



**State of Connecticut, Department of Revenue Services
Monthly Comparative Statement of Tax Revenue
Scott D. Jackson, Commissioner**

Current Month Revenue Comparison - Page 1 of 4

Type of Revenue	January 2019	January 2018	Increase or Decrease	Percentage Change
(b) Withholding	\$655,782,175.29	\$613,382,074.10	\$42,400,101.19	6.9%
(b) Estimates and Finals	476,316,324.91	1,301,476,620.03	(825,160,295.12)	-63.4%
(e) Total Income Taxes	1,132,098,500.20	1,914,858,694.13	(782,760,193.93)	-40.9%
(a) Sales and Use	467,244,845.98	521,130,007.52	(53,885,161.54)	-10.3%
(a) Business Use	12,882,821.73	11,995,433.40	887,388.33	7.4%
(a) Room Occupancy	7,988,444.73	9,240,866.94	(1,252,422.21)	-13.6%
Total Sales & Use Tax	488,116,112.44	542,366,307.86	(54,250,195.42)	-10.0%
(c) Business Entity	2,736,404.85	1,155,699.56	1,580,705.29	136.8%
Corporation Business	31,992,556.45	23,386,380.78	8,606,175.67	36.8%
Pass-Through Entity	140,624,259.52	0.00	140,624,259.52	
Unrelated Business Income	195,986.63	180,358.04	15,628.59	8.7%
Total Corporation Taxes	175,549,207.45	24,722,438.38	150,826,769.07	610.1%
Cable, Satellite and Video	11,426,401.00	15,320,669.18	(3,894,268.18)	-25.4%
PEG Account	1,256,217.00	864,498.17	391,718.83	45.3%
Electric & Power	26,025,158.00	15,729,178.00	10,295,980.00	65.5%
Gas Companies	15,144,489.03	13,402,596.91	1,741,892.12	13.0%
Railroads	0.00	0.00	0.00	
Total Public Service Corps.	53,852,265.03	45,316,942.26	8,535,322.77	18.8%
Estate and Gift	8,678,234.37	14,742,081.60	(6,063,847.23)	-41.1%
Domestic	19,949.75	(1,437,621.00)	1,457,570.75	
Foreign	55,628.53	2,445,750.02	(2,390,121.49)	-97.7%
Health Care Centers	0.00	0.00	0.00	
Nonadmitted / Unauthorized / Captive Insurers	102,143.00	161,737.05	(59,594.05)	-36.8%
Total Insurance Taxes	177,721.28	1,169,866.07	(992,144.79)	-84.8%
(a) Alcoholic Beverages	5,424,773.14	8,138,644.32	(2,713,871.18)	-33.3%
Cigarette	26,381,595.46	28,991,389.65	(2,609,794.19)	-9.0%
Tobacco Products	1,607,989.78	1,752,134.19	(144,144.41)	-8.2%
Total Cigarette Taxes	27,989,585.24	30,743,523.84	(2,753,938.60)	-9.0%
Controlling Interest Transfer	2,517,217.66	234,860.42	2,282,357.24	971.8%
Real Estate Conveyance	14,694,320.27	15,928,784.79	(1,234,464.52)	-7.7%
Real Estate Conveyance	17,211,537.93	16,163,645.21	1,047,892.72	6.5%
Petroleum Gross Earnings	63,732,996.66	72,297,728.50	(8,564,731.84)	-11.8%
(a, d) Admissions & Dues and TNC Fee	4,955,290.35	4,350,992.49	604,297.86	13.9%
Dry Cleaners	106,598.52	98,223.65	8,374.87	8.5%
Occupational	6,134,577.06	5,971,770.04	162,807.02	2.7%
Rental Surcharge	10,724.43	2,446.35	8,278.08	338.4%
Solid Waste	307,790.00	421,635.69	(113,845.69)	-27.0%
(a) Tourism Tax	438,659.90	436,999.44	1,660.46	0.4%
Controlled Substances	2,951.29	1,634.15	1,317.14	80.6%
(a) Prepaid Wireless E-9-1-1 Fee	237,868.39	269,233.77	(31,365.38)	-11.6%
Paid Preparer Fee	36,800.00	0.00	36,800.00	
Repealed Taxes	2,344.74	24,527.23	(22,182.49)	-90.4%
Total Miscellaneous Taxes	7,278,314.33	7,226,470.32	51,844.01	0.7%
Nursing Home User Fee	26,040,429.49	25,706,837.15	333,592.34	1.3%
Hospitals	165,344,668.89	2,886,487.64	162,458,181.25	5628.2%
Intermediate Care Facility	1,078,599.00	992,542.00	86,057.00	8.7%
Ambulatory Surgical Center	5,079,082.00	3,500,474.65	1,578,607.35	45.1%
Total Healthcare Taxes	197,542,779.38	33,086,341.44	164,456,437.94	497.1%
Gasoline	32,072,638.25	32,425,875.64	(353,237.39)	-1.1%
Special Fuel	9,236,388.50	8,922,666.81	313,721.69	3.5%
Motor Carrier	1,039,553.10	1,079,509.38	(39,956.28)	-3.7%
Total Motor Fuel Taxes	42,348,579.85	42,428,051.83	(79,471.98)	-0.2%
(a) Licenses	222,751.58	180,001.80	42,749.78	23.7%
Beverage Container Deposit	7,260,538.82	7,264,972.23	(4,433.41)	-0.1%
Totals	\$2,232,439,188.05	\$2,765,056,702.28	(\$532,617,514.23)	-19.3%

- Revenues attributed to those taxes with month-end filing deadlines are impacted when a due date falls on a Saturday, Sunday, or legal holiday.
- (a) 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 December 31, 2017 were impacted by these due date changes.
 - (b) Revenue impacted by the acceleration of payments by taxpayers wishing to maximize their 2017 federal tax deductions, and one-time payments received as a result of Section 457A of the Internal Revenue Code that required certain compensation to be repatriated by the end of 2017.
 - (c) Business Entity Tax is paid biennially.
 - (d) Includes revenue attributed to the Transportation Network Companies (TNC) Fee
 - (e) Due to the mid-year enactment of the Pass-Through Entity Tax, collections received before October 1, 2018 are included in this total.

State of Connecticut, Department of Revenue Services
January 2019 Monthly Comparative Statement of Tax Revenue
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Fiscal Year to Date Revenue Comparison - Page 2 of 4

Type of Revenue	Total YTD FY 2018-2019	Total YTD FY 2017-2018	Increase or Decrease	Percentage Change
Withholding	\$3,138,171,933.80	\$2,891,328,895.91	\$246,843,037.89	8.5%
(b) Estimates and Finals	1,214,526,068.72	2,516,907,117.50	(1,302,381,048.78)	-51.7%
(e) Total Income Taxes	4,352,698,002.52	5,408,236,013.41	(1,055,538,010.89)	-19.5%
(a) Sales and Use	2,301,874,797.22	2,175,673,179.45	126,201,617.77	5.8%
(a) Business Use	23,642,471.26	28,145,999.16	(4,503,527.90)	-16.0%
(a) Room Occupancy	68,413,821.05	66,194,848.45	2,218,972.60	3.4%
Total Sales & Use Tax	2,393,931,089.53	2,270,014,027.06	123,917,062.47	5.5%
(c) Business Entity	15,018,478.99	7,821,130.10	7,197,348.89	92.0%
Corporation Business	400,148,888.48	321,248,260.63	78,900,627.85	24.6%
Pass-Through Entity	442,206,533.46	0.00	442,206,533.46	
Unrelated Business Income	2,623,992.04	3,390,371.41	(766,379.37)	-22.6%
Total Corporation Taxes	859,997,892.97	332,459,762.14	527,538,130.83	158.7%
Cable, Satellite and Video	23,401,688.85	34,095,615.54	(10,693,926.69)	-31.4%
PEG Account	3,030,450.95	2,928,957.40	101,493.55	3.5%
Electric & Power	76,979,159.66	68,968,242.86	8,010,916.80	11.6%
Gas Companies	23,607,968.87	22,831,985.27	775,983.60	3.4%
Railroads	32,316.20	455,867.20	(423,551.00)	-92.9%
Total Public Service Corps.	127,051,584.53	129,280,668.27	(2,229,083.74)	-1.7%
Estate and Gift	125,913,199.57	150,746,797.97	(24,833,598.40)	-16.5%
Domestic	8,488,950.68	20,410,120.58	(11,921,169.90)	-58.4%
Foreign	57,388,295.55	57,628,124.42	(239,828.87)	-0.4%
Health Care Centers	1,172,337.00	1,375,193.00	(202,856.00)	-14.8%
Nonadmitted / Unauthorized / Captive Insurers	1,054,352.28	1,678,894.60	(624,542.32)	-37.2%
Total Insurance Taxes	68,103,935.51	81,092,332.60	(12,988,397.09)	-16.0%
(a) Alcoholic Beverages	33,225,945.15	32,517,223.54	708,721.61	2.2%
Cigarette	187,812,550.30	192,157,794.40	(4,345,244.10)	-2.3%
Tobacco Products	13,123,248.67	9,979,277.56	3,143,971.11	31.5%
Total Cigarette Taxes	200,935,798.97	202,137,071.96	(1,201,272.99)	-0.6%
Controlling Interest Transfer	10,181,216.94	3,361,347.38	6,819,869.56	202.9%
Real Estate Conveyance	96,397,668.00	92,524,334.26	3,873,333.74	4.2%
Real Estate Conveyance	106,578,884.94	95,885,681.64	10,693,203.30	11.2%
Petroleum Gross Earnings	152,540,655.27	148,523,052.32	4,017,602.95	2.7%
(a, d) Admissions & Dues and TNC Fee	25,819,138.05	21,245,544.46	4,573,593.59	21.5%
Dry Cleaners	429,543.90	436,708.08	(7,164.18)	-1.6%
Occupational	8,258,724.43	6,968,032.05	1,290,692.38	18.5%
Rental Surcharge	11,350.43	7,446.35	3,904.08	52.4%
Solid Waste	1,765,901.79	1,993,244.51	(227,342.72)	-11.4%
(a) Tourism Tax	3,333,256.37	3,250,346.84	82,909.53	2.6%
Controlled Substances	52,076.20	8,656.57	43,419.63	501.6%
(a) Prepaid Wireless E-9-1-1 Fee	1,459,640.45	1,404,182.17	55,458.28	3.9%
Paid Preparer Fee	155,300.00	0.00	155,300.00	
Repealed Taxes	142,436.14	434,570.93	(292,134.79)	-67.2%
Total Miscellaneous Taxes	15,608,229.71	14,503,187.50	1,105,042.21	7.6%
Nursing Home User Fee	72,112,147.61	63,715,236.22	8,396,911.39	13.2%
Hospitals	405,555,858.08	195,506,967.25	210,048,890.83	107.4%
Intermediate Care Facility	3,419,021.00	3,499,407.00	(80,386.00)	-2.3%
Ambulatory Surgical Center	7,530,684.44	5,823,509.45	1,707,174.99	29.3%
Total Healthcare Taxes	488,617,711.13	268,545,119.92	220,072,591.21	81.9%
Gasoline	196,849,183.04	194,094,303.87	2,754,879.17	1.4%
Special Fuel	59,866,421.39	55,714,130.44	4,152,290.95	7.5%
Motor Carrier	6,024,365.99	5,982,010.17	42,355.82	0.7%
Total Motor Fuel Taxes	262,739,970.42	255,790,444.48	6,949,525.94	2.7%
(a) Licenses	1,550,900.17	1,387,431.29	163,468.88	11.8%
Beverage Container Deposit	16,094,730.40	16,610,116.43	(515,386.03)	-3.1%
Totals	\$9,231,407,668.84	\$9,428,974,474.99	(\$197,566,806.15)	-2.1%

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**State of Connecticut, Department of Revenue Services
January 2019 Monthly Comparative Statement of Tax Revenue**

Current Month Refunds Comparison - Page 3 of 4

Type of Refund	January 2019	January 2018	Increase or Decrease	Percentage Change
Withholding	\$1,798,022.12	\$1,455,106.33	\$342,915.79	23.6%
Income Tax	65,498,780.04	72,877,674.70	-7,378,894.66	-10.1%
Sales and Use	2,678,145.09	6,303,021.43	-3,624,876.34	-57.5%
Business Use	114,234.72	99,120.58	15,114.14	15.2%
Room Occupancy	98,105.49	63,054.85	35,050.64	55.6%
Business Entity	130,662.49	151,693.36	-21,030.87	-13.9%
Corporation Business	9,966,165.10	20,176,281.59	-10,210,116.49	-50.6%
R & D Credit Buybacks	1,370,892.63	405,349.13	965,543.50	238.2%
Unrelated Business	3,867.92	4,002.93	-135.01	-3.4%
Cable, Satellite and Video	0.00	0.00	3,607,858.00	
Electric & Power	0.00	17,006.77	45,393.20	266.9%
Gas Companies	7,294.72	0.00	15,745.23	
Estate and Gift	1,434,381.75	4,143,068.87	-2,708,687.12	-65.4%
Domestic Insurance	0.00	0.00	0.00	
Foreign Insurance	4,232,191.85	1,003,153.08	3,229,038.77	321.9%
Alcoholic Beverages	21,340.61	3,042.53	18,298.08	601.4%
Cigarette	37,060.28	11,880.49	25,179.79	211.9%
Tobacco Products	323.65	4,013.00	-3,689.35	-91.9%
Controlling Interest	44,362.08	96,798.37	-52,436.29	-54.2%
Real Estate Conveyance	55,238.36	74,337.09	-19,098.73	-25.7%
Petroleum Gross Earnings	9,630,732.38	583.40	9,630,148.98	
Admissions & Dues	702.09	2,793.82	-2,091.73	-74.9%
Occupational	44,284.93	39,481.54	4,803.39	12.2%
Solid Waste	44,444.73	0.00	44,444.73	
Hospitals	2,167,799.06	0.00	2,167,799.06	
Nursing Home User Fee	6,342.47	1,429.80	4,912.67	343.6%
Gasoline	568,423.21	528,586.96	39,836.25	7.5%
Special Fuel	6,195.76	223.11	5,972.65	2677.0%
Motor Carrier	85,385.15	214,495.52	-129,110.37	-60.2%
Beverage Containers	189.59	11,284.55	-11,094.96	-98.3%
Miscellaneous	503.06	21,251.39	-20,748.33	-97.6%
Totals	\$100,046,071.33	\$107,708,735.19	(\$7,662,663.86)	-7.1%

	January 2019	January 2018	Increase or Decrease	Percentage Change
Total Revenue Collected	\$2,232,439,188.05	\$2,765,056,702.28	-\$532,617,514.23	-19.3%
Refunds of Tax Revenue	100,046,071.33	107,708,735.19	-7,662,663.86	-7.1%
Net Revenue	\$2,132,393,116.72	\$2,657,347,967.09	(\$524,954,850.37)	-19.8%

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State of Connecticut, Department of Revenue Services
January 2019 Monthly Comparative Statement of Tax Revenue

Fiscal Year to Date Refunds Comparison - Page 4 of 4

Type of Refund	Total YTD FY 2018-2019	Total YTD FY 2017-2018	Increase or Decrease	Percentage Change
Withholding	\$6,505,180.77	\$4,697,437.24	\$1,807,743.53	38.5%
Income Tax	349,589,508.38	327,778,255.55	21,811,252.83	6.7%
Sales and Use	11,206,201.15	13,841,178.30	-2,634,977.15	-19.0%
Business Use	661,830.79	406,100.47	255,730.32	63.0%
Room Occupancy	186,480.65	140,567.31	45,913.34	32.7%
Business Entity	368,080.16	632,480.28	-264,400.12	-41.8%
Corporation Business	96,910,760.10	74,783,649.42	22,127,110.68	29.6%
R & D Credit Buybacks	2,625,344.19	3,206,316.88	-580,972.69	-18.1%
Unrelated Business	361,140.52	480,822.57	-119,682.05	-24.9%
Cable, Satellite and Video	3,607,858.00	638,118.07	2,969,739.93	465.4%
Electric & Power	45,393.20	17,006.77	28,386.43	166.9%
Gas Companies	15,745.23	7,348.21	8,397.02	114.3%
Estate and Gift	9,343,935.32	14,230,839.27	-4,886,903.95	-34.3%
Domestic Insurance	6,330,945.29	837,512.71	5,493,432.58	655.9%
Foreign Insurance	5,768,427.99	6,593,144.31	-824,716.32	-12.5%
Alcoholic Beverages	281,920.40	10,640.20	271,280.20	2549.6%
Cigarette	273,282.23	297,231.58	-23,949.35	-8.1%
Tobacco Products	68,646.21	56,685.19	11,961.02	21.1%
Controlling Interest	837,766.98	699,830.18	137,936.80	19.7%
Real Estate Conveyance	296,015.92	494,884.11	-198,868.19	-40.2%
Petroleum Gross Earnings	12,292,132.60	1,285,319.83	11,006,812.77	856.3%
Admissions & Dues	93,432.72	20,266.52	73,166.20	361.0%
Occupational	266,557.71	189,166.06	77,391.65	40.9%
Rental Surcharge	0.00	17,144.00	-17,144.00	-100.0%
Solid Waste	44,444.73	0.00	44,444.73	
Hospitals	2,398,948.06	155,267.50	2,243,680.56	1445.0%
Nursing Home User Fee	208,227.88	110,988.22	97,239.66	87.6%
Gasoline	2,457,962.70	2,763,819.05	-305,856.35	-11.1%
Special Fuel	22,981.15	60,471.21	-37,490.06	-62.0%
Motor Carrier	531,583.78	707,668.47	-176,084.69	-24.9%
Beverage Containers	32,948.26	-14,720.39	47,668.65	
Miscellaneous	31,000.22	24,524.10	6,476.12	26.4%
Totals	\$513,664,683.29	\$455,169,963.19	\$58,494,720.10	12.9%

	Total YTD FY 2018-2019	Total YTD FY 2017-2018	Increase or Decrease	Percentage Change
Total Revenue Collected	\$9,231,407,668.84	\$9,428,974,474.99	-\$197,566,806.15	-2.1%
Refunds of Tax Revenue	513,664,683.29	455,169,963.19	58,494,720.10	12.9%
Net Revenue	\$8,717,742,985.55	\$8,973,804,511.80	(\$256,061,526.25)	-2.9%

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