

**STATE OF CONNECTICUT, DEPARTMENT OF REVENUE SERVICES**  
**MONTHLY COMPARATIVE STATEMENT OF TAX REVENUE**  
**KEVIN B. SULLIVAN, COMMISSIONER**

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Type of Revenue	May 2015	May 2014	Increase or Decrease	Percentage Change	Total YTD FY 2014-2015	Total YTD FY 2013-2014	Increase or Decrease	Percentage Change
Withholding	\$400,562,601.60	\$445,743,564.85	(\$45,180,963.25)	-10.1%	\$4,579,688,769.57	\$4,475,592,872.64	\$104,095,896.93	2.3%
Estimates and Finals	65,387,345.93	42,309,039.21	23,078,306.72	54.5%	3,135,637,930.57	2,866,280,159.50	269,357,771.07	9.4%
<b>Total Income Tax</b>	<b>465,949,947.53</b>	<b>488,052,604.06</b>	<b>(22,102,656.53)</b>	<b>-4.5%</b>	<b>7,715,326,700.14</b>	<b>7,341,873,032.14</b>	<b>373,453,668.00</b>	<b>5.1%</b>
* Sales and Use	324,903,112.28	249,653,368.84	75,249,743.44	30.1%	3,304,912,911.71	3,138,957,962.40	165,954,949.31	5.3%
* Business Use	5,968,554.94	5,172,576.27	795,978.67	15.4%	56,841,965.70	52,689,443.43	4,152,522.27	7.9%
* Room Occupancy	9,259,595.01	7,630,653.49	1,628,941.52	21.3%	93,552,023.75	82,731,612.91	10,820,410.84	13.1%
<b>Total Sales &amp; Use Tax</b>	<b>340,131,262.23</b>	<b>262,456,598.60</b>	<b>77,674,663.63</b>	<b>29.6%</b>	<b>3,455,306,901.16</b>	<b>3,274,379,018.74</b>	<b>180,927,882.42</b>	<b>5.5%</b>
** Business Entity	9,558,117.28	372,568.43	9,185,548.85	2465.5%	43,195,582.82	8,729,877.56	34,465,705.26	394.8%
*** Corporation Business Tax	24,605,090.48	1,231,795.82	23,373,294.66	1897.5%	542,110,455.63	574,092,400.38	(31,981,944.75)	-5.6%
Unrelated Business Income	587,857.50	658,502.87	(70,645.37)	-10.7%	3,303,627.11	4,201,190.68	(897,563.57)	-21.4%
<b>Total Corporation</b>	<b>34,751,065.26</b>	<b>2,262,867.12</b>	<b>32,488,198.14</b>	<b>1435.7%</b>	<b>588,609,665.56</b>	<b>587,023,468.62</b>	<b>1,586,196.94</b>	<b>0.3%</b>
**** Cable, Satellite and Video	3,241,855.49	(68,370.87)	3,310,226.36	-4841.6%	58,307,968.61	52,653,030.50	5,654,938.11	10.7%
**** PEG Account	(3,167,474.00)	305,476.00	(3,472,950.00)	-1136.9%	3,034,629.59	4,168,578.89	(1,133,949.30)	-27.2%
Electric & Power	374,777.00	436,852.00	(62,075.00)	-14.2%	119,690,302.09	129,602,152.74	(9,911,850.65)	-7.6%
Gas & Electric	778,246.28	1,576,794.38	(798,548.10)	-50.6%	49,127,960.09	46,075,133.79	3,052,826.30	6.6%
Railroads	0.00	0.00	0.00		212,519.65	138,544.82	73,974.83	53.4%
<b>Total Public Service Corps.</b>	<b>1,227,404.77</b>	<b>2,250,751.51</b>	<b>(1,023,346.74)</b>	<b>-45.5%</b>	<b>230,373,380.03</b>	<b>232,638,348.35</b>	<b>(2,264,968.32)</b>	<b>-1.0%</b>
<b>Gift and Estate Tax</b>	<b>14,147,703.06</b>	<b>11,160,625.12</b>	<b>2,987,077.94</b>	<b>26.8%</b>	<b>156,247,218.91</b>	<b>160,211,847.97</b>	<b>(3,964,629.06)</b>	<b>-2.5%</b>
Domestic	1,432,671.02	1,088,329.06	344,341.96	31.6%	32,178,772.29	40,098,446.90	(7,919,674.61)	-19.8%
Foreign	3,187,389.32	2,211,160.31	976,229.01	44.2%	108,808,317.91	117,367,020.81	(8,558,702.90)	-7.3%
Health Care Centers	0.00	0.00	0.00		4,552,721.05	6,090,998.93	(1,538,277.88)	-25.3%
Nonadmitted / Unauthorized / Captive Insurers	352,844.41	469,673.28	(116,828.87)	-24.9%	6,346,055.51	5,059,903.78	1,286,151.73	25.4%
<b>Total Insurance Taxes</b>	<b>4,972,904.75</b>	<b>3,769,162.65</b>	<b>1,203,742.10</b>	<b>31.9%</b>	<b>151,885,866.76</b>	<b>168,616,370.42</b>	<b>(16,730,503.66)</b>	<b>-9.9%</b>
* <b>Alcoholic Beverages</b>	<b>2,532,768.37</b>	<b>2,328,278.58</b>	<b>204,489.79</b>	<b>8.8%</b>	<b>47,217,950.77</b>	<b>46,596,395.78</b>	<b>621,554.99</b>	<b>1.3%</b>
Cigarette Tax	31,104,202.25	29,950,434.00	1,153,768.25	3.9%	294,984,766.32	309,208,176.04	(14,223,409.72)	-4.6%
Tobacco Products	962,363.11	998,073.65	(35,710.54)	-3.6%	10,024,992.11	11,452,211.28	(1,427,219.17)	-12.5%
<b>Total Cigarettes</b>	<b>32,066,565.36</b>	<b>30,948,507.65</b>	<b>1,118,057.71</b>	<b>3.6%</b>	<b>305,009,758.43</b>	<b>320,660,387.32</b>	<b>(15,650,628.89)</b>	<b>-4.9%</b>
Controlling Interest Transfer	51,636.20	110,851.54	(59,215.34)	-53.4%	5,974,524.82	4,312,474.19	1,662,050.63	38.5%
Real Estate Conveyance	15,051,416.02	12,498,469.72	2,552,946.30	20.4%	130,694,997.27	129,523,374.32	1,171,622.95	0.9%
<b>Real Estate Conveyance</b>	<b>15,103,052.22</b>	<b>12,609,321.26</b>	<b>2,493,730.96</b>	<b>19.8%</b>	<b>136,669,522.09</b>	<b>133,835,848.51</b>	<b>2,833,673.58</b>	<b>2.1%</b>
<b>Petroleum Gross Earnings</b>	<b>6,053,199.75</b>	<b>5,712,378.82</b>	<b>340,820.93</b>	<b>6.0%</b>	<b>251,928,638.97</b>	<b>312,567,402.78</b>	<b>(60,638,763.81)</b>	<b>-19.4%</b>
<b>Admissions &amp; Dues</b>	<b>3,138,716.96</b>	<b>3,035,281.39</b>	<b>103,435.57</b>	<b>3.4%</b>	<b>34,955,195.43</b>	<b>36,219,797.25</b>	<b>(1,264,601.82)</b>	<b>-3.5%</b>
Dry Cleaners	80,469.29	64,002.02	16,467.27	25.7%	819,324.59	642,953.96	176,370.63	27.4%
Occupational Tax	71,061.80	53,746.26	17,315.54	32.2%	9,350,838.85	8,610,014.42	740,824.43	8.6%
Rental Surcharge	134.24	0.00	134.24		237,071.09	273,324.25	(36,253.16)	-13.3%
Solid Waste	107,074.05	(320.00)	107,394.05	-33560.6%	3,454,245.03	3,459,416.10	(5,171.07)	-0.1%
* Tourism Tax	424,717.39	392,279.73	32,437.66	8.3%	4,802,357.77	4,555,087.69	247,270.08	5.4%
Controlled Substances	5,230.50	3,966.45	1,264.05	31.9%	46,409.45	34,464.63	11,944.82	34.7%
Prepaid Wireless E-9-1-1 Fee	150,166.59	141,006.89	9,159.70	6.5%	1,826,743.79	1,788,914.63	37,829.16	2.1%
**** Repealed Taxes	60,769.77	129,833.08	(69,063.31)	-53.2%	491,924.64	16,033,388.72	(15,541,464.08)	-96.9%
<b>Total Miscellaneous Taxes</b>	<b>899,623.63</b>	<b>784,514.43</b>	<b>115,109.20</b>	<b>14.7%</b>	<b>21,028,915.21</b>	<b>35,397,564.40</b>	<b>(14,368,649.19)</b>	<b>-40.6%</b>
<b>Nursing Home User Fee</b>	<b>10,033,435.25</b>	<b>7,788,397.51</b>	<b>2,245,037.74</b>	<b>28.8%</b>	<b>110,286,313.00</b>	<b>114,290,491.51</b>	<b>(4,004,178.51)</b>	<b>-3.5%</b>
<b>Hospital Net Patient Revenue</b>	<b>4,041,767.00</b>	<b>4,077,885.00</b>	<b>(36,118.00)</b>	<b>0.9%</b>	<b>223,113,728.21</b>	<b>250,149,498.00</b>	<b>(27,035,769.79)</b>	<b>-10.8%</b>
<b>Intermediate Care Facility</b>	<b>728,262.00</b>	<b>20,588.00</b>	<b>707,674.00</b>	<b>3437.3%</b>	<b>7,013,008.00</b>	<b>7,036,226.52</b>	<b>(23,218.52)</b>	<b>-0.3%</b>
Gasoline	29,098,229.95	29,030,562.17	67,667.78	0.2%	297,658,177.35	293,718,328.40	3,939,848.95	1.3%
Special Fuel	10,999,709.45	11,022,217.16	(22,507.71)	-0.2%	112,193,954.15	110,680,154.02	1,513,800.13	1.4%
Motor Carrier	488,273.94	990,562.34	(502,288.40)	-50.7%	14,899,395.78	15,012,143.25	(112,747.47)	-0.8%
<b>Total Motor Fuel Tax</b>	<b>40,586,213.34</b>	<b>41,043,341.67</b>	<b>(457,128.33)</b>	<b>-1.1%</b>	<b>424,751,527.28</b>	<b>419,410,625.67</b>	<b>5,340,901.61</b>	<b>1.3%</b>
<b>Licenses</b>	<b>121,933.21</b>	<b>142,411.02</b>	<b>(20,477.81)</b>	<b>-14.4%</b>	<b>1,878,743.50</b>	<b>1,944,147.16</b>	<b>(65,403.66)</b>	<b>-3.4%</b>
<b>Bottle Deposit</b>	<b>504,658.81</b>	<b>151,088.56</b>	<b>353,570.25</b>	<b>234.0%</b>	<b>21,293,542.98</b>	<b>17,895,758.21</b>	<b>3,397,784.77</b>	<b>19.0%</b>
<b>Totals</b>	<b>\$976,990,483.50</b>	<b>\$874,924,602.95</b>	<b>\$102,065,880.55</b>	<b>11.7%</b>	<b>\$13,882,896,576.43</b>	<b>\$13,460,746,229.35</b>	<b>\$422,150,347.08</b>	<b>3.1%</b>

\* 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 Saturday May 31, 2014 and Sunday May 31, 2015 were impacted by these due date changes. Sales and Use taxes due dates changed to 20th of the month in 2015.

\*\* Tax became payable biennially (rather than annually) for taxable years commencing on or after January 1, 2013. Returns for periods ending in December 2014 were due on April 15, 2015.

\*\*\* Fiscal Year 2013-14 includes revenue from the 2013 Tax Amnesty program. FY 2014-15 revenue includes amounts attributed to the 2014 Corporate Tax Resolution Initiative.

\*\*\*\* Correction made for \$1.8M in payments for Cable, Satellite and Video tax deposited into the PEG Account in May 2015.

\*\*\*\*\* Includes collections from the Electric Generation Tax which had sunset as of September 30, 2013.

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

Refunds of Tax Revenue						
	May 2015	May 2014	Percentage Change	Total YTD FY 2014-2015	Total YTD FY 2013-2014	Percentage Change
Withholding	\$911,954.61	\$232,741.04	291.8%	\$9,330,890.44	\$10,023,386.89	-6.9%
Income Tax	40,450,038.85	46,058,604.82	-12.2%	924,588,539.69	901,757,848.46	2.5%
Sales and Use	4,103,449.76	1,233,238.25	232.7%	25,362,466.25	16,701,664.19	51.9%
Business Use	125,636.29	55,905.92	124.7%	593,058.73	1,133,233.08	-47.7%
Room Occupancy	13,226.75	5,517.16	139.7%	128,702.45	156,476.75	-17.7%
Business Entity	106,903.34	63,496.81	68.4%	730,921.07	842,351.35	-13.2%
Corporation	4,175,412.17	4,402,863.33	-5.2%	113,401,318.72	132,133,669.37	-14.2%
R & D Buybacks	438,302.30	561,744.74	-22.0%	7,466,589.43	4,934,624.30	51.3%
Unrelated Business	52,502.73	62.44	83985.1%	265,489.23	317,271.81	-16.3%
Cable, Satellite and Video	63,565.00	54,683.35	16.2%	163,631.57	55,021.71	197.4%
Electric & Power	0.00	0.00		441,940.57	61,836.07	614.7%
Gas & Electric	0.00	0.00		40,964.07	23,881.16	71.5%
Gift & Estate	1,375,574.97	2,097,885.99	-34.4%	15,116,791.18	21,126,623.60	-28.4%
Domestic Insurance	166,514.35	16,245.28	925.0%	2,375,215.16	7,460,750.45	-68.2%
Foreign Insurance	154,211.43	-46,198.49		8,542,756.44	6,295,886.45	35.7%
Health Care Centers	0.00	2,606,508.93	-100.0%	624,466.98	2,606,508.93	-76.0%
Nonadmitted (Unauthorized)	7,029.27	1,349,891.64	-99.5%	96,717.14	2,210,878.68	-95.6%
Alcoholic Beverages	6,208.00	64.20	9569.8%	22,097.03	11,758.38	87.9%
Cigarette	50.00	34,221.00	-99.9%	677,818.87	227,287.24	198.2%
Tobacco Products	698.34	252.93	176.1%	55,537.74	-10.35	
Controlling Interest	7,452.43	114,079.46	-93.5%	575,348.31	569,981.16	0.9%
Real Estate Conveyance	86,890.40	49,206.43	76.6%	1,027,232.43	4,685,680.44	-78.1%
Petroleum Gross Earnings	1,054,720.48	1,515,355.09	-30.4%	10,000,337.31	4,969,829.59	101.2%
Admissions & Dues	46.20	8,528.94	-99.5%	21,743.85	103,813.61	-79.1%
Nursing Home User Fee	-107,435.16	0.00		329,971.23	63,303.55	421.3%
Hospital Net Revenue	0.00	0.00		7,695,000.00	20,000,000.00	-61.5%
Occupational Tax	3,606.34	9,688.72	-62.8%	110,438.12	149,134.48	-25.9%
Solid Waste	11,915.00	806.05	1378.2%	71,329.84	806.05	8749.3%
Gasoline	246,766.04	216,149.00	14.2%	3,713,614.02	3,450,459.42	7.6%
Special Fuel	144.37	43,755.06	-99.7%	363,092.21	366,357.58	-0.9%
Motor Carrier	317,765.07	214,020.22	48.5%	2,434,389.65	1,960,398.99	24.2%
Miscellaneous	6,525.32	1,407.48	363.6%	162,442.49	358,180.16	-54.6%
	<b>\$53,779,674.65</b>	<b>\$60,900,725.79</b>	<b>-11.7%</b>	<b>\$1,136,530,852.22</b>	<b>\$1,144,758,893.55</b>	<b>-0.7%</b>

	May 2015	May 2014	Percentage Change	Total YTD FY 2014-2015	Total YTD FY 2013-2014	Percentage Change
Total Revenue Collected	\$976,990,483.50	\$874,924,602.95	11.7%	\$13,882,896,576.43	\$13,460,746,229.35	3.1%
Refunds of Tax Revenue	53,779,674.65	60,900,725.79	-11.7%	1,136,530,852.22	1,144,758,893.55	-0.7%
<b>Net Revenue</b>	<b>\$923,210,808.85</b>	<b>\$814,023,877.16</b>	<b>13.4%</b>	<b>\$12,746,365,724.21</b>	<b>\$12,315,987,335.80</b>	<b>3.5%</b>

Transfers to Regional Planning Incentive Account		
	FY 2014-2015 Through 5/31/2015	FY 2013-2014 Through 5/31/2014
Sales and Use *	\$2,020,452.37	\$1,928,766.66
Room Occupancy	6,912,116.34	6,404,595.64
<b>Total</b>	<b>\$8,932,568.71</b>	<b>\$8,333,362.30</b>

\* FY14 transfers reflect adjustment for excess deposits in FY13.