



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

October 2012

(in thousands)

State Taxes	October 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,943,763	\$391,922	\$2,551,841	\$26,387,112	\$4,467,618	\$21,919,494
Total Gross Collections	\$2,943,763	---	2,943,763	26,387,112	---	26,387,112
Less: Refunds and Minor Offsets	---	260,108	260,108	---	4,251,836	4,251,836
Less: State/City Offsets	---	131,814	131,814	---	215,782	215,782
Net Collections	---	---	2,551,841	---	---	21,919,494
User Taxes 1/	\$1,074,138	\$10,147	\$1,063,991	\$8,109,440	\$75,278	\$8,034,162
Sales & Use 2/	856,304	6,480	849,824	6,575,469	56,458	6,519,011
Motor Fuel	40,290	2,277	38,013	300,648	14,777	285,871
Cigarette/Tobacco Products 3/	143,985	1,129	142,856	967,300	2,691	964,609
Alcoholic Beverage	17,450	-1	17,451	143,681	22	143,659
Highway/Fuel Use	16,083	262	15,821	86,054	1,330	84,724
Auto Rental	26	0	26	36,288	0	36,288
Business Taxes	\$309,475	\$68,675	\$240,800	\$3,970,913	\$579,864	\$3,391,049
Corporation Franchise	166,319	58,378	107,941	1,605,170	394,068	1,211,102
Corporation & Utilities 4/	250	1,412	-1,162	396,949	7,331	389,618
Banks	47,414	3	47,411	727,344	114,542	612,802
Insurance (Article 33)	2,410	3,963	-1,553	546,048	37,908	508,140
Direct Writings	172	-1	173	10,627	0	10,627
Petroleum 5/	92,910	4,920	87,990	684,775	26,015	658,760
Property Transfer Taxes 6/	\$183,651	\$2,790	\$180,861	\$1,108,461	\$30,221	\$1,078,240
Estate	121,116	2,741	118,375	675,938	29,516	646,422
Real Estate Transfer	61,943	29	61,914	431,267	298	430,969
Other Revenues 7/	\$6,078	\$300	\$5,778	\$99,026	\$701	\$98,325
Pari-Mutuel (w/o Uncashed Tickets)	1,246	0	1,246	11,937	0	11,937
Hazardous Waste Assessments	446	0	446	1,887	1	1,886
Waste Tire Management and Recycling Fees	2,418	5	2,413	14,566	30	14,536
Returnable Container Deposits	1,950	295	1,655	70,057	669	69,388
Tax Return Preparer Registration Fees	-3	0	-3	40	1	39
Racing Admissions	1	0	1	351	0	351
Boxing and Wrestling Exhibitions	20	0	20	188	0	188
Total - State Taxes and Fees 1/, 6/	\$4,517,105	\$473,834	\$4,043,271	\$39,674,952	\$5,153,682	\$34,521,270

Local Taxes	October 2012			Fiscal Year 2012-13		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$30,222	\$8,722	\$21,500	\$477,765	\$53,393	\$424,372
M.T.A. Auto Rental	12	0	12	21,690	0	21,690
M.C.T. Mobility	99,441	1,829	97,612	687,160	18,830	668,330
M.C.T.D. Medallion Taxicab Rides	19,823	0	19,823	62,985	8	62,977
New York City Alcoholic Beverage	2,438	0	2,438	14,970	0	14,970
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	739,020	36,296	702,724	5,385,838	728,142	4,657,696
Total Gross Collections	607,132	---	607,132	5,171,639	---	5,171,639
Less: Refunds and Minor Offsets	---	36,296	36,296	---	728,142	728,142
Plus: State/City Offsets	131,888	---	131,888	214,199	---	214,199
Sales & Use	1,076,038	8,087	1,067,951	8,172,179	69,809	8,102,370
Stock Transfer (to NYC; all eligible for rebate)	16	0	16	6,579,227	0	6,579,227
Yonkers Personal Income - Net (Adjusted)	3,661	146	3,515	28,206	4,025	24,181
Total Gross Collections	3,735	---	3,735	26,623	---	26,623
Less: Refunds and Minor Offsets	---	146	146	---	4,025	4,025
Plus: State/City Offsets	-74	---	-74	1,583	---	1,583
Total-Local Taxes	\$1,970,671	\$55,080	\$1,915,591	\$21,430,020	\$874,207	\$20,555,813
Total State & Local Taxes and Fees 1/	\$6,487,776	\$528,914	\$5,958,862	\$61,104,972	\$6,027,889	\$55,077,083

1/ Includes:

	October 2012	Fiscal Year 2012-13
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):

	October 2012	Fiscal Year 2012-13
	\$0	\$129

3/ Includes CigaretteRetailer License and Vending Machine Sticker Fees.

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

	October 2012	Fiscal Year 2012-13
	\$2	\$96,844

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:

	October 2012	Fiscal Year 2012-13
Real Property Gains (repealed 6/15/1996)	\$4	\$28
Gift (repealed 1/1/2000)	568	821

7/ Includes:

	October 2012	Fiscal Year 2012-13
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/2010)	0	0

MONTHLY COMPARISON OF NET COLLECTIONS

October 2012

(in thousands)

State Taxes	Net Collections		Difference	
	October 2011	October 2012	Amount	Percent
Personal Income Tax 1/	\$2,061,998	\$2,551,841	\$489,843	23.8
User Taxes 2/	\$1,062,644	\$1,063,991	\$1,347	0.1
Sales and Use 3/	849,563	849,824	261	0.0
Motor Fuel	42,342	38,013	-4,329	-10.2
Cigarette/Tobacco Products 1/	138,843	142,856	4,013	2.9
Alcoholic Beverage	19,129	17,451	-1,678	-8.8
Highway/Fuel Use 1/	12,759	15,821	3,062	24.0
Auto Rental	8	26	18	225.0
Business Taxes	\$145,996	\$240,800	\$94,804	64.9
Corporation Franchise	45,833	107,941	62,108	135.5
Corporation & Utilities 1/	61	-1,162	-1,223	-2,004.9
Banks	10,755	47,411	36,656	340.8
Insurance (Article 33)	46	-1,553	-1,599	-3,476.1
Direct Writings	1,012	173	-839	-82.9
Petroleum 1/, 4/	88,289	87,990	-299	-0.3
Property Transfer Taxes 5/	\$151,322	\$180,861	\$29,539	19.5
Estate	96,410	118,375	21,965	22.8
Real Estate Transfer	54,830	61,914	7,084	12.9
Other Revenues 6/	\$3,590	\$5,778	\$2,188	60.9
Pari-Mutuel	1,319	1,246	-73	-5.5
Hazardous Waste Assessments	263	446	183	69.6
Waste Tire Management and Recycling Fees	1,826	2,413	587	32.1
Returnable Container Deposits	181	1,655	1,474	814.4
Tax Return Preparer Registration Fees	-4	-3	1	25.0
Racing Admissions	2	1	-1	-50.0
Boxing and Wrestling Exhibitions	3	20	17	566.7
Total - State Taxes and Fees 2/, 5/	\$3,425,550	\$4,043,271	\$617,721	18.0

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	October 2011	October 2012	Amount	Percent
Withholding	\$2,127,524	\$2,429,949	\$302,425	14.2
Estimated Tax	129,520	125,869	-3,651	-2.8
Final Payments	235,234	325,469	90,235	38.4
Delinquencies	73,340	62,235	-11,105	-15.1
Limited Liability Company Fees	273	241	-32	-11.7
Total Gross Collections	\$2,565,891	\$2,943,763	\$377,872	14.7
Refunds/Minor Offsets	310,812	260,108	-50,704	-16.3
State/City Offsets	193,081	131,814	-61,267	-31.7
Net Collections	\$2,061,998	\$2,551,841	\$489,843	23.8
Other Component Detail				
Cigarette/Tobacco Products	\$138,843	\$142,855	\$4,012	2.9
Cigarette	126,785	133,289	6,504	5.1
Tobacco Products	8,888	8,916	28	0.3
Retailer Licenses	3,164	649	-2,515	-79.5
Vending Machine Stickers	6	1	-5	-83.3
Highway/Fuel Use	\$12,759	\$15,821	\$3,062	24.0
Highway Use	8,764	11,698	2,934	33.5
Truck Mileage	8,521	10,028	1,507	17.7
Permits	243	1,670	1,427	587.2
Fuel Use	3,995	4,123	128	3.2
Article 21	0	0	0	NA
Article 21A IFTA	3,986	4,115	129	3.2
IFTA Decal Fees & Trip Permits	9	8	-1	-11.1
Corporation & Utilities 6/	\$61	-\$1,162	-\$1,223	-2,004.9
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	724	-3,270	-3,994	-551.7
Utilities (sections 186-A, A&E & PSC)	-663	2,106	2,769	417.6
Public Safety Communications Surcharge (\$186-F)	0	2	2	NA
Petroleum	\$88,289	\$87,990	-\$299	-0.3
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	88,289	87,990	-299	-0.3
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	
	October 2011	October 2012	Amount	Percent
M.T.A. Corporate Surcharge	\$14,504	\$21,500	\$6,996	48.2
M.T.A. Auto Rental	3	12	9	300.0
M.C.T. Mobility	115,269	97,612	-17,657	-15.3
M.C.T.D. Medallion Taxicab Rides	18,555	19,823	1,268	6.8
New York City Alcoholic Beverage	1,775	2,438	663	37.4
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	643,723	702,724	59,001	9.2
Sales & Use	1,029,695	1,067,951	38,256	3.7
Stock Transfer (to NYC; all rebatable)	69	16	-53	-76.8
Yonkers Personal Income	3,406	3,515	109	3.2
Total-Local Taxes	\$1,826,999	\$1,915,591	\$88,592	4.8
Total State & Local Taxes and Fees	\$5,252,549	\$5,958,862	\$706,313	13.4

2/ Includes:

	October 2011	October 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:

	October 2011	October 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:

	October 2011	October 2012
Real Property Gains (repealed 6/15/1996)	\$0	\$4
Gift (repealed 1/1/2000)	82	568

6/ Includes:

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



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

October 2012

(in thousands)

State Taxes	Net Collections 2011-2012	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
Personal Income Tax 1/	\$38,767,827	\$40,256,300	\$21,491,490	\$21,919,494	\$428,004	2.0
User Taxes 2/	\$13,740,322	\$14,035,300	\$8,006,115	\$8,034,162	\$28,047	0.4
Sales and Use 3/	11,168,122	11,448,700	6,443,213	6,519,011	75,798	1.2
Motor Fuel	501,610	514,600	293,700	285,871	-7,829	-2.7
Cigarette/Tobacco Products 1/	1,633,742	1,615,000	1,014,925	964,609	-50,316	-5.0
Alcoholic Beverage	238,282	241,000	138,528	143,659	5,131	3.7
Highway/Fuel Use 1/	132,129	147,000	80,459	84,724	4,265	5.3
Auto Rental	66,437	69,000	35,290	36,288	998	2.8
Business Taxes	\$7,046,293	\$7,399,700	\$3,199,543	\$3,391,049	\$191,506	6.0
Corporation Franchise	2,723,756	2,905,000	1,207,156	1,211,102	3,946	0.3
Corporation & Utilities 1/	877,002	921,600	360,907	389,618	28,711	8.0
Banks	1,162,709	1,159,000	454,524	612,802	158,278	34.8
Insurance (Article 33)	1,171,118	1,252,000	532,207	508,140	-24,067	-4.5
Direct Writings	11,352	- - -	6,620	10,627	4,007	60.5
Petroleum 1/, 4/	1,100,356	1,162,100	638,129	658,760	20,631	3.2
Property Transfer Taxes 5/	\$1,688,579	\$1,787,000	\$1,071,751	\$1,078,240	\$6,489	0.6
Estate	1,078,426	1,127,000	674,056	646,422	-27,634	-4.1
Real Estate Transfer	610,048	660,000	397,560	430,969	33,409	8.4
Other Revenues 6/	\$153,447	\$152,500	\$86,807	\$98,325	\$11,518	13.3
Pari-Mutuel	17,197	16,300	11,058	11,937	879	7.9
Hazardous Waste Assessments	7,104	7,100	1,213	1,886	673	55.5
Waste Tire Management and Recycling Fees	23,573	23,600	12,456	14,536	2,080	16.7
Returnable Container Deposits	103,643	103,600	61,907	69,388	7,481	12.1
Tax Return Preparer Registration Fees	1,145	1,100	-280	39	319	113.9
Racing Admissions	355	400	331	351	20	6.0
Boxing and Wrestling Exhibitions	413	400	105	188	83	79.0
Total - State Taxes and Fees 2/, 5/	\$61,396,468	\$63,630,800	\$33,855,706	\$34,521,270	\$665,564	2.0

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	Amount	Percent
Personal Income Tax						
Withholding	\$31,198,971	\$32,748,000	\$15,771,625	\$16,042,682	\$271,057	1.7
Estimated Tax	11,628,433	11,602,200	7,910,880	7,765,557	-145,323	-1.8
Final Payments	2,045,827	2,202,800	1,802,967	1,911,995	109,028	6.0
Delinquencies	1,085,647	1,148,600	599,762	662,554	62,792	10.5
Limited Liability Company Fees	71,589	- - -	4,144	4,324	180	4.3
Total Gross Collections	\$46,030,467	\$47,701,600	\$26,089,378	\$26,387,112	\$297,734	1.1
Refunds/Minor Offsets	6,896,695	7,147,300	4,319,432	4,251,836	-67,596	-1.6
State/City Offsets	365,945	298,000	278,456	215,782	-62,674	-22.5
Net Collections	\$38,767,827	\$40,256,300	\$21,491,490	\$21,919,494	\$428,004	2.0
Other Component Detail						
Cigarette/Tobacco Products	\$1,633,743	\$1,615,000	\$1,014,925	\$964,608	-\$50,317	-5.0
Cigarette	1,529,368	NA	947,994	904,359	-43,635	-4.6
Tobacco Products	102,626	NA	62,693	54,357	-8,336	-13.3
Retailer Licenses	1,726	NA	4,229	5,887	1,658	39.2
Vending Machine Stickers	23	NA	9	5	-4	-44.4
Highway/Fuel Use	\$132,129	\$147,000	\$80,459	\$84,724	\$4,265	5.3
Highway Use	101,607	NA	61,905	64,824	2,919	4.7
Truck Mileage	98,286	NA	59,889	60,909	1,020	1.7
Permits	3,321	NA	2,016	3,915	1,899	94.2
Fuel Use	30,522	NA	18,554	19,900	1,346	7.3
Article 21	-3	NA	-3	0	3	100.0
Article 21A IFTA	30,038	NA	18,472	19,822	1,350	7.3
IFTA Decal Fees & Trip Permits	487	NA	85	78	-7	-8.2
Corporation & Utilities 6/	\$877,002	\$921,600	\$360,907	\$389,618	\$28,711	8.0
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	121,242	NA	34,623	46,850	12,227	35.3
Utilities (sections 186-A, A&E & PSC)	561,144	NA	227,961	245,924	17,963	7.9
Public Safety Communications Surcharge (§186-F)	194,616	NA	98,323	96,844	-1,479	-1.5
Petroleum	\$1,100,356	\$1,162,100	\$638,129	\$658,760	\$20,631	3.2
Article 13-A (prior to 9/1/1990)	736	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,099,618	NA	638,128	658,758	20,630	3.2
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	Estimated Receipts 7/ 2012-2013	Net Collections			
			Fiscal Year-to-Date		Difference	
			2011-2012	2012-2013	2011-2012	2012-2013
M.T.A. Corporate Surcharge	\$951,459	---	\$411,587	\$424,372	\$12,785	3.1
M.T.A. Auto Rental	39,564	---	20,937	21,690	753	3.6
M.C.T. Mobility	1,398,052	---	766,364	668,330	-98,034	-12.8
M.C.T.D. Medallion Taxicab Rides	86,849	---	62,407	62,977	570	0.9
New York City Alcoholic Beverage	23,409	---	13,808	14,970	1,162	8.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,116,455	---	4,583,911	4,657,696	73,785	1.6
Sales & Use	13,728,199	---	7,835,041	8,102,370	267,329	3.4
Stock Transfer (to NYC; all rebatable)	14,459,838	---	7,260,055	6,579,227	-680,828	-9.4
Yonkers Personal Income	34,860	---	18,001	24,181	6,180	34.3
Total-Local Taxes	\$38,838,685	---	\$20,972,111	\$20,555,813	-\$416,298	-2.0
Total State & Local Taxes and Fees	\$100,235,153	---	\$54,827,817	\$55,077,083	\$249,266	0.5

2/ Includes:

	2011-2012	2012-2013
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:

	2011-2012	2012-2013
	\$257	\$129

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:

	2011-2012	2012-2013
Real Property Gains (repealed 6/15/1996)	\$4	\$28
Gift (repealed 1/1/2000)	131	821

6/ Includes:

	2011-2012	2012-2013
Wireless Communication Services Surcharges, County Law (repealed 11/1/2009)	\$0	\$0
OGS Procurement Fees (repealed 6/22/2010)	17	0

7/ From the Enacted Executive Budget, April 2012. 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. Real Property Gains and Gift included in Other Revenues.