

STATE OF CONNECTICUT, DEPARTMENT OF REVENUE SERVICES
MONTHLY COMPARATIVE STATEMENT OF TAX REVENUE
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Type of Revenue	December 2015	December 2014	Increase or Decrease	Percentage Change	Total YTD FY 2015-2016	Total YTD FY 2014-2015	Increase or Decrease	Percentage Change
Withholding	\$593,972,343.07	\$530,796,063.04	\$63,176,280.04	11.9%	\$2,123,078,468.04	\$2,023,040,088.18	\$100,038,379.86	4.9%
Estimates and Finals	328,958,909.21	316,910,593.33	12,048,315.88	3.8%	946,076,505.34	910,639,226.64	35,437,278.70	3.9%
Total Income Tax	922,931,252.28	847,706,656.36	75,224,595.92	8.9%	3,069,154,973.38	2,933,679,314.82	135,475,658.56	4.6%
(a) Sales and Use	337,651,192.65	424,072,032.94	(86,420,840.29)	-20.4%	1,722,689,043.17	1,645,032,361.73	77,656,681.44	4.7%
(a) Business Use	2,928,159.31	3,341,467.10	(413,307.79)	-12.4%	21,068,427.93	23,571,895.81	(2,503,467.88)	-10.6%
(a) Room Occupancy	8,746,891.82	10,761,062.52	(2,014,170.70)	-18.7%	55,566,773.54	53,035,633.65	2,531,139.89	4.8%
Total Sales & Use Tax	349,326,243.78	438,174,562.56	(88,848,318.78)	-20.3%	1,799,324,244.64	1,721,639,891.19	77,684,353.45	4.5%
(b) Business Entity	400,813.07	338,654.78	62,158.29	18.4%	3,459,601.80	869,511.33	2,590,090.47	297.9%
(c) Corporation Business Tax	108,265,554.06	103,249,102.89	5,016,451.17	4.9%	260,872,839.50	262,386,497.38	(1,513,657.88)	-0.6%
Unrelated Business Income	428,479.90	534,866.93	(106,387.03)	-19.9%	1,472,860.38	2,170,805.50	(697,945.12)	-32.2%
Total Corporation	109,094,847.03	104,122,624.60	4,972,222.43	4.8%	265,805,301.68	265,426,814.21	378,487.47	0.1%
Cable, Satellite and Video	41,663.21	22,571.88	19,091.33	84.6%	15,310,169.63	23,749,798.33	(8,439,628.70)	-35.5%
PEG Account	2,873.20	0.00	2,873.20		5,528,576.24	1,186,081.59	4,342,494.65	366.1%
Electric & Power	0.00	0.00	0.00		50,592,935.76	45,663,595.14	4,929,340.62	10.8%
Gas & Electric	0.00	0.00	0.00		7,502,706.20	7,659,341.68	(156,635.48)	-2.0%
Railroads	0.00	0.00	0.00		253,702.40	212,499.65	41,202.75	19.4%
Total Public Service Corps.	44,536.41	22,571.88	21,964.53	97.3%	79,188,090.23	78,471,316.39	716,773.84	0.9%
Gift and Estate Tax	19,797,112.42	20,730,532.10	(933,419.68)	-4.5%	131,161,923.19	83,153,984.28	48,007,938.91	57.7%
Domestic	8,615,341.98	9,216,821.40	(601,479.42)	-6.5%	17,289,028.33	19,544,547.17	(2,255,518.84)	-11.5%
Foreign	22,229,413.04	24,767,632.17	(2,538,219.13)	-10.2%	48,681,810.58	55,896,132.31	(7,214,321.73)	-12.9%
Health Care Centers	1,183,082.00	1,464,927.00	(281,845.00)	-19.2%	2,317,360.95	3,388,087.00	(1,070,726.05)	-31.6%
Nonadmitted / Unauthorized / Captive Insurers	0.00	186,415.00	(186,415.00)	-100.0%	1,163,773.28	1,426,519.46	(262,746.18)	-18.4%
Total Insurance Taxes	32,027,837.02	35,635,795.57	(3,607,958.55)	-10.1%	69,451,973.14	80,255,285.94	(10,803,312.80)	-13.5%
(a) Alcoholic Beverages	6,117,534.11	8,262,395.58	(2,144,861.47)	-26.0%	26,618,649.99	25,639,805.90	978,844.09	3.8%
Cigarette Tax	33,930,539.37	33,835,771.10	94,768.27	0.3%	170,327,311.27	161,702,700.72	8,624,610.55	5.3%
Tobacco Products	1,043,931.53	864,327.10	179,604.43	20.8%	6,081,318.09	5,611,008.88	470,309.21	8.4%
Total Cigarettes	34,974,470.90	34,700,098.20	274,372.70	0.8%	176,408,629.36	167,313,709.60	9,094,919.76	5.4%
Controlling Interest Transfer	3,316,063.02	250,868.44	3,065,194.58	1221.8%	4,930,473.96	4,741,487.65	188,986.31	4.0%
Real Estate Conveyance	12,541,239.18	12,876,094.55	(334,855.37)	-2.6%	72,043,931.74	72,328,493.45	(284,561.71)	-0.4%
Real Estate Conveyance	15,857,302.20	13,126,962.99	2,730,339.21	20.8%	76,974,405.70	77,069,981.10	(95,575.40)	-0.1%
Petroleum Gross Earnings	2,346,602.54	1,341,982.03	1,004,620.51	74.9%	76,468,562.09	107,405,864.35	(30,937,302.26)	-28.8%
Admissions & Dues	2,630,251.47	2,925,014.38	(294,762.91)	-10.1%	16,738,923.39	16,916,165.27	(177,241.88)	-1.0%
Dry Cleaners	18,880.94	51,900.62	(33,019.68)	-63.6%	410,124.86	445,870.27	(35,745.41)	-8.0%
Occupational Tax	2,748,808.69	2,474,460.28	274,348.41	11.1%	2,908,928.88	3,774,987.16	(866,058.28)	-22.9%
Rental Surcharge	179.68	0.00	179.68		6,040.65	428.42	5,612.23	1310.0%
Solid Waste	4,582.47	0.00	4,582.47		1,535,417.83	1,807,585.76	(272,167.93)	-15.1%
(a) Tourism Tax	389,702.85	360,961.17	28,741.68	8.0%	2,860,389.62	2,754,621.40	105,768.22	3.8%
Controlled Substances	1,166.63	1,108.05	58.58	5.3%	11,827.85	14,750.43	(2,922.58)	-19.8%
Prepaid Wireless E-9-1-1 Fee	123,477.39	199,587.11	(76,109.72)	-38.1%	879,437.62	1,012,113.50	(132,675.88)	-13.1%
Repealed Taxes	121,665.94	15,167.32	106,498.62	702.2%	341,819.02	222,437.02	119,382.00	53.7%
Total Miscellaneous Taxes	3,408,464.59	3,103,184.55	305,280.04	9.8%	8,953,986.33	10,032,793.96	(1,078,807.63)	-10.8%
Nursing Home User Fee	2,829,963.76	116,801.32	2,713,162.44	2322.9%	40,850,077.66	36,473,469.78	4,376,607.88	12.0%
Hospital Net Patient Revenue	398,421.34	133,810.00	264,611.34	197.8%	133,786,659.34	71,220,854.89	62,565,804.45	87.8%
Intermediate Care Facility	366,266.00	404,743.00	(38,477.00)	-9.5%	2,860,484.00	3,075,694.00	(215,210.00)	-7.0%
Total Healthcare Taxes	3,594,651.10	655,354.32	2,939,296.78	448.5%	177,497,221.00	110,770,018.67	66,727,202.33	60.2%
Gasoline	30,474,236.38	29,155,752.76	1,318,483.62	4.5%	157,968,275.94	151,808,378.75	6,159,897.19	4.1%
Special Fuel	10,312,903.24	10,940,223.13	(627,319.89)	-5.7%	55,610,749.57	58,159,708.05	(2,548,958.48)	-4.4%
Motor Carrier	2,191,009.08	3,164,841.45	(973,832.37)	-30.8%	6,592,183.35	8,237,629.64	(1,645,446.29)	-20.0%
Total Motor Fuel Tax	42,978,148.70	43,260,817.34	(282,668.64)	-0.7%	220,171,208.86	218,205,716.44	1,965,492.42	0.9%
Licenses	201,112.20	216,459.71	(15,347.51)	-7.1%	1,198,568.65	1,162,252.32	36,316.33	3.1%
Bottle Deposit	5,661.10	0.00	5,661.10		8,316,806.41	7,571,141.06	745,665.35	9.8%
Totals	\$1,545,336,027.85	\$1,553,985,012.17	(\$8,648,984.32)	-0.6%	\$6,203,433,468.04	\$5,904,714,055.50	\$298,719,412.54	5.1%

(a) Revenues attributed to those taxes with month-end filing deadlines are impacted when a due date falls on a Saturday, Sunday, or legal holiday. The next business day is the due date and may fall into the next calendar month. Revenues from taxes with return filing deadlines of Sunday November 30, 2014 were impacted by these due date changes.

(b) Tax became payable biennially (rather than annually) for taxable years commencing on or after January 1, 2013.

(c) FY 2014-15 revenue includes amounts attributed to the 2014 Corporate Tax Resolution Initiative.

**STATE OF CONNECTICUT, DEPARTMENT OF REVENUE SERVICES
MONTHLY COMPARATIVE STATEMENT OF TAX REVENUE (BACK)**

Refunds of Tax Revenue						
	December 2015	December 2014	Percentage Change	Total YTD FY 2015-2016	Total YTD FY 2014-2015	Percentage Change
Withholding	\$649,474.47	\$353,313.05	83.8%	\$3,800,928.71	\$4,223,990.52	-10.0%
Income Tax	18,035,543.13	16,265,601.66	10.9%	208,242,912.97	221,426,296.30	-6.0%
Sales and Use	598,298.64	223,993.80	167.1%	27,504,302.88	14,696,058.63	87.2%
Business Use	1,407,324.54	6,512.56	21509.4%	1,531,606.51	163,545.16	836.5%
Room Occupancy	2,639.70	0.00		101,807.36	11,466.90	787.8%
Business Entity	92,321.15	65,628.74	40.7%	931,135.97	393,988.12	136.3%
Corporation	26,033,775.16	8,803,022.79	195.7%	72,907,414.61	86,919,248.73	-16.1%
R & D Buybacks	468,879.64	2,404,056.16	-80.5%	1,829,201.96	4,553,637.51	-59.8%
Unrelated Business	55,055.63	14,815.34	271.6%	135,681.39	201,107.00	-32.5%
Cable, Satellite and Video	2,710.00	0.00		60,480.31	-72,728.43	
Electric & Power	46,782.33	0.00		69,564.83	441,940.57	-84.3%
Gas & Electric	18,892.34	0.00		18,892.34	40,964.07	-53.9%
Gift & Estate	3,299,862.86	529,612.49	523.1%	10,243,228.86	7,239,512.71	41.5%
Foreign Insurance	850,295.59	326,504.90	160.4%	4,753,937.24	3,685,200.25	29.0%
Cigarette	241,514.11	419,337.84	-42.4%	1,357,881.54	558,392.33	143.2%
Tobacco Products	433.15	1,034.10	-58.1%	12,631.92	50,914.52	-75.2%
Controlling Interest	21,161.92	42,146.09	-49.8%	176,128.72	312,002.32	-43.5%
Real Estate Conveyance	20,588.28	70,014.41	-70.6%	802,243.26	614,452.98	30.6%
Petroleum Gross Earnings	-30,372.32	-105.00		7,130,619.02	583,675.50	1121.7%
Admissions & Dues	940.24	0.00		89,301.72	13,644.00	554.5%
Nursing Home User Fee	0.00	29.89	-100.0%	89,884.39	280,923.90	-68.0%
Occupational Tax	106.70	7,382.27	-98.6%	19,829.70	36,228.77	-45.3%
Gasoline	306,549.09	227,892.55	34.5%	2,210,670.34	2,283,070.90	-3.2%
Special Fuel	5,562.68	66.29	8291.4%	67,745.19	18,804.52	260.3%
Motor Carrier	20,854.64	126,911.29	-83.6%	981,170.35	1,436,438.61	-31.7%
Bottle Tax	0.00	0.00		26,547.97	2,267.13	1071.0%
Miscellaneous	1,761.65	6,696.40	-73.7%	18,212.51	2,215,358.67	-99.2%
	\$52,150,955.32	\$29,894,467.62	74.5%	\$345,113,962.57	\$352,330,402.19	-2.0%

	December 2015	December 2014	Percentage Change	Total YTD FY 2015-2016	Total YTD FY 2014-2015	Percentage Change
Total Revenue Collected	\$1,545,336,027.85	\$1,553,985,012.17	-0.6%	\$6,203,433,468.04	\$5,904,714,055.50	5.1%
Refunds of Tax Revenue	<u>52,150,955.32</u>	<u>29,894,467.62</u>	<u>74.5%</u>	<u>345,113,962.57</u>	<u>352,330,402.19</u>	<u>-2.0%</u>
Net Revenue	\$1,493,185,072.53	\$1,524,090,544.55	-2.0%	\$5,858,319,505.47	\$5,552,383,653.31	5.5%