



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

January 2016

(in thousands)

State Taxes	January 2016			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$7,595,536	\$374,262	\$7,221,274	\$47,602,620	\$6,360,842	\$41,241,778
Total Gross Collections	\$7,595,536	---	7,595,536	47,602,620	---	47,602,620
Less: Refunds and Minor Offsets	---	353,117	353,117	---	5,735,985	5,735,985
Less: State/City Offsets	---	21,145	21,145	---	624,857	624,857
Net Collections	---	---	7,221,274	---	---	41,241,778
User Taxes 1/	\$1,213,569	\$26,341	\$1,187,228	\$12,608,872	\$173,349	\$12,435,523
Sales & Use 2/	1,024,445	7,555	1,016,890	10,623,208	101,942	10,521,266
Motor Fuel	44,649	960	43,689	436,420	17,229	419,191
Cigarette/Tobacco Products 3/	100,413	17,679	82,734	1,123,396	52,611	1,070,785
Alcoholic Beverage	32,283	0	32,283	224,047	3	224,044
Highway/Fuel Use	11,628	147	11,481	139,113	1,564	137,549
Auto Rental	151	0	151	62,688	0	62,688
Business Taxes	\$278,821	\$299,998	-\$21,177	\$6,020,820	\$1,137,164	\$4,883,656
Corporation Franchise	143,401	293,501	-150,100	3,653,816	1,033,397	2,620,419
Corporation & Utilities 4/	15,840	1,275	14,565	579,363	10,424	568,939
Banks	10,356	3,632	6,724	-38,179	44,995	-83,174
Insurance (Article 33)	6,392	466	5,926	821,654	12,290	809,364
Direct Writings	1,183	6	1,177	19,433	7	19,426
Petroleum 5/	101,649	1,118	100,531	984,733	36,051	948,682
Property Transfer Taxes 6/	\$221,226	\$2,021	\$219,205	\$2,379,488	\$54,019	\$2,325,469
Estate	108,453	2,005	106,448	1,399,707	53,434	1,346,273
Real Estate Transfer	112,767	16	112,751	979,701	585	979,116
Other Revenues	\$2,742	\$10	\$2,732	\$127,289	\$1,388	\$125,901
Pari-Mutuel (w/o Uncashed Tickets)	917	0	917	14,860	0	14,860
Hazardous Waste Assessments	275	0	275	1,722	3	1,719
Waste Tire Management and Recycling Fees	962	9	953	23,835	73	23,762
Returnable Container Deposits	142	1	141	84,678	1,312	83,366
Tax Return Preparer Registration Fees	316	0	316	837	0	837
Racing Admissions	3	0	3	551	0	551
Boxing and Wrestling Exhibitions	127	0	127	806	0	806
Total - State Taxes and Fees 1/, 6/	\$9,311,894	\$702,632	\$8,609,262	\$68,739,089	\$7,726,762	\$61,012,327

(in thousands)

Local Taxes	January 2016			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$45,957	\$10,197	\$35,760	\$766,681	\$63,208	\$703,473
M.T.A. Auto Rental	73	0	73	37,856	0	37,856
M.C.T. Mobility	114,679	1,432	113,247	986,110	23,650	962,460
M.C.T.D. Taxicab and Hail Vehicle Rides	16,191	9	16,182	71,815	123	71,692
New York City Alcoholic Beverage	3,001	0	3,001	22,113	0	22,113
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	792,882	-778,180	1,571,062	8,117,183	-1,452,073	9,569,256
Total Gross Collections	771,750	---	771,750	7,492,817	---	7,492,817
Less: Refunds and Minor Offsets	---	-778,180	-778,180	---	-1,452,073	-1,452,073
Plus: State/City Offsets	21,132	---	21,132	624,366	---	624,366
Sales & Use	1,286,524	7,628	1,278,896	13,516,910	121,602	13,395,308
Stock Transfer (to NYC; all eligible for rebate)	46	0	46	8,647,767	0	8,647,767
Yonkers Personal Income - Net (Adjusted)	5,531	72	5,459	49,450	4,908	44,542
Total Gross Collections	5,518	---	5,518	48,959	---	48,959
Less: Refunds and Minor Offsets	---	72	72	---	4,908	4,908
Plus: State/City Offsets	13	---	13	491	---	491
MCTMT Personal Income - Net (Adjusted)	\$35,191	\$1	\$35,190	\$93,036	\$4	\$93,115
Total Gross Collections	35,193	---	35,193	93,115	---	93,198
Less: Refunds and Minor Offsets	---	1	1	---	4	4
Plus: State/City Offsets	-2	---	-2	-79	---	-79
Total-Local Taxes	\$2,300,075	-\$758,841	\$3,058,916	\$32,308,921	-\$1,145,546	\$33,547,582
Total State & Local Taxes and Fees 1/	\$11,611,969	-\$56,209	\$11,668,178	\$101,048,010	\$6,581,216	\$94,559,909

1/ Includes:

	January 2016	Fiscal Year 2015-2016
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 2016	Fiscal Year 2015-2016
	\$0	\$0

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

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

	January 2016	Fiscal Year 2015-2016
	\$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:

	January 2016	Fiscal Year 2015-2016
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	0	0

MONTHLY COMPARISON OF NET COLLECTIONS

January 2016

(in thousands)

State Taxes	Net Collections		Difference	
	January 2015	January 2016	Amount	Percent
Personal Income Tax 1/	\$7,274,152	\$7,221,274	-\$52,878	-0.7
User Taxes 2/	\$1,150,449	\$1,187,228	\$36,779	3.2
Sales and Use 3/	969,958	1,016,890	46,932	4.8
Motor Fuel	41,436	43,689	2,253	5.4
Cigarette/Tobacco Products 1/	96,300	82,734	-13,566	-14.1
Alcoholic Beverage	31,253	32,283	1,030	3.3
Highway/Fuel Use 1/	11,495	11,481	-14	-0.1
Auto Rental	7	151	144	2,057.1
Business Taxes	\$257,387	-\$21,177	-\$278,564	-108.2
Corporation Franchise	123,927	-150,100	-274,027	-221.1
Corporation & Utilities 1/	1,176	14,565	13,389	1,138.5
Banks	32,534	6,724	-25,810	-79.3
Insurance (Article 33)	-1,331	5,926	7,257	545.2
Direct Writings	38	1,177	1,139	2,997.4
Petroleum 1/, 4/	101,043	100,531	-512	-0.5
Property Transfer Taxes 5/	\$221,135	\$219,205	-\$1,930	-0.9
Estate	125,456	106,448	-19,008	-15.2
Real Estate Transfer	95,678	112,751	17,073	17.8
Other Revenues	\$3,011	\$2,732	-\$279	-9.3
Pari-Mutuel	838	917	79	9.4
Hazardous Waste Assessments	283	275	-8	-2.8
Waste Tire Management and Recycling Fees	1,505	953	-552	-36.7
Returnable Container Deposits	328	141	-187	-57.0
Tax Return Preparer Registration Fees	6	316	310	5,166.7
Racing Admissions	3	3	0	0.0
Boxing and Wrestling Exhibitions	48	127	79	164.6
Total - State Taxes and Fees 2/, 5/	\$8,906,134	\$8,609,262	-\$296,872	-3.3

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	January 2015	January 2016	Amount	Percent
Withholding	\$3,731,675	\$3,663,144	-\$68,531	-1.8
Estimated Tax	3,574,090	3,806,871	232,781	6.5
Final Payments	2,119	1,552	-567	-26.8
Delinquencies	127,097	122,328	-4,769	-3.8
Limited Liability Company Fees	1,713	1,641	-72	-4.2
Total Gross Collections	\$7,436,694	\$7,595,536	\$158,842	2.1
Refunds/Minor Offsets	149,683	353,117	203,434	135.9
State/City Offsets	12,859	21,145	8,286	64.4
Net Collections	\$7,274,152	\$7,221,274	-\$52,878	-0.7
Other Component Detail				
Cigarette/Tobacco Products	\$96,300	\$82,734	-\$13,566	-14.1
Cigarette	95,875	94,198	-1,677	-1.7
Tobacco Products	105	-11,753	-11,858	-11,293.3
Retailer Licenses	320	289	-31	-9.7
Vending Machine Stickers	0	0	0	NA
Highway/Fuel Use	\$11,495	\$11,481	-\$14	-0.1
Highway Use	8,719	9,285	566	6.5
Truck Mileage	7,888	7,819	-69	-0.9
Permits	831	1,466	635	76.4
Fuel Use	2,776	2,196	-580	-20.9
Article 21	0	0	0	NA
Article 21A IFTA	2,676	2,114	-562	-21.0
IFTA Decal Fees & Trip Permits	100	82	-18	-18.0
Corporation & Utilities 6/	\$1,176	\$14,565	\$13,389	1,138.5
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	925	712	-213	-23.0
Utilities (sections 186-A, A&E & PSC)	248	13,840	13,592	5,480.6
Public Safety Communications Surcharge (\$186-F)	3	13	10	333.3
Petroleum	\$101,043	\$100,531	-\$512	-0.5
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	101,042	100,531	-511	-0.5
Article 9, Section 182-A	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	0	-1	-100.0

(in thousands)

Local Taxes	Net Collections		Difference	
	January 2015	January 2016	Amount	Percent
M.T.A. Corporate Surcharge	\$36,901	\$35,760	-\$1,141	-3.1
M.T.A. Auto Rental	3	73	70	2,333.3
M.C.T. Mobility	146,245	113,247	-32,998	-22.6
M.C.T.D. Taxicab and Hail Vehicle Rides	18,573	16,182	-2,391	-12.9
New York City Alcoholic Beverage	2,569	3,001	432	16.8
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	1,608,376	1,571,062	-37,314	-2.3
Sales & Use	1,265,312	1,278,896	13,584	1.1
Stock Transfer (to NYC; all rebatable)	28	46	18	64.3
Yonkers Personal Income	5,262	5,459	197	3.7
MCTMT Personal Income	\$5	\$35,190	\$35,185	703,700.0
Total-Local Taxes	\$3,083,274	\$3,058,916	-\$24,358	-0.8
Total State & Local Taxes and Fees	\$11,989,408	\$11,668,178	-\$321,230	-2.7

2/ Includes:

	January 2015	January 2016
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 2015	January 2016
	\$22	\$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 2015	January 2016
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	1	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

January 2016

(in thousands)

State Taxes	Net Collections 2014-2015	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Personal Income Tax 1/	\$43,709,833	\$47,245,000	\$37,448,330	\$41,241,778	\$3,793,448	10.1
User Taxes 2/	\$14,529,890	\$15,763,000	\$12,246,553	\$12,435,523	\$188,970	1.5
Sales and Use 3/	12,263,328	13,531,000	10,291,008	10,521,266	230,258	2.2
Motor Fuel	486,955	484,000	414,436	419,191	4,755	1.1
Cigarette/Tobacco Products 1/	1,313,729	1,220,000	1,141,775	1,070,785	-70,990	-6.2
Alcoholic Beverage	250,882	256,000	220,036	224,044	4,008	1.8
Highway/Fuel Use 1/	140,400	148,000	119,722	137,549	17,827	14.9
Auto Rental	74,596	124,000	59,576	62,688	3,112	5.2
Business Taxes	\$7,554,189	\$8,137,500	\$5,040,884	\$4,883,656	-\$157,228	-3.1
Corporation Franchise	2,989,985	4,673,000	1,578,319	2,620,419	1,042,100	66.0
Corporation & Utilities 1/	808,988	794,500	547,989	568,939	20,950	3.8
Banks	1,323,377	-10,000	1,128,424	-83,174	-1,211,598	-107.4
Insurance (Article 33)	1,257,032	1,585,000	787,372	809,364	21,992	2.8
Direct Writings	16,474	- - -	14,600	19,426	4,826	33.1
Petroleum 1/, 4/	1,158,333	1,095,000	984,180	948,682	-35,498	-3.6
Property Transfer Taxes 5/	\$2,146,449	\$2,135,000	\$1,849,623	\$2,325,469	\$475,846	25.7
Estate	1,108,176	1,050,000	977,906	1,346,273	368,367	37.7
Real Estate Transfer	1,037,880	1,085,000	871,653	979,116	107,463	12.3
Other Revenues	\$157,062	\$147,900	\$129,173	\$125,901	-\$3,272	-2.5
Pari-Mutuel	18,038	18,000	15,822	14,860	-962	-6.1
Hazardous Waste Assessments	1,395	0	1,166	1,719	553	47.4
Waste Tire Management and Recycling Fees	25,893	27,000	22,634	23,762	1,128	5.0
Returnable Container Deposits	109,541	102,900	87,824	83,366	-4,458	-5.1
Tax Return Preparer Registration Fees	1,067	0	975	837	-138	-14.2
Racing Admissions	501	0	197	551	354	179.7
Boxing and Wrestling Exhibitions	627	0	555	806	251	45.2
Total - State Taxes and Fees 2/, 5/	\$68,097,423	\$73,258,400	\$56,714,563	\$61,012,327	\$4,297,764	7.6

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2014-2015	2015-2016	2014-2015	2015-2016	Amount	Percent
Withholding	\$34,906,794	\$36,940,000	\$27,117,543	\$28,264,318	\$1,146,775	4.2
Estimated Tax	13,743,147	15,746,000	13,580,781	15,925,932	2,345,151	17.3
Final Payments	2,118,892	2,493,000	1,946,843	2,355,657	408,814	21.0
Delinquencies	1,392,534	1,318,000	1,062,726	1,048,724	-14,002	-1.3
Limited Liability Company Fees	86,902	- - -	8,593	7,989	-604	-7.0
Total Gross Collections	\$52,248,269	\$56,594,000	\$43,716,486	\$47,602,620	\$3,886,134	8.9
Refunds/Minor Offsets	7,947,684	8,661,000	5,737,341	5,735,985	-1,356	0.0
State/City Offsets	590,752	688,000	530,815	624,857	94,042	17.7
Net Collections	\$43,709,833	\$47,245,000	\$37,448,330	\$41,241,778	\$3,793,448	10.1
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$1,220,000	\$1,141,776	\$1,070,785	-\$70,991	-6.2
Cigarette	1,261,034	NA	1,098,023	1,050,467	-47,556	-4.3
Tobacco Products	45,661	NA	37,064	13,681	-23,383	-63.1
Retailer Licenses	7,024	NA	6,680	6,625	-55	-0.8
Vending Machine Stickers	10	NA	9	12	3	33.3
Highway/Fuel Use	\$140,400	\$148,000	\$119,722	\$137,549	\$17,827	14.9
Highway Use	108,895	NA	93,545	111,763	18,218	19.5
Truck Mileage	102,807	NA	88,283	92,745	4,462	5.1
Permits	6,088	NA	5,262	19,018	13,756	261.4
Fuel Use	31,505	NA	26,177	25,786	-391	-1.5
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	25,738	25,346	-392	-1.5
IFTA Decal Fees & Trip Permits	504	NA	439	440	1	0.2
Corporation & Utilities 6/	\$808,988	\$794,500	\$547,989	\$568,939	\$20,950	3.8
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,109	NA	60,011	35,296	-24,715	-41.2
Utilities (sections 186-A, A&E & PSC)	543,617	NA	348,313	394,637	46,324	13.3
Public Safety Communications Surcharge (\$186-F)	185,262	NA	139,665	139,006	-659	-0.5
Petroleum	\$1,158,333	\$1,095,000	\$984,180	\$948,682	-\$35,498	-3.6
Article 13-A (prior to 9/1/1990)	0	NA	0	0	0	NA
Article 13-A (after 9/1/1990)	1,158,332	NA	984,179	948,682	-35,497	-3.6
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	1	0	-1	-100.0

(in thousands)

Local Taxes	Net	Estimated	Net Collections			
	Collections	Receipts 6/	Fiscal Year-to-Date		Difference	
	2014-2015	2015-2016	2014-2015	2015-2016	Amount	0
M.T.A. Corporate Surcharge	\$1,031,947	---	\$682,039	\$703,473	\$21,434	3.1
M.T.A. Auto Rental	44,798	---	35,858	37,856	1,998	5.6
M.C.T. Mobility	1,293,567	---	1,030,843	962,460	-68,383	-6.6
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	81,164	71,692	-9,472	-11.7
New York City Alcoholic Beverage	24,294	---	20,972	22,113	1,141	5.4
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	8,755,433	9,569,256	813,823	9.3
Sales & Use	15,255,905	---	12,849,727	13,395,308	545,581	4.2
Stock Transfer (to NYC; all rebatable)	5,592,635	---	2,930,219	8,647,767	5,717,548	195.1
Yonkers Personal Income	46,140	---	38,599	44,542	5,943	15.4
MCTMT Personal Income	\$0	---	\$0	\$93,115	\$93,115	NA
Total-Local Taxes	\$101,672,546	---	\$26,424,854	\$33,547,582	\$7,122,728	27.0
Total State & Local Taxes and Fees	\$33,574,911	---	\$83,139,417	\$94,559,909	\$11,420,492	13.7

2/ Includes:

	2014-2015	2015-2016
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:

	2014-2015	2015-2016
	\$145	\$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:

	2014-2015	2015-2016
Real Property Gains (repealed 6/15/1996)	\$37	\$0
Gift (repealed 1/1/2000)	27	0

6/ From the Enacted Executive Budget, April 2015. Estimates adjusted to a collection basis. Article 13 estimate included in Corporation Franchise Tax; Cigarette Retailer License Fees and Vending Machine 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.