



July 2008

# New York Adjusted Gross Income and Tax Liability

*Analysis of 2005 State personal  
income tax returns by place of  
residence*

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# Introduction

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This annual study provides statistical information on 2005 New York State personal income tax returns that were timely filed during 2006. 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.

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## 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, 2005.

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.

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## 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.

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## Comparison With Other OTPA Data

This report tabulates information from returns filed with the Tax Department for 2005. 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 2005 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 approximately 620,000 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 2005 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.

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# Findings

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## All Filers Summary

In 2006, the department received nearly 9.1 million timely filed New York State personal income tax returns for the 2005 tax liability year. This value compares with 8.9 million tax returns filed for the 2004 tax liability year, an increase of approximately 140,000 returns. These filers reported total New York adjusted gross income of \$759 billion. Aggregate tax liability for 2005 was \$28.6 billion, an increase of 10.8 percent from \$25.8 billion in 2004.

Some major findings for 2005 include:

- Approximately 90 percent of all tax returns and 83 percent of all tax liability were from full-year residents of the state.
- New York adjusted gross income for all filers increased by nearly \$83 billion, reflecting a 12 percent rise from 2004.
- New York adjusted gross income for full-year residents increased by \$39.1 billion, or 8.4 percent, above the 2004 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 \$240.1 billion. Income tax liability increased to \$4.2 billion from \$3.8 billion in 2004.
- Part-year resident filers reported the smallest share — \$16.0 billion in income and \$499 million in tax liability.

**Table 1: Total Income and Tax Liability by Place of Residence in 2005**  
(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
<b>All Returns</b>				
Number	8,162,490	690,747	217,070	9,070,307
Total Income*	\$503,220,588	\$240,082,652	\$15,985,892	\$759,289,133
Tax Liability**	\$23,865,215	\$4,246,692	\$498,770	\$28,610,677
<b>Taxable Returns</b>				
Number	5,583,621	583,091	172,842	6,339,554
Total Income*	\$478,319,018	\$201,248,939	\$15,219,543	\$694,787,499
Tax Liability**	\$24,774,310	\$4,257,250	\$505,732	\$29,537,291
<b>Nontaxable Returns</b>				
Number	2,578,869	107,656	44,228	2,730,753
Total Income*	\$24,901,570	\$38,833,714	\$766,349	\$64,501,633
Tax Liability**	-\$909,094	-\$10,558	-\$6,962	-\$926,615

\* Total income is New York Adjusted Gross Income on resident tax forms IT-150 and 201 and Line 31 (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 8.2 million full-year resident tax returns reported New York adjusted gross income (NYAGI) of \$503 billion and a tax of \$23.9 billion. Table 2 shows 52 percent of all returns had NYAGI of less than \$30,000. This group accounted for 10.3 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 3.2 percent of all tax returns, 39.5 percent of NYAGI, and paid 55.5 percent of tax liability.

**Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2005**  
(Dollar Data in Thousands)

Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$5,000	1,145,067	\$2,238,502	\$2,127,254	\$44	\$108,892	\$4,359	-\$66,663
\$5,000 - 9,999	826,503	6,151,997	5,359,606	14,556	774,397	30,985	-148,495
10,000 - 19,999	1,275,641	18,781,877	12,230,530	576,081	5,971,205	242,962	-289,586
20,000 - 29,999	1,002,581	24,906,833	10,776,481	673,757	13,454,086	597,530	294,028
30,000 - 39,999	814,589	28,335,019	9,439,362	546,063	18,348,909	900,994	789,437
40,000 - 49,999	629,992	28,194,154	7,984,964	433,718	19,775,055	1,032,708	968,166
50,000 - 59,999	469,666	25,730,772	6,563,026	351,994	18,815,567	1,019,573	973,557
60,000 - 74,999	528,785	35,486,534	8,213,042	447,238	26,826,072	1,507,265	1,456,936
75,000 - 99,999	574,255	49,571,081	10,274,548	566,081	38,730,319	2,265,183	2,191,923
100,000 - 199,999	637,544	84,964,373	14,308,810	687,601	69,967,669	4,629,410	4,451,432
200,000 and over	257,867	198,859,447	10,641,322	275,462	187,943,441	14,250,861	13,244,481
Total	8,162,490	\$503,220,588	\$97,918,945	\$4,572,594	\$400,715,613	\$26,481,828	\$23,865,215

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

The effective tax rate, defined as tax liability as a percentage of NYAGI, equaled 4.74 percent for all resident filers in 2005. In other words, resident filers paid an average state income tax of \$4.74 for every one hundred dollars reported in adjusted gross income.

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Average effective tax rates ranged from being negative for filers with under \$20,000 in income, to 6.66 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-150 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 2005**

(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	490,480	\$14,669,534	\$337,172	267,886	\$12,128,667	\$463,418	222,594	\$2,540,867
Kings	929,676	36,341,922	1,270,636	563,608	32,483,783	1,439,942	366,068	3,858,139
Manhattan	783,085	113,850,028	6,911,865	556,527	111,541,292	7,004,243	226,558	2,308,736
Queens	900,532	34,103,444	1,210,683	577,646	30,998,559	1,317,414	322,886	3,104,885
Richmond	190,353	10,121,513	420,548	137,803	9,653,492	435,659	52,550	468,021
<b>Total, New York City</b>	<b>3,294,126</b>	<b>209,086,441</b>	<b>10,150,904</b>	<b>2,103,470</b>	<b>196,805,793</b>	<b>10,660,676</b>	<b>1,190,656</b>	<b>12,280,648</b>
Albany	137,024	6,755,062	297,574	99,228	6,425,656	309,815	37,796	329,406
Allegany	17,610	571,452	17,510	11,201	512,630	19,400	6,409	58,823
Broome	86,565	3,303,953	119,376	57,957	3,066,586	133,147	28,608	237,367
Cattaraugus	33,099	1,103,038	35,073	21,465	997,298	38,798	11,634	105,740
Cayuga	33,464	1,211,295	41,060	23,013	1,109,384	45,115	10,451	101,911
Chautauqua	54,671	1,812,149	57,363	35,150	1,632,643	63,514	19,521	179,505
Chemung	36,559	1,413,544	52,481	24,125	1,301,706	56,423	12,434	111,837
Chenango	21,216	712,267	23,072	13,930	645,369	25,571	7,286	66,898
Clinton	33,634	1,284,580	44,740	23,552	1,194,872	47,910	10,082	89,707
Columbia	27,571	1,389,592	59,634	19,413	1,314,721	61,577	8,158	74,870
Cortland	19,562	707,115	23,622	13,472	646,755	26,245	6,090	60,361
Delaware	19,637	670,038	23,226	12,464	612,022	25,122	7,173	58,016
Dutchess	123,881	7,157,431	323,078	93,388	6,904,706	329,672	30,493	252,725
Erie	400,958	17,395,746	713,091	277,752	16,368,043	749,853	123,206	1,027,703
Essex	16,559	619,152	21,884	11,161	572,696	23,779	5,398	46,456
Franklin	18,577	599,476	18,667	12,034	542,446	21,051	6,543	57,030
Fulton	23,406	815,248	27,721	15,805	747,179	30,254	7,601	68,069
Genesee	26,612	945,621	32,924	18,545	879,588	35,257	8,067	66,033
Greene	20,106	802,099	31,874	13,777	753,752	33,124	6,329	48,347
Hamilton	2,495	84,823	2,836	1,650	78,702	2,963	845	6,120
Herkimer	26,526	901,644	29,474	17,816	820,995	32,390	8,710	80,649
Jefferson	38,024	1,363,664	47,413	25,272	1,242,674	51,791	12,752	120,990
Lewis	10,671	354,141	10,717	7,047	318,816	12,195	3,624	35,326
Livingston	26,435	1,020,466	37,645	18,635	957,512	40,074	7,800	62,954
Madison	28,644	1,172,731	43,218	20,245	1,091,685	46,811	8,399	81,046
Monroe	326,329	15,568,379	664,948	229,737	14,701,946	695,591	96,592	866,433
Montgomery	22,215	744,463	23,950	14,692	675,457	26,881	7,523	69,005
Nassau	632,798	55,341,591	2,921,483	468,056	53,764,760	2,956,888	164,742	1,576,831
Niagara	95,172	3,569,712	133,180	65,513	3,334,233	140,846	29,659	235,479
Oneida	98,653	3,695,520	136,486	65,708	3,409,829	147,544	32,945	285,691
Onondaga	200,015	9,184,373	370,272	141,048	8,592,923	395,355	58,967	591,450
Ontario	45,835	2,113,006	86,770	32,692	2,002,070	90,544	13,143	110,936
Orange	149,541	8,105,497	320,326	109,799	7,718,577	333,490	39,742	386,920

**Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2005 (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	17,201	579,964	19,027	11,514	529,498	20,803	5,687	50,465
Oswego	49,370	1,778,628	62,027	33,533	1,642,819	66,760	15,837	135,809
Otsego	25,362	998,886	37,083	17,002	928,567	39,483	8,360	70,319
Putnam	44,183	3,155,129	144,872	34,771	3,073,802	146,138	9,412	81,327
Rensselaer	69,064	2,941,364	116,291	49,962	2,782,111	121,854	19,102	159,253
Rockland	126,151	8,725,901	375,427	92,054	8,367,123	384,872	34,097	358,778
St. Lawrence	39,808	1,360,136	45,438	25,765	1,238,578	49,996	14,043	121,558
Saratoga	96,826	5,210,190	237,931	73,746	5,025,400	242,716	23,080	184,790
Schenectady	69,591	3,043,828	124,408	48,967	2,862,519	130,554	20,624	181,309
Schoharie	13,228	486,694	17,297	9,100	451,082	18,447	4,128	35,612
Schuyler	7,850	258,845	8,245	5,201	236,526	9,140	2,649	22,318
Seneca	14,190	485,789	15,898	9,292	440,229	17,593	4,898	45,560
Steuben	40,547	1,605,582	61,624	26,490	1,482,457	66,013	14,057	123,125
Suffolk	672,078	44,809,195	2,146,829	501,612	43,255,297	2,185,541	170,466	1,553,899
Sullivan	31,034	1,338,383	50,875	20,770	1,240,588	54,669	10,264	97,795
Tioga	21,583	834,646	28,785	14,653	760,068	30,516	6,930	74,578
Tompkins	35,570	1,709,389	73,653	26,255	1,631,075	75,988	9,315	78,315
Ulster	78,176	3,527,428	145,488	55,360	3,340,649	151,213	22,816	186,779
Warren	30,555	1,352,936	56,554	21,295	1,277,204	58,554	9,260	75,732
Washington	25,818	907,929	29,671	17,532	833,342	32,210	8,286	74,587
Wayne	41,097	1,586,335	57,263	29,064	1,478,952	61,131	12,033	107,382
Westchester	421,528	52,094,756	2,924,210	311,234	50,975,329	2,953,823	110,294	1,119,426
Wyoming	17,119	606,294	20,100	11,938	557,759	22,017	5,181	48,535
Yates	10,137	338,595	10,669	6,373	300,442	11,956	3,764	38,153
Total, Counties Outside of New York City	4,852,130	292,225,689	13,602,356	3,468,825	279,649,649	14,000,974	1,383,305	12,576,040
NYS Unclassified +	8,165	586,154	30,949	5,755	568,376	31,187	2,410	17,778
Residence Unknown ++	8,069	1,322,304	81,005	5,571	1,295,200	81,472	2,498	27,104
<b>Grand Total</b>	<b>8,162,490</b>	<b>\$503,220,588</b>	<b>\$23,865,215</b>	<b>5,583,621</b>	<b>\$478,319,018</b>	<b>\$24,774,310</b>	<b>2,578,869</b>	<b>\$24,901,570</b>

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

+ Resident returns that could not be classified by county.

++ Includes resident tax returns (IT-150 and 201) with an out-of-state address.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005**

(Dollar Data in Thousands)

Bronx	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	59,004	\$120,467	\$117,553	\$2	\$2,798	\$112	-\$4,696
	\$ 5,000 -	9,999	67,595	513,422	482,924	3,191	27,223	1,090	-25,446
	10,000 -	19,999	105,951	1,535,689	1,035,678	84,886	415,043	16,782	-59,651
	20,000 -	29,999	77,841	1,937,108	817,415	79,442	1,040,197	45,173	2,050
	30,000 -	39,999	63,480	2,202,580	711,366	61,878	1,429,323	69,341	51,907
	40,000 -	49,999	41,002	1,826,511	497,880	37,817	1,290,815	67,544	60,192
	50,000 -	59,999	23,856	1,303,338	315,436	21,639	966,210	53,243	49,922
	60,000 -	74,999	21,511	1,436,826	309,923	19,672	1,107,169	63,523	61,536
	75,000 -	99,999	17,400	1,486,157	285,221	16,644	1,184,292	70,388	68,400
	100,000 -	199,999	11,095	1,413,682	221,498	11,767	1,180,419	77,370	74,795
	200,000	and over	1,745	893,754	55,919	1,673	836,152	62,733	58,163
	Total		490,480	\$14,669,534	\$4,850,812	\$338,610	\$9,479,641	\$527,299	\$337,172

Kings	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	119,312	\$237,325	\$230,722	\$3	\$6,419	\$257	-\$8,326
	\$ 5,000 -	9,999	112,985	850,576	788,515	1,949	59,882	2,397	-33,498
	10,000 -	19,999	182,112	2,663,413	1,826,147	107,939	729,049	29,552	-74,782
	20,000 -	29,999	136,466	3,392,107	1,476,092	120,490	1,795,353	78,603	23,539
	30,000 -	39,999	108,962	3,779,867	1,240,935	90,056	2,448,845	119,531	99,172
	40,000 -	49,999	76,340	3,408,352	931,837	59,934	2,416,522	127,124	117,393
	50,000 -	59,999	50,325	2,752,849	661,646	39,600	2,051,603	113,245	107,864
	60,000 -	74,999	49,324	3,299,271	707,920	40,629	2,550,711	146,379	142,208
	75,000 -	99,999	43,127	3,698,237	707,259	38,480	2,952,504	175,541	170,457
	100,000 -	199,999	38,401	5,077,276	782,599	38,541	4,256,140	282,148	272,131
	200,000	and over	12,322	7,182,648	517,988	14,976	6,649,680	500,921	454,479
	Total		929,676	\$36,341,922	\$9,871,658	\$552,597	\$25,916,708	\$1,575,700	\$1,270,636

Manhattan (New York)	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	88,338	\$156,937	\$152,680	\$5	\$4,132	\$165	-\$6,738
	\$ 5,000 -	9,999	72,140	541,682	497,907	2,187	41,393	1,657	-17,089
	10,000 -	19,999	109,313	1,597,294	1,029,897	56,109	511,052	20,768	-33,369
	20,000 -	29,999	82,627	2,054,873	838,313	51,849	1,164,621	52,213	23,690
	30,000 -	39,999	73,227	2,552,944	763,906	39,618	1,749,300	88,622	76,715
	40,000 -	49,999	60,281	2,697,427	654,678	25,453	2,017,254	110,579	104,243
	50,000 -	59,999	43,789	2,398,229	499,414	15,176	1,883,632	108,413	104,168
	60,000 -	74,999	48,536	3,256,225	604,380	15,373	2,636,472	157,196	152,022
	75,000 -	99,999	52,241	4,513,182	733,112	16,255	3,763,815	231,535	223,180
	100,000 -	199,999	79,874	11,073,767	1,361,596	24,496	9,687,676	657,982	630,607
	200,000	and over	72,719	83,007,469	3,731,520	42,197	79,234,326	6,044,295	5,654,435
	Total		783,085	\$113,850,028	\$10,867,402	\$288,719	\$102,693,673	\$7,473,426	\$6,911,865

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (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	124,132	\$253,287	\$246,242	\$2	\$6,829	\$273	-\$6,778
	\$ 5,000 -	9,999	101,484	756,784	690,563	1,083	64,886	2,597	-18,816
	10,000 -	19,999	158,829	2,341,126	1,604,405	75,933	660,426	26,796	-40,911
	20,000 -	29,999	122,474	3,043,840	1,391,400	93,168	1,559,099	68,447	30,315
	30,000 -	39,999	101,586	3,532,678	1,224,064	75,266	2,233,259	108,527	94,275
	40,000 -	49,999	76,813	3,432,156	986,393	55,144	2,390,471	124,735	117,210
	50,000 -	59,999	53,249	2,914,423	740,737	39,843	2,133,843	116,556	111,855
	60,000 -	74,999	55,633	3,725,849	839,984	44,377	2,841,488	161,590	157,579
	75,000 -	99,999	52,288	4,491,455	890,477	47,100	3,553,878	209,777	204,535
	100,000 -	199,999	45,440	5,922,007	919,620	46,507	4,955,875	326,593	317,353
	200,000	and over	8,604	3,689,838	227,838	8,384	3,453,605	257,597	244,066
	Total		900,532	\$34,103,444	\$9,761,724	\$486,808	\$23,853,660	\$1,403,487	\$1,210,683

Richmond	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	26,157	\$48,338	\$45,954	\$0	\$2,350	\$94	-\$1,099
	\$ 5,000 -	9,999	16,194	119,760	102,004	158	17,523	701	-2,246
	10,000 -	19,999	23,729	348,620	228,534	9,397	110,663	4,511	-4,361
	20,000 -	29,999	19,318	482,141	215,557	13,040	253,468	11,267	5,341
	30,000 -	39,999	17,896	623,952	215,589	11,683	396,679	19,495	16,853
	40,000 -	49,999	15,661	702,227	205,190	10,235	486,803	25,594	23,711
	50,000 -	59,999	12,710	696,859	184,673	9,567	502,619	27,369	25,639
	60,000 -	74,999	15,732	1,057,521	256,119	13,967	787,435	44,354	42,096
	75,000 -	99,999	18,730	1,619,458	353,786	20,196	1,245,476	72,656	68,906
	100,000 -	199,999	20,242	2,661,378	453,122	24,109	2,184,123	143,690	134,515
	200,000	and over	3,984	1,761,259	104,117	4,573	1,652,567	123,516	111,193
	Total		190,353	\$10,121,513	\$2,364,646	\$116,925	\$7,639,704	\$473,247	\$420,548

Total New York City	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	416,943	\$816,353	\$793,150	\$12	\$22,529	\$902	-\$27,636
	\$ 5,000 -	9,999	370,398	2,782,223	2,561,913	8,569	210,906	8,442	-97,096
	10,000 -	19,999	579,934	8,486,141	5,724,660	334,264	2,426,233	98,410	-213,073
	20,000 -	29,999	438,726	10,910,070	4,738,777	357,988	5,812,738	255,702	84,936
	30,000 -	39,999	365,151	12,692,020	4,155,860	278,502	8,257,405	405,516	338,922
	40,000 -	49,999	270,097	12,066,673	3,275,978	188,583	8,601,864	455,576	422,749
	50,000 -	59,999	183,929	10,065,699	2,401,905	125,825	7,537,907	418,826	399,447
	60,000 -	74,999	190,736	12,775,693	2,718,326	134,017	9,923,275	573,042	555,440
	75,000 -	99,999	183,786	15,808,489	2,969,854	138,675	12,699,965	759,897	735,478
	100,000 -	199,999	195,052	26,148,110	3,738,435	145,420	22,264,235	1,487,785	1,429,401
	200,000	and over	99,374	96,534,968	4,637,383	71,802	91,826,329	6,989,062	6,522,336
	Total		3,294,126	\$209,086,441	\$37,716,242	\$1,783,659	\$169,583,387	\$11,453,159	\$10,150,904

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (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	20,415	\$41,219	\$38,883	\$0	\$2,285	\$91	-\$1,071
	\$ 5,000 -	9,999	12,976	95,704	79,386	112	16,096	644	-1,588
	10,000 -	19,999	19,468	289,016	174,335	6,602	107,958	4,407	-1,721
	20,000 -	29,999	17,383	433,310	169,491	8,724	255,021	11,539	7,688
	30,000 -	39,999	14,026	487,906	143,898	6,417	337,590	17,020	15,949
	40,000 -	49,999	10,364	463,254	117,265	5,566	340,423	18,084	17,107
	50,000 -	59,999	7,995	438,145	100,581	5,294	332,271	18,139	17,647
	60,000 -	74,999	9,375	629,854	131,418	7,402	491,035	27,547	26,994
	75,000 -	99,999	10,862	940,280	175,268	10,998	754,014	43,796	42,881
	100,000 -	199,999	11,132	1,458,169	216,561	13,028	1,228,566	80,732	78,929
	200,000	and over	3,028	1,478,204	86,795	3,860	1,387,543	104,063	94,760
		Total	137,024	\$6,755,062	\$1,433,880	\$68,002	\$5,252,804	\$326,062	\$297,574

Allegany	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,065	\$6,002	\$5,691	\$0	\$305	\$12	-\$197
	\$ 5,000 -	9,999	1,984	14,584	12,682	41	1,846	74	-345
	10,000 -	19,999	3,077	45,436	30,069	1,223	14,090	573	-496
	20,000 -	29,999	2,368	58,981	25,999	1,819	31,138	1,375	732
	30,000 -	39,999	1,864	64,574	21,999	1,536	41,039	1,938	1,715
	40,000 -	49,999	1,452	64,955	19,046	1,397	44,512	2,174	1,977
	50,000 -	59,999	1,083	59,456	14,995	1,202	43,260	2,206	2,063
	60,000 -	74,999	1,195	79,720	17,435	1,341	60,944	3,284	3,089
	75,000 -	99,999	950	80,762	14,543	1,187	65,032	3,726	3,571
	100,000 -	199,999	490	61,174	8,382	577	52,215	3,382	3,193
	200,000	and over	82	35,809	1,666	72	34,071	2,552	2,207
		Total	17,610	\$571,452	\$172,505	\$10,395	\$388,451	\$21,295	\$17,510

Broome	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	15,003	\$30,420	\$28,740	\$0	\$1,632	\$65	-\$1,872
	\$ 5,000 -	9,999	9,826	72,662	62,236	115	10,252	410	-1,201
	10,000 -	19,999	14,817	219,724	138,148	5,130	76,305	3,105	-1,296
	20,000 -	29,999	11,201	276,712	115,038	6,236	155,415	6,943	4,635
	30,000 -	39,999	8,092	282,032	90,228	4,875	186,929	9,106	8,471
	40,000 -	49,999	6,269	280,495	76,703	4,698	199,095	10,117	9,672
	50,000 -	59,999	4,962	271,812	65,253	4,196	202,347	10,635	10,259
	60,000 -	74,999	5,294	354,807	75,788	5,137	273,882	15,004	14,510
	75,000 -	99,999	5,408	466,288	83,762	6,167	376,360	21,755	21,046
	100,000 -	199,999	4,672	606,489	84,653	5,579	516,260	33,855	32,528
	200,000	and over	1,021	442,510	23,879	1,165	417,464	31,124	22,623
		Total	86,565	\$3,303,953	\$844,426	\$43,297	\$2,415,941	\$142,120	\$119,376

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (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	5,699	\$10,744	\$10,086	\$0	\$646	\$26	-\$425
	\$	5,000 - 9,999	3,738	27,611	23,437	78	4,077	163	-540
		10,000 - 19,999	6,086	90,509	57,596	2,280	30,594	1,244	-842
		20,000 - 29,999	4,521	111,837	47,564	2,912	61,361	2,722	1,586
		30,000 - 39,999	3,454	120,166	39,770	2,616	77,765	3,715	3,291
		40,000 - 49,999	2,564	114,747	32,607	2,288	79,852	3,960	3,661
		50,000 - 59,999	1,938	105,956	26,711	1,962	77,283	3,945	3,707
		60,000 - 74,999	2,132	142,516	30,785	2,174	109,557	5,924	5,559
		75,000 - 99,999	1,750	149,649	27,827	1,972	119,852	6,877	6,391
		100,000 - 199,999	997	126,983	18,474	1,197	107,312	6,988	6,307
		200,000 and over	220	102,319	5,747	251	96,330	7,222	6,377
		Total	33,099	\$1,103,038	\$320,603	\$17,730	\$764,629	\$42,787	\$35,073

Cayuga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,212	\$10,887	\$10,184	\$0	\$690	\$28	-\$437
	\$	5,000 - 9,999	3,662	27,179	22,662	46	4,436	178	-506
		10,000 - 19,999	5,663	83,590	52,525	2,028	29,037	1,182	-644
		20,000 - 29,999	4,484	111,157	46,180	2,789	62,167	2,774	1,649
		30,000 - 39,999	3,308	114,938	37,434	2,270	75,234	3,629	3,262
		40,000 - 49,999	2,734	122,431	33,326	2,187	86,918	4,415	4,133
		50,000 - 59,999	2,066	113,182	27,727	1,920	83,534	4,359	4,156
		60,000 - 74,999	2,415	161,835	34,978	2,621	124,236	6,744	6,491
		75,000 - 99,999	2,288	196,517	35,693	2,691	158,132	9,082	8,734
		100,000 - 199,999	1,393	172,254	25,236	1,681	145,337	9,375	8,686
		200,000 and over	239	97,326	6,058	246	91,022	6,785	5,538
		Total	33,464	\$1,211,295	\$332,002	\$18,480	\$860,744	\$48,549	\$41,060

Chautauqua	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,433	\$19,282	\$18,219	\$0	\$1,035	\$41	-\$738
	\$	5,000 - 9,999	6,332	46,894	39,847	90	6,911	276	-962
		10,000 - 19,999	10,094	150,102	96,813	3,943	49,309	2,005	-1,471
		20,000 - 29,999	7,336	181,271	77,825	4,891	98,542	4,370	2,495
		30,000 - 39,999	5,655	196,565	65,324	4,220	127,035	6,061	5,339
		40,000 - 49,999	4,218	188,983	54,173	3,626	131,184	6,483	5,950
		50,000 - 59,999	3,156	173,004	43,701	3,087	126,215	6,465	5,914
		60,000 - 74,999	3,385	226,889	49,397	3,517	173,975	9,416	8,767
		75,000 - 99,999	2,897	247,676	45,993	3,227	198,456	11,386	10,622
		100,000 - 199,999	1,779	226,724	33,052	1,935	191,738	12,484	11,762
		200,000 and over	386	154,758	11,634	439	142,670	10,602	9,684
		Total	54,671	\$1,812,149	\$535,978	\$28,975	\$1,247,071	\$69,591	\$57,363

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (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	6,085	\$12,386	\$11,780	\$0	\$583	\$23	-\$312
	\$ 5,000 -	9,999	4,147	30,675	26,350	69	4,243	170	-621
	10,000 -	19,999	6,268	92,623	59,223	2,596	30,789	1,251	-864
	20,000 -	29,999	4,627	114,634	48,684	2,941	63,023	2,799	1,699
	30,000 -	39,999	3,483	121,238	38,649	2,295	80,295	3,892	3,599
	40,000 -	49,999	2,777	124,445	34,122	2,131	88,193	4,467	4,232
	50,000 -	59,999	2,204	120,887	29,580	2,031	89,276	4,639	4,409
	60,000 -	74,999	2,385	159,887	34,858	2,332	122,697	6,662	6,337
	75,000 -	99,999	2,353	202,344	36,756	2,794	162,794	9,369	8,994
	100,000 -	199,999	1,679	218,372	31,296	2,029	185,047	12,126	11,327
	200,000	and over	551	216,051	12,898	665	202,488	15,046	13,680
	Total		36,559	\$1,413,544	\$364,196	\$19,883	\$1,029,427	\$60,443	\$52,481

Chenango	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,470	\$6,851	\$6,476	\$0	\$367	\$15	-\$263
	\$ 5,000 -	9,999	2,247	16,649	14,292	35	2,314	93	-369
	10,000 -	19,999	3,877	57,869	37,588	1,656	18,625	757	-762
	20,000 -	29,999	2,941	73,013	31,859	2,049	39,106	1,724	940
	30,000 -	39,999	2,317	80,817	26,276	1,752	52,789	2,536	2,296
	40,000 -	49,999	1,723	76,994	21,724	1,483	53,787	2,669	2,485
	50,000 -	59,999	1,252	68,525	17,039	1,283	50,196	2,583	2,477
	60,000 -	74,999	1,335	89,484	19,484	1,447	68,553	3,705	3,574
	75,000 -	99,999	1,214	103,850	18,332	1,414	84,104	4,838	4,684
	100,000 -	199,999	705	88,570	12,113	799	75,657	4,912	4,744
	200,000	and over	135	49,646	3,410	137	46,099	3,422	3,264
	Total		21,216	\$712,267	\$208,593	\$12,055	\$491,595	\$27,253	\$23,072

Clinton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,234	\$10,229	\$9,629	\$0	\$576	\$23	-\$365
	\$ 5,000 -	9,999	3,524	26,168	21,830	42	4,285	171	-399
	10,000 -	19,999	5,733	85,242	52,628	1,900	30,669	1,249	-395
	20,000 -	29,999	4,456	110,409	45,480	2,380	62,548	2,795	1,868
	30,000 -	39,999	3,176	110,668	35,307	1,940	73,398	3,567	3,282
	40,000 -	49,999	2,880	129,275	35,184	2,098	91,993	4,668	4,445
	50,000 -	59,999	2,105	115,477	28,087	1,787	85,603	4,474	4,233
	60,000 -	74,999	2,281	152,821	32,876	2,300	117,644	6,396	6,140
	75,000 -	99,999	2,409	207,357	37,564	2,815	166,978	9,592	9,226
	100,000 -	199,999	1,546	194,815	27,508	1,833	165,475	10,745	10,053
	200,000	and over	290	142,120	6,175	340	135,605	10,158	6,651
	Total		33,634	\$1,284,580	\$332,270	\$17,436	\$934,774	\$53,837	\$44,740

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

Columbia	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,184	\$8,019	\$7,542	\$0	\$462	\$18	-\$213
	\$ 5,000 -	9,999	2,623	19,410	16,318	16	3,050	122	-237
	10,000 -	19,999	4,173	61,805	39,113	1,408	21,285	868	-353
	20,000 -	29,999	3,620	89,609	38,143	1,974	49,468	2,206	1,417
	30,000 -	39,999	2,849	98,741	32,484	1,680	64,577	3,141	2,773
	40,000 -	49,999	2,159	96,694	27,458	1,561	67,676	3,453	3,140
	50,000 -	59,999	1,639	89,863	22,663	1,314	65,886	3,465	3,181
	60,000 -	74,999	1,856	124,509	28,138	1,582	94,789	5,205	4,863
	75,000 -	99,999	2,038	175,525	33,325	2,086	140,114	8,101	7,595
	100,000 -	199,999	1,827	238,340	35,496	1,805	201,044	13,220	12,449
	200,000	and over	603	387,077	24,818	361	361,897	27,323	25,018
	Total		27,571	\$1,389,592	\$305,497	\$13,787	\$1,070,247	\$67,122	\$59,634

Cortland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,856	\$5,829	\$5,490	\$0	\$326	\$13	-\$413
	\$ 5,000 -	9,999	2,068	15,300	12,949	43	2,299	92	-304
	10,000 -	19,999	3,395	50,343	31,572	1,263	17,498	713	-457
	20,000 -	29,999	2,792	69,119	28,801	1,755	38,543	1,717	997
	30,000 -	39,999	2,017	70,171	22,512	1,343	46,308	2,251	2,035
	40,000 -	49,999	1,627	72,858	20,189	1,266	51,402	2,593	2,420
	50,000 -	59,999	1,248	68,348	17,230	1,173	49,945	2,567	2,454
	60,000 -	74,999	1,288	86,311	18,937	1,302	66,072	3,588	3,438
	75,000 -	99,999	1,279	109,823	20,233	1,512	88,079	5,059	4,869
	100,000 -	199,999	845	107,099	15,293	1,072	90,734	5,899	5,613
	200,000	and over	147	51,914	3,319	189	48,406	3,575	2,970
	Total		19,562	\$707,115	\$196,525	\$10,918	\$499,611	\$28,068	\$23,622

Delaware	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,610	\$6,678	\$6,380	\$0	\$287	\$12	-\$220
	\$ 5,000 -	9,999	2,166	16,043	14,194	32	1,786	71	-343
	10,000 -	19,999	3,425	50,512	33,447	1,182	15,884	646	-414
	20,000 -	29,999	2,739	68,036	29,721	1,649	36,633	1,623	959
	30,000 -	39,999	2,126	73,687	24,443	1,439	47,805	2,293	2,081
	40,000 -	49,999	1,483	66,398	18,920	1,228	46,250	2,309	2,150
	50,000 -	59,999	1,108	60,667	15,444	975	44,248	2,273	2,188
	60,000 -	74,999	1,163	77,761	16,885	1,137	59,738	3,243	3,125
	75,000 -	99,999	990	85,396	15,599	1,038	68,759	3,973	3,838
	100,000 -	199,999	654	83,324	11,825	635	70,864	4,632	4,440
	200,000	and over	173	81,536	4,336	137	77,063	5,773	5,421
	Total		19,637	\$670,038	\$191,194	\$9,452	\$469,318	\$26,847	\$23,226

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

Dutchess	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	17,659	\$34,377	\$32,004	\$1	\$2,326	\$93	-\$583
	\$ 5,000 -	9,999	10,556	77,298	62,097	124	15,003	600	-657
	10,000 -	19,999	15,036	222,887	137,908	4,207	80,759	3,300	-364
	20,000 -	29,999	13,126	326,205	139,067	6,565	180,503	8,112	5,397
	30,000 -	39,999	10,986	382,725	128,254	6,332	248,144	12,246	11,106
	40,000 -	49,999	9,066	406,673	117,745	5,863	283,065	14,747	13,882
	50,000 -	59,999	7,522	412,853	109,883	5,966	297,004	15,897	15,158
	60,000 -	74,999	9,585	645,107	157,286	9,180	478,641	26,531	25,244
	75,000 -	99,999	12,238	1,060,278	227,950	14,061	818,267	47,291	45,088
	100,000 -	199,999	14,886	1,961,774	332,736	18,703	1,610,323	105,863	101,139
	200,000	and over	3,221	1,627,255	101,499	3,673	1,522,090	114,234	107,668
	Total		123,881	\$7,157,431	\$1,546,429	\$74,675	\$5,536,124	\$348,914	\$323,078

Erie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	65,952	\$129,202	\$121,821	\$4	\$7,178	\$287	-\$3,947
	\$ 5,000 -	9,999	43,507	321,168	263,971	386	56,540	2,262	-5,664
	10,000 -	19,999	63,795	941,460	573,972	22,564	344,707	14,059	-6,840
	20,000 -	29,999	49,769	1,232,400	495,547	27,032	709,599	31,889	20,595
	30,000 -	39,999	37,203	1,292,391	397,732	21,077	873,551	43,189	40,453
	40,000 -	49,999	28,531	1,278,992	340,210	20,237	918,544	47,365	45,652
	50,000 -	59,999	23,219	1,273,939	304,953	19,834	949,151	50,306	48,885
	60,000 -	74,999	27,943	1,877,762	400,817	28,485	1,448,444	79,654	78,073
	75,000 -	99,999	30,208	2,603,199	478,489	35,180	2,089,510	120,668	118,196
	100,000 -	199,999	24,515	3,167,946	466,782	31,303	2,669,857	174,625	171,079
	200,000	and over	6,316	3,277,285	179,545	8,010	3,089,754	231,952	206,610
	Total		400,958	\$17,395,746	\$4,023,841	\$214,112	\$13,156,837	\$796,255	\$713,091

Essex	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,878	\$5,643	\$5,306	\$0	\$334	\$13	-\$129
	\$ 5,000 -	9,999	1,775	13,267	11,256	23	1,967	79	-199
	10,000 -	19,999	2,805	41,780	26,787	951	14,043	571	-242
	20,000 -	29,999	2,284	56,375	24,426	1,286	30,664	1,361	850
	30,000 -	39,999	1,623	56,550	18,768	988	36,786	1,772	1,527
	40,000 -	49,999	1,345	60,353	17,458	1,036	41,860	2,092	1,942
	50,000 -	59,999	998	54,656	13,682	839	40,135	2,074	1,914
	60,000 -	74,999	1,076	72,121	16,050	1,079	54,992	2,986	2,786
	75,000 -	99,999	971	83,003	15,622	1,019	66,362	3,821	3,635
	100,000 -	199,999	624	79,885	12,319	609	66,957	4,369	4,138
	200,000	and over	180	95,517	5,720	166	89,631	6,731	5,662
	Total		16,559	\$619,152	\$167,395	\$7,995	\$443,730	\$25,869	\$21,884

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

Franklin	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,199	\$5,921	\$5,600	\$0	\$317	\$13	-\$397
	\$	5,000 - 9,999	1,966	14,600	12,492	16	2,084	83	-323
		10,000 - 19,999	3,338	49,680	32,394	1,416	15,848	644	-572
		20,000 - 29,999	2,667	66,119	28,690	1,910	35,496	1,570	815
		30,000 - 39,999	1,955	68,298	22,497	1,435	44,312	2,124	1,918
		40,000 - 49,999	1,546	69,380	19,086	1,278	49,016	2,469	2,288
		50,000 - 59,999	1,056	57,764	14,108	986	42,670	2,216	2,103
		60,000 - 74,999	1,165	78,062	16,910	1,240	59,913	3,247	3,145
		75,000 - 99,999	1,062	91,203	16,528	1,291	73,384	4,218	4,101
		100,000 - 199,999	534	66,610	9,908	621	56,081	3,625	3,526
		200,000 and over	89	31,838	2,304	99	29,435	2,179	2,063
		Total	18,577	\$599,476	\$180,518	\$10,291	\$408,556	\$22,389	\$18,667

Fulton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,471	\$6,887	\$6,533	\$0	\$347	\$14	-\$476
	\$	5,000 - 9,999	2,453	18,189	15,860	33	2,282	91	-413
		10,000 - 19,999	4,164	62,359	39,646	1,735	20,959	853	-586
		20,000 - 29,999	3,708	91,389	38,024	2,282	51,083	2,273	1,475
		30,000 - 39,999	2,576	89,486	29,001	1,781	58,703	2,836	2,648
		40,000 - 49,999	1,852	82,905	23,212	1,507	58,186	2,915	2,796
		50,000 - 59,999	1,380	75,766	19,173	1,229	55,364	2,858	2,754
		60,000 - 74,999	1,497	99,943	21,820	1,448	76,675	4,175	4,059
		75,000 - 99,999	1,320	112,735	20,542	1,424	90,769	5,217	5,118
		100,000 - 199,999	813	102,524	14,902	894	86,728	5,630	5,537
		200,000 and over	172	73,064	4,174	155	68,736	5,121	4,809
		Total	23,406	\$815,248	\$232,887	\$12,487	\$569,832	\$31,984	\$27,721

Genesee	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,459	\$8,986	\$8,436	\$0	\$547	\$22	-\$259
	\$	5,000 - 9,999	2,759	20,282	16,565	56	3,629	145	-282
		10,000 - 19,999	4,381	64,987	40,043	1,405	23,492	957	-269
		20,000 - 29,999	3,427	85,071	35,170	1,907	47,964	2,149	1,413
		30,000 - 39,999	2,625	91,746	29,823	1,802	60,121	2,900	2,645
		40,000 - 49,999	2,110	94,685	26,360	1,947	66,378	3,323	3,166
		50,000 - 59,999	1,759	96,542	24,250	1,790	70,487	3,617	3,453
		60,000 - 74,999	2,030	136,002	29,816	2,218	103,968	5,616	5,440
		75,000 - 99,999	1,861	159,093	29,039	2,249	127,804	7,326	7,020
		100,000 - 199,999	1,029	128,754	18,293	1,315	109,146	7,061	6,858
		200,000 and over	172	59,473	4,470	202	54,801	4,042	3,740
		Total	26,612	\$945,621	\$262,265	\$14,890	\$668,338	\$37,159	\$32,924

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

Greene	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,218	\$6,013	\$5,732	\$0	\$274	\$11	-\$126
	\$ 5,000 -	9,999	2,257	16,779	14,595	22	2,148	86	-217
	10,000 -	19,999	3,098	45,925	29,363	968	15,576	634	-167
	20,000 -	29,999	2,523	62,706	26,255	1,499	34,952	1,561	1,067
	30,000 -	39,999	2,091	72,618	23,818	1,340	47,459	2,306	2,182
	40,000 -	49,999	1,590	71,255	19,749	1,204	50,284	2,566	2,497
	50,000 -	59,999	1,210	66,282	16,535	1,033	48,714	2,559	2,482
	60,000 -	74,999	1,429	95,961	20,870	1,313	73,778	4,062	3,971
	75,000 -	99,999	1,444	123,969	23,048	1,486	99,435	5,755	5,653
	100,000 -	199,999	999	127,060	17,820	996	108,244	7,062	6,925
	200,000	and over	247	113,529	6,044	207	107,278	8,028	7,606
	Total		20,106	\$802,099	\$203,831	\$10,069	\$588,142	\$34,631	\$31,874

Hamilton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	459	\$807	\$775	\$0	\$31	\$1	-\$10
	\$ 5,000 -	9,999	275	2,022	1,765	1	255	10	-19
	10,000 -	19,999	410	6,077	4,165	103	1,809	73	-16
	20,000 -	29,999	365	9,008	4,092	173	4,743	209	158
	30,000 -	39,999	278	9,638	3,299	151	6,188	296	283
	40,000 -	49,999	189	8,462	2,599	124	5,739	278	267
	50,000 -	59,999	153	8,370	2,255	109	6,006	306	299
	60,000 -	74,999	129	8,672	1,951	104	6,617	360	344
	75,000 -	99,999	136	11,611	2,093	108	9,410	544	529
	100,000 -	199,999	77	9,935	1,501	62	8,373	547	522
	200,000	and over	24	10,221	495	15	9,712	723	478
	Total		2,495	\$84,823	\$24,990	\$950	\$58,884	\$3,348	\$2,836

Herkimer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,276	\$8,682	\$8,174	\$0	\$501	\$20	-\$288
	\$ 5,000 -	9,999	2,784	20,655	17,499	32	3,100	124	-428
	10,000 -	19,999	4,782	71,014	45,233	1,843	23,909	972	-690
	20,000 -	29,999	3,957	97,796	41,313	2,549	53,935	2,394	1,377
	30,000 -	39,999	2,847	98,999	32,541	1,989	64,469	3,091	2,802
	40,000 -	49,999	2,105	94,310	27,159	1,882	65,269	3,225	3,051
	50,000 -	59,999	1,629	89,177	22,655	1,606	64,916	3,323	3,153
	60,000 -	74,999	1,810	120,836	26,576	1,882	92,378	4,987	4,822
	75,000 -	99,999	1,428	122,218	22,190	1,714	98,314	5,638	5,464
	100,000 -	199,999	775	96,558	14,460	888	81,210	5,247	5,047
	200,000	and over	133	81,401	3,128	138	78,135	5,886	5,166
	Total		26,526	\$901,644	\$260,925	\$14,523	\$626,136	\$34,907	\$29,474

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

Jefferson	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,995	\$12,552	\$11,782	\$0	\$756	\$30	-\$346
	\$ 5,000 -	9,999	4,376	32,590	27,700	113	4,748	190	-642
	10,000 -	19,999	7,267	107,172	69,150	2,909	35,079	1,425	-1,063
	20,000 -	29,999	5,142	126,784	55,816	3,493	67,475	2,974	1,681
	30,000 -	39,999	3,687	128,188	43,280	2,816	82,091	3,901	3,582
	40,000 -	49,999	2,960	132,643	37,720	2,604	92,319	4,596	4,325
	50,000 -	59,999	2,263	123,737	31,207	2,194	90,335	4,633	4,440
	60,000 -	74,999	2,378	159,146	34,571	2,421	122,154	6,618	6,369
	75,000 -	99,999	2,158	184,748	33,599	2,550	148,599	8,533	8,240
	100,000 -	199,999	1,447	182,462	24,902	1,595	155,965	10,137	9,727
	200,000	and over	351	173,642	9,512	320	163,810	12,249	11,100
	Total		38,024	\$1,363,664	\$379,240	\$21,017	\$963,331	\$55,286	\$47,413

Lewis	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,764	\$3,390	\$3,196	\$0	\$185	\$7	-\$197
	\$ 5,000 -	9,999	1,167	8,629	7,238	30	1,361	54	-167
	10,000 -	19,999	1,788	26,480	17,442	596	8,442	344	-292
	20,000 -	29,999	1,438	35,583	15,918	1,020	18,645	822	349
	30,000 -	39,999	1,199	41,780	14,618	1,119	26,043	1,219	1,050
	40,000 -	49,999	991	44,439	13,036	994	30,410	1,482	1,343
	50,000 -	59,999	706	38,696	9,864	798	28,033	1,420	1,298
	60,000 -	74,999	738	49,351	10,931	787	37,633	2,026	1,917
	75,000 -	99,999	519	44,041	7,971	708	35,363	2,028	1,876
	100,000 -	199,999	314	39,597	5,340	408	33,849	2,199	2,049
	200,000	and over	47	22,156	1,069	52	21,035	1,568	1,493
	Total		10,671	\$354,141	\$106,622	\$6,511	\$240,999	\$13,169	\$10,717

Livingston	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,328	\$8,308	\$7,753	\$0	\$544	\$22	-\$359
	\$ 5,000 -	9,999	2,565	19,020	15,929	30	3,031	121	-292
	10,000 -	19,999	4,002	59,136	37,171	1,265	20,683	842	-331
	20,000 -	29,999	3,202	79,600	33,450	1,724	44,404	1,984	1,203
	30,000 -	39,999	2,705	94,209	30,688	1,699	61,822	2,994	2,772
	40,000 -	49,999	2,199	98,514	26,976	1,681	69,857	3,543	3,382
	50,000 -	59,999	1,709	93,692	23,693	1,610	68,390	3,536	3,373
	60,000 -	74,999	2,069	139,124	30,423	2,257	106,444	5,784	5,561
	75,000 -	99,999	2,065	177,080	32,235	2,492	142,353	8,170	7,948
	100,000 -	199,999	1,403	175,720	25,025	1,785	148,909	9,638	9,344
	200,000	and over	188	76,063	4,461	187	71,415	5,328	5,044
	Total		26,435	\$1,020,466	\$267,804	\$14,730	\$737,853	\$41,961	\$37,645

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (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	4,379	\$8,946	\$8,364	\$1	\$561	\$22	-\$426
	\$	5,000 - 9,999	2,795	20,573	17,098	57	3,388	136	-347
		10,000 - 19,999	4,516	67,644	42,054	1,632	23,892	973	-571
		20,000 - 29,999	3,993	99,096	41,231	2,354	55,511	2,480	1,531
		30,000 - 39,999	2,933	102,207	32,981	2,017	67,208	3,253	2,944
		40,000 - 49,999	2,207	98,817	28,102	1,822	68,893	3,446	3,281
		50,000 - 59,999	1,779	97,550	24,901	1,642	71,007	3,665	3,465
		60,000 - 74,999	2,072	138,936	30,950	2,190	105,796	5,740	5,284
		75,000 - 99,999	2,043	175,862	32,542	2,408	140,912	8,113	7,894
		100,000 - 199,999	1,561	201,131	30,175	2,025	168,927	11,033	10,456
		200,000 and over	366	161,970	11,303	416	150,251	11,232	9,707
		Total	28,644	\$1,172,731	\$299,702	\$16,563	\$856,346	\$50,093	\$43,218

Monroe	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	50,848	\$103,841	\$97,272	\$0	\$6,459	\$258	-\$3,641
	\$	5,000 - 9,999	32,285	238,313	197,600	566	39,952	1,598	-4,424
		10,000 - 19,999	49,138	727,447	451,130	19,814	256,373	10,447	-6,438
		20,000 - 29,999	41,040	1,017,083	415,343	23,594	577,969	25,900	16,235
		30,000 - 39,999	30,607	1,065,248	331,406	16,958	716,884	35,541	33,024
		40,000 - 49,999	24,073	1,078,040	290,158	15,573	772,302	40,154	38,565
		50,000 - 59,999	18,701	1,025,939	250,773	14,777	760,377	40,530	39,249
		60,000 - 74,999	22,266	1,495,480	329,386	21,658	1,144,433	63,046	61,570
		75,000 - 99,999	25,785	2,225,969	425,547	29,490	1,770,929	102,295	100,126
		100,000 - 199,999	24,906	3,259,043	497,315	31,085	2,730,647	179,231	175,834
		200,000 and over	6,680	3,331,976	212,990	8,122	3,110,876	233,126	214,849
		Total	326,329	\$15,568,379	\$3,498,920	\$181,638	\$11,887,201	\$732,127	\$664,948

Montgomery	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,575	\$7,130	\$6,763	\$0	\$354	\$14	-\$374
	\$	5,000 - 9,999	2,356	17,322	14,827	29	2,447	98	-401
		10,000 - 19,999	4,006	59,665	37,468	1,788	20,410	831	-683
		20,000 - 29,999	3,425	84,889	35,313	2,213	47,338	2,107	1,178
		30,000 - 39,999	2,373	82,167	25,956	1,536	54,675	2,665	2,438
		40,000 - 49,999	1,706	76,236	21,303	1,380	53,552	2,703	2,593
		50,000 - 59,999	1,278	69,837	17,466	1,137	51,235	2,655	2,527
		60,000 - 74,999	1,363	91,531	20,224	1,361	69,946	3,797	3,683
		75,000 - 99,999	1,236	106,136	19,657	1,272	85,207	4,905	4,729
		100,000 - 199,999	759	94,663	14,026	926	79,711	5,156	4,965
		200,000 and over	138	54,886	3,011	116	51,760	3,851	3,295
		Total	22,215	\$744,463	\$216,013	\$11,758	\$516,636	\$28,780	\$23,950

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

Nassau	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	90,203	\$167,760	\$156,763	\$8	\$10,859	\$435	-\$2,211	
	\$	5,000 -	9,999	50,794	374,908	307,405	518	66,773	2,672	-3,623
		10,000 -	19,999	75,261	1,109,120	717,816	21,240	369,703	15,110	-6,431
		20,000 -	29,999	58,556	1,457,983	692,572	27,057	738,171	33,084	19,809
		30,000 -	39,999	51,801	1,805,989	684,027	26,721	1,095,136	54,178	48,736
		40,000 -	49,999	44,416	1,991,591	650,462	25,332	1,315,786	69,130	65,560
		50,000 -	59,999	35,973	1,971,442	592,048	23,674	1,355,721	73,742	71,186
		60,000 -	74,999	43,592	2,932,603	825,028	35,279	2,072,222	116,014	113,331
		75,000 -	99,999	56,022	4,863,783	1,244,894	58,025	3,560,770	206,503	202,185
		100,000 -	199,999	86,461	11,751,377	2,359,754	107,129	9,284,497	615,004	600,864
		200,000	and over	39,719	26,915,036	1,527,519	52,775	25,334,791	1,916,970	1,812,078
			Total	632,798	\$55,341,591	\$9,758,288	\$377,755	\$45,204,428	\$3,102,842	\$2,921,483

Niagara	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	15,978	\$30,824	\$29,013	\$0	\$1,776	\$71	-\$809	
	\$	5,000 -	9,999	10,362	77,026	62,907	107	13,951	558	-1,103
		10,000 -	19,999	15,886	234,261	144,293	5,458	84,447	3,441	-1,364
		20,000 -	29,999	12,234	302,750	124,539	6,847	171,343	7,661	5,012
		30,000 -	39,999	8,738	303,998	97,005	5,587	201,388	9,804	9,166
		40,000 -	49,999	6,802	304,620	84,849	5,341	214,429	10,820	10,411
		50,000 -	59,999	5,453	299,671	73,271	4,960	221,440	11,569	11,218
		60,000 -	74,999	6,987	469,403	100,934	7,469	360,992	19,731	19,323
		75,000 -	99,999	7,091	610,587	111,590	8,293	490,704	28,277	27,733
		100,000 -	199,999	4,996	620,688	90,521	6,234	523,934	33,828	33,224
		200,000	and over	645	315,885	15,704	685	299,504	22,446	20,369
			Total	95,172	\$3,569,712	\$934,626	\$50,982	\$2,583,910	\$148,206	\$133,180

Oneida	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	16,744	\$33,102	\$31,293	\$1	\$1,778	\$71	-\$1,450	
	\$	5,000 -	9,999	10,663	78,429	66,478	215	11,622	465	-1,497
		10,000 -	19,999	17,396	259,374	162,752	6,964	89,580	3,647	-2,489
		20,000 -	29,999	14,129	349,258	144,691	8,642	195,827	8,727	5,345
		30,000 -	39,999	9,689	336,234	107,129	6,209	222,896	10,828	9,949
		40,000 -	49,999	7,212	322,568	88,414	5,591	228,564	11,587	11,061
		50,000 -	59,999	5,458	299,120	73,008	4,962	221,150	11,539	11,086
		60,000 -	74,999	6,010	402,814	86,911	6,037	309,866	16,913	16,434
		75,000 -	99,999	5,936	509,781	92,774	7,038	409,969	23,625	23,089
		100,000 -	199,999	4,409	562,233	79,118	5,360	477,727	31,141	30,185
		200,000	and over	1,007	542,607	24,323	1,242	517,042	38,926	34,772
			Total	98,653	\$3,695,520	\$956,890	\$52,262	\$2,686,019	\$157,469	\$136,486

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

Onondaga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	31,290	\$64,242	\$60,039	\$0	\$4,145	\$166	-\$4,774	
	\$	5,000 -	19,928	146,563	122,145	483	23,823	953	-2,818	
		10,000 -	19,999	29,703	440,723	272,052	12,030	156,470	6,373	-4,199
		20,000 -	29,999	25,577	634,843	256,821	14,993	362,955	16,289	9,879
		30,000 -	39,999	18,841	655,582	204,806	11,251	439,492	21,677	20,071
		40,000 -	49,999	14,785	662,420	176,295	10,210	475,873	24,645	23,520
		50,000 -	59,999	11,440	627,110	151,197	9,284	466,629	24,826	23,826
		60,000 -	74,999	13,895	933,668	200,028	13,565	720,074	39,774	38,610
		75,000 -	99,999	15,885	1,372,492	254,917	18,599	1,098,977	63,524	61,826
		100,000 -	199,999	14,880	1,928,806	288,937	18,946	1,620,898	106,101	101,669
		200,000 and over	3,791	1,717,926	98,599	4,908	1,614,414	120,696	102,662	
		Total	200,015	\$9,184,373	\$2,085,836	\$114,269	\$6,983,750	\$425,023	\$370,272	

Ontario	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	7,174	\$13,919	\$13,025	\$0	\$877	\$35	-\$526	
	\$	5,000 -	9,999	32,878	27,236	54	5,571	223	-463	
		10,000 -	19,999	6,901	102,594	64,332	2,145	36,079	1,470	-506
		20,000 -	29,999	5,561	137,921	57,479	2,804	77,638	3,475	2,344
		30,000 -	39,999	4,459	154,949	50,413	2,663	101,834	4,955	4,568
		40,000 -	49,999	3,478	156,045	43,993	2,635	109,417	5,530	5,232
		50,000 -	59,999	2,797	153,425	38,687	2,573	112,165	5,825	5,510
		60,000 -	74,999	3,413	229,426	51,480	3,497	174,450	9,484	9,143
		75,000 -	99,999	3,664	315,234	59,811	4,259	251,164	14,434	14,057
		100,000 -	199,999	3,120	405,293	62,218	3,895	339,183	22,199	21,645
		200,000 and over	820	411,323	23,342	977	387,004	29,019	25,766	
		Total	45,835	\$2,113,006	\$492,016	\$25,501	\$1,595,382	\$96,649	\$86,770	

Orange	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	19,513	\$38,989	\$36,268	\$1	\$2,683	\$107	-\$696	
	\$	5,000 -	9,999	97,998	80,065	222	17,644	706	-1,668	
		10,000 -	19,999	20,371	299,076	192,790	8,100	98,037	4,002	-4,041
		20,000 -	29,999	16,231	403,904	175,032	11,102	217,763	9,717	5,110
		30,000 -	39,999	13,383	466,288	158,875	9,226	298,165	14,641	12,878
		40,000 -	49,999	10,909	488,631	145,486	8,233	334,912	17,374	15,932
		50,000 -	59,999	9,187	503,624	140,167	8,099	355,345	18,953	17,511
		60,000 -	74,999	11,430	769,519	198,376	11,842	559,301	30,863	28,756
		75,000 -	99,999	14,772	1,279,759	294,964	18,061	966,734	55,716	51,710
		100,000 -	199,999	17,293	2,266,587	421,599	23,522	1,821,468	119,309	106,845
		200,000 and over	3,233	1,491,123	98,229	4,240	1,388,663	103,892	87,990	
		Total	149,541	\$8,105,497	\$1,941,852	\$102,647	\$6,060,713	\$375,280	\$320,326	

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

Orleans	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,837	\$5,670	\$5,356	\$0	\$303	\$12	-\$240
	\$	5,000 - 9,999	1,759	13,033	10,984	50	1,973	79	-239
		10,000 - 19,999	2,905	43,274	27,356	1,188	14,730	599	-368
		20,000 - 29,999	2,572	63,539	26,883	1,809	34,821	1,545	918
		30,000 - 39,999	1,718	59,923	20,108	1,403	38,412	1,834	1,666
		40,000 - 49,999	1,409	63,307	17,894	1,276	44,137	2,193	2,084
		50,000 - 59,999	1,069	58,671	14,568	1,097	43,006	2,215	2,145
		60,000 - 74,999	1,222	82,057	18,057	1,331	62,668	3,385	3,260
		75,000 - 99,999	1,098	93,794	16,913	1,314	75,567	4,342	4,178
		100,000 - 199,999	549	67,771	9,704	676	57,391	3,700	3,630
		200,000 and over	63	28,925	1,342	58	27,525	2,054	1,991
		Total	17,201	\$579,964	\$169,164	\$10,203	\$400,534	\$21,957	\$19,027

Oswego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,768	\$15,785	\$14,863	\$0	\$896	\$36	-\$381
	\$	5,000 - 9,999	5,441	40,401	34,163	125	6,070	243	-837
		10,000 - 19,999	8,221	121,800	78,318	3,518	39,918	1,624	-1,343
		20,000 - 29,999	6,389	158,098	67,573	4,477	86,007	3,803	2,297
		30,000 - 39,999	4,892	170,070	55,870	3,658	110,542	5,302	4,937
		40,000 - 49,999	3,870	173,353	48,836	3,390	121,126	6,073	5,854
		50,000 - 59,999	3,034	166,275	41,243	3,059	121,973	6,309	6,093
		60,000 - 74,999	3,528	237,001	50,825	3,696	182,480	9,948	9,732
		75,000 - 99,999	3,615	311,055	56,408	4,358	250,289	14,410	14,104
		100,000 - 199,999	2,403	297,068	41,891	2,950	252,228	16,275	15,914
		200,000 and over	209	87,724	5,137	224	82,366	6,153	5,659
		Total	49,370	\$1,778,628	\$495,126	\$29,454	\$1,253,896	\$70,177	\$62,027

Otsego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,380	\$8,853	\$8,354	\$0	\$486	\$19	-\$348
	\$	5,000 - 9,999	2,670	19,755	16,819	40	2,883	115	-330
		10,000 - 19,999	4,322	64,556	41,132	1,394	22,001	896	-406
		20,000 - 29,999	3,649	89,995	38,562	2,150	49,282	2,188	1,348
		30,000 - 39,999	2,559	88,626	29,336	1,715	57,575	2,768	2,492
		40,000 - 49,999	1,907	85,454	24,069	1,550	59,835	2,992	2,840
		50,000 - 59,999	1,453	79,499	20,231	1,319	57,948	2,994	2,841
		60,000 - 74,999	1,589	106,369	23,240	1,579	81,550	4,424	4,277
		75,000 - 99,999	1,464	125,865	23,145	1,563	101,157	5,832	5,626
		100,000 - 199,999	1,039	135,351	18,908	1,142	115,301	7,572	7,328
		200,000 and over	330	194,563	9,506	339	184,718	13,906	11,416
		Total	25,362	\$998,886	\$253,302	\$12,790	\$732,737	\$43,706	\$37,083

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (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	6,154	\$11,958	\$11,021	\$0	\$926	\$37	-\$100
	\$	5,000 - 9,999	3,195	23,243	17,826	16	5,394	216	73
		10,000 - 19,999	4,218	62,284	38,360	739	23,149	950	252
		20,000 - 29,999	3,587	89,480	41,359	1,333	46,788	2,118	1,522
		30,000 - 39,999	3,346	117,089	42,326	1,537	73,227	3,640	3,263
		40,000 - 49,999	3,078	138,540	44,318	1,735	92,487	4,853	4,449
		50,000 - 59,999	2,621	143,629	42,731	1,915	98,983	5,318	4,868
		60,000 - 74,999	3,433	231,191	62,617	3,077	165,497	9,176	8,553
		75,000 - 99,999	4,967	432,228	106,320	5,571	320,337	18,495	17,349
		100,000 - 199,999	7,661	1,030,073	199,136	9,984	820,953	54,159	50,307
		200,000 and over	1,923	875,413	67,763	2,395	805,272	60,157	54,336
		Total	44,183	\$3,155,129	\$673,777	\$28,302	\$2,453,014	\$159,118	\$144,872

Rensselaer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,245	\$20,771	\$19,568	\$1	\$1,166	\$47	-\$402
	\$	5,000 - 9,999	6,547	48,152	39,914	56	8,155	326	-765
		10,000 - 19,999	9,827	145,949	89,047	3,352	53,502	2,183	-911
		20,000 - 29,999	8,933	222,134	88,080	4,649	129,301	5,830	3,759
		30,000 - 39,999	7,392	257,233	78,138	3,952	175,143	8,706	8,046
		40,000 - 49,999	5,488	245,721	64,360	3,415	177,946	9,270	8,782
		50,000 - 59,999	4,183	228,920	54,189	3,076	171,650	9,184	8,732
		60,000 - 74,999	5,021	337,335	72,437	4,511	260,387	14,385	13,695
		75,000 - 99,999	5,754	496,733	92,390	6,193	398,149	22,995	22,127
		100,000 - 199,999	4,900	625,437	90,682	5,807	528,951	34,466	33,260
		200,000 and over	774	312,980	18,346	870	293,765	21,880	19,968
		Total	69,064	\$2,941,364	\$707,151	\$35,881	\$2,198,114	\$129,272	\$116,291

Rockland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	17,406	\$32,784	\$30,552	\$3	\$2,182	\$87	-\$349
	\$	5,000 - 9,999	10,534	78,362	64,828	65	13,421	537	-1,319
		10,000 - 19,999	16,080	235,506	155,461	5,024	74,931	3,061	-2,965
		20,000 - 29,999	12,067	299,527	137,528	7,173	154,769	6,917	3,764
		30,000 - 39,999	10,225	356,237	128,065	6,193	221,973	10,967	9,287
		40,000 - 49,999	8,691	389,390	120,782	5,671	262,938	13,801	12,201
		50,000 - 59,999	7,199	394,772	112,822	5,444	276,506	15,026	13,433
		60,000 - 74,999	8,533	573,284	154,544	7,481	411,259	23,028	20,716
		75,000 - 99,999	11,119	966,379	243,992	12,468	709,917	41,167	36,960
		100,000 - 199,999	18,154	2,472,822	496,044	24,777	1,952,008	129,257	113,869
		200,000 and over	6,143	2,926,839	238,756	8,986	2,679,081	200,622	169,830
		Total	126,151	\$8,725,901	\$1,883,374	\$83,284	\$6,758,985	\$444,471	\$375,427

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

St. Lawrence	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,774	\$13,130	\$12,448	\$0	\$666	\$27	-\$473
	\$	5,000 - 9,999	4,429	32,842	28,343	73	4,403	176	-710
		10,000 - 19,999	7,132	105,748	69,742	3,130	32,856	1,334	-1,353
		20,000 - 29,999	5,054	124,992	55,084	3,603	66,305	2,919	1,604
		30,000 - 39,999	3,896	135,779	46,180	2,951	86,648	4,114	3,724
		40,000 - 49,999	3,248	145,675	41,170	2,952	101,553	5,071	4,871
		50,000 - 59,999	2,430	133,224	32,549	2,243	98,432	5,120	4,946
		60,000 - 74,999	2,621	175,852	37,331	2,845	135,676	7,388	7,141
		75,000 - 99,999	2,481	212,793	38,364	3,002	171,427	9,862	9,536
		100,000 - 199,999	1,502	188,234	26,018	1,843	160,373	10,395	10,145
		200,000 and over	241	91,867	5,325	224	86,318	6,413	6,009
		Total	39,808	\$1,360,136	\$392,553	\$22,866	\$944,656	\$52,819	\$45,438

Saratoga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	13,638	\$27,819	\$25,780	\$0	\$1,995	\$80	-\$379
	\$	5,000 - 9,999	8,350	61,279	48,661	80	12,481	499	-445
		10,000 - 19,999	12,249	181,652	111,788	3,254	66,573	2,718	-228
		20,000 - 29,999	10,690	265,867	109,281	4,790	151,767	6,848	4,920
		30,000 - 39,999	9,043	315,266	98,934	4,531	211,802	10,473	9,916
		40,000 - 49,999	7,368	330,499	89,771	4,504	236,224	12,252	11,778
		50,000 - 59,999	6,146	337,200	84,225	4,863	248,112	13,147	12,700
		60,000 - 74,999	7,661	515,755	113,218	7,225	395,312	21,799	21,371
		75,000 - 99,999	9,607	831,643	158,201	10,660	662,782	38,291	37,536
		100,000 - 199,999	9,995	1,302,107	194,670	11,953	1,095,481	71,815	70,230
		200,000 and over	2,079	1,041,105	58,279	2,421	980,412	73,481	70,532
		Total	96,826	\$5,210,190	\$1,092,808	\$54,282	\$4,062,939	\$251,404	\$237,931

Schenectady	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,343	\$21,903	\$20,621	\$0	\$1,251	\$50	-\$476
	\$	5,000 - 9,999	7,028	51,805	43,787	79	7,898	316	-1,011
		10,000 - 19,999	10,741	159,214	99,930	4,060	55,155	2,248	-1,276
		20,000 - 29,999	8,976	223,156	90,857	4,927	127,373	5,718	3,684
		30,000 - 39,999	6,984	242,144	75,674	3,844	162,611	8,042	7,441
		40,000 - 49,999	5,092	227,997	61,474	3,320	163,203	8,473	8,126
		50,000 - 59,999	4,107	225,076	54,955	3,133	166,989	8,899	8,600
		60,000 - 74,999	4,807	323,117	69,540	4,200	249,377	13,785	13,355
		75,000 - 99,999	5,508	475,285	89,126	6,006	380,153	21,957	21,464
		100,000 - 199,999	4,944	633,786	94,978	5,755	533,050	34,774	33,754
		200,000 and over	1,061	460,344	26,224	1,244	432,865	32,281	30,747
		Total	69,591	\$3,043,828	\$727,166	\$36,568	\$2,279,923	\$136,543	\$124,408

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

Schoharie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$ 5,000	2,087	\$3,942	\$3,702	\$0	\$230	\$9	-\$138
	\$ 5,000 -	9,999	1,366	10,139	8,722	12	1,384	55	-186
	10,000 -	19,999	2,058	30,413	19,502	725	10,169	413	-255
	20,000 -	29,999	1,834	45,735	19,455	1,074	25,206	1,124	734
	30,000 -	39,999	1,422	49,458	16,465	910	32,083	1,539	1,428
	40,000 -	49,999	1,113	50,016	14,498	936	34,582	1,715	1,632
	50,000 -	59,999	896	49,156	12,646	848	35,662	1,837	1,761
	60,000 -	74,999	950	63,535	13,918	970	48,647	2,644	2,563
	75,000 -	99,999	890	76,232	13,770	910	61,552	3,544	3,455
	100,000 -	199,999	534	68,574	9,815	559	58,202	3,802	3,715
	200,000	and over	78	39,494	2,086	65	37,343	2,802	2,589
	Total		13,228	\$486,694	\$134,579	\$7,009	\$345,059	\$19,484	\$17,297

Schuyler	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$ 5,000	1,370	\$2,611	\$2,461	\$0	\$149	\$6	-\$91
	\$ 5,000 -	9,999	832	6,248	5,423	15	810	32	-132
	10,000 -	19,999	1,381	20,374	13,205	545	6,624	269	-184
	20,000 -	29,999	1,020	25,364	11,069	621	13,674	605	387
	30,000 -	39,999	841	29,226	9,720	625	18,882	903	828
	40,000 -	49,999	621	27,843	7,836	546	19,462	970	920
	50,000 -	59,999	475	26,050	6,626	400	19,024	978	917
	60,000 -	74,999	525	35,226	7,658	534	27,034	1,458	1,376
	75,000 -	99,999	484	41,265	7,769	505	32,992	1,890	1,818
	100,000 -	199,999	269	34,619	5,178	271	29,170	1,904	1,826
	200,000	and over	32	10,018	694	29	9,295	681	579
	Total		7,850	\$258,845	\$77,638	\$4,090	\$177,116	\$9,697	\$8,245

Seneca	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$ 5,000	2,561	\$4,845	\$4,568	\$0	\$278	\$11	-\$164
	\$ 5,000 -	9,999	1,429	10,559	9,015	17	1,527	61	-165
	10,000 -	19,999	2,426	35,728	23,099	906	11,712	476	-348
	20,000 -	29,999	1,852	45,733	19,590	1,216	24,899	1,101	646
	30,000 -	39,999	1,459	50,701	16,489	1,103	33,108	1,599	1,407
	40,000 -	49,999	1,205	53,952	15,058	1,064	37,830	1,904	1,724
	50,000 -	59,999	888	48,810	12,265	871	35,676	1,838	1,719
	60,000 -	74,999	964	64,992	14,423	1,036	49,533	2,674	2,537
	75,000 -	99,999	837	71,842	13,454	998	57,390	3,295	3,094
	100,000 -	199,999	483	60,600	9,085	527	50,988	3,303	3,081
	200,000	and over	86	38,028	2,117	64	35,847	2,671	2,367
	Total		14,190	\$485,789	\$139,163	\$7,802	\$338,788	\$18,933	\$15,898

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (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	6,847	\$13,080	\$12,426	\$0	\$648	\$26	-\$474
	\$	5,000 - 9,999	4,327	32,131	27,767	106	4,248	170	-718
		10,000 - 19,999	6,980	102,748	67,239	2,841	32,597	1,323	-1,182
		20,000 - 29,999	5,184	128,643	56,251	3,733	68,658	3,033	1,666
		30,000 - 39,999	4,206	146,424	48,156	3,232	95,037	4,546	4,087
		40,000 - 49,999	3,189	142,966	40,004	2,717	100,245	5,028	4,741
		50,000 - 59,999	2,447	133,938	33,300	2,319	98,319	5,072	4,810
		60,000 - 74,999	2,585	173,142	37,763	2,706	132,673	7,201	6,877
		75,000 - 99,999	2,496	214,537	38,695	2,828	173,014	9,968	9,562
		100,000 - 199,999	1,749	227,084	31,206	2,111	193,659	12,700	12,359
		200,000 and over	537	290,889	16,625	672	273,592	20,554	19,895
		Total	40,547	\$1,605,582	\$409,432	\$23,265	\$1,172,690	\$69,621	\$61,624

Suffolk	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	88,294	\$170,214	\$159,058	\$7	\$10,980	\$440	-\$2,079
	\$	5,000 - 9,999	55,486	409,734	334,886	687	73,909	2,957	-4,385
		10,000 - 19,999	85,131	1,261,150	804,608	26,157	430,077	17,568	-7,594
		20,000 - 29,999	70,245	1,747,079	812,690	35,784	898,342	40,212	23,986
		30,000 - 39,999	60,530	2,107,441	789,226	34,687	1,283,509	63,186	57,487
		40,000 - 49,999	50,084	2,245,024	730,660	31,308	1,483,042	77,224	73,912
		50,000 - 59,999	40,449	2,217,838	667,663	29,841	1,520,318	81,608	79,387
		60,000 - 74,999	49,297	3,314,124	934,243	45,320	2,334,553	129,000	126,673
		75,000 - 99,999	63,593	5,520,343	1,387,994	71,271	4,061,078	233,838	230,312
		100,000 - 199,999	83,972	11,210,301	2,228,039	106,710	8,875,548	584,386	575,413
		200,000 and over	24,997	14,605,947	836,655	30,727	13,738,568	1,035,408	993,716
		Total	672,078	\$44,809,195	\$9,685,721	\$412,499	\$34,709,923	\$2,265,829	\$2,146,829

Sullivan	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,721	\$9,283	\$8,776	\$0	\$497	\$20	-\$417
	\$	5,000 - 9,999	3,253	24,269	21,202	58	2,986	119	-600
		10,000 - 19,999	5,186	76,776	50,184	2,287	24,254	986	-960
		20,000 - 29,999	4,495	111,656	48,543	3,202	59,851	2,649	1,425
		30,000 - 39,999	3,104	107,968	36,585	2,239	69,144	3,348	2,955
		40,000 - 49,999	2,448	109,759	32,479	1,879	75,400	3,831	3,545
		50,000 - 59,999	1,728	94,740	25,580	1,527	67,633	3,556	3,337
		60,000 - 74,999	1,971	132,442	31,702	1,986	98,754	5,423	5,213
		75,000 - 99,999	2,049	176,263	36,446	2,195	137,622	7,944	7,650
		100,000 - 199,999	1,683	215,045	34,382	1,779	178,884	11,673	11,078
		200,000 and over	396	280,182	25,015	278	254,889	19,250	17,649
		Total	31,034	\$1,338,383	\$350,896	\$17,430	\$969,913	\$58,799	\$50,875

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**  
(Dollar Data in Thousands)

Tioga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,175	\$6,525	\$6,125	\$0	\$393	\$16	-\$135
	\$	5,000 -	2,156	15,975	13,413	35	2,504	100	-232
		10,000 -	3,603	54,049	34,551	1,285	18,213	741	-362
		20,000 -	2,846	70,198	30,516	1,710	37,972	1,682	928
		30,000 -	2,193	76,252	25,496	1,522	49,234	2,349	1,971
		40,000 -	1,746	78,073	22,081	1,490	54,502	2,711	2,410
		50,000 -	1,343	73,608	18,515	1,289	53,804	2,756	2,463
		60,000 -	1,508	101,069	21,932	1,682	77,455	4,187	3,812
		75,000 -	1,601	137,798	24,551	2,002	111,232	6,402	5,978
		100,000 -	1,277	163,384	22,237	1,583	139,565	9,106	8,707
		200,000 and over	135	57,714	2,712	134	54,868	4,095	3,245
		Total	21,583	\$834,646	\$222,129	\$12,731	\$599,742	\$34,145	\$28,785

Tompkins	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,059	\$10,477	\$9,818	\$0	\$656	\$26	-\$301
	\$	5,000 -	3,297	24,319	20,305	59	3,942	158	-344
		10,000 -	5,178	77,227	46,739	1,316	29,124	1,189	-103
		20,000 -	4,917	121,645	48,433	1,978	71,234	3,229	2,388
		30,000 -	3,635	126,341	39,698	1,826	84,784	4,181	3,837
		40,000 -	2,754	123,166	33,115	1,750	88,312	4,569	4,329
		50,000 -	1,995	109,321	26,756	1,510	81,055	4,285	4,095
		60,000 -	2,371	159,462	34,533	1,995	122,933	6,788	6,542
		75,000 -	2,686	231,811	42,657	2,679	186,467	10,816	10,511
		100,000 -	2,822	377,280	55,736	2,955	318,588	21,073	20,539
		200,000 and over	856	348,340	25,621	899	321,826	23,935	22,159
		Total	35,570	\$1,709,389	\$383,411	\$16,967	\$1,308,922	\$80,249	\$73,653

Ulster	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	11,811	\$22,686	\$21,375	\$0	\$1,279	\$51	-\$458
	\$	5,000 -	8,020	59,462	50,449	91	8,876	355	-854
		10,000 -	11,884	175,832	111,466	3,594	60,745	2,477	-800
		20,000 -	9,591	238,579	100,869	5,051	132,631	5,943	4,024
		30,000 -	7,447	258,914	85,241	4,263	169,396	8,322	7,722
		40,000 -	5,908	264,863	75,263	3,963	185,638	9,589	9,178
		50,000 -	4,723	258,834	66,464	3,778	188,592	10,032	9,723
		60,000 -	5,576	374,412	87,603	5,192	281,617	15,531	15,130
		75,000 -	6,328	545,922	110,073	6,598	429,251	24,830	24,141
		100,000 -	5,676	737,309	117,509	6,356	613,445	40,209	38,968
		200,000 and over	1,212	590,614	31,383	1,061	558,170	41,834	38,714
		Total	78,176	\$3,527,428	\$857,694	\$39,947	\$2,629,640	\$159,173	\$145,488

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

Warren	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,940	\$10,070	\$9,425	\$0	\$628	\$25	-\$123
	\$	5,000 - 9,999	3,254	24,011	19,956	43	4,004	160	-309
		10,000 - 19,999	5,012	74,220	46,590	1,591	26,036	1,061	-311
		20,000 - 29,999	4,172	103,097	43,271	2,240	57,586	2,575	1,756
		30,000 - 39,999	2,958	102,786	33,738	1,631	67,417	3,280	3,084
		40,000 - 49,999	2,219	99,492	27,890	1,632	69,970	3,545	3,410
		50,000 - 59,999	1,710	93,939	24,171	1,507	68,261	3,533	3,427
		60,000 - 74,999	1,976	132,632	29,789	1,870	100,973	5,503	5,366
		75,000 - 99,999	1,996	171,615	32,362	2,111	137,142	7,907	7,693
		100,000 - 199,999	1,728	226,726	34,324	2,009	190,394	12,521	12,193
		200,000 and over	590	314,348	17,335	550	296,463	22,287	20,367
		Total	30,555	\$1,352,936	\$318,849	\$15,184	\$1,018,875	\$62,398	\$56,554

Washington	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,127	\$8,301	\$7,806	\$0	\$487	\$20	-\$276
	\$	5,000 - 9,999	2,721	20,230	17,158	44	3,006	120	-404
		10,000 - 19,999	4,206	62,629	40,158	1,552	20,906	851	-518
		20,000 - 29,999	3,811	94,312	39,965	2,393	51,924	2,304	1,291
		30,000 - 39,999	2,813	97,549	32,462	1,954	63,125	3,029	2,657
		40,000 - 49,999	2,062	92,858	26,336	1,780	64,743	3,227	2,899
		50,000 - 59,999	1,668	91,290	23,311	1,628	66,351	3,406	3,093
		60,000 - 74,999	1,775	119,367	26,128	1,830	91,409	4,954	4,545
		75,000 - 99,999	1,572	135,013	24,832	1,705	108,477	6,233	5,794
		100,000 - 199,999	907	113,446	16,826	979	95,642	6,192	5,707
		200,000 and over	156	72,934	3,492	119	69,324	5,188	4,883
		Total	25,818	\$907,929	\$258,474	\$13,984	\$635,391	\$35,524	\$29,671

Wayne	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,202	\$12,834	\$11,985	\$0	\$835	\$33	-\$468
	\$	5,000 - 9,999	4,064	29,942	24,826	66	5,050	202	-510
		10,000 - 19,999	6,567	97,620	61,608	2,441	33,571	1,366	-763
		20,000 - 29,999	5,209	129,404	54,462	3,277	71,665	3,189	1,915
		30,000 - 39,999	4,036	140,689	46,319	2,998	91,373	4,399	4,016
		40,000 - 49,999	3,342	150,127	42,338	2,903	104,887	5,251	4,963
		50,000 - 59,999	2,711	148,604	37,243	2,695	108,666	5,607	5,387
		60,000 - 74,999	3,159	212,153	46,952	3,348	161,852	8,769	8,533
		75,000 - 99,999	3,387	290,860	53,992	4,069	232,799	13,354	13,078
		100,000 - 199,999	2,156	269,808	38,753	2,621	228,429	14,783	14,497
		200,000 and over	264	104,292	6,036	234	98,021	7,283	6,615
		Total	41,097	\$1,586,335	\$424,515	\$24,652	\$1,137,148	\$64,238	\$57,263

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (Cont'd)**

(Dollar Data in Thousands)

Westchester	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	58,443	\$106,235	\$99,533	\$3	\$6,597	\$264	-\$1,772
	\$	5,000 -	32,748	242,295	201,429	273	40,462	1,619	-3,480
		10,000 -	49,155	725,983	468,620	18,392	238,780	9,743	-6,245
		20,000 -	40,449	1,007,845	453,734	24,429	529,601	23,615	12,461
		30,000 -	35,607	1,241,129	435,598	21,087	784,443	38,810	33,350
		40,000 -	29,473	1,320,192	396,497	16,905	906,706	47,964	43,767
		50,000 -	23,546	1,290,957	352,369	14,290	924,254	50,946	47,133
		60,000 -	27,185	1,826,358	462,079	18,460	1,345,819	76,735	72,026
		75,000 -	32,114	2,786,750	660,799	26,289	2,099,664	123,574	116,225
		100,000 -	52,361	7,250,907	1,444,132	56,784	5,749,893	383,341	358,159
		200,000 and over	40,447	34,296,105	2,002,520	56,538	32,237,178	2,449,595	2,252,585
		Total	421,528	\$52,094,756	\$6,977,310	\$253,450	\$44,863,397	\$3,206,207	\$2,924,210

Wyoming	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,738	\$5,438	\$5,095	\$0	\$331	\$13	-\$259
	\$	5,000 -	1,727	12,835	10,549	31	2,232	89	-173
		10,000 -	2,707	40,089	25,298	838	13,946	568	-223
		20,000 -	2,247	55,533	23,460	1,270	30,782	1,374	855
		30,000 -	1,809	63,004	20,456	1,214	41,333	1,993	1,766
		40,000 -	1,511	67,888	19,203	1,410	47,275	2,348	2,180
		50,000 -	1,209	66,180	16,711	1,264	48,205	2,466	2,298
		60,000 -	1,382	92,334	20,361	1,616	70,358	3,783	3,594
		75,000 -	1,155	98,978	17,934	1,361	79,684	4,572	4,282
		100,000 -	557	70,010	9,659	628	59,722	3,876	3,541
		200,000 and over	77	34,005	2,251	78	31,676	2,366	2,241
		Total	17,119	\$606,294	\$170,978	\$9,710	\$425,544	\$23,449	\$20,100

Yates	Income Class		Number	NYAGI*	Deductions	Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,766	\$3,520	\$3,334	\$1	\$181	\$7	-\$107
	\$	5,000 -	1,156	8,560	7,387	12	1,161	46	-154
		10,000 -	1,804	26,933	17,653	712	8,567	349	-292
		20,000 -	1,401	34,654	15,586	1,057	18,011	794	378
		30,000 -	1,085	37,663	13,081	908	23,675	1,116	962
		40,000 -	749	33,501	9,766	711	23,024	1,138	1,027
		50,000 -	594	32,502	8,265	686	23,551	1,206	1,087
		60,000 -	634	42,557	9,446	794	32,318	1,744	1,589
		75,000 -	533	45,562	8,640	711	36,211	2,076	1,946
		100,000 -	342	44,411	6,715	316	37,381	2,450	2,298
		200,000 and over	73	28,731	1,685	53	26,993	2,010	1,936
		Total	10,137	\$338,595	\$101,558	\$5,962	\$231,074	\$12,934	\$10,669

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2005 (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	725,314	\$1,416,799	\$1,329,063	\$31	\$86,069	\$3,445	-\$38,959	
	\$	5,000 -	9,999	454,372	3,356,968	2,786,723	5,968	561,693	22,471	-51,291
		10,000 -	19,999	693,093	10,257,386	6,482,670	241,185	3,530,472	143,959	-76,610
		20,000 -	29,999	562,012	13,951,116	6,018,672	315,109	7,615,393	340,641	208,145
		30,000 -	39,999	448,166	15,598,703	5,268,602	267,061	10,062,608	494,011	449,163
		40,000 -	49,999	358,897	16,082,765	4,696,784	244,809	11,141,004	575,374	543,745
		50,000 -	59,999	285,050	15,627,548	4,152,188	225,928	11,249,309	599,133	572,573
		60,000 -	74,999	337,254	22,657,622	5,482,653	312,888	16,861,973	931,840	899,229
		75,000 -	99,999	389,616	33,688,816	7,289,721	426,995	25,971,961	1,501,753	1,453,088
		100,000 -	199,999	441,183	58,633,118	10,543,169	541,546	47,548,129	3,131,085	3,012,124
		200,000	and over	157,173	100,954,849	5,935,081	202,829	94,817,171	7,162,751	6,631,148
		Total		4,852,130	\$292,225,689	\$59,985,327	\$2,784,350	\$229,445,782	\$14,906,464	\$13,602,356

NYS Unclassified+	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	1,578	\$3,059	\$2,856	\$0	\$189	\$8	-\$21	
	\$	5,000 -	9,999	831	6,058	5,060	6	992	40	-29
		10,000 -	19,999	1,198	17,698	10,476	221	7,000	286	118
		20,000 -	29,999	894	22,190	8,887	262	13,041	601	493
		30,000 -	39,999	619	21,630	6,898	223	14,508	745	702
		40,000 -	49,999	512	23,008	5,903	152	16,952	935	899
		50,000 -	59,999	358	19,534	4,549	117	14,867	852	816
		60,000 -	74,999	407	27,310	5,622	149	21,539	1,263	1,200
		75,000 -	99,999	502	43,472	8,926	261	34,286	2,074	1,993
		100,000 -	199,999	703	98,174	14,319	339	83,516	5,666	5,401
		200,000	and over	563	304,022	19,885	408	283,729	21,274	19,378
		Total		8,165	\$586,154	\$93,381	\$2,138	\$490,621	\$33,742	\$30,949

Residence Unknown++	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	1,232	\$2,291	\$2,185	\$0	\$105	\$4	-\$47	
	\$	5,000 -	9,999	902	6,748	5,910	13	806	32	-79
		10,000 -	19,999	1,416	20,651	12,723	411	7,499	306	-21
		20,000 -	29,999	949	23,457	10,146	398	12,913	586	454
		30,000 -	39,999	653	22,665	8,001	276	14,388	723	650
		40,000 -	49,999	486	21,708	6,299	174	15,235	823	773
		50,000 -	59,999	329	17,992	4,384	124	13,484	762	721
		60,000 -	74,999	388	25,909	6,441	183	19,285	1,119	1,067
		75,000 -	99,999	351	30,304	6,047	150	24,107	1,460	1,364
		100,000 -	199,999	606	84,971	12,887	295	71,789	4,874	4,506
		200,000	and over	757	1,065,607	48,973	423	1,016,212	77,774	71,619
		Total		8,069	\$1,322,304	\$123,995	\$2,447	\$1,195,824	\$88,463	\$81,005

\* New York Adjusted Gross Income on resident tax forms IT-150 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 2005**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$29,909	\$687	\$45,275	\$1,730	\$11,415
Kings	39,091	1,367	57,635	2,555	10,539
Manhattan	145,387	8,826	200,424	12,586	10,190
Queens	37,870	1,344	53,664	2,281	9,616
Richmond	53,172	2,209	70,053	3,161	8,906
<b>Total, New York City</b>	<b>63,473</b>	<b>3,082</b>	<b>93,562</b>	<b>5,068</b>	<b>10,314</b>
Albany	49,298	2,172	64,756	3,122	8,715
Allegany	32,450	994	45,766	1,732	9,178
Broome	38,167	1,379	52,911	2,297	8,297
Cattaraugus	33,325	1,060	46,462	1,808	9,089
Cayuga	36,197	1,227	48,207	1,960	9,751
Chautauqua	33,146	1,049	46,448	1,807	9,196
Chemung	38,665	1,436	53,957	2,339	8,994
Chenango	33,572	1,087	46,329	1,836	9,182
Clinton	38,193	1,330	50,733	2,034	8,898
Columbia	50,400	2,163	67,724	3,172	9,178
Cortland	36,147	1,208	48,007	1,948	9,911
Delaware	34,121	1,183	49,103	2,016	8,088
Dutchess	57,777	2,608	73,936	3,530	8,288
Erie	43,385	1,778	58,930	2,700	8,341
Essex	37,391	1,322	51,312	2,131	8,606
Franklin	32,270	1,005	45,076	1,749	8,716
Fulton	34,831	1,184	47,275	1,914	8,955
Genesee	35,534	1,237	47,430	1,901	8,186
Greene	39,893	1,585	54,711	2,404	7,639
Hamilton	33,997	1,137	47,698	1,796	7,243
Herkimer	33,991	1,111	46,082	1,818	9,259
Jefferson	35,863	1,247	49,172	2,049	9,488
Lewis	33,187	1,004	45,241	1,731	9,748
Livingston	38,603	1,424	51,382	2,150	8,071
Madison	40,942	1,509	53,924	2,312	9,650
Monroe	47,708	2,038	63,995	3,028	8,970
Montgomery	33,512	1,078	45,975	1,830	9,173
Nassau	87,455	4,617	114,868	6,317	9,572
Niagara	37,508	1,399	50,894	2,150	7,940
Oneida	37,460	1,383	51,894	2,245	8,672
Onondaga	45,918	1,851	60,922	2,803	10,030
Ontario	46,100	1,893	61,240	2,770	8,441
Orange	54,203	2,142	70,297	3,037	9,736
Orleans	33,717	1,106	45,987	1,807	8,874
Oswego	36,026	1,256	48,991	1,991	8,575
Otsego	39,385	1,462	54,615	2,322	8,411
Putnam	71,410	3,279	88,401	4,203	8,641
Rensselaer	42,589	1,684	55,685	2,439	8,337

**Table 5: Average Income and  
Tax Liability of Full-Year  
Residents by County in 2005 (Cont'd)**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$69,170	\$2,976	\$90,894	\$4,181	\$10,522
St. Lawrence	34,167	1,141	48,072	1,940	8,656
Saratoga	53,810	2,457	68,145	3,291	8,007
Schenectady	43,739	1,788	58,458	2,666	8,791
Schoharie	36,793	1,308	49,569	2,027	8,627
Schuyler	32,974	1,050	45,477	1,757	8,425
Seneca	34,235	1,120	47,377	1,893	9,302
Steuben	39,598	1,520	55,963	2,492	8,759
Suffolk	66,673	3,194	86,233	4,357	9,116
Sullivan	43,126	1,639	59,730	2,632	9,528
Tioga	38,671	1,334	51,871	2,083	10,762
Tompkins	48,057	2,071	62,124	2,894	8,407
Ulster	45,122	1,861	60,344	2,731	8,186
Warren	44,279	1,851	59,977	2,750	8,178
Washington	35,167	1,149	47,533	1,837	9,002
Wayne	38,600	1,393	50,886	2,103	8,924
Westchester	123,586	6,937	163,785	9,491	10,149
Wyoming	35,416	1,174	46,721	1,844	9,368
Yates	33,402	1,053	47,143	1,876	10,136
Total, Counties Outside of New York City	60,226	2,803	80,618	4,036	9,091
NYS Unclassified +	71,789	3,790	98,762	5,419	7,377
Residence Unknown	163,875	10,039	232,490	14,624	10,850
<b>Grand Total</b>	<b>\$61,650</b>	<b>\$2,924</b>	<b>\$85,665</b>	<b>\$4,437</b>	<b>\$9,656</b>

\* New York Adjusted Gross Income on resident tax forms IT-150 and 201.

+ Resident returns that could not be classified by county.

++Includes resident tax returns (IT-150 and 201) with an out-of-state address.



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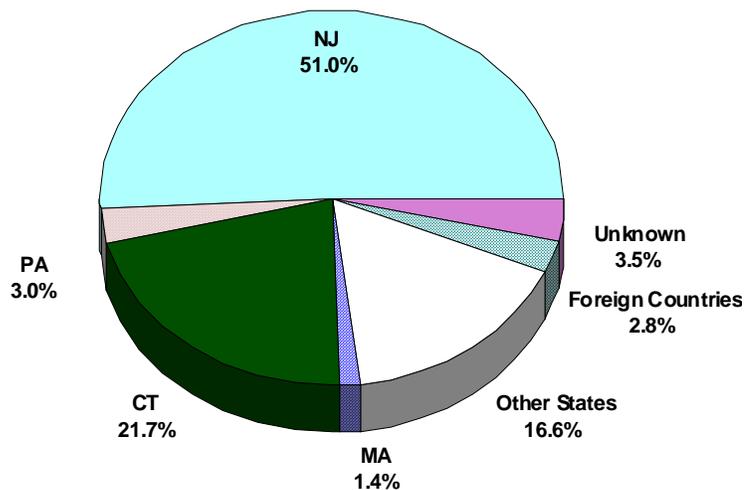
# Nonresidents

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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 690,000 returns fell into the nonresident category during 2005. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for 68 percent of all nonresident income tax filers. These states, as shown in Figure 1, accounted for over 77 percent of the total New York income tax liability paid by full year nonresidents.

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**Figure 1: Share of Nonresident Tax Liability by Place of Residence in 2005**



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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 690,747 in 2005. This was an increase over the 656,623 filed in 2004. Also, the 2005 average New York tax liability for full-year nonresident returns of \$6,148 increased 7.6 percent from the 2004 average of \$5,715. The \$6,148 average nonresident tax was \$3,224 more than the average tax of \$2,924 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 2005. The report shows the number of nonresident returns with income from New York for 31 different states (including the District of Columbia). The data in the table indicates that there was an increase of over 34,000 nonresident returns filed in 2005 compared to 2004, with income and tax liability rising by 21.7 and 13.2 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 2005**

(Dollar Data in Thousands)

		Number	NYAGI*	Before Proration		Taxable Income	Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions			
Under	\$5,000	43,091	\$73,156	\$68,616	\$23	\$5,194	\$208	-\$3,361
	\$5,000 - 9,999	27,644	204,885	160,782	191	43,884	1,756	803
	10,000 - 19,999	46,719	695,390	407,370	9,868	276,440	11,345	6,374
	20,000 - 29,999	43,808	1,094,330	466,525	18,520	605,107	27,513	16,673
	30,000 - 39,999	43,155	1,510,876	510,989	21,652	975,796	48,615	33,105
	40,000 - 49,999	42,985	1,932,552	567,274	24,527	1,337,414	70,447	48,959
	50,000 - 59,999	38,882	2,135,675	566,184	24,960	1,539,344	84,114	58,425
	60,000 - 74,999	51,839	3,492,540	850,204	39,176	2,595,369	146,656	100,189
	75,000 - 99,999	72,655	6,326,646	1,393,207	66,438	4,847,351	284,181	186,056
	100,000 - 199,999	141,455	19,787,972	3,399,843	152,884	16,105,498	1,078,416	638,638
	200,000 and over	138,514	202,828,629	8,889,560	170,946	168,854,846	12,903,721	3,160,830
	Total	690,747	\$240,082,652	\$17,280,554	\$529,186	\$197,186,242	\$14,656,972	\$4,246,692

\*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 2005**

(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	\$1,275,212	\$14,391	2,175	\$1,043,317	\$14,437	838	\$231,895
California	23,877	31,735,435	142,377	17,879	24,607,645	143,232	5,998	7,127,790
Colorado	2,897	2,517,522	20,441	2,195	2,159,963	20,946	702	357,559
Connecticut	69,514	29,958,941	922,005	63,557	27,981,495	924,130	5,957	1,977,446
Delaware	1,308	367,512	5,437	1,064	332,156	5,439	244	35,356
District of Columbia	1,834	1,574,924	22,718	1,489	1,373,854	22,718	345	201,069
Florida	30,148	19,124,547	187,428	21,658	15,930,822	189,551	8,490	3,193,725
Georgia	6,085	2,422,138	18,640	4,586	2,053,866	18,683	1,499	368,272
Illinois	8,713	10,310,268	47,349	7,211	7,930,287	47,407	1,502	2,379,981
Indiana	1,280	779,514	3,905	995	680,955	4,234	285	98,558
Maine	1,635	395,734	6,152	1,327	349,244	6,212	308	46,489
Maryland	6,463	3,834,912	31,806	4,920	3,071,704	31,930	1,543	763,208
Massachusetts	14,258	8,936,114	61,326	11,695	7,544,314	62,000	2,563	1,391,800
Michigan	2,874	2,209,423	10,695	2,221	1,353,213	10,781	653	856,211
Minnesota	1,634	1,429,815	5,410	1,268	1,124,653	5,410	366	305,161
Missouri	1,725	1,639,443	3,741	1,313	1,082,753	3,797	412	556,690
Nevada	1,409	2,187,907	7,783	979	1,026,880	7,799	430	1,161,027
New Hampshire	1,988	784,193	6,390	1,575	598,976	6,399	413	185,218
New Jersey	335,893	59,934,838	2,161,374	309,099	56,716,587	2,162,918	26,794	3,218,251
North Carolina	7,473	2,133,715	17,683	4,828	1,810,419	17,850	2,645	323,296
Ohio	4,085	3,069,173	11,580	3,126	2,334,295	11,711	959	734,879
Oregon	1,042	1,831,021	4,860	790	1,705,341	4,862	252	125,680
Pennsylvania	49,401	8,810,752	129,170	41,888	7,449,400	129,652	7,513	1,361,352
Rhode Island	1,841	724,948	4,765	1,418	449,305	4,776	423	275,643
South Carolina	2,962	788,313	7,178	1,920	655,511	7,213	1,042	132,803
Tennessee	1,647	1,393,402	5,859	1,255	1,032,138	5,859	392	361,263
Texas	7,087	8,250,730	37,843	5,387	5,858,043	38,310	1,700	2,392,687
Vermont	4,429	680,786	10,426	3,705	609,373	10,457	724	71,414
Virginia	8,192	4,933,045	33,118	5,953	3,849,202	33,198	2,239	1,083,843
Washington	2,161	5,517,067	8,714	1,556	1,830,542	8,717	605	3,686,524
Wisconsin	1,257	977,064	2,824	1,013	789,247	2,828	244	187,817
All Other States	10,154	6,925,432	26,934	7,085	4,702,771	27,102	3,069	2,222,661
Canada	2,985	341,009	11,324	2,370	332,933	11,328	615	8,077
France	718	221,644	8,417	570	214,352	8,417	148	7,292
Germany	8,643	358,578	13,488	3,823	344,157	13,496	4,820	14,421
Ireland	4,433	1,786,674	29,951	2,077	1,720,393	29,969	2,356	66,281
Japan	753	294,468	4,924	557	283,820	4,924	196	10,648
All Other Countries+	7,610	2,175,901	48,963	5,685	1,891,702	48,997	1,925	284,199
Residence Unknown++	47,326	7,450,538	149,303	30,879	6,423,312	149,562	16,447	1,027,226
<b>Total</b>	<b>690,747</b>	<b>\$240,082,652</b>	<b>\$4,246,692</b>	<b>583,091</b>	<b>\$201,248,939</b>	<b>\$4,257,250</b>	<b>107,656</b>	<b>\$38,833,714</b>

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

+ Includes other foreign countries.

++ Includes unclassified and 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 2005**  
(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	273	\$365	\$363	\$0	\$23	\$1	\$1
\$ 5,000 - 9,999	132	990	749	3	238	10	5
10,000 - 19,999	240	3,526	2,242	26	1,222	50	19
20,000 - 29,999	232	5,691	2,614	48	2,981	134	49
30,000 - 39,999	185	6,502	2,426	82	3,973	192	62
40,000 - 49,999	172	7,778	2,684	57	4,930	255	77
50,000 - 59,999	146	8,057	2,309	71	5,537	296	93
60,000 - 74,999	192	12,868	3,232	86	9,550	539	178
75,000 - 99,999	243	21,068	5,341	146	15,225	886	278
100,000 - 199,999	441	61,238	9,813	231	50,010	3,351	1,019
200,000 and over	757	1,147,128	61,655	542	945,714	72,389	12,610
<b>Total</b>	<b>3,013</b>	<b>\$1,275,212</b>	<b>\$93,428</b>	<b>\$1,292</b>	<b>\$1,039,404</b>	<b>\$78,102</b>	<b>\$14,391</b>

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	1,789	\$2,325	\$2,289	\$2	\$140	\$6	-\$38
\$ 5,000 - 9,999	910	6,764	5,327	2	1,444	58	29
10,000 - 19,999	1,514	22,569	12,629	117	9,674	398	169
20,000 - 29,999	1,358	33,834	14,462	245	18,736	863	334
30,000 - 39,999	1,060	36,967	12,627	179	23,991	1,225	440
40,000 - 49,999	968	43,444	13,460	209	29,546	1,586	536
50,000 - 59,999	780	42,740	11,851	209	30,507	1,700	473
60,000 - 74,999	1,011	68,139	18,199	302	49,139	2,828	750
75,000 - 99,999	1,361	118,594	28,832	553	88,123	5,255	1,260
100,000 - 199,999	3,494	499,080	93,989	1,886	389,101	26,311	5,786
200,000 and over	9,632	30,860,979	1,208,801	8,491	24,050,709	1,847,350	132,638
<b>Total</b>	<b>23,877</b>	<b>\$31,735,435</b>	<b>\$1,422,465</b>	<b>\$12,195</b>	<b>\$24,691,109</b>	<b>\$1,887,580</b>	<b>\$142,377</b>

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	253	\$353	\$321	\$0	\$32	\$1	-\$344
\$ 5,000 - 9,999	147	1,086	791	1	294	12	5
10,000 - 19,999	215	3,175	1,713	22	1,432	59	24
20,000 - 29,999	164	4,067	1,798	40	2,187	100	39
30,000 - 39,999	120	4,209	1,477	42	2,659	132	52
40,000 - 49,999	119	5,384	1,531	41	3,813	201	56
50,000 - 59,999	106	5,788	1,583	36	4,169	228	66
60,000 - 74,999	150	10,107	2,451	49	7,503	433	134
75,000 - 99,999	191	16,638	3,762	107	12,770	750	178
100,000 - 199,999	479	68,068	11,217	366	55,541	3,745	960
200,000 and over	953	2,398,647	86,694	932	2,014,994	154,624	19,269
<b>Total</b>	<b>2,897</b>	<b>\$2,517,522</b>	<b>\$113,336</b>	<b>\$1,636</b>	<b>\$2,105,394</b>	<b>\$160,284</b>	<b>\$20,441</b>

\* 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 2005 (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	2,068	\$4,261	\$3,752	\$0	\$531	\$21	-\$1,210	
\$ 5,000 - 9,999	1,779	13,116	9,140	14	3,957	158	91	
10,000 - 19,999	2,878	43,293	23,967	568	18,711	773	413	
20,000 - 29,999	2,957	73,947	31,168	1,132	41,438	1,893	1,113	
30,000 - 39,999	3,208	112,334	38,971	1,576	71,648	3,589	2,361	
40,000 - 49,999	3,328	149,642	44,833	1,825	102,703	5,429	3,713	
50,000 - 59,999	3,263	179,375	50,572	2,178	126,264	6,888	4,689	
60,000 - 74,999	4,330	292,183	74,792	3,306	213,595	12,053	8,107	
75,000 - 99,999	7,192	628,668	142,794	6,660	477,470	27,942	18,386	
100,000 - 199,999	17,119	2,442,522	437,898	19,365	1,975,312	132,705	82,385	
200,000 and over	21,392	26,019,601	982,327	31,585	23,693,519	1,808,994	801,957	
Total	69,514	\$29,958,941	\$1,840,213	\$68,208	\$26,725,149	\$2,000,444	\$922,005	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
				Exemptions	Income	Credits	Liability	
Under \$ 5,000	86	\$98	\$87	\$0	\$11	\$0	\$0	
\$ 5,000 - 9,999	78	583	424	0	158	6	4	
10,000 - 19,999	119	1,791	971	14	806	33	16	
20,000 - 29,999	91	2,296	963	38	1,281	58	27	
30,000 - 39,999	81	2,814	914	48	1,852	92	39	
40,000 - 49,999	91	4,100	1,279	67	2,746	142	74	
50,000 - 59,999	83	4,530	1,226	63	3,241	175	81	
60,000 - 74,999	114	7,739	1,807	106	5,826	330	174	
75,000 - 99,999	148	12,836	2,713	118	9,855	582	325	
100,000 - 199,999	206	28,603	4,604	157	23,435	1,570	608	
200,000 and over	211	302,122	8,106	231	276,397	21,144	4,088	
Total	1,308	\$367,512	\$23,094	\$842	\$325,608	\$24,133	\$5,437	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
				Exemptions	Income	Credits	Liability	
Under \$ 5,000	73	\$125	\$114	\$0	\$11	\$0	\$0	
\$ 5,000 - 9,999	61	445	312	0	133	5	3	
10,000 - 19,999	83	1,254	611	7	636	26	9	
20,000 - 29,999	105	2,616	878	2	1,719	81	41	
30,000 - 39,999	75	2,540	716	4	1,805	93	41	
40,000 - 49,999	70	3,170	762	6	2,403	135	35	
50,000 - 59,999	58	3,168	683	10	2,475	144	38	
60,000 - 74,999	72	4,825	816	9	3,935	236	55	
75,000 - 99,999	80	7,067	1,453	12	5,444	335	73	
100,000 - 199,999	274	39,852	6,253	93	32,379	2,211	570	
200,000 and over	883	1,509,861	93,381	621	1,249,551	95,755	21,851	
Total	1,834	\$1,574,924	\$105,979	\$764	\$1,300,492	\$99,022	\$22,718	

\* 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 2005 (Cont'd)**  
(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	2,203	\$2,911	\$2,824	\$0	\$133	\$5	-\$1,220
\$ 5,000 - 9,999	1,317	9,919	8,765	8	1,146	46	13
10,000 - 19,999	2,737	40,661	28,584	473	11,417	466	188
20,000 - 29,999	2,469	61,559	32,072	692	28,260	1,246	491
30,000 - 39,999	1,954	68,083	28,724	683	38,544	1,830	682
40,000 - 49,999	1,711	76,579	28,061	651	47,430	2,389	906
50,000 - 59,999	1,467	80,481	26,031	576	53,402	2,821	1,107
60,000 - 74,999	1,864	125,306	35,672	836	87,875	4,873	1,919
75,000 - 99,999	2,240	194,648	47,529	999	144,387	8,427	3,181
100,000 - 199,999	4,338	612,181	110,860	2,096	486,847	32,761	12,019
200,000 and over	7,848	17,852,220	680,423	3,665	14,896,201	1,142,600	168,143
Total	30,148	\$19,124,547	\$1,029,545	\$10,679	\$15,795,641	\$1,197,463	\$187,428

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	495	\$799	\$751	\$0	\$48	\$2	\$1
\$ 5,000 - 9,999	408	3,131	2,600	4	527	21	9
10,000 - 19,999	675	9,730	6,005	195	3,498	143	76
20,000 - 29,999	529	12,958	5,650	284	6,995	314	149
30,000 - 39,999	333	11,578	4,248	203	7,056	341	147
40,000 - 49,999	326	14,713	4,384	191	10,104	531	253
50,000 - 59,999	275	15,126	4,225	179	10,599	577	209
60,000 - 74,999	326	21,941	5,726	230	15,828	893	315
75,000 - 99,999	402	34,709	7,417	330	26,434	1,551	511
100,000 - 199,999	837	119,481	19,477	760	97,384	6,561	1,744
200,000 and over	1,479	2,177,972	80,008	1,759	1,801,383	137,856	15,225
Total	6,085	\$2,422,138	\$140,492	\$4,134	\$1,979,857	\$148,790	\$18,640

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	439	\$850	\$782	\$0	\$68	\$3	\$2
\$ 5,000 - 9,999	320	2,290	1,728	0	562	22	12
10,000 - 19,999	378	5,557	2,757	33	2,729	113	59
20,000 - 29,999	314	7,789	2,973	64	4,713	219	110
30,000 - 39,999	240	8,350	2,640	33	5,677	292	123
40,000 - 49,999	245	11,091	2,745	54	8,227	451	164
50,000 - 59,999	220	12,080	2,863	47	9,170	521	179
60,000 - 74,999	302	20,332	4,508	101	15,667	915	280
75,000 - 99,999	420	36,484	7,581	227	28,275	1,686	410
100,000 - 199,999	1,147	164,493	26,316	959	135,569	9,170	1,843
200,000 and over	4,688	10,040,953	361,679	6,172	7,683,232	589,354	44,167
Total	8,713	\$10,310,268	\$416,572	\$7,689	\$7,893,889	\$602,747	\$47,349

\* 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 2005 (Cont'd)**  
(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	112	\$262	\$225	\$0	\$37	\$1	\$1
\$ 5,000 - 9,999	87	630	440	0	190	8	4
10,000 - 19,999	151	2,191	1,115	21	1,044	43	20
20,000 - 29,999	73	1,783	734	36	1,013	46	16
30,000 - 39,999	65	2,255	725	23	1,465	73	32
40,000 - 49,999	59	2,653	737	40	1,876	98	36
50,000 - 59,999	43	2,346	580	24	1,742	92	23
60,000 - 74,999	66	4,446	962	33	3,401	193	41
75,000 - 99,999	102	8,834	1,693	107	6,970	408	103
100,000 - 199,999	180	25,874	3,446	166	21,132	1,427	233
200,000 and over	342	728,239	46,875	443	594,758	45,618	3,395
Total	1,280	\$779,514	\$57,533	\$893	\$633,629	\$48,008	\$3,905

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	145	\$315	\$268	\$0	\$47	\$2	\$1
\$ 5,000 - 9,999	142	1,046	668	1	377	15	7
10,000 - 19,999	165	2,360	1,209	14	1,136	47	23
20,000 - 29,999	105	2,615	1,034	23	1,547	71	20
30,000 - 39,999	122	4,259	1,480	42	2,715	134	35
40,000 - 49,999	118	5,340	1,770	74	3,496	175	43
50,000 - 59,999	105	5,789	1,767	68	3,913	204	64
60,000 - 74,999	120	8,022	1,961	55	5,947	329	106
75,000 - 99,999	142	12,497	2,922	90	9,414	545	159
100,000 - 199,999	221	29,890	4,901	192	24,224	1,608	540
200,000 and over	250	323,600	15,463	220	271,262	20,708	5,154
Total	1,635	\$395,734	\$33,442	\$779	\$324,079	\$23,838	\$6,152

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	472	\$841	\$782	\$0	\$82	\$3	\$2
\$ 5,000 - 9,999	345	2,532	1,832	5	705	28	13
10,000 - 19,999	505	7,381	4,049	94	3,195	132	59
20,000 - 29,999	373	9,277	3,901	147	5,116	232	80
30,000 - 39,999	260	9,046	3,044	116	5,844	293	106
40,000 - 49,999	258	11,615	3,420	127	8,012	425	116
50,000 - 59,999	247	13,525	3,899	139	9,355	502	154
60,000 - 74,999	311	20,949	5,028	209	15,600	884	229
75,000 - 99,999	402	35,109	7,466	294	26,883	1,570	414
100,000 - 199,999	942	134,744	22,135	816	108,624	7,319	1,547
200,000 and over	2,348	3,589,892	162,465	2,781	2,991,752	229,049	29,084
Total	6,463	\$3,834,912	\$218,022	\$4,728	\$3,175,168	\$240,437	\$31,806

\* 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 2005 (Cont'd)**  
(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	1,000	\$2,309	\$2,108	\$3	\$291	\$12	\$27
\$ 5,000 - 9,999	849	6,193	4,061	8	2,121	85	-128
10,000 - 19,999	1,072	15,586	7,472	93	8,005	331	158
20,000 - 29,999	890	22,178	8,623	216	13,098	610	301
30,000 - 39,999	721	25,128	7,785	189	17,086	871	393
40,000 - 49,999	622	27,952	7,949	240	19,730	1,047	435
50,000 - 59,999	624	34,308	8,436	259	25,340	1,394	550
60,000 - 74,999	788	53,363	11,852	439	40,926	2,333	916
75,000 - 99,999	1,119	97,336	19,733	775	76,171	4,491	1,534
100,000 - 199,999	2,277	323,332	49,558	1,945	265,889	17,907	5,508
200,000 and over	4,296	8,328,428	344,744	4,924	6,892,376	528,192	51,632
Total	14,258	\$8,936,114	\$472,321	\$9,091	\$7,361,032	\$557,271	\$61,326

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	241	\$554	\$495	\$0	\$59	\$2	\$2
\$ 5,000 - 9,999	225	1,630	1,108	3	519	21	14
10,000 - 19,999	267	3,888	1,849	28	2,011	83	48
20,000 - 29,999	161	4,031	1,484	26	2,507	118	61
30,000 - 39,999	124	4,320	1,305	44	2,971	151	76
40,000 - 49,999	125	5,606	1,702	67	3,807	200	66
50,000 - 59,999	94	5,183	1,442	41	3,611	198	13
60,000 - 74,999	130	8,759	2,139	107	6,512	362	99
75,000 - 99,999	168	14,596	2,959	132	11,344	664	178
100,000 - 199,999	441	63,429	9,644	409	52,273	3,526	749
200,000 and over	898	2,097,428	68,614	914	1,385,588	106,204	9,391
Total	2,874	\$2,209,423	\$92,742	\$1,771	\$1,471,202	\$111,528	\$10,695

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	120	\$270	\$247	\$0	\$23	\$1	\$1
\$ 5,000 - 9,999	109	827	569	1	281	11	5
10,000 - 19,999	123	1,786	863	7	908	37	17
20,000 - 29,999	86	2,115	739	15	1,344	63	23
30,000 - 39,999	67	2,357	772	36	1,550	77	26
40,000 - 49,999	59	2,618	772	22	1,823	96	30
50,000 - 59,999	58	3,127	839	24	2,264	124	38
60,000 - 74,999	67	4,458	1,054	34	3,314	189	56
75,000 - 99,999	106	9,201	2,076	53	7,005	416	102
100,000 - 199,999	218	31,293	4,958	171	25,473	1,720	279
200,000 and over	621	1,371,763	64,648	656	1,095,635	84,056	4,833
Total	1,634	\$1,429,815	\$77,536	\$1,019	\$1,139,619	\$86,791	\$5,410

\* 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 2005 (Cont'd)**  
(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	160	\$281	\$260	\$0	\$28	\$1	\$1
\$ 5,000 - 9,999	121	899	622	0	277	11	6
10,000 - 19,999	139	2,057	1,130	20	895	37	16
20,000 - 29,999	111	2,801	1,179	42	1,553	71	27
30,000 - 39,999	76	2,675	907	23	1,721	86	27
40,000 - 49,999	85	3,814	1,078	51	2,659	141	40
50,000 - 59,999	81	4,509	1,148	38	3,275	179	34
60,000 - 74,999	98	6,578	1,541	61	4,976	280	93
75,000 - 99,999	120	10,307	2,382	107	7,718	449	142
100,000 - 199,999	194	27,248	4,157	163	22,522	1,511	346
200,000 and over	540	1,578,275	56,886	583	1,007,828	77,285	3,010
Total	1,725	\$1,639,443	\$71,290	\$1,088	\$1,053,452	\$80,052	\$3,741

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	111	\$121	\$119	\$0	\$8	\$0	\$0
\$ 5,000 - 9,999	60	446	385	1	60	2	1
10,000 - 19,999	139	2,082	1,339	19	703	29	12
20,000 - 29,999	102	2,570	1,206	13	1,351	62	26
30,000 - 39,999	85	2,973	1,135	21	1,801	90	35
40,000 - 49,999	75	3,365	1,144	17	2,204	115	40
50,000 - 59,999	86	4,771	1,456	33	3,238	175	58
60,000 - 74,999	74	5,017	1,460	31	3,470	192	49
75,000 - 99,999	103	8,875	2,229	36	6,480	380	96
100,000 - 199,999	189	26,651	5,107	84	20,975	1,414	438
200,000 and over	385	2,131,035	140,795	176	1,671,422	128,540	7,028
Total	1,409	\$2,187,907	\$156,377	\$431	\$1,711,713	\$130,998	\$7,783

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	159	\$351	\$304	\$0	\$47	\$2	\$1
\$ 5,000 - 9,999	145	1,049	647	0	402	16	9
10,000 - 19,999	207	3,052	1,465	13	1,570	65	32
20,000 - 29,999	114	2,804	1,096	19	1,676	77	42
30,000 - 39,999	116	4,012	1,393	28	2,591	130	48
40,000 - 49,999	92	4,104	1,156	39	2,908	154	54
50,000 - 59,999	100	5,527	1,472	51	3,960	215	72
60,000 - 74,999	109	7,392	1,875	76	5,319	298	100
75,000 - 99,999	181	15,728	3,379	90	12,172	717	229
100,000 - 199,999	344	48,802	8,052	304	39,201	2,637	755
200,000 and over	421	691,373	21,495	356	505,811	38,659	5,047
Total	1,988	\$784,193	\$42,334	\$976	\$575,658	\$42,970	\$6,390

\* 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 2005 (Cont'd)**  
(Dollar Data in Thousands)

New Jersey	Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	8,332	\$18,200	\$16,437	\$2	\$1,795	\$72	-\$382
	\$ 5,000 - 9,999	7,969	59,394	45,516	34	13,828	553	336
	10,000 - 19,999	16,426	246,905	147,831	4,490	94,328	3,871	2,329
	20,000 - 29,999	18,444	463,714	200,636	9,270	253,259	11,496	7,698
	30,000 - 39,999	22,194	779,683	261,193	11,896	506,063	25,347	19,786
	40,000 - 49,999	23,601	1,061,808	308,880	14,015	738,171	39,137	31,255
	50,000 - 59,999	21,909	1,203,823	316,379	14,454	871,738	47,951	38,613
	60,000 - 74,999	30,339	2,045,225	498,635	23,635	1,520,860	86,243	67,802
	75,000 - 99,999	44,345	3,867,030	864,185	43,347	2,953,056	172,991	128,923
	100,000 - 199,999	87,609	12,205,040	2,142,796	104,940	9,922,849	662,976	446,036
	200,000 and over	54,725	37,984,014	1,753,202	79,451	34,046,779	2,574,843	1,418,979
	Total	335,893	\$59,934,838	\$6,555,691	\$305,535	\$50,922,725	\$3,625,479	\$2,161,374

North Carolina	Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	964	\$1,006	\$998	\$3	\$40	\$2	\$1
	\$ 5,000 - 9,999	476	3,542	3,014	8	507	20	11
	10,000 - 19,999	760	11,237	7,529	273	3,359	137	52
	20,000 - 29,999	663	16,467	7,637	350	8,250	365	137
	30,000 - 39,999	506	17,550	6,380	248	10,758	518	173
	40,000 - 49,999	453	20,347	6,153	272	13,685	696	196
	50,000 - 59,999	407	22,365	6,232	266	15,710	829	252
	60,000 - 74,999	430	28,983	6,997	327	21,400	1,181	389
	75,000 - 99,999	522	45,435	9,578	470	35,118	2,042	622
	100,000 - 199,999	938	130,723	20,498	778	107,420	7,186	2,254
	200,000 and over	1,354	1,836,061	84,286	1,459	1,546,433	118,207	13,595
	Total	7,473	\$2,133,715	\$159,303	\$4,454	\$1,762,681	\$131,182	\$17,683

Ohio	Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	324	\$644	\$574	\$0	\$70	\$3	-\$73
	\$ 5,000 - 9,999	248	1,816	1,160	1	655	26	17
	10,000 - 19,999	358	5,163	2,523	45	2,589	107	54
	20,000 - 29,999	242	5,940	2,432	94	3,397	156	63
	30,000 - 39,999	216	7,553	2,567	67	4,915	250	90
	40,000 - 49,999	172	7,757	2,263	89	5,367	280	75
	50,000 - 59,999	155	8,530	2,069	78	6,339	347	103
	60,000 - 74,999	220	14,821	3,414	175	11,178	632	159
	75,000 - 99,999	320	27,867	5,559	235	21,921	1,294	303
	100,000 - 199,999	619	86,395	13,155	545	70,224	4,707	1,104
	200,000 and over	1,211	2,902,687	167,298	1,270	2,199,356	168,739	9,684
	Total	4,085	\$3,069,173	\$203,014	\$2,599	\$2,326,011	\$176,542	\$11,580

\* 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 2005 (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	114	\$205	\$175	\$0	\$30	\$1	\$1	
\$ 5,000 - 9,999	66	465	339	0	124	5	3	
10,000 - 19,999	94	1,329	740	2	575	24	10	
20,000 - 29,999	60	1,498	612	7	878	41	16	
30,000 - 39,999	50	1,742	597	15	1,130	57	25	
40,000 - 49,999	32	1,439	423	7	1,009	53	20	
50,000 - 59,999	41	2,287	641	24	1,623	88	29	
60,000 - 74,999	58	3,921	876	26	2,903	165	49	
75,000 - 99,999	77	6,814	1,400	48	5,206	306	82	
100,000 - 199,999	178	25,554	3,990	120	20,895	1,409	365	
200,000 and over	272	1,785,768	22,534	216	1,655,021	127,275	4,260	
Total	1,042	\$1,831,021	\$32,329	\$465	\$1,689,394	\$129,425	\$4,860	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
							Liability	
Under \$ 5,000	2,617	\$6,360	\$5,720	\$0	\$635	\$25	-\$30	
\$ 5,000 - 9,999	2,346	17,317	13,097	32	4,187	168	97	
10,000 - 19,999	4,501	67,554	40,479	1,515	25,491	1,044	556	
20,000 - 29,999	4,459	111,183	48,333	2,872	59,743	2,668	1,519	
30,000 - 39,999	4,410	154,348	54,361	3,498	96,224	4,590	3,150	
40,000 - 49,999	4,398	197,779	59,893	3,929	133,742	6,707	4,652	
50,000 - 59,999	3,904	214,449	57,756	3,931	152,468	7,950	5,469	
60,000 - 74,999	5,323	357,812	86,404	5,959	264,895	14,465	9,797	
75,000 - 99,999	5,896	508,563	107,654	7,095	393,019	22,677	14,524	
100,000 - 199,999	6,698	899,380	142,979	7,637	739,631	48,972	26,573	
200,000 and over	4,849	6,276,006	219,379	5,509	5,073,139	387,201	62,861	
Total	49,401	\$8,810,752	\$836,055	\$41,977	\$6,943,174	\$496,468	\$129,170	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
							Liability	
Under \$ 5,000	176	\$393	\$349	\$0	\$44	\$2	-\$3	
\$ 5,000 - 9,999	139	1,028	635	1	391	16	8	
10,000 - 19,999	221	3,259	1,631	39	1,579	65	28	
20,000 - 29,999	119	2,926	1,176	34	1,692	78	29	
30,000 - 39,999	97	3,357	1,034	22	2,284	116	50	
40,000 - 49,999	86	3,862	1,190	38	2,594	135	39	
50,000 - 59,999	57	3,134	792	23	2,319	127	37	
60,000 - 74,999	101	6,778	1,841	69	4,813	270	94	
75,000 - 99,999	162	14,096	2,851	106	10,990	648	209	
100,000 - 199,999	293	41,527	7,066	231	33,404	2,244	727	
200,000 and over	390	644,588	18,267	391	396,103	30,237	3,547	
Total	1,841	\$724,948	\$36,832	\$954	\$456,213	\$33,937	\$4,765	

\* 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 2005 (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	385	\$500	\$603	\$0	\$27	\$1	\$1	
\$ 5,000 - 9,999	206	1,546	1,344	3	197	8	4	
10,000 - 19,999	359	5,312	3,514	83	1,673	68	27	
20,000 - 29,999	247	6,112	2,990	123	2,986	131	38	
30,000 - 39,999	194	6,730	2,396	75	4,203	201	74	
40,000 - 49,999	176	7,819	2,624	94	5,074	250	79	
50,000 - 59,999	159	8,619	2,666	81	5,716	296	102	
60,000 - 74,999	189	12,629	2,990	127	9,422	520	145	
75,000 - 99,999	217	18,963	4,113	139	14,281	828	215	
100,000 - 199,999	342	47,735	7,232	218	39,401	2,642	855	
200,000 and over	488	672,350	29,290	342	566,850	43,374	5,639	
Total	2,962	\$788,313	\$59,762	\$1,286	\$649,832	\$48,320	\$7,178	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	130	\$188	\$166	\$0	\$23	\$1	\$0	
\$ 5,000 - 9,999	74	556	391	0	166	7	4	
10,000 - 19,999	139	2,062	1,256	11	796	33	13	
20,000 - 29,999	120	2,983	1,256	48	1,665	75	33	
30,000 - 39,999	93	3,236	1,221	35	1,980	95	35	
40,000 - 49,999	91	4,109	1,358	51	2,700	138	39	
50,000 - 59,999	81	4,441	1,286	28	3,027	161	52	
60,000 - 74,999	83	5,625	1,541	51	4,033	225	53	
75,000 - 99,999	132	11,490	2,415	98	8,836	515	141	
100,000 - 199,999	237	32,824	5,226	218	26,849	1,796	494	
200,000 and over	467	1,325,886	63,001	467	962,686	73,899	4,995	
Total	1,647	\$1,393,402	\$79,117	\$1,007	\$1,012,759	\$76,944	\$5,859	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	543	\$697	\$628	\$0	\$69	\$3	\$2	
\$ 5,000 - 9,999	292	2,183	1,609	1	569	23	14	
10,000 - 19,999	549	8,189	4,639	126	3,364	139	69	
20,000 - 29,999	441	10,990	4,643	205	6,017	274	117	
30,000 - 39,999	328	11,455	3,917	143	7,354	365	150	
40,000 - 49,999	282	12,606	3,797	154	8,562	445	172	
50,000 - 59,999	273	14,993	3,695	116	11,056	610	210	
60,000 - 74,999	303	20,437	4,883	197	15,186	863	293	
75,000 - 99,999	461	40,047	8,171	356	31,153	1,839	587	
100,000 - 199,999	964	137,538	21,873	764	112,645	7,597	1,872	
200,000 and over	2,651	7,991,594	473,839	2,932	5,812,533	446,183	34,356	
Total	7,087	\$8,250,730	\$531,694	\$4,994	\$6,008,508	\$458,340	\$37,843	

\* 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 2005 (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	292	\$666	\$586	\$0	\$80	\$3	\$2	
\$ 5,000 - 9,999	284	2,096	1,395	3	697	28	13	
10,000 - 19,999	467	6,936	3,924	74	2,914	119	49	
20,000 - 29,999	380	9,477	3,908	134	5,371	244	121	
30,000 - 39,999	337	11,785	4,074	165	7,547	369	187	
40,000 - 49,999	366	16,521	4,718	226	11,578	594	331	
50,000 - 59,999	307	16,919	4,469	230	12,221	631	308	
60,000 - 74,999	401	27,075	6,099	343	20,489	1,117	477	
75,000 - 99,999	499	43,348	8,528	483	34,261	1,975	907	
100,000 - 199,999	592	79,734	12,077	554	65,333	4,327	1,747	
200,000 and over	504	466,229	25,486	411	398,956	30,333	6,283	
Total	4,429	\$680,786	\$75,264	\$2,623	\$559,446	\$39,741	\$10,426	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
				Exemptions	Income	Credits	Liability	
Under \$ 5,000	781	\$951	\$901	\$0	\$73	\$3	\$2	
\$ 5,000 - 9,999	381	2,745	2,095	3	645	26	15	
10,000 - 19,999	568	8,452	4,933	115	3,343	139	61	
20,000 - 29,999	544	13,575	5,922	198	7,370	336	137	
30,000 - 39,999	417	14,460	4,966	187	9,199	451	165	
40,000 - 49,999	361	16,306	4,971	155	11,130	583	160	
50,000 - 59,999	306	16,789	4,406	124	11,963	652	206	
60,000 - 74,999	387	26,043	6,229	204	19,045	1,076	324	
75,000 - 99,999	571	49,727	10,091	412	38,315	2,252	601	
100,000 - 199,999	1,255	180,086	28,695	985	144,972	9,787	2,236	
200,000 and over	2,621	4,603,910	186,255	3,032	3,699,326	283,303	29,211	
Total	8,192	\$4,933,045	\$259,464	\$5,416	\$3,945,381	\$298,608	\$33,118	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
				Exemptions	Income	Credits	Liability	
Under \$ 5,000	248	\$259	\$237	\$0	\$22	\$1	\$1	
\$ 5,000 - 9,999	94	683	522	1	160	6	4	
10,000 - 19,999	158	2,343	1,384	12	942	39	14	
20,000 - 29,999	126	3,116	1,338	16	1,732	79	33	
30,000 - 39,999	98	3,409	1,163	27	2,202	110	31	
40,000 - 49,999	93	4,129	1,296	30	2,743	144	48	
50,000 - 59,999	63	3,472	981	30	2,421	132	42	
60,000 - 74,999	108	7,306	1,541	37	5,636	324	97	
75,000 - 99,999	130	11,253	2,385	59	8,615	511	128	
100,000 - 199,999	289	41,058	6,832	197	33,283	2,246	617	
200,000 and over	754	5,440,039	556,925	819	4,735,478	364,287	7,700	
Total	2,161	\$5,517,067	\$574,604	\$1,228	\$4,793,234	\$367,878	\$8,714	

\* 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 2005 (Cont'd)**  
(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	97	\$176	\$149	\$0	\$27	\$1	\$1
\$ 5,000 - 9,999	97	744	471	0	273	11	6
10,000 - 19,999	111	1,627	777	14	836	35	17
20,000 - 29,999	78	1,943	722	17	1,168	54	28
30,000 - 39,999	51	1,806	578	18	1,210	61	21
40,000 - 49,999	53	2,354	634	7	1,713	93	28
50,000 - 59,999	60	3,318	711	22	2,585	146	22
60,000 - 74,999	77	5,140	1,103	48	3,932	224	63
75,000 - 99,999	92	8,078	1,618	57	6,325	373	77
100,000 - 199,999	197	27,257	3,855	183	22,925	1,535	316
200,000 and over	344	924,623	34,502	323	739,283	56,748	2,244
Total	1,257	\$977,064	\$45,118	\$689	\$780,275	\$59,279	\$2,824

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	1,205	\$1,568	\$1,488	\$3	\$143	\$6	-\$45
\$ 5,000 - 9,999	672	4,987	3,803	7	1,172	47	23
10,000 - 19,999	1,061	15,684	9,010	154	6,419	264	116
20,000 - 29,999	865	21,364	9,527	343	11,191	503	202
30,000 - 39,999	646	22,558	8,021	313	14,102	682	247
40,000 - 49,999	538	24,152	7,483	283	16,168	831	251
50,000 - 59,999	466	25,648	6,926	284	18,229	985	280
60,000 - 74,999	574	38,530	9,871	422	28,178	1,569	397
75,000 - 99,999	729	63,235	14,197	561	48,167	2,812	721
100,000 - 199,999	1,228	171,216	28,715	1,085	138,213	9,258	2,242
200,000 and over	2,170	6,536,492	467,961	2,095	4,984,715	382,642	22,500
Total	10,154	\$6,925,432	\$567,000	\$5,551	\$5,266,698	\$399,598	\$26,934

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	438	\$352	\$339	\$2	\$9	\$0	-\$2
\$ 5,000 - 9,999	133	1,013	882	5	126	5	3
10,000 - 19,999	361	5,290	2,784	78	2,396	98	69
20,000 - 29,999	315	7,980	2,661	123	5,197	243	200
30,000 - 39,999	307	10,690	2,701	160	7,792	404	343
40,000 - 49,999	253	11,303	2,201	146	8,929	496	422
50,000 - 59,999	217	11,823	2,053	156	9,613	553	466
60,000 - 74,999	193	12,907	1,844	113	10,887	652	514
75,000 - 99,999	190	16,293	1,978	119	14,196	872	614
100,000 - 199,999	270	36,822	3,001	172	33,649	2,288	1,531
200,000 and over	308	226,536	5,092	251	219,367	16,642	7,165
Total	2,985	\$341,009	\$25,537	\$1,325	\$312,160	\$22,253	\$11,324

\* 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 2005 (Cont'd)**  
**(Dollar Data in Thousands)**

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	91	\$69	\$73	\$0	\$3	\$0	\$0
\$ 5,000 - 9,999	19	133	127	0	6	0	0
10,000 - 19,999	45	676	395	6	275	11	9
20,000 - 29,999	29	742	229	1	512	24	17
30,000 - 39,999	34	1,167	305	9	853	45	36
40,000 - 49,999	33	1,502	313	4	1,185	67	52
50,000 - 59,999	32	1,770	354	13	1,403	80	64
60,000 - 74,999	33	2,208	312	5	1,891	114	88
75,000 - 99,999	37	3,206	307	5	2,894	182	136
100,000 - 199,999	111	16,194	1,123	37	15,034	1,038	690
200,000 and over	254	193,976	3,261	179	186,335	14,177	7,325
Total	718	\$221,644	\$6,798	\$259	\$210,392	\$15,738	\$8,417

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	4,274	\$6,567	\$6,565	\$0	\$2	\$0	\$0
\$ 5,000 - 9,999	1,242	9,257	8,066	1	1,189	48	27
10,000 - 19,999	793	10,902	5,419	2	5,481	223	166
20,000 - 29,999	873	22,707	5,983	4	16,719	809	875
30,000 - 39,999	432	14,752	3,019	2	11,730	632	667
40,000 - 49,999	265	11,877	1,803	0	10,074	585	625
50,000 - 59,999	162	8,753	1,131	6	7,616	456	476
60,000 - 74,999	120	8,071	936	1	7,134	440	439
75,000 - 99,999	141	12,170	1,052	0	11,030	700	680
100,000 - 199,999	145	20,115	1,296	24	18,669	1,279	1,093
200,000 and over	196	233,407	2,056	89	229,537	17,524	8,439
Total	8,643	\$358,578	\$37,327	\$129	\$319,182	\$22,695	\$13,488

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	1,727	\$3,122	\$3,107	\$3	\$13	\$1	-\$17
\$ 5,000 - 9,999	573	3,954	3,739	0	215	9	3
10,000 - 19,999	283	3,888	2,215	19	1,655	67	53
20,000 - 29,999	128	3,150	978	9	2,163	102	89
30,000 - 39,999	119	4,244	961	8	3,275	176	133
40,000 - 49,999	106	4,773	834	12	3,927	225	152
50,000 - 59,999	97	5,321	835	2	4,441	264	163
60,000 - 74,999	106	7,295	840	15	6,440	397	267
75,000 - 99,999	118	10,330	1,319	32	8,979	560	334
100,000 - 199,999	266	38,875	3,062	75	35,032	2,417	1,269
200,000 and over	910	1,701,722	32,251	878	1,629,146	124,941	27,505
Total	4,433	\$1,786,674	\$50,143	\$1,053	\$1,695,284	\$129,158	\$29,951

\* 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 2005 (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 -	9,999	38	270	249	0	21	1	0
	10,000 -	19,999	49	705	396	7	302	12	14
	20,000 -	29,999	25	611	199	6	407	19	15
	30,000 -	39,999	15	520	125	2	393	21	15
	40,000 -	49,999	23	1,008	183	8	817	46	32
	50,000 -	59,999	12	650	139	6	505	29	21
	60,000 -	74,999	21	1,436	167	8	1,261	78	49
	75,000 -	99,999	19	1,614	226	9	1,379	84	44
	100,000 -	199,999	96	14,303	1,075	56	13,022	899	569
	200,000 and over		327	273,303	5,132	384	263,216	20,040	4,164
	Total		753	\$294,468	\$7,940	\$486	\$281,321	\$21,228	\$4,924

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
									Under
\$	5,000 -	9,999	545	4,084	3,673	3	404	16	6
	10,000 -	19,999	1,047	15,260	8,333	113	6,691	273	211
	20,000 -	29,999	680	16,494	5,911	139	10,300	475	396
	30,000 -	39,999	302	10,453	2,949	118	7,333	376	304
	40,000 -	49,999	287	12,777	3,238	121	9,175	496	336
	50,000 -	59,999	227	12,505	2,466	96	9,642	550	379
	60,000 -	74,999	281	18,964	3,383	112	15,143	892	626
	75,000 -	99,999	393	33,958	5,146	182	28,265	1,726	1,196
	100,000 -	199,999	1,031	146,969	15,931	647	127,134	8,657	5,636
	200,000 and over		1,742	1,903,017	46,754	1,621	1,614,376	123,095	39,881
	Total		7,610	\$2,175,901	\$99,208	\$3,152	\$1,828,479	\$136,557	\$48,963

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
									Under
\$	5,000 -	9,999	4,515	33,496	28,488	37	4,961	199	106
	10,000 -	19,999	6,762	100,678	57,686	925	41,838	1,714	1,096
	20,000 -	29,999	4,736	116,428	46,858	1,445	67,575	3,086	1,961
	30,000 -	39,999	3,417	118,978	37,173	1,273	80,302	4,061	2,696
	40,000 -	49,999	2,793	125,357	33,554	1,109	90,653	4,877	3,319
	50,000 -	59,999	2,111	115,633	27,814	942	86,648	4,843	3,191
	60,000 -	74,999	2,368	158,909	35,224	1,232	122,261	7,050	4,465
	75,000 -	99,999	2,884	249,935	48,171	1,789	199,208	11,940	7,452
	100,000 -	199,999	4,756	661,845	96,978	3,255	559,022	37,704	23,079
	200,000 and over		4,033	5,756,904	207,731	3,776	4,868,080	371,652	101,977
	Total		47,326	\$7,450,538	\$631,635	\$15,788	\$6,120,999	\$447,144	\$149,303

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

+ Includes unclassified and 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.



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# Part-Year Residents

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Tables 9 and 10 highlight information on individuals who had income from New York sources and resided in New York for only part of 2005. 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 2005, part-year resident filers represented 2.4 percent of all personal income tax filers. As Table 9 indicates, the number of filers identified as part-year residents increased by 3.7 percent to 217,070 in 2005. Moreover, tax liability reported by part-year residents was \$499 million in 2005, or 4.9 percent more than 2004.

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.

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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 2004 and 2005**  
(Dollar Data in Thousands)

Item	2004	2005	Change	
			Number	Percent
<b>All Returns</b>				
Number	209,325	217,070	7,745	3.7
Total Income*	\$15,053,707	\$15,985,892	\$932,185	6.2
Tax Liability**	\$475,453	\$498,770	\$23,317	4.9
<b>Taxable Returns</b>				
Number	165,223	172,842	7,619	4.6
Total Income*	\$14,299,477	\$15,219,543	\$920,066	6.4
Tax Liability**	\$482,175	\$505,732	\$23,557	4.9
<b>Nontaxable Returns</b>				
Number	44,102	44,228	126	0.3
Total Income*	\$754,230	\$766,349	\$12,120	1.6
Tax Liability**	-\$6,722	-\$6,962	-\$240	3.6

\* 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 2005**  
(Dollar Data in Thousands)

Income Class *	Number	NYAGI*	Deductions	Before Proration			Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$5,000	13,348	\$30,166	\$28,784	\$0	\$1,414	\$57	-\$516
\$5,000 - 9,999	17,293	131,003	112,333	204	18,428	737	-1,052
10,000 - 19,999	38,121	571,215	326,594	9,556	234,166	9,579	1,079
20,000 - 29,999	30,767	761,302	292,325	10,864	457,083	20,942	10,158
30,000 - 39,999	23,500	817,567	244,524	8,804	563,762	28,665	16,584
40,000 - 49,999	17,736	793,879	200,556	7,466	585,281	31,516	18,341
50,000 - 59,999	13,042	714,340	160,352	6,210	547,019	30,478	17,713
60,000 - 74,999	14,401	965,714	195,735	7,828	760,919	43,848	25,749
75,000 - 99,999	15,544	1,342,731	240,486	9,306	1,092,027	65,282	37,826
100,000 - 199,999	22,198	3,031,776	408,355	15,097	2,603,202	174,692	101,719
200,000 and over	11,120	6,826,199	301,814	8,422	6,462,114	487,502	271,169
<b>Total</b>	<b>217,070</b>	<b>\$15,985,892</b>	<b>\$2,511,859</b>	<b>\$83,757</b>	<b>\$13,325,415</b>	<b>\$893,299</b>	<b>\$498,770</b>

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



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# Data Sources

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The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 2005 New York State income tax returns. The full-year resident data were drawn from the two resident tax forms: IT-150 and IT-201. The new IT-150 short form was introduced in 2005 to allow taxpayers who file federal Form 1040A or Form 1040EZ to file a simple two-page New York State return. Prior years' Forms IT-100 and IT-200 were discontinued. In addition, the old two-page Form IT-201 was replaced with a new four-page version in 2005. 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 2005 appears in the Appendix.

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## 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.



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# **Appendix: New York State Personal Income Tax Returns — 2005**

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# Resident Income Tax Return (short form)

New York State • New York City • Yonkers



# IT-150

Attach label, or print or type	<b>Important:</b> You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name (for a <b>joint return</b> , enter spouse's name on line below)	▼ Your social security number
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
	Mailing address (see instructions, page 13) (number and street or rural route)	Apartment number	New York State county of residence
	City, village, or post office	State	ZIP code
Permanent home address (see instructions, page 13) (number and street or rural route)		Apartment number	School district name
City, village, or post office		State	ZIP code
		Decedent information	Taxpayer's date of death Spouse's 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

(C) Were you a **New York City** resident for all of 2005? (Part-year residents must file Form IT-201; see page 14.) Yes  No

(D) Can you be claimed as a dependent on another taxpayer's federal return? (see page 14) Yes  No

(E) Enter your **2-digit special condition code number if applicable** (see page 14)    
 If applicable, also enter your **second 2-digit special condition code number**

(B) If you do not need a NYS income tax forms packet mailed to you next year, mark an X in the box (see page 14)

For help completing your return, see the combined instructions, Form IT-150/201-I, or the IT-RP-1 resident packet instructions.

	Dollars	Cents
1 Wages, salaries, tips, etc.....	1.	
2 Taxable interest income .....	2.	
3 Ordinary dividends .....	3.	
4 Capital gain distributions .....	4.	
5 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box..... <input type="checkbox"/>	5.	
6 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box... <input type="checkbox"/>	6.	
7 Unemployment compensation.....	7.	
8 Taxable amount of social security benefits (also enter on line 17 below) .....	8.	
9 Add lines 1 through 8 .....	9.	
10 Total federal adjustments to income (see page 15) Identify: .....	10.	
11 Subtract line 10 from line 9. This is your <b>federal adjusted gross income</b> .....	11.	
12 Interest income on state and local bonds and obligations (but not those of NYS or its local governments) ..	12.	
13 Public employee 414(h) retirement contributions from your wage and tax statements (see page 16) ...	13.	
14 Other (see page 16) Identify: .....	14.	
15 Add lines 11 through 14 .....	15.	
16 Pensions of NYS and local governments and federal government (see page 17)	16.	
17 Taxable amount of social security benefits (from line 8 above).....	17.	
18 Pension and annuity income exclusion (see page 18).....	18.	
19 Other (see page 19) Identify: .....	19.	
20 Add lines 16 through 19 .....	20.	
21 Subtract line 20 from line 15. This is your <b>New York adjusted gross income</b> .....	21.	
22 New York standard deduction (see page 22).....	22.	00
23 Dependent exemptions (not the same as total federal exemptions; see page 22)	23.	000
24 Add lines 22 and 23 .....	24.	00
25 Subtract line 24 from line 21. This is your <b>taxable income</b> .....	25.	



26	Enter the amount from line 25 on the front page. This is your <b>taxable income</b> .....	26.		.	
27	New York State tax on line 26 amount (see page 23 and Tax Computation on pages 52 through 54).....	27.		.	
28	New York State household credit (from table 1, 2, or 3 on pages 23 and 24) .....	28.		.	
29	Subtract line 28 from line 27 (if line 28 is more than line 27, leave blank) .....	29.		.	
30	New York City resident tax (see pg. 24 and Tax Computation on pgs. 63-64) .....	30.		.	
31	New York City household credit (from table 4, 5, or 6 on pages 24 and 25) .....	31.		.	
32	Subtract line 31 from line 30 (if line 31 is more than line 30, leave blank).....	32.		.	
33	Yonkers resident income tax surcharge (from Yonkers worksheet on page 25) .....	33.		.	
34	Yonkers <b>nonresident</b> earnings tax (attach Form Y-203) .....	34.		.	
35	<b>Sales or use tax</b> (See the instructions beginning on page 65. <b>Do not leave line 35 blank.</b> ) .....	35.		.	

**36 Voluntary contributions** (whole dollar amounts only; see page 26)

Return a Gift to Wildlife **36a.** [ ] . Missing/Exploited Children Fund **36b.** [ ] .  
 Breast Cancer Research Fund **36c.** [ ] . Prostate Cancer Research Fund **36d.** [ ] .  
 Alzheimer's Fund **36e.** [ ] . Olympic Fund **36f.** [ ] . WTC Memorial Fund **36g.** [ ] .

<b>Total</b> (add lines 36a through 36g)	<b>36.</b>		.	<b>00</b>
	<b>37.</b>		.	

**37 Add line 29 and lines 32 through 36** .....

38	New York State child and dependent care credit (attach Form IT-216).....	38.		.	
39	New York State earned income credit (attach Form IT-215)	39.		.	
40	Real property tax credit (attach Form IT-214) .....	40.		.	
41	College tuition credit (attach Form IT-272) .....	41.		.	
42	New York City school tax credit .....	42.		.	
43	New York City earned income credit (attach Form IT-215)	43.		.	
44	Total <b>New York State</b> tax withheld .....	44.		.	
45	Total <b>New York City</b> tax withheld .....	45.		.	
46	Total <b>Yonkers</b> tax withheld.....	46.		.	
47	Total estimated tax payments / Amount paid with Form IT-370 .....	47.		.	

Starting this year, new Forms IT-2 and/or IT-1099-R must be completed and attached to your return instead of the wage and tax statements provided by your employer. Staple them to the top of this page.

See the **Step 11** instructions on page 33 for the proper assembly of your return and attachments.

48	Add lines 38 through 47 .....	48.		.	
49	If line 48 is <b>more than</b> line 37, subtract line 37 from line 48.....	49.		.	
50	Amount of line 49 that you want <b>refunded to you</b> (for Direct deposit, complete line 54) .....	<b>Refund</b>	<b>50.</b>		

**51 Estimated tax only** — Amount of line 49 that you want applied to your 2006 estimated tax.  
 (Do not include any amount that you claimed as a refund on line 50.) .....

**52 Amount you owe** — If line 48 is **less than** line 37, subtract line 48 from line 37.  
 (for payment options, see page 30; for Electronic funds withdrawal, complete line 54) .....

**53 Estimated tax penalty** (Include this amount in line 52 or reduce the overpayment on line 49. See page 30.) .....

**54 Account information** (see page 31) Mark one:  Refund – Direct deposit  Owe – Electronic funds withdrawal

a Routing number [ ] Electronic funds withdrawal effective date [ ]

b Account number [ ] c Account type  Checking  Savings

<b>Third – party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? (see page 32) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN) [ ]

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

▼ Taxpayer(s) sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date [ ]	Daytime phone number (optional) ( )

Mail your completed return and any attachments to:

**STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.**

For information about private delivery services, see page 39.





# Resident Income Tax Return (long form)

# IT-201

New York State • New York City • Yonkers

For the full year January 1, 2005, through December 31, 2005, or fiscal year beginning ... **0 5**  
and ending ...

For help completing your return, see the combined instructions, Form IT-150/201-I, or the IT-RP-1 resident packet instructions.

Attach label, or print or type	<b>Important:</b> You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name (for a <b>joint return</b> , enter spouse's name on line below)	▼ Your social security number
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
	Mailing address (see instructions, page 77) (number and street or rural route)	Apartment number	New York State county of residence
City, village, or post office	State	ZIP code	School district name
Permanent home address (see instructions, page 77) (number and street or rural route)		Apartment number	School district code number.....
City, village, or post office	State	ZIP code	Decedent information: Taxpayer's date of death Spouse's 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) Did you itemize your deductions on your 2005 federal income tax return?** Yes  No

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

**(D) If you do not need a NYS income tax forms packet mailed to you next year, mark an X in the box**  (see page 78).

**(E) If you or your spouse maintained any living quarters in NY City during 2005, mark an X in the box**  (see page 78).

**(F) New York City residents and New York City part-year residents only** (see page 79):

(1) Number of months **you** lived in NY City in 2005 .....

(2) Number of months **your spouse** lived in NY City in 2005...

**(G) Enter your 2-digit special condition code number if applicable** (see page 79). .....

**If applicable, also enter your second 2-digit special condition code number.** .....

### 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 80). Also see page 80 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 (also enter on line 25 on page 2)	4.	.
5 Alimony received .....	5.	.
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040) .....	6.	.
7 Capital gain or loss (if required, attach a copy of federal Schedule D, Form 1040) .....	7.	.
8 Other gains or losses (attach a copy of federal Form 4797) .....	8.	.
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9.	.
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10.	.
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)	11.	.
12 Farm income or loss (attach a copy of federal Schedule F, Form 1040) .....	12.	.
13 Unemployment compensation .....	13.	.
14 Taxable amount of social security benefits (also enter on line 27 on page 2) .....	14.	.
15 Other income (see page 80) Identify: .....	15.	.
16 Add lines 1 through 15 .....	16.	.
17 Total federal adjustments to income (see page 80) Identify: .....	17.	.
18 Subtract line 17 from line 16. This is your federal adjusted gross income. ....	18.	.

(continued on page 2)



▼ Enter your social security number

Dollars

Cents

19 Enter the amount from line 18 on page 1. This is your **federal adjusted gross income**. ..... 19.  .

**New York additions** (see page 81)

20	Interest income on state and local bonds and obligations (but not those of NY State or its local governments)	20.	<input type="text"/>	.	<input type="text"/>
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 82)	21.	<input type="text"/>	.	<input type="text"/>
22	New York's 529 college savings program distributions (see page 82)	22.	<input type="text"/>	.	<input type="text"/>
23	Other (see page 83) Identify:	23.	<input type="text"/>	.	<input type="text"/>
24	Add lines 19 through 23	24.	<input type="text"/>	.	<input type="text"/>

**New York subtractions** (see page 86)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4 on page 1)	25.	<input type="text"/>	.	<input type="text"/>
26	Pensions of NYS and local governments and the federal government (see page 86)	26.	<input type="text"/>	.	<input type="text"/>
27	Taxable amount of social security benefits (from line 14 on page 1)	27.	<input type="text"/>	.	<input type="text"/>
28	Interest income on U.S. government bonds	28.	<input type="text"/>	.	<input type="text"/>
29	Pension and annuity income exclusion (see page 86)	29.	<input type="text"/>	.	<input type="text"/>
30	New York's 529 college savings program deduction/earnings	30.	<input type="text"/>	.	<input type="text"/>
31	Other (see page 87) Identify:	31.	<input type="text"/>	.	<input type="text"/>
32	Add lines 25 through 31	32.	<input type="text"/>	.	<input type="text"/>
33	Subtract line 32 from line 24. This is your <b>New York adjusted gross income</b> .	33.	<input type="text"/>	.	<input type="text"/>

**Standard deduction or itemized deduction** (see page 93)

34 Enter your **standard deduction** (from the table below) or your **itemized deduction** (from the worksheet below). Mark an **X** in the appropriate box: •  Standard ... or ... •  Itemized 34.  .

35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) ..... 35.  .

36 Dependent exemptions (not the same as total federal exemptions; see page 95) ..... 36.  0 0 0 .  0 0

37 Subtract line 36 from line 35. This is your **taxable income**. ..... 37.  .

OR

New York State standard deduction table	
Filing status	Standard deduction — enter on line 34 above.
① Single and you marked item C on page 1 <b>Yes</b> ..... \$ 3,000	
① Single and you marked item C on page 1 <b>No</b> ..... 7,500	
② Married filing joint return .... 14,600	
③ Married filing separate return ..... 6,500	
④ Head of household (with qualifying person) .... 10,500	
⑤ Qualifying widow(er) with dependent child ..... 14,600	

New York State itemized deduction worksheet	
a Medical and dental expenses (from federal Schedule A, line 4)	a. <input type="text"/> . <input type="text"/>
b Taxes you paid (from federal Schedule A, line 9) .....	b. <input type="text"/> . <input type="text"/>
c Interest you paid (from federal Schedule A, line 14) .....	c. <input type="text"/> . <input type="text"/>
d Gifts to charity (from federal Schedule A, line 18) .....	d. <input type="text"/> . <input type="text"/>
e Casualty and theft losses (from federal Schedule A, line 19) ....	e. <input type="text"/> . <input type="text"/>
f Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26) .....	f. <input type="text"/> . <input type="text"/>
g Other miscellaneous deductions (from federal Schedule A, line 27) .....	g. <input type="text"/> . <input type="text"/>
h Enter amount from federal Schedule A, line 28 ...	h. <input type="text"/> . <input type="text"/>
i State, local, and foreign income taxes and other subtraction adjustments (see page 93) .....	i. <input type="text"/> . <input type="text"/>
j Subtract line i from line h .....	j. <input type="text"/> . <input type="text"/>
k Addition adjustments (see page 94) .....	k. <input type="text"/> . <input type="text"/>
l Add lines j and k .....	l. <input type="text"/> . <input type="text"/>
m Itemized deduction adjustment (see page 95) .....	m. <input type="text"/> . <input type="text"/>
n Subtract line m from line l .....	n. <input type="text"/> . <input type="text"/>
o College tuition itemized deduction (see page 95) .....	o. <input type="text"/> . <input type="text"/>
p Add lines n and o. This is your <b>New York State itemized deduction; enter on line 34 above.</b> ....	p. <input type="text"/> . <input type="text"/>

(continued on page 3)



Name(s) as shown on page 1

▼ Enter your social security number

**Tax computation, credits, and other taxes** (see page 97)

Table with columns for line number, description, and amounts in Dollars and Cents. Lines 38-46 covering taxable income, state taxes, and credits.

**New York City and Yonkers taxes, credits, and tax surcharges**

Table with columns for line number, description, and amounts in Dollars and Cents. Lines 47-58 covering NYC and Yonkers taxes and surcharges.

New York City (NYC) and Yonkers residents only: See instructions beginning on page 98 for figuring NYC and Yonkers taxes, credits, and tax surcharges.

59 Sales or use tax See the instructions beginning on page 65. Do not leave line 59 blank. 59.

**Voluntary contributions** (whole dollar amounts only; see pages 72, 73, and 102)

Table with columns for contribution type (60a-60g), amount, and total. Lines 60-61 covering voluntary contributions and total state taxes.

(continued on page 4)



▼ Enter your social security number

62 Enter the amount from line 61 on page 3. This is your total **New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions.** ..... 62.  Dollars  Cents

**Payments and refundable credits** (see page 103)

63 NY State child and dependent care credit (attach Form IT-216)	63.	<input type="text"/>	.	<input type="text"/>
64 NY State earned income credit (attach Form IT-215)	64.	<input type="text"/>	.	<input type="text"/>
65 Real property tax credit (attach Form IT-214)	65.	<input type="text"/>	.	<input type="text"/>
66 College tuition credit (attach Form IT-272)	66.	<input type="text"/>	.	<input type="text"/>
67 NY City school tax credit (also complete (F) on page 1; see page 103)	67.	<input type="text"/>	.	<input type="text"/>
68 NY City earned income credit (attach Form IT-215)	68.	<input type="text"/>	.	<input type="text"/>
69 Other refundable credits (from Form IT-201-ATT, line 18; attach form)	69.	<input type="text"/>	.	<input type="text"/>
70 Total <b>New York State</b> tax withheld	70.	<input type="text"/>	.	<input type="text"/>
71 Total <b>New York City</b> tax withheld	71.	<input type="text"/>	.	<input type="text"/>
72 Total <b>Yonkers</b> tax withheld	72.	<input type="text"/>	.	<input type="text"/>
73 Total estimated tax payments / Amount paid with Form IT-370	73.	<input type="text"/>	.	<input type="text"/>
74 <b>Add lines 63 through 73.</b> This is the total of your payments.	74.	<input type="text"/>	.	<input type="text"/>

Starting this year, new Forms IT-2 and/or IT-1099-R must be completed and attached to your return instead of federal Forms W-2 and/or 1099-R.

Staple them (and any other applicable forms) to the top of this page 4.

See Step 11 on page 111 for the proper assembly of your four-page return and all attachments.

**Your refund/amount overpaid** (see page 106)

75 If line 74 is more than line 62, subtract line 62 from line 74. .... 75.  .

76 Amount of line 75 that you want **refunded to you** (for Direct Deposit, see Account information on line 80) **Refund** 76.  .

77 **Estimated tax only** Amount of line 75 that you want applied to your 2006 estimated tax. (Do not include any amount that you claimed as a refund on line 76.) .. 77.  .

**Amount you owe** (see page 107)

78 If line 74 is less than line 62, subtract line 74 from line 62. (For Payment options, see page 107; for electronic funds withdrawal, see Account information on line 80 below.) **Owe** 78.  .

79 Estimated tax penalty (Include this amount on line 78, or reduce the overpayment on line 75. See page 107.) ..... 79.  .

**Account information** (see page 108)

80 Mark one box: ●  **Refund – Direct Deposit** ... or ... ●  **Owe –**

a Routing number: ●

b Account number: ●

c Type: ●  Checking ●  Savings

Electronic funds withdrawal effective date:

◀ You can choose to have your refund directly deposited into your bank account. Or, you can have the amount of any New York State tax you owe automatically withdrawn from your bank account. See the instructions on page 109 and fill in lines 80, and 80a, b, and c.

**Sign your return below**

<b>Third – party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? (see page 110) ..... Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN) .....

<b>Paid preparer's use only</b>	Preparer's signature		Date
	SSN or PTIN: ●		Mark an X if self-employed: <input type="checkbox"/>
	Firm's name (or yours, if self-employed)		Employer identification number ●
	Mailing address (number and street or rural route)		
	City, village, or post office	State	ZIP code

<b>Sign your return here</b>	Your signature	
	Your occupation:	
	Spouse's signature (if joint return)	
	Spouse's occupation (if joint return):	
	Date	Daytime phone number (optional) ( )

Mail your completed return and any attachments to:

**STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001**





Nonresident and Part-Year Resident Income Tax Return New York State • New York City • Yonkers

IT-203

For the year January 1, 2005, through December 31, 2005, or fiscal year beginning ..... 0 5

Form with fields for social security numbers, mailing address, apartment number, and school district information.

- (A) Filing status — mark an X in one box: Single, Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er) with dependent child.
(D) If you do not need a NYS income tax forms packet mailed to you next year, mark an X in the box.
(E) New York City part-year residents only (see page 16).
(F) Enter your 2-digit special condition code number if applicable.

Table with 4 columns: Federal amount (Dollars, Cents) and New York State amount (Dollars, Cents). Rows include Wages, salaries, tips, etc.; Taxable interest income; Ordinary dividends; Taxable refunds, credits, or offsets of state and local income taxes; Alimony received; Business income or loss; Capital gain or loss; Other gains or losses; Taxable amount of IRA distributions; Taxable amount of pensions/annuities; Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or loss; Unemployment compensation; Taxable amount of social security benefits; Other income; Add lines 1 through 15; Total federal adjustments to income; Federal adjusted gross income.



▼ Enter your social security number

**Federal amount**

Dollars Cents

**New York State amount**

Dollars Cents

**19 Federal adjusted gross income** (from line 18 on front page) **19.**   **19.**

**New York additions** (see page 23)

**20** Interest income on state and local bonds (but not those of New York State or its localities)..... **20.**   **20.**

**21** Public employee 414(h) retirement contributions ..... **21.**   **21.**

**22** Other (see page 24) Identify: **22.**   **22.**

**23** Add lines 19 through 22..... **23.**   **23.**

**New York subtractions** (see page 27)

**24** Taxable refunds, credits, or offsets of state and local income taxes (from line 4) ..... **24.**   **24.**

**25** Pensions of NYS and local governments and the federal government (see page 27) **25.**   **25.**

**26** Taxable amount of social security benefits (from line 14) **26.**   **26.**

**27** Interest income on U.S. government bonds **27.**   **27.**

**28** Pension and annuity income exclusion **28.**   **28.**

**29** Other (see page 28) Identify: **29.**   **29.**

**30** Add lines 24 through 29..... **30.**   **30.**

**31 New York adjusted gross income** (subtract line 30 from line 23) **31.**   **31.**

**32** Enter the amount from line 31, **Federal amount** column..... **32.**

**33** Enter your **standard deduction** (from table below) or your **itemized deduction** (from worksheet below). Mark an **X** in the appropriate box:  **Standard** ..... or .....  **Itemized** **33.**

**34** Subtract line 33 from line 32 (if line 33 is more than line 32, leave blank) ..... **34.**

**35** Dependent exemptions (not the same as total federal exemptions; see page 34) ..... **35.**

**36 New York taxable income** (subtract line 35 from line 34) ..... **36.**

◀ or ▶

**New York State standard deduction table**

Filing status (from the front page)	Standard deduction (enter on line 33 above)
① Single and you marked item C Yes .....	\$ 3,000
① Single and you marked item C No .....	7,500
② Married filing joint return .....	14,600
③ Married filing separate return .....	6,500
④ Head of household (with qualifying person).....	10,500
⑤ Qualifying widow(er) with dependent child .....	14,600

**New York State itemized deduction worksheet**

<b>a</b> Medical and dental expenses (from federal Schedule A, line 4)	<b>a.</b> <input type="text"/> <input type="text"/>
<b>b</b> Taxes you paid (from federal Schedule A, line 9) .....	<b>b.</b> <input type="text"/> <input type="text"/>
<b>c</b> Interest you paid (from federal Schedule A, line 14) .....	<b>c.</b> <input type="text"/> <input type="text"/>
<b>d</b> Gifts to charity (from federal Schedule A, line 18) .....	<b>d.</b> <input type="text"/> <input type="text"/>
<b>e</b> Casualty and theft losses (from federal Schedule A, line 19)...	<b>e.</b> <input type="text"/> <input type="text"/>
<b>f</b> Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26) .....	<b>f.</b> <input type="text"/> <input type="text"/>
<b>g</b> Other miscellaneous deductions (from federal Schedule A, line 27) .....	<b>g.</b> <input type="text"/> <input type="text"/>
<b>h</b> Enter amount from federal Schedule A, line 28.....	<b>h.</b> <input type="text"/> <input type="text"/>
<b>i</b> State, local, and foreign <b>income</b> taxes and other subtraction adjustments (see page 32) .....	<b>i.</b> <input type="text"/> <input type="text"/>
<b>j</b> Subtract line i from line h.....	<b>j.</b> <input type="text"/> <input type="text"/>
<b>k</b> College tuition itemized deduction (see page 33) .....	<b>k.</b> <input type="text"/> <input type="text"/>
<b>l</b> Addition adjustments (see page 33) .....	<b>l.</b> <input type="text"/> <input type="text"/>
<b>m</b> Add lines j, k, and l .....	<b>m.</b> <input type="text"/> <input type="text"/>
<b>n</b> Itemized deduction adjustment (see page 34) .....	<b>n.</b> <input type="text"/> <input type="text"/>
<b>o New York State itemized deduction</b> (subtract line n from m; enter on line 33 above) .....	<b>o.</b> <input type="text"/> <input type="text"/>





▼ Enter your social security number

[Social Security Number Box]

59 Total New York State, New York City and Yonkers taxes, sales or use tax, and voluntary contributions (from line 58 on page 3)

Dollars Cents

59. [Dollars] [Cents]

Payments and refundable credits

Table with 2 columns: Line number and Description. Rows include: 60 Part-year NYC school tax credit, 61 Other refundable credits, 62 Total New York State tax withheld, 63 Total New York City tax withheld, 64 Total Yonkers tax withheld, 65 Total estimated tax payments/amount paid with Form IT-370, 66 Total payments and refundable credits.

Starting this year, new Forms IT-2 and/or IT-1099-R must be completed and attached to your return instead of federal Form W-2 and/or 1099-R. Staple them, and any other applicable forms, to the top of this page 4.

See Step 7 on page 51 for the proper assembly of your return and attachments.

66. [Dollars] [Cents]

Refund/ amount overpaid

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66)

68 Amount of line 67 that you want refunded to you (for direct deposit, see Account information on line 72) Refund 68. [Dollars] [Cents]

69 Estimated tax only — Amount of line 67 that you want applied to your 2006 estimated tax. (Do not include any amount that you claimed as a refund on line 68.) 69. [Dollars] [Cents]

Amount you owe

70 If line 66 is less than line 59, subtract line 66 from line 59 (for details on how to pay, see page 47; for electronic funds withdrawal, enter Account information on line 72) Owe 70. [Dollars] [Cents]

Staple payment to front of return.

71 Penalty for underpayment of tax (will reduce line 67 or increase line 70; see page 47) 71. [Dollars] [Cents]

72 Account information (see page 48) Mark one: [ ] Refund - Direct deposit or [ ] Owe - Electronic funds withdrawal

a Routing number [ ] Electronic funds withdrawal effective date [ ]

b Account number [ ] c Account type [ ] Checking [ ] Savings

Additional information

73 Part-year residents only: If you were a NYS resident for only part of the year, enter date of last move (MM-DD-YY) [ ]

Mark an X in the box that describes your situation on the last day of the tax year:

- a Moved into New York State [ ]
b Moved out of New York State; received income from NYS sources during nonresident period [ ]
c Moved out of New York State; received no income from NYS sources during nonresident period [ ]

74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2005? (If Yes, complete Form IT-203-B, Schedule B, and attach form) Yes [ ] No [ ]

Third-party designee: Do you want to allow another person to discuss this return with the Tax Dept? (see page 49) Yes [ ] (complete the following) No [ ]
Designee's name [ ] Designee's phone number ( ) [ ] Personal identification number (PIN) [ ]

Paid preparer's use only: Preparer's signature [ ] SSN or PTIN: [ ]
Firm's name (or yours, if self-employed) [ ] Employer identification number [ ]
Address [ ] Mark an X if self-employed [ ] Date [ ]

Taxpayer(s) sign here: Your signature [ ]
Your occupation [ ]
Spouse's signature and occupation (if joint return) [ ]
Date [ ] Daytime phone number (optional) ( ) [ ]

Mail your completed return and any attachments to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.





**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](http://www.tax.state.ny.us/statistics)**