

November 2013

(in thousands)

State Taxes	November 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,482,827	\$664,014	\$1,818,813	\$31,796,615	\$5,996,852	\$25,799,763
Total Gross Collections	\$2,482,827	---	2,482,827	31,796,615	---	31,796,615
Less: Refunds and Minor Offsets	---	633,410	633,410	---	5,515,367	5,515,367
Less: State/City Offsets	---	30,604	30,604	---	481,485	481,485
Net Collections	---	---	1,818,813	---	---	25,799,763
User Taxes 1/	\$1,096,350	\$16,998	\$1,079,352	\$9,536,571	\$102,925	\$9,433,646
Sales & Use 2/	907,806	15,084	892,722	7,870,511	85,860	7,784,651
Motor Fuel	41,593	1,591	40,002	341,556	13,341	328,215
Cigarette/Tobacco Products 3/	120,295	183	120,112	1,027,260	2,645	1,024,615
Alcoholic Beverage	16,320	1	16,319	163,053	7	163,046
Highway/Fuel Use	10,267	139	10,128	94,863	1,072	93,791
Auto Rental	69	0	69	39,328	0	39,328
Business Taxes	\$264,812	\$100,131	\$164,681	\$4,232,684	\$603,052	\$3,629,632
Corporation Franchise	140,838	78,035	62,803	1,982,866	457,753	1,525,113
Corporation & Utilities 4/	1,817	278	1,539	380,478	42,261	338,217
Banks	15,234	15,869	-635	508,063	52,903	455,160
Insurance (Article 33)	5,338	2,105	3,233	528,885	22,919	505,966
Direct Writings	4,104	0	4,104	16,477	392	16,085
Petroleum 5/	97,481	3,844	93,637	815,915	26,824	789,091
Property Transfer Taxes 6/	\$187,240	\$2,545	\$184,695	\$1,534,389	\$47,449	\$1,486,940
Estate	97,152	2,541	94,611	933,145	46,999	886,146
Real Estate Transfer	90,086	4	90,082	601,363	450	600,913
Other Revenues	\$1,728	\$14	\$1,714	\$101,500	\$1,134	\$100,366
Pari-Mutuel (w/o Uncashed Tickets)	1,286	0	1,286	12,317	0	12,317
Hazardous Waste Assessments	106	0	106	2,037	6	2,031
Waste Tire Management and Recycling Fees	144	15	129	15,997	38	15,959
Returnable Container Deposits	212	0	212	70,409	1,090	69,319
Tax Return Preparer Registration Fees	-110	-1	-109	-87	0	-87
Racing Admissions	13	0	13	343	0	343
Boxing and Wrestling Exhibitions	77	0	77	484	0	484
Total - State Taxes and Fees 1/, 6/	\$4,032,957	\$783,702	\$3,249,255	\$47,201,759	\$6,751,412	\$40,450,347

Local Taxes	November 2013			Fiscal Year 2013-14		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$23,504	\$7,719	\$15,785	\$485,628	\$55,133	\$430,495
M.T.A. Auto Rental	8	0	8	23,798	0	23,798
M.C.T. Mobility	86,019	200	85,819	754,649	13,656	740,993
M.C.T.D. Taxicab and Hail Vehicle Rides	642	4	638	62,765	15	62,750
New York City Alcoholic Beverage	1,630	0	1,630	16,361	0	16,361
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	542,262	98,921	443,341	7,059,516	955,170	6,104,346
Total Gross Collections	511,522	---	511,522	6,577,904	---	6,577,904
Less: Refunds and Minor Offsets	---	98,921	98,921	---	955,170	955,170
Plus: State/City Offsets	30,740	---	30,740	481,612	---	481,612
Sales & Use	1,135,255	16,734	1,118,521	9,773,971	91,493	9,682,478
Stock Transfer (to NYC; all eligible for rebate)	12	0	12	3,813,928	0	3,813,928
Yonkers Personal Income - Net (Adjusted)	2,952	254	2,698	30,491	4,894	25,597
Total Gross Collections	3,088	---	3,088	30,618	---	30,618
Less: Refunds and Minor Offsets	---	254	254	---	4,894	4,894
Plus: State/City Offsets	-136	---	-136	-127	---	-127
Total-Local Taxes	\$1,792,284	\$123,832	\$1,668,452	\$22,021,107	\$1,120,361	\$20,900,746
Total State & Local Taxes and Fees 1/	\$5,825,241	\$907,534	\$4,917,707	\$69,222,866	\$7,871,773	\$61,351,093

1/ Includes:

	November 2013	Fiscal Year 2013-14
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 2013	Fiscal Year 2013-14
	\$0	\$107

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

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

	November 2013	Fiscal Year 2013-14
	\$2	\$92,242

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 2013	Fiscal Year 2013-14
Real Property Gains (repealed 6/15/1996)	\$1	-\$164
Gift (repealed 1/1/2000)	1	45

MONTHLY COMPARISON OF NET COLLECTIONS

November 2013

(in thousands)

State Taxes	Net Collections		Difference	
	November 2012	November 2013	Amount	Percent
Personal Income Tax 1/	\$1,833,558	\$1,818,813	-\$14,745	-0.8
User Taxes 2/	\$1,023,492	\$1,079,352	\$55,860	5.5
Sales and Use 3/	828,984	892,722	63,738	7.7
Motor Fuel	41,957	40,002	-1,955	-4.7
Cigarette/Tobacco Products 1/	121,428	120,112	-1,316	-1.1
Alcoholic Beverage	19,259	16,319	-2,940	-15.3
Highway/Fuel Use 1/	11,849	10,128	-1,721	-14.5
Auto Rental	15	69	54	360.0
Business Taxes	\$196,595	\$164,681	-\$31,914	-16.2
Corporation Franchise	29,108	62,803	33,695	115.8
Corporation & Utilities 1/	1,330	1,539	209	15.7
Banks	67,459	-635	-68,094	-100.9
Insurance (Article 33)	1,735	3,233	1,498	86.3
Direct Writings	1,259	4,104	2,845	226.0
Petroleum 1/, 4/	95,704	93,637	-2,067	-2.2
Property Transfer Taxes 5/	\$122,632	\$184,695	\$62,063	50.6
Estate	69,179	94,611	25,432	36.8
Real Estate Transfer	53,447	90,082	36,635	68.5
Other Revenues	\$1,579	\$1,714	\$135	8.5
Pari-Mutuel	1,085	1,286	201	18.5
Hazardous Waste Assessments	27	106	79	292.6
Waste Tire Management and Recycling Fees	59	129	70	118.6
Returnable Container Deposits	58	212	154	265.5
Tax Return Preparer Registration Fees	247	-109	-356	-144.1
Racing Admissions	13	13	0	0.0
Boxing and Wrestling Exhibitions	90	77	-13	-14.4
Total - State Taxes and Fees 2/, 5/	\$3,177,856	\$3,249,255	\$71,399	2.2

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	November 2012	November 2013	Amount	Percent
Withholding	\$2,191,615	\$2,310,441	\$118,826	5.4
Estimated Tax	53,928	71,395	17,467	32.4
Final Payments	15,124	24,796	9,672	64.0
Delinquencies	74,714	75,854	1,140	1.5
Limited Liability Company Fees	196	341	145	74.0
Total Gross Collections	\$2,335,577	\$2,482,827	\$147,250	6.3
Refunds/Minor Offsets	487,427	633,410	145,983	29.9
State/City Offsets	14,592	30,604	16,012	109.7
Net Collections	\$1,833,558	\$1,818,813	-\$14,745	-0.8
Other Component Detail				
Cigarette/Tobacco Products	\$121,428	\$120,113	-\$1,315	-1.1
Cigarette	114,311	102,633	-11,678	-10.2
Tobacco Products	6,706	16,924	10,218	152.4
Retailer Licenses	410	555	145	35.4
Vending Machine Stickers	1	1	0	0.0
Highway/Fuel Use	\$11,849	\$10,128	-\$1,721	-14.5
Highway Use	11,048	9,515	-1,533	-13.9
Truck Mileage	8,275	8,991	716	8.7
Permits	2,773	524	-2,249	-81.1
Fuel Use	801	613	-188	-23.5
Article 21	0	0	0	NA
Article 21A IFTA	757	546	-211	-27.9
IFTA Decal Fees & Trip Permits	44	67	23	52.3
Corporation & Utilities 6/	\$1,330	\$1,539	\$209	15.7
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	848	583	-265	-31.3
Utilities (sections 186-A, A&E & PSC)	482	954	472	97.9
Public Safety Communications Surcharge (\$186-F)	0	2	2	NA
Petroleum	\$95,704	\$93,637	-\$2,067	-2.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	95,704	93,637	-2,067	-2.2
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 2012	November 2013	Amount	Percent
M.T.A. Corporate Surcharge	\$29,612	\$15,785	-\$13,827	-46.7
M.T.A. Auto Rental	3	8	5	166.7
M.C.T. Mobility	85,005	85,819	814	1.0
M.C.T.D. Taxicab and Hail Vehicle Rides	409	638	229	56.0
New York City Alcoholic Beverage	1,691	1,630	-61	-3.6
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	407,895	443,341	35,446	8.7
Sales & Use	1,041,921	1,118,521	76,600	7.4
Stock Transfer (to NYC; all rebatable)	17	12	-5	-29.4
Yonkers Personal Income	2,375	2,698	323	13.6
Total-Local Taxes	\$1,568,928	\$1,668,452	\$99,524	6.3
Total State & Local Taxes and Fees	\$4,746,784	\$4,917,707	\$170,923	3.6

2/ Includes:

	November 2012	November 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:

	November 2012	November 2013
	\$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:

	November 2012	November 2013
Real Property Gains (repealed 6/15/1996)	\$4	\$1
Gift (repealed 1/1/2000)	2	1



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

November 2013

(in thousands)

State Taxes	Net Collections 2012-2013	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	Percent
Personal Income Tax 1/	\$40,226,715	\$42,543,300	\$23,753,052	\$25,799,763	\$2,046,711	8.6
User Taxes 2/	\$13,848,763	\$14,288,900	\$9,057,654	\$9,433,646	\$375,992	4.2
Sales and Use 3/	11,346,314	11,835,900	7,347,995	7,784,651	436,656	5.9
Motor Fuel	492,464	500,000	327,828	328,215	387	0.1
Cigarette/Tobacco Products 1/	1,550,589	1,491,000	1,086,037	1,024,615	-61,422	-5.7
Alcoholic Beverage	246,240	251,000	162,918	163,046	128	0.1
Highway/Fuel Use 1/	145,008	140,000	96,573	93,791	-2,782	-2.9
Auto Rental	68,148	71,000	36,303	39,328	3,025	8.3
Business Taxes	\$7,579,202	\$7,724,000	\$3,587,644	\$3,629,632	\$41,988	1.2
Corporation Franchise	2,623,683	2,914,000	1,240,210	1,525,113	284,903	23.0
Corporation & Utilities 1/	946,661	853,900	390,948	338,217	-52,731	-13.5
Banks	1,596,889	1,420,000	680,261	455,160	-225,101	-33.1
Insurance (Article 33)	1,257,144	1,346,000	509,875	505,966	-3,909	-0.8
Direct Writings	15,100	- - -	11,886	16,085	4,199	35.3
Petroleum 1/, 4/	1,139,725	1,190,100	754,464	789,091	34,627	4.6
Property Transfer Taxes 5/	\$1,771,427	\$1,790,000	\$1,200,872	\$1,486,940	\$286,068	23.8
Estate	1,014,029	1,050,000	715,601	886,146	170,545	23.8
Real Estate Transfer	756,355	740,000	484,416	600,913	116,497	24.0
Other Revenues	\$161,813	\$163,500	\$99,904	\$100,366	\$462	0.5
Pari-Mutuel	17,417	18,200	13,022	12,317	-705	-5.4
Hazardous Waste Assessments	2,628	2,700	1,913	2,031	118	6.2
Waste Tire Management and Recycling Fees	24,903	26,200	14,595	15,959	1,364	9.3
Returnable Container Deposits	114,232	114,000	69,446	69,319	-127	-0.2
Tax Return Preparer Registration Fees	1,604	1,600	286	-87	-373	-130.4
Racing Admissions	371	400	364	343	-21	-5.8
Boxing and Wrestling Exhibitions	658	400	278	484	206	74.1
Total - State Taxes and Fees 2/, 5/	\$63,587,920	\$66,509,700	\$37,699,126	\$40,450,347	\$2,751,221	7.3

1/ See page 2 for component detail.

(in thousands)

	Net Collections	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	Amount	Percent
Personal Income Tax	2012-2013	2013-2014	2012-2013	2013-2014	Amount	Percent
Withholding	\$31,957,653	\$33,066,000	\$18,234,297	\$18,819,567	\$585,270	3.2
Estimated Tax	12,192,942	13,887,500	7,819,485	10,109,496	2,290,011	29.3
Final Payments	2,076,547	2,311,000	1,927,119	2,125,857	198,738	10.3
Delinquencies	1,143,818	1,231,400	737,268	735,287	-1,981	-0.3
Limited Liability Company Fees	71,690	- - -	4,520	6,408	1,888	41.8
Total Gross Collections	\$47,442,650	\$50,495,900	\$28,722,689	\$31,796,615	\$3,073,926	10.7
Refunds/Minor Offsets	6,906,922	7,454,600	4,739,263	5,515,367	776,104	16.4
State/City Offsets	309,013	498,000	230,374	481,485	251,111	109.0
Net Collections	\$40,226,715	\$42,543,300	\$23,753,052	\$25,799,763	\$2,046,711	8.6
Other Component Detail						
Cigarette/Tobacco Products	\$1,550,589	\$1,491,000	\$1,086,036	\$1,024,616	-\$61,420	-5.7
Cigarette	1,451,763	NA	1,018,670	944,732	-73,938	-7.3
Tobacco Products	91,256	NA	61,063	73,862	12,799	21.0
Retailer Licenses	7,557	NA	6,297	6,017	-280	-4.4
Vending Machine Stickers	13	NA	6	5	-1	-16.7
Highway/Fuel Use	\$145,008	\$140,000	\$96,573	\$93,791	-\$2,782	-2.9
Highway Use	113,138	NA	75,872	74,506	-1,366	-1.8
Truck Mileage	98,111	NA	69,184	70,242	1,058	1.5
Permits	15,027	NA	6,688	4,264	-2,424	-36.2
Fuel Use	31,870	NA	20,701	19,285	-1,416	-6.8
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,400	NA	20,579	19,129	-1,450	-7.0
IFTA Decal Fees & Trip Permits	470	NA	122	156	34	27.9
Corporation & Utilities 6/	\$946,661	\$853,900	\$390,948	\$338,217	-\$52,731	-13.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	131,194	NA	47,698	34,849	-12,849	-26.9
Utilities (sections 186-A, A&E & PSC)	627,917	NA	246,406	211,126	-35,280	-14.3
Public Safety Communications Surcharge (\$186-F)	187,550	NA	96,844	92,242	-4,602	-4.8
Petroleum	\$1,139,725	\$1,190,100	\$754,464	\$789,091	\$34,627	4.6
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,139,722	NA	754,462	789,090	34,628	4.6
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	3	NA	2	1	-1	-50.0

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2013-2014	Net Collections			
			Fiscal Year-to-Date		Difference	
			2012-2013	2013-2014	2012-2013	2013-2014
M.T.A. Corporate Surcharge	\$997,951	---	\$453,984	\$430,495	-\$23,489	-5.2
M.T.A. Auto Rental	41,444	---	21,693	23,798	2,105	9.7
M.C.T. Mobility	1,227,297	---	753,335	740,993	-12,342	-1.6
M.C.T.D. Taxicab and Hail Vehicle Rides	82,946	---	63,386	62,750	-636	-1.0
New York City Alcoholic Beverage	24,962	---	16,661	16,361	-300	-1.8
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	8,527,470	---	5,065,591	6,104,346	1,038,755	20.5
Sales & Use	14,237,157	---	9,144,291	9,682,478	538,187	5.9
Stock Transfer (to NYC; all rebatable)	12,052,026	---	6,579,244	3,813,928	-2,765,316	-42.0
Yonkers Personal Income	40,461	---	26,556	25,597	-959	-3.6
Total-Local Taxes	\$37,231,714	---	\$22,124,741	\$20,900,746	-\$1,223,995	-5.5
Total State & Local Taxes and Fees	\$100,819,634	---	\$59,823,867	\$61,351,093	\$1,527,226	2.6

2/ Includes:

	2012-2013	2013-2014
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:

	2012-2013	2013-2014
	\$129	\$107

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:

	2012-2013	2013-2014
Real Property Gains (repealed 6/15/1996)	\$32	-\$164
Gift (repealed 1/1/2000)	823	45

6/ From the Mid-Year Financial Update, November 2013. 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 Property Transfer Taxes.