



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

MONTHLY GROSS AND NET TAX COLLECTIONS

November 2015

(in thousands)

State Taxes	November 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
Personal Income Tax	\$2,770,671	\$430,004	\$2,340,667	\$34,703,308	\$5,678,431	\$29,024,877
Total Gross Collections	\$2,770,671	---	2,770,671	34,703,308	---	34,703,308
Less: Refunds and Minor Offsets	---	355,262	355,262	---	5,087,772	5,087,772
Less: State/City Offsets	---	74,742	74,742	---	590,659	590,659
Net Collections	---	---	2,340,667	---	---	29,024,877
User Taxes 1/	\$1,159,239	\$13,014	\$1,146,225	\$9,948,705	\$120,212	\$9,828,493
Sales & Use 2/	975,233	10,367	964,866	8,368,704	74,646	8,294,058
Motor Fuel	44,046	2,616	41,430	348,222	13,179	335,043
Cigarette/Tobacco Products 3/	100,237	4	100,233	906,519	31,203	875,316
Alcoholic Beverage	21,387	0	21,387	171,586	3	171,583
Highway/Fuel Use	18,348	27	18,321	110,511	1,181	109,330
Auto Rental	-12	0	-12	43,163	0	43,163
Business Taxes	\$215,081	\$110,699	\$104,382	\$4,416,099	\$738,603	\$3,677,496
Corporation Franchise	129,734	97,175	32,559	2,574,541	650,601	1,923,940
Corporation & Utilities 4/	15,793	1,053	14,740	378,017	8,673	369,344
Banks	-40,900	3,899	-44,799	79,605	40,087	39,518
Insurance (Article 33)	8,902	1,241	7,661	579,869	10,957	568,912
Direct Writings	2,254	0	2,254	17,806	0	17,806
Petroleum 5/	99,298	7,331	91,967	786,261	28,285	757,976
Property Transfer Taxes 6/	\$190,166	\$6,728	\$183,438	\$1,978,590	\$42,693	\$1,935,897
Estate	109,676	6,712	102,964	1,207,769	42,127	1,165,642
Real Estate Transfer	80,484	16	80,468	770,748	566	770,182
Other Revenues	\$1,938	\$58	\$1,880	\$95,918	\$1,376	\$94,542
Pari-Mutuel (w/o Uncashed Tickets)	1,421	0	1,421	12,966	0	12,966
Hazardous Waste Assessments	93	0	93	1,437	2	1,435
Waste Tire Management and Recycling Fees	63	0	63	16,566	63	16,503
Returnable Container Deposits	464	58	406	64,079	1,311	62,768
Tax Return Preparer Registration Fees	-117	0	-117	-286	0	-286
Racing Admissions	12	0	12	546	0	546
Boxing and Wrestling Exhibitions	2	0	2	610	0	610
Total - State Taxes and Fees 1/, 6/	\$4,337,095	\$560,503	\$3,776,592	\$51,142,620	\$6,581,315	\$44,561,305

November 2015

Monthly Gross and Net Tax Collections

(in thousands)

Local Taxes	November 2015			Fiscal Year 2015-2016		
	Gross	Refunds	Net	Gross	Refunds	Net
M.T.A. Corporate Surcharge	\$37,177	\$3,527	\$33,650	\$536,455	\$49,757	\$486,698
M.T.A. Auto Rental	-14	0	-14	25,974	0	25,974
M.C.T. Mobility	98,349	2,603	95,746	763,198	19,685	743,513
M.C.T.D. Taxicab and Hail Vehicle Rides	574	21	553	55,512	113	55,399
New York City Alcoholic Beverage	2,095	0	2,095	17,116	0	17,116
New York City Motor Fuel	0	0	0	0	0	0
New York City Personal Income - Net (Adjusted)	618,247	26,500	591,747	6,517,470	-408,807	6,926,277
Total Gross Collections	543,297	---	543,297	5,927,325	---	5,927,325
Less: Refunds and Minor Offsets	---	26,500	26,500	---	-408,807	-408,807
Plus: State/City Offsets	74,950	---	74,950	590,145	---	590,145
Sales & Use	1,210,375	13,698	1,196,677	10,532,454	91,304	10,441,150
Stock Transfer (to NYC; all eligible for rebate)	16	0	16	4,453,595	0	4,453,595
Yonkers Personal Income - Net (Adjusted)	4,465	157	4,308	38,551	4,750	33,801
Total Gross Collections	4,673	---	4,673	38,037	---	38,037
Less: Refunds and Minor Offsets	---	157	157	---	4,750	4,750
Plus: State/City Offsets	-208	---	-208	514	---	514
MCTMT Personal Income - Net (Adjusted)	\$831	\$1	\$830	\$49,846	\$3	\$49,920
Total Gross Collections	853	---	853	49,920	---	49,997
Less: Refunds and Minor Offsets	---	1	1	---	3	3
Plus: State/City Offsets	-22	---	-22	-74	---	-74
Total-Local Taxes	\$1,972,115	\$46,507	\$1,925,608	\$22,990,171	-\$193,352	\$23,233,443
Total State & Local Taxes and Fees 1/	\$6,309,210	\$607,010	\$5,702,200	\$74,132,791	\$6,387,963	\$67,794,748

1/ Includes:

MONTHLY COMPARISON OF NET COLLECTIONS

November 2015

(in thousands)

State Taxes	Net Collections		Difference	
	November 2014	November 2015	Amount	Percent
Personal Income Tax 1/	\$1,836,697	\$2,340,667	\$503,970	27.4
User Taxes 2/	\$1,117,275	\$1,146,225	\$28,950	2.6
Sales and Use 3/	944,813	964,866	20,053	2.1
Motor Fuel	36,140	41,430	5,290	14.6
Cigarette/Tobacco Products 1/	104,259	100,233	-4,026	-3.9
Alcoholic Beverage	21,782	21,387	-395	-1.8
Highway/Fuel Use 1/	10,217	18,321	8,104	79.3
Auto Rental	64	-12	-76	-118.8
Business Taxes	\$87,368	\$104,382	\$17,014	19.5
Corporation Franchise	3,903	32,559	28,656	734.2
Corporation & Utilities 1/	1,583	14,740	13,157	831.1
Banks	-9,906	-44,799	-34,893	-352.2
Insurance (Article 33)	5,946	7,661	1,715	28.8
Direct Writings	817	2,254	1,437	175.9
Petroleum 1/, 4/	85,025	91,967	6,942	8.2
Property Transfer Taxes 5/	\$180,141	\$183,438	\$3,297	1.8
Estate	89,633	102,964	13,331	14.9
Real Estate Transfer	90,506	80,468	-10,038	-11.1
Other Revenues	\$1,669	\$1,880	\$211	12.6
Pari-Mutuel	1,479	1,421	-58	-3.9
Hazardous Waste Assessments	39	93	54	138.5
Waste Tire Management and Recycling Fees	99	63	-36	-36.4
Returnable Container Deposits	26	406	380	1,461.5
Tax Return Preparer Registration Fees	0	-117	-117	NA
Racing Admissions	1	12	11	1,100.0
Boxing and Wrestling Exhibitions	25	2	-23	-92.0
Total - State Taxes and Fees 2/, 5/	\$3,223,150	\$3,776,592	\$553,442	17.2

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections		Difference	
	November 2014	November 2015	Amount	Percent
Withholding	\$2,327,102	\$2,549,782	\$222,680	9.6
Estimated Tax	75,802	100,220	24,418	32.2
Final Payments	22,536	27,045	4,509	20.0
Delinquencies	97,103	93,284	-3,819	-3.9
Limited Liability Company Fees	152	340	188	123.7
Total Gross Collections	\$2,522,695	\$2,770,671	\$247,976	9.8
Refunds/Minor Offsets	612,720	355,262	-257,458	-42.0
State/City Offsets	73,278	74,742	1,464	2.0
Net Collections	\$1,836,697	\$2,340,667	\$503,970	27.4
Other Component Detail				
Cigarette/Tobacco Products	\$104,261	\$100,234	-\$4,027	-3.9
Cigarette	97,027	92,820	-4,207	-4.3
Tobacco Products	6,584	6,954	370	5.6
Retailer Licenses	647	458	-189	-29.2
Vending Machine Stickers	3	2	-1	-33.3
Highway/Fuel Use	\$10,217	\$18,321	\$8,104	79.3
Highway Use	9,418	17,118	7,700	81.8
Truck Mileage	8,944	10,356	1,412	15.8
Permits	474	6,762	6,288	1,326.6
Fuel Use	799	1,203	404	50.6
Article 21	0	0	0	NA
Article 21A IFTA	730	1,105	375	51.4
IFTA Decal Fees & Trip Permits	69	98	29	42.0
Corporation & Utilities 6/	\$1,583	\$14,740	\$13,157	831.1
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	954	-580	-1,534	-160.8
Utilities (sections 186-A, A&E & PSC)	629	15,320	14,691	2,335.6
Public Safety Communications Surcharge (\$186-F)	0	0	0	NA
Petroleum	\$85,025	\$91,967	\$6,942	8.2
Article 13-A (prior to 9/1/1990)	0	0	0	NA
Article 13-A (after 9/1/1990)	85,025	91,967	6,942	8.2
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 2014	November 2015	Amount	Percent
M.T.A. Corporate Surcharge	\$17,793	\$33,650	\$15,857	89.1
M.T.A. Auto Rental	24	-14	-38	-158.3
M.C.T. Mobility	87,790	95,746	7,956	9.1
M.C.T.D. Taxicab and Hail Vehicle Rides	441	553	112	25.4
New York City Alcoholic Beverage	2,199	2,095	-104	-4.7
New York City Motor Fuel	0	0	0	NA
New York City Personal Income	517,312	591,747	74,435	14.4
Sales & Use	1,181,407	1,196,677	15,270	1.3
Stock Transfer (to NYC; all rebatable)	30	16	-14	-46.7
Yonkers Personal Income	3,126	4,308	1,182	37.8
MCTMT Personal Income	\$0	\$830	\$830	NA
Total-Local Taxes	\$1,810,122	\$1,925,608	\$115,486	6.4
Total State & Local Taxes and Fees	\$5,033,272	\$5,702,200	\$668,928	13.3

2/ Includes:

	November 2014	November 2015
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 2014	November 2015
	\$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 2014	November 2015
Real Property Gains (repealed 6/15/1996)	\$0	\$0
Gift (repealed 1/1/2000)	2	0



New York State Department of Taxation and Finance

Office of Tax Policy Analysis

FISCAL YEAR COMPARISON OF NET COLLECTIONS

November 2015

(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	\$25,210,397	\$29,024,877	\$3,814,480	15.1
User Taxes 2/	\$14,529,890	\$15,763,000	\$9,641,903	\$9,828,493	\$186,590	1.9
Sales and Use 3/	12,263,328	13,531,000	8,075,119	8,294,058	218,939	2.7
Motor Fuel	486,955	484,000	333,638	335,043	1,405	0.4
Cigarette/Tobacco Products 1/	1,313,729	1,220,000	928,234	875,316	-52,918	-5.7
Alcoholic Beverage	250,882	256,000	169,077	171,583	2,506	1.5
Highway/Fuel Use 1/	140,400	148,000	94,486	109,330	14,844	15.7
Auto Rental	74,596	124,000	41,349	43,163	1,814	4.4
Business Taxes	\$7,554,189	\$8,137,500	\$3,723,732	\$3,677,496	-\$46,236	-1.2
Corporation Franchise	2,989,985	4,673,000	1,125,950	1,923,940	797,990	70.9
Corporation & Utilities 1/	808,988	794,500	353,787	369,344	15,557	4.4
Banks	1,323,377	-10,000	909,231	39,518	-869,713	-95.7
Insurance (Article 33)	1,257,032	1,585,000	527,973	568,912	40,939	7.8
Direct Writings	16,474	- - -	14,258	17,806	3,548	24.9
Petroleum 1/, 4/	1,158,333	1,095,000	792,533	757,976	-34,557	-4.4
Property Transfer Taxes 5/	\$2,146,449	\$2,135,000	\$1,439,138	\$1,935,897	\$496,759	34.5
Estate	1,108,176	1,050,000	755,442	1,165,642	410,200	54.3
Real Estate Transfer	1,037,880	1,085,000	683,634	770,182	86,548	12.7
Other Revenues	\$157,062	\$147,900	\$97,763	\$94,542	-\$3,221	-3.3
Pari-Mutuel	18,038	18,000	13,880	12,966	-914	-6.6
Hazardous Waste Assessments	1,395	0	860	1,435	575	66.9
Waste Tire Management and Recycling Fees	25,893	27,000	15,508	16,503	995	6.4
Returnable Container Deposits	109,541	102,900	66,838	62,768	-4,070	-6.1
Tax Return Preparer Registration Fees	1,067	0	30	-286	-316	-1,053.3
Racing Admissions	501	0	175	546	371	212.0
Boxing and Wrestling Exhibitions	627	0	472	610	138	29.2
Total - State Taxes and Fees 2/, 5/	\$68,097,423	\$73,258,400	\$40,112,933	\$44,561,305	\$4,448,372	11.1

1/ See page 2 for component detail.

(in thousands)

Personal Income Tax	Net Collections	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	Percent
Withholding	\$34,906,794	\$36,940,000	\$19,721,862	\$20,905,519	\$1,183,657	6.0
Estimated Tax	13,743,147	15,746,000	8,669,790	10,647,317	1,977,527	22.8
Final Payments	2,118,892	2,493,000	1,919,157	2,330,491	411,334	21.4
Delinquencies	1,392,534	1,318,000	826,338	813,878	-12,460	-1.5
Limited Liability Company Fees	86,902	- - -	6,562	6,103	-459	-7.0
Total Gross Collections	\$52,248,269	\$56,594,000	\$31,143,709	\$34,703,308	\$3,559,599	11.4
Refunds/Minor Offsets	7,947,684	8,661,000	5,430,674	5,087,772	-342,902	-6.3
State/City Offsets	590,752	688,000	502,638	590,659	88,021	17.5
Net Collections	\$43,709,833	\$47,245,000	\$25,210,397	\$29,024,877	\$3,814,480	15.1
Other Component Detail						
Cigarette/Tobacco Products	\$1,313,729	\$1,220,000	\$928,235	\$875,316	-\$52,919	-5.7
Cigarette	1,261,034	NA	885,037	847,191	-37,846	-4.3
Tobacco Products	45,661	NA	37,302	22,401	-14,901	-39.9
Retailer Licenses	7,024	NA	5,889	5,718	-171	-2.9
Vending Machine Stickers	10	NA	7	6	-1	-14.3
Highway/Fuel Use	\$140,400	\$148,000	\$94,486	\$109,330	\$14,844	15.7
Highway Use	108,895	NA	75,225	90,361	15,136	20.1
Truck Mileage	102,807	NA	71,419	76,201	4,782	6.7
Permits	6,088	NA	3,806	14,160	10,354	272.0
Fuel Use	31,505	NA	19,261	18,969	-292	-1.5
Article 21	0	NA	0	0	0	NA
Article 21A IFTA	31,001	NA	19,103	18,786	-317	-1.7
IFTA Decal Fees & Trip Permits	504	NA	158	183	25	15.8
Corporation & Utilities 6/	\$808,988	\$794,500	\$353,787	\$369,344	\$15,557	4.4
Article 9 (excl sec 180, 186-A, A&E, PSC, & 186-F)	80,109	NA	32,860	3,991	-28,869	-87.9
Utilities (sections 186-A, A&E & PSC)	543,617	NA	227,572	272,244	44,672	19.6
Public Safety Communications Surcharge (\$186-F)	185,262	NA	93,355	93,109	-246	-0.3
Petroleum	\$1,158,333	\$1,095,000	\$792,533	\$757,976	-\$34,557	-4.4
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	792,533	757,976	-34,557	-4.4
Article 9, Section 182-A	0	NA	0	0	0	NA
Lubricating Oils (repealed 9/1/1994)	1	NA	0	0	0	NA

(in thousands)

Local Taxes	Net Collections	Estimated Receipts 6/ 2015-2016	Net Collections			
			Fiscal Year-to-Date		Difference	
			2014-2015	2015-2016	Amount	0
M.T.A. Corporate Surcharge	\$1,031,947	---	\$480,337	\$486,698	\$6,361	1.3
M.T.A. Auto Rental	44,798	---	24,732	25,974	1,242	5.0
M.C.T. Mobility	1,293,567	---	772,830	743,513	-29,317	-3.8
M.C.T.D. Taxicab and Hail Vehicle Rides	82,263	---	62,444	55,399	-7,045	-11.3
New York City Alcoholic Beverage	24,294	---	16,530	17,116	586	3.5
New York City Motor Fuel	0	---	0	0	0	NA
New York City Personal Income	10,203,362	---	6,107,421	6,926,277	818,856	13.4
Sales & Use	15,255,905	---	10,052,479	10,441,150	388,671	3.9
Stock Transfer (to NYC; all rebatable)	5,592,635	---	1,652,026	4,453,595	2,801,569	169.6
Yonkers Personal Income	46,140	---	28,659	33,801	5,142	17.9
MCTMT Personal Income	\$0	---	\$0	\$49,920	\$49,920	NA
Total-Local Taxes	\$101,672,546	---	\$19,197,458	\$23,233,443	\$4,035,985	21.0
Total State & Local Taxes and Fees	\$33,574,911	---	\$59,310,391	\$67,794,748	\$8,484,357	14.3

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
	\$96	\$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)	25	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.