0
Banks	973,350	1,022,000	693,277	837,577	144,300	20.8
Insurance (Article 33)	1,136,629	1,229,000	715,338	751,308	35,970	5.0
Direct Writings	11,739	- - -	9,494	8,797	-697	-7.3
Petroleum 1/, 4/	1,090,441	1,089,000	908,565	915,341	6,776	0.7
Property Transfer Taxes 5/	\$1,799,346	\$1,695,000	\$1,508,162	\$1,467,140	-\$41,022	-2.7
Estate	1,218,068	1,075,000	1,026,307	933,751	-92,556	-9.0
Real Estate Transfer	580,101	620,000	480,715	533,313	52,598	10.9
Other Revenues 6/	\$163,009	\$147,150	\$134,846	\$120,565	-\$14,281	-10.6
Pari-Mutuel	17,039	16,000	14,775	14,602	-173	-1.2
Hazardous Waste Assessments	2,719	2,100	2,689	1,913	-776	-28.9
Waste Tire Management and Recycling Fees	25,052	23,400	20,578	19,876	-702	-3.4
Returnable Container Deposits	115,218	103,700	94,195	82,392	-11,803	-12.5
Tax Return Preparer Registration Fees	1,072	1,200	906	1,014	108	11.9
Racing Admissions	352	400	348	352	4	1.1
Boxing and Wrestling Exhibitions	361	350	314	399	85	27.1
Total - State Taxes and Fees 2/, 5/	\$58,157,578	\$61,708,150	\$48,577,277	\$51,942,370	\$3,365,093	6.9

1/ See page 2 for component detail.

(in thousands)

	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	\$31,201,900	\$24,600,500	\$24,815,972	\$215,472	0.9
Estimated Tax	9,735,271	11,974,500	9,631,972	11,496,111	1,864,139	19.4
Final Payments	1,895,006	2,110,100	1,746,130	1,892,140	146,010	8.4
Delinquencies	1,063,321	1,089,000	900,605	892,487	-8,118	-0.9
Limited Liability Company Fees	68,667	- - -	37,025	8,670	-28,355	-76.6
Total Gross Collections	\$44,002,435	\$46,375,500	\$36,916,232	\$39,105,380	\$2,189,148	5.9
Refunds/Minor Offsets	7,693,040	7,193,400	5,782,556	4,994,028	-788,528	-13.6
State/City Offsets	100,179	298,000	63,073	329,043	265,970	421.7
Net Collections	\$36,209,216	\$38,884,100	\$31,070,603	\$33,782,309	\$2,711,706	8.7
Other Component Detail						
Cigarette/Tobacco Products	\$1,617,246	\$1,666,000	\$1,385,667	\$1,424,512	\$38,845	2.8
Cigarette	1,517,150	NA	1,299,137	1,333,168	34,031	2.6
Tobacco Products	95,860	NA	82,433	90,178	7,745	9.4
Retailer Licenses	4,047	NA	3,905	1,142	-2,763	-70.8
Vending Machine Stickers	189	NA	192	24	-168	-87.5
Highway/Fuel Use	\$129,162	\$134,000	\$111,200	\$115,231	\$4,031	3.6
Highway Use	100,941	NA	87,052	88,748	1,696	1.9
Truck Mileage	98,125	NA	84,800	86,031	1,231	1.5
Permits	2,816	NA	2,252	2,717	465	20.6
Fuel Use	28,221	NA	24,148	26,483	2,335	9.7
Article 21	11	NA	9	-3	-12	-133.3
Article 21A IFTA	27,731	NA	23,728	26,069	2,341	9.9
IFTA Decal Fees & Trip Permits	479	NA	411	417	6	1.5
Corporation & Utilities 6/	\$891,186	\$908,800	\$585,581	\$573,812	-\$11,769	-2.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	115,954	NA	71,677	89,980	18,303	25.5
Utilities (sections 186-A, A&E & PSC)	581,445	NA	368,198	337,132	-31,066	-8.4
Public Safety Communications Surcharge (\$186-F)	193,787	NA	145,706	146,700	994	0.7
Petroleum	\$1,090,441	\$1,089,000	\$908,565	\$915,341	\$6,776	0.7
Article 13-A (prior to 9/1/1990)	-1	NA	-1	736	737	73,700.0
Article 13-A (after 9/1/1990)	1,090,440	NA	908,565	914,603	6,038	0.7
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	2	NA	1	2	1	100.0

(in thousands)

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	---	\$577,515	\$659,804	\$82,289	14.2
M.T.A. Auto Rental	35,004	---	27,447	31,506	4,059	14.8
M.C.T. Mobility	1,382,059	---	1,119,566	1,139,425	19,859	1.8
M.C.T.D. Medallion Taxicab Rides	81,141	---	80,612	85,441	4,829	6.0
New York City Alcoholic Beverage	23,606	---	20,796	20,206	-590	-2.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	7,024,339	---	5,898,112	7,015,992	1,117,880	19.0
Sales & Use	13,170,795	---	10,984,272	11,480,618	496,346	4.5
Stock Transfer (to NYC; all rebatable)	13,837,479	---	10,485,569	10,806,433	320,864	3.1
Yonkers Personal Income	26,197	---	22,921	28,069	5,148	22.5
Total-Local Taxes	\$36,408,373	---	\$29,216,810	\$31,267,494	\$2,050,684	7.0
Total State & Local Taxes and Fees	\$94,565,951	---	\$77,794,087	\$83,209,864	\$5,415,777	7.0

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
	\$157	\$249

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)	\$4	\$9
Gift (repealed 1/1/2000)	1,136	67

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)	1,041	17

7/ From the Mid-Year Financial Update, November 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.