

November 1996

(in thousands)

State Taxes	November 1996			Fiscal Year 1996-97		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax-net (Adj)*	\$1,192,522	\$119,189	\$1,073,333	\$13,278,846	\$1,976,385	\$11,302,461
Total Gross Collections*	\$1,192,522	---	1,192,522	12,600,480	---	12,600,480
Less: Refunds and Minor Offsets	---	99,057	99,057	---	1,822,906	1,822,906
Less: State/City Offsets	---	20,132	20,132	---	153,479	153,479
Net Collections, before Refund Reserve	---	---	1,073,333	---	---	10,624,095
Refund Reserve Transactions	---	---	0	678,366	0	678,366
User Taxes 1/*	\$631,167	\$3,228	\$627,939	\$5,612,342	\$57,913	\$5,554,429
Sales & Use 2/, 3/*	507,885	1,485	506,400	4,543,116	37,065	4,506,051
Motor Fuel 2/*	37,311	792	36,519	326,865	8,949	317,916
Cigarette/Tobacco Products 4/	54,892	517	54,375	474,236	7,143	467,093
Alcoholic Beverage	16,406	(1)	16,407	126,384	144	126,240
Highway/Fuel Use*	14,493	435	14,058	109,985	4,599	105,386
Containers*	44	0	44	14,377	13	14,364
Auto Rental*	135	0	135	16,851	0	16,851
Business Taxes*	\$200,855	\$54,791	\$146,064	\$3,575,202	\$318,045	\$3,257,157
Corporation Franchise*	88,730	40,502	48,228	1,325,862	219,067	1,106,795
Corporation & Utilities*	2,211	3,597	(1,386)	807,441	18,003	789,438
Banks*	32,825	5,829	26,996	495,592	47,073	448,519
Insurance (Article 33)*	4,612	3,798	814	301,296	20,845	280,451
Direct Writings	393	0	393	3,599	174	3,425
Petroleum 2/, 5/*	72,084	1,065	71,019	641,412	12,883	628,529
Other Revenues*	\$69,693	\$8,544	\$61,149	\$849,834	\$58,395	\$791,439
Real Property Gains	3,198	2,069	1,129	60,355	19,014	41,341
Estate & Gift*	49,361	6,459	42,902	630,157	39,029	591,128
Real Estate Transfer	14,779	16	14,763	131,191	352	130,839
Pari-Mutuel (w/o Uncashed Tickets)	2,340	0	2,340	27,758	0	27,758
Other (Racing Admissions & Boxing)	15	0	15	373	0	373
Total - State Taxes 1/*	\$2,094,237	\$185,752	\$1,908,485	\$23,316,224	\$2,410,738	\$20,905,486

1/ See page 2 for component detail.

* Includes Amnesty collections.

(in thousands)

Local Taxes	November 1996			Fiscal Year 1996-97		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge*	\$11,079	\$5,720	\$5,359	\$330,416	\$34,821	\$295,595
New York City Alcoholic Beverage	1,854	4	1,850	13,542	11	13,531
New York City Motor Fuel	0	0	0	2	0	2
New York City Personal Income - Net (Adjusted)	278,910	18,458	260,452	2,925,459	331,577	2,593,882
Total Gross Collections*	258,807	---	258,807	2,774,166	---	2,774,166
Less: Refunds and Minor Offsets	---	18,458	18,458	---	331,577	331,577
Plus: State/City Offsets	20,103	---	20,103	151,293	---	151,293
Sales & Use (Includes M.A.C.) 2/*	518,157	1,533	516,624	4,598,395	38,306	4,560,089
Stock Transfer (to NYC; all eligible for rebate)	97	0	97	1,868,678	0	1,868,678
Yonkers Personal Income - Net (Adjusted)*	1,578	83	1,495	19,003	2,571	16,432
Total Gross Collections*	1,549	---	1,549	16,817	---	16,817
Less: Refunds and Minor Offsets	---	83	83	---	2,571	2,571
Plus: State/City Offsets	29	---	29	2,186	---	2,186
Total-local Taxes*	\$811,675	\$25,798	\$785,877	\$9,755,495	\$407,286	\$9,348,209
Total State & Local Taxes 1/*	\$2,905,912	\$211,550	\$2,694,362	\$33,071,719	\$2,818,024	\$30,253,695

1/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

	November 1996	Fiscal Year 1996-97
	\$1	\$528

2/ Gross and Net Collections include Electronic Funds Transfer prepayments for subsequent liability periods for the following taxes (previous months' amounts are subject to adjustment):

Tax	November 1996	Fiscal Year 1996-97
Sales and Use - State Share	\$204,392	\$1,546,387
Sales and Use - Local Share	209,627	1,576,961
Motor Fuel	26,306	223,607
Petroleum Business	49,072	416,072

3/ Includes tax on informational and entertainment services (900 numbers):

	November 1996	Fiscal Year 1996-97
	\$0	\$343

4/ Includes Cigarette License and Sticker Fees.

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.

* Includes Amnesty collections.

November 1996

(in thousands)

State Taxes	Net Collections		Difference	
	November 1995	November 1996	Amount	Percent
Personal Income Tax 1/*	\$1,117,335	\$1,073,333	(\$44,002)	-3.9%
User Taxes 2/*	\$607,547	\$627,939	\$20,465	3.4%
Sales and Use 3/, 4/*	469,707	506,400	36,693	7.8%
Motor Fuel 3/*	46,717	36,519	(10,198)	-21.8%
Cigarette/Tobacco Products 5/	56,612	54,375	(2,237)	-4.0%
Alcoholic Beverage	16,749	16,407	(342)	-2.0%
Highway/Fuel Use 1/*	17,668	14,058	(3,610)	-20.4%
Containers*	0	44	44NA	
Auto Rental*	20	135	115	575.0%
Business Taxes*	\$124,519	\$146,064	\$21,545	17.3%
Corporation Franchise*	34,804	48,228	13,424	38.6%
Corporation & Utilities 1/*	3,003	(1,386)	(4,389)	-146.2%
Banks*	628	26,996	26,368	4198.7%
Insurance (Article 33)*	1,197	814	(383)	-32.0%
Direct Writings	146	393	247	169.2%
Petroleum 1/, 3/, 6/*	84,741	71,019	(13,722)	-16.2%
Other Revenues*	\$74,167	\$61,149	(\$13,018)	-17.6%
Real Property Gains	6,982	1,129	(5,853)	-83.8%
Estate & Gift 1/*	52,486	42,902	(9,584)	-18.3%
Real Estate Transfer	11,117	14,763	3,646	32.8%
Pari-Mutuel	3,563	2,340	(1,223)	-34.3%
Other (Racing Adms & Boxing)	19	15	(4)	-21.1%
Total - State Taxes 2/*	\$1,923,568	\$1,908,485	(\$15,010)	-0.8%

1/ See page 2 for component detail.

* November 1996 amounts include Amnesty collections.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	November 1995	November 1996	Amount	Percent
Withholding*	\$1,184,814	\$1,137,153	(\$47,661)	-4.0%
Estimated Tax	15,952	16,431	479	3.0%
Final Payments	2,708	3,355	647	23.9%
Delinquencies*	43,734	35,567	(8,167)	-18.7%
Limited Liability Company Fees	1	16	15	1500.0%
Total Gross Collections*	\$1,247,209	\$1,192,522	(\$54,687)	-4.4%
Refunds/Minor Offsets	121,245	99,057	(22,188)	-18.3%
State/City Offsets	8,629	20,132	11,503	133.3%
Net, before Refund Reserve*	\$1,117,335	\$1,073,333	(\$44,002)	-3.9%
Refund Reserve Transactions	0	0	0	
Net, after Refund Reserve*	\$1,117,335	\$1,073,333	(\$44,002)	-3.9%
Other Component Detail				
Highway/Fuel Use*	\$17,668	\$14,058	(\$3,610)	-20.4%
Highway Use*	15,001	13,512	(1,489)	-9.9%
Truck Mileage*	14,743	12,678	(2,065)	-14.0%
Permits	258	834	576	223.3%
Fuel Use	2,667	546	(2,121)	-79.5%
Article 21	2,550	435	(2,115)	-82.9%
Article 21A IFTA	0	101	101	
IFTA Decal Fees & Trip Permits	117	10	(107)	-91.5%
Corporation & Utilities 7*	\$3,003	(\$1,386)	(\$4,389)	-146.2%
Article 9 (excl sec. 180, 186-A, A&E & P)*	2,881	792	(2,089)	-72.5%
Utilities (section 186-A, A&E & P)	122	(2,178)	(2,300)	-1885.2%
Petroleum*	\$84,741	\$71,019	(\$13,722)	-16.2%
Article 13-A (prior to 9/1/90)*	222	28	(194)	-87.4%
Article 13-A (after 9/1/90) 3/*	84,194	70,506	(13,688)	-16.3%
Article 9, Section 182-A	291	482	191	65.6%
Lubricating Oils (repealed 9/1/94)	34	3	(31)	-91.2%
Estate & Gift*	\$52,486	\$42,902	(\$9,584)	-18.3%
Estate*	52,074	45,604	(6,470)	-12.4%
Gift*	412	(2,702)	(3,114)	-755.8%

* November 1996 amounts include Amnesty collections.

(in thousands)

Local Taxes	Net Collections		Difference	
	November 1995	November 1996	Amount	Percent
M.T.A. Corporate Surcharge*	\$2,899	\$5,359	\$2,460	84.9%
New York City Alcoholic Beverage	1,740	1,850	110	6.3%
New York City Motor Fuel	(1)	0	1	100.0%
New York City Personal Income*	233,664	260,452	26,788	11.5%
Sales & Use (Includes M.A.C.) 3/*	480,906	516,624	35,718	7.4%
Stock Transfer (to NYC; all rebatable)	117	97	(20)	-17.1%
Yonkers Personal Income*	1,587	1,495	(92)	-5.8%
Total - Local Taxes*	\$720,912	\$785,877	\$64,965	9.0%
Total - State & Local 3/*	\$2,644,480	\$2,694,362	\$49,955	1.9%

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

	November 1995	November 1996
	\$74	\$1

3/ Monthly net collections include Electronic Funds Transfer prepayments for subsequent liability periods for the following taxes.

Tax	November 1995	November 1996
Sales and Use - State Share	\$148,404	\$204,392
Sales and Use - Local Share	151,147	209,627
Motor Fuel	27,947	26,306
Petroleum Business	51,646	49,072

4/ Includes tax on informational and entertainment services (900 numbers):

	November 1995	November 1996
	\$0	\$0

5/ Includes Cigarette License and Sticker Fees.

6/ 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

7/ Reflects adjustments to prior periods posted during November 1996.

* November 1996 amounts include Amnesty collections.

November 1996

(in thousands)

State Taxes	Net Collections	Estimated Receipts 8/	Net Collections Year-to-Date		Difference	
	1995-1996	1996-1997	1995-1996	1996-1997	Amount	Percent
Personal Income Tax 1/*	\$16,998,213	\$17,258,200	\$10,818,131	\$11,302,461	\$484,330	4.5%
User Taxes 2/*	\$8,328,034	\$8,518,000	\$5,402,831	\$5,554,429	\$152,280	2.8%
Sales and Use 3/, 4/*	6,688,967	6,976,400	4,266,733	4,506,051	239,318	5.6%
Motor Fuel 3/*	501,483	480,800	344,037	317,916	(26,121)	-7.6%
Cigarette/Tobacco Products 5/	693,485	665,000	491,536	467,093	(24,443)	-5.0%
Alcoholic Beverage	197,798	185,000	134,638	126,240	(8,398)	-6.2%
Highway/Fuel Use 1/*	170,003	153,000	121,293	105,386	(15,907)	-13.1%
Containers*	45,574	26,000	28,261	14,364	(13,897)	-49.2%
Auto Rental*	28,860	30,500	15,123	16,851	1,728	11.4%
Business Taxes*	\$5,709,784	\$5,619,400	\$3,124,032	\$3,257,157	\$133,125	4.3%
Corporation Franchise*	1,820,586	1,829,000	1,061,152	1,106,795	45,643	4.3%
Corporation & Utilities 1/*	1,575,377	1,565,000	735,668	789,438	53,770	7.3%
Banks*	634,663	685,000	321,716	448,519	126,803	39.4%
Insurance (Article 33)*	666,109	579,400	337,544	280,451	(57,093)	-16.9%
Direct Writings	5,310	- - -	3,789	3,425	(364)	-9.6%
Petroleum 1/, 3/, 6/*	1,007,739	961,000	664,163	628,529	(35,634)	-5.4%
Other Revenues*	\$1,132,449	\$1,084,000	\$703,183	\$791,439	\$88,256	12.6%
Real Property Gains	105,909	35,000	59,040	41,341	(17,699)	-30.0%
Estate & Gift 1/*	799,326	813,500	496,179	591,128	94,949	19.1%
Real Estate Transfer	181,612	191,000	115,437	130,839	15,402	13.3%
Pari-Mutuel	45,110	44,000	32,169	27,758	(4,411)	-13.7%
Other (Racing Adms & Boxing)	492	500	358	373	15	4.2%
Total - State Taxes 2/*	\$32,168,480	\$32,479,600	\$20,048,177	\$20,905,486	\$857,991	4.3%

1/ See page 2 for component detail

* Fiscal Year 1996-97 amounts include Amnesty collections.

(in thousands)

Personal Income Tax	Net Collections	Estimated Receipts 8/	Net Collections Year-to-Date		Difference	
	1995-1996	1996-1997	1995-1996	1996-1997	Amount	Percent
Withholding*	\$15,283,175	\$14,762,000	\$9,337,927	\$9,094,920	(\$243,007)	-2.6%
Estimated Tax	3,258,725	3,509,000	2,000,301	2,328,149	327,848	16.4%
Final Payments	797,955	881,000	739,775	826,087	86,312	11.7%
Delinquencies*	517,022	585,000	357,911	348,872	(9,039)	-2.5%
Limited Liability Company Fees	764	- - -	156	2,452	2,296	1471.8%
Total Gross Collections*	\$19,857,641	\$19,737,000	\$12,436,070	\$12,600,480	\$164,410	1.3%
Refunds/Minor Offsets	2,307,067	2,309,000	1,772,224	1,822,906	50,682	2.9%
State/City Offsets	151,978	170,000	123,698	153,479	29,781	24.1%
Net, before Refund Reserve*	\$17,398,596	\$17,258,000	\$10,540,148	\$10,624,095	\$83,947	0.8%
Refund Reserve Transactions	(400,383)	84,000	277,983	678,366	400,383	144.0%
Net, after Refund Reserve*	\$16,998,213	\$17,342,000	\$10,818,131	\$11,302,461	\$484,330	4.5%
Other Component Detail						
Highway/Fuel Use*	\$7,226	\$153,000	\$121,293	\$105,386	(\$15,907)	-13.1%
Highway Use*	6,797	NA	101,931	93,961	(7,970)	-7.8%
Truck Mileage*	6,559	NA	99,196	91,272	(7,924)	-8.0%
Permits	238	NA	2,735	2,689	(46)	-1.7%
Fuel Use	429	NA	19,362	11,425	(7,937)	-41.0%
Article 21	415	NA	19,209	2,058	(17,151)	-89.3%
Article 21A IFTA	0	NA	0	9,267	9,267	
IFTA Decal Fees & Trip Permits	14	NA	153	100	(53)	-34.6%
Corporation & Utilities 7/*	\$1,575,377	\$1,565,000	\$735,668	\$789,438	\$53,770	7.3%
Article 9 (excl sec. 180, 186-A, A&E & P)*	419,068	NA	195,429	149,861	(45,568)	-23.3%
Utilities (section 186-A & P)	1,156,309	NA	540,239	639,577	99,338	18.4%
Petroleum*	\$1,007,739	\$961,000	\$664,163	\$628,529	(\$35,634)	-5.4%
Article 13-A (prior to 9/1/90)*	2,745	NA	2,197	1,994	(203)	-9.2%
Article 13-A (after 9/1/90) 3/*	1,004,218	NA	661,255	626,097	(35,158)	-5.3%
Article 9, Section 182-A	333	NA	333	476	143	42.9%
Lubricating Oils (repealed 9/1/94)	443	NA	378	(38)	(416)	-110.1%
Estate & Gift*	\$799,326	\$813,500	\$496,179	\$591,128	\$94,949	19.1%
Estate*	678,698	NA	472,702	558,888	86,186	18.2%
Gift*	120,628	NA	23,477	32,240	8,763	37.3%

* Fiscal Year 1996-97 amounts include Amnesty collections.

(in thousands)

Local Taxes	Net Collections	Estimated Receipts	Net Collections		Difference	
	1995-1996	1996-1997	1995-1996	1996-1997	Amount	Percent
M.T.A. Corporate Surcharge*	\$523,039	---	\$283,799	\$295,595	\$11,796	4.2%
New York City Alcoholic Beverage	22,246	---	16,655	13,531	(3,124)	-18.8%
New York City Motor Fuel	1	---	1	2	1	100.0%
New York City Personal Income*	3,730,418	---	2,270,257	2,593,882	323,625	14.3%
Sales & Use (Includes M.A.C.) 3/*	6,845,252	---	4,333,493	4,560,089	226,596	5.2%
Stock Transfer (to NYC; all rebatable)	3,595,095	---	1,667,384	1,868,678	201,294	12.1%
Yonkers Personal Income*	22,736	---	15,394	16,432	1,038	6.7%
Total - Local Taxes*	\$14,738,787	---	\$8,586,983	\$9,348,209	\$761,226	8.9%
Total - State & Local 3/*	\$46,907,267	---	\$28,635,160	\$30,253,695	\$1,619,217	5.7%

2/ Includes Hotel/Motel Occupancy (repealed 9/1/94):

1995-96	1996-97
\$1,210	\$528

3/ Fiscal year collections include Electronic Funds Transfer prepayments for subsequent liability periods for the following taxes:

Tax	1995-96	1996-97
Sales and Use - State Share	\$1,048,602	\$1,546,387
Sales and Use - Local Share	1,107,316	1,576,961
Motor Fuel	224,480	223,607
Petroleum Business	420,907	416,072

4/ Includes tax on informational and entertainment services (900) numbers:

1995-96	1996-97
\$792	\$343

5/ Includes Cigarette License and Sticker Fees.

6/ 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.

7/ Reflects adjustments to prior periods posted during October 1996.

8/ From the Budget Forecast, July 1996. 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.

* Fiscal Year 1996-97 amounts include Amnesty collections.