



State of Connecticut, Department of Revenue Services
 Monthly Comparative Statement of Tax Revenue
 John Biello, Acting Commissioner

Current Month Revenue Comparison - Page 1 of 4

Type of Revenue	May 2020	May 2019	Increase or Decrease	Percentage Change
Withholding	\$493,712,367.12	\$544,110,555.96	(\$50,398,188.84)	-9.3%
(b) Estimates and Finals	53,513,382.40	57,962,247.42	(4,448,865.02)	-7.7%
Total Income Taxes	547,225,749.52	602,072,803.38	(54,847,053.86)	-9.1%
(a, c) Sales and Use	231,735,048.08	386,027,323.47	(154,292,275.39)	-40.0%
(a, c) Business Use	5,546,922.93	2,720,611.90	2,826,311.03	103.9%
(a, c) Room Occupancy	2,273,053.95	10,969,559.40	(8,696,505.45)	-79.3%
Total Sales & Use Tax	239,555,024.96	399,717,494.77	(160,162,469.81)	-40.1%
Business Entity	(65,932.26)	4,139,534.73	(4,205,466.99)	-101.6%
(d) Corporation Business	15,150,213.96	48,466,355.96	(33,316,142.00)	-68.7%
(d) Pass-Through Entity	12,762,942.42	27,664,268.95	(14,901,326.53)	-53.9%
(d) Unrelated Business Income	81,944.79	532,159.44	(450,214.65)	-84.6%
Total Corporation Taxes	27,929,168.91	80,802,319.08	(52,873,150.17)	-65.4%
Cable, Satellite and Video	1,869,212.00	2,331,530.40	(462,318.40)	-19.8%
PEG Account	100,673.83	(287,787.40)	388,461.23	-135.0%
Electric & Power	732,506.00	526,884.00	205,622.00	39.0%
Gas Companies	995,800.56	1,324,021.00	(328,220.44)	-24.8%
Railroads	0.00	0.00	0.00	
Total Public Service Corps.	3,698,192.39	3,894,648.00	(196,455.61)	-5.0%
(e) Estate and Gift	3,947,143.59	22,659,796.07	(18,712,652.48)	-82.6%
Domestic	277,087.98	873,319.74	(596,231.76)	
Foreign	1,276,854.58	2,912,334.25	(1,635,479.67)	-56.2%
Health Care Centers	0.00	65.95	(65.95)	
Nonadmitted / Unauthorized / Captive Insurers	526,961.76	495,192.45	31,769.31	6.4%
Total Insurance Taxes	2,080,904.32	4,280,912.39	(2,200,008.07)	-51.4%
(a) Alcoholic Beverages	2,073,490.65	5,201,563.61	(3,128,072.96)	-60.1%
Cigarette	23,318,912.02	27,368,906.39	(4,049,994.37)	-14.8%
Electronic Cigarette Products	302,870.06	0.00	302,870.06	
Tobacco Products	1,915,973.52	1,779,321.45	136,652.07	7.7%
Total Cigarette Taxes	25,537,755.60	29,148,227.84	(3,610,472.24)	-12.4%
Controlling Interest Transfer	129,782.25	361,417.44	(231,635.19)	-64.1%
Real Estate Conveyance	4,622,205.39	16,854,830.42	(12,232,625.03)	-72.6%
Real Estate Conveyance	4,751,987.64	17,216,247.86	(12,464,260.22)	-72.4%
Petroleum Gross Earnings	6,277,963.33	9,978,261.74	(3,700,298.41)	-37.1%
(b) Admissions & Dues and TNC Fee	2,505,925.37	4,080,090.24	(1,574,164.87)	-38.6%
Dry Cleaners	39,742.59	61,923.05	(22,180.46)	-35.8%
Occupational	35,403.25	77,128.72	(41,725.47)	-54.1%
Rental Surcharge	0.00	50.00	(50.00)	
Solid Waste	274,239.00	421,637.00	(147,398.00)	-35.0%
(a) Tourism Tax	163,088.23	419,421.00	(256,332.77)	-61.1%
Controlled Substances	2,253.12	811.00	1,442.12	177.8%
(a) Prepaid Wireless E-9-1-1 Fee	148,536.41	180,976.09	(32,439.68)	-17.9%
Paid Preparer Fee	500.00	200.00	300.00	150.0%
Repealed Taxes	170.00	3,895.60	(3,725.60)	-95.6%
Total Miscellaneous Taxes	663,932.60	1,166,042.46	(502,109.86)	-43.1%
Nursing Home User Fee	3,298,491.55	8,185,516.73	(4,887,025.18)	-59.7%
Hospitals	0.00	11,353,050.00	(11,353,050.00)	-100.0%
Intermediate Care Facility	517,801.00	288,663.00	229,138.00	79.4%
Ambulatory Surgical Center	445,285.00	264,569.00	180,716.00	68.3%
Total Healthcare Taxes	4,261,577.55	20,091,798.73	(15,830,221.18)	-78.8%
Gasoline	16,653,280.46	30,641,917.96	(13,988,637.50)	-45.7%
Special Fuel	9,183,506.99	9,593,074.30	(409,567.31)	-4.3%
Motor Carrier	62,439.17	402,259.82	(339,820.65)	-84.5%
Total Motor Fuel Taxes	25,899,226.62	40,637,252.08	(14,738,025.46)	-36.3%
(a) Licenses	138,967.88	177,815.09	(38,847.21)	-21.8%
Beverage Container Deposit	1,626,525.06	58,093.48	1,568,431.58	2699.8%
Totals	\$898,173,535.99	\$1,241,183,366.82	(\$343,009,830.83)	-27.6%

- (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, May 31, 2020 were impacted by these due date changes.
- (b) The filing and payment deadline for personal income tax returns is extended to July 15, 2020. The extension also applies to Connecticut estimated income tax payments for the first and second quarters of 2020.
- (c) Sales Tax and Room Occupancy Tax returns and payments due March 31, 2020, and April 30, 2020, were extended to May 31, 2020 for those taxpayers that have \$150,000 or less in annual tax liability.
- (d) The due date for filing tax returns and any estimated payments due between March 15, 2020, and July 15, 2020 is extended to July 15, 2020.
- (e) The filing and payment deadline for estate and gift tax returns due between April 1, 2020 and July 15, 2020 is extended to July 15, 2020.
- (f) Includes revenue attributed to the Transportation Network Companies (TNC) Fee

**State of Connecticut, Department of Revenue Services
May 2020 Monthly Comparative Statement of Tax Revenue
John Biello, Acting Commissioner**

Fiscal Year to Date Revenue Comparison - Page 2 of 4

Type of Revenue	Total YTD FY 2019-2020	Total YTD FY 2018-2019	Increase or Decrease	Percentage Change
Withholding	\$5,593,618,057.56	\$5,534,945,135.04	\$58,672,922.52	1.1%
(b) Estimates and Finals	1,264,233,792.76	2,625,741,501.66	(1,361,507,708.90)	-51.9%
Total Income Taxes	6,857,851,850.32	8,160,686,636.70	(1,302,834,786.38)	-16.0%
(a, c) Sales and Use	3,669,630,975.88	3,703,885,976.30	(34,255,000.42)	-0.9%
(a, c) Business Use	38,902,650.07	37,100,144.36	1,802,505.71	4.9%
(a, c) Room Occupancy	91,745,939.24	105,239,534.28	(13,493,595.04)	-12.8%
Total Sales & Use Tax	3,800,279,565.19	3,846,225,654.94	(45,946,089.75)	-1.2%
Business Entity	(10,646,966.35)	60,342,240.44	(70,989,206.79)	
(d) Corporation Business	627,111,906.73	750,109,057.69	(122,997,150.96)	-16.4%
(d) Pass-Through Entity	984,218,189.18	1,004,560,609.41	(20,342,420.23)	-2.0%
(d) Unrelated Business Income	3,949,553.08	4,678,120.98	(728,567.90)	-15.6%
Total Corporation Taxes	1,604,632,682.64	1,819,690,028.52	(215,057,345.88)	-11.8%
Cable, Satellite and Video	35,245,920.00	32,169,634.97	3,076,285.03	9.6%
PEG Account	4,961,606.78	3,333,321.24	1,628,285.54	48.8%
Electric & Power	115,372,335.79	117,288,436.66	(1,916,100.87)	-1.6%
Gas Companies	51,651,044.03	52,757,847.79	(1,106,803.76)	-2.1%
Railroads	655,104.20	32,316.20	622,788.00	1927.2%
Total Public Service Corps.	207,886,010.80	205,581,556.86	2,304,453.94	1.1%
(e) Estate and Gift	155,876,773.02	207,527,329.65	(51,650,556.63)	-24.9%
Domestic	26,346,376.06	17,292,133.12	9,054,242.94	52.4%
Foreign	119,547,106.34	106,227,465.81	13,319,640.53	12.5%
Health Care Centers	2,989,259.45	2,253,947.95	735,311.50	32.6%
Nonadmitted / Unauthorized / Captive Insurers	7,536,750.97	7,381,718.09	155,032.88	2.1%
Total Insurance Taxes	156,419,492.82	133,155,264.97	23,264,227.85	17.5%
(a) Alcoholic Beverages	54,244,460.65	52,293,385.72	1,951,074.93	3.7%
Cigarette	274,668,362.49	289,243,955.43	(14,575,592.94)	-5.0%
Electronic Cigarette Products	2,384,116.43	0.00		
Tobacco Products	19,732,263.72	20,197,738.53	(465,474.81)	-2.3%
Total Cigarette Taxes	296,784,742.64	309,441,693.96	(12,656,951.32)	-4.1%
Controlling Interest Transfer	7,368,220.25	12,371,118.62	(5,002,898.37)	-40.4%
Real Estate Conveyance	129,981,536.03	146,558,796.23	(16,577,260.20)	-11.3%
Real Estate Conveyance	137,349,756.28	158,929,914.85	(21,580,158.57)	-13.6%
Petroleum Gross Earnings	206,576,270.85	228,379,388.89	(21,803,118.04)	-9.5%
(b) Admissions & Dues and TNC Fee	41,410,842.46	43,717,736.86	(2,306,894.40)	-5.3%
Dry Cleaners	546,048.37	598,112.48	(52,064.11)	-8.7%
Occupational	9,172,680.81	8,807,318.37	365,362.44	4.1%
Rental Surcharge	373,961.15	213,604.80	160,356.35	75.1%
Solid Waste	2,968,891.00	2,709,402.79	259,488.21	9.6%
(a) Tourism Tax	4,677,776.59	4,932,748.02	(254,971.43)	-5.2%
Controlled Substances	32,359.84	58,671.67	(26,311.83)	-44.8%
(a) Prepaid Wireless E-9-1-1 Fee	2,216,746.17	2,217,474.27	(728.10)	0.0%
Paid Preparer Fee	112,100.00	167,300.00	(55,200.00)	-33.0%
Repealed Taxes	275,072.18	200,103.89	74,968.29	37.5%
Total Miscellaneous Taxes	20,375,636.11	19,904,736.29	470,899.82	2.4%
Nursing Home User Fee	89,015,176.01	115,263,425.74	(26,248,249.73)	-22.8%
Hospitals	549,844,831.77	680,411,364.97	(130,566,533.20)	-19.2%
Intermediate Care Facility	5,684,701.98	5,557,342.79	127,359.19	2.3%
Ambulatory Surgical Center	10,548,744.00	13,133,649.44	(2,584,905.44)	-19.7%
Total Healthcare Taxes	655,093,453.76	814,365,782.94	(159,272,329.18)	-19.6%
Gasoline	292,793,951.22	317,586,126.75	(24,792,175.53)	-7.8%
Special Fuel	101,498,926.63	95,540,534.39	5,958,392.24	6.2%
Motor Carrier	9,937,485.98	9,271,029.30	666,456.68	7.2%
Total Motor Fuel Taxes	404,230,363.83	422,397,690.44	(18,167,326.61)	-4.3%
(a) Licenses	2,627,501.26	2,326,934.63	300,566.63	12.9%
Beverage Container Deposit	28,874,934.83	25,182,891.71	3,692,043.12	14.7%
Totals	\$14,630,514,337.46	\$16,449,806,627.93	(\$1,819,292,290.47)	-11.1%

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 - (f) Includes revenue attributed to the Transportation Network Companies (TNC) Fee

**State of Connecticut, Department of Revenue Services
May 2020 Monthly Comparative Statement of Tax Revenue**

Current Month Refunds Comparison - Page 3 of 4

Type of Refund	May 2020	May 2019	Increase or Decrease	Percentage Change
Withholding	\$452,342.91	\$730,570.12	-\$278,227.21	-38.1%
Income Tax	61,773,718.72	50,216,115.40	11,557,603.32	23.0%
Sales and Use	490,920.17	19,927,668.71	(19,436,748.54)	-97.5%
Business Use	10,311.79	11,162.10	(850.31)	-7.6%
Room Occupancy	20,039.25	373.20	19,666.05	5269.6%
Business Entity	8,897.44	231,890.54	(222,993.10)	-96.2%
Corporation Business	9,929,408.41	28,858,657.24	(18,929,248.83)	-65.6%
R & D Credit Buybacks	0.00	363,252.03	(363,252.03)	-100.0%
Pass-Through Entity	6,451,980.72	4,099,702.80	2,352,277.92	57.4%
Unrelated Business	113,737.97	110,793.10	2,944.87	2.7%
Cable, Satellite and Video	0.00	0.00	0.00	
PEG Account	0.00	988.60	(988.60)	-100.0%
Electric & Power	0.00	0.00	0.00	
Estate and Gift	143,199.05	647,046.34	(503,847.29)	-77.9%
Domestic Insurance	0.00	574,975.72	(574,975.72)	-100.0%
Foreign Insurance	2,086,932.61	967,233.65	1,119,698.96	115.8%
Health Care Centers	0.00	0.00	0.00	
Nonadmitted Insurance	45.00	0.00	45.00	
Alcoholic Beverages	866.56	1,833.66	(967.10)	-52.7%
Cigarette	575.00	1,379.97	(804.97)	-58.3%
Electronic Cigarette Products	0.00	0.00	0.00	
Tobacco Products	3,133.49	(10.49)	3,143.98	-29971.2%
Controlling Interest	226,466.56	338,676.56	(112,210.00)	-33.1%
Real Estate Conveyance	110,915.00	66,048.19	44,866.81	67.9%
Petroleum Gross Earnings	402,429.95	670,636.16	(268,206.21)	-40.0%
Admissions & Dues	106.97	619.90	(512.93)	-82.7%
Dry Cleaners	0.00	96.38	(96.38)	-100.0%
Occupational	3,207.85	6,623.18	(3,415.33)	-51.6%
Solid Waste	0.00	0.00	0.00	
Nursing Home User Fee	0.00	0.00	0.00	
Hospitals	0.00	0.00	0.00	
Intermediate Care Facility	276.48	0.00	276.48	
Gasoline	599,261.17	585,956.18	13,304.99	2.3%
Special Fuel	791.76	426.12	365.64	85.8%
Motor Carrier	74,922.86	159,780.20	(84,857.34)	-53.1%
Beverage Containers	0.00	0.00	0.00	
Miscellaneous	54.94	0.00	54.94	
Totals	\$82,904,542.63	\$108,572,495.56	(\$25,667,952.93)	-23.6%

	May 2020	May 2019	Increase or Decrease	Percentage Change
Total Revenue Collected	\$898,173,535.99	\$1,241,183,366.82	-\$343,009,830.83	-27.6%
Refunds of Tax Revenue	82,904,542.63	108,572,495.56	-25,667,952.93	-23.6%
Net Revenue	\$815,268,993.36	\$1,132,610,871.26	(\$317,341,877.90)	-28.0%

**State of Connecticut, Department of Revenue Services
May 2020 Monthly Comparative Statement of Tax Revenue**

Fiscal Year to Date Refunds Comparison - Page 4 of 4

Type of Refund	Total YTD FY 2019-2020	Total YTD FY 2018-2019	Increase or Decrease	Percentage Change
Withholding	\$10,385,393.05	\$11,307,464.98	(\$922,071.93)	-8.2%
Income Tax	1,150,862,938.38	1,155,518,420.01	(4,655,481.63)	-0.4%
Sales and Use	50,343,446.96	36,415,066.86	13,928,380.10	38.2%
Business Use	670,289.72	733,081.63	(62,791.91)	-8.6%
Room Occupancy	64,440.76	206,899.89	(142,459.13)	-68.9%
Business Entity	374,722.72	748,890.61	(374,167.89)	-50.0%
Corporation Business	96,981,010.10	151,810,316.90	(54,829,306.80)	-36.1%
R & D Credit Buybacks	8,292,636.12	5,202,792.63	3,089,843.49	59.4%
Pass-Through Entity	72,427,633.00	14,826,042.54	57,601,590.46	388.5%
Unrelated Business	1,431,173.81	480,918.40	950,255.41	197.6%
Cable, Satellite and Video	151,961.34	5,942,507.59	(5,790,546.25)	-97.4%
PEG Account	5,524.34	4,462.85	1,061.49	23.8%
Electric & Power	101,467.46	141,731.09	(40,263.63)	-28.4%
Estate and Gift	11,884,531.41	13,601,781.63	(1,717,250.22)	-12.6%
Domestic Insurance	1,876,722.95	8,204,260.29	(6,327,537.34)	-77.1%
Foreign Insurance	8,404,902.70	8,667,206.45	(262,303.75)	-3.0%
Health Care Centers	24,666.33	0.00	24,666.33	
Nonadmitted Insurance	51,423.52	8,059.16	43,364.36	538.1%
Alcoholic Beverages	68,703.10	286,530.76	(217,827.66)	-76.0%
Cigarette	498,973.90	365,356.72	133,617.18	36.6%
Electronic Cigarette Products	5,183.88	0.00	5,183.88	
Tobacco Products	25,548.48	77,577.15	(52,028.67)	-67.1%
Controlling Interest	801,541.65	1,265,291.86	(463,750.21)	-36.7%
Real Estate Conveyance	594,332.02	785,568.85	(191,236.83)	-24.3%
Petroleum Gross Earnings	23,716,362.48	23,544,615.30	171,747.18	0.7%
Admissions & Dues	100,137.09	100,396.73	(259.64)	-0.3%
Dry Cleaners	15,774.77	9,493.22	6,281.55	66.2%
Occupational	263,334.64	336,694.82	(73,360.18)	-21.8%
Solid Waste	40,573.08	44,444.73	(3,871.65)	-8.7%
Nursing Home User Fee	296,051.15	247,195.07	48,856.08	19.8%
Hospitals	715,540.31	2,425,948.06	(1,710,407.75)	-70.5%
Intermediate Care Facility	14,532.42	1,420.14	13,112.28	923.3%
Gasoline	3,911,098.16	7,239,479.47	(3,328,381.31)	-46.0%
Special Fuel	44,009.51	28,227.79	15,781.72	55.9%
Motor Carrier	1,129,759.08	932,040.38	197,718.70	21.2%
Beverage Containers	107,564.70	39,312.79	68,251.91	173.6%
Miscellaneous	15,268.49	65,880.42	(50,611.93)	-76.8%
Totals	\$1,446,699,173.58	\$1,451,615,377.77	(\$4,916,204.19)	-0.3%

	Total YTD FY 2019-2020	Total YTD FY 2018-2019	Increase or Decrease	Percentage Change
Total Revenue Collected	14,630,514,337.46	16,449,806,627.93	-1,819,292,290.47	-11.1%
Refunds of Tax Revenue	1,446,699,173.58	1,451,615,377.77	-4,916,204.19	-0.3%
Net Revenue	\$13,183,815,163.88	\$14,998,191,250.16	(\$1,814,376,086.28)	-12.1%