



May 2007

New York Adjusted Gross Income and Tax Liability

*Analysis of 2004 State personal
income tax returns by place of
residence*

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Introduction

This annual study provides statistical information on 2004 New York State personal income tax returns that were timely filed during 2005. The data are from full-year resident, full-year nonresident, and part-year resident returns. The report categorizes returns as either taxable or nontaxable depending on the presence or absence of taxable income and income tax liability. Data presented include the distribution of New York adjusted gross income and tax liability by place of residence and the value of deductions, exemptions, and taxable income by income class.

Residents, Nonresidents, and Part-Year Residents

Generally, full year-resident filers for tax purposes are individuals who live in New York during the entire year. However, some full-year residents have a permanent home (i.e. a domicile) in New York, but can live in another state or country for most of the year. Other residents have a permanent home outside the state, but maintain living quarters in New York State and are present in New York for more than half of the tax year. The county of residence for resident filers is as of December 31, 2004.

Nonresident filers are generally individuals who live outside New York, but who receive income from activities within the State. These filers frequently reside in states bordering New York and commute to work in New York. Nonresident filers also include previous New Yorkers presently residing in other states such as Arizona and Florida. Finally, this category includes information from residents of foreign countries receiving taxable income from sources within New York.

Part-year resident filers are individuals who meet the definition of a resident for only part of the tax year. Typically, part-year residents move into or out of the state during the year.

Taxable, Nontaxable, and
All Tax Returns

All tax returns filed by residents, nonresidents and part-year residents are categorized as either taxable or nontaxable returns. Returns that have a New York State tax liability after having been processed by the Tax Department are defined as taxable returns. Nontaxable returns do not have a tax liability. Individuals may file nontaxable returns to fulfill legal filing requirements, receive a refund of income tax withholding, or to claim refundable credits. Major individual credits that are refundable without a tax liability include those for earned income, child and dependent care, real property tax, college tuition and farmers' school tax. These credits are administered through the personal income tax law.

Comparison With Other
OTPA Data

This report tabulates information from returns filed with the Tax Department for 2004. The data represent amounts accepted by the Department's tax return processing system and its tolerances. The information is collected prior to income tax exceptions manual review and may contain data entry errors. Analysts have attempted to adjust the most egregious mistakes.

The statistics reported in this publication do not completely coincide with data presented in the *Analysis of 2004 Personal Income Tax Returns* (PIT) publication, which is also prepared by the Office of Tax Policy Analysis (OTPA). Data in that report are derived from a statistically valid sample of 242,000 tax returns. After drawing the sample, OTPA subjects each tax return to extensive data verification, editing, and correction. The completed sample file is weighted to represent the 2004 filing universe. Data pass through a comprehensive verification and correction process subjecting the sampled records to more restrictive data tolerances than the data appearing in this report. However, data in the report are also subject to sampling error.

Findings

All Filers Summary

In 2005, the department received 8.9 million timely filed New York State personal income tax returns for the 2004 tax liability year. This value compares with 8.8 million tax returns filed for the 2003 tax liability year, an increase of 100,000 returns. These filers reported total New York adjusted gross income of \$676 billion. Aggregate tax liability for 2004 was \$25.8 billion, an increase of 14.7 percent from \$22.5 billion in 2003.

Some major findings for 2004 include:

- Approximately 90 percent of all tax returns and 84 percent of all tax liability were from full-year residents of the state.
- New York adjusted gross income for all filers increased by \$93 billion, reflecting a 16 percent rise from 2003.
- New York adjusted gross income for full-year residents increased by \$41.9 billion, or 9.9 percent, above the 2003 amount.
- The second largest share of New York adjusted gross income and tax liability belonged to full-year nonresidents. Their reported income from federal sources, including non-New York income, reached \$197.3 billion. Income tax liability increased to \$3.8 billion from \$3.2 billion in 2003.
- Part-year resident filers reported the smallest share — \$15.1 billion in income and \$475 million in tax liability.

Table 1: Total Income and Tax Liability by Place of Residence in 2004

(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
All Returns				
Number	8,064,550	656,623	209,325	8,930,498
Total Income*	\$464,088,545	\$197,348,673	\$15,053,707	\$676,490,925
Tax Liability**	\$21,590,194	\$3,752,579	\$475,453	\$25,818,227
Taxable Returns				
Number	5,475,145	553,170	165,223	6,193,538
Total Income*	\$439,985,002	\$169,042,491	\$14,299,477	\$623,326,970
Tax Liability**	\$22,452,626	\$3,767,106	\$482,175	\$26,701,908
Nontaxable Returns				
Number	2,589,405	103,453	44,102	2,736,960
Total Income*	\$24,103,543	\$28,306,182	\$754,230	\$53,163,955
Tax Liability**	-\$862,432	-\$14,527	-\$6,722	-\$883,681

* Total income is New York Adjusted Gross Income on resident tax forms IT-100, 200, 201 and Line 30 (New York Adjusted Gross Income-federal amount) on full-year nonresident and part year resident form IT-203.

** Includes refundable tax credits.

Full-Year Residents

The 8.1 million full-year resident tax returns reported New York adjusted gross income (NYAGI) of \$464 billion and a tax of \$21.6 billion. Table 2 shows 53 percent of all returns had NYAGI of less than \$30,000. This group accounted for 11.1 percent of all income and as a whole had a net negative tax liability. Taxpayers in the highest income group, with income in excess of \$200,000, accounted for 2.9 percent of all tax returns, 36.2 percent of NYAGI, and paid 52.3 percent of tax liability.

Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2004

(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$5,000	1,170,424	\$2,247,675	\$2,141,820	\$42	\$105,852	\$4,238	-\$62,168
\$5,000 - 9,999	823,368	6,122,515	5,367,996	12,989	741,506	29,671	-145,378
10,000 - 19,999	1,264,123	18,584,747	12,176,529	568,719	5,839,424	237,506	-282,049
20,000 - 29,999	990,224	24,600,542	10,662,338	680,878	13,257,266	587,708	301,752
30,000 - 39,999	815,073	28,364,117	9,425,300	558,301	18,380,524	900,131	795,065
40,000 - 49,999	628,266	28,115,821	7,926,649	445,872	19,743,331	1,027,737	965,901
50,000 - 59,999	466,514	25,557,906	6,464,157	364,068	18,729,679	1,011,463	966,540
60,000 - 74,999	524,742	35,206,465	8,064,349	462,371	26,679,771	1,494,690	1,446,315
75,000 - 99,999	554,372	47,816,086	9,710,575	567,220	37,538,278	2,191,627	2,121,162
100,000 - 199,999	596,606	79,249,743	12,937,192	656,907	65,655,721	4,351,036	4,183,689
200,000 and over	230,838	168,222,927	8,819,425	251,650	159,152,086	12,109,720	11,299,366
Total	8,064,550	\$464,088,545	\$93,696,330	\$4,569,019	\$365,823,439	\$23,945,527	\$21,590,194

* New York Adjusted Gross Income on resident tax forms IT-100, 200, and 201.

The effective tax rate, defined as tax liability as a percentage of NYAGI, equaled 4.65 percent for all resident filers in 2004. In other words, resident filers paid an average state income tax of \$4.65 for every one hundred dollars reported in adjusted gross income.

Average effective tax rates ranged from being negative for filers with under \$20,000 in income, to 6.72 percent for filers with income in excess of \$200,000. Filers with no state income tax liability who are eligible for refundable credits have a negative income tax and a negative effective tax rate. Refundable credits include the earned income tax credit, the child and dependent care credit, the college tuition credit, the farmers school tax credit and the real property tax credit, among others.

Tables 3, 4, and 5 detail resident information by county. New York City data are presented first, followed by an alphabetical listing of counties excluding the five counties that represent the City of New York.

Table 3 depicts the distribution of tax returns, NYAGI, and tax by county and tax status. The type of tax form filed determines a filer's permanent place of residence. This publication defines individuals filing a resident tax form (IT-100, IT-200, or IT-201) as full-year residents. Resident tax returns that have New York State addresses but indicate no county of residence are categorized as "NYS Unclassified." Resident returns can also have out-of-state addresses. Returns in this category occur because the department accepts resident returns from part-year residents who have moved to another state during the year. Resident returns can also come from individuals who use the out-of-state addresses of their tax preparers, or use the addresses of their permanent homes or domiciles in other states while they maintain living quarters and are present in the state for more than half a year. Resident tax returns that have out-of-state addresses but show no New York county of residence, are still classified as resident returns, but they are put in the "Residence Unknown" category.

Table 4 displays major income tax structure components: income, deductions, dependent exemptions, and tax liability by county. The table also provides this information by size of income.

Table 5 provides average income and tax liability by county. The data indicate that the distribution of income is highly variable across counties within New York for resident filers.

Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2004

(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Bronx	476,420	\$14,007,490	\$313,980	257,651	\$11,542,142	\$434,665	218,769	\$2,465,348
Kings	915,264	34,007,963	1,146,637	547,601	30,212,892	1,311,933	367,663	3,795,071
Manhattan	775,509	98,590,838	5,919,270	540,300	96,157,754	6,010,693	235,209	2,433,084
Queens	883,712	32,447,957	1,133,638	565,010	29,449,929	1,232,688	318,702	2,998,028
Richmond	189,813	9,784,704	407,764	138,029	9,351,049	420,703	51,784	433,655
Total, New York City	3,240,718	188,838,952	8,921,289	2,048,591	176,713,766	9,410,683	1,192,127	12,125,186
Albany	135,201	6,599,561	296,099	97,398	6,299,284	306,543	37,803	300,277
Allegany	17,560	558,910	17,074	11,169	502,648	18,851	6,391	56,262
Broome	84,798	3,129,669	111,010	56,242	2,901,370	124,814	28,556	228,299
Cattaraugus	33,217	1,080,106	34,097	21,286	971,369	37,701	11,931	108,737
Cayuga	33,248	1,179,773	39,884	22,659	1,080,609	43,421	10,589	99,164
Chautauqua	54,604	1,752,727	54,372	34,795	1,574,674	60,260	19,809	178,054
Chemung	36,477	1,352,474	49,112	23,723	1,245,989	52,937	12,754	106,485
Chenango	20,898	689,459	22,001	13,539	622,314	24,324	7,359	67,145
Clinton	33,170	1,221,020	43,519	23,143	1,132,723	46,190	10,027	88,296
Columbia	27,310	1,259,111	52,022	18,900	1,182,051	53,954	8,410	77,060
Cortland	19,401	700,695	23,769	13,303	642,560	26,269	6,098	58,134
Delaware	19,650	655,085	22,701	12,301	597,493	24,512	7,349	57,592
Dutchess	122,297	6,752,189	300,905	92,025	6,508,314	307,238	30,272	243,874
Erie	400,797	17,355,196	715,236	275,972	16,371,247	751,507	124,825	983,949
Essex	16,476	595,719	21,607	10,965	551,876	22,845	5,511	43,842
Franklin	18,493	586,841	18,129	11,837	529,390	20,396	6,656	57,451
Fulton	23,186	785,436	26,431	15,641	721,072	28,757	7,545	64,364
Genesee	26,457	918,801	31,760	18,232	853,657	33,931	8,225	65,144
Greene	19,941	740,220	28,241	13,434	690,801	29,491	6,507	49,420
Hamilton	2,534	81,761	2,746	1,642	73,197	2,863	892	8,564
Herkimer	26,582	844,848	26,135	17,642	768,580	28,939	8,940	76,268
Jefferson	38,019	1,279,923	42,059	24,821	1,158,033	46,399	13,198	121,890
Lewis	10,526	329,221	9,319	6,782	293,555	10,741	3,744	35,666
Livingston	26,371	993,693	36,245	18,504	931,838	38,395	7,867	61,855
Madison	28,211	1,118,684	41,378	19,667	1,038,374	44,338	8,544	80,309
Monroe	324,183	14,869,537	629,460	227,071	14,059,917	657,861	97,112	809,621
Montgomery	21,913	717,935	23,039	14,294	649,848	25,811	7,619	68,087
Nassau	630,606	50,743,944	2,643,944	463,017	49,294,545	2,677,786	167,589	1,449,399
Niagara	94,941	3,448,303	126,069	64,665	3,216,227	133,329	30,276	232,075
Oneida	98,075	3,475,860	124,510	64,597	3,193,044	134,378	33,478	282,816
Onondaga	198,092	8,849,235	356,049	138,459	8,289,769	379,513	59,633	559,466
Ontario	45,283	1,986,705	81,205	32,251	1,879,952	84,523	13,032	106,753
Orange	146,921	7,798,006	303,184	107,666	7,439,217	315,488	39,255	358,789

Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2004 (Cont'd)

(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Orleans	16,975	559,703	17,913	11,350	512,053	19,628	5,625	47,649
Oswego	49,257	1,753,123	61,562	33,126	1,622,700	65,963	16,131	130,424
Otsego	25,027	931,354	35,113	16,582	861,791	37,428	8,445	69,562
Putnam	43,564	2,985,701	137,816	34,230	2,911,348	138,980	9,334	74,353
Rensselaer	68,145	2,834,966	111,533	49,176	2,681,078	116,678	18,969	153,888
Rockland	125,318	8,295,740	358,029	91,375	7,969,237	366,601	33,943	326,503
St. Lawrence	39,589	1,318,984	43,513	25,377	1,200,810	47,798	14,212	118,174
Saratoga	95,391	4,867,090	218,533	72,550	4,695,915	222,990	22,841	171,175
Schenectady	68,558	2,958,252	122,432	47,754	2,787,743	128,098	20,804	170,508
Schoharie	13,122	472,901	16,509	8,889	438,539	17,660	4,233	34,363
Schuyler	7,754	256,390	8,466	5,090	234,645	9,265	2,664	21,745
Seneca	14,105	473,123	15,236	9,227	426,602	16,799	4,878	46,521
Steuben	40,238	1,482,065	53,794	25,900	1,359,623	57,789	14,338	122,441
Suffolk	666,065	41,850,329	1,988,399	496,798	40,408,193	2,024,046	169,267	1,442,136
Sullivan	30,834	1,282,358	47,885	20,351	1,184,338	51,360	10,483	98,020
Tioga	21,429	810,532	27,660	14,488	737,784	29,310	6,941	72,749
Tompkins	35,330	1,695,453	73,670	25,772	1,619,404	75,778	9,558	76,050
Ulster	77,399	3,330,536	135,555	54,507	3,151,158	140,697	22,892	179,378
Warren	30,051	1,240,523	50,617	20,753	1,168,567	52,648	9,298	71,956
Washington	25,459	887,129	29,175	17,227	812,833	31,553	8,232	74,297
Wayne	40,999	1,570,490	56,943	28,899	1,464,865	60,486	12,100	105,625
Westchester	416,457	46,869,120	2,611,256	304,778	45,798,938	2,638,486	111,679	1,070,182
Wyoming	17,046	587,067	18,989	11,924	540,010	20,834	5,122	47,057
Yates	10,031	324,272	9,858	6,303	286,054	11,050	3,728	38,218
Total, Counties Outside of New York City	4,813,581	274,087,844	12,603,769	3,420,068	262,139,762	12,976,230	1,393,513	11,948,081
NYS Unclassified +	1,807	60,371	2,386	1,103	56,007	2,465	704	4,364
Residence Unknown ++	8,444	1,101,378	62,750	5,383	1,075,466	63,247	3,061	25,911
Grand Total	8,064,550	\$464,088,545	\$21,590,194	5,475,145	\$439,985,002	\$22,452,626	2,589,405	\$24,103,543

* New York Adjusted Gross Income on resident tax forms IT-100, 200, and 201.

** Includes refundable tax credits.

+ Resident returns that could not be classified by county.

++ Includes resident tax returns (IT-100, 200, and 201) with an out-of-state address.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004

(Dollar Data in Thousands)

Bronx	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	58,404	\$119,250	\$116,572	\$2	\$2,674	\$107	-\$4,415
	\$ 5,000 -	9,999	66,783	506,049	477,553	2,655	25,839	1,034	-24,134
	10,000 -	19,999	102,803	1,485,148	1,013,336	81,239	390,574	15,785	-58,574
	20,000 -	29,999	74,611	1,857,282	792,218	77,737	987,327	42,715	2,190
	30,000 -	39,999	62,554	2,169,993	705,361	61,749	1,402,883	67,811	51,316
	40,000 -	49,999	39,497	1,760,044	479,186	36,979	1,243,881	64,926	58,049
	50,000 -	59,999	23,352	1,276,197	307,609	21,723	946,865	52,053	48,827
	60,000 -	74,999	21,154	1,411,639	303,748	19,855	1,088,036	62,236	60,381
	75,000 -	99,999	15,677	1,337,150	255,013	15,620	1,066,517	63,097	61,277
	100,000 -	199,999	10,046	1,279,418	199,511	11,015	1,068,893	70,123	67,621
	200,000	and over	1,539	805,320	58,604	1,559	745,139	56,309	51,442
	Total		476,420	\$14,007,490	\$4,708,711	\$330,134	\$8,968,626	\$496,195	\$313,980

Kings	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	120,876	\$239,617	\$233,498	\$0	\$6,121	\$245	-\$7,899
	\$ 5,000 -	9,999	113,386	852,657	794,834	1,640	56,178	2,249	-32,937
	10,000 -	19,999	180,742	2,637,651	1,820,111	105,859	711,678	28,841	-74,633
	20,000 -	29,999	133,665	3,322,456	1,452,189	120,433	1,749,834	76,440	24,395
	30,000 -	39,999	109,823	3,811,274	1,258,229	93,699	2,459,346	119,611	99,528
	40,000 -	49,999	75,663	3,377,544	926,858	60,602	2,390,084	125,366	115,751
	50,000 -	59,999	49,031	2,683,685	647,112	40,289	1,996,284	109,775	104,615
	60,000 -	74,999	47,718	3,191,136	689,435	41,090	2,460,610	140,704	136,780
	75,000 -	99,999	39,359	3,374,554	645,161	37,088	2,692,305	159,513	154,650
	100,000 -	199,999	34,534	4,547,269	691,478	36,307	3,819,484	253,439	244,428
	200,000	and over	10,467	5,970,119	411,961	13,231	5,544,972	420,072	381,960
	Total		915,264	\$34,007,963	\$9,570,867	\$550,237	\$23,886,897	\$1,436,254	\$1,146,637

Manhattan (New York)	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	91,450	\$162,289	\$158,481	\$5	\$3,815	\$153	-\$5,138
	\$ 5,000 -	9,999	74,989	562,626	521,956	2,001	38,670	1,548	-18,033
	10,000 -	19,999	111,925	1,630,552	1,064,227	56,521	509,803	20,708	-34,644
	20,000 -	29,999	83,014	2,063,960	848,129	53,491	1,162,339	52,018	23,864
	30,000 -	39,999	74,277	2,592,685	781,016	40,833	1,770,840	89,571	77,634
	40,000 -	49,999	60,004	2,685,412	655,269	26,195	2,003,958	109,646	103,492
	50,000 -	59,999	43,043	2,356,202	495,942	15,370	1,844,890	105,986	101,882
	60,000 -	74,999	47,140	3,160,948	588,056	15,581	2,557,311	152,182	147,400
	75,000 -	99,999	49,498	4,275,721	694,307	15,482	3,565,933	219,090	211,317
	100,000 -	199,999	75,062	10,410,687	1,285,678	23,934	9,101,083	620,870	593,371
	200,000	and over	65,107	68,689,756	3,056,352	39,226	65,594,261	5,013,489	4,718,125
	Total		775,509	\$98,590,838	\$10,149,412	\$288,639	\$88,152,901	\$6,385,262	\$5,919,270

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Queens	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	123,297	\$246,911	\$240,198	\$2	\$6,719	\$269	-\$5,288
	\$ 5,000 -	9,999	100,330	747,914	684,953	1,039	61,921	2,479	-17,939
	10,000 -	19,999	156,843	2,307,453	1,589,840	73,920	643,688	26,109	-37,728
	20,000 -	29,999	121,421	3,016,382	1,380,494	95,125	1,540,763	67,481	31,008
	30,000 -	39,999	100,895	3,512,549	1,211,932	75,437	2,225,191	107,897	94,582
	40,000 -	49,999	76,327	3,409,122	979,707	56,306	2,373,109	123,422	116,046
	50,000 -	59,999	52,436	2,869,429	721,994	40,276	2,107,158	114,831	110,154
	60,000 -	74,999	54,261	3,632,387	816,252	44,935	2,771,193	157,109	153,249
	75,000 -	99,999	48,741	4,183,739	818,927	46,126	3,318,686	195,288	190,506
	100,000 -	199,999	41,655	5,401,476	822,177	43,835	4,535,456	298,967	290,464
	200,000	and over	7,506	3,120,595	191,084	7,663	2,921,861	219,619	208,585
	Total		883,712	\$32,447,957	\$9,457,558	\$484,664	\$22,505,746	\$1,313,471	\$1,133,638

Richmond	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	26,766	\$47,893	\$45,634	\$0	\$2,260	\$91	-\$1,008
	\$ 5,000 -	9,999	16,063	118,423	101,201	136	17,085	684	-1,960
	10,000 -	19,999	23,331	342,849	224,868	8,735	109,246	4,450	-3,597
	20,000 -	29,999	19,179	478,508	212,799	12,446	253,248	11,252	6,065
	30,000 -	39,999	18,327	639,476	219,643	11,724	408,109	20,051	17,678
	40,000 -	49,999	16,055	720,178	209,997	10,632	499,550	26,173	24,347
	50,000 -	59,999	13,182	722,528	189,710	10,054	522,764	28,438	26,842
	60,000 -	74,999	16,056	1,079,562	260,828	14,669	804,069	45,153	43,044
	75,000 -	99,999	18,061	1,558,890	332,938	19,870	1,206,082	70,201	66,715
	100,000 -	199,999	19,022	2,487,715	408,132	22,642	2,056,942	135,486	127,036
	200,000	and over	3,771	1,588,680	92,461	4,225	1,491,994	112,249	102,600
	Total		189,813	\$9,784,704	\$2,298,211	\$115,133	\$7,371,350	\$454,227	\$407,764

Total New York City	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	420,793	\$815,960	\$794,383	\$9	\$21,589	\$865	-\$23,749
	\$ 5,000 -	9,999	371,551	2,787,669	2,580,497	7,471	199,693	7,993	-95,003
	10,000 -	19,999	575,644	8,403,654	5,712,383	326,274	2,364,989	95,893	-209,176
	20,000 -	29,999	431,890	10,738,589	4,685,829	359,232	5,693,511	249,905	87,522
	30,000 -	39,999	365,876	12,725,978	4,176,181	283,442	8,266,369	404,941	340,738
	40,000 -	49,999	267,546	11,952,300	3,251,016	190,713	8,510,582	449,533	417,685
	50,000 -	59,999	181,044	9,908,041	2,362,367	127,712	7,417,960	411,082	392,321
	60,000 -	74,999	186,329	12,475,673	2,658,320	136,130	9,681,219	557,384	540,854
	75,000 -	99,999	171,336	14,730,054	2,746,346	134,186	11,849,523	707,189	684,466
	100,000 -	199,999	180,319	24,126,565	3,406,977	137,733	20,581,858	1,378,886	1,322,920
	200,000	and over	88,390	80,174,470	3,810,461	65,904	76,298,227	5,821,738	5,462,712
	Total		3,240,718	\$188,838,952	\$36,184,759	\$1,768,806	\$150,885,520	\$10,085,410	\$8,921,289

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Albany	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	21,041	\$41,303	\$39,005	\$0	\$2,299	\$92	-\$761
	\$ 5,000 -	9,999	12,855	94,738	78,772	169	15,791	632	-1,574
	10,000 -	19,999	18,990	281,765	170,680	6,304	104,780	4,276	-1,488
	20,000 -	29,999	17,026	424,011	165,704	8,567	249,740	11,286	7,723
	30,000 -	39,999	13,928	484,458	141,894	6,672	335,892	16,897	15,919
	40,000 -	49,999	10,287	459,700	115,116	5,801	338,782	17,933	17,335
	50,000 -	59,999	7,835	429,718	97,966	5,357	326,395	17,751	17,221
	60,000 -	74,999	9,287	624,355	129,307	7,655	487,393	27,256	26,631
	75,000 -	99,999	10,567	911,810	166,385	11,388	734,037	42,604	41,788
	100,000 -	199,999	10,481	1,365,620	195,482	12,332	1,157,851	76,148	74,472
	200,000	and over	2,904	1,482,083	78,363	3,582	1,400,137	105,892	98,831
	Total		135,201	\$6,599,561	\$1,378,674	\$67,828	\$5,153,097	\$320,765	\$296,099

Allegany	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,078	\$6,116	\$5,821	\$0	\$295	\$12	-\$198
	\$ 5,000 -	9,999	1,990	14,583	12,727	47	1,809	72	-315
	10,000 -	19,999	3,129	46,289	31,015	1,314	13,959	566	-529
	20,000 -	29,999	2,322	57,983	25,664	1,810	30,509	1,347	791
	30,000 -	39,999	1,896	66,010	22,400	1,681	41,929	1,973	1,803
	40,000 -	49,999	1,471	66,012	19,261	1,497	45,254	2,201	2,043
	50,000 -	59,999	1,132	62,116	15,703	1,254	45,159	2,291	2,130
	60,000 -	74,999	1,125	75,036	16,338	1,334	57,364	3,081	2,930
	75,000 -	99,999	873	74,783	13,583	1,117	60,084	3,448	3,296
	100,000 -	199,999	464	58,281	7,992	535	49,753	3,233	3,077
	200,000	and over	80	31,701	1,804	71	29,826	2,238	2,047
	Total		17,560	\$558,910	\$172,308	\$10,661	\$375,941	\$20,464	\$17,074

Broome	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	15,281	\$30,524	\$28,991	\$0	\$1,533	\$61	-\$5,391
	\$ 5,000 -	9,999	9,602	70,958	60,640	101	10,216	409	-1,095
	10,000 -	19,999	14,571	215,755	136,910	5,022	73,823	3,004	-1,724
	20,000 -	29,999	10,841	268,027	111,697	6,146	150,184	6,704	4,599
	30,000 -	39,999	8,162	284,118	91,611	5,329	187,178	9,055	8,492
	40,000 -	49,999	6,007	268,935	73,890	4,558	190,487	9,631	9,243
	50,000 -	59,999	4,908	268,623	64,361	4,239	200,023	10,473	10,136
	60,000 -	74,999	5,180	347,182	74,458	5,317	267,407	14,590	14,137
	75,000 -	99,999	5,103	438,714	78,817	5,974	353,923	20,421	19,844
	100,000 -	199,999	4,195	539,534	74,161	5,173	460,200	30,144	29,021
	200,000	and over	948	397,299	21,001	1,123	375,171	28,187	23,747
	Total		84,798	\$3,129,669	\$816,538	\$42,982	\$2,270,145	\$132,679	\$111,010

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Cattaraugus	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,011	\$11,736	\$11,063	\$1	\$672	\$27	-\$472
	\$ 5,000 -	9,999	3,735	27,655	23,534	71	4,051	162	-538
	10,000 -	19,999	6,079	90,163	57,978	2,360	29,826	1,213	-793
	20,000 -	29,999	4,491	111,234	47,433	2,940	60,861	2,700	1,660
	30,000 -	39,999	3,476	120,906	40,111	2,719	78,076	3,717	3,355
	40,000 -	49,999	2,556	114,601	32,689	2,360	79,552	3,919	3,611
	50,000 -	59,999	1,988	108,898	27,594	1,960	79,344	4,042	3,784
	60,000 -	74,999	2,076	138,679	30,189	2,248	106,243	5,718	5,343
	75,000 -	99,999	1,678	143,438	25,861	2,009	115,567	6,634	6,152
	100,000 -	199,999	912	115,313	16,297	1,173	97,843	6,367	5,997
	200,000	and over	215	97,483	5,031	242	92,210	6,954	5,999
	Total		33,217	\$1,080,106	\$317,779	\$18,082	\$744,245	\$41,454	\$34,097

Cayuga	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,393	\$11,036	\$10,358	\$0	\$677	\$27	-\$351
	\$ 5,000 -	9,999	3,634	26,735	22,600	32	4,104	164	-467
	10,000 -	19,999	5,577	83,034	52,244	2,134	28,655	1,166	-618
	20,000 -	29,999	4,436	109,858	46,024	2,791	61,043	2,718	1,705
	30,000 -	39,999	3,389	117,970	38,038	2,436	77,496	3,741	3,455
	40,000 -	49,999	2,678	120,216	33,116	2,244	84,856	4,283	4,052
	50,000 -	59,999	2,045	111,978	27,443	2,021	82,515	4,276	4,029
	60,000 -	74,999	2,445	164,137	35,661	2,731	125,744	6,807	6,505
	75,000 -	99,999	2,206	189,596	34,105	2,681	152,810	8,775	8,406
	100,000 -	199,999	1,204	148,334	21,300	1,468	125,566	8,098	7,586
	200,000	and over	241	96,878	6,122	264	90,492	6,790	5,583
	Total		33,248	\$1,179,773	\$327,012	\$18,803	\$833,957	\$46,846	\$39,884

Chautauqua	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,727	\$19,415	\$18,392	\$0	\$1,023	\$41	-\$566
	\$ 5,000 -	9,999	6,452	47,492	40,782	73	6,636	265	-964
	10,000 -	19,999	9,953	147,783	95,846	4,231	47,706	1,938	-1,445
	20,000 -	29,999	7,447	184,660	79,674	5,156	99,828	4,424	2,631
	30,000 -	39,999	5,627	196,005	65,817	4,260	125,928	5,978	5,366
	40,000 -	49,999	4,271	191,443	54,919	3,896	132,628	6,524	5,930
	50,000 -	59,999	3,106	170,267	43,223	3,103	123,941	6,317	5,806
	60,000 -	74,999	3,353	224,540	49,162	3,618	171,760	9,271	8,535
	75,000 -	99,999	2,725	232,408	42,117	3,148	187,143	10,737	9,964
	100,000 -	199,999	1,621	205,138	29,806	1,817	173,515	11,287	10,500
	200,000	and over	322	133,578	8,450	394	124,733	9,375	8,615
	Total		54,604	\$1,752,727	\$528,189	\$29,697	\$1,194,840	\$66,157	\$54,372

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Chemung	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,488	\$13,162	\$12,535	\$0	\$627	\$25	-\$367
	\$ 5,000 -	9,999	4,131	30,536	26,456	102	3,978	159	-651
	10,000 -	19,999	6,126	90,332	58,042	2,565	29,725	1,208	-902
	20,000 -	29,999	4,503	111,435	47,580	2,804	61,051	2,705	1,699
	30,000 -	39,999	3,532	123,336	39,928	2,444	80,965	3,911	3,621
	40,000 -	49,999	2,890	129,608	35,633	2,332	91,653	4,616	4,367
	50,000 -	59,999	2,178	119,363	29,525	2,065	87,773	4,541	4,231
	60,000 -	74,999	2,435	163,242	35,320	2,516	125,406	6,805	6,442
	75,000 -	99,999	2,259	193,516	35,294	2,754	155,468	8,931	8,420
	100,000 -	199,999	1,508	194,995	27,944	1,890	165,161	10,829	10,294
	200,000	and over	427	182,948	9,951	492	172,506	12,970	11,958
	Total		36,477	\$1,352,474	\$358,206	\$19,964	\$974,313	\$56,700	\$49,112

Chenango	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,513	\$6,990	\$6,637	\$0	\$353	\$14	-\$233
	\$ 5,000 -	9,999	2,249	16,496	14,434	33	2,029	81	-365
	10,000 -	19,999	3,726	55,159	35,915	1,563	17,681	719	-629
	20,000 -	29,999	2,939	72,718	32,081	2,183	38,454	1,692	901
	30,000 -	39,999	2,327	81,038	26,829	1,861	52,348	2,493	2,296
	40,000 -	49,999	1,678	74,960	21,385	1,574	52,001	2,569	2,411
	50,000 -	59,999	1,267	69,406	17,554	1,322	50,531	2,583	2,453
	60,000 -	74,999	1,310	87,438	18,948	1,483	67,007	3,614	3,480
	75,000 -	99,999	1,146	98,081	17,373	1,356	79,352	4,562	4,375
	100,000 -	199,999	611	77,462	10,170	713	66,579	4,345	4,185
	200,000	and over	132	49,711	3,714	140	45,857	3,439	3,127
	Total		20,898	\$689,459	\$205,040	\$12,228	\$472,190	\$26,112	\$22,001

Clinton	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,253	\$10,284	\$9,690	\$0	\$594	\$24	-\$322
	\$ 5,000 -	9,999	3,479	25,844	21,539	54	4,252	170	-382
	10,000 -	19,999	5,570	82,454	51,073	1,834	29,547	1,202	-404
	20,000 -	29,999	4,449	110,299	46,049	2,585	61,665	2,742	1,813
	30,000 -	39,999	3,247	113,089	36,288	2,050	74,751	3,619	3,351
	40,000 -	49,999	2,748	123,088	33,351	2,064	87,673	4,435	4,229
	50,000 -	59,999	2,152	117,825	28,800	1,989	87,035	4,509	4,309
	60,000 -	74,999	2,230	149,594	32,034	2,310	115,250	6,260	6,028
	75,000 -	99,999	2,365	203,022	36,364	2,836	163,822	9,406	9,064
	100,000 -	199,999	1,417	178,650	24,422	1,622	152,606	9,926	9,526
	200,000	and over	260	106,872	5,619	314	100,939	7,582	6,307
	Total		33,170	\$1,221,020	\$325,228	\$17,658	\$878,134	\$49,874	\$43,519

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Columbia	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,338	\$8,405	\$7,917	\$0	\$488	\$20	-\$236
	\$ 5,000 -	9,999	2,697	19,839	16,669	24	3,147	126	-244
	10,000 -	19,999	4,341	64,187	41,112	1,511	21,564	878	-330
	20,000 -	29,999	3,634	90,051	38,277	2,089	49,686	2,214	1,453
	30,000 -	39,999	2,618	90,931	29,799	1,667	59,464	2,882	2,553
	40,000 -	49,999	2,104	94,118	26,845	1,588	65,684	3,326	3,074
	50,000 -	59,999	1,598	87,732	21,781	1,388	64,563	3,382	3,083
	60,000 -	74,999	1,875	125,448	27,936	1,654	95,858	5,243	4,866
	75,000 -	99,999	1,931	165,130	30,600	2,065	132,465	7,650	7,126
	100,000 -	199,999	1,656	214,103	31,399	1,656	181,048	11,900	11,178
	200,000	and over	518	299,167	17,307	336	281,521	21,315	19,499
	Total		27,310	\$1,259,111	\$289,643	\$13,978	\$955,487	\$58,936	\$52,022

Cortland	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,947	\$6,149	\$5,778	\$0	\$370	\$15	-\$384
	\$ 5,000 -	9,999	2,005	14,791	12,591	53	2,148	86	-323
	10,000 -	19,999	3,385	50,537	31,916	1,274	17,347	706	-427
	20,000 -	29,999	2,775	68,609	28,831	1,781	37,996	1,692	1,033
	30,000 -	39,999	2,128	74,076	24,198	1,502	48,376	2,333	2,147
	40,000 -	49,999	1,499	67,118	18,786	1,241	47,091	2,357	2,230
	50,000 -	59,999	1,225	67,039	16,877	1,148	49,014	2,517	2,400
	60,000 -	74,999	1,272	84,754	18,441	1,329	64,984	3,520	3,360
	75,000 -	99,999	1,253	106,811	19,210	1,538	86,062	4,939	4,703
	100,000 -	199,999	777	99,172	13,978	993	84,201	5,500	5,113
	200,000	and over	135	61,639	3,307	184	58,147	4,378	3,919
	Total		19,401	\$700,695	\$193,914	\$11,043	\$495,737	\$28,043	\$23,769

Delaware	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,781	\$7,057	\$6,753	\$0	\$303	\$12	-\$195
	\$ 5,000 -	9,999	2,217	16,461	14,545	33	1,883	75	-312
	10,000 -	19,999	3,458	51,082	34,097	1,209	15,761	641	-428
	20,000 -	29,999	2,761	68,547	29,996	1,650	36,901	1,634	1,015
	30,000 -	39,999	2,041	70,734	23,830	1,512	45,392	2,155	1,983
	40,000 -	49,999	1,450	64,911	18,567	1,235	45,108	2,237	2,082
	50,000 -	59,999	1,109	60,619	15,571	1,025	44,023	2,254	2,153
	60,000 -	74,999	1,119	74,900	16,103	1,121	57,676	3,131	3,012
	75,000 -	99,999	939	80,963	14,570	968	65,425	3,783	3,625
	100,000 -	199,999	620	80,271	11,100	590	68,581	4,514	4,367
	200,000	and over	155	79,540	3,806	132	75,602	5,714	5,398
	Total		19,650	\$655,085	\$188,940	\$9,475	\$456,655	\$26,151	\$22,701

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Dutchess	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	17,807	\$33,899	\$31,666	\$1	\$2,231	\$89	-\$570
	\$ 5,000 -	9,999	10,496	77,165	62,220	139	14,807	592	-664
	10,000 -	19,999	14,892	220,578	136,054	4,233	80,291	3,280	-282
	20,000 -	29,999	13,012	324,201	137,048	7,013	180,140	8,085	5,526
	30,000 -	39,999	10,758	375,025	123,078	6,351	245,591	12,113	11,093
	40,000 -	49,999	9,078	407,215	115,794	6,211	285,220	14,796	13,942
	50,000 -	59,999	7,523	413,053	105,942	6,180	300,931	16,118	15,333
	60,000 -	74,999	9,632	647,614	152,885	9,557	485,173	26,841	25,666
	75,000 -	99,999	12,241	1,060,794	218,634	14,193	827,967	47,891	45,727
	100,000 -	199,999	14,037	1,844,616	298,385	18,151	1,528,082	100,597	95,972
	200,000	and over	2,821	1,348,028	81,093	3,289	1,263,656	95,360	89,163
		Total	122,297	\$6,752,189	\$1,462,801	\$75,318	\$5,214,090	\$325,762	\$300,905

Erie	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	68,081	\$130,209	\$122,983	\$1	\$7,224	\$289	-\$3,337
	\$ 5,000 -	9,999	43,322	320,036	264,233	378	55,424	2,217	-5,680
	10,000 -	19,999	63,180	931,594	571,701	23,108	336,785	13,728	-6,920
	20,000 -	29,999	49,303	1,220,752	491,501	27,409	701,843	31,489	21,071
	30,000 -	39,999	37,259	1,294,480	399,479	21,920	873,081	43,024	40,480
	40,000 -	49,999	28,572	1,280,634	341,868	21,055	917,711	47,138	45,557
	50,000 -	59,999	23,512	1,289,636	309,280	21,030	959,326	50,616	49,049
	60,000 -	74,999	28,270	1,899,587	403,715	29,457	1,466,414	80,542	78,857
	75,000 -	99,999	29,983	2,580,718	468,364	35,608	2,076,746	119,892	117,792
	100,000 -	199,999	23,420	3,017,717	434,421	30,086	2,553,210	167,180	163,978
	200,000	and over	5,895	3,389,833	157,950	7,686	3,224,200	244,262	214,388
		Total	400,797	\$17,355,196	\$3,965,496	\$217,738	\$13,171,964	\$800,378	\$715,236

Essex	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,974	\$5,733	\$5,412	\$0	\$321	\$13	-\$107
	\$ 5,000 -	9,999	1,775	13,054	11,162	12	1,881	75	-178
	10,000 -	19,999	2,861	42,648	27,708	962	13,978	569	-218
	20,000 -	29,999	2,213	54,748	23,693	1,336	29,719	1,319	833
	30,000 -	39,999	1,662	57,753	19,264	1,045	37,444	1,797	1,612
	40,000 -	49,999	1,295	58,043	16,664	975	40,404	2,013	1,878
	50,000 -	59,999	974	53,335	13,556	871	38,908	2,006	1,811
	60,000 -	74,999	1,107	74,144	16,368	1,185	56,591	3,063	2,886
	75,000 -	99,999	886	75,806	13,862	973	60,970	3,511	3,339
	100,000 -	199,999	556	70,852	10,204	577	60,071	3,927	3,726
	200,000	and over	173	89,603	5,212	148	84,243	6,371	6,024
		Total	16,476	\$595,719	\$163,104	\$8,084	\$424,530	\$24,662	\$21,607

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Franklin	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,316	\$6,098	\$5,755	\$0	\$343	\$14	-\$374
	\$ 5,000 -	9,999	2,046	14,982	12,943	25	2,014	81	-332
	10,000 -	19,999	3,354	49,814	32,594	1,490	15,729	639	-609
	20,000 -	29,999	2,526	62,752	27,478	1,915	33,359	1,472	818
	30,000 -	39,999	1,879	65,435	21,506	1,397	42,533	2,040	1,868
	40,000 -	49,999	1,497	67,166	18,838	1,370	46,958	2,349	2,228
	50,000 -	59,999	1,110	60,692	14,757	1,065	44,869	2,333	2,263
	60,000 -	74,999	1,144	76,445	16,604	1,282	58,558	3,171	3,044
	75,000 -	99,999	1,032	88,647	15,707	1,304	71,636	4,111	3,928
	100,000 -	199,999	500	62,228	8,896	574	52,758	3,416	3,271
	200,000	and over	89	32,584	2,388	102	30,093	2,250	2,022
	Total		18,493	\$586,841	\$177,467	\$10,523	\$398,851	\$21,876	\$18,129

Fulton	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,617	\$7,227	\$6,874	\$0	\$353	\$14	-\$329
	\$ 5,000 -	9,999	2,447	18,185	15,837	27	2,321	93	-403
	10,000 -	19,999	4,102	61,487	39,076	1,749	20,662	840	-485
	20,000 -	29,999	3,653	90,251	37,720	2,286	50,245	2,234	1,503
	30,000 -	39,999	2,484	86,420	27,810	1,706	56,905	2,746	2,585
	40,000 -	49,999	1,838	82,378	23,285	1,506	57,586	2,875	2,773
	50,000 -	59,999	1,374	75,337	18,848	1,311	55,178	2,850	2,767
	60,000 -	74,999	1,501	100,648	21,631	1,498	77,519	4,211	4,119
	75,000 -	99,999	1,267	108,226	19,711	1,411	87,104	5,000	4,859
	100,000 -	199,999	759	96,513	13,634	817	82,062	5,355	5,129
	200,000	and over	144	58,764	3,037	144	55,583	4,180	3,914
	Total		23,186	\$785,436	\$227,463	\$12,455	\$545,518	\$30,399	\$26,431

Genesee	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,620	\$9,254	\$8,673	\$1	\$581	\$23	-\$260
	\$ 5,000 -	9,999	2,804	20,627	16,965	64	3,598	144	-299
	10,000 -	19,999	4,196	62,297	38,912	1,459	21,925	893	-311
	20,000 -	29,999	3,375	83,876	34,949	1,914	47,014	2,100	1,436
	30,000 -	39,999	2,695	93,762	30,406	1,852	61,505	2,961	2,745
	40,000 -	49,999	2,148	96,351	27,423	1,976	66,952	3,319	3,141
	50,000 -	59,999	1,798	98,636	24,845	1,930	71,861	3,674	3,558
	60,000 -	74,999	1,978	132,719	28,957	2,287	101,474	5,471	5,280
	75,000 -	99,999	1,716	146,827	26,321	2,147	118,359	6,788	6,496
	100,000 -	199,999	972	122,088	16,846	1,249	103,993	6,750	6,554
	200,000	and over	155	52,365	3,657	205	48,503	3,628	3,420
	Total		26,457	\$918,801	\$257,952	\$15,083	\$645,766	\$35,753	\$31,760

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Greene	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,378	\$6,493	\$6,203	\$0	\$290	\$12	-\$127
	\$ 5,000 -	9,999	2,205	16,451	14,281	16	2,153	86	-217
	10,000 -	19,999	3,165	46,733	30,446	1,073	15,214	619	-207
	20,000 -	29,999	2,623	65,132	27,666	1,589	35,877	1,596	1,123
	30,000 -	39,999	1,945	67,659	21,848	1,279	44,532	2,158	2,056
	40,000 -	49,999	1,548	69,238	19,256	1,194	48,789	2,470	2,404
	50,000 -	59,999	1,254	68,926	17,083	1,130	50,713	2,661	2,590
	60,000 -	74,999	1,419	95,105	20,394	1,382	73,329	4,029	3,942
	75,000 -	99,999	1,304	111,679	20,238	1,362	90,079	5,207	5,131
	100,000 -	199,999	913	115,591	15,784	931	98,876	6,457	6,328
	200,000	and over	187	77,213	4,262	156	72,795	5,472	5,217
	Total		19,941	\$740,220	\$197,460	\$10,113	\$532,647	\$30,766	\$28,241

Hamilton	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	511	\$923	\$875	\$0	\$49	\$2	-\$11
	\$ 5,000 -	9,999	261	1,898	1,642	0	256	10	-11
	10,000 -	19,999	453	6,610	4,451	106	2,053	83	-8
	20,000 -	29,999	343	8,599	3,926	177	4,496	199	146
	30,000 -	39,999	271	9,338	3,390	162	5,786	269	253
	40,000 -	49,999	203	9,078	2,788	151	6,139	297	286
	50,000 -	59,999	137	7,500	1,916	111	5,472	280	273
	60,000 -	74,999	155	10,433	2,228	124	8,082	440	433
	75,000 -	99,999	117	9,897	1,869	91	7,937	455	447
	100,000 -	199,999	59	7,794	1,066	45	6,684	442	420
	200,000	and over	24	9,690	530	15	9,145	690	518
	Total		2,534	\$81,761	\$24,680	\$982	\$56,099	\$3,168	\$2,746

Herkimer	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,489	\$8,821	\$8,360	\$0	\$462	\$18	-\$345
	\$ 5,000 -	9,999	2,827	20,815	17,805	46	2,963	119	-410
	10,000 -	19,999	4,902	73,148	46,458	1,926	24,764	1,007	-656
	20,000 -	29,999	3,846	95,195	40,194	2,526	52,476	2,329	1,414
	30,000 -	39,999	2,748	95,523	31,765	2,071	61,687	2,939	2,690
	40,000 -	49,999	2,229	99,738	28,663	1,999	69,076	3,404	3,232
	50,000 -	59,999	1,644	89,954	22,927	1,608	65,419	3,337	3,176
	60,000 -	74,999	1,729	115,243	25,277	1,897	88,069	4,739	4,568
	75,000 -	99,999	1,386	118,104	21,547	1,715	94,841	5,432	5,283
	100,000 -	199,999	678	84,893	11,942	788	72,163	4,683	4,505
	200,000	and over	104	43,414	2,261	112	41,042	3,087	2,678
	Total		26,582	\$844,848	\$257,199	\$14,688	\$572,961	\$31,095	\$26,135

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Jefferson	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,312	\$13,258	\$12,530	\$0	\$727	\$29	-\$329
	\$ 5,000 -	9,999	4,447	32,827	28,154	108	4,565	183	-668
	10,000 -	19,999	7,400	109,101	70,841	3,003	35,257	1,433	-1,033
	20,000 -	29,999	5,031	124,257	54,734	3,606	65,917	2,908	1,700
	30,000 -	39,999	3,668	127,546	43,089	2,797	81,660	3,874	3,510
	40,000 -	49,999	3,041	136,260	39,119	2,798	94,342	4,660	4,454
	50,000 -	59,999	2,192	120,045	30,169	2,273	87,603	4,480	4,201
	60,000 -	74,999	2,266	151,813	33,178	2,412	116,223	6,277	6,089
	75,000 -	99,999	2,058	176,092	31,805	2,440	141,847	8,135	7,837
	100,000 -	199,999	1,312	166,076	22,458	1,474	142,144	9,265	8,827
	200,000	and over	292	122,648	6,224	312	116,113	8,726	7,471
	Total		38,019	\$1,279,923	\$372,303	\$21,223	\$886,397	\$49,968	\$42,059

Lewis	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,823	\$3,489	\$3,280	\$0	\$209	\$8	-\$204
	\$ 5,000 -	9,999	1,192	8,877	7,534	12	1,331	53	-170
	10,000 -	19,999	1,738	25,545	17,384	593	7,568	307	-361
	20,000 -	29,999	1,418	35,219	15,665	998	18,556	818	441
	30,000 -	39,999	1,164	40,679	14,226	1,117	25,336	1,180	1,011
	40,000 -	49,999	957	42,827	12,661	1,009	29,157	1,418	1,275
	50,000 -	59,999	714	39,113	9,917	785	28,411	1,444	1,331
	60,000 -	74,999	742	49,697	10,966	862	37,868	2,036	1,938
	75,000 -	99,999	502	42,825	7,551	683	34,592	1,984	1,824
	100,000 -	199,999	240	30,119	4,015	312	25,791	1,677	1,593
	200,000	and over	36	10,830	704	36	10,090	748	640
	Total		10,526	\$329,221	\$103,903	\$6,407	\$218,910	\$11,674	\$9,319

Livingston	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,325	\$8,128	\$7,640	\$0	\$488	\$20	-\$280
	\$ 5,000 -	9,999	2,605	19,131	16,036	30	3,065	123	-270
	10,000 -	19,999	3,964	58,303	36,982	1,229	20,092	818	-270
	20,000 -	29,999	3,216	79,994	33,624	1,807	44,563	1,990	1,319
	30,000 -	39,999	2,710	94,482	30,373	1,746	62,363	3,031	2,787
	40,000 -	49,999	2,241	100,264	27,701	1,815	70,748	3,567	3,398
	50,000 -	59,999	1,772	96,902	24,326	1,720	70,855	3,650	3,501
	60,000 -	74,999	2,015	135,192	29,657	2,203	103,332	5,593	5,399
	75,000 -	99,999	2,081	177,995	32,164	2,558	143,273	8,228	7,991
	100,000 -	199,999	1,280	160,291	22,753	1,634	135,904	8,810	8,547
	200,000	and over	162	63,013	3,637	177	59,199	4,444	4,123
	Total		26,371	\$993,693	\$264,894	\$14,919	\$713,881	\$40,272	\$36,245

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Madison	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,484	\$9,097	\$8,497	\$0	\$600	\$24	-\$360
	\$	5,000 - 9,999	2,742	20,264	17,046	54	3,164	127	-386
		10,000 - 19,999	4,532	67,722	42,664	1,642	23,402	953	-550
		20,000 - 29,999	3,803	93,927	39,814	2,319	51,795	2,301	1,412
		30,000 - 39,999	2,931	102,047	33,432	2,147	66,467	3,196	2,904
		40,000 - 49,999	2,191	98,065	27,963	1,930	68,172	3,402	3,209
		50,000 - 59,999	1,709	93,727	23,583	1,639	68,506	3,522	3,360
		60,000 - 74,999	2,067	138,375	30,707	2,281	105,387	5,697	5,510
		75,000 - 99,999	1,939	166,109	30,760	2,324	133,026	7,641	7,443
		100,000 - 199,999	1,463	188,140	27,077	1,923	159,140	10,411	10,076
		200,000 and over	350	141,211	10,384	384	130,443	9,791	8,760
		Total	28,211	\$1,118,684	\$291,925	\$16,642	\$810,103	\$47,066	\$41,378

Monroe	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	52,527	\$103,805	\$97,773	\$1	\$6,031	\$241	-\$2,716
	\$	5,000 - 9,999	31,618	232,352	193,906	537	37,909	1,517	-4,190
		10,000 - 19,999	47,985	710,136	440,611	19,742	249,746	10,174	-5,947
		20,000 - 29,999	40,320	1,000,128	408,252	23,765	568,111	25,440	16,520
		30,000 - 39,999	30,643	1,065,527	331,641	17,494	716,392	35,448	33,274
		40,000 - 49,999	24,246	1,085,573	291,170	16,263	778,139	40,346	38,974
		50,000 - 59,999	18,538	1,017,500	248,085	15,417	753,999	40,024	38,645
		60,000 - 74,999	22,708	1,526,513	332,152	22,643	1,171,718	64,519	63,161
		75,000 - 99,999	25,660	2,214,505	417,224	29,988	1,767,286	102,079	100,177
		100,000 - 199,999	23,848	3,113,765	466,595	30,309	2,616,862	172,016	168,938
		200,000 and over	6,090	2,799,732	173,109	7,566	2,619,062	197,451	182,625
		Total	324,183	\$14,869,537	\$3,400,517	\$183,724	\$11,285,255	\$689,255	\$629,460

Montgomery	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,725	\$7,288	\$6,936	\$0	\$352	\$14	-\$344
	\$	5,000 - 9,999	2,444	18,040	15,450	39	2,550	102	-443
		10,000 - 19,999	3,896	57,923	36,568	1,755	19,600	798	-691
		20,000 - 29,999	3,268	80,846	33,554	2,097	45,195	2,015	1,253
		30,000 - 39,999	2,409	83,565	26,951	1,688	54,926	2,651	2,433
		40,000 - 49,999	1,658	74,132	21,187	1,375	51,570	2,573	2,414
		50,000 - 59,999	1,203	65,874	16,468	1,126	48,280	2,496	2,386
		60,000 - 74,999	1,331	89,115	19,538	1,298	68,279	3,699	3,573
		75,000 - 99,999	1,160	99,148	18,261	1,361	79,525	4,563	4,417
		100,000 - 199,999	696	87,186	12,587	827	73,772	4,784	4,630
		200,000 and over	123	54,820	2,708	119	51,993	3,924	3,411
		Total	21,913	\$717,935	\$210,207	\$11,686	\$496,042	\$27,618	\$23,039

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Nassau	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	93,972	\$168,554	\$158,110	\$12	\$10,444	\$418	-\$1,650
	\$ 5,000 -	9,999	50,778	374,238	309,595	530	64,113	2,565	-3,552
	10,000 -	19,999	74,564	1,095,473	715,822	20,922	358,726	14,646	-6,523
	20,000 -	29,999	59,300	1,476,599	697,103	28,561	750,918	33,588	20,691
	30,000 -	39,999	53,075	1,851,372	687,598	27,858	1,135,917	56,048	50,852
	40,000 -	49,999	45,081	2,020,841	647,644	26,669	1,346,527	70,552	67,086
	50,000 -	59,999	35,843	1,964,321	578,432	24,769	1,361,120	73,723	71,330
	60,000 -	74,999	43,958	2,955,510	807,067	37,621	2,110,821	117,818	114,931
	75,000 -	99,999	55,842	4,844,914	1,194,044	60,034	3,590,820	207,964	203,643
	100,000 -	199,999	82,175	11,111,375	2,132,418	104,011	8,874,947	588,465	575,031
	200,000	and over	36,018	22,880,746	1,298,253	48,457	21,534,156	1,635,555	1,552,105
	Total		630,606	\$50,743,944	\$9,226,086	\$379,444	\$41,138,510	\$2,801,342	\$2,643,944

Niagara	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	16,575	\$31,810	\$30,150	\$0	\$1,657	\$66	-\$768
	\$ 5,000 -	9,999	10,340	76,688	62,791	91	13,806	552	-1,101
	10,000 -	19,999	15,863	234,152	144,333	5,491	84,329	3,438	-1,286
	20,000 -	29,999	12,096	299,160	124,396	6,889	167,876	7,478	5,075
	30,000 -	39,999	8,754	304,249	97,749	5,702	200,797	9,735	9,191
	40,000 -	49,999	6,652	298,008	82,521	5,470	210,018	10,568	10,182
	50,000 -	59,999	5,591	306,823	75,846	5,348	225,630	11,719	11,350
	60,000 -	74,999	6,956	467,040	100,354	7,600	359,086	19,579	19,121
	75,000 -	99,999	6,935	596,316	108,786	8,406	479,124	27,579	27,048
	100,000 -	199,999	4,630	573,077	83,686	5,701	483,691	31,235	30,698
	200,000	and over	549	260,980	12,680	627	247,673	18,685	16,558
	Total		94,941	\$3,448,303	\$923,292	\$51,324	\$2,473,686	\$140,634	\$126,069

Oneida	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	17,385	\$33,699	\$31,933	\$0	\$1,766	\$71	-\$1,055
	\$ 5,000 -	9,999	10,615	77,966	66,396	208	11,361	455	-1,423
	10,000 -	19,999	17,341	258,929	162,420	7,094	89,416	3,641	-2,376
	20,000 -	29,999	13,848	342,769	143,132	8,792	190,845	8,493	5,471
	30,000 -	39,999	9,570	332,478	107,076	6,491	218,911	10,580	9,864
	40,000 -	49,999	7,128	319,441	87,448	5,806	226,187	11,423	10,962
	50,000 -	59,999	5,545	304,193	74,574	5,047	224,572	11,670	11,203
	60,000 -	74,999	5,890	395,404	84,877	6,213	304,314	16,586	16,149
	75,000 -	99,999	5,784	496,505	89,805	7,014	399,686	23,009	22,472
	100,000 -	199,999	4,061	517,406	71,863	5,155	440,388	28,738	27,972
	200,000	and over	908	397,069	22,009	1,091	373,974	28,184	25,273
	Total		98,075	\$3,475,860	\$941,533	\$52,911	\$2,481,420	\$142,849	\$124,510

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Onondaga	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	32,502	\$64,616	\$60,642	\$0	\$3,974	\$159	-\$4,408
	\$ 5,000 -	9,999	19,217	141,375	118,058	320	22,997	920	-2,604
	10,000 -	19,999	29,607	440,146	272,856	12,039	155,251	6,326	-4,001
	20,000 -	29,999	24,930	618,512	252,120	15,109	351,283	15,719	9,526
	30,000 -	39,999	18,580	646,153	201,518	11,299	433,336	21,316	19,798
	40,000 -	49,999	14,685	657,624	175,210	10,525	471,897	24,357	23,309
	50,000 -	59,999	11,468	629,303	150,363	9,845	469,095	24,895	23,891
	60,000 -	74,999	13,887	933,006	198,523	14,168	720,315	39,713	38,548
	75,000 -	99,999	15,643	1,351,037	247,971	18,822	1,084,245	62,643	60,929
	100,000 -	199,999	14,118	1,828,817	266,000	18,255	1,544,562	101,292	97,653
	200,000	and over	3,455	1,538,647	85,092	4,614	1,448,947	109,171	93,407
	Total		198,092	\$8,849,235	\$2,028,351	\$114,997	\$6,705,901	\$406,510	\$356,049

Ontario	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	7,339	\$14,108	\$13,160	\$0	\$948	\$38	-\$383
	\$ 5,000 -	9,999	4,420	32,639	27,049	58	5,533	221	-434
	10,000 -	19,999	6,681	98,792	61,737	2,015	35,040	1,427	-349
	20,000 -	29,999	5,480	135,907	57,005	2,839	76,062	3,405	2,352
	30,000 -	39,999	4,469	155,716	50,445	2,762	102,509	4,975	4,635
	40,000 -	49,999	3,480	156,086	44,090	2,943	109,053	5,470	5,164
	50,000 -	59,999	2,799	153,396	38,950	2,637	111,809	5,778	5,529
	60,000 -	74,999	3,500	235,312	52,474	3,615	179,223	9,724	9,412
	75,000 -	99,999	3,529	303,567	57,461	4,197	241,909	13,892	13,433
	100,000 -	199,999	2,863	371,812	56,010	3,567	312,236	20,473	19,849
	200,000	and over	723	329,370	21,319	886	307,165	23,143	21,996
	Total		45,283	\$1,986,705	\$479,700	\$25,519	\$1,481,487	\$88,546	\$81,205

Orange	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	19,816	\$38,860	\$36,274	\$4	\$2,582	\$103	-\$723
	\$ 5,000 -	9,999	13,065	97,061	80,038	201	16,823	673	-1,701
	10,000 -	19,999	20,122	295,721	189,666	7,889	98,167	4,005	-3,687
	20,000 -	29,999	16,018	397,837	171,485	10,913	215,423	9,607	5,434
	30,000 -	39,999	13,263	462,666	155,436	9,389	297,841	14,576	12,970
	40,000 -	49,999	10,946	490,382	143,804	8,490	338,089	17,473	16,123
	50,000 -	59,999	9,031	494,742	134,800	8,379	351,563	18,657	17,292
	60,000 -	74,999	11,545	776,872	193,880	12,641	570,351	31,384	29,250
	75,000 -	99,999	14,349	1,242,026	277,430	18,180	946,415	54,475	50,296
	100,000 -	199,999	15,943	2,074,986	367,838	21,677	1,685,471	110,406	98,809
	200,000	and over	2,823	1,426,852	87,292	3,581	1,335,979	100,942	79,120
	Total		146,921	\$7,798,006	\$1,837,942	\$101,343	\$5,858,704	\$362,301	\$303,184

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Orleans	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,817	\$5,425	\$5,139	\$0	\$287	\$11	-\$188
	\$ 5,000 -	9,999	1,709	12,677	10,795	30	1,852	74	-236
	10,000 -	19,999	2,974	44,540	28,254	1,285	15,002	611	-392
	20,000 -	29,999	2,447	60,279	25,714	1,720	32,844	1,449	884
	30,000 -	39,999	1,624	56,560	18,863	1,285	36,412	1,735	1,597
	40,000 -	49,999	1,472	65,635	18,731	1,426	45,478	2,251	2,165
	50,000 -	59,999	1,096	60,112	14,942	1,241	43,929	2,252	2,139
	60,000 -	74,999	1,224	82,235	17,923	1,388	62,924	3,406	3,281
	75,000 -	99,999	1,057	90,014	16,265	1,353	72,396	4,148	4,002
	100,000 -	199,999	500	61,368	8,669	624	52,075	3,354	3,283
	200,000	and over	55	20,857	1,254	53	19,550	1,466	1,378
	Total		16,975	\$559,703	\$166,548	\$10,405	\$382,750	\$20,759	\$17,913

Oswego	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	8,148	\$16,215	\$15,373	\$0	\$842	\$34	-\$435
	\$ 5,000 -	9,999	5,305	39,089	33,637	102	5,350	214	-852
	10,000 -	19,999	8,313	123,160	79,958	3,564	39,641	1,611	-1,163
	20,000 -	29,999	6,247	154,731	66,419	4,571	83,734	3,694	2,313
	30,000 -	39,999	4,784	166,486	54,950	3,663	107,872	5,155	4,857
	40,000 -	49,999	3,909	175,323	49,235	3,654	122,434	6,106	5,909
	50,000 -	59,999	3,057	167,777	41,845	3,080	122,852	6,351	6,176
	60,000 -	74,999	3,433	230,681	49,167	3,727	177,787	9,679	9,473
	75,000 -	99,999	3,467	298,628	53,339	4,186	241,103	13,894	13,605
	100,000 -	199,999	2,390	295,022	41,087	3,016	250,919	16,196	15,862
	200,000	and over	204	86,011	4,298	219	81,494	6,137	5,816
	Total		49,257	\$1,753,123	\$489,309	\$29,782	\$1,234,028	\$69,070	\$61,562

Otsego	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,409	\$8,704	\$8,208	\$0	\$496	\$20	-\$322
	\$ 5,000 -	9,999	2,690	19,841	17,120	34	2,687	108	-323
	10,000 -	19,999	4,353	64,994	41,822	1,520	21,652	881	-444
	20,000 -	29,999	3,602	88,772	38,538	2,201	48,034	2,126	1,336
	30,000 -	39,999	2,483	86,057	28,443	1,739	55,875	2,674	2,462
	40,000 -	49,999	1,928	86,339	24,666	1,592	60,081	2,986	2,807
	50,000 -	59,999	1,461	80,003	20,226	1,367	58,410	3,007	2,858
	60,000 -	74,999	1,501	100,723	22,327	1,554	76,842	4,164	4,022
	75,000 -	99,999	1,384	118,455	21,684	1,532	95,240	5,478	5,322
	100,000 -	199,999	932	120,290	16,556	1,058	102,676	6,744	6,479
	200,000	and over	284	157,175	9,224	316	147,635	11,163	10,915
	Total		25,027	\$931,354	\$248,814	\$12,912	\$669,628	\$39,352	\$35,113

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Putnam	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,227	\$12,028	\$11,074	\$0	\$954	\$38	-\$102
	\$ 5,000 -	9,999	3,087	22,406	17,350	12	5,044	202	-44
	10,000 -	19,999	4,166	61,695	38,500	840	22,355	916	178
	20,000 -	29,999	3,432	85,863	38,324	1,371	46,168	2,088	1,550
	30,000 -	39,999	3,387	118,231	42,855	1,593	73,783	3,652	3,273
	40,000 -	49,999	3,121	140,339	42,553	1,877	95,909	5,019	4,610
	50,000 -	59,999	2,640	144,979	40,537	2,018	102,424	5,494	5,052
	60,000 -	74,999	3,635	244,497	65,008	3,509	175,981	9,724	9,092
	75,000 -	99,999	5,023	436,743	102,656	5,808	328,279	18,952	17,683
	100,000 -	199,999	7,162	956,857	176,397	9,329	771,131	50,910	47,400
	200,000	and over	1,684	762,062	53,404	2,111	706,539	53,241	49,123
	Total		43,564	\$2,985,701	\$628,659	\$28,467	\$2,328,567	\$150,237	\$137,816

Rensselaer	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,238	\$20,242	\$19,072	\$1	\$1,166	\$47	-\$357
	\$ 5,000 -	9,999	6,469	47,619	39,544	82	7,993	320	-725
	10,000 -	19,999	9,869	146,902	89,164	3,472	54,266	2,213	-852
	20,000 -	29,999	8,890	221,481	88,016	4,698	128,767	5,800	3,888
	30,000 -	39,999	7,170	249,126	75,409	3,899	169,819	8,419	7,771
	40,000 -	49,999	5,489	245,567	64,414	3,710	177,443	9,202	8,707
	50,000 -	59,999	4,201	230,162	55,004	3,250	171,909	9,133	8,716
	60,000 -	74,999	5,081	341,587	72,986	4,733	263,869	14,533	13,989
	75,000 -	99,999	5,534	477,463	87,351	6,220	383,892	22,160	21,417
	100,000 -	199,999	4,531	576,807	81,639	5,406	489,762	31,957	30,937
	200,000	and over	673	278,010	15,405	772	261,833	19,684	18,042
	Total		68,145	\$2,834,966	\$688,003	\$36,242	\$2,110,718	\$123,466	\$111,533

Rockland	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	17,891	\$33,052	\$30,862	\$1	\$2,188	\$88	-\$335
	\$ 5,000 -	9,999	10,575	78,765	65,325	72	13,368	535	-1,317
	10,000 -	19,999	15,668	229,789	151,794	4,974	73,021	2,982	-2,471
	20,000 -	29,999	12,133	301,365	136,605	7,231	157,529	7,042	4,063
	30,000 -	39,999	10,431	363,802	128,656	6,502	228,644	11,283	9,723
	40,000 -	49,999	8,822	395,706	119,557	5,755	270,395	14,193	12,610
	50,000 -	59,999	7,293	399,870	112,371	5,699	281,801	15,248	13,754
	60,000 -	74,999	8,550	575,125	152,174	7,808	415,143	23,176	20,929
	75,000 -	99,999	11,098	963,184	231,689	12,901	718,594	41,647	37,486
	100,000 -	199,999	17,505	2,374,488	455,600	24,248	1,894,641	125,626	110,703
	200,000	and over	5,352	2,580,595	196,072	8,025	2,376,512	179,411	152,885
	Total		125,318	\$8,295,740	\$1,780,704	\$83,216	\$6,431,835	\$421,229	\$358,029

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

St. Lawrence	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,995	\$13,366	\$12,728	\$0	\$637	\$26	-\$488
	\$ 5,000 -	9,999	4,477	33,186	28,930	81	4,176	167	-748
	10,000 -	19,999	7,022	103,705	69,050	3,113	31,542	1,281	-1,198
	20,000 -	29,999	5,122	126,767	56,139	3,852	66,777	2,934	1,699
	30,000 -	39,999	3,751	130,769	44,699	3,073	82,997	3,922	3,604
	40,000 -	49,999	3,237	145,223	40,965	2,913	101,345	5,048	4,802
	50,000 -	59,999	2,459	134,809	32,793	2,408	99,608	5,164	4,994
	60,000 -	74,999	2,592	173,711	37,473	2,923	133,315	7,226	7,020
	75,000 -	99,999	2,343	200,968	35,807	2,868	162,293	9,336	9,059
	100,000 -	199,999	1,376	171,340	23,892	1,691	145,773	9,438	9,093
	200,000	and over	215	85,139	4,974	247	79,918	6,000	5,677
	Total		39,589	\$1,318,984	\$387,450	\$23,168	\$908,382	\$50,542	\$43,513

Saratoga	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	13,813	\$27,739	\$25,670	\$2	\$2,067	\$83	-\$315
	\$ 5,000 -	9,999	8,149	59,900	47,965	51	11,884	475	-425
	10,000 -	19,999	12,158	179,719	110,206	3,328	66,185	2,700	-204
	20,000 -	29,999	10,542	262,426	106,894	4,805	150,727	6,786	5,061
	30,000 -	39,999	9,075	316,121	98,911	4,627	212,583	10,487	9,929
	40,000 -	49,999	7,507	337,046	90,862	4,887	241,297	12,449	12,031
	50,000 -	59,999	6,080	333,309	81,044	5,050	247,215	13,074	12,701
	60,000 -	74,999	7,740	520,760	113,572	7,434	399,754	21,977	21,514
	75,000 -	99,999	9,341	806,939	150,608	10,515	645,816	37,300	36,577
	100,000 -	199,999	9,136	1,184,707	170,869	11,321	1,002,517	65,775	64,392
	200,000	and over	1,850	838,424	45,686	2,221	790,518	59,580	57,274
	Total		95,391	\$4,867,090	\$1,042,286	\$54,242	\$3,770,563	\$230,686	\$218,533

Schenectady	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	10,719	\$21,859	\$20,649	\$0	\$1,209	\$48	-\$368
	\$ 5,000 -	9,999	7,072	52,190	44,610	67	7,513	301	-984
	10,000 -	19,999	10,475	154,568	97,347	4,072	53,148	2,166	-1,240
	20,000 -	29,999	8,817	219,365	88,667	4,915	125,784	5,644	3,788
	30,000 -	39,999	6,815	237,031	73,254	3,805	159,972	7,913	7,405
	40,000 -	49,999	4,980	222,866	59,738	3,411	159,717	8,255	7,920
	50,000 -	59,999	4,049	222,127	53,626	3,258	165,243	8,775	8,443
	60,000 -	74,999	4,719	317,030	68,096	4,431	244,503	13,476	13,177
	75,000 -	99,999	5,432	468,142	85,851	6,006	376,285	21,737	21,288
	100,000 -	199,999	4,486	576,834	83,712	5,385	487,738	31,903	31,019
	200,000	and over	994	466,239	24,704	1,144	440,396	33,218	31,984
	Total		68,558	\$2,958,252	\$700,255	\$36,493	\$2,221,509	\$133,437	\$122,432

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Schoharie	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,277	\$4,372	\$4,147	\$0	\$225	\$9	-\$184
	\$	5,000 -	1,302	9,527	8,205	9	1,313	53	-147
		10,000 -	2,129	31,586	20,280	753	10,553	429	-235
		20,000 -	1,766	44,055	18,672	1,069	24,314	1,083	701
		30,000 -	1,406	48,824	16,349	990	31,485	1,504	1,382
		40,000 -	1,096	49,214	14,293	945	33,976	1,684	1,620
		50,000 -	855	46,922	11,795	850	34,277	1,761	1,671
		60,000 -	944	63,318	13,926	1,005	48,387	2,628	2,559
		75,000 -	818	69,913	12,622	876	56,414	3,241	3,163
		100,000 -	462	59,108	7,994	493	50,621	3,314	3,222
		200,000 and over	67	46,063	1,782	59	44,222	3,363	2,756
		Total	13,122	\$472,901	\$130,066	\$7,048	\$335,787	\$19,068	\$16,509

Schuyler	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,432	\$2,738	\$2,597	\$0	\$141	\$6	-\$133
	\$	5,000 -	793	5,808	5,059	9	740	30	-118
		10,000 -	1,318	19,436	12,811	485	6,140	249	-168
		20,000 -	1,033	25,709	11,155	693	13,862	613	396
		30,000 -	848	29,455	9,928	646	18,881	892	816
		40,000 -	680	30,519	8,663	623	21,233	1,052	980
		50,000 -	490	26,890	6,836	467	19,586	1,001	955
		60,000 -	488	32,728	7,121	510	25,098	1,353	1,307
		75,000 -	425	36,435	6,566	417	29,452	1,692	1,604
		100,000 -	219	27,709	4,119	243	23,348	1,521	1,456
		200,000 and over	28	18,963	567	21	18,375	1,393	1,372
		Total	7,754	\$256,390	\$75,422	\$4,113	\$176,855	\$9,801	\$8,466

Seneca	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,548	\$4,765	\$4,507	\$0	\$258	\$10	-\$144
	\$	5,000 -	1,504	11,040	9,415	16	1,610	64	-180
		10,000 -	2,319	34,400	22,286	890	11,224	456	-306
		20,000 -	1,826	45,144	19,660	1,266	24,218	1,067	601
		30,000 -	1,542	53,630	17,534	1,135	34,961	1,682	1,530
		40,000 -	1,202	53,922	14,864	1,121	37,937	1,902	1,774
		50,000 -	853	46,576	11,807	860	33,910	1,740	1,632
		60,000 -	1,008	67,467	14,903	1,091	51,473	2,777	2,595
		75,000 -	777	66,574	12,297	913	53,365	3,062	2,878
		100,000 -	456	57,192	8,275	519	48,398	3,138	2,873
		200,000 and over	70	32,412	1,883	56	30,472	2,298	1,983
		Total	14,105	\$473,123	\$137,431	\$7,866	\$327,825	\$18,196	\$15,236

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Steuben	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,167	\$13,840	\$13,193	\$0	\$647	\$26	-\$439
	\$	5,000 - 9,999	4,333	32,239	28,184	96	3,959	158	-702
		10,000 - 19,999	6,803	100,137	65,928	2,799	31,410	1,276	-1,078
		20,000 - 29,999	5,142	127,389	56,033	3,799	67,558	2,980	1,735
		30,000 - 39,999	4,170	145,136	48,410	3,273	93,454	4,457	4,071
		40,000 - 49,999	3,279	146,932	41,610	2,951	102,372	5,089	4,771
		50,000 - 59,999	2,410	132,071	32,539	2,426	97,106	5,014	4,764
		60,000 - 74,999	2,543	170,308	37,013	2,761	130,534	7,071	6,771
		75,000 - 99,999	2,390	204,803	37,057	2,808	164,938	9,481	9,147
		100,000 - 199,999	1,621	208,523	29,468	2,039	177,015	11,596	11,167
		200,000 and over	380	200,686	13,166	484	187,036	14,126	13,587
		Total	40,238	\$1,482,065	\$402,601	\$23,435	\$1,056,028	\$61,275	\$53,794

Suffolk	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	90,412	\$169,931	\$159,326	\$2	\$10,617	\$425	-\$1,926
	\$	5,000 - 9,999	54,417	402,166	331,197	567	70,394	2,817	-4,227
		10,000 - 19,999	84,715	1,253,424	802,017	25,943	425,463	17,369	-6,590
		20,000 - 29,999	70,372	1,750,696	807,372	37,109	906,215	40,501	25,478
		30,000 - 39,999	61,000	2,125,585	781,109	35,674	1,308,803	64,251	59,118
		40,000 - 49,999	50,620	2,269,280	717,722	32,566	1,518,988	78,954	75,847
		50,000 - 59,999	40,633	2,227,837	651,071	32,004	1,544,762	82,599	80,409
		60,000 - 74,999	49,818	3,349,554	910,016	48,015	2,391,539	131,821	129,562
		75,000 - 99,999	62,755	5,443,653	1,307,172	72,920	4,063,561	233,954	230,353
		100,000 - 199,999	78,896	10,485,050	1,981,412	101,091	8,402,552	553,946	545,784
		200,000 and over	22,427	12,373,152	698,608	27,594	11,646,982	881,932	854,591
		Total	666,065	\$41,850,329	\$9,147,022	\$413,485	\$32,289,876	\$2,088,568	\$1,988,399

Sullivan	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,933	\$9,696	\$9,180	\$0	\$516	\$21	-\$394
	\$	5,000 - 9,999	3,410	25,430	22,205	58	3,167	127	-597
		10,000 - 19,999	5,230	77,267	50,514	2,318	24,435	993	-878
		20,000 - 29,999	4,395	108,905	47,090	3,379	58,436	2,581	1,451
		30,000 - 39,999	3,044	105,605	35,873	2,227	67,505	3,250	2,934
		40,000 - 49,999	2,274	101,745	29,706	1,752	70,287	3,570	3,356
		50,000 - 59,999	1,823	99,751	26,171	1,670	71,910	3,769	3,590
		60,000 - 74,999	1,932	129,628	29,537	1,928	98,164	5,392	5,186
		75,000 - 99,999	1,913	164,164	33,165	2,096	128,903	7,438	7,134
		100,000 - 199,999	1,540	195,624	30,054	1,651	163,919	10,706	10,135
		200,000 and over	340	264,544	40,349	249	223,946	17,007	15,968
		Total	30,834	\$1,282,358	\$353,844	\$17,328	\$911,185	\$54,854	\$47,885

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Tioga	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,238	\$6,748	\$6,338	\$0	\$409	\$16	-\$131
	\$ 5,000 -	9,999	2,182	16,113	13,538	22	2,553	102	-224
	10,000 -	19,999	3,576	53,243	34,420	1,246	17,576	715	-330
	20,000 -	29,999	2,846	70,502	30,657	1,779	38,066	1,682	954
	30,000 -	39,999	2,179	75,803	25,148	1,530	49,126	2,342	2,012
	40,000 -	49,999	1,736	77,531	22,292	1,561	53,678	2,641	2,306
	50,000 -	59,999	1,382	75,656	18,909	1,453	55,294	2,817	2,511
	60,000 -	74,999	1,525	102,506	22,086	1,674	78,746	4,252	3,913
	75,000 -	99,999	1,478	127,070	22,564	1,909	102,597	5,893	5,446
	100,000 -	199,999	1,161	148,063	19,713	1,482	126,868	8,286	7,943
	200,000	and over	126	57,297	2,464	141	54,686	4,130	3,262
	Total		21,429	\$810,532	\$218,130	\$12,797	\$579,598	\$32,875	\$27,660

Tompkins	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,216	\$10,568	\$9,980	\$0	\$589	\$24	-\$234
	\$ 5,000 -	9,999	3,339	24,711	20,753	52	3,907	156	-344
	10,000 -	19,999	5,220	77,966	47,305	1,330	29,331	1,197	-98
	20,000 -	29,999	4,742	117,130	46,932	2,041	68,157	3,080	2,324
	30,000 -	39,999	3,669	127,698	40,146	1,891	85,661	4,217	3,912
	40,000 -	49,999	2,861	127,998	34,789	1,872	91,337	4,695	4,481
	50,000 -	59,999	1,974	108,327	26,041	1,508	80,778	4,268	4,078
	60,000 -	74,999	2,314	155,304	33,687	2,076	119,542	6,570	6,399
	75,000 -	99,999	2,619	226,028	41,404	2,694	181,930	10,533	10,226
	100,000 -	199,999	2,640	351,060	50,273	2,799	297,989	19,744	19,273
	200,000	and over	736	368,662	21,386	805	346,471	26,140	23,653
	Total		35,330	\$1,695,453	\$372,694	\$17,068	\$1,305,691	\$80,625	\$73,670

Ulster	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	11,979	\$22,862	\$21,559	\$0	\$1,303	\$52	-\$439
	\$ 5,000 -	9,999	8,035	59,695	50,929	64	8,702	348	-845
	10,000 -	19,999	11,752	173,965	110,523	3,826	59,616	2,430	-777
	20,000 -	29,999	9,642	239,367	100,957	5,215	133,196	5,961	4,132
	30,000 -	39,999	7,418	257,963	84,018	4,323	169,622	8,309	7,822
	40,000 -	49,999	5,937	266,177	74,939	4,254	186,984	9,607	9,221
	50,000 -	59,999	4,697	257,180	64,673	3,809	188,698	10,009	9,683
	60,000 -	74,999	5,539	372,027	85,392	5,172	281,462	15,502	15,127
	75,000 -	99,999	6,133	527,831	103,903	6,665	417,263	24,115	23,492
	100,000 -	199,999	5,247	675,710	103,809	6,017	565,885	37,083	35,896
	200,000	and over	1,020	477,757	25,302	895	451,560	34,071	32,242
	Total		77,399	\$3,330,536	\$826,005	\$40,240	\$2,464,291	\$147,488	\$135,555

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Warren	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,135	\$10,392	\$9,764	\$0	\$628	\$25	-\$226
	\$ 5,000 -	9,999	3,058	22,632	19,046	23	3,562	143	-320
	10,000 -	19,999	5,018	74,286	47,013	1,647	25,625	1,043	-297
	20,000 -	29,999	4,089	100,901	42,442	2,210	56,249	2,512	1,766
	30,000 -	39,999	2,959	102,643	33,712	1,721	67,210	3,256	3,080
	40,000 -	49,999	2,167	97,147	27,812	1,631	67,704	3,399	3,275
	50,000 -	59,999	1,706	93,536	23,805	1,542	68,190	3,527	3,398
	60,000 -	74,999	1,994	133,654	29,497	1,945	102,212	5,565	5,434
	75,000 -	99,999	1,866	160,275	29,786	2,061	128,428	7,402	7,241
	100,000 -	199,999	1,541	201,597	29,115	1,896	170,586	11,237	11,013
	200,000	and over	518	243,460	15,281	526	227,654	17,172	16,253
	Total		30,051	\$1,240,523	\$307,274	\$15,203	\$918,046	\$55,280	\$50,617

Washington	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,085	\$8,141	\$7,657	\$0	\$483	\$19	-\$255
	\$ 5,000 -	9,999	2,683	19,815	16,793	40	2,982	119	-364
	10,000 -	19,999	4,231	62,906	40,294	1,566	21,046	857	-454
	20,000 -	29,999	3,778	93,358	40,046	2,487	50,825	2,252	1,283
	30,000 -	39,999	2,740	95,201	31,359	1,979	61,863	2,963	2,628
	40,000 -	49,999	2,119	94,789	27,131	1,802	65,856	3,275	2,959
	50,000 -	59,999	1,640	89,798	22,415	1,639	65,745	3,377	3,057
	60,000 -	74,999	1,699	113,807	25,083	1,777	86,947	4,686	4,330
	75,000 -	99,999	1,553	132,518	24,407	1,732	106,379	6,096	5,632
	100,000 -	199,999	801	100,195	14,034	920	85,237	5,532	5,108
	200,000	and over	130	76,602	3,411	100	73,090	5,531	5,251
	Total		25,459	\$887,129	\$252,631	\$14,043	\$620,452	\$34,707	\$29,175

Wayne	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,383	\$12,867	\$12,055	\$0	\$812	\$33	-\$362
	\$ 5,000 -	9,999	3,978	29,272	24,081	63	5,128	205	-478
	10,000 -	19,999	6,382	95,266	60,535	2,417	32,313	1,316	-798
	20,000 -	29,999	5,247	130,145	55,222	3,392	71,530	3,175	1,963
	30,000 -	39,999	4,110	143,201	46,733	3,122	93,346	4,491	4,171
	40,000 -	49,999	3,383	151,877	42,791	3,115	105,972	5,290	5,007
	50,000 -	59,999	2,720	148,927	37,737	2,730	108,460	5,577	5,330
	60,000 -	74,999	3,264	219,444	48,236	3,624	167,584	9,058	8,797
	75,000 -	99,999	3,278	281,371	51,213	4,049	226,109	12,981	12,715
	100,000 -	199,999	2,016	251,784	35,818	2,471	213,489	13,832	13,505
	200,000	and over	238	106,337	4,856	245	101,236	7,623	7,093
	Total		40,999	\$1,570,490	\$419,277	\$25,229	\$1,125,979	\$63,580	\$56,943

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Westchester	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	60,536	\$105,766	\$99,529	\$6	\$6,231	\$249	-\$1,989
	\$ 5,000 -	9,999	32,309	238,792	201,875	227	36,690	1,468	-3,382
	10,000 -	19,999	48,667	718,011	467,717	18,140	232,154	9,466	-6,167
	20,000 -	29,999	40,167	1,000,348	449,250	24,534	526,564	23,431	12,918
	30,000 -	39,999	35,518	1,237,899	429,922	21,079	786,896	38,875	33,645
	40,000 -	49,999	29,687	1,330,073	392,809	17,216	920,047	48,576	44,399
	50,000 -	59,999	23,459	1,285,015	343,751	14,770	926,494	50,972	47,455
	60,000 -	74,999	26,990	1,810,841	450,114	18,992	1,341,735	76,261	71,644
	75,000 -	99,999	31,850	2,760,110	629,847	27,582	2,102,691	123,473	116,347
	100,000 -	199,999	50,333	6,947,619	1,324,283	56,213	5,567,130	371,894	347,492
	200,000	and over	36,941	29,434,645	1,637,326	52,030	27,745,188	2,114,426	1,948,893
	Total		416,457	\$46,869,120	\$6,426,423	\$250,790	\$40,191,820	\$2,859,092	\$2,611,256

Wyoming	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,774	\$5,468	\$5,118	\$0	\$350	\$14	-\$303
	\$ 5,000 -	9,999	1,711	12,619	10,384	28	2,208	88	-168
	10,000 -	19,999	2,765	40,841	25,676	834	14,331	584	-180
	20,000 -	29,999	2,220	55,069	23,251	1,260	30,558	1,361	886
	30,000 -	39,999	1,893	65,885	21,666	1,427	42,792	2,047	1,853
	40,000 -	49,999	1,485	66,665	18,947	1,450	46,268	2,290	2,106
	50,000 -	59,999	1,201	65,943	16,712	1,250	47,981	2,435	2,318
	60,000 -	74,999	1,313	87,876	19,018	1,554	67,304	3,626	3,440
	75,000 -	99,999	1,102	93,781	16,810	1,318	75,652	4,337	4,125
	100,000 -	199,999	514	64,005	8,774	601	54,630	3,538	3,129
	200,000	and over	68	28,916	2,399	66	26,451	1,993	1,782
	Total		17,046	\$587,067	\$168,756	\$9,787	\$408,524	\$22,313	\$18,989

Yates	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,786	\$3,518	\$3,335	\$0	\$183	\$7	-\$151
	\$ 5,000 -	9,999	1,125	8,300	7,246	12	1,042	42	-151
	10,000 -	19,999	1,800	26,820	17,536	689	8,595	350	-230
	20,000 -	29,999	1,394	34,426	15,457	1,102	17,868	787	438
	30,000 -	39,999	1,066	36,925	12,810	890	23,225	1,099	949
	40,000 -	49,999	783	34,934	10,226	866	23,842	1,169	1,019
	50,000 -	59,999	592	32,415	8,236	683	23,496	1,195	1,055
	60,000 -	74,999	619	41,288	9,119	794	31,375	1,685	1,545
	75,000 -	99,999	518	44,386	8,544	695	35,147	2,013	1,851
	100,000 -	199,999	279	34,642	4,856	315	29,470	1,908	1,779
	200,000	and over	69	26,618	1,549	58	25,010	1,876	1,755
	Total		10,031	\$324,272	\$98,915	\$6,104	\$219,253	\$12,131	\$9,858

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2004 (Cont'd)

(Dollar Data in Thousands)

Total, Counties Outside of New York City	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	747,587	\$1,427,846	\$1,343,728	\$33	\$84,102	\$3,367	-\$38,375
	\$ 5,000 -	9,999	450,424	3,324,631	2,778,615	5,502	540,498	21,625	-50,267
	10,000 -	19,999	686,626	10,154,018	6,447,063	241,894	3,464,994	141,228	-72,855
	20,000 -	29,999	557,137	13,832,286	5,963,577	321,057	7,547,611	337,073	213,698
	30,000 -	39,999	448,390	15,610,181	5,239,577	274,499	10,096,098	494,288	453,498
	40,000 -	49,999	360,127	16,136,900	4,667,970	254,869	11,214,081	577,207	547,280
	50,000 -	59,999	285,045	15,626,586	4,095,952	236,123	11,294,511	599,426	573,311
	60,000 -	74,999	337,972	22,701,194	5,398,806	325,968	16,976,435	936,037	904,251
	75,000 -	99,999	382,613	33,049,457	6,956,403	432,769	25,660,271	1,482,727	1,435,068
	100,000 -	199,999	415,733	55,047,810	9,518,949	518,853	45,010,081	2,967,848	2,856,764
	200,000	and over	141,927	87,176,935	4,973,626	185,418	82,017,969	6,223,876	5,781,397
		Total	4,813,581	\$274,087,844	\$57,384,267	\$2,796,986	\$213,906,652	\$13,784,703	\$12,603,769

NYS Unclassified+	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	474	\$1,017	\$961	\$0	\$56	\$2	-\$5
	\$ 5,000 -	9,999	263	1,875	1,527	3	345	14	-5
	10,000 -	19,999	306	4,403	2,639	89	1,675	68	8
	20,000 -	29,999	185	4,579	2,001	101	2,478	113	79
	30,000 -	39,999	136	4,682	1,534	88	3,061	151	138
	40,000 -	49,999	93	4,139	1,105	51	2,983	159	151
	50,000 -	59,999	74	4,042	1,067	45	2,929	158	153
	60,000 -	74,999	74	4,970	1,292	55	3,624	203	194
	75,000 -	99,999	78	6,769	1,645	85	5,039	294	285
	100,000 -	199,999	100	13,111	2,178	92	10,841	716	686
	200,000	and over	24	10,784	805	21	9,957	752	701
		Total	1,807	\$60,371	\$16,755	\$630	\$42,987	\$2,630	\$2,386

Residence Unknown++	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,570	\$2,853	\$2,748	\$0	\$105	\$4	-\$39
	\$ 5,000 -	9,999	1,130	8,339	7,356	12	971	39	-103
	10,000 -	19,999	1,547	22,672	14,444	462	7,766	316	-25
	20,000 -	29,999	1,012	25,087	10,932	490	13,666	617	453
	30,000 -	39,999	671	23,277	8,008	272	14,997	752	690
	40,000 -	49,999	500	22,482	6,557	239	15,686	838	785
	50,000 -	59,999	351	19,237	4,771	188	14,278	797	756
	60,000 -	74,999	367	24,628	5,931	218	18,492	1,066	1,016
	75,000 -	99,999	345	29,806	6,181	180	23,445	1,417	1,342
	100,000 -	199,999	454	62,258	9,088	229	52,940	3,585	3,319
	200,000	and over	497	860,739	34,533	307	825,934	63,353	54,556
		Total	8,444	\$1,101,378	\$110,549	\$2,597	\$988,280	\$72,784	\$62,750

* New York Adjusted Gross Income on resident tax forms IT-100, 200, and 201.

** Includes refundable tax credits.

+ Resident returns that could not be classified by county.

++ Includes resident returns with out-of-state addresses.

Table 5: Average Income and Tax Liability of Full-Year Residents by County in 2004

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$29,402	\$659	\$44,798	\$1,687	\$11,269
Kings	37,156	1,253	55,173	2,396	10,322
Manhattan	127,130	7,633	177,971	11,125	10,344
Queens	36,718	1,283	52,123	2,182	9,407
Richmond	51,549	2,148	67,747	3,048	8,374
Total, New York City	58,271	2,753	86,261	4,594	10,171
Albany	48,813	2,190	64,676	3,147	7,943
Allegany	31,829	972	45,004	1,688	8,803
Broome	36,907	1,309	51,587	2,219	7,995
Cattaraugus	32,517	1,027	45,634	1,771	9,114
Cayuga	35,484	1,200	47,690	1,916	9,365
Chautauqua	32,099	996	45,256	1,732	8,989
Chemung	37,077	1,346	52,522	2,231	8,349
Chenango	32,992	1,053	45,965	1,797	9,124
Clinton	36,811	1,312	48,945	1,996	8,806
Columbia	46,104	1,905	62,542	2,855	9,163
Cortland	36,116	1,225	48,302	1,975	9,533
Delaware	33,338	1,155	48,573	1,993	7,837
Dutchess	55,211	2,460	70,723	3,339	8,056
Erie	43,302	1,785	59,322	2,723	7,883
Essex	36,157	1,311	50,331	2,083	7,955
Franklin	31,733	980	44,723	1,723	8,631
Fulton	33,875	1,140	46,101	1,839	8,531
Genesee	34,728	1,200	46,822	1,861	7,920
Greene	37,121	1,416	51,422	2,195	7,595
Hamilton	32,265	1,084	44,578	1,744	9,601
Herkimer	31,783	983	43,565	1,640	8,531
Jefferson	33,665	1,106	46,655	1,869	9,235
Lewis	31,277	885	43,284	1,584	9,526
Livingston	37,681	1,374	50,359	2,075	7,863
Madison	39,654	1,467	52,798	2,254	9,400
Monroe	45,868	1,942	61,919	2,897	8,337
Montgomery	32,763	1,051	45,463	1,806	8,936
Nassau	80,469	4,193	106,464	5,783	8,649
Niagara	36,320	1,328	49,737	2,062	7,665
Oneida	35,441	1,270	49,430	2,080	8,448
Onondaga	44,672	1,797	59,872	2,741	9,382
Ontario	43,873	1,793	58,291	2,621	8,192
Orange	53,076	2,064	69,095	2,930	9,140
Orleans	32,972	1,055	45,115	1,729	8,471
Oswego	35,591	1,250	48,986	1,991	8,085
Otsego	37,214	1,403	51,971	2,257	8,237
Putnam	68,536	3,164	85,053	4,060	7,966
Rensselaer	41,602	1,637	54,520	2,373	8,113

**Table 5: Average Income and
Tax Liability of Full-Year
Residents by County in 2004 (Cont'd)**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$66,198	\$2,857	\$87,215	\$4,012	\$9,619
St. Lawrence	33,317	1,099	47,319	1,884	8,315
Saratoga	51,023	2,291	64,727	3,074	7,494
Schenectady	43,150	1,786	58,377	2,682	8,196
Schoharie	36,039	1,258	49,335	1,987	8,118
Schuyler	33,065	1,092	46,099	1,820	8,163
Seneca	33,543	1,080	46,234	1,821	9,537
Steuben	36,832	1,337	52,495	2,231	8,540
Suffolk	62,832	2,985	81,337	4,074	8,520
Sullivan	41,589	1,553	58,196	2,524	9,350
Tioga	37,824	1,291	50,924	2,023	10,481
Tompkins	47,989	2,085	62,836	2,940	7,957
Ulster	43,031	1,751	57,812	2,581	7,836
Warren	41,281	1,684	56,308	2,537	7,739
Washington	34,845	1,146	47,184	1,832	9,025
Wayne	38,306	1,389	50,689	2,093	8,729
Westchester	112,543	6,270	150,270	8,657	9,583
Wyoming	34,440	1,114	45,288	1,747	9,187
Yates	32,327	983	45,384	1,753	10,252
Total, Counties Outside of New York City	56,941	2,618	76,648	3,794	8,574
NYS Unclassified +	33,410	1,321	50,777	2,235	6,199
Residence Unknown ++	130,433	7,431	199,789	11,749	8,465
Grand Total	\$57,547	\$2,677	\$80,360	\$4,101	\$9,309

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

+ Resident returns that could not be classified by county.

++ Includes resident tax returns (IT-100, 200 and 201) with an out-of-state address.

Nonresidents

Tables 6 through 8 provide information on individuals who resided out of state for the entire year but who had income from New York sources. Data reported on these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203. Over 656,000 returns fell into the nonresident category during 2004. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for 69 percent of all nonresident income tax filers. These states, as shown in Figure 1, accounted for nearly 80 percent of the total New York income tax liability paid by full year nonresidents.

Figure 1: Share of Nonresident Tax Liability by Place of Residence in 2004

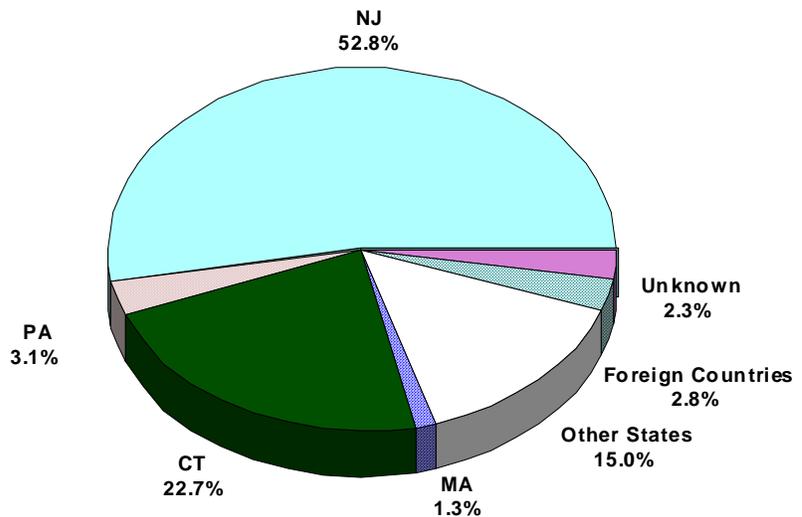


Table 6 shows income tax components by size of income for full-year nonresidents. Note that values for income, deductions, dependent exemptions, taxable income, and tax before credits are reported as if these filers were residents. New York State requires nonresidents to report income, deductions, and dependent exemptions as they would for federal tax purposes and compute an initial tax as if they were full-year residents of New York. Next, nonresidents prorate the initial tax based on the relationship of New York source income to federal source NYAGI.

As illustrated in Table 6, the number of full-year nonresidents filing a New York State personal income tax return totaled 656,623 in 2004. This was an increase over the 622,740 filed in 2003. Also, the 2004 average New York tax liability for full-year nonresident returns of \$5,715 increased 12.4 percent from the 2003 average of \$5,084. The \$5,715 average nonresident tax was \$3,038 more than the average tax of \$2,677 reported on full-year resident returns primarily because of higher income and the limited availability of refundable credits to full-year nonresidents

Table 7 presents total NYAGI and tax liability for nonresidents displayed by place of residence. The table supports New York's reputation as both a national and an international economic hub. Similar to the changes made to the classification of certain resident returns, the Office of Tax Policy Analysis classifies nonresident (IT-203) returns with New York State addresses as nonresidents with "residence unknown". This category frequently includes nonresident filers using New York State based tax preparers.

Table 7 contains the nonresident tax returns from all states that had at least one thousand tax returns and the five countries with the greatest number of tax returns for tax year 2004. The report shows the number of nonresident returns with income from New York for 30 different states (including the District of Columbia). The data in the table indicates that there was an increase of almost 34,000 nonresident returns filed in 2004 compared to 2003, with income and tax liability rising by 32.9 and 18.5 percent, respectively.

Table 8 includes income tax component information by size of income as reported by nonresidents for selected states and countries. As expected, the distribution of income varies considerably because nonresidents range from retirees who maintain a limited connection to New York, to persons who reside out-of-state who have earnings from work in New York.

Table 6: Income Tax Components of Full-Year Nonresidents by Size of Income (All Returns) in 2004

(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration		Taxable Income	Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions			
Under \$5,000	41,356	\$75,927	\$71,182	\$0	\$4,769	\$191	-\$3,174
\$5,000 - 9,999	27,015	200,167	158,524	197	41,438	1,658	815
10,000 - 19,999	47,508	704,141	414,628	9,597	279,782	11,467	6,010
20,000 - 29,999	41,930	1,045,164	447,778	18,615	578,444	26,204	15,207
30,000 - 39,999	42,678	1,494,246	505,058	22,291	966,480	47,939	32,460
40,000 - 49,999	41,723	1,874,775	544,869	24,304	1,304,368	68,474	47,541
50,000 - 59,999	38,265	2,101,435	550,034	25,638	1,524,966	82,971	57,541
60,000 - 74,999	50,988	3,433,635	826,040	40,040	2,565,727	144,515	98,456
75,000 - 99,999	70,308	6,115,801	1,314,555	66,978	4,730,971	276,943	180,611
100,000 - 199,999	133,323	18,574,100	3,091,370	147,088	15,317,476	1,027,979	607,771
200,000 and over	121,529	161,729,282	7,131,175	151,966	135,695,325	10,382,389	2,709,340
Total	656,623	\$197,348,673	\$15,055,214	\$506,714	\$163,009,746	\$12,070,731	\$3,752,579

*Federal source New York Adjusted Gross Income (includes non-New York income).

Table 7: Total Income and Tax Liability of Full-Year Nonresidents by Place of Residence in 2004

(Dollar Data in Thousands)

Place of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*
Arizona	3,013	\$1,022,591	\$12,279	2,141	\$911,723	\$12,310	872	\$110,868
California	22,230	23,322,538	120,717	16,619	18,668,801	121,685	5,611	4,653,737
Colorado	2,799	1,584,406	10,577	2,088	1,178,331	10,746	711	406,075
Connecticut	66,896	25,888,058	852,072	61,151	24,222,597	853,442	5,745	1,665,461
Delaware	1,249	327,930	5,376	1,017	294,367	5,376	232	33,563
District of Columbia	1,675	1,342,181	20,698	1,338	1,182,163	20,698	337	160,019
Florida	29,288	15,152,373	152,661	20,646	12,018,791	153,665	8,642	3,133,582
Georgia	15,446	1,844,917	13,854	9,102	1,564,684	13,980	6,344	280,233
Illinois	7,367	7,469,779	36,416	6,170	5,697,468	36,466	1,197	1,772,311
Indiana	1,175	659,162	2,815	921	539,954	3,119	254	119,208
Maine	1,557	255,048	4,275	1,261	217,084	4,281	296	37,964
Maryland	6,063	2,855,759	27,464	4,653	2,472,994	27,569	1,410	382,764
Massachusetts	13,190	7,354,211	49,789	10,812	5,892,880	50,293	2,378	1,461,331
Michigan	2,743	2,211,810	7,640	2,122	1,639,755	7,659	621	572,055
Minnesota	1,504	954,680	3,393	1,183	750,972	3,398	321	203,709
Missouri	1,615	933,000	3,168	1,281	830,320	3,198	334	102,681
Nevada	1,374	1,191,378	3,761	945	609,087	3,802	429	582,291
New Hampshire	1,790	633,460	4,985	1,410	523,908	4,986	380	109,551
New Jersey	324,811	53,739,909	1,979,936	298,634	51,350,984	1,985,099	26,177	2,388,926
North Carolina	7,144	1,745,794	14,355	4,319	1,459,722	14,550	2,825	286,072
Ohio	3,845	2,140,726	9,167	2,898	1,615,252	9,246	947	525,473
Pennsylvania	46,868	6,932,288	116,340	39,696	5,942,809	116,809	7,172	989,479
Rhode Island	1,713	656,200	4,491	1,336	562,608	4,497	377	93,592
South Carolina	2,778	808,352	8,393	1,783	702,729	8,393	995	105,623
Tennessee	1,591	981,072	3,024	1,158	729,929	3,024	433	251,143
Texas	6,042	7,534,284	23,341	4,531	3,866,779	23,748	1,511	3,667,505
Vermont	4,360	571,402	9,560	3,671	522,283	9,603	689	49,119
Virginia	7,804	3,752,821	28,429	5,656	2,995,034	28,449	2,148	757,787
Washington	1,892	8,293,562	8,362	1,404	7,609,033	8,363	488	684,529
Wisconsin	1,211	933,456	3,155	967	767,609	3,159	244	165,847
All Other States	10,409	4,892,273	20,593	7,167	3,551,122	20,685	3,242	1,341,151
Canada	283	23,841	1,033	206	23,295	1,033	77	546
China	496	9,527	333	212	8,551	333	284	976
France	192	29,940	1,372	136	29,573	1,372	56	367
India	428	9,733	312	278	9,050	312	150	683
Ireland	1,708	1,422,769	25,623	1,273	1,394,826	25,623	435	27,942
All Other Countries+	24,159	4,094,076	75,116	14,179	3,344,385	78,122	9,980	749,691
Residence Unknown++	27,915	3,773,366	87,704	18,806	3,341,039	88,011	9,109	432,327
Total	656,623	\$197,348,673	\$3,752,579	553,170	\$169,042,491	\$3,767,106	103,453	\$28,306,182

* Federal source New York Adjusted Gross Income (includes non-New York income).

+ Includes other foreign countries and unclassified.

++ Includes individuals filing a nonresident IT-203 tax return but containing a New York address. This category includes returns completed by tax preparers located in New York filing on behalf of nonresidents.

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004

(Dollar Data in Thousands)

Arizona				Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*	Number	NYAGI*						
Under \$ 5,000	246	\$315	\$291	\$0	\$23	\$1	\$1	
\$ 5,000 - 9,999	142	1,090	868	2	219	9	4	
10,000 - 19,999	295	4,409	2,789	33	1,587	65	23	
20,000 - 29,999	234	5,732	2,758	60	2,886	128	44	
30,000 - 39,999	209	7,294	2,785	70	4,439	213	67	
40,000 - 49,999	179	7,996	2,561	70	5,300	272	95	
50,000 - 59,999	176	9,646	2,855	76	6,670	351	119	
60,000 - 74,999	191	12,893	3,496	111	9,286	517	157	
75,000 - 99,999	256	22,035	4,855	158	17,022	994	277	
100,000 - 199,999	414	57,761	9,376	258	48,031	3,229	1,027	
200,000 and over	671	893,419	46,460	533	793,983	60,811	10,467	
Total	3,013	\$1,022,591	\$79,095	\$1,371	\$889,447	\$66,590	\$12,279	

California				Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*	Number	NYAGI*						
Under \$ 5,000	1,554	\$2,252	\$2,115	\$0	\$151	\$6	-\$290	
\$ 5,000 - 9,999	905	6,688	5,220	3	1,464	59	25	
10,000 - 19,999	1,479	22,159	12,822	94	9,243	380	139	
20,000 - 29,999	1,218	30,217	12,935	225	17,057	782	303	
30,000 - 39,999	1,103	38,296	13,764	243	24,262	1,217	432	
40,000 - 49,999	911	40,738	12,944	215	27,448	1,470	425	
50,000 - 59,999	768	42,177	11,647	241	30,283	1,688	487	
60,000 - 74,999	1,089	73,279	19,164	378	53,574	3,082	831	
75,000 - 99,999	1,414	123,072	29,153	604	92,852	5,531	1,319	
100,000 - 199,999	3,372	481,564	88,257	1,991	389,678	26,472	5,437	
200,000 and over	8,417	22,462,097	977,390	7,654	18,186,896	1,397,098	111,607	
Total	22,230	\$23,322,538	\$1,185,411	\$11,648	\$18,832,908	\$1,437,784	\$120,717	

Colorado				Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*	Number	NYAGI*						
Under \$ 5,000	249	\$328	\$300	\$0	\$27	\$1	-\$71	
\$ 5,000 - 9,999	141	1,068	740	0	328	13	7	
10,000 - 19,999	217	3,230	1,810	23	1,387	57	21	
20,000 - 29,999	159	3,993	1,709	36	2,248	103	36	
30,000 - 39,999	142	5,016	1,691	51	3,274	164	52	
40,000 - 49,999	104	4,697	1,356	35	3,306	174	64	
50,000 - 59,999	91	5,044	1,443	39	3,563	193	57	
60,000 - 74,999	136	9,141	2,341	73	6,661	376	108	
75,000 - 99,999	196	17,230	3,583	111	13,451	801	198	
100,000 - 199,999	469	66,604	10,758	381	55,233	3,738	795	
200,000 and over	895	1,468,054	55,319	819	1,054,591	80,751	9,309	
Total	2,799	\$1,584,406	\$81,053	\$1,568	\$1,144,068	\$86,371	\$10,577	

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

				Before Proration					
Connecticut				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Income Class*		Number	NYAGI*						
Under \$ 5,000		1,991	\$4,015	\$3,538	\$0	\$477	\$19	-\$499	
\$ 5,000 - 9,999		1,644	12,102	8,384	8	3,708	148	43	
10,000 - 19,999		2,747	41,029	23,424	602	16,985	699	363	
20,000 - 29,999		2,906	72,795	31,385	1,195	40,202	1,830	1,056	
30,000 - 39,999		3,064	107,614	36,963	1,512	69,139	3,457	2,268	
40,000 - 49,999		3,338	150,339	44,220	1,856	104,263	5,505	3,774	
50,000 - 59,999		3,140	172,757	46,934	2,194	123,579	6,726	4,536	
60,000 - 74,999		4,425	298,637	74,563	3,459	220,568	12,427	8,397	
75,000 - 99,999		7,196	628,087	139,541	6,821	481,332	28,112	18,125	
100,000 - 199,999		16,761	2,372,892	412,978	19,308	1,938,150	130,366	81,242	
200,000 and over		19,684	22,027,790	824,225	29,241	20,181,428	1,543,279	732,767	
		Total	66,896	\$25,888,058	\$1,646,155	\$66,197	\$23,179,830	\$1,732,569	\$852,072

				Before Proration					
Delaware				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Income Class*		Number	NYAGI*						
Under \$ 5,000		83	\$164	\$150	\$0	\$15	\$1	\$0	
\$ 5,000 - 9,999		68	506	350	1	156	6	3	
10,000 - 19,999		116	1,694	955	23	717	29	14	
20,000 - 29,999		83	2,056	884	36	1,136	51	23	
30,000 - 39,999		87	3,056	979	46	2,031	99	43	
40,000 - 49,999		83	3,709	1,165	64	2,480	126	58	
50,000 - 59,999		83	4,542	1,168	40	3,294	178	67	
60,000 - 74,999		119	8,073	1,981	77	5,964	333	153	
75,000 - 99,999		135	11,797	2,259	116	9,422	560	313	
100,000 - 199,999		196	26,489	3,907	165	22,269	1,489	620	
200,000 and over		196	265,843	10,274	198	233,754	17,907	4,081	
		Total	1,249	\$327,930	\$24,071	\$766	\$281,237	\$20,779	\$5,376

				Before Proration					
District of Columbia				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Income Class*		Number	NYAGI*						
Under \$ 5,000		74	\$98	\$90	\$0	\$7	\$0	\$0	
\$ 5,000 - 9,999		42	323	237	0	86	3	2	
10,000 - 19,999		80	1,222	613	6	602	25	9	
20,000 - 29,999		80	2,038	650	5	1,383	65	24	
30,000 - 39,999		65	2,219	662	4	1,553	81	38	
40,000 - 49,999		47	2,124	522	13	1,552	85	20	
50,000 - 59,999		44	2,419	491	5	1,923	112	32	
60,000 - 74,999		66	4,408	804	5	3,542	210	46	
75,000 - 99,999		101	8,739	1,723	12	7,004	427	101	
100,000 - 199,999		257	37,061	5,563	106	31,136	2,134	504	
200,000 and over		819	1,281,531	65,049	603	1,102,855	84,599	19,923	
		Total	1,675	\$1,342,181	\$76,405	\$759	\$1,151,643	\$87,742	\$20,698

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

				Before Proration				
Income Class*		Number	NYAGI*	Dependent		Taxable	Tax Before	Tax
	\$			Deductions	Exemptions	Income	Credits	Liability
Under	\$ 5,000	2,216	\$3,197	\$3,106	\$0	\$98	\$4	-\$112
\$	5,000 -	1,474	11,053	9,704	5	1,343	54	37
	10,000 -	2,897	43,322	30,484	506	12,316	503	221
	20,000 -	2,503	61,990	32,123	791	29,008	1,276	533
	30,000 -	2,076	72,354	29,798	697	41,825	1,977	816
	40,000 -	1,802	80,901	28,328	707	51,672	2,592	1,048
	50,000 -	1,535	84,083	26,425	681	56,784	2,981	1,152
	60,000 -	1,863	125,012	33,816	766	90,324	5,009	1,944
	75,000 -	2,232	193,718	45,949	1,066	146,415	8,549	3,214
	100,000 -	199,999	580,068	97,854	1,983	478,490	32,320	12,411
	200,000 and over	6,564	13,896,674	458,276	2,907	11,297,774	866,863	131,398
	Total	29,288	\$15,152,373	\$795,863	\$10,109	\$12,206,049	\$922,128	\$152,661

				Before Proration				
Income Class*		Number	NYAGI*	Dependent		Taxable	Tax Before	Tax
	\$			Deductions	Exemptions	Income	Credits	Liability
Under	\$ 5,000	4,902	\$12,766	\$12,714	\$0	\$53	\$2	\$0
\$	5,000 -	1,699	13,161	11,047	4	2,110	85	24
	10,000 -	3,169	42,379	22,835	149	19,392	789	134
	20,000 -	1,177	28,857	9,782	242	18,833	877	210
	30,000 -	619	21,544	6,021	202	15,320	790	241
	40,000 -	478	21,201	5,222	180	15,771	855	234
	50,000 -	385	21,100	4,856	174	16,070	899	324
	60,000 -	397	26,753	5,717	232	20,804	1,201	360
	75,000 -	484	41,724	7,909	295	33,520	2,000	622
	100,000 -	199,999	116,041	17,064	704	98,126	6,638	1,633
	200,000 and over	1,312	1,499,390	64,812	1,554	1,261,047	96,389	10,071
	Total	15,446	\$1,844,917	\$167,980	\$3,735	\$1,501,047	\$110,525	\$13,854

				Before Proration				
Income Class*		Number	NYAGI*	Dependent		Taxable	Tax Before	Tax
	\$			Deductions	Exemptions	Income	Credits	Liability
Under	\$ 5,000	313	\$589	\$528	\$0	\$61	\$2	-\$10
\$	5,000 -	249	1,801	1,251	0	551	22	14
	10,000 -	322	4,766	2,344	27	2,395	99	51
	20,000 -	262	6,555	2,507	47	3,980	186	80
	30,000 -	254	8,918	2,675	47	6,188	320	127
	40,000 -	191	8,629	2,190	52	6,354	345	122
	50,000 -	214	11,737	3,014	96	8,580	476	149
	60,000 -	261	17,578	4,241	130	13,207	759	197
	75,000 -	414	36,110	7,407	229	28,337	1,686	400
	100,000 -	199,999	139,042	22,814	824	114,665	7,791	1,508
	200,000 and over	3,924	7,234,054	270,888	5,209	5,699,695	437,329	33,778
	Total	7,367	\$7,469,779	\$319,858	\$6,661	\$5,884,012	\$449,016	\$36,416

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	90	\$206	\$183	\$0	\$22	\$1	\$0
\$	5,000 - 9,999	87	646	441	0	206	8	4
	10,000 - 19,999	126	1,797	1,009	17	771	32	16
	20,000 - 29,999	67	1,587	676	27	883	40	18
	30,000 - 39,999	50	1,736	542	23	1,171	59	26
	40,000 - 49,999	58	2,627	722	28	1,877	97	41
	50,000 - 59,999	49	2,688	743	14	1,931	102	20
	60,000 - 74,999	65	4,377	1,047	54	3,276	181	47
	75,000 - 99,999	95	8,316	1,570	70	6,676	391	109
	100,000 - 199,999	161	23,017	3,514	150	19,114	1,290	222
	200,000 and over	327	612,166	31,219	379	488,259	37,451	2,312
	Total	1,175	\$659,162	\$41,666	\$762	\$524,186	\$39,651	\$2,815

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	144	\$378	\$321	\$0	\$57	\$2	\$1
\$	5,000 - 9,999	155	1,123	716	0	407	16	8
	10,000 - 19,999	164	2,319	1,178	12	1,129	46	23
	20,000 - 29,999	103	2,554	1,044	37	1,473	67	25
	30,000 - 39,999	117	4,036	1,549	57	2,430	116	39
	40,000 - 49,999	102	4,631	1,364	35	3,232	169	65
	50,000 - 59,999	87	4,784	1,330	65	3,389	178	58
	60,000 - 74,999	108	7,241	1,896	65	5,281	294	96
	75,000 - 99,999	149	13,075	3,027	122	9,926	575	194
	100,000 - 199,999	222	30,851	5,181	175	25,495	1,708	544
	200,000 and over	206	184,056	7,189	192	157,247	12,009	3,221
	Total	1,557	\$255,048	\$24,795	\$760	\$210,066	\$15,180	\$4,275

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	418	\$791	\$692	\$0	\$99	\$4	-\$2
\$	5,000 - 9,999	341	2,549	1,741	2	803	32	17
	10,000 - 19,999	415	6,130	3,297	74	2,759	114	50
	20,000 - 29,999	369	9,139	3,647	137	5,355	243	88
	30,000 - 39,999	302	10,575	3,712	133	6,706	333	102
	40,000 - 49,999	252	11,331	3,236	154	7,843	411	124
	50,000 - 59,999	221	12,101	3,196	152	8,754	472	142
	60,000 - 74,999	316	21,132	5,226	219	15,687	880	236
	75,000 - 99,999	388	33,594	7,209	283	26,034	1,526	330
	100,000 - 199,999	931	133,322	21,271	817	111,012	7,523	1,847
	200,000 and over	2,110	2,615,094	114,604	2,537	2,291,367	175,470	24,530
	Total	6,063	\$2,855,759	\$167,832	\$4,507	\$2,476,418	\$187,007	\$27,464

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent		Taxable	Tax Before	Tax
				Exemptions	Income	Credits	Liability	
Under \$ 5,000	891	\$2,052	\$1,762	\$0	\$290	\$12	-\$16	
\$ 5,000 - 9,999	786	5,684	3,718	1	1,965	79	44	
10,000 - 19,999	967	14,153	7,178	99	6,876	285	123	
20,000 - 29,999	775	19,244	7,477	180	11,566	535	250	
30,000 - 39,999	639	22,470	7,138	161	15,171	775	319	
40,000 - 49,999	634	28,643	7,958	203	20,483	1,093	456	
50,000 - 59,999	601	33,053	8,034	264	24,755	1,358	554	
60,000 - 74,999	852	57,504	13,170	557	43,719	2,467	907	
75,000 - 99,999	1,064	92,437	17,789	747	73,824	4,348	1,511	
100,000 - 199,999	2,206	311,004	48,114	1,913	260,399	17,570	5,193	
200,000 and over	3,775	6,767,968	255,713	4,265	5,455,390	418,267	40,448	
Total	13,190	\$7,354,211	\$378,050	\$8,391	\$5,914,437	\$446,788	\$49,789	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent		Taxable	Tax Before	Tax
				Exemptions	Income	Credits	Liability	
Under \$ 5,000	225	\$549	\$484	\$0	\$66	\$3	\$2	
\$ 5,000 - 9,999	211	1,526	1,098	0	428	17	9	
10,000 - 19,999	244	3,479	1,760	25	1,694	70	38	
20,000 - 29,999	198	4,881	1,903	41	2,916	135	73	
30,000 - 39,999	136	4,707	1,557	72	3,065	152	76	
40,000 - 49,999	125	5,677	1,568	63	4,046	212	73	
50,000 - 59,999	98	5,405	1,345	64	3,956	216	51	
60,000 - 74,999	151	10,228	2,474	102	7,651	429	109	
75,000 - 99,999	178	15,349	3,287	136	11,926	696	198	
100,000 - 199,999	408	58,381	9,394	393	48,448	3,274	701	
200,000 and over	769	2,101,626	73,288	856	1,591,573	122,203	6,311	
Total	2,743	\$2,211,810	\$98,157	\$1,752	\$1,675,769	\$127,406	\$7,640	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent		Taxable	Tax Before	Tax
				Exemptions	Income	Credits	Liability	
Under \$ 5,000	125	\$279	\$244	\$0	\$35	\$1	\$1	
\$ 5,000 - 9,999	88	643	429	0	214	9	5	
10,000 - 19,999	112	1,598	786	8	804	33	14	
20,000 - 29,999	61	1,514	652	18	844	39	17	
30,000 - 39,999	45	1,557	461	8	1,087	55	22	
40,000 - 49,999	57	2,588	730	23	1,835	98	30	
50,000 - 59,999	45	2,476	640	31	1,804	99	36	
60,000 - 74,999	65	4,381	1,000	27	3,327	191	46	
75,000 - 99,999	109	9,421	1,932	75	7,414	436	91	
100,000 - 199,999	232	33,250	5,172	234	27,844	1,884	275	
200,000 and over	565	896,973	39,185	615	690,155	52,866	2,855	
Total	1,504	\$954,680	\$51,231	\$1,039	\$735,364	\$55,710	\$3,393	

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

				Before Proration				
Income Class*	Number	NYAGI*	Dependent		Taxable	Tax Before	Tax Liability	
			Deductions	Exemptions	Income	Credits		
Under \$ 5,000	130	\$266	\$231	\$0	\$35	\$1	\$1	
\$ 5,000 - 9,999	108	818	575	0	243	10	5	
10,000 - 19,999	128	1,892	1,070	24	799	33	12	
20,000 - 29,999	110	2,696	1,165	29	1,503	68	23	
30,000 - 39,999	97	3,368	1,067	42	2,258	111	45	
40,000 - 49,999	66	2,992	779	27	2,186	117	23	
50,000 - 59,999	76	4,199	1,075	48	3,076	168	40	
60,000 - 74,999	88	5,938	1,362	67	4,509	252	70	
75,000 - 99,999	123	10,705	2,080	102	8,451	498	148	
100,000 - 199,999	203	28,861	4,393	170	24,203	1,637	375	
200,000 and over	486	871,266	44,165	559	764,424	58,631	2,427	
Total	1,615	\$933,000	\$57,961	\$1,068	\$811,688	\$61,527	\$3,168	

				Before Proration				
Income Class*	Number	NYAGI*	Dependent		Taxable	Tax Before	Tax Liability	
			Deductions	Exemptions	Income	Credits		
Under \$ 5,000	107	\$128	\$120	\$0	\$8	\$0	-\$35	
\$ 5,000 - 9,999	58	435	403	0	32	1	1	
10,000 - 19,999	136	2,043	1,319	6	718	29	6	
20,000 - 29,999	108	2,694	1,267	21	1,407	63	20	
30,000 - 39,999	107	3,672	1,385	32	2,256	109	39	
40,000 - 49,999	85	3,809	1,156	16	2,581	136	47	
50,000 - 59,999	67	3,679	1,066	18	2,595	138	39	
60,000 - 74,999	97	6,551	1,758	58	4,735	269	72	
75,000 - 99,999	123	10,700	2,409	62	8,229	486	131	
100,000 - 199,999	165	22,721	4,653	86	17,817	1,192	350	
200,000 and over	321	1,134,947	49,046	143	648,885	49,840	3,092	
Total	1,374	\$1,191,378	\$64,582	\$442	\$689,262	\$52,263	\$3,761	

				Before Proration				
Income Class*	Number	NYAGI*	Dependent		Taxable	Tax Before	Tax Liability	
			Deductions	Exemptions	Income	Credits		
Under \$ 5,000	139	\$335	\$281	\$0	\$54	\$2	\$1	
\$ 5,000 - 9,999	132	949	599	2	348	14	7	
10,000 - 19,999	153	2,275	1,177	9	1,089	45	23	
20,000 - 29,999	113	2,776	1,138	32	1,605	73	30	
30,000 - 39,999	93	3,250	1,091	29	2,130	107	47	
40,000 - 49,999	86	3,895	1,030	38	2,826	149	58	
50,000 - 59,999	85	4,645	1,195	52	3,398	181	62	
60,000 - 74,999	136	9,115	2,181	81	6,852	380	111	
75,000 - 99,999	184	16,085	3,264	120	12,628	742	203	
100,000 - 199,999	288	40,222	6,509	244	33,337	2,240	677	
200,000 and over	381	549,912	18,049	333	456,535	34,942	3,765	
Total	1,790	\$633,460	\$36,515	\$940	\$520,804	\$38,877	\$4,985	

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

				Before Proration				
New Jersey		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*								
Under	\$ 5,000	8,062	\$17,537	\$15,944	\$0	\$1,593	\$64	-\$63
\$	5,000 - 9,999	7,824	58,220	45,090	42	13,088	524	314
	10,000 - 19,999	16,278	244,601	147,988	4,474	92,111	3,781	2,244
	20,000 - 29,999	18,384	462,178	201,687	9,872	250,567	11,328	7,584
	30,000 - 39,999	22,381	785,754	262,202	12,331	511,122	25,511	20,027
	40,000 - 49,999	23,463	1,054,507	303,362	14,024	737,010	38,993	31,351
	50,000 - 59,999	22,064	1,211,845	314,520	14,989	882,214	48,353	38,753
	60,000 - 74,999	30,399	2,048,096	494,678	24,876	1,528,153	86,311	67,704
	75,000 - 99,999	43,577	3,794,870	826,523	44,764	2,923,079	170,904	127,204
	100,000 - 199,999	83,625	11,598,827	1,968,546	101,751	9,524,009	637,523	428,521
	200,000 and over	48,754	32,463,474	1,493,055	71,423	29,737,105	2,259,020	1,256,296
	Total	324,811	\$53,739,909	\$6,073,594	\$298,546	\$46,200,051	\$3,282,311	\$1,979,936

				Before Proration				
North Carolina		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*								
Under	\$ 5,000	1,151	\$1,075	\$1,014	\$0	\$65	\$3	-\$35
\$	5,000 - 9,999	446	3,316	2,865	8	443	18	8
	10,000 - 19,999	859	12,861	8,502	236	4,109	168	61
	20,000 - 29,999	605	14,958	7,150	321	7,488	330	95
	30,000 - 39,999	484	16,822	6,327	237	10,233	483	164
	40,000 - 49,999	372	16,716	5,281	196	11,167	556	170
	50,000 - 59,999	322	17,639	4,700	174	12,765	674	230
	60,000 - 74,999	382	25,502	5,977	253	19,148	1,058	360
	75,000 - 99,999	495	42,635	9,052	413	32,820	1,905	554
	100,000 - 199,999	894	124,255	19,695	742	103,667	6,957	2,127
	200,000 and over	1,134	1,470,015	67,469	1,191	1,249,233	95,600	10,619
	Total	7,144	\$1,745,794	\$138,032	\$3,770	\$1,451,137	\$107,751	\$14,355

				Before Proration				
Ohio		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*								
Under	\$ 5,000	325	\$702	\$612	\$0	\$91	\$4	-\$8
\$	5,000 - 9,999	274	2,008	1,371	2	635	25	15
	10,000 - 19,999	357	5,278	2,617	41	2,621	109	54
	20,000 - 29,999	215	5,336	2,133	83	3,119	143	64
	30,000 - 39,999	188	6,541	2,195	76	4,270	213	81
	40,000 - 49,999	167	7,523	2,267	83	5,173	268	86
	50,000 - 59,999	152	8,350	2,080	94	6,141	331	104
	60,000 - 74,999	200	13,534	2,914	145	10,475	589	118
	75,000 - 99,999	318	27,584	5,855	265	21,381	1,250	256
	100,000 - 199,999	615	85,648	12,588	578	72,358	4,871	1,042
	200,000 and over	1,034	1,978,222	106,832	1,063	1,532,021	117,515	7,353
	Total	3,845	\$2,140,726	\$141,462	\$2,430	\$1,658,284	\$125,318	\$9,167

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

				Before Proration					
Income Class*		Number	NYAGI*	Dependent		Taxable	Tax Before	Tax	
	\$			Deductions	Exemptions	Income	Credits	Liability	
Under	\$ 5,000	2,578	\$6,337	\$5,686	\$0	\$651	\$26	-\$18	
\$	5,000 -	9,999	2,321	17,181	13,041	54	4,087	163	96
	10,000 -	19,999	4,410	66,121	40,282	1,530	24,309	994	510
	20,000 -	29,999	4,134	103,141	45,205	2,657	55,258	2,459	1,448
	30,000 -	39,999	4,466	156,274	54,748	3,600	97,881	4,658	3,268
	40,000 -	49,999	4,294	192,977	58,453	3,969	130,555	6,502	4,492
	50,000 -	59,999	3,912	214,859	58,004	4,018	152,794	7,920	5,450
	60,000 -	74,999	5,015	337,439	80,292	5,559	251,480	13,728	9,397
	75,000 -	99,999	5,471	472,516	96,685	6,591	369,156	21,313	13,659
	100,000 -	199,999	5,941	796,010	124,218	6,901	663,885	44,040	23,532
	200,000	and over	4,326	4,569,432	181,017	4,981	3,987,680	304,619	54,507
		Total	46,868	\$6,932,288	\$757,633	\$39,859	\$5,737,735	\$406,423	\$116,340

				Before Proration					
Income Class*		Number	NYAGI*	Dependent		Taxable	Tax Before	Tax	
	\$			Deductions	Exemptions	Income	Credits	Liability	
Under	\$ 5,000	154	\$336	\$294	\$0	\$42	\$2	\$1	
\$	5,000 -	9,999	143	1,038	670	4	364	15	6
	10,000 -	19,999	178	2,643	1,327	32	1,285	53	21
	20,000 -	29,999	110	2,688	1,114	40	1,534	70	30
	30,000 -	39,999	87	3,056	1,029	19	2,009	100	35
	40,000 -	49,999	90	4,028	1,244	35	2,749	142	56
	50,000 -	59,999	78	4,276	1,182	38	3,056	163	44
	60,000 -	74,999	99	6,614	1,439	58	5,053	285	105
	75,000 -	99,999	169	14,918	3,201	132	11,585	678	219
	100,000 -	199,999	270	37,584	6,236	240	30,992	2,081	680
	200,000	and over	335	579,018	24,269	336	518,094	39,723	3,296
		Total	1,713	\$656,200	\$42,004	\$933	\$576,762	\$43,312	\$4,491

				Before Proration					
Income Class*		Number	NYAGI*	Dependent		Taxable	Tax Before	Tax	
	\$			Deductions	Exemptions	Income	Credits	Liability	
Under	\$ 5,000	380	\$505	\$480	\$0	\$25	\$1	\$1	
\$	5,000 -	9,999	203	1,492	1,239	4	248	10	6
	10,000 -	19,999	346	5,188	3,372	100	1,716	70	25
	20,000 -	29,999	276	6,708	3,141	114	3,453	153	56
	30,000 -	39,999	212	7,381	2,773	88	4,520	213	85
	40,000 -	49,999	164	7,354	2,331	78	4,917	245	86
	50,000 -	59,999	144	7,972	2,189	79	5,651	296	94
	60,000 -	74,999	144	9,648	2,412	87	7,150	390	108
	75,000 -	99,999	179	15,461	3,213	110	11,969	695	292
	100,000 -	199,999	316	43,872	6,597	179	36,837	2,477	845
	200,000	and over	414	702,772	44,784	290	593,994	45,540	6,796
		Total	2,778	\$808,352	\$72,531	\$1,130	\$670,481	\$50,089	\$8,393

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	161	\$234	\$217	\$0	\$18	\$1	\$0
\$	5,000 - 9,999	97	702	556	0	146	6	4
	10,000 - 19,999	147	2,139	1,384	25	719	30	13
	20,000 - 29,999	111	2,770	1,254	54	1,461	65	30
	30,000 - 39,999	98	3,380	1,188	52	2,140	102	40
	40,000 - 49,999	84	3,728	1,079	56	2,593	131	48
	50,000 - 59,999	88	4,842	1,284	50	3,509	187	53
	60,000 - 74,999	92	6,259	1,656	68	4,535	250	72
	75,000 - 99,999	119	10,259	2,163	73	8,023	466	123
	100,000 - 199,999	211	29,595	4,987	185	24,269	1,636	400
	200,000 and over	383	917,164	49,458	401	676,351	51,922	2,240
	Total	1,591	\$981,072	\$65,226	\$964	\$723,763	\$54,796	\$3,024

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	483	\$589	\$537	\$0	\$52	\$2	-\$354
\$	5,000 - 9,999	278	2,057	1,615	3	439	18	11
	10,000 - 19,999	484	7,225	4,281	118	2,826	116	59
	20,000 - 29,999	361	8,939	3,864	173	4,902	223	103
	30,000 - 39,999	301	10,467	3,640	147	6,680	325	131
	40,000 - 49,999	269	12,129	3,585	142	8,402	436	138
	50,000 - 59,999	237	13,020	3,397	127	9,455	514	179
	60,000 - 74,999	290	19,455	4,750	201	14,456	810	286
	75,000 - 99,999	408	35,744	7,530	330	27,754	1,630	440
	100,000 - 199,999	840	119,752	19,256	727	99,292	6,720	1,581
	200,000 and over	2,091	7,304,908	196,698	2,376	4,196,811	322,246	20,767
	Total	6,042	\$7,534,284	\$249,154	\$4,342	\$4,371,070	\$333,038	\$23,341

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	262	\$587	\$524	\$0	\$63	\$3	\$1
\$	5,000 - 9,999	266	1,952	1,335	3	614	25	12
	10,000 - 19,999	444	6,586	3,690	75	2,817	115	54
	20,000 - 29,999	381	9,541	3,935	150	5,456	247	102
	30,000 - 39,999	374	13,180	4,488	216	8,476	410	217
	40,000 - 49,999	357	16,058	4,815	248	10,968	549	301
	50,000 - 59,999	328	18,035	4,633	278	13,124	678	327
	60,000 - 74,999	422	28,371	6,348	365	21,601	1,173	547
	75,000 - 99,999	512	44,126	8,713	481	34,932	2,015	885
	100,000 - 199,999	600	81,644	11,958	566	69,017	4,605	1,863
	200,000 and over	414	351,323	15,602	358	317,812	24,245	5,253
	Total	4,360	\$571,402	\$66,041	\$2,740	\$484,880	\$34,064	\$9,560

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	734	\$942	\$859	\$0	\$82	\$3	\$2
\$	5,000 - 9,999	385	2,833	2,151	2	680	27	14
	10,000 - 19,999	560	8,262	4,916	88	3,257	134	51
	20,000 - 29,999	566	14,080	5,936	205	7,923	359	132
	30,000 - 39,999	437	15,258	5,042	212	9,987	495	170
	40,000 - 49,999	349	15,644	4,381	146	11,000	575	166
	50,000 - 59,999	340	18,734	4,773	157	13,805	753	247
	60,000 - 74,999	417	28,100	6,558	230	21,138	1,195	325
	75,000 - 99,999	510	44,164	8,915	359	34,890	2,048	566
	100,000 - 199,999	1,210	170,461	26,228	987	143,093	9,657	2,412
	200,000 and over	2,296	3,434,343	163,603	2,616	2,773,577	212,468	24,345
	Total	7,804	\$3,752,821	\$233,362	\$5,002	\$3,019,433	\$227,714	\$28,429

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	161	\$257	\$230	\$0	\$27	\$1	\$1
\$	5,000 - 9,999	94	688	493	1	194	8	5
	10,000 - 19,999	148	2,228	1,232	19	976	40	19
	20,000 - 29,999	106	2,618	1,129	23	1,466	66	25
	30,000 - 39,999	106	3,688	1,322	35	2,331	117	47
	40,000 - 49,999	97	4,332	1,286	34	3,012	160	57
	50,000 - 59,999	70	3,882	1,086	32	2,764	148	53
	60,000 - 74,999	89	5,995	1,312	27	4,657	268	51
	75,000 - 99,999	124	10,858	2,242	67	8,549	506	128
	100,000 - 199,999	274	39,207	6,458	225	32,370	2,189	471
	200,000 and over	623	8,219,807	940,183	637	7,171,033	551,922	7,506
	Total	1,892	\$8,293,562	\$956,973	\$1,100	\$7,227,380	\$555,424	\$8,362

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	95	\$209	\$186	\$0	\$22	\$1	\$1
\$	5,000 - 9,999	83	606	386	1	219	9	5
	10,000 - 19,999	124	1,844	940	11	893	37	20
	20,000 - 29,999	67	1,660	696	20	945	43	22
	30,000 - 39,999	55	1,890	535	19	1,336	68	20
	40,000 - 49,999	45	2,019	551	18	1,449	78	22
	50,000 - 59,999	45	2,511	600	13	1,898	104	32
	60,000 - 74,999	65	4,345	994	40	3,255	185	48
	75,000 - 99,999	99	8,612	1,596	82	6,934	410	95
	100,000 - 199,999	178	25,647	3,647	185	21,815	1,480	226
	200,000 and over	355	884,115	21,780	378	720,296	55,300	2,664
	Total	1,211	\$933,456	\$31,912	\$766	\$759,063	\$57,716	\$3,155

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

All Other States				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits		
Income Class*	Number	NYAGI*							
Under \$ 5,000	1,279	\$1,836	\$1,650	\$0	\$187	\$7	-\$21		
\$ 5,000 - 9,999	716	5,266	4,023	2	1,241	50	26		
10,000 - 19,999	1,203	17,840	10,374	160	7,299	299	114		
20,000 - 29,999	839	20,671	8,825	343	11,490	516	171		
30,000 - 39,999	682	23,730	8,658	305	14,697	704	227		
40,000 - 49,999	604	27,051	8,402	380	18,237	928	268		
50,000 - 59,999	475	26,087	7,194	311	18,582	982	271		
60,000 - 74,999	602	40,542	10,323	449	29,683	1,636	463		
75,000 - 99,999	743	64,283	14,224	584	49,392	2,874	815		
100,000 - 199,999	1,279	178,082	27,906	1,111	148,968	10,020	2,389		
200,000 and over	1,987	4,486,886	216,286	1,829	3,173,199	243,393	15,871		
Total	10,409	\$4,892,273	\$317,866	\$5,474	\$3,472,973	\$261,410	\$20,593		

Canada				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits		
Income Class*	Number	NYAGI*							
Under \$ 5,000	55	\$67	\$67	\$0	\$0	\$0	\$0		
\$ 5,000 - 9,999	19	136	122	0	14	1	0		
10,000 - 19,999	34	509	264	9	237	10	8		
20,000 - 29,999	20	500	182	6	312	14	14		
30,000 - 39,999	24	830	220	13	597	31	29		
40,000 - 49,999	27	1,191	246	14	932	52	44		
50,000 - 59,999	21	1,151	190	13	948	56	49		
60,000 - 74,999	d/	d/	d/	d/	d/	d/	d/		
75,000 - 99,999	d/	d/	d/	d/	d/	d/	d/		
100,000 - 199,999	44	6,571	465	10	6,096	426	351		
200,000 and over	18	11,327	256	9	11,062	843	468		
Total	283	\$23,841	\$2,215	\$86	\$21,462	\$1,508	\$1,033		

China				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits		
Income Class*	Number	NYAGI*							
Under \$ 5,000	205	\$214	\$214	\$0	\$0	\$0	\$0		
\$ 5,000 - 9,999	86	641	585	1	56	2	1		
10,000 - 19,999	133	1,863	1,031	1	830	34	27		
20,000 - 29,999	27	651	244	1	406	18	15		
30,000 - 39,999	12	410	105	2	303	16	13		
40,000 - 49,999	d/	d/	d/	d/	d/	d/	d/		
50,000 - 59,999	d/	d/	d/	d/	d/	d/	d/		
60,000 - 74,999	d/	d/	d/	d/	d/	d/	d/		
75,000 - 99,999	d/	d/	d/	d/	d/	d/	d/		
100,000 - 199,999	d/	d/	d/	d/	d/	d/	d/		
200,000 and over	d/	d/	d/	d/	d/	d/	d/		
Total	496	\$9,527	\$2,606	\$18	\$6,903	\$448	\$333		

d/ Tax Law secrecy provisions prohibit disclosure.

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

France			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	41	\$29	\$29	\$0	\$0	\$0	\$0
\$ 5,000 -	9,999	11	80	74	0	6	0	0
10,000 -	19,999	14	222	122	1	99	4	3
20,000 -	29,999	18	443	160	0	284	13	12
30,000 -	39,999	20	705	238	0	466	25	18
40,000 -	49,999	d/	d/	d/	d/	d/	d/	d/
50,000 -	59,999	d/	d/	d/	d/	d/	d/	d/
60,000 -	74,999	13	868	134	1	733	45	40
75,000 -	99,999	14	1,200	129	0	1,071	67	55
100,000 -	199,999	20	2,846	209	6	2,631	182	156
200,000	and over	28	22,917	322	20	22,575	1,726	1,062
Total		192	\$29,940	\$1,532	\$30	\$28,378	\$2,091	\$1,372

India			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	84	\$199	\$199	\$0	\$0	\$0	\$0
\$ 5,000 -	9,999	78	567	533	0	34	1	0
10,000 -	19,999	117	1,726	891	4	831	34	27
20,000 -	29,999	68	1,638	546	0	1,092	51	41
30,000 -	39,999	22	759	227	2	530	27	21
40,000 -	49,999	19	844	198	2	644	36	30
50,000 -	59,999	13	715	182	1	532	30	21
60,000 -	74,999	d/	d/	d/	d/	d/	d/	d/
75,000 -	99,999	d/	d/	d/	d/	d/	d/	d/
100,000 -	199,999	d/	d/	d/	d/	d/	d/	d/
200,000	and over	d/	d/	d/	d/	d/	d/	d/
Total		428	\$9,733	\$3,098	\$23	\$6,612	\$374	\$312

Ireland			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	250	\$455	\$454	\$0	\$1	\$0	\$0
\$ 5,000 -	9,999	113	878	808	1	68	3	1
10,000 -	19,999	120	1,688	1,015	1	672	27	18
20,000 -	29,999	75	1,859	628	10	1,222	58	37
30,000 -	39,999	36	1,227	294	6	927	49	38
40,000 -	49,999	44	1,960	381	3	1,577	89	66
50,000 -	59,999	56	3,091	592	6	2,493	147	118
60,000 -	74,999	53	3,534	541	9	2,984	180	107
75,000 -	99,999	68	5,916	736	11	5,170	321	213
100,000 -	199,999	206	29,976	2,569	64	27,343	1,896	964
200,000	and over	687	1,372,185	14,448	831	1,341,921	103,085	24,062
Total		1,708	\$1,422,769	\$22,465	\$942	\$1,384,377	\$105,855	\$25,623

d/ Tax Law secrecy provisions prohibit disclosure.

* Federal source New York Adjusted Gross Income (includes non-New York income).

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2004 (Cont'd)

(Dollar Data in Thousands)

All Other Countries				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	6,080	\$8,705	\$8,640	\$0	\$64	\$3		-\$1,483	
\$ 5,000 - 9,999	2,776	19,980	18,329	17	1,634	65		-17	
10,000 - 19,999	3,506	51,911	28,022	361	23,510	958		693	
20,000 - 29,999	2,249	54,798	19,652	594	34,506	1,593		1,204	
30,000 - 39,999	1,472	50,837	14,601	638	35,567	1,815		1,375	
40,000 - 49,999	1,021	45,729	10,879	415	34,229	1,868		1,389	
50,000 - 59,999	831	45,462	9,218	380	35,864	2,042		1,543	
60,000 - 74,999	841	56,541	10,533	475	45,388	2,668		1,863	
75,000 - 99,999	1,049	90,785	13,963	596	76,068	4,632		3,194	
100,000 - 199,999	1,803	253,587	25,653	1,043	225,473	15,425		9,689	
200,000 and over	2,531	3,415,741	75,783	2,413	2,864,867	219,296		55,665	
Total	24,159	\$4,094,076	\$235,273	\$6,932	\$3,377,169	\$250,365		\$75,116	

Residence Unknown+				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*							
Under \$ 5,000	4,919	\$6,404	\$6,198	\$0	\$206	\$8		-\$171	
\$ 5,000 - 9,999	2,472	18,362	15,716	23	2,621	105		47	
10,000 - 19,999	4,279	63,510	35,526	575	27,403	1,122		708	
20,000 - 29,999	2,792	68,671	26,597	791	41,275	1,893		1,173	
30,000 - 39,999	2,016	70,375	21,382	864	48,105	2,442		1,656	
40,000 - 49,999	1,646	73,877	18,969	680	54,228	2,932		1,993	
50,000 - 59,999	1,313	71,837	16,647	620	54,490	3,050		2,023	
60,000 - 74,999	1,416	94,985	18,655	726	75,604	4,415		2,910	
75,000 - 99,999	1,592	137,888	24,655	979	112,254	6,782		4,354	
100,000 - 199,999	2,781	389,146	47,160	1,681	339,905	23,168		15,052	
200,000 and over	2,689	2,778,311	114,056	2,211	2,447,507	186,895		57,959	
Total	27,915	\$3,773,366	\$345,559	\$9,150	\$3,203,599	\$232,812		\$87,704	

* Federal source New York Adjusted Gross Income (includes non-New York income).

+ Includes individuals filing a nonresidential IT-203 return but indicating a New York address. This category includes tax returns completed by preparers located in New York filing on behalf of nonresidents.

Part-Year Residents

Tables 9 and 10 highlight information on individuals who had income from New York sources and resided in New York for only part of 2004. As with full year nonresidents, data reported by these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203. For tax years prior to 1997, data for part-year filers were classified by only the New York source amount of NYAGI. Therefore, data users should exercise caution when comparing data from recent years with data from prior to 1997.

In 2004, part-year resident filers represented 2 percent of all personal income tax filers. As Table 9 indicates, the number of filers identified as part-year residents increased by 11.6 percent to 209,325 in 2004. Moreover, tax liability reported by part-year residents was \$475 million in 2004, or 27.0 percent more than 2003.

OTPA uses a multi-step process for assigning tax returns to the part-year resident category. The primary selection criterion, also used for classifying full-year resident and full-year nonresident filers, is tax return type. In effect, OTPA considers only tax form IT-203 filers for the potential part-year return population. This selection method adheres to personal income tax form instructions which direct part-year filers to use the IT-203 tax form. However, the part-year population reported in this study is understated to the extent that part-year filers file resident tax returns. For example, move-ins may file a resident tax return although they are a resident for only a portion of the tax year and they have no New York income during their nonresident period. For the purposes of this report, data from these filers are included in the full-year resident tables.

After limiting the potential part-year resident populations to IT-203 form filers, OTPA computer programs review the tax forms to select the part-year tax form check-off box, permanent address, and tax mailing label address information. These data are used to cull the part-year filers from the entire IT-203 population. Unfortunately, the data presented in these fields are not always critical to the processing of the return. Part-year resident information can often be conflicting, potentially misleading and incomplete, thereby reducing the reliability of the data.

Two other factors further diminish the usefulness of these data as a tool for understanding migration trends. First, the data are not an inclusive representation of part-year resident activity occurring within the state. Part-year residents filing a resident return are identified as full-year residents. Also, the displayed information includes data only from filers with a continuing linkage to the state's income tax law. For example, individuals moving out-of-state with no income attributable to New York are not required to file a New York tax return. An additional potential complexity is the effect that length of residency has on income and tax liability data presented in the table.

Table 9: Total Income and Tax Liability of Part-Year Residents in 2003 and 2004

(Dollar Data in Thousands)

Item	2003	2004	Change	
			Number	Percent
All Returns				
Number	187,584	209,325	21,741	11.6
Total Income*	\$12,241,264	\$15,053,707	\$2,812,443	23.0
Tax Liability**	\$374,500	\$475,453	\$100,953	27.0
Taxable Returns				
Number	148,163	165,223	17,060	11.5
Total Income*	\$11,503,688	\$14,299,477	\$2,795,789	24.3
Tax Liability**	\$380,420	\$482,175	\$101,755	26.7
Nontaxable Returns				
Number	39,421	44,102	4,681	11.9
Total Income*	\$737,576	\$754,230	\$16,654	2.3
Tax Liability**	-\$5,920	-\$6,722	-\$802	13.5

* Total income is federal source New York Adjusted Gross Income (includes non-New York income).

** Includes refundable tax credits.

Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns) in 2004

(Dollar Data in Thousands)

Income Class *	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$5,000	13,972	\$31,250	\$29,737	\$8	\$1,513	\$61	-\$422
\$5,000 - 9,999	17,322	131,033	111,907	236	18,876	755	-1,051
10,000 - 19,999	36,897	551,033	317,873	9,342	223,688	9,145	843
20,000 - 29,999	29,241	723,950	282,415	11,328	430,018	19,643	9,588
30,000 - 39,999	22,068	767,450	231,099	8,855	527,403	26,702	15,801
40,000 - 49,999	17,005	760,960	193,893	7,879	559,044	29,918	17,743
50,000 - 59,999	12,575	688,730	155,634	6,496	526,346	29,193	17,249
60,000 - 74,999	13,851	929,630	187,610	7,915	733,668	42,163	24,885
75,000 - 99,999	14,934	1,291,985	225,674	9,715	1,056,173	63,025	37,128
100,000 - 199,999	21,191	2,895,145	382,533	15,280	2,496,163	168,063	98,769
200,000 and over	10,269	6,282,539	252,828	8,311	5,981,808	453,789	254,920
Total	209,325	\$15,053,707	\$2,371,204	\$85,366	\$12,554,701	\$842,456	\$475,453

* Federal source New York Adjusted Gross Income (includes non-New York income).

Data Sources

The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 2004 New York State income tax returns. The full-year resident data were drawn from the three resident tax forms: IT-100, IT-200, and IT-201. Full-year nonresident and part-year resident filers generally file the IT-203 income tax form. A copy of each resident, nonresident, and part-year resident tax return for 2004 appears in the Appendix.

Tax Liability and Collections

The data presented in this report represent tax liability and not tax collections. Tax liability is defined as state income tax owed as reported on a New York State personal income tax return. In contrast, annual tax collections summarize all payments made under the income tax law for at least three tax return years. These payments include withholding, collections on audit assessments for current and prior year returns, settlements on current year returns (final payments and refunds), and estimated payments for subsequent year returns.

Appendix: New York State Personal Income Tax Returns — 2004

Resident Fast Form Income Tax Return

New York State • City of New York • City of Yonkers



Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.		▼ Your social security number	
	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>		
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number	
	Mailing address <i>(number and street or rural route)</i>		Apartment number	NY State county of residence
	City, village, or post office	State	ZIP code	School district name
	Permanent home address <i>(see instructions) (number and street or rural route)</i>		Apartment number	School district code number
City, village, or post office		State NY	ZIP code	

(A) Filing status — mark an X in one box:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

- ① Single
- ② Married filing joint return
- ③ Head of household *(with qualifying person)*
- ④ Qualifying widow(er) with dependent child

(B) Can you be claimed as a dependent on another taxpayer's federal return? Yes No

(C) Were you a city of New York resident for all of 2004? *(Part-year residents must file Form IT-201; see instructions, Form IT-100-1.)* Yes No

(D) Were you a city of Yonkers resident for all of 2004? *(Part-year residents must file Form IT-201; see instructions, Form IT-100-1.)* Yes No

1	Number of federal exemptions <i>(1040EZ filers - enter 1 if single, 2 if married; 1040A filers - copy from line 6d. We will figure your New York State dependent exemptions for you.)</i>	<input type="text"/>	Dollars	<input type="text"/>	Cents
2	Wages, salaries, tips, etc. <i>(1040EZ filers - copy from line 1; 1040A filers - copy from line 7)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
3	Taxable interest income <i>(1040EZ filers - copy from line 2; 1040A filers - copy from line 8a)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
4	Interest income on U.S. government bonds included on line 3 above	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
5	Ordinary dividends <i>(1040EZ filers - enter 0; 1040A filers - copy from line 9a)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6	Unemployment compensation <i>(1040EZ filers - copy from line 3; 1040A filers - copy from line 13)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7	Individual retirement arrangement (IRA) deduction <i>(1040EZ filers - enter 0; 1040A filers - copy from line 17)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8	Voluntary gifts/contributions <i>(see instr.)</i> Return a Gift to Wildlife <input type="checkbox"/> w. <input type="text"/> . Olympic Fund <input type="checkbox"/> o. <input type="checkbox"/> . Prostate Cancer Research Fund <input type="checkbox"/> p. <input type="text"/> . Breast Cancer Research Fund <input type="checkbox"/> b. <input type="text"/> . Missing/Exploited Children Fund <input type="checkbox"/> c. <input type="text"/> . Alzheimer's Fund <input type="checkbox"/> a. <input type="text"/> .				
9	Amount of federal earned income credit <i>(see instructions and complete the back of this form)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
10	Amount of federal child and dependent care credit <i>(see instructions and complete the back of this form)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Lines 11, 12, and 13 — Tax withheld *(from your wage and tax statement(s))*

New York State	<input type="text"/>	City of New York	<input type="text"/>	City of Yonkers	<input type="text"/>
11.	<input type="text"/>	12.	<input type="text"/>	13.	<input type="text"/>

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Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? <i>(see instructions)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(complete the following)</i>		
	Designee's name	Designee's phone number ()	Personal identification number (PIN)

Paid preparer's use only	Preparer's signature	▼ Preparer's SSN or PTIN
	Firm's name <i>(or yours, if self-employed)</i>	• Employer identification number
	Address	Date <input type="checkbox"/> Mark X if self-employed <input type="checkbox"/>

Sign your return here	Your signature
	Spouse's signature <i>(if joint return)</i>
	Date <input type="checkbox"/> Daytime phone number (optional) ()

Request for direct deposit

1 If you want us to deposit any refund from Form IT-100 directly into your bank account, complete the following (see instructions):

a Routing number b Type: Checking Savings

c Account number

Claim for earned income credits for IT-100 filers

- 2 Did you claim the federal earned income credit for 2004? If **No**, stop; you do not qualify for the NYS or NYC credit ... 2. Yes No
- 3 Was your 2004 investment income greater than \$2,650? If **Yes**, stop; you do not qualify for the NYS or NYC credit (see instructions) ... 3. Yes No
- 4 Did you claim qualifying children on your 2004 federal Schedule EIC? 4. Yes No
 If **No**, continue with line number 5 below. If **Yes**, in the space provided below, list up to two of the same children you claimed on federal Schedule EIC. If you claimed more than two, see instructions.

First name, middle initial, and last name	Relationship	Number of months lived with you	* Full-time student	** Person with disability	Social security number	Year of birth
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

* Mark an **X** in this box **only** if you checked **Yes** on your 2004 federal Schedule EIC, line 4a.
 ** Mark an **X** in this box **only** if you checked **Yes** on your 2004 federal Schedule EIC, line 4b.

- 5 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, or if you were paid any amount for work as an inmate in a penal institution, enter that amount here 5. Dollars Cents
- 6 Are you having the IRS figure the credit for you? If **Yes**, write **EIC** in the area at the left of line 9 on the front of this form 6. Yes No

Claim for child and dependent care credit for IT-100 filers

- 7 If you are claiming the **child and dependent care credit**, list below up to two qualifying persons you are claiming. If you are claiming more than two qualifying persons, see instructions. If you are also claiming the earned income credit (above) and you have already identified your qualifying children in item 4, simply mark an **X** in the box at the right and continue with line 8 below 7.

First name, middle initial, and last name	Qualified expenses paid in 2004	* Person with disability	Social security number	Year of birth
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

* See instructions.

- 8 Can you claim an exemption for all the qualifying persons listed above? 8. Yes No
- 9 Persons or organizations who provided the care.

(A) Care provider's first name, middle initial, and last name	(B) Address	(C) Identifying number (SSN or EIN)	(D) Amount paid (see instructions)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- 10 Qualified expenses (see instructions) 10. Dollars Cents

If you are claiming expenses paid for a dependent child born in 1991, enter that **child's month of birth**. Include as qualified expenses only those paid from January 1, 2004, through the day preceding the child's 13th birthday.

- 11 Enter your earned income (see instructions) 11. Dollars Cents
- 12 If your filing status is $\text{\textcircled{2}}$ Married filing joint return, enter your spouse's earned income (see instructions) ... 12. Dollars Cents
- 13 Enter the total amount of dependent care benefits you received (from your federal Form(s) W-2, box 10) .. 13. Dollars Cents

New York State Department of Taxation and Finance
Resident Income Tax Return
 New York State • City of New York • City of Yonkers



IT-200

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Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address (number and street or rural route)	Apartment number	
	City, village, or post office	State	ZIP code
Permanent home address (see page 31) (number and street or rural route)			Apartment number
City, village, or post office		State NY	ZIP code
If taxpayer is deceased, enter first name and date of death.			

▼ Your social security number

▼ Spouse's social security number

NY State county of residence
 ●

School district name
 ●

School district code number

- (A) Filing status — mark an X in one box:**
- ① Single
 - ② Married filing joint return (enter spouse's social security number above)
 - ③ Married filing separate return (enter spouse's social security number above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child

- (B)** Were you a **city of New York** resident for all of 2004? (Part-year residents must file Form IT-201; see instructions.) Yes No
- (C)** Can you be claimed as a dependent on another taxpayer's federal return? (see instructions, page 15) Yes No
- (D)** Do you need an income tax packet mailed to you next year? (see page 15) Yes No

	Dollars	Cents
1 Wages, salaries, tips, etc.	<input type="text"/>	<input type="text"/>
2 Taxable interest income	<input type="text"/>	<input type="text"/>
3 Ordinary dividends	<input type="text"/>	<input type="text"/>
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 12 below)	<input type="text"/>	<input type="text"/>
5 Unemployment compensation	<input type="text"/>	<input type="text"/>
6 Add lines 1 through 5	<input type="text"/>	<input type="text"/>
7 Individual retirement arrangement (IRA) deduction (see instructions, page 16)	<input type="text"/>	<input type="text"/>
8 Subtract line 7 from line 6. This is your federal adjusted gross income (see instructions, page 16)	<input type="text"/>	<input type="text"/>
9 Public employee contributions (including 414(h)) (see instr., page 16) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
10 Flexible benefits program (IRC 125 amount) (see instr., page 16) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
11 Add lines 8, 9, and 10	<input type="text"/>	<input type="text"/>
12 Taxable refunds, credits, or offsets of state and local income taxes from line 4 above	<input type="text"/>	<input type="text"/>
13 Interest income on U.S. government bonds (see instructions, page 16)	<input type="text"/>	<input type="text"/>
14 New York standard deduction (see instructions, page 17)	<input type="text"/>	<input type="text"/>
15 Exemptions for dependents only (not the same as total federal exemptions; see instructions, page 17)	<input type="text"/>	<input type="text"/>
16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, enter 0 on line 17 and skip to line 27)	<input type="text"/>	<input type="text"/>
17 Subtract line 16 from line 11. This is your taxable income (if \$65,000 or more, stop; you must file Form IT-201)	<input type="text"/>	<input type="text"/>

Reminder: Only full-year New York State residents who are not reporting income such as IRA distributions, pensions/annuities, social security benefits, or capital gains may file this form. All others, see page 10 of the instructions.

2004

18 Enter the amount from line 17 on the front page. This is your **taxable income** 18. .

19 New York State tax on line 18 amount (use the New York State Tax Table, violet pages 59 through 66 of the instructions) .. 19. .

20 New York State household credit (from table I, II, or III; see instructions, page 18) 20. .

21 Subtract line 20 from line 19 (if line 20 is more than line 19, leave blank). This is the total of your New York State taxes 21. .

22 City of New York resident tax on line 18 amount (use the City of New York Tax Table, white pages 67 through 74 of the instructions) 22. .

23 City of New York household credit (see instructions, page 19) 23. .

24 Subtract line 23 from line 22 (if line 23 is more than line 22, leave blank) 24. .

25 City of Yonkers resident income tax surcharge (from Yonkers worksheet, page 20 of the instructions) 25. .

26 City of Yonkers nonresident earnings tax (attach Form Y-203) 26. .

27 **Sales or use tax** (see instructions starting on page 21) 27. .

28 **Gifts** Return a Gift to Wildlife w. . Missing/Exploited Children Fund c. .
Breast Cancer Research Fund b. . Prostate Cancer Research Fund p. .
Alzheimer's Fund a. . Olympic Fund o. . **Total gifts and contributions =** 28. . **0 0**

29 **Add line 21, and lines 24 through 28** 29. .

30 New York State child and dependent care credit (from Form IT-216; attach form) 30. .

31 New York State earned income credit (from Form IT-215; attach form) 31. .

32 Real property tax credit (from Form IT-214; attach form) 32. .

33 College tuition credit (from Form IT-272; attach form) 33. .

34 City of New York school tax credit (see instructions, page 27) 34. .

35 City of New York earned income credit (from Form IT-215; attach form) 35. .

36 Total New York State tax withheld (staple wage and tax statements; see instr., page 27) 36. .

37 Total city of New York tax withheld (staple wage and tax statements; see instr., page 27) 37. .

38 Total city of Yonkers tax withheld (staple wage and tax statements; see instr., page 27) 38. .

39 Add lines 30 through 38 39. .

40 **If line 39 is more than line 29**, subtract line 29 from line 39. This is the amount to be **refunded to you** 40. .

If you choose to have your refund sent directly to your bank account, complete a, b, and c below

a Routing number **b** Type: Checking Savings
c Account number

41 **If line 39 is less than line 29**, subtract line 39 from line 29. This is the **amount you owe** (do not send cash; make your check or money order payable to **New York State Income Tax**; write your social security number and 2004 income tax on it) ... 41. .

This is a scannable form; please file this original return with the Tax Department.



Staple your wage and tax statements to the bottom front of this return. See Step 7, page 32 of the instructions, for the proper assembly of your return and attachments.

Third - party designee Do you want to allow another person to discuss this return with the Tax Dept? (see page 30) Yes No (complete the following) No

Designee's name Designee's phone number () Personal identification number (PIN)

Paid preparer's use only

Preparer's signature **Preparer's SSN or PTIN**

Firm's name (or yours, if self-employed) **Employer identification number**

Address **Date** **Mark X if self-employed**

Sign your return here

Your signature

Spouse's signature (if joint return)

Date **Daytime phone number (optional)** ()

Resident Income Tax Return

New York State • City of New York • City of Yonkers

For the full year January 1, 2004, through December 31, 2004, or fiscal year beginning



IT-201

0 4

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Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.			▼ Your social security number
	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>		
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address <i>(number and street or rural route)</i>	Apartment number	New York State county of residence	
City, village, or post office	State	ZIP code	School district name	
Permanent home address <i>(see page 49) (number and street or rural route)</i>			Apartment number	School district code number
City, village, or post office		State	ZIP code	If taxpayer is deceased, enter first name and date of death .

- (A) Filing status —** mark an **X** in **one box:**
- ① Single
 - ② Married filing joint return *(enter spouse's social security number above)*
 - ③ Married filing separate return *(enter spouse's social security number above)*
 - ④ Head of household *(with qualifying person)*
 - ⑤ Qualifying widow(er) with dependent child

- (B) Can you be claimed** as a dependent on another taxpayer's federal return? . Yes No
- (C) Do you need an income tax packet** mailed to you next year *(see page 18)*? Yes No
- (D) If you or your spouse maintained any living quarters in NY City** during 2004, mark an **X** in the box *(see page 19)* ..
- (E) City of New York residents and city of New York part-year residents only:** *(see page 19)*
- (1) Number of months **you** lived in New York City in 2004 ...
- (2) Number of months **your spouse** lived in New York City in 2004 ...

Staple check or money order here.

--	--	--

Federal income and adjustments

Only full-year NY State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 20). Also see page 20 instructions for showing a loss.

	Dollars	Cents
1 Wages, salaries, tips, etc.	1.	
2 Taxable interest income	2.	
3 Ordinary dividends	3.	
4 Taxable refunds, credits, or offsets of state and local income taxes <i>(also enter on line 24 below)</i>	4.	
5 Alimony received	5.	
6 Business income or loss <i>(attach a copy of federal Schedule C or C-EZ, Form 1040)</i>	6.	
7 Capital gain or loss <i>(if required, attach copy of federal Schedule D, Form 1040)</i>	7.	
8 Other gains or losses <i>(attach copy of federal Form 4797)</i>	8.	
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box	9.	
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box .	10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <i>(attach copy of federal Schedule E, Form 1040)</i> ...	11.	
12 Farm income or loss <i>(attach copy of federal Schedule F, Form 1040)</i>	12.	
13 Unemployment compensation	13.	
14 Taxable amount of social security benefits <i>(also enter on line 26 below)</i>	14.	
15 Other income <i>(see page 20)</i> <i>Identify:</i>	15.	
16 Add lines 1 through 15	16.	
17 Total federal adjustments to income <i>(see page 20)</i> <i>Identify:</i>	17.	
18 Subtract line 17 from line 16. This is your federal adjusted gross income	18.	

New York additions *(see page 21)*

19 Interest income on state and local bonds and obligations (but not those of NY State or its local governments) ...	19.	
20 Public employee 414(h) retirement contributions from your wage and tax statements <i>(see page 21)</i> ..	20.	
21 College choice tuition savings distributions	21.	
22 Other <i>(see page 21)</i> <i>Identify:</i>	22.	
23 Add lines 18 through 22	23.	

New York subtractions *(see page 24)*

24 Taxable refunds, credits, or offsets of state and local income taxes <i>(from line 4 above)</i>	24.	
25 Pensions of NYS and local governments and the federal government <i>(see page 24)</i> ...	25.	
26 Taxable amount of social security benefits <i>(from line 14 above)</i> ..	26.	
27 Interest income on U.S. government bonds	27.	
28 Pension and annuity income exclusion <i>(see page 24)</i>	28.	
29 College choice tuition savings deduction / earnings distributions ...	29.	
30 Other <i>(see page 25)</i> <i>Identify:</i>	30.	
31 Add lines 24 through 30	31.	
32 Subtract line 31 from line 23. This is your New York adjusted gross income	32.	

Tax computation, credits, and other taxes (see page 29)

IT-201 (2004) (back)

Dollars

Cents

33	Enter the amount from line 32 on the front page. This is your New York adjusted gross income	33.		.	
34	Deduction - mark an X in the appropriate box: <input type="checkbox"/> Standard (from page 29) or <input type="checkbox"/> Itemized (attach Form IT-201-ATT)	34.		.	
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35.		.	
36	Exemptions for dependents only (not the same as total federal exemptions; see page 29)	36.	0 0 0	.	0 0
37	Subtract line 36 from line 35 and enter the result on line 37. This is your taxable income	37.		.	
38	New York State tax on line 37 amount (see Tax Computation on pages 30, 31, and 32)	38.		.	
39	New York State household credit (from table I, II, or III on page 33)	39.		.	
40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.		.	
41	New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 64)	41.		.	
42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42.		.	
43	Net other New York State taxes (from Form IT-201-ATT, Part II, line 36; attach form)	43.		.	
44	Add lines 42 and 43. This is the total of your New York State taxes	44.		.	

City of New York and City of Yonkers taxes and credits

45	City of New York resident tax (see pages 34 and 35)	45.		.	
46	City of New York household credit (from table IV, V, or VI, page 36) ...	46.		.	
47	Subtract line 46 from line 45 (if line 46 is more than line 45, leave blank) ..	47.		.	
48	Other city of New York taxes (from Form IT-201-ATT, Part III, line 41; attach form) ...	48.		.	
49	Add lines 47 and 48	49.		.	
50	City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 67) ...	50.		.	
51	Subtract line 50 from line 49 (if line 50 is more than line 49, leave blank) ..	51.		.	
52	City of Yonkers resident income tax surcharge (see page 37) ...	52.		.	
53	City of Yonkers nonresident earnings tax (attach Form Y-203) ...	53.		.	
54	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)	54.		.	
55	Add lines 51 through 54. This is the total of your city of New York and city of Yonkers taxes	55.		.	
56	Sales or use tax (see instructions starting on page 38)	56.		.	
57	Return a Gift to Wildlife ... <input type="checkbox"/> w. _____, Missing/Exploited Children Fund ... <input type="checkbox"/> c. _____	57.	Total gifts and contributions =		0 0
	Breast Cancer Research Fund ... <input type="checkbox"/> b. _____, Prostate Cancer Research Fund <input type="checkbox"/> p. _____				
	Alzheimer's Fund <input type="checkbox"/> a. _____, Olympic Fund .. <input type="checkbox"/> o. _____				
58	Add lines 44, 55, 56, and 57. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions	58.		.	

See instructions on pages 34 through 37 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

Gifts/contributions: whole dollar amounts only (see page 43).

Payments and refundable credits (see page 44)

59	NY State child and dependent care credit (from Form IT-216; attach form) ...	59.		.	
60	NY State earned income credit (from Form IT-215; attach form)	60.		.	
61	Real property tax credit (from Form IT-214; attach form)	61.		.	
62	College tuition credit (from Form IT-272; attach form)	62.		.	
63	City of NY school tax credit (also complete (E) on front; see page 44) ...	63.		.	
64	City of NY earned income credit (from Form IT-215; attach form)	64.		.	
65	Other refundable credits (from Form IT-201-ATT, Part IV, line 82) ...	65.		.	
66	Total New York State tax withheld	66.		.	
67	Total city of New York tax withheld	67.		.	
68	Total city of Yonkers tax withheld	68.		.	
69	Total estimated tax payments / Amount paid with Form IT-370 ...	69.		.	
70	Add lines 59 through 69. This is the total of your payments	70.		.	
71	Amount overpaid If line 70 is more than line 58, subtract line 58 from line 70	71.		.	
72	Amount of line 71 that you want refunded to you	72.		.	
72	a Routing number : _____	72.	Refund		
	b Type : <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
73	c Account number : _____	73.			
	Estimated tax only Amount of line 71 that you want applied to your 2005 estimated tax. (Do not include any amount that you claimed as a refund on line 72.) ...				
74	Amount you owe If line 70 is less than line 58, subtract line 70 from line 58. For details on how to pay, see page 47	74.		.	
75	Estimated tax penalty (Include this amount in line 74 or reduce the overpayment on line 71. See page 47.) ...	75.		.	

Mail your completed return to:
STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 50 for the proper assembly of your return and attachments.

You can choose to have your refund sent directly to your bank account. See **Direct Deposit** on page 46 and fill in lines 72a, b, and c.

Sign your return below.

Third - party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see page 48) <input type="checkbox"/> Yes <input type="checkbox"/> (complete the following) <input type="checkbox"/> No		
	Designee's name	Designee's phone number ()	Personal identification number (PIN)

Paid preparer's use only	Preparer's signature	Preparer's SSN or PTIN
	Firm's name (or yours, if self-employed)	Employer identification number
Address	Date	Mark X if self-employed <input type="checkbox"/>

Sign your return here	Your signature
	Spouse's signature (if joint return)
	Date Daytime phone number (optional) ()

For office use only

Nonresident and Part-Year Resident Income Tax Return

New York State • City of New York • City of Yonkers



IT-203

For the year January 1, 2004, through December 31, 2004, or fiscal tax year beginning 0 4 and ending



Important: You must enter your social security number(s) in the boxes to the right. Your first name and middle initial, Your last name, Spouse's first name and middle initial, Spouse's last name, Mailing address, Apartment number, New York State county of residence, City, village, or post office, State, ZIP code, New York State school district name, Permanent home address, New York State school district code number, City, village, or post office, State, ZIP code, If taxpayer is deceased, enter first name and date of death.

- (A) Filing status - mark an X in one box: 1 Single, 2 Married filing joint return*, 3 Married filing separate return*, 4 Head of household (with qualifying person), 5 Qualifying widow(er) with dependent child

*For filing status 2 or 3, enter both spouses' social security numbers above, unless filing Form IT-203-C (see instructions).

- (B) Can you be claimed as a dependent on another taxpayer's federal return? Yes No
(C) Do you need an income tax packet mailed to you next year? Yes No
(D) City of New York part-year residents only: (1) Number of months you lived in New York City in 2004 ... (2) Number of months your spouse lived in New York City in 2004 ..

Table with columns: Federal amount (Dollars, Cents), New York State amount (Dollars, Cents). Rows 1-30 listing various income and deduction items like Wages, interest, dividends, etc.

Tax Computation	31	Enter the amount from line 30, Federal amount column on the front page	31.		.	
	32	Enter the larger of your standard deduction (from page 32) or your itemized deduction (from Form IT-203-ATT, Sch. C, line 15; attach form). Mark an X in the appropriate box: <input type="checkbox"/> Standard <input type="checkbox"/> Itemized	32.		.	
	33	Subtract line 32 from line 31 (if line 32 is more than line 31, leave blank)	33.		.	
	34	Exemptions for dependents only (not the same as total federal exemptions; see page 32)	34.	0 0 0	.	0 0
	35	Subtract line 34 from line 33. This is your taxable income	35.		.	
Credits	36	New York State tax on line 35 amount (see tax computation, pages 33 through 35)	36.		.	
	37	New York State household credit (from table I, II, or III, page 36 of instructions)	37.		.	
	38	Subtract line 37 from line 36 (if line 37 is more than line 36, leave blank)	38.		.	
	39	New York State child and dependent care credit (from Form IT-216; attach form; see page 37)	39.		.	
	40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.		.	
	41	New York State earned income credit (from Form IT-215; attach form; see page 37)	41.		.	
	42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank). This is your base tax	42.		.	
	43	Income percentage New York State amount from line 30 \div Federal amount from line 30 = Round result to 4th decimal place.	43.		.	

Cities	44	Multiply line 42 by the decimal on line 43. This is your allocated New York State tax	44.		.	
	45	New York State nonrefundable credits (from Form IT-203-B, line 50)	45.		.	
	46	Subtract line 45 from line 44 (if line 45 is more than line 44, leave blank)	46.		.	
	47	Net other New York State taxes (from Form IT-203-B, line 24)	47.		.	
	48	Add lines 46 and 47. This is the total of your New York State taxes	48.		.	
Sales or use tax	49	Other city of New York taxes (from Form IT-203-B, line 27; see page 37)	49.		.	
	50	City of Yonkers nonresident earnings tax (attach Form Y-203)	50.		.	
	51	Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	51.		.	
52	Sales or use tax (see instructions beginning on page 38)	52.		.		

Gifts	53	Return a Gift to Wildlife <input type="checkbox"/> w. <input type="checkbox"/> Missing/Exploited Children Fund <input type="checkbox"/> c. <input type="checkbox"/> Breast Cancer Research Fund <input type="checkbox"/> b. <input type="checkbox"/> Prostate Cancer Research Fund <input type="checkbox"/> p. <input type="checkbox"/> Alzheimer's Fund <input type="checkbox"/> a. <input type="checkbox"/> Olympic Fund <input type="checkbox"/> o. <input type="checkbox"/> Total gifts and contributions =	53.		.	0 0
	54	Add lines 48 through 53. This is the total of your state and city taxes and gifts	54.		.	
	55	Part-year city of New York school tax credit (also complete item D on front) ..	55.		.	

Payments	56	Other refundable credits (from Form IT-203-B, line 68)	56.		.	
	57	Total New York State tax withheld (see page 43)	57.		.	
	58	Total city of New York tax withheld (see page 44)	58.		.	
	59	Total city of Yonkers tax withheld (see page 44)	59.		.	
60	Total of estimated tax payments, and amount paid with extension Form IT-370	60.		.		

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 49 for further instructions on assembling your return.

Refund	61	Add lines 55 through 60. This is the total of your payments	61.		.	
	62	Amount overpaid. If line 61 is more than line 54, subtract line 54 from line 61 (also see lines 63 and 64)	62.		.	
Refund	63	Amount of line 62 that you want refunded to you	63.		.	
		a Routing number <input type="checkbox"/> b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account number <input type="checkbox"/>			.	

You can choose to have your refund sent directly to your bank account. See the instructions and fill in lines 63a, 63b, and 63c.

Owe	64	Estimated tax: Amount of line 62 that you want applied to your 2005 estimated tax (subtract line 63 from line 62)	64.		.	
	65	Amount you owe. If line 61 is less than line 54, subtract line 61 from line 54 For details on how to pay, see page 46	65.		.	
66	Penalty for underpayment of tax (will reduce line 62 or increase line 65; see page 46)	66.		.		

Staple payment to front of return.

See instructions. **Part-year residents** must complete **item E**. **Nonresidents** must complete **item F**.

(E) **Part-year residents:** If you were a New York State resident for only part of the year, enter the date and mark an **X** in the box (1, 2, or 3) which describes your situation on the last day of the tax year: 1) moved into New York State 2) moved out of New York State and received income from New York State sources during your nonresident period 3) moved out of New York State and received no income from New York State sources during your nonresident period

(F) **Nonresidents: Did you or your spouse maintain living quarters in New York State in 2004?** (if Yes, complete Schedule B of Form IT-203-ATT; attach form) Yes No

Third - party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No (complete the following) <input type="checkbox"/> No		
	Designee's name	Designee's phone number ()	Personal identification number (PIN)

Paid preparer's use only	Preparer's signature	Preparer's SSN or PTIN	Sign your return here	Your signature	
	Firm's name (or yours, if self-employed)	Employer identification number		Spouse's signature (if joint return)	
	Address	Date		Mark X if self-employed <input type="checkbox"/>	Date
					Daytime phone number (optional) ()

For more information concerning the data provided in this publication, please contact: New York State Department of Taxation and Finance

**Office of Tax Policy Analysis
W.A. Harriman State Campus Office
Albany, New York 12227
Phone: (518) 457-3187
Web Site: www.tax.state.ny.us/statistics**