



# New York State's Personal Income Tax Check-Off Programs

## Highlights

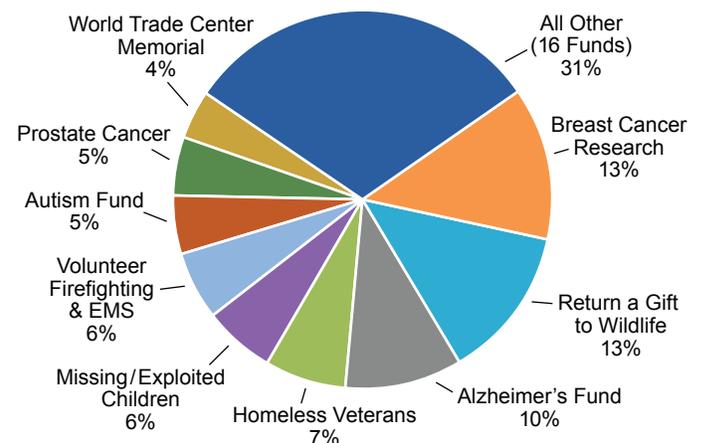
- Taxpayer donations to the 25 New York State personal income tax check-off funds eligible to receive contributions in State Fiscal Year (SFY) 2019-20 totaled just over \$2.2 million, down 2 percent from a year earlier, while the number of contributions declined by 9 percent.
- The Return a Gift to Wildlife Fund led in the number of contributions, with more than 16,000, while Breast Cancer Research received the largest amount of donations, nearly \$300,000.
- Fourteen funds reviewed in this report had higher fund balances than in the prior year, and several have yet to see any spending of donated funds.
- The Breast Cancer Research Fund had the largest balance, more than \$6.1 million, as well as the largest amount of disbursements.
- For tax year 2019, there were 25 tax check-off options, six more than in the 2018 tax year; three additional check-offs are scheduled to go into effect in tax years 2020 and 2021.
- Total annual contributions have been relatively flat over the past decade. In addition, distribution of the funds continues to lag.
- Legislation enacted in 2015 requires that tax check-off contributions be disbursed in the year they are received, to the extent practicable. State agencies should ensure that donations are administered timely and effectively.

New York taxpayers' choices for making charitable donations through check-offs on their State Personal Income Tax (PIT) returns continue to grow. As of the end of State Fiscal Year (SFY) 2019-20, 28 check-off fund options were statutorily authorized, more than double the number from five years earlier. Of those 28 funds, 25 were eligible to receive donations during the fiscal year (others were not yet in effect). In contrast to the ongoing increase in the number of check-off funds, total contributions have been relatively consistent. Over the last 10 years, total annual contributions ranged from \$1.8 million to nearly \$2.3 million. With additional options for taxpayer donations, contributions to individual funds may diminish over time.

As shown in Figure 1, check-offs for Breast Cancer Research and Return a Gift for Wildlife accounted for the largest shares of PIT contributions in SFY 2019-20.

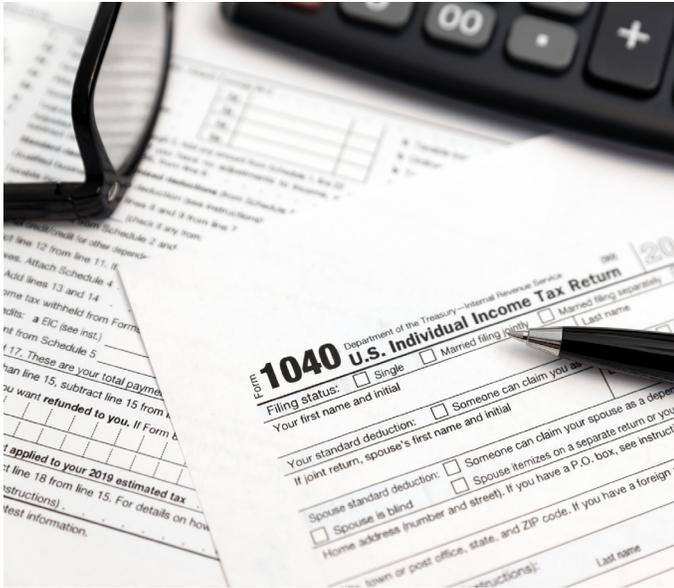
**FIGURE 1**  
**Share of Donations to Personal Income Tax Check-Offs, SFY 2019-20**

Total Check-Off Contributions – \$2.2 million



Source: New York State Department of Taxation and Finance

Note: Funds included in "All Other" include those related to: Women's Cancers; Mental Illness Anti-Stigma; Veterans' Homes; Teen Health Education; Veterans' Remembrance; Lupus; Love Your Library; Military Family Relief; Lake Placid Olympic Training Center; the City University of New York; Food Banks; ALS (Amyotrophic Lateral Sclerosis) Research; Home Delivered Meals for Seniors; Organ Donation; School-Based Health Centers; and the Arts.



**FIGURE 2**  
**Personal Income Tax Check-Offs: Contributions**  
**by Fund, SFY 2019-20**

Program	Number	Total Amount	Average Donation
Return a Gift to Wildlife	16,279	\$279,355	\$17.16
Lake Placid Olympic Training Center	4,268	\$12,241	\$2.87
Breast Cancer Research	12,840	\$299,539	\$23.33
Missing & Exploited Children	10,363	\$143,564	\$13.85
Alzheimer's Disease Support Services	11,390	\$214,681	\$18.85
Prostate Cancer Research, Detection, and Education	7,768	\$102,719	\$13.22
World Trade Center Memorial	5,314	\$80,922	\$15.23
Volunteer Firefighter and Emergency Services Recruitment and Retention	7,084	\$131,745	\$18.60
Teen Health Education	3,844	\$31,708	\$8.25
Veterans' Remembrance and Cemetery Maintenance and Operation	3,671	\$42,688	\$11.63
Mental Illness Anti-Stigma	5,957	\$71,804	\$12.05
Homeless Veterans Assistance	9,337	\$165,639	\$17.74
Women's Cancers Education and Prevention	5,344	\$71,365	\$13.35
Autism Awareness	5,855	\$117,661	\$20.10
Veterans' Homes	4,662	\$70,777	\$15.18
Love Your Library	5,547	\$60,509	\$10.91
Lupus Education and Prevention	3,127	\$61,200	\$19.57
Military Families Relief	4,442	\$70,616	\$15.90
City University of New York (CUNY) Fund	2,836	\$37,951	\$13.38
ALS Research	1,088	\$15,599	\$14.34
Home Delivered Meals for Seniors	2,502	\$44,348	\$17.73
Organ and Tissue Donation Outreach and Research	595	\$2,930	\$4.92
School Based Health Centers	937	\$9,415	\$10.05
Food Banks	2,228	\$62,449	\$28.03
Arts Fund	1,475	\$15,250	\$10.34

PIT contributions to the check-off funds totaled just over \$2.2 million in SFY 2019-20.<sup>1</sup> This amount was 2 percent lower than contributions in SFY 2018-19, even though there were six new funds eligible to receive donations. The total number of contributions, 138,753, declined by 8.7 percent. The average contribution for all PIT checkoffs combined in SFY 2019-20 was almost \$16, an increase over the previous year of just over one dollar (7.3 percent). Average contributions by check-off fund varied widely in SFY 2019-20, from \$28 (Food Banks) to \$2.87 (Lake Placid Olympic Training Center).

Figure 2 shows the number and the amount of contributions made to each fund.

Some funds supported by PIT check-offs are also supported by check-offs under the corporate franchise tax, fees for distinctive license plates, miscellaneous receipts, and transfers from other State funds. For example, the Conservation Fund, where contributions from the Return a Gift to Wildlife are deposited, also includes a variety of license and fee revenues and transfers from other funds.

Source: New York State Department of Taxation and Finance, Annual Statistical Report of New York State Tax Collections

Funds listed in order of enactment

Note: The number of contributions may not equal the number of taxpayers contributing, as taxpayers may donate to more than one check-off. Tax forms only allow contributions in whole dollar amounts and contributions to the Lake Placid Olympic Training Center can only be made for \$2 or \$4. The average of the contributions results in figures that are not in whole dollar amounts. Due to their implementation in the 2019 tax year, check-offs for Home-Delivered Meals for Seniors, Organ and Tissue Donation and Outreach, School-Based Health Centers, Food Banks, and the Arts reflect only three months of contributions.

<sup>1</sup> New York State Department of Taxation and Finance, Annual Statistical Report of New York State Tax Collections, Statistical Summaries and Historical Tables, Fiscal Year 2019-20 (August 2020).

Figure 3 shows receipts and disbursements from funds which received PIT check-offs in SFY 2019-20. This table also provides the accumulated fund balance at the end of the fiscal year and the change in such balance from SFY 2018-19. Disbursements from these funds totaled over \$2.7 million, a decline of 22 percent from the prior year.

Legislation enacted in 2015 required that donations be disbursed in the year they are received, to the extent practicable, after a report by the Office of the State Comptroller had revealed that funds were often not disbursed in a timely manner. In the aggregate, the accumulated fund balance of the 21 funds at the end of SFY 2019-20 totaled over \$16.5 million, an increase of nearly \$466,000 from SFY 2018-19.

The Breast Cancer Research Fund had the largest decline in its fund balance, over 11 percent, resulting from total spending that was almost twice the level of receipts. However, its balance of more than \$6.1 million at the end of SFY 2019-20 reflected an ongoing, significant amount of donations not used as intended by donors in a timely manner.

Only three other check-offs had decreases in their balances compared to the prior year—Alzheimer’s Disease Research, Women’s Cancers Education, and Teen Health Education. Of the 17 with higher balances, five (Home Delivered Meals for Seniors, Organ and Tissue Donation Outreach, School-Based Health Centers, Food Banks and ALS Research) had not been eligible to receive check-off contributions in the 2018 tax year.

**FIGURE 3**  
**Totals: Personal Income Tax Check-Offs, SFY 2019-20**  
**Receipts, Disbursements and Accumulated Fund Balances**

Program	Total Receipts	Total Disbursements	Accumulated Fund Balance	
			SFY 2019-20	Change from SFY 2018-19
Breast Cancer Research*	\$817,042	\$1,581,672	\$6,108,093	(\$764,630)
Prostate Cancer Research, Detection and Education*	\$333,898	\$0	\$2,919,145	\$333,898
Organ and Tissue Donation Outreach and Research*	\$264,337	\$165,791	\$1,611,038	\$98,546
Alzheimer's Disease Support Services	\$492,152	\$670,000	\$1,406,590	(\$177,848)
Volunteer Firefighting and Emergency Services Recruitment and Retention	\$156,526	\$61,576	\$1,177,597	\$94,950
Homeless Veterans Assistance	\$182,691	\$0	\$893,407	\$182,691
Autism Awareness and Research*	\$139,769	\$7,760	\$528,629	\$132,009
Veteran's Remembrance and Cemetery Maintenance and Operation	\$52,467	\$0	\$477,611	\$52,467
Mental Illness Anti-Stigma*	\$79,353	\$618	\$263,736	\$78,735
Veterans Home Assistance Fund*	\$74,929	\$0	\$215,385	\$74,929
Women's Cancers Education and Prevention	\$76,135	\$92,330	\$178,886	(\$16,195)
Love Your Library*	\$70,834	\$0	\$176,091	\$70,834
Missing and Exploited Children*	\$145,685	\$64,101	\$150,512	\$81,584
Military Family Relief	\$72,076	\$0	\$95,338	\$72,076
Lupus Education and Prevention*	\$72,476	\$0	\$89,470	\$62,476
Lake Placid Olympic Training Center*	\$13,802	\$0	\$79,238	\$13,802
Gifts for Food Banks	\$62,456	\$0	\$62,456	\$62,456
Home-Delivered Meals for Seniors	\$44,351	\$0	\$44,351	\$44,351
Teen Health Education	\$33,714	\$89,909	\$19,535	(\$56,195)
ALS Research and Education	\$15,601	\$0	\$15,601	\$15,601
School Based Health Centers	\$9,415	\$0	\$9,415	\$9,415
<b>Total</b>	<b>\$3,209,709</b>	<b>\$2,733,757</b>	<b>\$16,522,124</b>	<b>\$465,952</b>

Source: Office of the New York State Comptroller

Funds listed in order of accumulated fund balance

Note: The Conservation Fund (which receives Return a Gift to Wildlife PIT check-off contributions), the CUNY Construction Fund, and the Council on the Arts are excluded due to the broader scope of receipts and disbursements in these funds. The World Trade Center Memorial Foundation Fund is excluded as it exists in the sole custody of the Department of Taxation and Finance and its receipts and disbursements are not included in the State’s accounting system.

\* These funds receive revenues from sources other than PIT check-off contributions. All check-off funds earn Short-Term Investment Pool (STIP) interest.

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Nearly \$1.7 million of the accumulated fund balance relates to funds established to provide assistance or services for veterans or military families. As of the end of SFY 2019-20, there had not been any spending from these funds.

Section 71-b of the State Finance Law generally requires each of the entities administering the tax check-off funds to submit a report annually to certain members of the Legislature, the Comptroller and the public relating to the disbursements of money from the funds. Of the entities required to submit the annual reports, it appears that only the Department of Health (DOH) and the Division of Veterans' Services have publicly posted a report on their websites. However, as of December 2020, DOH had only posted one of the multiple reports it is required to complete (the Alzheimer's Disease Assistance Fund Annual Report), and the Division of Veterans' Services has not posted a report since December 2018. Other entities required to submit reports are the New York State Olympic Regional Development Authority, the World Trade Center Memorial Foundation, the Division of Criminal Justice Services, the Office of Fire Prevention and Control, the Department of Education, the Office of Mental Health and the City University Construction Fund.

Two new check-off funds were enacted in 2019 but did not go into effect immediately. These funds are:

- Leukemia, Lymphoma and Myeloma Research, Education and Treatment Fund, effective for tax year 2020 (returns for which will be filed in 2021).
- William B. Hoyt Memorial Children and Family Trust Fund (devoted to preventing family violence), effective for tax year 2021 (returns for which will be filed in 2022).

In December 2019, the Campaign Finance Reform Commission, established as part of the SFY 2019-20 Enacted Budget, released its report to the Governor and the Legislature. In the report, the Commission recommended the creation of a check-

off as a vehicle to receive contributions and certain other resources to fulfill the purposes of a newly established public campaign financing system. The statutory provisions that established the Commission indicated that each recommendation reported by the Commission "shall have the full effect of law ... unless modified or abrogated by statute prior to December 22, 2019." Since there was no action taken by the State Legislature on any of the recommendations contained in the report within this time frame, the recommended check-off went into effect on January 1, 2020. This check-off was subsequently established legislatively through the SFY 2020-21 Enacted Budget.

## Conclusion

New York taxpayers have a history of generously donating to a variety of charitable purposes through check-offs on their State personal income tax returns. Since the inception of the first PIT check-off, Return a Gift to Wildlife in 1982, these funds have collected over \$65 million in total PIT donations. In recent years the number of check-off options available has significantly increased, and additional PIT check-offs are scheduled to go into effect. However, total contributions remain relatively flat while the number of funds continues to grow.

In addition, distribution of the funds continues to lag. Many of the funds reviewed had higher fund balances than in the prior year, with several yet to see any spending of donated funds. State agencies must ensure that donations are administered timely and effectively so that taxpayers can be confident their contributions are used as intended.

Additional background on PIT tax check-off funds is available from the Office of the State Comptroller's April 2018 report, *New York State's Personal Income Tax Check-Off Programs*, available at <https://www.osc.state.ny.us/files/reports/budget/pdf/budget-tax-check-off-funds-2018.pdf>.