

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

Prepared by the Tax Research Unit  
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Type of Revenue	December 2013	December 2012	Increase or Decrease	Percentage Change	Total YTD FY 2013-2014	Total YTD FY 2012-2013	Increase or Decrease	Percentage Change
Withholding	\$487,599,743.60	\$483,932,688.03	\$3,667,055.57	0.8%	\$1,981,758,712.91	\$1,956,093,610.00	\$25,665,102.91	1.3%
Estimates and Finals	290,538,347.43	303,854,998.11	(13,316,650.68)	-4.4%	882,585,327.49	809,635,869.05	72,949,458.44	9.0%
<b>Total Income Tax</b>	<b>778,138,091.03</b>	<b>787,787,686.14</b>	<b>(9,649,595.11)</b>	<b>-1.2%</b>	<b>2,864,344,040.40</b>	<b>2,765,729,479.05</b>	<b>98,614,561.35</b>	<b>3.6%</b>
* Sales and Use	413,629,290.18	305,701,671.47	107,927,618.71	35.3%	1,619,610,675.21	1,510,134,310.53	109,476,364.68	7.2%
* Business Use	3,597,106.38	3,114,099.44	483,006.94	15.5%	26,053,730.49	17,770,264.02	8,283,466.47	46.6%
* Room Occupancy	10,828,696.36	9,193,536.70	1,635,159.66	17.8%	47,587,564.79	46,333,617.13	1,253,947.66	2.7%
* <b>Total Sales &amp; Use Tax</b>	<b>428,055,092.92</b>	<b>318,009,307.61</b>	<b>110,045,785.31</b>	<b>34.6%</b>	<b>1,693,251,970.49</b>	<b>1,574,238,191.68</b>	<b>119,013,778.81</b>	<b>7.6%</b>
** <b>Electric Generation</b>	<b>0.00</b>	<b>34,282.00</b>	<b>(34,282.00)</b>	<b>-100.0%</b>	<b>15,315,178.00</b>	<b>20,781,550.00</b>	<b>(5,466,372.00)</b>	<b>-26.3%</b>
Business Entity	346,204.11	505,011.63	(158,807.52)	-31.4%	4,799,041.88	3,802,103.77	996,938.11	26.2%
Corporation Business Tax	115,700,317.98	112,009,790.70	3,690,527.28	3.3%	349,527,494.55	243,120,186.16	106,407,308.39	43.8%
Unrelated Business Income	605,162.44	433,151.34	172,011.10	39.7%	2,044,369.50	817,492.23	1,226,877.27	150.1%
<b>Total Corporation</b>	<b>116,651,684.53</b>	<b>112,947,953.67</b>	<b>3,703,730.86</b>	<b>3.3%</b>	<b>356,370,905.93</b>	<b>247,739,782.16</b>	<b>108,631,123.77</b>	<b>43.8%</b>
* Cable, Satellite and Video	44,992.36	74.67	44,917.69	60154.9%	19,926,721.21	17,491,756.45	2,434,964.76	13.9%
* PEG Account	291.67	0.00	291.67		1,707,358.99	1,713,895.00	(6,536.01)	-0.4%
* Electric & Power	0.00	20,796.18	(20,796.18)	-100.0%	51,300,385.59	48,915,832.68	2,384,552.91	4.9%
* Gas & Electric	15,603.13	0.00	15,603.13		7,969,498.49	8,067,313.60	(97,815.11)	-1.2%
* Railroads	51.40	0.00	51.40		138,454.42	115,300.00	23,154.42	20.1%
* <b>Total Public Service Corps.</b>	<b>60,938.56</b>	<b>20,870.85</b>	<b>40,067.71</b>	<b>192.0%</b>	<b>81,042,418.70</b>	<b>76,304,097.73</b>	<b>4,738,320.97</b>	<b>6.2%</b>
<b>Gift and Estate Tax</b>	<b>8,538,576.85</b>	<b>5,515,243.36</b>	<b>3,023,333.49</b>	<b>54.8%</b>	<b>90,651,878.14</b>	<b>64,084,629.84</b>	<b>26,567,248.30</b>	<b>41.5%</b>
Domestic	8,401,846.92	10,533,532.52	(2,131,685.60)	-20.2%	17,443,214.45	20,841,678.87	(3,398,464.42)	-16.3%
Foreign	23,843,728.73	23,879,174.64	(35,445.91)	-0.1%	54,279,536.49	55,144,423.53	(864,887.04)	-1.6%
Health Care Centers	2,048,922.00	1,842,691.00	206,231.00	11.2%	3,172,100.00	3,694,554.04	(522,454.04)	-14.1%
Nonadmitted (Unauthorized)	131,194.52	152,654.08	(21,459.56)	-14.1%	2,134,635.16	4,195,671.60	(2,061,036.44)	-49.1%
<b>Total Insurance Taxes</b>	<b>34,425,692.17</b>	<b>36,408,052.24</b>	<b>(1,982,360.07)</b>	<b>-5.4%</b>	<b>77,029,486.10</b>	<b>83,876,328.04</b>	<b>(6,846,841.94)</b>	<b>-8.2%</b>
* <b>Alcoholic Beverages</b>	<b>9,047,188.28</b>	<b>5,964,971.37</b>	<b>3,082,216.91</b>	<b>51.7%</b>	<b>25,978,485.65</b>	<b>25,954,503.32</b>	<b>23,982.33</b>	<b>0.1%</b>
Cigarette Tax	32,377,188.14	32,012,659.89	364,528.25	1.1%	172,108,819.97	185,251,106.81	(13,142,286.84)	-7.1%
Tobacco Products	975,158.57	1,177,587.35	(202,428.78)	-17.2%	6,786,552.58	9,398,748.31	(2,612,195.73)	-27.8%
<b>Total Cigarettes</b>	<b>33,352,346.71</b>	<b>33,190,247.24</b>	<b>162,099.47</b>	<b>0.5%</b>	<b>178,895,372.55</b>	<b>194,649,855.12</b>	<b>(15,754,482.57)</b>	<b>-8.1%</b>
Controlling Interest Transfer	179,475.20	542,126.00	(362,650.80)	-66.9%	1,880,961.54	3,831,431.56	(1,950,470.02)	-50.9%
Real Estate Conveyance	13,626,832.34	12,271,760.31	1,355,072.03	11.0%	73,012,679.72	55,947,987.74	17,064,691.98	30.5%
<b>Real Estate Conveyance</b>	<b>13,806,307.54</b>	<b>12,813,886.31</b>	<b>992,421.23</b>	<b>7.7%</b>	<b>74,893,641.26</b>	<b>59,779,419.30</b>	<b>15,114,221.96</b>	<b>25.3%</b>
* <b>Petroleum Gross Earnings</b>	<b>870,546.47</b>	<b>6,179,022.03</b>	<b>(5,308,475.56)</b>	<b>-85.9%</b>	<b>111,599,332.87</b>	<b>98,516,670.98</b>	<b>13,082,661.89</b>	<b>13.3%</b>
* <b>Admissions &amp; Dues</b>	<b>3,438,530.15</b>	<b>2,638,431.49</b>	<b>800,098.66</b>	<b>30.3%</b>	<b>17,958,732.47</b>	<b>16,281,430.89</b>	<b>1,677,301.58</b>	<b>10.3%</b>
* Dry Cleaners	3,374.10	6,619.82	(3,245.72)	-49.0%	340,736.23	355,230.63	(14,494.40)	-4.1%
Occupational Tax	2,471,079.64	2,693,318.86	(222,239.22)	-8.3%	3,193,592.17	3,159,216.90	34,375.27	1.1%
Rental Surcharge	0.00	0.00	0.00		0.00	804.04	(804.04)	-100.0%
* Solid Waste	598.60	4,974.23	(4,375.63)	-88.0%	1,832,495.00	1,770,577.56	61,917.44	3.5%
* Tourism Tax	337,225.98	379,822.41	(42,596.43)	-11.2%	2,617,827.94	2,607,152.42	10,675.52	0.4%
Controlled Substances	2,080.46	1,666.89	413.57	24.8%	13,187.85	10,055.07	3,132.78	31.2%
Prepaid Wireless E-9-1-1 Fee	183,892.45	0.00	183,892.45		981,600.57	0.00	981,600.57	
Repealed Taxes	73,568.60	175,371.96	(101,803.36)	-58.0%	353,280.46	1,033,631.60	(680,351.14)	-65.8%
<b>Total Miscellaneous Taxes</b>	<b>3,071,819.83</b>	<b>3,261,774.17</b>	<b>(189,954.34)</b>	<b>-5.8%</b>	<b>9,332,720.22</b>	<b>8,936,668.22</b>	<b>396,052.00</b>	<b>4.4%</b>
* <b>Nursing Home User Fee</b>	<b>312,824.59</b>	<b>491,764.94</b>	<b>(178,940.35)</b>	<b>-36.4%</b>	<b>40,252,341.42</b>	<b>38,748,325.87</b>	<b>1,504,015.55</b>	<b>3.9%</b>
* <b>Hospital Net Patient Revenue</b>	<b>1,013,975.00</b>	<b>0.00</b>	<b>1,013,975.00</b>	<b></b>	<b>87,396,046.00</b>	<b>87,280,572.00</b>	<b>115,474.00</b>	<b>0.1%</b>
* <b>Intermediate Care Facility</b>	<b>439,385.00</b>	<b>909,959.00</b>	<b>(470,574.00)</b>	<b>-51.7%</b>	<b>3,247,904.52</b>	<b>5,831,559.00</b>	<b>(2,583,654.48)</b>	<b>-44.3%</b>
Gasoline	29,952,868.98	31,242,935.12	(1,290,066.14)	-4.1%	152,196,669.60	153,573,499.85	(1,376,830.25)	-0.9%
Special Fuel	11,059,369.40	11,278,864.09	(219,494.69)	-1.9%	57,656,386.91	53,372,129.25	4,284,257.66	8.0%
Motor Carrier	2,327,665.95	1,881,459.33	446,206.62	23.7%	7,624,524.40	6,426,963.47	1,197,560.93	18.6%
<b>Total Motor Fuel Tax</b>	<b>43,339,904.33</b>	<b>44,403,258.54</b>	<b>(1,063,354.21)</b>	<b>-2.4%</b>	<b>217,477,580.91</b>	<b>213,372,592.57</b>	<b>4,104,988.34</b>	<b>1.9%</b>
<b>Licenses</b>	<b>179,634.00</b>	<b>239,738.19</b>	<b>(60,104.19)</b>	<b>-25.1%</b>	<b>1,241,394.19</b>	<b>1,267,742.89</b>	<b>(26,348.70)</b>	<b>-2.1%</b>
* <b>Bottle Deposit</b>	<b>132,933.88</b>	<b>0.00</b>	<b>132,933.88</b>	<b></b>	<b>7,798,526.82</b>	<b>6,631,226.72</b>	<b>1,167,300.10</b>	<b>17.6%</b>
<b>Totals</b>	<b>\$1,474,875,471.84</b>	<b>\$1,370,816,449.15</b>	<b>\$104,059,022.69</b>	<b>7.6%</b>	<b>\$5,954,077,956.64</b>	<b>\$5,590,004,625.38</b>	<b>\$364,073,331.26</b>	<b>6.5%</b>

Note: Fiscal Year 2013-2014 includes revenues from the 2013 Tax Amnesty program. Sales and Use tax revenue includes Amazon.com collections that commenced November 1, 2013.

\* 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 November 30, 2013 were impacted by these due date changes.

\*\* Tax has sunset as of September 30, 2013.

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

Refunds of Tax Revenue						
	December 2013	December 2012	Percentage Change	Total YTD FY 2013-2014	Total YTD FY 2012-2013	Percentage Change
Withholding	\$281,348.73	\$62,478.89	350.3%	\$4,194,355.34	\$3,017,365.48	39.0%
Income Tax	11,132,453.22	5,902,403.23	88.6%	170,557,054.85	169,111,033.70	0.9%
Sales and Use	296,199.66	4,156,463.90	-92.9%	10,668,414.85	8,334,776.87	28.0%
Business Use	21,364.95	6,158.56	246.9%	61,871.10	1,924,593.98	-96.8%
Room Occupancy	23.66	-2,533.25	-100.9%	129,500.48	30,047.44	331.0%
Business Entity	16,674.59	-55,138.61	-130.2%	365,526.34	164,345.20	122.4%
Corporation	7,550,313.48	14,838,582.46	-49.1%	83,092,653.61	132,387,590.49	-37.2%
R & D Buybacks	175,568.00	459,461.00	-61.8%	2,240,215.00	1,617,578.47	38.5%
Unrelated Business	83,209.82	32,362.77	157.1%	233,168.00	151,361.69	54.0%
PEG Account	0.00	0.00		59,201.42	0.00	
Gas & Electric	0.00	10,828.53	-100.0%	21,842.14	134,978.05	-83.8%
Gift & Estate	1,025,214.34	1,982,931.48	-48.3%	7,662,955.80	7,085,970.93	8.1%
Domestic Insurance	0.00	0.00		1,572,162.38	105,604.68	1388.7%
Foreign Insurance	979,019.07	130,122.57	652.4%	2,145,789.50	3,178,848.85	-32.5%
Cigarette	1,159.41	619.18	87.2%	62,580.99	261,345.91	-76.1%
Controlling Interest	27,108.09	41,066.96	-34.0%	237,629.80	451,437.84	-47.4%
Real Estate Conveyance	55,266.63	69,496.38	-20.5%	544,014.25	447,668.95	21.5%
Petroleum Gross Earnings	83.09	-1,748.34	-104.8%	2,514,643.60	3,505,070.15	-28.3%
Admissions & Dues	0.00	1,073.00	-100.0%	60,075.99	12,073.93	397.6%
Pre-Paid Wireless E-9-1-1	0.00	0.00		2,111.50	0.00	
Nursing Home User Fee	0.00	-683.70	-100.0%	18,857.65	280,608.73	-93.3%
Occupational Tax	4,335.65	10,513.47	-58.8%	65,164.44	34,733.44	87.6%
Gasoline	147,948.25	58,586.70	152.5%	2,029,517.89	2,016,954.93	0.6%
Special Fuel	7,213.48	-1,019.79	-807.3%	271,857.51	31,907.18	752.0%
Motor Carrier	129,079.97	153,186.73	-15.7%	1,003,717.59	947,932.01	5.9%
Miscellaneous	1,004.94	196,802.46	-99.5%	-12,954.37	9,796,763.80	-100.1%
	<b><u>\$21,934,589.03</u></b>	<b><u>\$28,052,014.58</u></b>	<b><u>-21.8%</u></b>	<b><u>\$289,801,927.65</u></b>	<b><u>\$345,030,592.70</u></b>	<b><u>-16.0%</u></b>

	December 2013	December 2012	Percentage Change	Total YTD FY 2013-2014	Total YTD FY 2012-2013	Percentage Change
Total Revenue Collected	\$1,474,875,471.84	\$1,370,816,449.15	7.6%	\$5,954,077,956.64	\$5,590,004,625.38	6.5%
Refunds of Tax Revenue	21,934,589.03	28,052,014.58	-21.8%	289,801,927.65	345,030,592.70	-16.0%
<b>Net Revenue</b>	<b>\$1,452,940,882.81</b>	<b>\$1,342,764,434.57</b>	<b>8.2%</b>	<b>\$5,664,276,028.99</b>	<b>\$5,244,974,032.68</b>	<b>8.0%</b>

Transfers to Regional Planning Incentive Account		
	FY 2013 - 2014 Through 12/31/2013	FY 2012 - 2013 Through 12/31/2012
Sales and Use	\$1,162,508.09	\$1,783,602.03
Room Occupancy	4,002,363.34	3,816,724.11
<b>Total</b>	<b><u>\$5,164,871.43</u></b>	<b><u>\$5,600,326.14</u></b>