



Analysis of 2001 Personal Income Tax Returns

*Profile of Income, Deductions,
Credits and Tax*

Contents

Statistical Highlights of 2001 Returns	1
Summary	1
Introduction and Background	3
Comparison With the 2000 Tax Year Report	4
Comparison With Other OTPA Reports	5
Prominent Features	7
Statistical Summary	11
Distribution of Taxpayer Income and Tax Liability	12
Income Sources	15
Standard and Itemized Deductions	16
Dependent Exemptions	18
Credits	19
Overpayments and Final Payments	21
Nonresidents and Part Year Residents	22
Selected Historical Trends	23
Income Sources	23
Subtraction Modifications	23
Itemized Deductions	24
Focus on Nontaxable Returns	27
Overview of Tax Years 1997 Through 2001	27
Usage of Modifications 2001	30
Usage of Deductions—2001	30
Usage of Credits—2001	31

Tables Accompanying

33

Section I: Resident, Nonresident and Part Year Resident Taxable Returns Classified by New York Adjusted Gross Income or New York Source Income Tables 20 through 36	35
Section II: Selected Tax Components by Filing Status for Resident Taxable Returns Tables 37 through 56	57

2001 Fiduciary Returns

91

Figures		
Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2001		13
Figure 2: percent of NYAGI and Tax Liability by Decile For Resident Taxpayers in 2001		14
Figure 3: Distribution of Federal Gross Income by Source For Resident Taxpayers in 2001		16
Figure 4: Percent of Gross Itemized Deductions by Type For Resident Taxpayers in 2001		18
Figure 5: Number of Nontaxable Resident Returns - 1997-2001		28
Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns—1997-2001		28

Tables

Table 1: Selected Provisions of New York State Personal Income Tax Structure— 2001 Tax Year	7
Table 2: 2001 Tax Rates	8
Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2000 and 2001	12
Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2000 and 2001	12
Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2001	14
Table 6: New York State Personal Income Tax—Components of Federal Gross Income for Resident Taxpayers in 2000 and 2001	15
Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2001	17
Table 8: Summary of Credits Claimed by Resident Taxpayers in 2001	19
Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2001	20

	Table 10: Residents Who Claimed the Earned Income Credit by Earned Income Class in 2001	21
	Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2001	22
	Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 1997 Through 2001	23
	Table 13: Major Subtraction Modifications for Resident Taxpayers from 1997 Through 2001	24
	Table 14: Average Major Itemized Deductions for Resident Taxpayers from 1997 Through 2001	25
	Table 15: Summary of Nontaxable Resident Returns – 1997-2001	29
	Table 16: Summary of Credits on Nontaxable Resident Returns 1997-2001	30
	Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2001 Tax Year	30
	Table 18: Deductions on Nontaxable Resident Returns – 2001 Tax Year	31
	Table 19: Credits Claimed on Nontaxable Resident Returns – 2001 Tax Year	31
Full-Year Resident Taxable Returns In 2001	Table 20: Major Items by New York Adjusted Gross Income Class	37
	Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class in 2001	38
	Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class	39
	Table 23: Federal Components of Income by New York Adjusted Gross Income Class	40
	Table 24: New York Modifications to Federal Income by NY Adjusted Gross Income Class	42
	Table 25: New York State Deductions by NY Adjusted Gross Income Class	43
	Table 26: Itemized Deductions by New York Adjusted Gross Income Class	44
	Table 27: Tax Credits by New York Adjusted Gross Income Class	46
	Table 28: Distribution of Taxpayers by Size of Tax Liability	47

Full-Year Nonresident Taxable Returns In 2001	Table 29: Major Items by Size of Federal AGI After NY Taxable Returns Modifications	48
	Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	49
	Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	50
	Table 32: Distribution of Taxpayers by Size of Tax Liability	51
Part-Year Resident Taxable Returns in 2001	Table 33: Major Items by Size of Federal AGI After New York Modifications	52
	Table 34: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	53
	Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	54
	Table 36: Distribution of Taxpayers by Size of Tax Liability	55
Full-Year Resident Taxable Returns by Filing Status in 2001	<i>Single</i>	
	Table 37: Major Items by New York Adjusted Gross Income Class	59
	Table 38: Federal Components of Income by New York Adjusted Gross Income Class	60
	Table 39: New York Modifications to Federal Income by NY Adjusted Gross Income Class	62
	Table 40: New York State Deductions by New York Adjusted Gross Income Class	63
	Table 41: Itemized Deductions by New York Adjusted Gross Income Class	64
	<i>Married Filing Joint and Surviving Spouse</i>	
	Table 42: Major Items by New York Adjusted Gross Income Class	66
	Table 43: Federal Components of Income by New York Adjusted Gross Income Class	68
	Table 44: New York Modifications to Federal Income by NY Adjusted Gross Income Class	70
	Table 45: New York State Deductions by NY Adjusted Gross Income Class	71
Table 46: Itemized Deductions by New York Adjusted Gross Income Class	72	

Married Filing Separate

Table 47: Major Items by New York Adjusted Gross Income Class	74
Table 48: Federal Components of Income by New York Adjusted Gross Income Class	76
Table 49: New York Modifications to Federal Income by NY Adjusted Gross Income Class	78
Table 50: New York State Deductions by NY Adjusted Gross Income Class	79
Table 51: Itemized Deductions by New York Adjusted Gross Income Class	80

Head of Household

Table 52: Major Items by New York Adjusted Gross Income Class	82
Table 53: Federal Components of Income by New York Adjusted Gross Income Class	84
Table 54: New York Modifications to Federal Income by NY Adjusted Gross Income Class	86
Table 55: New York State Deductions by NY Adjusted Gross Income Class	87
Table 56: Itemized Deductions by New York Adjusted Gross Income Class	88

2001 Fiduciary Returns	Table 57: Taxable Fiduciary Returns by New York Taxable Income Class	92
------------------------	---	----

Appendices	Appendix A: Glossary of Terms	A-1
	Appendix B: Description of the Sample	B-1
	Appendix C: 2001 New York State Income Tax Forms	C-1

Statistical Highlights of 2001 Returns

Summary

Some highlights from tax year 2001 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2001 equaled approximately \$425 billion, a decrease of \$32 billion (7 percent) from 2000. New York adjusted gross income (NYAGI) totaled \$406 billion, compared to \$437 billion in 2000.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$23.0 billion, a decrease of 8.7 percent from 2000. Full-year resident taxpayers accounted for 19.4 billion, or 84 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$3,399, down from \$3,681 in 2000.
- Total tax liability per taxable resident return, as a percentage of NYAGI, declined slightly from 4.9 percent in 2000 to 4.8 percent in 2001.
- The total number of tax returns filed with the Department of Taxation and Finance in 2001 totaled approximately 8.9 million, slightly less than the number filed in 2000. About 2.5 million of this total were nontaxable returns. The number of taxable returns decreased from 6.6 million to 6.4 million, with resident returns accounting for 89 percent of this total.



Introduction and Background

This publication contains findings from a study of 2001 personal income tax returns filed during 2002. To aid the reader in interpreting the contents of this report, several key definitions and descriptions appear in Appendix A. It is particularly important to note that the term “taxpayer” means an individual, or married couple filing jointly, who files a return indicating a positive tax liability. By this definition, the terms “taxpayers” and “taxable returns” are interchangeable.

This study contains statistics based on a stratified sample of approximately 128,000 personal income tax returns selected from a total filing population of approximately 9 million returns, approximately 8.1 million of which were filed by New York State residents. Both taxable and nontaxable returns were sampled. However, this report primarily provides statistics on 6.4 million resident, part-year resident, and nonresident returns with a New York personal income tax liability. Appendix B details the specific sampling techniques employed in developing this study.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2001 tax year. The information reflects corrections for computational or minor errors, but does not account for subsequent audits or amendments that may occur after initial processing. Therefore, the data contained in the report do not reflect final 2001 liability for all returns. The concept of tax liability differs from tax collections. Actual tax collections during the State fiscal year (April 1 through March 31) include receipts of various types of payments made to satisfy taxpayers’ tax liability including withholding, estimated payments, final payments, refunds, audit payments, and payments from delinquent accounts. Personal income tax collection data are presented in the annual *New York State Tax Collections* statistical report prepared by the Office of Tax Policy Analysis (OTPA).

This report describes the prominent features of New York's personal income tax, with particular emphasis on the 2001 tax year. It also includes taxpayer profiles consisting of number of taxable returns, sources of income, federal adjustments, New York modifications, deductions, dependent exemptions, tax liability and credits by NYAGI class, filing status and return type. In addition, it includes separate sections on income, itemized deduction amounts, exemptions, available credits and information on refundable credits. Finally, it compares statistics for 2001 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2001.

The statistical tables accompanying this report cover resident, part-year resident, and nonresident returns. The "Statistical Summary" section focuses on resident returns because the data for nonresidents and part-year residents are not comparable to data from resident returns. Amounts of income, deductions, and credits reported on nonresident and part-year resident returns are not comparable to those amounts on resident returns, because they represent gross amounts before allocation of the base tax to reflect the New York-source portion of total federal gross income. The report also includes a description and statistical information from returns filed by fiduciaries of estates and trusts.

Comparison With The 2000 Tax Year Report

The population values for the income tax return sample have historically been determined by December 31 of the calendar year following the tax year being sampled. Because of the terrorist attacks of September 11, 2001, the regular filing pattern of returns for the 2000 tax year was interrupted and a new procedure was put in place for sampling the returns used in *Analysis of 2000 Personal Income Tax Returns* released September 2003. In particular, because both the federal and New York State governments extended the time period for filing extensions, the time period for selecting the 2000 sample was extended through March 31, 2002 for returns with income of under \$1 million, and through August 31, 2002 for millionaire returns. The methodology for sampling returns in the current study (2001) returned to that of years prior to 2000. Specifically, the population values used to develop the 2001 tax year sample to produce this report were determined by December 31, 2002.

There was also a change in the procedure for selecting the population of returns that was used to weight the 2000 sample. In addition to extending the date for defining the 2000 tax year population, "manually handled" returns were included for the first time in the population of year 2000 tax returns. These manual returns are also included in the sample of 2001 tax returns used in this report and will be included in samples generated to produce future reports.

Comparison With Other OTPA Reports

The aggregate statistics reported in this publication do not completely coincide with data presented in the *New York Adjusted Gross Income and Tax Liability, Analysis of State Personal Income Tax Returns by Place of Residence (POR)* publication also prepared by OTPA. The data provided in this report are based on a statistically valid sample of approximately 128,000 personal income tax returns selected from a population of just under 9 million returns. OTPA staff reviewed taxpayer entries, inserted missing data, corrected data and recomputed subtotals. (See Appendix B for a more complete description of the sample.) Using either the number of tax returns, adjusted gross income, or tax liability data for each sample cell, the sample was inflated to represent all timely filed 2001 State personal income tax returns. In comparison, the POR publication tabulates information from all returns filed with the Department of Taxation and Finance (the Department). The POR report represents the compilation of records on the Department's master file on a particular day. The data variables represent amounts accepted by the Department's tax return processing system within system tolerances. Analysts compiled the data and reported the statistics with minimal review. Furthermore, the report covers only some of the information contained on New York State income tax returns. In addition to the POR report, the Office of Tax Policy Analysis also produces special legislatively mandated studies on the earned income tax credit and real property tax credits.



Prominent Features

New York automatically conforms to most federal definitions of income and itemized deductions. Therefore, some of the tables contained in this study refer to federal components of income and federal components of deductions, the starting point for State computations. New York was one of twelve states which automatically conformed to federal adjusted gross income in 2001. However, like most of these states, New York modifies federal adjusted gross income for various reasons. These modifications include exemptions for certain pensions and social security, and interest on federal obligations (which federal law precludes states from taxing).

Table 1 highlights the major provisions of New York's 2001 personal income tax law.

Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2001 Tax Year

Social Security Benefits	Fully Exempt
Pension Income	New York State and local and federal pensions fully exempt; others eligible for up to \$20,000 exclusion (\$20,000 each spouse for married couples).
Married Standard Deduction	\$13,400
Head of Household Standard Deduction	\$10,500
Single Standard Deduction	\$7,500
Dependent Filer Standard Deduction	\$3,000
Itemized Deductions	Federal amount (after limitation*) minus deduction for state and local income tax. Upper-income taxpayers must further reduce itemized deductions by up to 50 percent.
Dependent Exemption Amount	\$1,000
Tax Treatment of Married Taxpayers	Joint rate schedule with full income splitting.
Minimum Tax	Add-on tax equal to 6 percent of certain federal tax preference items, minus deductions of \$5,000 and regular tax.

*Taxpayers with federal AGI of \$132,950 or more (\$66,475 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$132,950 (\$66,475 for married filing separately). The reduction does not apply to deductions for medical expenses, casualty and gambling losses, and investment interest expense, and it cannot reduce deductions subject to the limitation by more than 80 percent.

New York has a graduated rate structure in which tax rates increase as taxable income increases. Table 2 shows the 2001 tax rate schedule. Also, the supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the value of tax rates below the top rate.

This effectively means that these taxpayers paid a flat tax of 6.85 percent on all of their taxable income. Credits which decline in value as income rises also help make the tax progressive. On the other hand, New York permits most federal itemized deductions, which tend to diminish progressivity. Federal and State limitations on itemized deductions reduce some of this effect.

Table 2: 2001 Tax Rates

Married Joint and Surviving Spouse		
If taxable income is:		
Over	But not over	
\$ 0	\$16,000	4% of taxable income
16,000	22,000	\$640 plus 4.50% of amount over \$16,000
22,000	26,000	\$910 plus 5.25% of amount over \$22,000
26,000	40,000	\$1,120 plus 5.90% of amount over \$26,000
40,000		\$1,946 plus 6.85% of amount over \$40,000
Single, Married Separate and Estates and Trusts		
If taxable income is:		
Over	But not over	
\$ 0	\$ 8,000	4% of taxable income
8,000	11,000	\$320 plus 4.50% of amount over \$ 8,000
11,000	13,000	\$455 plus 5.25% of amount over \$11,000
13,000	20,000	\$560 plus 5.90% of amount over \$13,000
20,000		\$973 plus 6.85% of amount over \$20,000
Head of Household		
If taxable income is:		
Over	But not over	
\$ 0	\$11,000	4% of taxable income
11,000	15,000	\$440 plus 4.50% of amount over \$11,000
15,000	17,000	\$620 plus 5.25% of amount over \$15,000
17,000	30,000	\$725 plus 5.90% of amount over \$17,000
30,000		\$1,492 plus 6.85% of amount over \$30,000

Supplemental Tax: A supplemental income tax for the purpose of recapturing the benefits conferred to taxpayers through tax brackets with rates lower than the maximum rate applies to all taxpayers with NYAGI over \$100,000. The benefit of the lower brackets begins to be recaptured at \$100,000 of New York adjusted gross income and is totally recaptured at \$150,000. Once taxpayers' New York adjusted gross income exceeds \$150,000, all of their taxable income becomes effectively subject to a flat 6.85 percent tax rate. Maximum supplemental tax amounts equal \$794 for married taxpayers, \$563 for heads of household, and \$397 for single taxpayers.

Nonresidents and part-year residents first compute a base tax as if they were residents. This means that they start with their total federal adjusted gross income (FAGI) and take the full amounts of modifications, deductions, exemptions and credits to compute a base tax. However, to ensure that they do not pay tax on non-New York

income they must then multiply this base tax by an income percentage.

This is the ratio of “New York-source” New York adjusted gross income (NYAGI) to total (“sourced” plus “unsourced”) NYAGI. For nonresidents New York-source income generally consists of:

- 1) wages earned in New York;
- 2) income derived from business carried on in New York; and
- 3) gains from the sale of New York real property and business property.

New York-source income for part-year residents consists of these income sources for their nonresident period, plus income from all sources for their resident period.



Statistical Summary

The personal income tax accounts for more than half of New York State tax revenues. Approximately 8.1 million returns were timely filed by full-year residents for tax year 2001, of which 2.3 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers, and refundable tax credits. The remaining 5.8 million taxable returns reported a total tax liability of \$19.4 billion. In addition, approximately 694,000 nonresidents and part-year residents had tax liability of just over \$3.6 billion, and another 116,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2000 and 2001. In 2001, total New York adjusted gross income (NYAGI) equaled approximately \$406 billion, compared with approximately \$425 billion in total federal adjusted gross income (FAGI). The \$19 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modification is interest from obligations of states other than New York. Appendix A provides more detailed income definitions.

Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2000 and 2001

	Major Items			
	2000	2001	Change	
			Amount	Percent
Total Number of Returns* (000)	8,141	8,050	(91)	(1.1)
Number of Taxable Returns (000)	5,845	5,714	(131)	(2.2)
Number of Nontaxable Returns (000)	2,296	2,337	41	1.8
	Millions of Dollars			
Total Federal Adjusted Gross Income	457,140	424,574	(32,566)	(7.1)
Total NY Adjusted Gross Income	437,159	405,866	(31,293)	(7.2)
Total Deductions Used	72,217	72,547	330	0.5
Total Value of Exemptions Used	3,689	3,650	(39)	(1.1)
Total Taxable Income	361,253	329,668	(31,585)	(8.7)
Total Tax Liability	21,514	19,421	(2,093)	(9.7)
	Dollars			
Average Tax Liability	3,681	3,399	(282)	(7.7)

* Includes nontaxable resident returns. The dollar amounts in the table pertain only to taxable returns.

Distribution of Taxpayer Income and Tax Liability

Table 4 compares the distribution of taxpayers, income, and tax liability in 2000 and 2001. It shows that in 2001, taxpayers with incomes above \$200,000 made up a smaller share of total taxpayers and had smaller shares of total income and total tax liability, than in 2000. Figure 1 depicts the distribution of these items in tax year 2001.

Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2000 and 2001

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	2000	2001	2000	2001	2000	2001
Less than \$10,000	6.8	6.4	0.6	0.6	0.2	0.2
\$ 10,000 - 19,999	14.1	13.5	2.8	2.9	0.9	0.9
20,000 - 29,999	16.5	16.1	5.6	5.7	2.7	2.8
30,000 - 49,999	24.7	25.2	12.9	13.8	9.0	9.8
50,000 - 99,999	25.3	26.1	23.6	25.6	21.0	23.1
100,000 - 199,999	8.9	9.2	15.7	17.2	17.4	19.3
200,000 and over	3.7	3.5	38.8	34.2	48.8	43.9
Total	100.0	100.0	100.0	100.00	100.0	100.0

Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2001

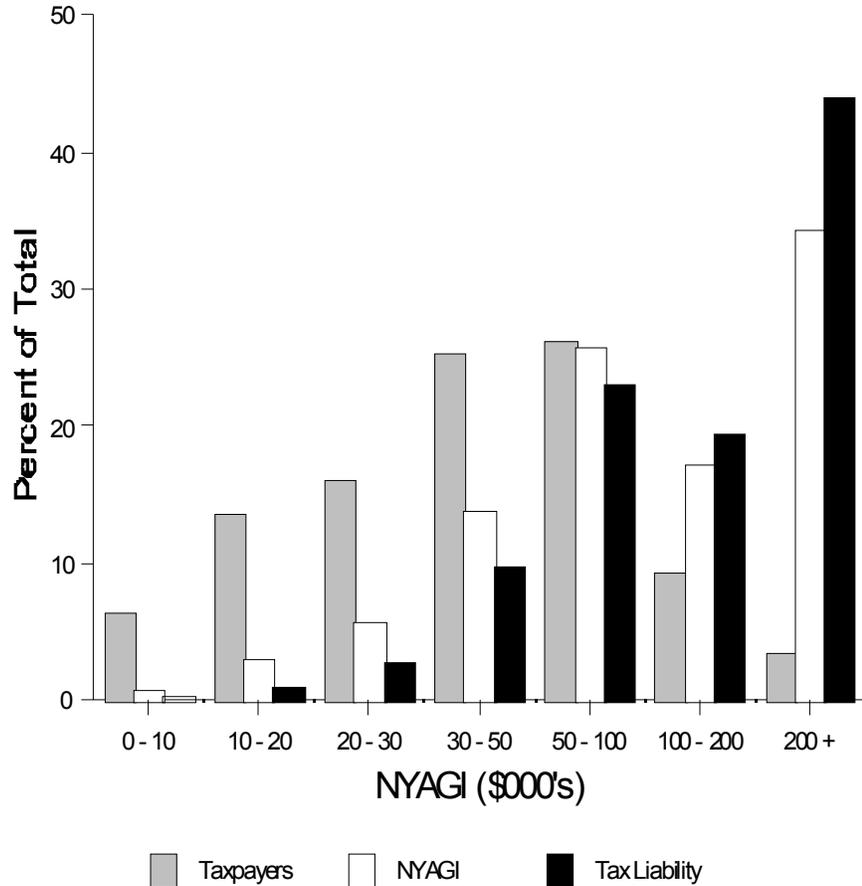


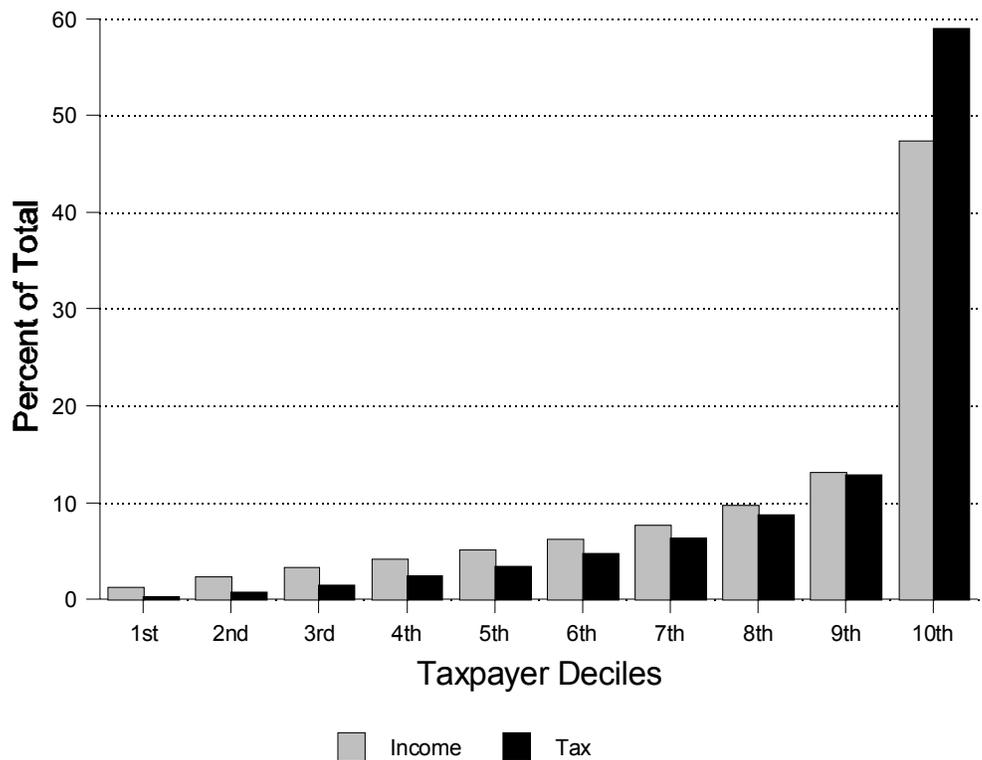
Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.2 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 47.3 percent of all income and paid 59 percent of all tax. The increasing effective tax rate, especially for the top decile, illustrates the progressive structure of the tax. The median income for taxpayers equaled \$39,658. Taxpayers below the median had 16 percent of total NYAGI and paid 8.4 percent of total tax, while those above the median bore 91.6 percent of the tax burden.

Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2001 1/

Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (\$ Millions)	Percent of Total	Amount (\$ Millions)	Percent of Total	
Less than \$12,714	\$ 4,709	1.2	\$ 58	0.3	1.2
\$12,714 - 20,056	9,393	2.3	153	0.8	1.6
20,056 - 26,346	13,288	3.3	285	1.5	2.1
26,346 - 32,531	16,790	4.1	459	2.4	2.7
32,531 - 39,658	20,565	5.1	666	3.4	3.2
39,658 - 48,771	25,125	6.2	907	4.7	3.6
48,771 - 60,964	31,169	7.7	1,225	6.3	3.9
60,964 - 78,667	39,511	9.7	1,698	8.7	4.3
78,667 - 113,105	53,261	13.1	2,504	12.9	4.7
113,105 and over	192,055	47.3	11,466	59.0	6.0
Total	\$405,866	100.0	\$19,421	100.0	4.8

1/ Positive tax liability.
 2/ NYAGI.
 3/ Tax liability as a percent of NYAGI.

Figure 2: Percent of NYAGI and Tax Liability by Decile for Resident Taxpayers in 2001



Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2000.

Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2000 and 2001 1/
(Dollar Data in Millions)

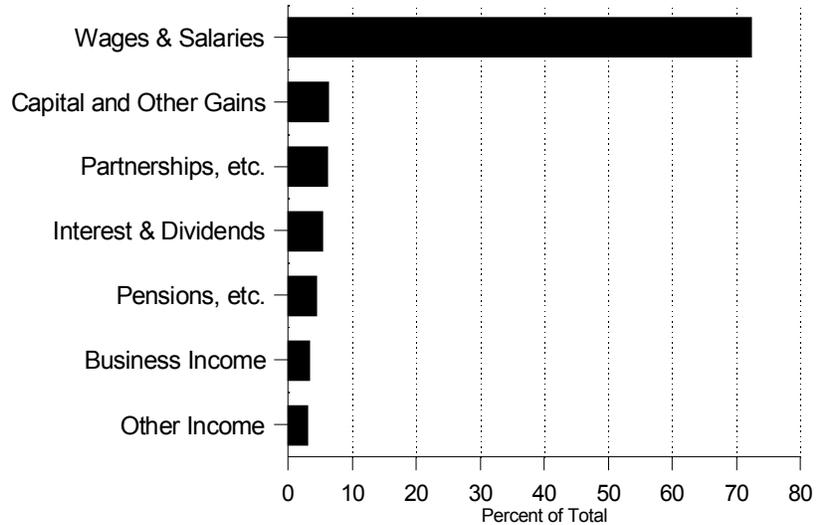
Components of Income	2000	2001	Change	
			Amount	Percent
Wages and Salaries	\$306,578	\$309,448	\$2,870	0.9
Capital & Other Gains (Net)	57,301	26,538	(30,763)	(53.7)
Interest and Dividends	26,196	22,296	(3,900)	(14.9)
Partnerships, Estates, Trusts, Rents, Royalties	24,976	25,579	603	2.4
Pensions, Annuities, IRAs	19,637	18,408	(1,229)	(6.3)
Business and Farm Income (Net)	14,112	14,024	(89)	(0.6)
All Other Income 2/	12,329	12,238	(91)	(0.7)
Total	\$461,129	\$428,530	\$(32,600)	(7.1)

1/ Before adjustments, such as alimony paid, contributions to IRAs, and 50 percent of self-employment tax paid.

2/ Includes unemployment benefits, taxable social security, alimony, refunds of state and local income taxes and other income.

Reflecting a slowdown in the State's economy, total federal gross income declined 7.1 percent in 2001. Except for wages and partnership, estate, trust, and rent/royalty income which exhibited small growth, all sources of income declined in 2001. Wages and salaries comprised the largest single income component, about 72.2 percent of federal gross income. Capital gains constituted the second largest single source of income, although its share decreased from 12.4 percent in 2000 to 6.2 percent in 2001. This is attributable to the large drop in net capital gains income of \$30.8 billion, or 53.7 percent, from 2000 caused by the decline in financial markets in 2001. Figure 3 depicts the overall distribution of components of federal gross income.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2001



Standard and Itemized Deductions

Approximately 74 percent of resident taxpayers used the standard deduction in 2001 compared to 75 percent in 2000. Approximately 1.5 million taxpayers claimed itemized deductions worth \$32.2 billion, compared to \$31.2 billion in the previous year.

Table 7 and Figure 4 show that the deduction for taxes paid was the most often claimed New York State itemized deduction, followed closely by deductions for charitable contributions and interest paid.

Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2001

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,479	\$8,472	\$ 5,728
Charitable Contributions	1,424	9,040	6,348
Interest Paid	1,159	15,040	12,976
Medical and Dental	226	1,213	5,367
Other 2/	814	5,963	7,326
Total Before Limitations 3/	1,484	39,728	26,771
Total After Limitations 4/	1,484	\$32,210	\$21,705

1/ Primarily includes real property taxes. Federal deductions for New York State and local income taxes and certain other federal deductions (e.g., interest expense relating to items exempt from tax in New York) totaling \$15.4 billion were not allowed on State returns.

2/ Includes deductions for miscellaneous expenses and casualty/theft losses. Number claiming includes taxpayers claiming at least one of these deductions.

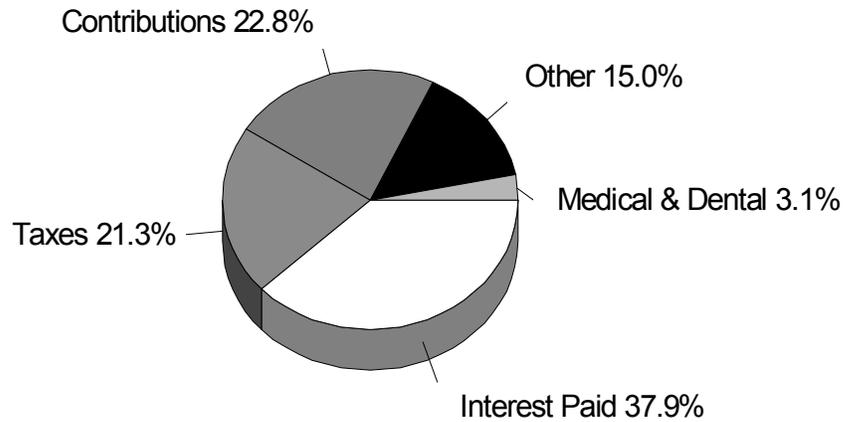
3/ Also includes minor corrections.

4/ Limitations are the federal limitation to which New York conforms, and the New York itemized deduction adjustment. Therefore, the data items refer to taxpayers who actually itemized deductions, after limitations and adjustments. Note also that columns are not additive, because of the limitations and because most taxpayers used more than one deduction.

As Table 7 also shows, interest payments of approximately \$15.0 billion represented the largest component of itemized deductions in dollar terms. Deductions for interest paid were 66 percent greater than that of the second largest deduction which were charitable contributions.

As described in Table 1 on page 7, the federal limitation, to which New York conforms, requires upper-income taxpayers to reduce their itemized deductions. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed. However, it reduced 316,000 taxpayers' total itemized deductions by approximately \$2.9 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 188,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$4.6 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$7.5 billion, to \$32.2 billion. Like the federal limitation, the New York adjustment applies to aggregate itemized deductions, so its effect on any particular deduction cannot be calculated. Figure 4 shows the distribution of itemized deductions prior to the limitations.

Figure 4: Percent of Gross Itemized Deductions Before Limitations by Type for Resident Taxpayers in 2001



Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2001 totaled nearly \$3.7 billion, nearly unchanged from the amount claimed in 2000. This amount has remained fairly constant since 1995. Approximately 2.0 million taxpayers claimed at least one dependent exemption.

Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by \$819 million for tax year 2001. These credits include:

- Household Credit
- Earned Income Tax Credit
- Special Additional Mortgage Recording Tax Credit
- Real Property Tax Circuit Breaker Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Resident Credit (Taxes Paid to Other Jurisdictions)
- Child and Dependent Care Credit
- Empire Zone and Zone Equivalent Area Credits
- Farmers School Tax Credit
- Solar Electric Generating Equipment Credit
- Employment of Persons with Disabilities Credit
- Alternative Fuels Vehicles Credit
- Qualified Emerging Technology Company Credits
- Low Income Housing Credit
- Transportation Access Credit
- Industrial or Manufacturing Business Credit
- Residential Petroleum Tank Credit
- Qualified Empire Zone (QEZE) Credits
- College Tuition Credit
- Defibrillator Credit
- Green Buildings Credit

Table 8 summarizes the credits claimed by resident taxpayers in 2001.

Table 8: Summary of Credits Claimed by Resident Taxpayers in 2001

Credit	Amount (000)
Resident	\$615,575
Household	67,049
Child Care	73,766
Earned Income	22,937
College Tuition	11,717
All Other Credits*	28,366
Total	\$819,410

* Investment, real property tax, accumulation distribution, EZ/ZEA, special additional mortgage recording tax, farmers school tax, alternative fuels vehicles, solar electric generating equipment, low income housing, transportation access, industrial/manufacturing business, employment of persons with disabilities, qualified emerging technology company, petroleum tank, QEZE, defibrillator and green building credits.

Household Credit

All nondependent taxpayers with FAGI below \$28,000 (single) or \$32,000 (all others) may take the nonrefundable household credit. The credit ranges between \$20 and \$75 for single filers, with similar amounts for other filers and additional amounts for dependents. In 2001, 1.5 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$67 million. Table 9 details the distribution of this credit by NYAGI.

Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2001

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	79,515	5.2	\$ 3,513	5.2	\$44
\$10,000 - 14,999	307,958	20.1	13,873	20.7	45
15,000 - 19,999	338,325	22.1	17,248	25.7	51
20,000 - 24,999	398,356	26.1	19,481	29.1	49
25,000 and over	404,896	26.5	12,934	19.3	32
Total	1,529,050	100.0	\$67,049	100.0	\$44

Earned Income Tax Credit

For tax year 2001, certain taxpayers could claim an earned income tax credit (EITC) equal to 25 percent of the federal credit. The EITC is refundable to residents and nonrefundable to nonresidents. (For more information on the credit, see Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2001*.)

Table 10 shows that in tax year 2001, nearly 1.2 million New York residents claimed \$496 million in earned income tax credits. Approximately 95 percent of total credit claims were made on nontaxable returns, and thus constituted refunds, sometimes termed “negative taxes.” The amount of EITC claimed on taxable resident returns totaled nearly \$23 million (see Table 8 on page 19). Under the 2001 EITC structure, the credit increased with earned income to about \$10,000 for claimants with children; the credit remained flat as earned income increased until income exceeded \$13,090, and it phased out at higher income levels. As a result, the highest average credit amount for 2001 occurred in the \$8,000-\$12,000 earned income class. The amount of EITC which can be claimed must be reduced by any household credit amount used by the taxpayer.

Table 10: Residents Who Claimed the Earned Income Credit by Earned Income Class in 2001*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	135,860	11.3	\$ 16,170	3.3	\$ 119
4,001 - 8,000	263,429	22.0	90,315	18.1	343
8,001 - 12,000	219,983	18.5	153,810	31.0	699
12,001 - 16,000	159,900	13.3	107,712	21.7	674
16,001 - 20,000	146,812	12.2	68,213	13.8	465
20,001 - 24,000	132,140	11.0	39,688	8.0	300
24,001 - 28,000	101,040	8.4	16,683	3.4	165
28,001 and over	39,456	3.3	3,469	0.7	88
Total	1,198,620	100.0	\$496,059	100.0	\$414

* Table includes taxable returns and nontaxable returns with a refund.

Source: Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2001*

Other major credits include the resident credit and the child and dependent care credit. The resident credit for taxes paid to other jurisdictions totaled approximately \$616 million. The child and dependent care credit, claimed by 284,000 resident taxpayers, equaled approximately \$74 million. The amount of child and dependent care credit, resident credit, and household credit claimed in 2001 were all lower than the amounts claimed in 2000. This was partially attributable to a decline in the number of taxable returns filed.

Overpayments and Final Payments

The Department of Taxation and Finance is responsible for administering the local income taxes imposed by the city of New York and city of Yonkers. As a result, filers may attribute payments of tax (including overpayments) to both their State and local tax liabilities.

Of the approximately 5.7 million resident taxable returns, nearly 3.7 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$986. Thus, for about 64 percent of taxpayers, withholding by employers or estimated tax payments exceeded total tax liability. About 3.4 million taxpayers received all of their overpayment as refunds averaging \$628, while about 128,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$5,278, toward their 2002 tax. (Approximately 166,000 taxpayers requested both refunds and credits averaging \$1,979 and \$2,975, respectively.) Approximately 2 million taxpayers owed an average of \$741 in State and local taxes when they filed their returns.

Nonresidents and Part-Year Residents

Nonresidents and part-year residents typically account for between 10 and 15 percent of all taxpayers and tax liability. Table 11 provides a summary of nonresident and part-year resident returns filed in 2001.

Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2001

Filer	Total Number of Returns	Total Number of Taxpayers	Base Tax Before Proration (000)	Total Tax After Proration (000)	Average Tax Liability
Full-Year Nonresidents	619,348	538,238	\$7,761,671	\$3,118,132	\$5,793
Part-Year Residents	190,893	156,215	\$ 817,036	\$ 435,756	\$2,789

For full-year nonresidents, the ratio of final tax to base tax equaled about 40 percent (\$3,118 million/\$7,762 million). This means that, overall, 40 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 53 percent (\$436 million/\$817 million), the higher percentage reflecting New York-source income earned during their resident period.

Selected Historical Trends

This section provides analysis of recent statistical trends in certain tax provisions. This includes provisions for which usage or amounts have undergone important changes due to legal or economic developments.

Income Sources

Table 12 shows the pattern of resident taxpayers' long-term capital gains and retirement income (pensions, annuities, IRA distributions) between 1997 and 2001. Strong growth in capital gains income from 1997 to 2000 turned significantly negative in 2001 due to a substantial weakening of financial markets. Partnership, rent/royalty, and estate/trust income continued to grow in 2001, although at a reduced rate compared to recent years. Pension income decreased 6 percent in 2001 reversing a growth trend since 1997.

Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 1997 Through 2001
(Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
1997	28,630	17,869	13,486
1998	35,532	19,782	15,430
1999	44,074	22,391	17,392
2000	57,301	24,976	19,637
2001	26,538	25,579	18,408

Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 1997 and 2001.

These include:

- 1) the full exemption of social security benefits subject to federal income tax;
- 2) the full exemption of interest on U.S. government obligations; and
- 3) the exclusion of up to \$20,000 of pensions and annuities for individuals age 59 ½ and over (up to \$20,000 each for qualifying married persons filing jointly).

Table 13 indicates that each of these major New York subtraction modifications declined in 2001. Declining levels of unearned or non-wage income to social security recipients in 2001 may have shifted benefits from federally taxable to non-taxable. This would result in a reduction in the modification for taxable social security benefits at the state level.

Table 13: Major Subtraction Modifications for Resident Taxpayers from 1997 Through 2001
(Millions of Dollars)

Tax Year	Social Security	U.S. Government Bond Interest	Pension and Annuity Exclusion
1997	4,153	2,418	4,180
1998	4,291	2,529	4,174
1999	4,723	2,343	4,801
2000	5,914	2,735	5,262
2001	5,592	2,523	4,684

Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 1997 through 2001. Absent major law changes, average itemized deductions generally increase from year to year due to increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes generally rise as the cost of schools and local government increases). The average deduction for property taxes paid has not grown significantly since 1997. This is largely due to the State School Tax Reduction Program (known as the STAR program) which has reduced property tax bills since becoming effective in 1998.

The sizable increase in the average deduction for charitable contributions from 1997 to 2000 in part reflected the strong income growth (especially capital gains) for higher-income taxpayers, who likely increased contributions accordingly. However, due to a decline in the number of taxable returns and an increase in the standard deduction for married taxpayers in 2001, each of these categories of average itemized deduction experienced decreases in 2001 compared to 2000.

Table 14: Average Major Itemized Deductions for Resident Taxpayers from 1997 Through 2001 (Dollars)

Tax	Taxes*	Contributions	Interest	Medical
1997	5,654	5,219	11,455	4,788
1998	5,798	5,509	11,900	5,116
1999	5,864	6,434	12,334	5,159
2000	6,025	7,049	13,201	5,504
2001	5,729	6,348	12,977	5,377

* After subtraction of state and local income taxes.

Note: Amounts reflect deductions "claimed" not "allowed," because limitations on itemized deductions reduced the overall value of deductions claimed.



Focus on Nontaxable Returns

As a result of tax reductions that have been enacted since the mid-1990s, many more returns are now filed by persons who do not owe tax, but file to claim refundable tax credits. Tax reductions enacted which have increased the number of nontaxable returns filed over this period include large increases in standard deduction amounts, enhancement of the refundable earned income tax credit (EITC) which first took effect in 1994, significant increases in the child and dependent care credit for lower-income taxpayers, and the establishment of a refundable “farmer’s school tax credit” effective in tax year 1997.

This section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 2001 tax year.

Overview of Tax Years 1997 Through 2001

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 1997 to 2001. “Negative tax liabilities” refer to filers who receive refundable credits in excess of their pre-credit tax liability. Higher negative liabilities and negative effective tax rates correspond with higher amounts of refundable credits which benefit filers who claim them.

Table 15 and Figure 5 show that the number of nontaxable resident returns increased slightly from 1997 to 2001. Figure 6 illustrates how total credits increased dramatically from \$356 million in 1997 to \$697 million in 2001 primarily due to the increase in the earned income credit rate in 2000 and 2001 annual enhancements to the child care credit from 1997 to 2000. Correspondingly, the overall effective tax rate on nontaxable returns dropped from -1.9 percent in 1997 to -3.0 percent in 2001 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 1997-2001

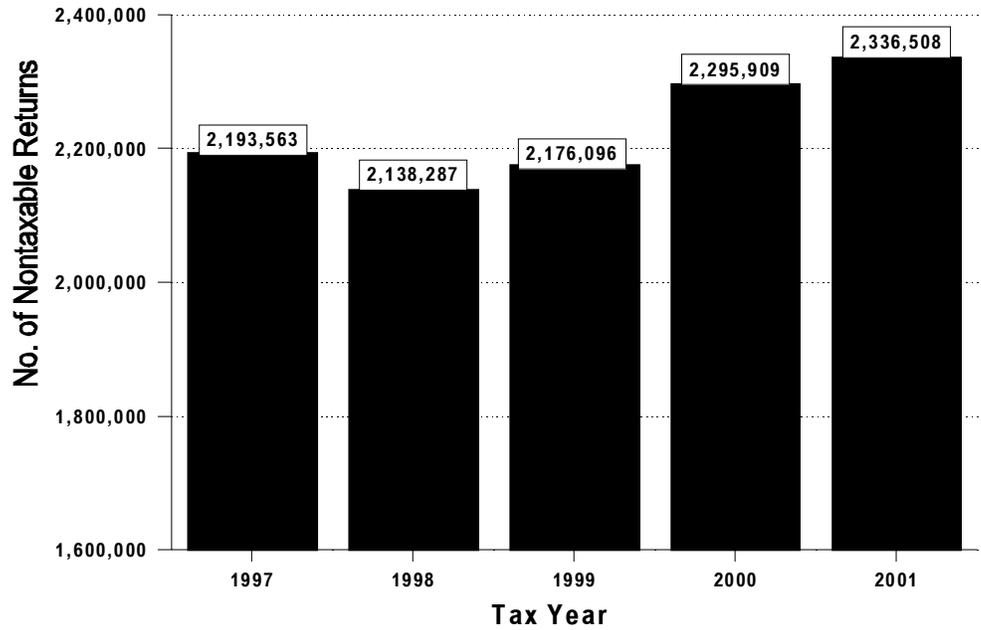


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 1997-2001

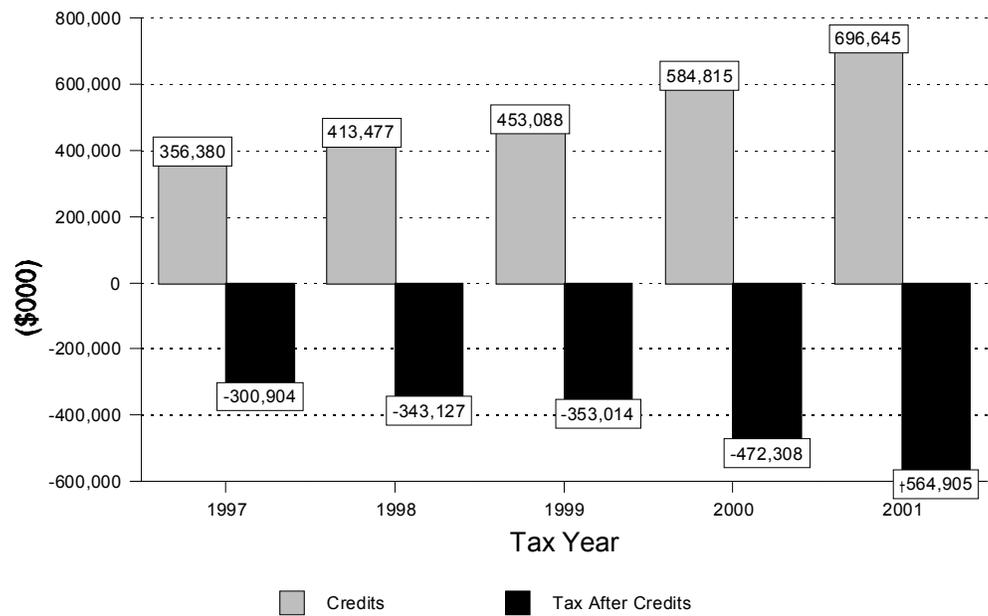


Table 15: Summary of Nontaxable Resident Returns – 1997-2001

2001 Tax Year						
NYAGI Class	# of Returns	Positive NYAGI (000)	Tax Before Credit (000)	Credits (000)	Tax After Credits (000)	Effective Rate (Tax/ NYAGI)
Less than \$10,000	1,619,042	\$6,417,601	\$2,604	\$203,619	(\$201,015)	(3.1%)
\$10,000– 15,000	343,537	4,239,005	8,340	204,596	(196,257)	(4.6%)
15,000– 20,000	216,935	3,767,808	35,177	137,315	(102,138)	(2.7%)
20,000– 25,000	99,344	2,207,188	31,075	66,214	(35,139)	(1.6%)
25,000 and over	57,649	2,417,060	54,544	84,900	(30,356)	(1.3%)
Total	2,336,507	\$19,048,662	131,740	696,645	(\$564,905)	(3.0%)
2000 Tax Year						
Less than \$10,000	1,622,228	\$6,692,144	\$2,446	\$188,738	(\$186,292)	(2.8%)
\$10,000 - 15,000	337,010	4,151,907	8,406	170,747	(162,341)	(3.9%)
15,000 - 20,000	209,225	3,622,147	34,880	119,700	(84,819)	(2.3%)
20,000 - 25,000	89,809	1,979,981	28,952	54,824	(25,872)	(1.3%)
25,000 and over	37,637	1,658,640	37,823	50,806	(12,984)	(0.8%)
Total	2,295,909	\$18,104,819	\$112,507	\$584,815	(\$472,308)	(2.6%)
1999 Tax Year						
Less than \$10,000	1,550,592	\$6,412,616	\$2,187	\$148,374	(\$146,188)	(2.3%)
\$10,000 - 15,000	334,104	4,095,213	7,482	132,556	(125,075)	(3.1%)
15,000- 20,000	187,823	3,243,905	30,787	92,702	(61,916)	(1.9%)
20,000 - 25,000	70,197	1,548,787	21,602	35,924	(14,321)	(0.9%)
25,000 and over	33,380	1,458,576	38,017	43,532	(5,515)	(0.4%)
Total	2,176,096	\$16,759,098	\$100,074	\$453,088	(\$353,014)	(2.1%)
1998 Tax Year						
Less than \$10,000	1,554,377	\$6,509,869	\$2,302	\$155,739	(\$153,437)	(2.4%)
\$10,000 - 15,000	338,420	4,159,992	7,761	129,859	(122,098)	(2.9%)
15,000 - 20,000	173,549	2,971,272	25,769	80,211	(54,441)	(1.8%)
20,000 - 25,000	56,032	1,210,363	15,718	24,685	(8,967)	(0.7%)
25,000 and over	15,909	806,761	18,800	22,984	(4,184)	(0.5%)
Total	2,138,287	\$15,658,257	\$70,351	\$413,477	(\$343,127)	(2.2%)
1997 Tax Year						
Less than \$10,000	1,619,743	\$ 6,825,026	\$ 2,071	\$143,295	(\$141,224)	(2.1%)
\$10,000 - 15,000	352,849	4,349,612	7,340	120,609	(113,269)	(2.6%)
15,000 - 20,000	170,646	2,909,870	24,098	64,457	(40,359)	(1.4%)
20,000 - 25,000	37,986	815,899	8,546	11,898	(3,352)	(0.4%)
25,000 and over	12,339	660,829	13,422	16,121	(2,699)	(0.4%)
Total	2,193,563	\$15,561,236	\$55,477	\$356,380	(\$300,904)	(1.9%)

Table 16 provides detail on claims for each of the major credits for tax years 1997 through 2001. The earned income tax credit has grown significantly since 1997 due to statutory increases at both the State and federal levels. Because no law changes occurred, the household and real property tax credits remained fairly constant. Finally, the child care credit rose markedly from 1997 to 2000 due to legislation enhancing the credit for lower-income files and continued to grow significantly in 2001. The significant growth in other credits is attributable to a large increase in other refundable credits claimed.

Table 16: Summary of Credits on Nontaxable Resident Returns – 1997-2001 (Millions of Dollars)

Year	Earned Income	Household	Real Property Tax	Child Care	Farmer School Tax	Other	Total
2001	453.0	32.4	9.8	122.5	14.4	64.5	696.6
2000	393.4	31.3	10.2	110.6	13.9	25.4	584.8
1999	311.1	27.9	9.3	75.0	19.2	10.6	453.1
1998	309.4	25.1	9.6	38.1	12.0	19.3	413.5
1997	291.1	23.2	9.9	9.2	9.0	14.0	356.4

Usage of Modifications –
2001

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$26.2 billion by \$12.0 billion in total.

Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2001 Tax Year

NYAGI Class	Positive Federal Adjusted Gross Income		Social Security Benefits		NY & Federal Government Pensions		Pensions & Annuities		U.S. Government Interest	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,604,483	\$11,449,187	180,722	\$ 1,098,038	195,568	\$4,694,851	372,468	\$3,813,793	94,933	\$399,574
\$10,000 - 15,000	343,537	5,557,615	31,510	230,991	18,549	511,149	41,267	465,817	13,268	76,960
15,000 - 20,000	216,935	3,988,440	6,440	55,064	2,784	67,836	7,433	77,377	2,228	14,999
20,000 - 25,000	99,344	2,306,144	3,484	22,221	1,366	45,145	1,366	14,869	1,299	2,040
25,000 and over	57,649	2,870,745	9,503	125,889	1,299	35,231	6,124	76,914	3,720	128,404
Total	2,321,948	26,172,130	231,659	1,532,202	219,566	5,354,212	428,658	4,448,770	115,448	621,977

Usage of Deductions –
2001

Table 18 shows that standard and itemized deductions totaled over \$15.2 billion, reducing most of the \$19.0 billion of NYAGI subject to tax. Note that the total deductions used was \$3.8 billion less than NYAGI, because many filers with dependent exemptions did not need to use the full amount of their deductions to reduce their taxable income to zero.

Table 18: Deductions on Non-taxable Resident Returns – 2001 Tax Year

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used	
	Number	Amt. (000)		Amt. (000)
Under \$10,000	1,468,323	\$ 6,417,601		\$ 6,343,573
\$10,000 - 15,000	343,537	4,239,005		3,811,972
15,000 - 20,000	216,935	3,767,808		2,562,106
20,000 - 25,000	99,344	2,207,188		1,239,977
25,000 and over	57,649	2,417,060		1,286,884
Total	2,185,788	\$19,048,662		\$15,244,512

Usage of Credits – 2001

Table 19 shows credits claimed on nontaxable returns. The refundable earned income credit was the largest of these credits.

Table 19: Credits Claimed on Nontaxable Resident Returns – 2001 Tax Year

NYAGI Class	Earned Income		Household		Real Property Tax*		Child Care		Other		Total	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number**	Amt. (000)
Under \$10,000	478,157	\$157,452	96,265	\$ 2,323	94,552	\$8,301	28,625	\$19,072	16,600	16,470	714,199	\$203,619
\$10,000 - 15,000	221,500	164,102	132,669	6,253	22,948	1,215	36,456	28,653	7,549	4,375	421,122	204,597
15,000 - 20,000	191,234	94,922	193,304	15,185	7,554	308	33,039	23,791	8,467	3,109	433,598	137,315
20,000 - 25,000	89,011	32,505	93,061	7,237	0	0	34,413	24,472	4,880	2,001	221,365	66,214
25,000 and over	24,419	3,972	29,702	1,410	0	0	33,271	26,500	8,327	53,018	95,719	84,900
Total	1,004,321	\$452,953	545,001	\$32,407	125,054	\$9,824	165,804	\$122,488	45,823	\$78,973	1,886,003	\$696,645

* Does not include additional credits claimed on "stand alone" IT-214 forms filed by persons not required to file regular tax returns.

** Total number of credits claimed. Some filers claim more than one credit.

Note: "Other" credits include the resident credit, farmers' school tax credit, various business credits, and other refundable and non-refundable credits listed on Form IT-201-ATT.

Tables Accompanying This Report

The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 2001 tax year. Section 1 (tables 20 through 36) depicts distributions of resident, nonresident and part-year resident taxable returns classified by New York adjusted gross income or New York-source income. Summary information only is provided for nonresidents and part-year residents. Section 2 (tables 37 through 56) displays selected tax components by filing status for resident taxable returns. In addition, a brief overview of fiduciary returns, which are not otherwise included in the study, begins on page 91.

Section I:
Resident, Nonresident and Part-Year Resident Taxable Returns Classified
by New York Adjusted Gross Income or New York-Source Income
Tables 20 Through 36

**Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)**

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than \$5,000	128,054	\$512,207	\$383,496	...	\$128,711
\$5,000 - 9,999	235,449	1,842,303	1,105,436	\$223	736,644
10,000 - 14,999	376,279	4,696,519	2,736,615	12,601	1,947,303
15,000 - 19,999	397,703	6,946,745	3,552,699	50,361	3,343,684
20,000 - 24,999	449,193	10,117,435	4,298,179	150,502	5,668,754
25,000 - 29,999	472,239	12,993,272	4,834,138	278,533	7,880,601
30,000 - 34,999	437,654	14,198,345	4,690,545	274,637	9,233,162
35,000 - 39,999	384,276	14,397,784	4,241,193	257,998	9,898,594
40,000 - 44,999	332,237	14,093,265	3,829,141	226,591	10,037,533
45,000 - 49,999	282,834	13,420,966	3,390,512	209,228	9,821,226
50,000 - 54,999	245,313	12,859,818	3,101,947	192,219	9,565,651
55,000 - 59,999	216,646	12,443,129	2,847,701	181,056	9,414,372
60,000 - 64,999	193,387	12,071,045	2,718,962	178,201	9,173,882
65,000 - 74,999	321,005	22,382,757	4,613,777	311,205	17,457,775
75,000 - 99,999	514,433	44,311,311	8,245,599	549,730	35,515,982
100,000 - 149,999	396,545	47,643,906	7,498,991	427,747	39,717,168
150,000 - 199,999	129,175	22,147,518	2,884,461	138,171	19,124,886
200,000 - 499,999	147,055	43,376,981	3,704,249	152,918	39,519,815
500,000 - 999,999	32,380	22,121,550	949,314	34,595	21,137,642
1,000,000 - 4,999,999	19,275	36,310,827	1,218,169	20,896	35,071,762
5,000,000 - 9,999,999	1,572	10,778,816	331,922	1,847	10,445,047
10,000,000 and over	962	26,199,279	1,370,387	1,083	24,827,809
Total	5,713,665	\$405,865,778	\$72,547,431	\$3,650,344	\$329,668,003

NYAGI Class	Tax Before Credits	Tax Credits 1/	Tax After Credits	Tax Liability as a Percent of NYAGI
Less than \$5,000	\$5,090	\$7	\$5,083	0.992
\$5,000 - 9,999	29,355	3,991	25,364	1.377
10,000 - 14,999	77,937	15,909	62,028	1.321
15,000 - 19,999	137,261	20,222	117,039	1.685
20,000 - 24,999	246,812	34,841	211,971	2.095
25,000 - 29,999	359,495	30,518	328,977	2.532
30,000 - 34,999	443,441	17,679	425,762	2.999
35,000 - 39,999	493,795	16,721	477,074	3.314
40,000 - 44,999	515,966	15,631	500,335	3.550
45,000 - 49,999	516,100	14,737	501,363	3.736
50,000 - 54,999	510,051	12,681	497,371	3.868
55,000 - 59,999	511,658	11,925	499,733	4.016
60,000 - 64,999	503,900	8,706	495,194	4.102
65,000 - 74,999	983,063	16,384	966,678	4.319
75,000 - 99,999	2,073,415	42,450	2,030,965	4.583
100,000 - 149,999	2,549,451	62,467	2,486,984	5.220
150,000 - 199,999	1,309,991	39,289	1,270,702	5.737
200,000 - 499,999	2,707,033	107,456	2,599,577	5.993
500,000 - 999,999	1,447,913	79,633	1,368,280	6.185
1,000,000 - 4,999,999	2,402,406	141,372	2,261,035	6.227
5,000,000 - 9,999,999	715,485	35,646	679,839	6.307
10,000,000 and over	1,700,704	91,146	1,609,558	6.144
Total	\$20,240,322	\$819,410	\$19,420,912	4.785

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax, college tuition and various refundable credits for new businesses. See footnote 3/ and 4/ of Table 27 for a complete list.

NOTES: In all tables that follow, "..." signifies that there are no observations.

Figures do not necessarily add to totals due to rounding.

**Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)**

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$5,000	128,054	2.24	\$512,207	0.13	\$5,083	0.03
\$5,000 - 9,999	363,503	6.36	2,354,510	0.58	30,447	0.16
10,000 - 14,999	739,782	12.95	7,051,029	1.74	92,476	0.48
15,000 - 19,999	1,137,485	19.91	13,997,774	3.45	209,514	1.08
20,000 - 24,999	1,586,678	27.77	24,115,209	5.94	421,485	2.17
25,000 - 29,999	2,058,917	36.03	37,108,481	9.14	750,462	3.86
30,000 - 34,999	2,496,571	43.69	51,306,826	12.64	1,176,224	6.06
35,000 - 39,999	2,880,847	50.42	65,704,610	16.19	1,653,299	8.51
40,000 - 44,999	3,213,084	56.24	79,797,875	19.66	2,153,633	11.09
45,000 - 49,999	3,495,918	61.19	93,218,841	22.97	2,654,997	13.67
50,000 - 54,999	3,741,231	65.48	106,078,659	26.14	3,152,367	16.23
55,000 - 59,999	3,957,877	69.27	118,521,788	29.20	3,652,100	18.80
60,000 - 64,999	4,151,264	72.65	130,592,833	32.18	4,147,294	21.35
65,000 - 74,999	4,472,269	78.27	152,975,590	37.69	5,113,972	26.33
75,000 - 99,999	4,986,702	87.28	197,286,901	48.61	7,144,938	36.79
100,000 - 149,999	5,383,247	94.22	244,930,807	60.35	9,631,921	49.60
150,000 - 199,999	5,512,422	96.48	267,078,325	65.80	10,902,623	56.14
200,000 - 499,999	5,659,477	99.05	310,455,306	76.49	13,502,200	69.52
500,000 - 999,999	5,691,857	99.62	332,576,856	81.94	14,870,480	76.57
1,000,000 - 4,999,999	5,711,132	99.96	368,887,683	90.89	17,131,515	88.21
5,000,000 - 9,999,999	5,712,704	99.98	379,666,499	93.54	17,811,354	91.71
10,000,000 and over	5,713,666	100.00	\$405,865,778	100.00	\$19,420,912	100.00

Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Taxable Returns in 2001

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax After Credits
Less than \$5,000	\$4,000	\$2,995	...	\$1,005	\$40	\$40
\$5,000 - 9,999	7,825	4,695	\$1	3,129	125	108
10,000 - 14,999	12,481	7,273	33	5,175	207	165
15,000 - 19,999	17,467	8,933	127	8,407	345	294
20,000 - 24,999	22,524	9,569	335	12,620	549	472
25,000 - 29,999	27,514	10,237	590	16,688	761	697
30,000 - 34,999	32,442	10,717	628	21,097	1,013	973
35,000 - 39,999	37,467	11,037	671	25,759	1,285	1,241
40,000 - 44,999	42,419	11,525	682	30,212	1,553	1,506
45,000 - 49,999	47,452	11,988	740	34,724	1,825	1,773
50,000 - 54,999	52,422	12,645	784	38,994	2,079	2,027
55,000 - 59,999	57,435	13,144	836	43,455	2,362	2,307
60,000 - 64,999	62,419	14,060	921	47,438	2,606	2,561
65,000 - 74,999	69,727	14,373	969	54,385	3,062	3,011
75,000 - 99,999	86,136	16,029	1,069	69,039	4,030	3,948
100,000 - 149,999	120,148	18,911	1,079	100,158	6,429	6,272
150,000 - 199,999	171,454	22,330	1,070	148,054	10,141	9,837
200,000 - 499,999	294,971	25,190	1,040	268,742	18,408	17,678
500,000 - 999,999	683,186	29,318	1,068	652,799	44,716	42,257
1,000,000 - 4,999,999	1,883,830	63,199	1,084	1,819,547	124,638	117,304
5,000,000 - 9,999,999	6,856,753	211,146	1,175	6,644,432	455,143	432,468
10,000,000 and over	27,234,178	1,424,519	1,126	25,808,533	1,767,884	1,673,137
Resident Average	\$71,034	\$12,697	\$639	\$57,698	\$3,542	\$3,399

Table 23: Federal Components of Income by New York Adjusted Gross Income - Full-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income							
			Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	128,054	\$531,948	117,294	\$458,831	49,320	\$36,573	26,195	\$27,878	
\$5,000 - 9,999	235,449	2,273,369	202,314	1,479,954	100,201	179,944	43,982	73,287	
10,000 - 14,999	376,279	5,864,739	311,048	3,648,038	151,300	463,483	73,932	194,985	
15,000 - 19,999	397,703	8,735,166	330,284	5,381,258	186,521	589,386	83,826	224,148	
20,000 - 24,999	449,193	11,814,956	403,215	8,607,186	202,758	512,716	85,235	233,434	
25,000 - 29,999	472,239	14,393,624	435,986	11,468,727	232,238	429,462	87,261	228,884	
30,000 - 34,999	437,654	15,838,332	412,180	12,739,408	238,477	484,699	88,341	173,480	
35,000 - 39,999	384,276	15,693,044	364,420	13,062,394	230,833	349,651	85,129	152,015	
40,000 - 44,999	332,237	15,212,921	316,331	12,763,834	218,812	312,711	82,260	162,586	
45,000 - 49,999	282,834	14,490,301	271,630	12,223,409	200,913	283,134	83,047	177,910	
50,000 - 54,999	245,313	13,779,089	235,686	11,559,362	182,409	299,892	77,536	158,615	
55,000 - 59,999	216,646	13,278,603	206,069	11,138,172	169,858	319,287	72,149	199,559	
60,000 - 64,999	193,387	12,859,965	185,842	10,837,844	154,659	263,048	70,238	141,867	
65,000 - 74,999	321,005	23,535,957	311,974	20,320,869	267,935	388,588	122,064	251,368	
75,000 - 99,999	514,433	46,329,895	495,888	39,662,973	458,080	783,918	243,704	474,393	
100,000 - 149,999	396,545	49,811,529	378,761	41,287,647	372,254	900,968	237,942	705,225	
150,000 - 199,999	129,175	23,338,870	120,614	17,627,027	123,395	521,067	95,236	417,219	
200,000 - 499,999	147,055	45,977,269	131,904	30,101,348	143,131	1,253,409	123,077	1,147,008	
500,000 - 999,999	32,380	23,170,299	27,733	13,028,444	31,941	781,086	30,181	753,158	
1,000,000 - 4,999,999	19,275	37,511,212	16,030	18,412,656	19,151	1,754,431	18,648	1,429,342	
5,000,000 - 9,999,999	1,572	11,029,436	1,368	5,012,515	1,567	722,056	1,540	432,909	
10,000,000 and over	962	27,015,108	812	8,625,638	960	1,616,330	955	1,290,597	
Total	5,713,665	\$432,485,630	5,277,382	\$309,447,535	3,736,712	\$13,245,839	1,832,480	\$9,049,866	

NYAGI Class		Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	9,764	\$7,483	5,258	\$8,217	1,747	\$2,986	...	...
\$5,000 - 9,999	25,725	44,866	8,748	13,969	4,718	14,238	3,318	\$12,076	
10,000 - 14,999	30,368	52,673	19,412	35,529	12,131	58,524	6,150	39,398	
15,000 - 19,999	36,694	119,880	27,994	57,698	19,483	130,382	15,424	104,306	
20,000 - 24,999	34,320	81,343	28,893	80,065	15,642	135,781	21,276	143,371	
25,000 - 29,999	37,113	129,646	29,022	69,932	21,575	194,373	20,987	147,822	
30,000 - 34,999	34,870	127,814	31,779	83,391	19,301	194,433	24,662	190,378	
35,000 - 39,999	35,459	115,102	29,210	62,039	15,629	172,526	21,308	174,383	
40,000 - 44,999	29,890	128,968	27,948	66,562	14,746	186,739	23,358	172,372	
45,000 - 49,999	30,092	133,422	31,009	62,990	11,070	106,722	21,718	149,179	
50,000 - 54,999	27,571	149,486	27,214	63,383	15,255	161,311	17,992	154,572	
55,000 - 59,999	31,286	138,596	24,575	51,827	10,936	159,459	18,161	158,347	
60,000 - 64,999	29,351	104,877	22,707	53,486	12,684	170,034	13,082	107,782	
65,000 - 74,999	49,253	236,744	43,583	113,676	23,019	342,423	27,415	239,971	
75,000 - 99,999	97,201	636,081	93,858	205,547	46,275	912,927	47,178	377,010	
100,000 - 149,999	94,479	1,007,401	95,298	224,220	51,785	1,507,518	38,934	337,065	
150,000 - 199,999	39,112	780,396	41,133	116,079	29,092	1,491,814	9,460	152,201	
200,000 - 499,999	52,337	2,597,618	60,976	224,663	51,385	5,637,115	13,455	439,928	
500,000 - 999,999	13,284	2,026,643	15,746	67,625	16,576	4,522,015	3,971	215,219	
1,000,000 - 4,999,999	9,749	5,874,845	8,720	69,470	11,171	8,570,267	3,533	662,120	
5,000,000 - 9,999,999	995	3,075,302	535	8,731	869	1,937,686	456	546,911	
10,000,000 and over	714	10,718,477	244	11,030	528	4,082,177	346	588,075	
Total	749,628	\$28,287,663	673,863	\$1,750,129	405,620	\$30,691,451	352,183	\$5,112,485	

1/ Lines 7-8 on tax form IT-201; includes other gains and losses and capital gain distributions.

2/ Includes estate and trust income.

Table 23: Federal Components of Income by New York Adjusted Gross Income - Full-Year Resident Taxable Returns in 2001 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income				Pensions and Annuities 3/	
	Net Profit		Net Loss		Number	Amount
	Number	Amount	Number	Amount		
Less than \$5,000	...	...	...	...	751	\$843
\$5,000 - 9,999	9,718	\$69,743	1,852	\$3,494	21,911	331,671
10,000 - 14,999	28,425	233,257	5,075	26,176	61,312	890,656
15,000 - 19,999	36,548	392,527	9,572	46,872	87,166	1,422,929
20,000 - 24,999	35,913	437,100	9,952	51,673	77,423	1,287,509
25,000 - 29,999	32,978	436,683	11,516	63,897	67,660	1,050,082
30,000 - 34,999	30,206	377,784	12,101	57,415	65,890	1,128,421
35,000 - 39,999	31,552	481,116	9,874	49,787	53,454	853,692
40,000 - 44,999	29,368	474,124	11,360	81,478	49,209	794,156
45,000 - 49,999	24,015	348,558	13,717	60,170	49,558	837,536
50,000 - 54,999	23,346	325,591	9,198	31,656	44,492	735,453
55,000 - 59,999	24,526	352,190	7,318	35,545	43,603	709,638
60,000 - 64,999	21,444	331,759	7,381	29,110	38,746	692,337
65,000 - 74,999	38,526	657,165	13,682	70,445	59,137	988,018
75,000 - 99,999	66,780	1,424,737	25,206	124,702	107,408	1,795,237
100,000 - 149,999	57,206	1,640,814	21,178	122,651	87,397	1,956,069
150,000 - 199,999	24,867	1,184,657	7,116	38,438	27,287	814,495
200,000 - 499,999	30,600	2,879,702	7,877	104,049	28,310	1,296,949
500,000 - 999,999	6,268	1,105,135	1,605	29,343	5,696	423,053
1,000,000 - 4,999,999	3,018	837,305	1,075	72,142	3,481	317,148
5,000,000 - 9,999,999	257	146,729	100	17,403	291	43,288
10,000,000 and over	169	1,033,231	86	29,693	198	39,038
Total	555,728	\$15,169,906	186,842	\$1,146,140	980,380	\$18,408,216

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	1,502	\$1,561	2,253	\$4,009	\$523,929
\$5,000 - 9,999	24,339	92,441	16,579	16,764	2,239,842
10,000 - 14,999	82,950	377,655	45,319	46,573	5,771,594
15,000 - 19,999	118,254	594,159	66,260	89,371	8,556,424
20,000 - 24,999	141,004	667,032	73,657	127,964	11,559,028
25,000 - 29,999	139,677	605,674	82,766	131,743	14,130,137
30,000 - 34,999	156,356	790,033	82,236	153,445	15,531,443
35,000 - 39,999	143,235	627,782	82,880	164,973	15,363,097
40,000 - 44,999	138,195	577,504	67,288	132,710	14,947,501
45,000 - 49,999	126,776	548,216	56,041	103,735	14,282,831
50,000 - 54,999	118,262	546,102	54,086	92,889	13,593,311
55,000 - 59,999	109,372	420,655	43,244	86,767	13,105,070
60,000 - 64,999	105,994	424,901	38,353	83,675	12,692,614
65,000 - 74,999	182,098	586,273	66,578	188,599	23,158,759
75,000 - 99,999	301,127	995,818	97,873	351,070	45,627,755
100,000 - 149,999	231,151	1,058,732	88,071	431,091	48,949,346
150,000 - 199,999	75,912	491,046	37,445	317,866	22,703,137
200,000 - 499,999	99,181	1,059,960	54,808	772,802	44,431,665
500,000 - 999,999	24,575	523,486	14,789	319,465	22,531,368
1,000,000 - 4,999,999	15,858	844,843	9,341	274,106	36,963,000
5,000,000 - 9,999,999	1,323	204,894	790	27,101	10,975,233
10,000,000 and over	857	199,398	527	39,021	26,937,065
Total	2,337,997	\$12,238,166	1,081,183	\$3,955,741	\$424,574,148

3/ Includes IRA Distributions

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

Table 24: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2001 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	751	\$668	...	...	996	\$863	751	\$281	...	...
\$5,000 - 9,999	1,185	1,279	1,504	\$227	1,400	75	5,702	2,497	5,170	\$157,123
10,000 - 14,999	3,012	7,083	7,422	2,055	4,930	4,927	16,589	6,798	16,318	356,531
15,000 - 19,999	2,732	11,118	13,024	5,596	7,552	1,517	33,164	15,096	22,070	468,199
20,000 - 24,999	4,525	13,178	19,626	12,988	10,587	6,265	49,902	27,111	14,142	419,219
25,000 - 29,999	3,946	8,233	33,682	27,213	12,048	5,903	60,673	32,562	14,480	371,416
30,000 - 34,999	2,447	7,794	39,783	36,386	20,796	13,147	85,180	66,656	14,985	414,999
35,000 - 39,999	2,373	5,552	41,450	43,483	19,087	6,290	91,357	60,036	13,018	286,169
40,000 - 44,999	2,893	11,724	40,191	45,235	16,799	9,369	91,696	63,200	9,627	252,888
45,000 - 49,999	2,419	7,841	37,938	43,568	16,590	6,557	87,961	53,472	12,549	312,657
50,000 - 54,999	3,011	8,691	37,393	51,982	18,560	9,846	88,175	59,545	8,103	225,658
55,000 - 59,999	2,958	11,785	34,144	51,584	16,384	8,899	84,006	57,168	7,956	204,662
60,000 - 64,999	1,899	5,172	30,901	54,734	16,272	10,652	81,686	61,442	6,856	174,428
65,000 - 74,999	2,611	17,515	48,084	88,316	31,105	28,144	144,496	108,227	11,299	250,679
75,000 - 99,999	7,979	18,473	78,043	141,336	44,408	36,414	247,031	207,646	16,549	342,356
100,000 - 149,999	9,809	38,998	58,267	130,617	48,744	58,960	187,851	206,428	13,167	335,379
150,000 - 199,999	6,078	26,895	12,014	28,476	19,467	34,751	60,465	103,379	3,257	68,678
200,000 - 499,999	12,967	69,664	7,282	15,244	33,040	143,829	81,130	280,472	3,368	104,597
500,000 - 999,999	5,248	58,788	719	1,087	11,648	135,928	20,667	174,481	537	14,019
1,000,000 - 4,999,999	4,884	112,882	201	370	8,927	364,327	13,652	322,342	227	6,374
5,000,000 - 9,999,999	556	27,000	4	7	817	90,724	1,165	80,437	12	421
10,000,000 and over	457	65,771	4	8	565	335,555	766	194,125	5	47
Total	84,742	\$536,104	541,677	\$780,514	360,721	\$1,312,943	1,534,066	\$2,183,401	193,697	\$4,766,499

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	...	...	5,809	\$12,971	...	...	...	...
\$5,000 - 9,999	8,919	\$55,952	11,578	\$32,554	14,607	\$148,175	1,185	\$1,059
10,000 - 14,999	34,518	248,824	15,492	92,762	36,681	367,798	5,468	\$16,563
15,000 - 19,999	54,923	418,655	14,146	83,082	55,091	625,677	7,205	\$16,398
20,000 - 24,999	55,173	443,873	14,416	48,352	42,546	489,088	6,649	\$38,328
25,000 - 29,999	48,829	371,273	11,858	33,711	31,521	338,347	4,737	\$30,722
30,000 - 34,999	46,183	454,344	17,176	94,652	28,806	344,304	6,122	\$20,700
35,000 - 39,999	33,750	369,313	13,370	34,481	19,949	248,637	5,873	\$20,200
40,000 - 44,999	28,658	345,042	13,156	45,363	15,790	202,476	4,771	\$11,518
45,000 - 49,999	24,548	314,526	12,827	41,409	14,729	174,563	4,220	\$20,866
50,000 - 54,999	21,479	299,735	11,158	22,086	14,387	186,644	5,188	\$9,047
55,000 - 59,999	18,927	243,760	11,352	40,638	12,826	169,576	5,160	\$12,842
60,000 - 64,999	16,889	234,090	11,144	49,741	12,107	159,322	3,515	\$10,480
65,000 - 74,999	20,449	277,676	19,584	54,687	13,634	182,934	6,380	\$25,575
75,000 - 99,999	29,967	438,673	33,488	131,545	24,219	322,538	12,064	\$48,077
100,000 - 149,999	28,443	439,926	32,422	149,194	22,063	316,844	13,375	\$48,007
150,000 - 199,999	11,155	194,262	13,874	86,375	8,551	133,958	7,440	\$30,492
200,000 - 499,999	16,348	300,084	22,549	210,599	11,739	190,264	14,124	\$138,560
500,000 - 999,999	4,111	78,940	8,033	179,701	2,743	47,872	5,409	\$90,105
1,000,000 - 4,999,999	2,762	55,030	7,560	410,773	1,743	30,042	4,976	\$296,212
5,000,000 - 9,999,999	222	4,689	827	141,532	137	2,507	533	\$84,512
10,000,000 and over	162	3,469	664	526,971	117	2,115	428	\$412,424
Total	506,415	\$5,592,135	302,482	\$2,523,178	383,984	\$4,683,683	124,821	\$1,382,688

Table 25: New York State Deductions by NY Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)

NYAGI Class		New York Deductions					
		Total with New York Deductions		Standard		Itemized 1/	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	128,053	\$383,496	127,809	\$383,428	244	\$68
	\$5,000 - 9,999	235,448	1,105,436	232,223	1,085,291	3,225	20,144
	10,000 - 14,999	376,279	2,736,615	360,159	2,590,362	16,120	146,253
	15,000 - 19,999	397,703	3,552,699	367,603	3,223,812	30,100	328,887
	20,000 - 24,999	449,193	4,298,179	402,757	3,706,328	46,436	591,850
	25,000 - 29,999	472,239	4,834,138	409,735	3,954,409	62,504	879,729
	30,000 - 34,999	437,654	4,690,545	364,514	3,577,649	73,140	1,112,897
	35,000 - 39,999	384,276	4,241,193	309,315	3,099,681	74,961	1,141,511
	40,000 - 44,999	332,238	3,829,141	256,499	2,619,526	75,739	1,209,615
	45,000 - 49,999	282,834	3,390,512	210,570	2,228,031	72,264	1,162,481
	50,000 - 54,999	245,314	3,101,947	175,927	1,928,813	69,387	1,173,134
	55,000 - 59,999	216,646	2,847,701	149,774	1,659,098	66,872	1,188,603
	60,000 - 64,999	193,387	2,718,962	128,671	1,484,314	64,716	1,234,648
	65,000 - 74,999	321,005	4,613,777	201,003	2,363,096	120,002	2,250,680
	75,000 - 99,999	514,432	8,245,599	274,554	3,318,576	239,878	4,927,023
	100,000 - 149,999	396,545	7,498,991	156,806	1,900,422	239,739	5,598,569
	150,000 - 199,999	129,174	2,884,461	40,363	476,090	88,811	2,408,371
	200,000 - 499,999	147,055	3,704,249	46,117	552,404	100,938	3,151,845
	500,000 - 999,999	32,381	949,314	10,866	131,687	21,515	817,626
	1,000,000 - 4,999,999	19,275	1,218,169	4,202	51,099	15,073	1,167,070
	5,000,000 - 9,999,999	1,572	331,922	204	2,402	1,368	329,520
	10,000,000 and over	962	1,370,387	45	571	917	1,369,817
	Total	5,713,666	\$72,547,431	4,229,717	\$40,337,090	1,483,949	\$32,210,341

1/ New York itemized deductions are federal deductions less state, local and foreign taxes paid and other adjustments, plus addition adjustments, less the New York itemized deduction adjustment (if applicable).

Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	...	...	...	...	...	...
\$5,000 -	9,999	860	\$2,549	3,225	\$12,976	215	\$639
10,000 -	14,999	8,328	34,977	15,582	33,192	8,328	37,041
15,000 -	19,999	15,183	56,393	29,568	92,532	14,118	71,826
20,000 -	24,999	21,033	79,386	46,163	168,110	21,852	161,557
25,000 -	29,999	23,111	92,939	61,716	234,972	33,090	261,566
30,000 -	34,999	21,197	99,870	71,742	311,598	43,092	375,639
35,000 -	39,999	22,169	92,084	74,585	345,773	45,653	365,359
40,000 -	44,999	19,185	92,067	75,739	392,648	49,380	411,707
45,000 -	49,999	14,314	66,623	71,986	380,503	49,473	410,117
50,000 -	54,999	12,568	55,642	69,256	426,129	51,974	450,129
55,000 -	59,999	11,869	64,073	66,872	455,472	50,410	454,768
60,000 -	64,999	9,311	54,858	64,716	471,187	52,302	539,131
65,000 -	74,999	11,153	57,467	119,796	949,838	99,761	960,653
75,000 -	99,999	18,276	110,432	239,603	2,336,913	212,327	2,228,933
100,000 -	149,999	11,826	124,777	239,583	3,183,381	216,657	2,489,454
150,000 -	199,999	2,571	37,997	88,769	1,803,788	81,528	1,177,964
200,000 -	499,999	2,447	67,404	100,848	3,532,617	92,838	1,963,691
500,000 -	999,999	188	17,116	21,515	1,778,213	19,862	741,275
1,000,000 -	4,999,999	d/	d/	15,069	3,397,599	13,977	918,303
5,000,000 -	9,999,999	d/	d/	1,367	1,064,406	1,269	226,387
10,000,000	and over	d/	d/	917	2,501,239	865	793,503
Total		225,645	\$1,213,327	1,478,615	\$23,873,086	1,158,971	\$15,039,641

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$5,000	244	\$68	...	...
\$5,000 -	9,999	3,010	4,251	860	\$2,087
10,000 -	14,999	13,433	20,847	7,522	28,091
15,000 -	19,999	27,703	53,049	15,982	81,270
20,000 -	24,999	42,066	87,729	27,589	160,153
25,000 -	29,999	57,251	137,610	38,343	238,531
30,000 -	34,999	66,152	177,310	44,024	279,513
35,000 -	39,999	69,888	179,403	50,162	318,277
40,000 -	44,999	71,735	187,026	48,546	316,783
45,000 -	49,999	69,485	182,035	46,972	310,995
50,000 -	54,999	66,375	192,211	42,679	264,668
55,000 -	59,999	64,448	203,141	41,987	256,813
60,000 -	64,999	62,532	176,148	40,002	237,605
65,000 -	74,999	115,045	328,522	73,220	451,824
75,000 -	99,999	234,460	719,532	136,837	796,619
100,000 -	149,999	235,537	925,327	124,278	875,009
150,000 -	199,999	87,012	427,292	35,559	302,996
200,000 -	499,999	99,238	898,733	30,637	443,773
500,000 -	999,999	21,215	536,772	5,224	181,398
1,000,000 -	4,999,999	14,945	1,148,335	3,035	251,339
5,000,000 -	9,999,999	1,356	411,380	237	52,661
10,000,000	and over	914	2,043,123	151	114,050
Total		1,424,044	\$9,039,844	813,845	\$5,964,456

1/ Includes casualty and theft losses, job expenses, miscellaneous deductions and other adjustments.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2001 (Cont'd)
(Dollar Data in Thousands)**

NYAGI Class		Federal	Income Taxes & Subtraction		Addition	
		Deductions 2/ Amount	Adjustments 3/ Number Amount		Adjustments 4/ Number Amount	
Less than	\$5,000	\$68	...	...	...	...
\$5,000 -	9,999	22,503	2,795	\$2,358	...	...
10,000 -	14,999	154,149	13,702	7,896	...	...
15,000 -	19,999	355,072	26,637	28,314	266	\$1,393
20,000 -	24,999	656,935	43,431	65,358	...	...
25,000 -	29,999	965,619	59,878	88,789	...	...
30,000 -	34,999	1,243,507	68,947	131,782	...	...
35,000 -	39,999	1,299,131	72,894	159,102	...	...
40,000 -	44,999	1,398,702	73,236	192,608	500	2,044
45,000 -	49,999	1,348,964	69,485	188,938	834	968
50,000 -	54,999	1,389,844	67,685	218,321	131	50
55,000 -	59,999	1,433,984	65,851	249,354	255	5
60,000 -	64,999	1,477,775	63,912	244,243	115	797
65,000 -	74,999	2,748,458	117,937	503,263	...	...
75,000 -	99,999	6,190,128	236,480	1,282,088	...	...
100,000 -	149,999	7,565,343	237,508	1,911,523	156	288
150,000 -	199,999	3,636,855	88,126	1,149,402	...	...
200,000 -	499,999	6,388,450	100,551	2,369,492	167	588
500,000 -	999,999	2,887,337	21,466	1,270,805	112	407
1,000,000 -	4,999,999	4,894,271	15,039	2,563,506	125	2,971
5,000,000 -	9,999,999	1,477,290	1,362	818,546	20	284
10,000,000	and over	4,689,198	915	1,955,741	27	6,169
Total		\$52,223,584	1,447,838	\$15,401,429	2,708	\$15,963

NYAGI Class		Itemized Deduction		New York	
		Adjustment		Itemized Deductions	
		Number	Amount	Number	Amount
Less than	\$5,000	...	...	244	\$68
\$5,000 -	9,999	...	...	3,225	20,144
10,000 -	14,999	...	...	16,120	146,253
15,000 -	19,999	...	...	30,100	328,887
20,000 -	24,999	...	...	46,436	591,850
25,000 -	29,999	...	...	62,504	879,729
30,000 -	34,999	...	...	73,140	1,112,897
35,000 -	39,999	...	...	74,961	1,141,511
40,000 -	44,999	...	...	75,739	1,209,615
45,000 -	49,999	...	...	72,264	1,162,481
50,000 -	54,999	...	...	69,387	1,173,134
55,000 -	59,999	...	...	66,872	1,188,603
60,000 -	64,999	...	...	64,716	1,234,648
65,000 -	74,999	...	...	120,002	2,250,680
75,000 -	99,999	...	...	239,878	4,927,023
100,000 -	149,999	33,922	\$75,880	239,739	5,598,569
150,000 -	199,999	13,667	84,466	88,811	2,408,371
200,000 -	499,999	100,938	872,448	100,938	3,151,845
500,000 -	999,999	21,515	799,884	21,515	817,626
1,000,000 -	4,999,999	15,073	1,166,871	15,073	1,167,070
5,000,000 -	9,999,999	1,368	329,515	1,368	329,520
10,000,000	and over	917	1,369,813	917	1,369,817
Total		187,399	\$4,698,877	1,483,949	\$32,210,341

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

**Table 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)**

NYAGI Class	Total Credits	Child & Dependent Care		Household		College Tuition	
		Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$7	...	...	...	...	...	...
\$5,000 - 9,999	3,991	...	...	79,515	\$3,513	711	\$36
10,000 - 14,999	15,909	...	...	307,958	13,873	14,639	853
15,000 - 19,999	20,222	...	...	338,325	17,247	15,568	874
20,000 - 24,999	34,841	1,721	\$405	398,356	19,481	13,979	795
25,000 - 29,999	30,518	16,411	6,578	327,374	10,705	15,131	852
30,000 - 34,999	17,679	22,675	10,429	77,074	2,203	11,791	657
35,000 - 39,999	16,721	24,777	11,497	...	...	11,558	800
40,000 - 44,999	15,631	17,735	8,712	...	...	10,096	574
45,000 - 49,999	14,737	17,939	8,510	172	3	9,244	528
50,000 - 54,999	12,681	15,152	6,903	...	...	7,742	542
55,000 - 59,999	11,925	16,127	4,929	...	...	9,471	578
60,000 - 64,999	8,706	13,664	2,347	...	...	8,666	532
65,000 - 74,999	16,384	26,684	2,601	262	21	15,684	968
75,000 - 99,999	42,450	47,195	4,510	...	...	21,960	1,426
100,000 - 149,999	62,467	39,539	3,755	...	...	13,205	1,021
150,000 - 199,999	39,289	11,977	1,172	...	...	3,623	324
200,000 - 499,999	107,456	9,863	1,089	d/	d/	2,882	281
500,000 - 999,999	79,633	1,772	225	...	...	524	53
1,000,000 - 4,999,999	141,372	752	94	d/	d/	196	21
5,000,000 - 9,999,999	35,646	55	7	...	...	9	1
10,000,000 and over	91,146	22	2	...	...	8	1
Total	\$819,410	284,062	\$73,766	1,529,050	\$67,049	186,687	\$11,717

NYAGI Class	Real Property Tax 1/, 2/	Earned Income 2/		Other Refundable Credits 3/		Other Non-refundable Credits 4/		
		Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	1,502	\$7	
\$5,000 - 9,999	1,030	\$26	...	...	...	5,451	416	
10,000 - 14,999	14,904	688	412	\$19	...	5,219	476	
15,000 - 19,999	7,778	309	4,357	827	...	6,453	965	
20,000 - 24,999	70,003	12,064	...	10,782	2,097	
25,000 - 29,999	72,268	9,547	198	\$6	9,348	2,830
30,000 - 34,999	10,173	480	...	...	10,410	3,910
35,000 - 39,999	182	105	8,960	4,319
40,000 - 44,999	11,534	6,343
45,000 - 49,999	172	149	10,336	5,546
50,000 - 54,999	9,032	5,235
55,000 - 59,999	8,164	6,418
60,000 - 64,999	173	152	5,941	5,675
65,000 - 74,999	317	340	12,623	12,455
75,000 - 99,999	117	22	28,140	36,491
100,000 - 149,999	373	329	28,735	57,361
150,000 - 199,999	178	20	13,103	37,773
200,000 - 499,999	367	360	20,369	105,724
500,000 - 999,999	209	609	7,656	78,745
1,000,000 - 4,999,999	229	1,258	6,727	139,999
5,000,000 - 9,999,999	15	95	662	35,543
10,000,000 and over	5	101	519	91,042
Total	23,713	\$1,023	157,214	\$22,937	2,535	\$3,548	221,665	\$639,371

1/ Excludes stand-alone IT-214 claims.

2/ Does not include claims filed with nontaxable returns.

3/ Farmers' school tax, investment for new businesses, Empire Zone (EZ) investment and EZ employment incentive for new businesses, EZ wage for new businesses, ZEA wage for new businesses, financial services industry investment credit for new business, FSI EZ investment, credit and EZ employment incentive for new business, qualified emerging technology company employment credit for new business, IMB credit for energy taxes, and QEZE credit for real property taxes.

4/ Includes the following credits: resident, accumulation distribution, defibrillator, QEZE, tax reduction, solar electric generating equipment, investment, financial services industry investment, Empire Zone (EZ) investment tax and EZ employment incentive, financial services industry EZ investment tax and EZ employment incentive, EZ wage tax, zone equivalent area (ZEA) wage tax, EZ capital tax, special additional mortgage recording tax, solar and wind energy, employment of persons with disabilities, alternative fuels, fuel oil tank, green buildings, and low income housing.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1 -	\$100	441,335	7.72	\$21,364
100 -	200	345,995	13.78	50,693
200 -	300	305,906	19.13	75,596
300 -	400	239,245	23.32	83,616
400 -	500	202,254	26.86	90,813
500 -	600	194,112	30.26	106,609
600 -	700	184,327	33.48	119,371
700 -	800	165,059	36.37	123,282
800 -	900	165,662	39.27	140,816
900 -	1,000	141,139	41.74	133,678
1,000 -	1,500	674,261	53.54	833,796
1,500 -	2,000	523,222	62.70	911,035
2,000 -	2,500	394,731	69.61	885,792
2,500 -	3,000	318,737	75.19	872,651
3,000 -	5,000	719,465	87.78	2,758,660
5,000 -	10,000	440,972	95.50	3,034,090
10,000 -	25,000	185,528	98.74	2,736,168
25,000 -	50,000	42,800	99.49	1,462,970
50,000 -	100,000	17,201	99.79	1,180,104
100,000	and over	11,714	100.00	3,799,808
Total		5,713,665	100.00	\$19,420,912

Table 29: Major Items by Size of Federal AGI after NY Modifications - Full-Year Nonresident Taxable Returns in 2001 (Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$5,000	3,114	\$12,397	\$9,462	\$9,281	...
\$5,000 - 9,999	9,347	71,976	50,452	39,667	...
10,000 - 14,999	14,454	179,152	125,443	93,188	\$226
15,000 - 19,999	18,152	320,911	245,449	146,076	3,228
20,000 - 24,999	17,735	400,570	281,182	168,930	6,559
25,000 - 29,999	19,392	536,554	426,165	195,980	5,976
30,000 - 34,999	21,662	703,409	549,427	226,141	8,848
35,000 - 39,999	21,533	808,217	617,807	234,077	12,212
40,000 - 44,999	21,546	916,410	660,180	255,648	12,837
45,000 - 49,999	20,091	954,704	691,906	240,394	12,229
50,000 - 54,999	19,059	1,001,419	726,274	248,514	11,963
55,000 - 59,999	17,978	1,035,251	762,007	248,637	13,708
60,000 - 64,999	17,065	1,064,236	709,536	247,510	15,258
65,000 - 74,999	31,791	2,217,285	1,539,724	470,256	23,949
75,000 - 99,999	65,286	5,689,822	3,804,580	1,120,536	60,506
100,000 - 149,999	80,504	9,831,529	6,129,635	1,653,910	84,805
150,000 - 199,999	40,423	6,959,271	4,076,253	999,003	48,306
200,000 - 499,999	63,495	19,006,801	10,098,185	1,699,498	79,648
500,000 - 999,999	18,851	13,030,877	5,847,713	556,125	25,488
1,000,000 - 4,999,999	14,305	27,752,005	9,659,273	925,369	19,279
5,000,000 - 9,999,999	1,496	10,229,040	2,689,095	362,107	2,006
10,000,000 and over	958	24,899,478	3,922,584	982,915	1,150
Total	538,238	\$127,621,315	\$53,622,332	\$11,123,762	\$448,181

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits 4/	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$5,000	\$3,116	\$123	\$1	...	\$87
\$5,000 - 9,999	32,308	1,288	99	...	767
10,000 - 14,999	85,737	3,449	478	...	2,098
15,000 - 19,999	171,608	7,194	741	...	4,772
20,000 - 24,999	225,081	9,841	1,073	...	6,025
25,000 - 29,999	334,598	15,520	561	...	11,994
30,000 - 34,999	468,420	22,994	252	...	17,474
35,000 - 39,999	561,928	28,522	480	...	21,918
40,000 - 44,999	647,926	33,680	614	...	24,449
45,000 - 49,999	702,081	37,677	294	...	27,774
50,000 - 54,999	740,942	40,305	385	...	29,805
55,000 - 59,999	772,906	42,640	188	...	31,738
60,000 - 64,999	801,468	44,393	206	...	29,872
65,000 - 74,999	1,723,080	98,134	152	...	68,772
75,000 - 99,999	4,508,780	265,456	506	...	178,891
100,000 - 149,999	8,092,814	522,428	800	...	325,878
150,000 - 199,999	5,911,962	404,949	361	...	237,749
200,000 - 499,999	17,227,655	1,180,062	505	\$461	628,378
500,000 - 999,999	12,449,263	852,765	108	685	383,847
1,000,000 - 4,999,999	26,807,357	1,836,297	54	1,587	643,386
5,000,000 - 9,999,999	9,864,927	675,747	3	312	180,340
10,000,000 and over	23,915,414	1,638,205	2	578	262,118
Total	\$116,049,372	\$7,761,671	\$7,862	\$3,622	\$3,118,132

1/ Line 30, federal amount of New York adjusted gross income on form IT-203.

2/ Line 30, New York State amount of New York adjusted gross income on form IT-203.

3/ Includes the household, child care and earned income credits.

4/ Includes the accumulation distribution and other nonrefundable credits, farmers' school tax, qualified empire zone real property tax, and various refundable credits for new businesses.

Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 2001
(Dollar Data in Thousands)

Federal AGI After NY Modifications	Taxpayers		Federal AGI After NY Modifications		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$5,000	3,114	0.58	\$12,397	0.01	\$87	0.00
\$5,000 - 9,999	12,461	2.32	84,372	0.07	854	0.03
10,000 - 14,999	26,915	5.00	263,524	0.21	2,952	0.09
15,000 - 19,999	45,067	8.37	584,435	0.46	7,724	0.25
20,000 - 24,999	62,802	11.67	985,005	0.77	13,750	0.44
25,000 - 29,999	82,194	15.27	1,521,558	1.19	25,743	0.83
30,000 - 34,999	103,856	19.30	2,224,968	1.74	43,217	1.39
35,000 - 39,999	125,389	23.30	3,033,185	2.38	65,135	2.09
40,000 - 44,999	146,935	27.30	3,949,595	3.09	89,584	2.87
45,000 - 49,999	167,026	31.03	4,904,299	3.84	117,358	3.76
50,000 - 54,999	186,085	34.57	5,905,719	4.63	147,162	4.72
55,000 - 59,999	204,063	37.91	6,940,969	5.44	178,901	5.74
60,000 - 64,999	221,128	41.08	8,005,206	6.27	208,772	6.70
65,000 - 74,999	252,919	46.99	10,222,491	8.01	277,545	8.90
75,000 - 99,999	318,205	59.12	15,912,313	12.47	456,436	14.64
100,000 - 149,999	398,709	74.08	25,743,842	20.17	782,314	25.09
150,000 - 199,999	439,132	81.59	32,703,113	25.63	1,020,063	32.71
200,000 - 499,999	502,627	93.38	51,709,914	40.52	1,648,441	52.87
500,000 - 999,999	521,478	96.89	64,740,791	50.73	2,032,288	65.18
1,000,000 - 4,999,999	535,783	99.54	92,492,796	72.47	2,675,674	85.81
5,000,000 - 9,999,999	537,279	99.82	102,721,836	80.49	2,856,014	91.59
10,000,000 and over	538,238	100.00	\$127,621,315	100.00	\$3,118,132	100.00

Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2001

Federal AGI After NY Modifications		Before Proration					Tax After Credits and Proration
		Federal AGI After NY Modifications	Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than	\$5,000	\$3,981	\$2,980	...	\$1,001	\$40	\$28
\$5,000 -	9,999	7,700	4,244	...	3,457	138	82
10,000 -	14,999	12,395	6,447	\$16	5,932	239	145
15,000 -	19,999	17,679	8,047	178	9,454	396	263
20,000 -	24,999	22,586	9,525	370	12,691	555	340
25,000 -	29,999	27,669	10,106	308	17,254	800	618
30,000 -	34,999	32,472	10,440	408	21,624	1,062	807
35,000 -	39,999	37,534	10,871	567	26,096	1,325	1,018
40,000 -	44,999	42,533	11,865	596	30,072	1,563	1,135
45,000 -	49,999	47,519	11,965	609	34,945	1,875	1,382
50,000 -	54,999	52,543	13,039	628	38,876	2,115	1,564
55,000 -	59,999	57,584	13,830	762	42,992	2,372	1,765
60,000 -	64,999	62,364	14,504	894	46,966	2,601	1,750
65,000 -	74,999	69,746	14,792	753	54,200	3,087	2,163
75,000 -	99,999	87,152	17,163	927	69,062	4,066	2,740
100,000 -	149,999	122,125	20,544	1,053	100,527	6,489	4,048
150,000 -	199,999	172,161	24,714	1,195	146,252	10,018	5,882
200,000 -	499,999	299,343	26,766	1,254	271,323	18,585	9,897
500,000 -	999,999	691,257	29,501	1,352	660,403	45,237	20,362
1,000,000 -	4,999,999	1,940,021	64,688	1,348	1,873,985	128,367	44,976
5,000,000 -	9,999,999	6,837,594	242,050	1,341	6,594,202	451,702	120,548
10,000,000	and over	25,991,105	1,026,007	1,200	24,963,897	1,710,026	273,610
Nonresident Average		\$237,109	\$20,667	\$833	\$215,610	\$14,421	\$5,793

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2001
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1 -	\$100	44,336	8.24	\$1,886
100 -	200	27,432	13.33	4,012
200 -	300	17,689	16.62	4,469
300 -	400	18,364	20.03	6,423
400 -	500	16,566	23.11	7,414
500 -	600	14,971	25.89	8,145
600 -	700	11,515	28.03	7,470
700 -	800	11,220	30.12	8,417
800 -	900	10,909	32.14	9,275
900 -	1,000	11,326	34.25	10,764
1,000 -	1,500	45,664	42.73	57,091
1,500 -	2,000	41,062	50.36	71,873
2,000 -	2,500	34,004	56.68	76,410
2,500 -	3,000	29,106	62.08	79,636
3,000 -	5,000	78,536	76.68	304,651
5,000 -	10,000	68,755	89.45	478,450
10,000 -	25,000	38,815	96.66	582,305
25,000 -	50,000	10,486	98.61	365,425
50,000 -	100,000	4,579	99.46	314,207
100,000	and over	2,901	100.00	719,811
Total		538,238	100.00	\$3,118,132

**Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)**

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$5,000	1,025	\$4,086	\$2,402	\$3,074	...
\$5,000 - 9,999	4,616	40,072	23,766	26,274	\$174
10,000 - 14,999	12,021	155,297	106,506	83,463	573
15,000 - 19,999	12,990	230,418	145,174	101,888	756
20,000 - 24,999	12,758	286,376	180,525	109,161	3,434
25,000 - 29,999	12,084	327,918	214,207	109,420	5,512
30,000 - 34,999	10,463	340,555	199,554	100,808	2,950
35,000 - 39,999	9,355	353,067	217,024	92,357	4,274
40,000 - 44,999	8,270	351,292	199,902	83,411	2,282
45,000 - 49,999	6,841	327,184	215,766	75,784	2,881
50,000 - 54,999	5,979	313,868	186,322	68,007	2,559
55,000 - 59,999	5,252	302,574	176,156	63,279	3,027
60,000 - 64,999	4,661	290,292	198,986	59,531	3,162
65,000 - 74,999	7,726	541,877	315,996	97,547	3,468
75,000 - 99,999	13,452	1,164,910	724,553	183,369	9,605
100,000 - 149,999	13,301	1,613,434	985,586	216,254	8,548
150,000 - 199,999	5,858	1,014,779	587,117	115,398	5,299
200,000 - 499,999	7,042	2,066,142	1,276,634	150,612	5,760
500,000 - 999,999	1,547	1,068,004	596,880	34,476	1,304
1,000,000 - 4,999,999	863	1,641,115	868,637	37,973	879
5,000,000 - 9,999,999	53	369,198	199,326	9,649	51
10,000,000 and over	56	1,893,897	669,425	42,416	72
Total	156,215	\$14,696,358	\$8,290,444	\$1,864,152	\$66,568

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits 4/	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$5,000	\$1,012	\$40	...	...	\$23
\$5,000 - 9,999	13,624	542	\$125	...	248
10,000 - 14,999	71,261	2,856	449	\$46	1,614
15,000 - 19,999	127,774	5,318	557	2	3,007
20,000 - 24,999	173,782	7,749	734	48	4,285
25,000 - 29,999	212,986	10,058	429	11	6,309
30,000 - 34,999	236,798	11,737	159	98	6,798
35,000 - 39,999	256,436	13,242	350	154	7,676
40,000 - 44,999	265,600	14,345	77	168	8,003
45,000 - 49,999	248,519	13,626	161	173	8,618
50,000 - 54,999	243,302	13,501	157	207	7,659
55,000 - 59,999	236,268	13,189	133	624	7,110
60,000 - 64,999	227,599	12,878	65	52	8,922
65,000 - 74,999	440,863	25,624	15	548	14,600
75,000 - 99,999	971,936	58,202	69	623	35,532
100,000 - 149,999	1,388,632	90,161	56	1,177	53,696
150,000 - 199,999	894,083	61,242	54	1,636	33,773
200,000 - 499,999	1,909,770	130,816	33	3,126	77,808
500,000 - 999,999	1,032,224	70,707	4	1,754	37,813
1,000,000 - 4,999,999	1,602,263	109,755	3	1,885	56,413
5,000,000 - 9,999,999	359,498	24,626	...	152	13,153
10,000,000 and over	1,851,408	126,821	...	2,197	42,696
Total	\$12,765,638	\$817,036	\$3,632	\$14,682	\$435,756

1/ Line 30, federal amount of New York adjusted gross income on form IT-203.

2/ Line 30, New York State amount of New York adjusted gross income on form IT-203.

3/ Includes the household, child care and earned income credits.

4/ Includes the resident and other nonrefundable credits, refundable portion of excess child and dependent care and earned income credits, the farmers' school tax credit, college tuition credit, qualified empire zone real property, and various refundable credits for new businesses.

Table 34: Cumulative Distribution of Taxpayers, Federal AGI after New York Modifications and Tax by Size of Federal AGI after New York Modifications - Part-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	1,025	0.66	\$4,086	0.03	\$23	0.01
\$5,000 -	9,999	5,641	3.61	44,159	0.30	270	0.06
10,000 -	14,999	17,662	11.31	199,456	1.36	1,884	0.43
15,000 -	19,999	30,652	19.62	429,874	2.93	4,892	1.12
20,000 -	24,999	43,410	27.79	716,250	4.87	9,177	2.11
25,000 -	29,999	55,494	35.52	1,044,168	7.10	15,486	3.55
30,000 -	34,999	65,957	42.22	1,384,724	9.42	22,284	5.11
35,000 -	39,999	75,312	48.21	1,737,790	11.82	29,961	6.88
40,000 -	44,999	83,582	53.50	2,089,082	14.21	37,963	8.71
45,000 -	49,999	90,423	57.88	2,416,267	16.44	46,581	10.69
50,000 -	54,999	96,402	61.71	2,730,135	18.58	54,240	12.45
55,000 -	59,999	101,654	65.07	3,032,709	20.64	61,350	14.08
60,000 -	64,999	106,315	68.06	3,323,001	22.61	70,272	16.13
65,000 -	74,999	114,041	73.00	3,864,878	26.30	84,872	19.48
75,000 -	99,999	127,493	81.61	5,029,788	34.22	120,404	27.63
100,000 -	149,999	140,794	90.13	6,643,222	45.20	174,100	39.95
150,000 -	199,999	146,652	93.88	7,658,001	52.11	207,874	47.70
200,000 -	499,999	153,694	98.39	9,724,144	66.17	285,681	65.56
500,000 -	999,999	155,241	99.38	10,792,148	73.43	323,495	74.24
1,000,000 -	4,999,999	156,104	99.93	12,433,263	84.60	379,907	87.18
5,000,000 -	9,999,999	156,157	99.96	12,802,461	87.11	393,061	90.20
10,000,000	and over	156,215	100.00	\$14,696,358	100.00	\$435,756	100.00

Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2001

Federal AGI After NY Modifications	Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
		Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than \$5,000	\$3,987	\$2,999	...	\$988	\$39	\$22
\$5,000 - 9,999	8,681	5,692	\$38	2,951	118	54
10,000 - 14,999	12,919	6,943	48	5,928	238	134
15,000 - 19,999	17,738	7,844	58	9,836	409	232
20,000 - 24,999	22,447	8,556	269	13,621	607	336
25,000 - 29,999	27,137	9,055	456	17,625	832	522
30,000 - 34,999	32,549	9,635	282	22,632	1,122	650
35,000 - 39,999	37,741	9,872	457	27,412	1,415	821
40,000 - 44,999	42,478	10,086	276	32,116	1,735	968
45,000 - 49,999	47,827	11,078	421	36,328	1,992	1,260
50,000 - 54,999	52,495	11,374	428	40,693	2,258	1,281
55,000 - 59,999	57,611	12,049	576	44,986	2,511	1,354
60,000 - 64,999	62,281	12,772	678	48,831	2,763	1,914
65,000 - 74,999	70,137	12,626	449	57,062	3,317	1,890
75,000 - 99,999	86,598	13,631	714	72,252	4,327	2,641
100,000 - 149,999	121,302	16,259	643	104,401	6,778	4,037
150,000 - 199,999	173,230	19,699	905	152,626	10,454	5,765
200,000 - 499,999	293,403	21,388	818	271,197	18,577	11,049
500,000 - 999,999	690,371	22,286	843	667,243	45,706	24,443
1,000,000 - 4,999,999	1,901,640	44,001	1,019	1,856,620	127,178	65,368
5,000,000 - 9,999,999	6,965,999	182,058	962	6,782,979	464,634	248,177
10,000,000 and over	33,819,586	757,437	1,286	33,060,864	2,264,669	762,422
Part-Year Resident Average	\$94,078	\$11,933	\$426	\$81,718	\$5,230	\$2,789

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$1 -	\$100	20,698	13.25	\$913
100 -	200	15,746	23.33	2,264
200 -	300	11,165	30.48	2,809
300 -	400	8,018	35.61	2,809
400 -	500	8,101	40.80	3,630
500 -	600	7,051	45.31	3,884
600 -	700	4,286	48.05	2,783
700 -	800	4,891	51.18	3,660
800 -	900	4,651	54.16	3,975
900 -	1,000	4,119	56.80	3,938
1,000 -	1,500	14,950	66.37	18,604
1,500 -	2,000	10,383	73.01	18,127
2,000 -	2,500	7,678	77.93	17,260
2,500 -	3,000	4,762	80.98	13,009
3,000 -	5,000	13,074	89.35	50,089
5,000 -	10,000	10,195	95.87	69,575
10,000 -	25,000	4,761	98.92	70,804
25,000 -	50,000	1,021	99.57	34,968
50,000 -	100,000	391	99.82	26,948
100,000	and over	274	100.00	85,709
	Total	156,215	100.00	\$435,756



Section II:
Selected Tax Components by Filing Status for Resident Taxable Returns
Tables 37 Through 56

Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$5,000	127,809	\$511,310	\$383,428	...
\$5,000 -	9,999	231,950	1,812,652	1,084,763	\$223
10,000 -	14,999	348,131	4,321,900	2,464,821	5,529
15,000 -	19,999	276,205	4,818,295	2,088,300	6,736
20,000 -	24,999	263,710	5,923,747	2,096,520	8,282
25,000 -	29,999	234,356	6,458,450	1,954,084	8,053
30,000 -	34,999	207,066	6,712,397	1,760,139	9,675
35,000 -	39,999	174,200	6,526,176	1,530,223	5,399
40,000 -	44,999	148,022	6,267,285	1,344,845	6,079
45,000 -	49,999	112,389	5,329,661	1,024,034	2,902
50,000 -	54,999	87,071	4,561,102	815,339	3,631
55,000 -	59,999	71,385	4,100,554	721,496	2,369
60,000 -	64,999	53,143	3,312,489	580,815	1,274
65,000 -	74,999	78,776	5,482,702	866,539	4,119
75,000 -	99,999	96,785	8,270,366	1,167,074	2,964
100,000 -	149,999	62,170	7,526,791	843,095	1,994
150,000 -	199,999	20,084	3,452,789	284,759	913
200,000 -	499,999	24,640	7,185,048	483,951	806
500,000 -	999,999	5,103	3,445,005	128,420	189
1,000,000 -	4,999,999	2,878	5,375,659	180,136	81
5,000,000 -	9,999,999	207	1,431,608	41,354	8
10,000,000	and over	115	3,723,669	171,776	11
Total		2,626,195	\$106,549,654	\$22,015,911	\$71,237

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$5,000	\$127,882	\$5,057	\$7	\$5,050
\$5,000 -	9,999	\$727,666	\$28,998	3,885	25,113
10,000 -	14,999	1,851,550	74,120	14,938	59,182
15,000 -	19,999	2,723,259	112,328	13,092	99,236
20,000 -	24,999	3,818,944	171,713	12,333	159,379
25,000 -	29,999	4,496,313	218,729	5,391	213,337
30,000 -	34,999	4,942,584	257,514	3,511	254,004
35,000 -	39,999	4,990,554	273,056	2,979	270,076
40,000 -	44,999	4,916,361	278,274	4,127	274,147
45,000 -	49,999	4,302,724	250,090	2,319	247,771
50,000 -	54,999	3,742,131	221,796	2,603	219,193
55,000 -	59,999	3,376,690	202,990	3,856	199,134
60,000 -	64,999	2,730,400	165,929	3,004	162,925
65,000 -	74,999	4,612,044	284,675	4,550	280,125
75,000 -	99,999	7,100,328	447,986	12,665	435,321
100,000 -	149,999	6,681,703	443,385	15,558	427,827
150,000 -	199,999	3,167,117	216,937	6,795	210,143
200,000 -	499,999	6,700,291	458,958	17,009	441,949
500,000 -	999,999	3,316,397	227,171	10,511	216,660
1,000,000 -	4,999,999	5,195,442	355,886	19,218	336,668
5,000,000 -	9,999,999	1,390,246	95,232	6,450	88,781
10,000,000	and over	3,551,882	243,304	16,317	226,987
Total		\$84,462,506	\$5,034,124	\$181,117	\$4,853,007

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax, college tuition and various refundable credits for new businesses.

Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	127,809	\$531,051	117,294	\$458,831	49,076	\$36,243	26,195	\$27,878
\$5,000 - 9,999	231,950	2,242,063	200,275	1,463,072	99,082	176,797	43,552	71,371
10,000 - 14,999	348,131	5,196,032	290,388	3,396,381	136,533	414,132	65,619	167,493
15,000 - 19,999	276,205	5,492,862	239,143	3,935,134	108,997	301,570	47,978	139,747
20,000 - 24,999	263,710	6,549,290	238,121	5,138,004	110,896	277,226	46,357	135,847
25,000 - 29,999	234,356	6,949,131	215,409	5,738,585	112,842	204,710	45,573	126,975
30,000 - 34,999	207,066	7,230,262	195,434	6,104,042	109,249	214,783	42,736	96,070
35,000 - 39,999	174,200	6,821,595	165,928	6,021,211	100,651	129,475	39,125	59,370
40,000 - 44,999	148,022	6,584,859	140,156	5,688,338	96,153	152,712	39,750	99,142
45,000 - 49,999	112,389	5,564,660	108,169	4,918,575	77,417	104,113	37,582	59,677
50,000 - 54,999	87,071	4,744,820	82,608	4,117,944	63,369	103,658	30,167	71,216
55,000 - 59,999	71,385	4,308,747	66,885	3,596,543	51,580	165,702	24,667	90,812
60,000 - 64,999	53,143	3,432,891	49,976	2,952,778	39,357	82,561	21,295	54,569
65,000 - 74,999	78,776	5,651,828	75,442	4,916,676	61,477	104,545	31,654	85,065
75,000 - 99,999	96,785	8,623,257	89,251	7,082,627	77,623	211,423	51,260	186,144
100,000 - 149,999	62,170	7,887,822	54,721	5,979,105	54,881	222,930	40,545	232,679
150,000 - 199,999	20,084	3,648,098	17,179	2,560,400	17,848	112,769	15,079	104,811
200,000 - 499,999	24,640	7,551,528	19,876	4,715,758	23,159	263,765	20,554	305,437
500,000 - 999,999	5,103	3,590,764	3,763	1,901,495	4,957	159,754	4,566	177,534
1,000,000 - 4,999,999	2,878	5,543,538	2,089	2,397,462	2,841	287,282	2,740	268,879
5,000,000 - 9,999,999	207	1,473,153	155	528,903	204	75,722	200	56,711
10,000,000 and over	115	3,787,993	88	1,079,704	113	208,749	111	257,741
Total	2,626,195	\$113,406,245	2,372,351	\$84,691,569	1,398,305	\$4,010,621	677,307	\$2,875,170

NYAGI Class	Number	Capital Gain (Loss) 1/		Rent, Royalties and Partnership Income 2/			
		Net Gain	Net Loss	Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	9,764		\$7,483	5,258	\$8,217	1,502	\$2,419
\$5,000 - 9,999	25,273		43,002	8,748	13,969	4,503	13,974
10,000 - 14,999	27,481		47,803	16,669	30,452	11,100	57,164
15,000 - 19,999	19,123		51,136	18,109	37,413	9,525	67,948
20,000 - 24,999	19,626		49,177	15,302	32,716	6,582	49,605
25,000 - 29,999	20,134		89,937	13,687	27,791	8,023	90,619
30,000 - 34,999	16,503		62,280	12,975	37,868	5,918	66,149
35,000 - 39,999	16,430		46,122	13,237	25,384	4,051	61,442
40,000 - 44,999	14,434		36,809	13,578	27,815	6,837	102,407
45,000 - 49,999	11,921		60,667	13,628	27,676	3,291	27,212
50,000 - 54,999	12,280		77,049	11,245	24,326	3,867	43,044
55,000 - 59,999	11,388		75,967	8,780	18,154	3,003	53,564
60,000 - 64,999	9,570		32,914	6,163	11,654	3,169	50,022
65,000 - 74,999	15,916		106,828	12,118	26,649	5,229	79,402
75,000 - 99,999	22,602		156,605	19,157	45,641	8,195	205,756
100,000 - 149,999	18,580		382,642	16,683	40,505	8,573	301,379
150,000 - 199,999	6,112		227,200	6,685	18,074	4,711	298,665
200,000 - 499,999	9,209		673,507	9,800	27,943	7,464	886,410
500,000 - 999,999	2,367		459,757	2,220	9,333	2,087	593,839
1,000,000 - 4,999,999	1,579		1,202,633	1,144	15,552	1,513	1,156,645
5,000,000 - 9,999,999	132		443,353	66	792	120	318,432
10,000,000 and over	77		1,115,584	37	1,308	66	1,101,477
Total	290,502		\$5,448,457	225,288	\$509,231	109,330	\$5,627,576

1/ Lines 7-8 on tax form IT-201; includes other gains and losses and capital gain distributions.

2/ Includes estate and trust income.

Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2001 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	...	...	...	...	751	\$843
\$5,000 - 9,999	9,244	\$65,038	1,637	\$2,472	21,674	331,646
10,000 - 14,999	25,538	205,133	4,662	24,989	50,730	651,220
15,000 - 19,999	20,403	230,801	5,705	31,242	41,145	525,701
20,000 - 24,999	15,658	194,561	4,118	18,184	32,521	458,231
25,000 - 29,999	12,046	143,611	5,987	37,882	26,717	359,823
30,000 - 34,999	9,447	138,159	4,403	21,964	22,770	305,961
35,000 - 39,999	7,564	141,068	3,287	20,706	17,601	205,321
40,000 - 44,999	8,765	155,498	2,733	16,405	14,753	195,742
45,000 - 49,999	6,261	105,725	3,698	16,467	12,966	183,689
50,000 - 54,999	5,878	89,247	2,642	8,776	12,328	141,572
55,000 - 59,999	5,717	66,857	2,122	16,656	13,824	214,922
60,000 - 64,999	4,380	87,875	1,326	3,912	8,528	110,137
65,000 - 74,999	6,553	121,008	3,127	15,348	11,174	182,755
75,000 - 99,999	8,087	274,438	2,890	13,323	18,631	350,259
100,000 - 149,999	5,103	186,424	2,735	18,900	12,934	412,418
150,000 - 199,999	1,813	94,549	791	5,216	3,257	149,377
200,000 - 499,999	2,810	320,140	899	23,226	4,080	225,048
500,000 - 999,999	552	134,593	188	4,283	775	103,181
1,000,000 - 4,999,999	255	112,487	149	9,458	465	52,227
5,000,000 - 9,999,999	21	38,605	15	5,334	38	6,805
10,000,000 and over	18	40,001	14	7,592	22	1,645
Total	156,111	\$2,945,816	53,130	\$322,335	327,685	\$5,168,524

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	1,502	\$1,561	2,253	\$4,009	\$523,032
\$5,000 - 9,999	23,590	89,742	15,653	15,938	2,210,186
10,000 - 14,999	70,184	302,943	41,544	41,001	5,114,030
15,000 - 19,999	65,188	278,187	42,620	53,234	5,386,395
20,000 - 24,999	71,830	290,363	39,237	59,557	6,430,176
25,000 - 29,999	58,999	237,527	40,232	57,720	6,833,691
30,000 - 34,999	59,302	256,337	43,442	81,085	7,068,093
35,000 - 39,999	49,765	177,509	32,984	57,166	6,707,263
40,000 - 44,999	48,687	190,496	28,972	48,963	6,486,933
45,000 - 49,999	39,558	137,379	19,389	40,213	5,484,235
50,000 - 54,999	31,644	139,001	16,838	25,328	4,694,165
55,000 - 59,999	29,693	101,191	9,102	18,827	4,271,092
60,000 - 64,999	24,090	75,160	6,166	19,541	3,393,809
65,000 - 74,999	38,895	91,558	9,676	35,849	5,580,130
75,000 - 99,999	50,316	190,163	12,031	71,872	8,479,513
100,000 - 149,999	37,474	210,645	9,415	63,065	7,761,693
150,000 - 199,999	12,590	84,965	4,200	57,034	3,534,030
200,000 - 499,999	16,658	175,562	6,366	106,488	7,338,552
500,000 - 999,999	3,686	84,321	1,515	37,303	3,516,158
1,000,000 - 4,999,999	2,303	135,016	1,076	37,528	5,468,482
5,000,000 - 9,999,999	161	33,582	88	6,545	1,460,064
10,000,000 and over	95	40,040	53	3,640	3,780,714
Total	736,210	\$3,323,245	382,850	\$941,905	\$111,522,436

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2001 (Dollar Data In Thousands)

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions				Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$5,000	751	667,738	...	...	751	862,275	751	280,916	...	...
\$5,000 - 9,999	1,185	\$1,279	1,504	\$227	1,185	\$54	5,272	\$2,471	5,170	\$157,123		
10,000 - 14,999	2,806	6,907	7,009	1,961	4,311	4,896	14,671	6,078	13,018	252,765		
15,000 - 19,999	1,306	2,065	8,450	3,740	4,890	702	18,049	5,865	7,059	142,221		
20,000 - 24,999	2,876	7,044	11,218	7,886	5,497	3,542	22,636	10,249	5,010	95,273		
25,000 - 29,999	1,906	6,361	14,538	11,677	5,853	3,924	24,059	9,533	4,409	103,616		
30,000 - 34,999	1,369	5,200	19,709	18,552	9,277	6,171	33,144	17,314	3,002	96,041		
35,000 - 39,999	545	879	17,770	19,095	9,108	3,141	30,881	17,844	2,405	42,664		
40,000 - 44,999	2,211	10,768	19,146	24,112	8,633	3,912	31,739	16,947	2,393	57,369		
45,000 - 49,999	1,279	6,367	14,527	20,731	8,245	2,437	26,222	12,468	2,007	38,518		
50,000 - 54,999	1,428	5,821	9,651	16,288	5,399	4,526	22,591	14,144	1,095	30,049		
55,000 - 59,999	963	5,856	8,766	18,321	5,508	2,079	22,012	12,902	1,740	49,243		
60,000 - 64,999	863	2,433	7,310	15,496	4,508	2,843	20,057	12,836	460	2,531		
65,000 - 74,999	1,047	9,566	8,950	23,260	7,446	2,896	33,253	20,077	1,730	21,235		
75,000 - 99,999	2,197	6,125	6,265	17,102	6,540	6,615	41,944	41,301	1,387	19,170		
100,000 - 149,999	2,829	20,347	2,046	6,423	5,239	12,274	29,379	40,804	1,208	31,848		
150,000 - 199,999	1,408	14,672	221	492	2,238	8,820	10,473	20,165	257	4,313		
200,000 - 499,999	2,594	16,173	248	734	4,321	32,278	13,726	51,962	214	3,821		
500,000 - 999,999	796	17,451	21	30	1,459	16,906	3,037	28,685	35	1,218		
1,000,000 - 4,999,999	693	28,467	d/	d/	1,147	58,009	1,925	45,242	d/	d/		
5,000,000 - 9,999,999	56	1,559	d/	d/	110	10,019	145	10,833	d/	d/		
10,000,000 and over	49	5,302	...	...	65	28,747	83	26,701	...	...
Total	31,156	\$181,310	157,354	\$206,146	101,730	\$215,652	406,048	\$424,702	52,627	\$1,150,019		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	...	...	5,809	\$12,971	...	...	...	...
\$5,000 - 9,999	8,919	\$55,952	11,578	32,554	14,607	\$148,175	1,185	\$1,059
10,000 - 14,999	26,205	177,349	14,461	85,988	29,606	272,074	4,231	11,778
15,000 - 19,999	22,581	149,213	7,933	43,500	22,508	224,473	4,112	8,754
20,000 - 24,999	25,105	185,476	6,865	34,854	17,348	188,229	3,149	10,546
25,000 - 29,999	17,961	136,835	5,832	26,766	12,104	118,234	1,183	2,219
30,000 - 34,999	12,245	120,790	8,937	62,496	7,899	87,707	1,895	1,754
35,000 - 39,999	7,364	76,793	5,117	11,945	4,408	45,482	2,937	9,711
40,000 - 44,999	8,562	103,849	5,447	38,368	4,096	36,616	2,393	5,197
45,000 - 49,999	6,294	72,065	3,571	9,979	3,842	46,783	1,590	2,818
50,000 - 54,999	5,426	67,432	2,967	9,014	3,665	36,107	2,725	3,001
55,000 - 59,999	5,811	61,234	4,221	24,828	3,827	42,566	2,296	5,074
60,000 - 64,999	2,649	34,512	2,774	16,402	2,592	29,398	1,498	6,413
65,000 - 74,999	3,954	45,819	4,643	10,474	2,541	33,234	1,412	2,063
75,000 - 99,999	6,423	76,596	6,166	28,498	4,819	64,557	3,049	8,201
100,000 - 149,999	6,597	82,602	6,579	40,816	5,036	69,371	2,665	7,913
150,000 - 199,999	2,103	30,368	2,077	16,788	1,622	25,940	1,180	7,450
200,000 - 499,999	3,299	48,794	3,936	51,315	1,995	30,247	2,277	17,004
500,000 - 999,999	893	13,161	1,131	47,505	495	7,931	670	6,919
1,000,000 - 4,999,999	566	8,912	1,105	73,352	264	3,968	685	46,862
5,000,000 - 9,999,999	41	714	92	23,378	20	329	71	4,693
10,000,000 and over	25	474	71	35,054	13	182	50	28,664
Total	173,023	\$1,548,939	111,312	\$736,845	143,310	\$1,511,604	41,251	\$198,093

d/ Tax Law secrecy provisions prohibit disclosure.

Table 40: New York State Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class	New York Deductions						
	Total with New York		Standard		Itemized 1/		
	Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	127,809	\$383,428	127,809	\$383,428	...	...
\$5,000 - 9,999	231,949	1,084,763	229,369	1,066,741	2,580	\$18,022	
10,000 - 14,999	348,130	2,464,821	333,354	2,330,037	14,776	\$134,784	
15,000 - 19,999	276,205	2,088,300	253,830	1,857,185	22,375	\$231,115	
20,000 - 24,999	263,710	2,096,520	233,663	1,738,409	30,047	\$358,111	
25,000 - 29,999	234,356	1,954,084	198,377	1,480,243	35,979	\$473,841	
30,000 - 34,999	207,066	1,760,139	171,661	1,283,411	35,405	\$476,728	
35,000 - 39,999	174,199	1,530,223	138,316	1,035,740	35,883	\$494,483	
40,000 - 44,999	148,022	1,344,845	112,655	844,131	35,367	\$500,714	
45,000 - 49,999	112,389	1,024,034	81,399	609,715	30,990	\$414,319	
50,000 - 54,999	87,071	815,339	59,447	445,580	27,624	\$369,760	
55,000 - 59,999	71,385	721,496	46,627	348,242	24,758	\$373,254	
60,000 - 64,999	53,143	580,815	32,797	245,981	20,346	\$334,834	
65,000 - 74,999	78,776	866,539	45,213	339,097	33,563	\$527,442	
75,000 - 99,999	96,785	1,167,074	51,693	387,171	45,092	\$779,902	
100,000 - 149,999	62,169	843,095	31,048	232,623	31,121	\$610,472	
150,000 - 199,999	20,084	284,759	9,930	74,060	10,154	\$210,699	
200,000 - 499,999	24,640	483,951	10,268	76,513	14,372	\$407,439	
500,000 - 999,999	5,104	128,420	2,126	15,847	2,978	\$112,573	
1,000,000 - 4,999,999	2,878	180,136	786	5,841	2,092	\$174,295	
5,000,000 - 9,999,999	207	41,354	44	317	163	\$41,037	
10,000,000 and over	115	171,776	5	38	110	\$171,738	
Total	2,626,195	\$22,015,911	2,170,418	\$14,800,350	455,777	\$7,215,561	

1/ New York itemized deductions are federal deductions less state, local and foreign income taxes paid and other subtraction adjustments, plus additional adjustments, less the New York itemized deduction adjustment (if applicable).

Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$10,000	860	\$2,549	2,580	\$9,676	215	\$639
	\$10,000 - 14,999	8,060	32,888	14,239	29,954	7,254	32,088
	15,000 - 19,999	11,720	41,519	21,843	63,288	8,524	37,932
	20,000 - 24,999	13,385	43,751	29,774	101,253	11,199	76,506
	25,000 - 29,999	15,757	53,536	35,979	122,325	15,757	111,525
	30,000 - 34,999	10,249	50,406	34,707	136,507	16,538	110,459
	35,000 - 39,999	9,394	37,971	35,883	146,525	18,223	131,766
	40,000 - 44,999	9,009	46,111	35,367	168,708	19,852	135,461
	45,000 - 49,999	5,142	21,733	30,990	140,885	16,815	114,788
	50,000 - 54,999	3,797	9,530	27,493	156,898	18,459	120,567
	55,000 - 59,999	4,594	28,307	24,758	152,133	14,293	96,060
	60,000 - 64,999	2,414	12,564	20,346	148,109	14,484	116,425
	65,000 - 74,999	2,788	19,875	33,357	253,339	23,236	181,255
	75,000 - 99,999	3,673	29,519	44,908	440,305	32,694	283,402
	100,000 - 149,999	2,230	40,481	31,018	416,393	21,785	217,060
	150,000 - 199,999	386	9,611	10,154	206,288	7,797	105,284
	200,000 - 499,999	528	27,321	14,320	545,948	11,861	214,532
	500,000 - 999,999	49	8,660	2,978	274,700	2,518	81,614
	1,000,000 - 4,999,999	d/	d/	2,091	487,544	1,814	114,711
	5,000,000 - 9,999,999	d/	d/	163	127,376	141	29,815
	10,000,000 and over	0	0	110	382,907	100	47,641
	Total	104,055	\$519,755	453,057	\$4,511,061	263,560	\$2,359,532

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$10,000	2,365	\$3,703	860	\$2,087
	\$10,000 - 14,999	12,090	19,753	7,254	27,756
	15,000 - 19,999	20,511	38,517	13,052	72,026
	20,000 - 24,999	28,681	63,345	21,033	122,711
	25,000 - 29,999	33,353	78,793	24,686	160,476
	30,000 - 34,999	33,542	80,166	25,156	176,128
	35,000 - 39,999	33,065	79,211	25,550	178,520
	40,000 - 44,999	33,365	84,249	23,189	163,944
	45,000 - 49,999	29,878	79,928	20,984	144,773
	50,000 - 54,999	25,922	71,259	16,365	107,397
	55,000 - 59,999	23,610	86,108	15,825	106,032
	60,000 - 64,999	19,886	55,415	12,759	91,724
	65,000 - 74,999	32,014	82,478	21,687	152,695
	75,000 - 99,999	43,714	149,031	26,541	177,636
	100,000 - 149,999	30,188	141,171	15,768	175,927
	150,000 - 199,999	9,554	56,132	4,713	67,620
	200,000 - 499,999	13,934	151,498	5,486	98,221
	500,000 - 999,999	2,866	84,439	837	38,090
	1,000,000 - 4,999,999	2,048	181,188	530	56,066
	5,000,000 - 9,999,999	159	43,969	37	9,907
	10,000,000 and over	109	294,270	14	25,699
	Total	430,854	\$1,924,625	282,327	\$2,155,433

1/ Includes casualty and theft losses, job expenses, miscellaneous deductions and other adjustments.

Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2001 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class		Total Federal	Income Taxes & Subtraction		Addition	
		Deductions	Adjustments 3/		Adjustments 4/	
		Amount 2/	Number	Amount	Number	Amount
Less than	\$10,000	\$18,655	2,365	\$633	...	...
	\$10,000 - 14,999	142,439	12,627	7,655	...	...
	15,000 - 19,999	253,283	20,244	24,298	266	\$1,393
	20,000 - 24,999	407,566	28,135	49,728	...	...
	25,000 - 29,999	526,658	35,454	55,714	...	...
	30,000 - 34,999	553,313	33,542	77,175	...	...
	35,000 - 39,999	573,435	34,756	79,965	...	...
	40,000 - 44,999	598,473	34,533	98,176	167	85
	45,000 - 49,999	501,599	30,156	87,874	417	289
	50,000 - 54,999	466,187	27,100	96,491	...	...
	55,000 - 59,999	468,640	24,248	95,386	...	...
	60,000 - 64,999	424,238	20,116	89,403	...	...
	65,000 - 74,999	690,903	32,840	163,681	...	...
	75,000 - 99,999	1,079,558	44,357	299,884	...	...
	100,000 - 149,999	986,067	30,447	303,805	...	...
	150,000 - 199,999	430,938	10,025	150,011	...	...
	200,000 - 499,999	965,090	14,269	419,084	26	27
	500,000 - 999,999	437,570	2,964	214,842	...	...
	1,000,000 - 4,999,999	728,870	2,080	380,503	34	208
	5,000,000 - 9,999,999	178,180	163	96,109	3	3
	10,000,000 and over	644,288	110	301,959	4	1,147
	Total	\$11,075,949	440,532	\$3,092,374	917	\$3,152

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions	
		Number	Amount	Number	Amount
Less than	\$10,000	...	...	2,580	\$18,022
	\$10,000 - 14,999	...	...	14,776	134,784
	15,000 - 19,999	...	...	22,375	231,115
	20,000 - 24,999	...	...	30,047	358,111
	25,000 - 29,999	...	...	35,979	473,841
	30,000 - 34,999	...	...	35,405	476,728
	35,000 - 39,999	...	...	35,883	494,483
	40,000 - 44,999	...	...	35,367	500,714
	45,000 - 49,999	...	...	30,990	414,319
	50,000 - 54,999	...	...	27,624	369,760
	55,000 - 59,999	...	...	24,758	373,254
	60,000 - 64,999	...	...	20,346	334,834
	65,000 - 74,999	...	...	33,563	527,442
	75,000 - 99,999	...	...	45,092	779,902
	100,000 - 149,999	31,121	\$71,815	31,121	610,472
	150,000 - 199,999	10,154	70,233	10,154	210,699
	200,000 - 499,999	14,372	138,650	14,372	407,439
	500,000 - 999,999	2,978	110,156	2,978	112,573
	1,000,000 - 4,999,999	2,092	174,288	2,092	174,295
	5,000,000 - 9,999,999	163	41,037	163	41,037
	10,000,000 and over	110	171,738	110	171,738
	Total	60,990	\$777,917	455,777	\$7,215,561

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses
Full-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)**

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$15,000	7,219	\$102,443	\$96,734	...
\$15,000 - 19,999	74,596	1,302,720	1,008,703	\$8,827
20,000 - 24,999	85,161	1,918,696	1,156,687	38,830
25,000 - 29,999	108,103	2,962,602	1,491,182	103,472
30,000 - 34,999	120,421	3,905,842	1,717,780	125,156
35,000 - 39,999	116,294	4,361,106	1,669,061	128,622
40,000 - 44,999	117,863	5,010,670	1,695,615	138,302
45,000 - 49,999	117,256	5,571,261	1,722,226	137,183
50,000 - 54,999	117,267	6,146,778	1,740,023	139,353
55,000 - 59,999	110,677	6,357,023	1,684,862	140,591
60,000 - 64,999	113,514	7,092,225	1,775,932	143,020
65,000 - 74,999	203,070	14,178,817	3,187,276	262,861
75,000 - 99,999	378,055	32,660,344	6,467,140	500,450
100,000 - 149,999	318,448	38,244,343	6,356,409	408,972
150,000 - 199,999	104,097	17,841,914	2,499,966	132,142
200,000 - 499,999	117,313	34,679,529	3,088,114	147,624
500,000 - 999,999	26,035	17,826,742	784,779	33,457
1,000,000 - 4,999,999	15,610	29,353,306	986,224	20,275
5,000,000 - 9,999,999	1,268	8,680,239	264,477	1,761
10,000,000 and over	783	20,505,502	1,015,614	1,030
Total	2,253,051	\$258,702,102	\$40,408,802	\$2,611,929

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$15,000	\$5,709	\$225	\$21	\$204
\$15,000 - 19,999	285,190	11,373	3,610	7,763
20,000 - 24,999	723,179	28,886	5,973	22,913
25,000 - 29,999	1,367,947	54,674	8,596	46,078
30,000 - 34,999	2,062,906	83,598	3,260	80,338
35,000 - 39,999	2,563,424	107,201	3,022	104,179
40,000 - 44,999	3,176,753	139,581	4,225	135,356
45,000 - 49,999	3,711,853	170,982	6,422	164,560
50,000 - 54,999	4,267,402	203,593	5,921	197,673
55,000 - 59,999	4,531,570	224,042	5,855	218,187
60,000 - 64,999	5,173,273	265,386	4,499	260,887
65,000 - 74,999	10,728,680	574,312	9,063	565,249
75,000 - 99,999	25,692,753	1,460,156	25,553	1,434,603
100,000 - 149,999	31,478,962	2,004,885	44,825	1,960,060
150,000 - 199,999	15,209,806	1,041,820	30,893	1,010,927
200,000 - 499,999	31,443,791	2,153,841	86,636	2,067,205
500,000 - 999,999	17,008,506	1,165,070	65,167	1,099,903
1,000,000 - 4,999,999	28,346,807	1,941,748	116,401	1,825,347
5,000,000 - 9,999,999	8,414,001	576,358	27,706	548,653
10,000,000 and over	19,488,858	1,334,986	61,632	1,273,354
Total	\$215,681,371	\$13,542,718	\$519,278	\$13,023,439

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax, college tuition and various refundable credits for new businesses.



Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	7,219	\$342,882	3,300	\$23,549	7,219	\$36,061	5,569	\$20,022
\$15,000 - 19,999	74,596	2,326,101	48,952	703,111	59,569	260,307	29,150	75,434
20,000 - 24,999	85,161	2,901,554	68,540	1,325,571	61,784	219,331	31,051	85,361
25,000 - 29,999	108,103	3,751,078	94,216	2,305,932	70,450	189,941	29,990	86,855
30,000 - 34,999	120,421	4,956,655	108,270	3,154,558	84,584	241,388	35,729	73,113
35,000 - 39,999	116,294	5,253,380	105,818	3,656,988	82,539	193,349	34,679	77,365
40,000 - 44,999	117,863	5,745,046	111,353	4,393,255	88,268	133,637	32,361	47,766
45,000 - 49,999	117,256	6,367,851	110,862	4,891,092	92,374	161,486	36,496	111,193
50,000 - 54,999	117,267	6,857,336	112,673	5,399,107	94,098	168,941	39,907	84,181
55,000 - 59,999	110,677	6,953,565	106,363	5,729,513	94,926	128,990	38,901	75,084
60,000 - 64,999	113,514	7,729,507	109,250	6,284,268	97,607	162,068	43,000	79,041
65,000 - 74,999	203,070	15,084,410	198,047	12,864,177	178,732	258,856	78,169	140,768
75,000 - 99,999	378,055	34,225,691	368,457	29,554,156	349,557	518,848	178,505	249,812
100,000 - 149,999	318,448	39,949,026	309,110	33,720,856	304,443	652,165	190,234	451,359
150,000 - 199,999	104,097	18,780,258	99,054	14,433,590	101,127	390,313	76,824	299,897
200,000 - 499,999	117,313	36,821,230	107,892	24,425,798	115,250	942,663	98,812	799,316
500,000 - 999,999	26,035	18,689,088	23,083	10,707,944	25,763	586,948	24,534	526,916
1,000,000 - 4,999,999	15,610	30,308,131	13,353	15,338,861	15,531	1,338,197	15,175	1,070,463
5,000,000 - 9,999,999	1,268	8,866,307	1,143	4,256,667	1,266	595,440	1,247	328,334
10,000,000 and over	783	21,176,950	680	7,146,334	783	1,203,474	782	929,271
Total	2,253,051	\$277,086,046	2,100,417	\$190,315,327	1,925,868	\$8,382,405	1,021,115	\$5,611,552

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	1,856	\$3,134	1,444	\$3,104	413	\$303	206	\$3,419	
\$15,000 - 19,999	15,106	60,988	8,146	17,549	8,219	53,439	6,913	55,121	
20,000 - 24,999	11,746	31,415	10,777	40,815	7,210	71,125	8,107	51,295	
25,000 - 29,999	12,044	20,855	11,716	33,886	11,974	86,781	9,216	60,393	
30,000 - 34,999	14,082	59,944	14,373	36,463	12,567	116,103	12,391	99,348	
35,000 - 39,999	13,900	54,991	14,126	33,809	9,562	96,973	11,553	108,385	
40,000 - 44,999	13,057	75,299	9,737	29,006	6,873	73,215	13,252	93,637	
45,000 - 49,999	14,229	60,978	15,202	31,253	6,706	66,976	12,405	91,130	
50,000 - 54,999	13,268	69,002	13,887	35,483	11,102	117,991	12,816	112,964	
55,000 - 59,999	16,222	48,113	13,093	29,047	7,028	84,386	11,585	93,301	
60,000 - 64,999	18,284	71,657	12,914	31,911	8,535	114,183	9,628	77,878	
65,000 - 74,999	29,273	118,714	26,582	75,471	16,075	227,189	20,699	181,148	
75,000 - 99,999	69,604	428,642	68,120	147,966	35,674	645,335	37,212	297,024	
100,000 - 149,999	73,124	586,461	75,158	174,967	41,275	1,136,631	32,847	282,456	
150,000 - 199,999	31,899	528,806	32,572	93,343	23,156	1,097,858	7,789	130,643	
200,000 - 499,999	41,532	1,795,504	49,354	191,143	42,157	4,523,730	11,073	359,523	
500,000 - 999,999	10,407	1,457,731	12,982	55,691	13,854	3,728,887	3,175	158,333	
1,000,000 - 4,999,999	7,763	4,360,008	7,248	51,865	9,180	7,021,773	2,861	520,712	
5,000,000 - 9,999,999	799	2,435,199	438	7,812	691	1,478,463	381	504,823	
10,000,000 and over	593	8,802,887	189	9,551	419	2,455,962	295	522,879	
Total	408,787	\$21,070,331	398,054	\$1,130,137	272,668	\$23,197,303	224,404	\$3,804,410	

1/ Lines 7-8 on tax form IT-201; includes other gains and losses and capital gain distributions.

2/ Includes estate and trust income.

Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2001 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class		Business and Farm Income				Pensions and Annuities 3/	
		Net Profit		Net Loss		Number	Amount
		Number	Amount	Number	Amount		
Less than	\$15,000	1,031	\$2,732	206	\$913	7,219	\$194,917
	\$15,000 - 19,999	13,366	129,664	2,707	11,618	40,002	825,708
	20,000 - 24,999	16,622	181,669	3,845	23,937	35,500	755,568
	25,000 - 29,999	16,853	231,024	3,556	15,987	30,608	615,409
	30,000 - 34,999	17,990	203,041	5,395	23,447	32,889	758,899
	35,000 - 39,999	20,688	290,010	5,109	18,066	27,250	575,213
	40,000 - 44,999	17,370	278,059	7,590	61,557	26,184	534,212
	45,000 - 49,999	15,091	220,589	8,496	36,192	29,887	592,688
	50,000 - 54,999	15,909	217,651	5,152	16,391	27,392	540,705
	55,000 - 59,999	17,336	238,783	4,778	17,060	24,816	454,708
	60,000 - 64,999	15,854	241,286	4,845	18,602	25,896	537,550
	65,000 - 74,999	30,037	489,424	9,522	51,712	41,129	731,251
	75,000 - 99,999	54,925	1,072,940	21,439	105,902	81,784	1,329,830
	100,000 - 149,999	50,482	1,380,219	17,761	93,732	70,850	1,445,367
	150,000 - 199,999	22,477	1,041,638	6,068	32,230	22,807	613,331
	200,000 - 499,999	27,006	2,484,610	6,755	77,917	23,354	1,008,123
	500,000 - 999,999	5,542	920,279	1,340	23,010	4,760	304,278
	1,000,000 - 4,999,999	2,654	670,172	886	56,433	2,912	253,968
	5,000,000 - 9,999,999	225	101,880	81	10,943	240	31,570
	10,000,000 and over	142	987,742	67	22,013	170	36,763
	Total	361,598	\$11,383,411	115,597	\$717,662	555,650	\$12,140,061

NYAGI Class		Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$15,000	7,013	\$68,929	1,031	\$669	\$341,544
	\$15,000 - 19,999	41,504	275,325	18,249	26,412	2,273,277
	20,000 - 24,999	41,351	289,935	24,938	57,625	2,786,303
	25,000 - 29,999	50,295	271,637	27,740	52,908	3,645,262
	30,000 - 34,999	66,003	453,203	27,322	55,664	4,845,327
	35,000 - 39,999	62,384	381,893	37,823	86,858	5,079,664
	40,000 - 44,999	62,430	320,165	30,950	73,638	5,597,769
	45,000 - 49,999	63,612	361,548	30,709	59,877	6,248,097
	50,000 - 54,999	66,014	363,286	33,119	61,309	6,734,718
	55,000 - 59,999	62,041	273,002	31,357	60,394	6,832,777
	60,000 - 64,999	66,147	305,432	30,631	62,412	7,604,682
	65,000 - 74,999	120,452	436,446	52,038	125,915	14,832,580
	75,000 - 99,999	224,867	717,783	80,596	259,236	33,707,219
	100,000 - 149,999	183,431	788,023	75,361	339,100	39,270,827
	150,000 - 199,999	60,174	391,600	31,620	239,441	18,301,376
	200,000 - 499,999	78,924	834,566	46,727	635,503	35,550,224
	500,000 - 999,999	20,038	425,822	12,681	267,317	18,154,455
	1,000,000 - 4,999,999	12,924	663,055	7,877	220,645	29,866,841
	5,000,000 - 9,999,999	1,084	146,022	649	16,309	8,833,689
	10,000,000 and over	705	138,782	437	30,177	21,116,596
	Total	1,291,394	\$7,906,454	601,854	\$2,731,410	\$271,623,226

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

Table 44: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2001 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	206	\$175	...	...	...	...	1,031	\$484	2,475	\$77,649
\$15,000 - 19,999	1,426	9,053	2,419	\$720	2,275	\$758	10,227	6,022	13,658	309,988
20,000 - 24,999	1,649	6,134	1,438	710	1,855	1,695	15,104	11,477	7,968	306,433
25,000 - 29,999	1,778	1,869	7,001	3,526	2,106	556	21,067	12,445	9,018	257,910
30,000 - 34,999	1,078	2,594	8,405	5,654	6,257	4,196	31,729	35,909	10,905	308,183
35,000 - 39,999	1,647	4,667	10,636	9,989	4,403	1,375	37,341	28,839	8,415	214,869
40,000 - 44,999	682	956	12,363	10,314	3,422	3,139	38,244	30,594	6,720	182,500
45,000 - 49,999	1,001	1,308	15,489	12,865	4,829	1,961	42,301	26,844	9,780	265,538
50,000 - 54,999	1,583	2,870	17,944	18,092	7,750	2,820	47,523	32,923	6,128	186,268
55,000 - 59,999	1,543	5,807	17,679	18,401	5,913	3,667	47,752	33,574	5,764	153,591
60,000 - 64,999	806	2,414	16,588	21,631	8,482	6,261	47,370	35,043	6,051	164,535
65,000 - 74,999	1,460	7,947	32,051	44,999	18,389	22,034	91,194	69,536	8,261	218,279
75,000 - 99,999	5,064	11,412	66,417	108,844	34,267	28,198	181,834	144,371	14,144	304,392
100,000 - 149,999	6,721	18,557	54,961	120,434	41,621	43,889	149,640	154,096	11,485	288,540
150,000 - 199,999	4,453	11,888	11,622	27,638	16,572	25,264	47,286	79,365	2,957	62,948
200,000 - 499,999	9,984	50,290	6,905	14,023	27,763	107,108	64,540	219,697	3,062	97,962
500,000 - 999,999	4,292	40,396	691	1,048	9,701	107,842	16,918	137,817	489	11,983
1,000,000 - 4,999,999	3,982	77,328	195	350	7,382	275,213	11,181	259,592	194	5,395
5,000,000 - 9,999,999	467	24,131	3	6	650	73,885	957	64,455	11	348
10,000,000 and over	380	56,252	4	8	456	291,261	634	154,732	5	47
Total	50,202	\$336,050	282,811	\$419,250	204,095	\$1,001,124	903,873	\$1,537,814	127,489	\$3,417,358

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	6,806	\$63,634	619	\$6,757	5,363	\$86,528	825	\$4,224
\$15,000 - 19,999	29,683	249,583	5,632	38,953	29,730	368,764	2,707	7,560
20,000 - 24,999	25,337	233,443	5,839	10,613	22,796	280,717	3,020	25,682
25,000 - 29,999	26,196	205,760	4,409	5,192	16,916	195,842	2,371	11,241
30,000 - 34,999	31,897	319,009	6,985	29,512	19,011	246,718	3,353	17,961
35,000 - 39,999	24,195	272,071	6,049	19,871	13,706	188,933	2,386	10,010
40,000 - 44,999	18,740	228,371	6,672	6,748	10,323	148,465	1,516	4,806
45,000 - 49,999	17,008	231,116	7,415	30,060	10,264	121,447	2,491	17,729
50,000 - 54,999	15,790	230,801	6,453	9,524	10,305	144,671	2,023	5,825
55,000 - 59,999	12,119	171,000	6,203	14,523	8,384	119,205	2,285	7,232
60,000 - 64,999	13,375	189,739	7,564	30,464	8,534	117,098	2,018	4,067
65,000 - 74,999	15,717	221,553	12,805	39,841	10,783	146,474	4,396	22,843
75,000 - 99,999	22,040	340,116	25,400	99,371	18,590	248,523	8,413	38,559
100,000 - 149,999	21,117	346,539	24,999	106,153	16,349	237,674	10,238	39,336
150,000 - 199,999	8,838	160,990	11,273	66,009	6,715	104,561	6,045	22,429
200,000 - 499,999	12,606	244,769	17,947	147,661	9,391	154,018	11,433	119,442
500,000 - 999,999	3,078	63,681	6,610	126,063	2,171	38,835	4,522	78,612
1,000,000 - 4,999,999	2,107	44,810	6,150	297,759	1,437	25,344	4,075	224,734
5,000,000 - 9,999,999	169	3,772	683	104,248	109	2,019	431	76,600
10,000,000 and over	131	2,895	551	423,540	101	1,884	350	375,573
Total	306,948	\$3,823,652	170,258	\$1,612,866	220,977	\$2,977,718	74,897	\$1,114,464

**Table 45: New York State Deductions by NY Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2001
(Dollar Data in Thousands)**

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
			Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	7,219	\$96,734	7,219	\$96,734	...	...
\$15,000 - 19,999	74,596	1,008,703	70,334	942,474	4,262	66,229
20,000 - 24,999	85,161	1,156,687	78,059	1,045,996	7,102	110,691
25,000 - 29,999	108,104	1,491,182	96,811	1,297,263	11,293	193,919
30,000 - 34,999	120,421	1,717,780	100,855	1,351,462	19,566	366,318
35,000 - 39,999	116,294	1,669,061	96,943	1,299,040	19,351	370,021
40,000 - 44,999	117,863	1,695,615	96,009	1,286,523	21,854	409,091
45,000 - 49,999	117,256	1,722,226	93,631	1,254,657	23,625	467,569
50,000 - 54,999	117,266	1,740,023	92,392	1,238,056	24,874	501,967
55,000 - 59,999	110,677	1,684,862	81,963	1,098,305	28,714	586,556
60,000 - 64,999	113,514	1,775,932	81,328	1,089,793	32,186	686,138
65,000 - 74,999	203,071	3,187,276	137,183	1,838,248	65,888	1,349,028
75,000 - 99,999	378,055	6,467,140	207,146	2,775,762	170,909	3,691,378
100,000 - 149,999	318,448	6,356,409	120,879	1,619,782	197,569	4,736,626
150,000 - 199,999	104,097	2,499,966	28,952	387,958	75,145	2,112,008
200,000 - 499,999	117,313	3,088,114	34,765	465,845	82,548	2,622,269
500,000 - 999,999	26,034	784,779	8,425	112,900	17,609	671,879
1,000,000 - 4,999,999	15,610	986,224	3,304	44,274	12,306	941,951
5,000,000 - 9,999,999	1,268	264,477	148	1,983	1,120	262,494
10,000,000 and over	783	1,015,614	39	523	744	1,015,092
Total	2,253,050	\$40,408,802	1,436,386	\$19,247,577	816,664	\$21,161,225

1/ New York itemized deductions are federal deductions less state, local and foreign income taxes paid and other subtraction adjustments, plus additional adjustments, less the New York itemized deduction adjustment (if applicable).

Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	...	...	...	...	...	...
\$15,000 -	19,999	2,131	\$9,762	4,262	\$21,544	3,463	\$21,274
20,000 -	24,999	4,644	23,699	7,102	34,381	5,463	42,088
25,000 -	29,999	4,990	28,993	11,293	62,047	7,879	69,504
30,000 -	34,999	6,289	32,316	19,333	103,207	15,373	160,663
35,000 -	39,999	8,266	36,346	18,975	118,008	16,533	146,767
40,000 -	44,999	6,339	34,605	21,854	136,997	18,017	176,890
45,000 -	49,999	6,671	37,830	23,486	148,853	19,873	194,065
50,000 -	54,999	4,451	23,399	24,874	177,945	22,387	226,644
55,000 -	59,999	4,467	26,571	28,714	218,010	26,290	269,404
60,000 -	64,999	5,633	34,799	32,186	238,481	28,852	330,982
65,000 -	74,999	6,609	32,180	65,888	539,071	60,208	630,642
75,000 -	99,999	11,847	61,119	170,817	1,659,840	160,807	1,762,391
100,000 -	149,999	8,973	77,927	197,517	2,625,210	185,795	2,162,995
150,000 -	199,999	2,099	27,625	75,102	1,530,406	70,646	1,026,338
200,000 -	499,999	1,777	37,614	82,535	2,845,635	77,564	1,674,539
500,000 -	999,999	126	6,269	17,609	1,425,102	16,521	633,553
1,000,000 -	4,999,999	d/	d/	12,303	2,735,960	11,561	761,046
5,000,000 -	9,999,999	d/	d/	1,119	868,585	1,048	172,495
10,000,000	and over	...	...	744	1,937,179	709	558,831
Total		85,346	\$534,056	815,713	\$17,426,461	748,988	\$11,021,111

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	...	...	...	...
\$15,000 -	19,999	3,996	\$9,798	1,332	\$4,990
20,000 -	24,999	6,009	13,741	1,912	2,845
25,000 -	29,999	10,242	24,801	3,677	19,023
30,000 -	34,999	17,004	54,733	6,988	38,899
35,000 -	39,999	18,036	55,021	9,957	49,927
40,000 -	44,999	20,686	55,076	11,010	54,388
45,000 -	49,999	22,930	56,693	13,480	83,399
50,000 -	54,999	24,089	69,644	13,092	69,429
55,000 -	59,999	27,566	78,620	16,846	93,210
60,000 -	64,999	31,151	87,520	17,702	97,566
65,000 -	74,999	63,616	182,501	37,281	205,172
75,000 -	99,999	167,235	500,080	94,959	526,710
100,000 -	149,999	194,509	739,976	102,701	651,751
150,000 -	199,999	73,988	357,193	29,004	211,416
200,000 -	499,999	81,402	716,108	23,811	310,736
500,000 -	999,999	17,442	430,184	4,136	131,313
1,000,000 -	4,999,999	12,234	922,402	2,336	179,696
5,000,000 -	9,999,999	1,113	343,288	179	36,760
10,000,000	and over	742	1,565,392	126	77,974
Total		793,989	\$6,262,769	390,529	\$2,845,205

1/ Includes casualty and theft losses, job expenses, miscellaneous deductions and other adjustments.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Spouses - Full-Year Resident Taxable Returns in 2001 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class		Total Federal Deductions Amount 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
			Number	Amount	Number	Amount
Less than	\$15,000	...	...	...	...	...
	\$15,000 - 19,999	\$67,368	2,930	\$1,138	...	...
	20,000 - 24,999	116,754	6,556	6,062	...	...
	25,000 - 29,999	204,368	10,242	10,449	...	...
	30,000 - 34,999	389,749	18,169	23,431	...	...
	35,000 - 39,999	405,928	18,411	36,377	...	...
	40,000 - 44,999	456,450	21,187	49,107	167	\$1,492
	45,000 - 49,999	520,719	22,513	54,214	139	270
	50,000 - 54,999	567,028	23,958	66,608	131	50
	55,000 - 59,999	685,558	28,331	100,953	...	...
	60,000 - 64,999	788,448	31,611	102,342	...	...
	65,000 - 74,999	1,588,966	64,855	244,070	...	...
	75,000 - 99,999	4,509,692	168,613	835,887	...	...
	100,000 - 149,999	6,235,373	196,272	1,518,424	156	288
	150,000 - 199,999	3,060,122	74,631	953,490	...	...
	200,000 - 499,999	5,161,810	82,329	1,851,784	129	544
	500,000 - 999,999	2,325,749	17,581	997,736	105	395
	1,000,000 - 4,999,999	3,928,898	12,287	2,048,107	85	2,728
	5,000,000 - 9,999,999	1,193,844	1,115	669,083	13	214
	10,000,000 and over	3,542,271	742	1,515,974	20	3,879
	Total	\$35,749,095	802,333	\$11,085,236	944	\$9,861

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions	
		Number	Amount	Number	Amount
Less than	\$15,000	...	...	...	...
	\$15,000 - 19,999	...	...	4,262	66,229
	20,000 - 24,999	...	...	7,102	110,691
	25,000 - 29,999	...	...	11,293	193,919
	30,000 - 34,999	...	...	19,566	366,318
	35,000 - 39,999	...	...	19,351	370,021
	40,000 - 44,999	...	...	21,854	409,091
	45,000 - 49,999	...	...	23,625	467,569
	50,000 - 54,999	...	...	24,874	501,967
	55,000 - 59,999	...	...	28,714	586,556
	60,000 - 64,999	...	...	32,186	686,138
	65,000 - 74,999	...	...	65,888	1,349,028
	75,000 - 99,999	...	...	170,909	3,691,378
	100,000 - 149,999	...	...	197,569	4,736,626
	150,000 - 199,999	...	...	75,145	2,112,008
	200,000 - 499,999	82,548	\$692,968	82,548	2,622,269
	500,000 - 999,999	17,609	657,091	17,609	671,879
	1,000,000 - 4,999,999	12,306	941,763	12,306	941,951
	5,000,000 - 9,999,999	1,120	262,488	1,120	262,494
	10,000,000 and over	744	1,015,088	744	1,015,092
	Total	114,327	\$3,569,398	816,664	\$21,161,225

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$5,000	244	\$897	\$68	...
\$5,000 - 9,999	3,499	29,650	20,673	...
10,000 - 14,999	11,589	143,218	76,865	\$1,093
15,000 - 19,999	10,388	181,212	70,767	3,732
20,000 - 24,999	11,217	252,779	85,810	3,919
25,000 - 29,999	9,876	274,558	70,808	3,180
30,000 - 34,999	9,294	304,448	75,550	3,567
35,000 - 39,999	7,867	292,608	63,271	3,808
40,000 - 44,999	6,684	283,232	65,051	4,194
45,000 - 49,999	5,714	271,007	59,358	3,131
50,000 - 54,999	4,947	258,456	55,192	1,722
55,000 - 59,999	5,277	302,469	57,230	1,090
60,000 - 64,999	3,577	225,167	46,488	986
65,000 - 74,999	6,538	456,578	80,800	3,747
75,000 - 99,999	6,382	536,083	86,019	4,327
100,000 - 149,999	3,603	426,276	50,253	1,462
150,000 - 199,999	1,312	223,628	18,431	702
200,000 - 499,999	2,008	593,988	49,477	623
500,000 - 999,999	621	428,258	19,795	279
1,000,000 - 4,999,999	487	1,009,831	36,075	175
5,000,000 - 9,999,999	70	478,578	20,720	37
10,000,000 and over	47	1,551,015	174,654	16
Total	111,240	\$8,523,938	\$1,283,354	\$41,792

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$5,000	\$829	\$33	...	\$33
\$5,000 - 9,999	8,978	358	\$106	251
10,000 - 14,999	65,260	2,606	327	2,279
15,000 - 19,999	106,713	4,436	221	4,215
20,000 - 24,999	163,049	7,435	464	6,971
25,000 - 29,999	200,570	9,968	220	9,748
30,000 - 34,999	225,331	11,813	18	11,796
35,000 - 39,999	225,529	12,330	387	11,942
40,000 - 44,999	213,988	12,016	53	11,962
45,000 - 49,999	208,518	12,014	597	11,417
50,000 - 54,999	201,542	11,895	112	11,783
55,000 - 59,999	244,149	14,627	328	14,298
60,000 - 64,999	177,693	10,750	...	10,750
65,000 - 74,999	372,031	22,885	1,197	21,688
75,000 - 99,999	445,737	27,998	1,067	26,931
100,000 - 149,999	374,561	24,747	103	24,645
150,000 - 199,999	204,495	14,007	210	13,797
200,000 - 499,999	543,888	37,255	1,496	35,760
500,000 - 999,999	408,184	27,960	2,140	25,820
1,000,000 - 4,999,999	973,581	66,690	3,701	62,989
5,000,000 - 9,999,999	457,821	31,361	1,299	30,062
10,000,000 and over	1,376,345	94,280	10,371	83,909
Total	\$7,198,792	\$457,465	\$24,419	\$433,046

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax, college tuition and various refundable credits for new businesses.



Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	244	\$897	...	...	244	\$330	...	...
\$5,000 - 9,999	3,499	31,306	2,039	\$16,882	1,119	3,147	430	\$1,916
10,000 - 14,999	11,589	168,708	9,464	126,451	3,775	5,468	1,506	5,108
15,000 - 19,999	10,388	195,832	9,348	159,826	4,090	1,632	1,306	1,293
20,000 - 24,999	11,217	263,457	11,011	249,357	3,226	752	1,102	285
25,000 - 29,999	9,876	297,685	8,956	251,105	5,497	8,954	2,103	10,280
30,000 - 34,999	9,294	314,377	9,090	293,109	5,474	2,849	1,748	620
35,000 - 39,999	7,867	304,374	7,685	262,928	4,646	3,329	1,102	2,173
40,000 - 44,999	6,684	301,729	6,176	256,395	4,368	1,949	1,231	1,442
45,000 - 49,999	5,714	277,271	5,436	248,902	3,939	2,731	1,318	2,967
50,000 - 54,999	4,947	266,215	4,792	233,671	3,304	3,131	547	186
55,000 - 59,999	5,277	310,314	4,511	245,404	4,627	12,428	1,763	22,661
60,000 - 64,999	3,577	244,992	3,462	208,596	2,186	9,631	920	1,424
65,000 - 74,999	6,538	468,368	6,331	410,269	5,339	6,155	2,652	8,357
75,000 - 99,999	6,382	553,659	5,989	463,286	5,103	9,027	2,815	11,765
100,000 - 149,999	3,603	462,743	3,239	332,152	2,871	9,616	1,932	6,712
150,000 - 199,999	1,312	247,150	1,045	142,240	1,183	7,343	870	3,529
200,000 - 499,999	2,008	629,781	1,581	370,491	1,851	25,550	1,580	18,682
500,000 - 999,999	621	451,452	370	181,716	607	20,678	516	31,694
1,000,000 - 4,999,999	487	1,064,563	363	418,053	482	77,145	461	61,731
5,000,000 - 9,999,999	70	495,564	49	175,336	70	44,794	66	43,416
10,000,000 and over	47	1,625,512	30	289,432	47	184,399	46	89,335
Total	111,240	\$8,975,948	100,966	\$5,335,599	64,049	\$441,037	26,014	\$325,574

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	244	...	...	...	...	244	567	...	...
\$5,000 - 9,999	3,499	452	\$1,864	...	...	215	265	...	...
10,000 - 14,999	11,589	413	1,692	1,094	\$1,355	413	579	...	...
15,000 - 19,999	10,388	726	2,844	580	506	387	\$3,944	726	\$6,921
20,000 - 24,999	11,217	206	68	412	391	273	356	685	5,787
25,000 - 29,999	9,876	985	9,436	658	987	723	4,694	788	8,838
30,000 - 34,999	9,294	1,107	2,534	670	1,005	...	...	1,107	7,699
35,000 - 39,999	7,867	920	9,996	557	836	182	3,797	564	3,747
40,000 - 44,999	6,684	167	1,041	500	751	167	5,428	167	1,276
45,000 - 49,999	5,714	589	8,684	450	415	450	1,554	795	3,916
50,000 - 54,999	4,947	417	2,684	131	196	131	271	131	472
55,000 - 59,999	5,277	963	7,658	545	523	290	4,304	290	4,754
60,000 - 64,999	3,577	230	42	748	1,942	347	4,231	230	1,989
65,000 - 74,999	6,538	1,040	4,297	675	968	516	20,015	262	2,037
75,000 - 99,999	6,382	668	363	1,520	1,564	576	12,848	184	3,602
100,000 - 149,999	3,603	1,046	13,403	888	2,474	785	24,742	311	6,043
150,000 - 199,999	1,312	267	11,583	521	635	524	40,085	132	1,841
200,000 - 499,999	2,008	678	49,496	729	1,269	704	82,611	169	4,094
500,000 - 999,999	621	293	72,103	223	1,615	335	101,326	63	5,356
1,000,000 - 4,999,999	487	264	205,449	199	928	310	258,237	103	24,672
5,000,000 - 9,999,999	70	46	108,851	24	67	44	100,497	19	9,854
10,000,000 and over	47	32	624,511	15	162	32	426,623	13	12,072
Total	111,240	11,508	1,138,601	11,140	18,590	7,646	1,096,974	6,739	114,969

1/Lines 7-8 on tax form IT-201; includes other gains and losses and capital gain distributions.

2/Includes estate and trust income.

Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2001 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	...	...	...	...	...	...
\$5,000 - 9,999	474	\$4,705	215	\$1,022	237	\$25
10,000 - 14,999	1,031	13,034	...	...	1,444	16,649
15,000 - 19,999	1,233	12,393	...	...	919	12,369
20,000 - 24,999	412	6,210	685	1,995	1,098	3,988
25,000 - 29,999	395	7,821	658	4,331	658	4,808
30,000 - 34,999	466	475	204	387	1,225	16,816
35,000 - 39,999	188	1,715	182	455	1,115	19,560
40,000 - 44,999	674	17,977	...	...	508	6,760
45,000 - 49,999	623	9,968	589	2,887	795	3,107
50,000 - 54,999	417	7,229	286	685	571	11,404
55,000 - 59,999	255	9,595	255	1,096	904	7,737
60,000 - 64,999	403	133	403	1,914	691	9,695
65,000 - 74,999	159	396	516	1,727	1,040	10,887
75,000 - 99,999	994	25,737	...	...	668	20,554
100,000 - 149,999	522	28,454	157	1,688	626	24,657
150,000 - 199,999	270	25,840	86	375	300	7,595
200,000 - 499,999	326	28,869	40	289	349	28,804
500,000 - 999,999	119	30,659	56	1,796	98	5,816
1,000,000 - 4,999,999	74	32,560	25	5,293	72	7,997
5,000,000 - 9,999,999	9	5,316	d/	d/	7	3,899
10,000,000 and over	4	113	d/	d/	6	629
Total	9,048	\$269,201	4,361	\$26,206	13,330	\$223,756

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	...	...	...	...	\$897
\$5,000 - 9,999	749	\$2,699	926	\$825	29,656
10,000 - 14,999	3,280	(2,144)	1,506	3,226	162,257
15,000 - 19,999	2,975	6,638	1,620	2,320	191,191
20,000 - 24,999	3,503	8,801	1,380	1,815	259,827
25,000 - 29,999	1,971	11,200	1,776	3,541	290,603
30,000 - 34,999	3,142	6,459	670	605	313,167
35,000 - 39,999	3,557	4,634	739	1,279	301,815
40,000 - 44,999	2,615	9,569	508	3,195	295,339
45,000 - 49,999	2,496	5,888	450	688	275,896
50,000 - 54,999	2,428	7,564	547	1,427	263,361
55,000 - 59,999	1,891	5,474	638	1,426	307,462
60,000 - 64,999	1,956	16,265	345	823	243,347
65,000 - 74,999	3,459	7,952	937	4,771	458,826
75,000 - 99,999	3,366	11,539	1,178	3,705	546,249
100,000 - 149,999	2,452	23,141	940	10,070	442,603
150,000 - 199,999	699	3,216	491	8,571	230,008
200,000 - 499,999	1,421	21,346	678	9,582	610,618
500,000 - 999,999	384	7,933	293	8,295	434,862
1,000,000 - 4,999,999	402	26,123	231	8,161	1,048,240
5,000,000 - 9,999,999	58	21,587	40	2,033	491,497
10,000,000 and over	42	17,923	28	4,805	1,615,901
Total	42,845	\$223,807	15,920	\$81,164	\$8,813,620

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 49: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2001 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$10,000	...	...	...	...	215	\$22	430	\$27	...	...
\$10,000 - 14,999	...	...	206	\$17	412	26	269	2	206	\$9,883
15,000 - 19,999	...	...	266	91	...	...	1,089	305	...	...
20,000 - 24,999	...	...	757	435	479	34	1,787	642	...	...
25,000 - 29,999	...	...	895	642	198	2	1,183	736	263	425
30,000 - 34,999	...	...	233	148	286	601	2,092	848	204	6,380
35,000 - 39,999	...	...	639	702	369	46	3,181	1,479	182	7,736
40,000 - 44,999	...	...	515	674	348	32	2,093	2,309	...	...
45,000 - 49,999	139	\$167	695	891	450	333	2,012	1,383	...	...
50,000 - 54,999	...	...	1,119	2,292	964	859	1,880	883	286	7,172
55,000 - 59,999	128	28	545	671	928	1,079	1,508	1,391	...	...
60,000 - 64,999	115	324	230	396	748	305	1,553	2,713	115	6,022
65,000 - 74,999	...	...	675	1,675	833	555	2,990	1,922	...	...
75,000 - 99,999	...	...	902	2,927	785	595	2,881	2,890	...	...
100,000 - 149,999	104	23	52	264	467	1,296	1,929	3,340	104	3,344
150,000 - 199,999	175	272	43	40	214	40	527	767	...	...
200,000 - 499,999	207	1,518	d/	d/	325	1,091	1,058	3,889	26	98
500,000 - 999,999	84	198	...	...	272	9,297	300	4,170	...	...
1,000,000 - 4,999,999	146	5,701	d/	d/	255	9,650	347	13,140	3	51
5,000,000 - 9,999,999	23	935	...	...	45	5,516	45	3,790	...	...
10,000,000 and over	22	2,676	...	...	35	14,623	36	10,334	...	...
Total	1,142	\$11,842	7,812	\$12,021	8,874	\$46,004	29,192	\$56,961	1,388	\$41,110

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$10,000	...	...	...	...	...	...	...	...
\$10,000 - 14,999	887	\$3,489	412	\$17	825	\$5,129	413	\$561
15,000 - 19,999	533	4,437	...	...	266	5,327	...	...
20,000 - 24,999	892	4,534	206	211	206	2,130	...	...
25,000 - 29,999	723	10,016	525	1,123	395	4,277	263	113
30,000 - 34,999	204	2,069	...	...	204	116	233	54
35,000 - 39,999	...	...	551	737	182	3	...	...
40,000 - 44,999	341	3,712	...	...	508	6,700	341	33
45,000 - 49,999	417	4,210	172	1	139	367	139	318
50,000 - 54,999	...	...	...	...	...	...	131	1
55,000 - 59,999	383	3,504	383	1,199	162	441	128	235
60,000 - 64,999	403	5,053	288	1,687	462	3,501	...	...
65,000 - 74,999	103	921	572	159	103	960	...	...
75,000 - 99,999	484	5,777	301	421	301	4,319	92	281
100,000 - 149,999	363	5,740	368	1,058	207	4,150	157	279
150,000 - 199,999	129	1,529	214	1,930	129	1,744	171	547
200,000 - 499,999	259	3,989	288	6,624	206	3,581	180	950
500,000 - 999,999	105	1,630	160	5,102	63	827	140	4,273
1,000,000 - 4,999,999	73	1,109	213	18,617	39	670	134	20,089
5,000,000 - 9,999,999	11	193	41	12,203	6	120	25	3,064
10,000,000 and over	6	100	34	63,658	3	49	23	8,039
Total	6,315	\$62,011	4,730	\$114,749	4,406	\$44,410	2,569	\$38,836

Table 50: New York State Deductions by NY Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	244	\$68	...	...	244	\$68
\$5,000 - 9,999	3,499	20,673	2,854	\$18,550	645	2,123
10,000 - 14,999	11,590	76,865	10,515	68,346	1,075	8,519
15,000 - 19,999	10,387	70,767	7,990	51,937	2,397	18,830
20,000 - 24,999	11,217	85,810	8,485	55,155	2,732	30,656
25,000 - 29,999	9,876	70,808	6,462	42,005	3,414	28,803
30,000 - 34,999	9,294	75,550	5,800	37,699	3,494	37,851
35,000 - 39,999	7,867	63,271	3,170	20,606	4,697	42,665
40,000 - 44,999	6,684	65,051	3,347	21,757	3,337	43,294
45,000 - 49,999	5,713	59,358	2,378	15,460	3,335	43,898
50,000 - 54,999	4,947	55,192	1,936	12,581	3,011	42,611
55,000 - 59,999	5,277	57,230	2,469	16,049	2,808	41,182
60,000 - 64,999	3,577	46,488	1,048	6,811	2,529	39,676
65,000 - 74,999	6,538	80,800	2,407	15,646	4,131	65,154
75,000 - 99,999	6,382	86,019	2,341	15,218	4,041	70,801
100,000 - 149,999	3,603	50,253	802	5,216	2,801	45,037
150,000 - 199,999	1,312	18,431	369	2,401	943	16,030
200,000 - 499,999	2,007	49,477	333	2,168	1,674	47,309
500,000 - 999,999	621	19,795	91	591	530	19,204
1,000,000 - 4,999,999	487	36,075	48	312	439	35,763
5,000,000 - 9,999,999	70	20,720	6	39	64	20,681
10,000,000 and over	47	174,654	...	...	47	174,654
Total	111,240	\$1,283,354	62,853	\$408,546	48,387	\$874,808

1/ New York itemized deductions are federal deductions less state, local and foreign income taxes paid and other subtraction adjustments, plus additional adjustments, less the New York itemized deduction adjustment (if applicable).

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	...	...	...	...	...	...
\$5,000 - 9,999	...	...	645	\$3,300	...	...
10,000 - 14,999	...	...	1,075	2,951	1,075	\$4,954
15,000 - 19,999	1,065	\$4,069	2,397	4,239	1,065	7,614
20,000 - 24,999	1,366	3,319	2,732	6,322	819	7,190
25,000 - 29,999	525	6	3,151	13,269	1,838	7,797
30,000 - 34,999	466	1,795	3,494	14,956	2,096	13,958
35,000 - 39,999	1,127	3,369	4,697	18,226	2,630	17,190
40,000 - 44,999	834	1,279	3,337	13,719	2,336	16,797
45,000 - 49,999	278	1,345	3,335	18,277	2,501	19,966
50,000 - 54,999	524	3,035	3,011	16,120	1,964	17,024
55,000 - 59,999	510	2,824	2,808	19,408	1,787	14,297
60,000 - 64,999	460	3,069	2,529	18,839	1,954	17,743
65,000 - 74,999	310	868	4,131	34,811	3,201	28,329
75,000 - 99,999	1,010	13,038	4,041	48,900	2,847	19,160
100,000 - 149,999	52	28	2,801	40,179	2,023	21,980
150,000 - 199,999	...	...	943	17,516	728	11,717
200,000 - 499,999	77	1,249	1,661	56,076	1,288	27,184
500,000 - 999,999	d/	d/	530	46,289	432	14,868
1,000,000 - 4,999,999	d/	d/	439	122,391	380	30,479
5,000,000 - 9,999,999	...	...	64	52,250	60	20,608
10,000,000 and over	...	...	47	148,779	41	182,726
Total	8,614	\$41,648	47,867	\$716,814	31,067	\$501,581

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$5,000	244	\$68	...	...
\$5,000 - 9,999	645	548	...	...
10,000 - 14,999	1,075	501	269	\$335
15,000 - 19,999	2,131	2,738	799	2,122
20,000 - 24,999	1,639	3,346	1,912	13,264
25,000 - 29,999	2,626	4,668	1,838	10,376
30,000 - 34,999	3,261	4,950	1,863	7,851
35,000 - 39,999	4,509	6,118	2,630	7,692
40,000 - 44,999	3,170	9,196	2,336	9,146
45,000 - 49,999	3,196	7,670	2,224	6,094
50,000 - 54,999	3,011	5,324	1,833	10,183
55,000 - 59,999	2,680	7,883	1,659	11,128
60,000 - 64,999	2,069	5,199	1,494	7,529
65,000 - 74,999	4,028	12,902	2,375	10,979
75,000 - 99,999	4,041	11,802	2,020	12,314
100,000 - 149,999	2,697	7,938	1,400	8,510
150,000 - 199,999	900	4,935	428	2,692
200,000 - 499,999	1,597	13,241	554	15,700
500,000 - 999,999	509	13,233	119	5,996
1,000,000 - 4,999,999	431	31,982	108	10,035
5,000,000 - 9,999,999	63	18,270	15	4,153
10,000,000 and over	47	169,736	8	9,742
Total	44,569	\$342,248	25,885	\$165,840

1/ Includes casualty and theft losses, job expenses, miscellaneous deductions and other adjustments.

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Full-Year Resident Taxable Returns in 2001 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class		Total Federal Deductions Amount 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
			Number	Amount	Number	Amount
Less than	\$5,000	\$68	...	...	...	...
	\$5,000 - 9,999	3,848	430	\$1,726	...	...
	10,000 - 14,999	8,741	806	222	...	...
	15,000 - 19,999	20,782	2,397	1,952	...	...
	20,000 - 24,999	33,441	2,732	2,785	...	...
	25,000 - 29,999	36,115	3,151	7,312	...	...
	30,000 - 34,999	43,510	3,494	6,242	...	...
	35,000 - 39,999	52,594	4,697	9,928	...	...
	40,000 - 44,999	50,111	3,003	7,285	167	\$467
	45,000 - 49,999	53,351	3,196	9,453	...	...
	50,000 - 54,999	51,647	2,880	9,037	...	...
	55,000 - 59,999	55,511	2,808	14,331	128	1
	60,000 - 64,999	52,123	2,529	12,446	...	...
	65,000 - 74,999	87,379	4,131	22,225	...	...
	75,000 - 99,999	103,242	4,041	32,670	...	...
	100,000 - 149,999	74,015	2,749	24,915	...	...
	150,000 - 199,999	33,812	943	12,439	...	...
	200,000 - 499,999	102,080	1,623	39,020	13	17
	500,000 - 999,999	72,337	523	34,280	7	12
	1,000,000 - 4,999,999	167,403	437	95,903	5	21
	5,000,000 - 9,999,999	82,079	63	40,785	4	67
	10,000,000 and over	463,154	47	114,989	3	1,142
	Total	\$1,647,345	46,679	\$499,945	326	\$1,728

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions	
		Number	Amount	Number	Amount
Less than	\$5,000	...	...	244	\$68
	\$5,000 - 9,999	...	...	645	2,123
	10,000 - 14,999	...	...	1,075	8,519
	15,000 - 19,999	...	...	2,397	18,830
	20,000 - 24,999	...	...	2,732	30,656
	25,000 - 29,999	...	...	3,414	28,803
	30,000 - 34,999	...	...	3,494	37,851
	35,000 - 39,999	...	...	4,697	42,665
	40,000 - 44,999	...	...	3,337	43,294
	45,000 - 49,999	...	...	3,335	43,898
	50,000 - 54,999	...	...	3,011	42,611
	55,000 - 59,999	...	...	2,808	41,182
	60,000 - 64,999	...	...	2,529	39,676
	65,000 - 74,999	...	...	4,131	65,154
	75,000 - 99,999	...	...	4,041	70,801
	100,000 - 149,999	2,801	\$4,064.82	2,801	45,037
	150,000 - 199,999	943	5,343	943	16,030
	200,000 - 499,999	1,674	15,769	1,674	47,309
	500,000 - 999,999	530	18,873	530	19,204
	1,000,000 - 4,999,999	439	35,761	439	35,763
	5,000,000 - 9,999,999	64	20,681	64	20,681
	10,000,000 and over	47	174,654	47	174,654
	Total	6,498	\$275,147	48,387	\$874,808

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

Table 52: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable in 2001
(Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	9,340	\$128,958	\$98,195	\$5,979
\$15,000 -	19,999	36,515	644,517	384,929	31,066
20,000 -	24,999	89,105	2,022,214	959,161	99,471
25,000 -	29,999	119,903	3,297,662	1,318,063	163,828
30,000 -	34,999	100,872	3,275,657	1,137,077	136,240
35,000 -	39,999	85,915	3,217,894	978,638	120,168
40,000 -	44,999	59,668	2,532,078	723,631	78,017
45,000 -	49,999	47,476	2,249,037	584,894	66,012
50,000 -	54,999	36,029	1,893,482	491,393	47,513
55,000 -	59,999	29,307	1,683,083	384,113	37,006
60,000 -	64,999	23,154	1,441,164	315,728	32,920
65,000 -	74,999	32,621	2,264,660	479,162	40,478
75,000 -	99,999	33,211	2,844,519	525,366	41,989
100,000 -	149,999	12,323	1,446,496	249,235	15,319
150,000 -	199,999	3,682	629,187	81,305	4,414
200,000 -	499,999	3,094	918,416	82,706	3,865
500,000 -	999,999	621	421,544	16,320	670
1,000,000 -	4,999,999	300	572,031	15,734	365
5,000,000 -	9,999,999	27	188,390	5,372	41
10,000,000	and over	17	419,093	8,343	26
	Total	723,180	\$32,090,084	\$8,839,364	\$925,386

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$15,000	\$24,784	\$987	\$623	\$364
\$15,000 -	19,999	228,522	9,124	3,299	5,826
20,000 -	24,999	963,582	38,778	16,070	22,708
25,000 -	29,999	1,815,771	76,124	16,311	59,814
30,000 -	34,999	2,002,341	90,516	10,891	79,625
35,000 -	39,999	2,119,088	101,209	10,333	90,877
40,000 -	44,999	1,730,430	86,095	7,225	78,870
45,000 -	49,999	1,598,132	83,014	5,399	77,615
50,000 -	54,999	1,354,576	72,767	4,045	68,722
55,000 -	59,999	1,261,963	69,999	1,885	68,114
60,000 -	64,999	1,092,516	61,834	1,203	60,631
65,000 -	74,999	1,745,020	101,191	1,574	99,617
75,000 -	99,999	2,277,164	137,275	3,166	134,109
100,000 -	149,999	1,181,942	76,433	1,981	74,452
150,000 -	199,999	543,468	37,226	1,391	35,835
200,000 -	499,999	831,845	56,980	2,315	54,664
500,000 -	999,999	404,554	27,712	1,815	25,896
1,000,000 -	4,999,999	555,933	38,081	2,051	36,030
5,000,000 -	9,999,999	182,978	12,534	191	12,343
10,000,000	and over	410,724	28,135	2,827	25,308
	Total	\$22,325,334	\$1,206,014	\$94,595	\$1,111,419

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax, college tuition and various refundable credits for new businesses.



Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	9,340	\$157,117	7,896	\$101,658	3,774	\$7,822	1,238	\$2,361
\$15,000 - 19,999	36,515	720,371	32,841	583,186	13,866	25,877	5,392	7,674
20,000 - 24,999	89,105	2,100,656	85,544	1,894,254	26,852	15,406	6,725	11,941
25,000 - 29,999	119,903	3,395,730	117,405	3,173,104	43,448	25,857	9,595	4,774
30,000 - 34,999	100,872	3,337,038	99,386	3,187,699	39,170	25,679	8,128	3,676
35,000 - 39,999	85,915	3,313,696	84,988	3,121,268	42,996	23,498	10,223	13,107
40,000 - 44,999	59,668	2,581,287	58,646	2,425,847	30,023	24,414	8,919	14,237
45,000 - 49,999	47,476	2,280,519	47,164	2,164,839	27,184	14,805	7,652	4,074
50,000 - 54,999	36,029	1,910,717	35,613	1,808,639	21,638	24,161	6,914	3,032
55,000 - 59,999	29,307	1,705,977	28,309	1,566,712	18,725	12,167	6,818	11,002
60,000 - 64,999	23,154	1,452,574	23,154	1,392,203	15,510	8,787	5,023	6,833
65,000 - 74,999	32,621	2,331,351	32,152	2,129,748	22,386	19,033	9,589	17,178
75,000 - 99,999	33,211	2,927,288	32,191	2,562,905	25,796	44,620	11,125	26,671
100,000 - 149,999	12,323	1,511,937	11,691	1,255,534	10,060	16,256	5,231	14,474
150,000 - 199,999	3,682	663,364	3,336	490,797	3,237	10,641	2,463	8,983
200,000 - 499,999	3,094	974,730	2,555	589,301	2,870	21,431	2,131	23,573
500,000 - 999,999	621	438,995	517	237,289	614	13,706	565	17,014
1,000,000 - 4,999,999	300	594,980	225	258,281	297	51,807	272	28,268
5,000,000 - 9,999,999	27	194,411	21	51,609	27	6,100	27	4,448
10,000,000 and over	17	424,653	14	110,167	17	19,707	16	14,250
Total	723,180	\$33,017,390	703,648	\$29,105,040	348,490	\$411,775	108,043	\$237,570

NYAGI Class		Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	619	\$44	206	\$619	206	\$478	681	\$4,184	
\$15,000 - 19,999	1,740	4,913	1,160	2,230	1,353	5,052	2,466	20,322	
20,000 - 24,999	2,742	683	2,402	6,143	1,577	14,695	4,664	33,906	
25,000 - 29,999	3,949	9,416	2,961	7,268	855	12,279	4,472	43,888	
30,000 - 34,999	3,178	3,055	3,761	8,055	817	12,182	5,159	48,559	
35,000 - 39,999	4,208	3,993	1,290	2,009	1,835	10,314	3,513	31,251	
40,000 - 44,999	2,233	15,818	4,132	8,990	870	5,688	4,278	36,431	
45,000 - 49,999	3,353	3,092	1,729	3,645	623	10,979	3,119	25,688	
50,000 - 54,999	1,606	750	1,952	3,377	155	5	1,535	11,000	
55,000 - 59,999	2,713	6,858	2,157	4,103	615	17,204	1,856	19,463	
60,000 - 64,999	1,268	265	2,882	7,978	633	1,597	1,151	10,816	
65,000 - 74,999	3,024	6,904	4,208	10,589	1,199	15,816	2,596	26,924	
75,000 - 99,999	4,327	50,470	5,062	10,376	1,830	48,987	3,258	29,317	
100,000 - 149,999	1,730	24,895	2,569	6,275	1,153	44,766	734	4,505	
150,000 - 199,999	834	12,806	1,355	4,027	702	55,206	175	1,335	
200,000 - 499,999	919	79,110	1,094	4,308	1,061	144,363	263	6,894	
500,000 - 999,999	216	37,053	321	985	300	97,963	84	4,133	
1,000,000 - 4,999,999	143	106,756	129	1,125	168	133,613	56	35,125	
5,000,000 - 9,999,999	18	87,899	7	60	14	40,294	7	2,856	
10,000,000 and over	12	175,495	3	9	11	98,115	4	1,437	
Total	38,831	\$630,274	39,381	\$92,172	15,975	\$769,597	40,070	\$398,033	

1/ Lines 7-8 on tax form IT-201; includes other gains and losses and capital gain distributions.

2/ Includes estate and trust income.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class	Business and Farm Income						Pensions and Annuities 3/	
	Net Profit		Net Loss				Number	Amount
	Number	Amount	Number	Amount				
Less than \$15,000	825	\$12,358	206	\$274			1,919	\$27,869
\$15,000 - 19,999	1,547	19,669	1,160	4,012			5,100	59,151
20,000 - 24,999	3,221	54,660	1,304	7,556			8,303	69,721
25,000 - 29,999	3,684	54,227	1,315	5,697			9,678	70,042
30,000 - 34,999	2,303	36,109	2,099	11,618			9,007	46,744
35,000 - 39,999	3,112	48,323	1,296	10,561			7,489	53,597
40,000 - 44,999	2,559	22,591	1,037	3,516			7,764	57,442
45,000 - 49,999	2,041	12,275	934	4,624			5,910	58,052
50,000 - 54,999	1,142	11,464	1,119	5,805			4,201	41,771
55,000 - 59,999	1,218	36,955	162	733			4,059	32,271
60,000 - 64,999	806	2,465	806	4,681			3,630	34,956
65,000 - 74,999	1,778	46,337	516	1,658			5,794	63,124
75,000 - 99,999	2,773	51,621	877	5,478			6,324	94,594
100,000 - 149,999	1,099	45,716	525	8,330			2,987	73,626
150,000 - 199,999	307	22,631	171	616			923	44,192
200,000 - 499,999	458	46,083	183	2,618			526	34,973
500,000 - 999,999	56	19,605	21	254			63	9,778
1,000,000 - 4,999,999	35	22,086	15	957			32	2,956
5,000,000 - 9,999,999	d/	d/	d/	d/			6	1,014
10,000,000 and over	d/	d/	d/	d/			...	...
Total	28,971	\$571,478	13,753	\$79,937			83,714	\$875,876

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	2,474	\$7,927	1,238	\$1,677	\$153,763
\$15,000 - 19,999	8,587	34,010	3,772	7,405	705,562
20,000 - 24,999	24,320	77,933	8,101	8,966	2,082,723
25,000 - 29,999	28,411	85,309	13,018	17,575	3,360,581
30,000 - 34,999	27,910	74,034	10,802	16,091	3,304,856
35,000 - 39,999	27,529	63,747	11,335	19,670	3,274,356
40,000 - 44,999	24,463	57,274	6,858	6,914	2,567,459
45,000 - 49,999	21,109	43,402	5,494	2,958	2,274,603
50,000 - 54,999	18,176	36,251	3,582	4,825	1,901,067
55,000 - 59,999	15,748	40,988	2,146	6,119	1,693,739
60,000 - 64,999	13,801	28,044	1,211	899	1,450,776
65,000 - 74,999	19,292	50,317	3,927	22,064	2,287,223
75,000 - 99,999	22,578	76,332	4,068	16,257	2,894,774
100,000 - 149,999	7,794	36,923	2,355	18,857	1,474,224
150,000 - 199,999	2,449	11,265	1,134	12,820	637,723
200,000 - 499,999	2,177	28,486	1,038	21,229	932,271
500,000 - 999,999	468	5,411	300	6,550	425,894
1,000,000 - 4,999,999	229	20,649	157	7,772	579,437
5,000,000 - 9,999,999	20	3,704	13	2,214	189,983
10,000,000 and over	15	2,654	9	399	423,854
Total	267,549	\$784,660	80,559	\$201,262	\$32,614,866

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 54: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2001 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	...	...	206	\$77	206	\$5	618	\$233	619	\$16,235
\$15,000 - 19,999	...	...	1,889	1,046	387	57	3,798	2,905	1,353	15,990
20,000 - 24,999	...	...	6,213	3,958	2,755	995	10,375	4,743	1,165	17,512
25,000 - 29,999	263	\$3	11,249	11,367	3,892	1,421	14,365	9,848	790	9,465
30,000 - 34,999	...	...	11,435	12,033	4,976	2,179	18,216	12,585	874	4,395
35,000 - 39,999	182	6	12,404	13,698	5,207	1,727	19,954	11,874	2,016	20,901
40,000 - 44,999	...	...	8,167	10,135	4,396	2,286	19,620	13,350	515	13,018
45,000 - 49,999	...	...	7,226	9,081	3,066	1,825	17,426	12,777	762	8,601
50,000 - 54,999	...	...	8,679	15,311	4,447	1,642	16,181	11,595	595	2,170
55,000 - 59,999	325	95	7,154	14,192	4,035	2,073	12,734	9,301	452	1,828
60,000 - 64,999	115	0	6,773	17,210	2,534	1,242	12,706	10,849	230	1,340
65,000 - 74,999	103	2	6,409	18,383	4,437	2,659	17,058	16,692	1,309	11,165
75,000 - 99,999	719	936	4,458	12,464	2,815	1,007	20,372	19,083	1,019	18,794
100,000 - 149,999	156	70	1,209	3,496	1,417	1,501	6,904	8,188	371	11,647
150,000 - 199,999	43	62	129	307	442	627	2,179	3,082	43	1,417
200,000 - 499,999	182	1,682	91	331	631	3,352	1,806	4,923	65	2,716
500,000 - 999,999	77	743	7	10	216	1,883	412	3,810	d/	d/
1,000,000 - 4,999,999	63	1,386	...	...	143	21,455	199	4,367	d/	d/
5,000,000 - 9,999,999	10	375	...	...	12	1,303	18	1,359	...	...
10,000,000 and over	6	1,541	...	...	9	923	13	2,358	...	...
Total	2,242	\$6,903	93,700	\$143,098	46,022	\$50,163	194,954	\$163,924	12,194	\$158,012

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	619	\$4,352	...	...	887	\$4,068	...	...
\$15,000 - 19,999	2,127	15,423	580	\$629	2,586	27,113	387	\$84
20,000 - 24,999	3,840	20,420	1,505	2,673	2,196	18,011	479	2,101
25,000 - 29,999	3,949	18,663	1,093	629	2,106	19,994	920	17,150
30,000 - 34,999	1,838	12,475	1,254	2,644	1,691	9,763	641	931
35,000 - 39,999	2,191	20,449	1,653	1,927	1,653	14,220	551	479
40,000 - 44,999	1,015	9,109	1,037	247	863	10,695	522	1,483
45,000 - 49,999	829	7,134	1,669	1,369	484	5,967	...	...
50,000 - 54,999	262	1,502	1,737	3,547	417	5,866	309	220
55,000 - 59,999	615	8,022	545	88	452	7,363	452	301
60,000 - 64,999	462	4,787	518	1,188	520	9,326	...	...
65,000 - 74,999	675	9,383	1,564	4,213	207	2,266	572	669
75,000 - 99,999	1,019	16,184	1,621	3,255	510	5,140	510	1,036
100,000 - 149,999	366	5,045	477	1,166	470	5,649	314	479
150,000 - 199,999	86	1,375	310	1,647	86	1,714	43	65
200,000 - 499,999	185	2,532	377	4,998	147	2,418	234	1,164
500,000 - 999,999	35	468	133	1,031	14	279	77	301
1,000,000 - 4,999,999	d/	d/	92	21,045	d/	d/	82	4,528
5,000,000 - 9,999,999	d/	d/	11	1,702	d/	d/	6	154
10,000,000 and over	...	...	8	4,719	...	...	5	149
Total	20,128	\$157,533	16,182	\$58,719	15,292	\$149,952	6,104	\$31,295

Table 55: New York State Deductions by NY Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
	Number	Amount	Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$15,000	9,340	\$98,195	9,071	\$95,245	269	\$2,950
\$15,000 - 19,999	36,514	384,929	35,449	372,215	1,065	12,713
20,000 - 24,999	89,105	959,161	82,549	866,769	6,556	92,392
25,000 - 29,999	119,903	1,318,063	108,085	1,134,897	11,818	183,166
30,000 - 34,999	100,873	1,137,077	86,198	905,077	14,675	232,000
35,000 - 39,999	85,915	978,638	70,885	744,296	15,030	234,342
40,000 - 44,999	59,668	723,631	44,487	467,115	15,181	256,516
45,000 - 49,999	47,476	584,894	33,162	348,199	14,314	236,695
50,000 - 54,999	36,029	491,393	22,152	232,597	13,877	258,797
55,000 - 59,999	29,306	384,113	18,714	196,502	10,592	187,612
60,000 - 64,999	23,154	315,728	13,498	141,728	9,656	174,000
65,000 - 74,999	32,620	479,162	16,200	170,105	16,420	309,057
75,000 - 99,999	33,211	525,366	13,374	140,425	19,837	384,941
100,000 - 149,999	12,323	249,235	4,076	42,801	8,247	206,434
150,000 - 199,999	3,683	81,305	1,112	11,672	2,571	69,634
200,000 - 499,999	3,094	82,706	750	7,878	2,344	74,827
500,000 - 999,999	622	16,320	224	2,349	398	13,971
1,000,000 - 4,999,999	300	15,734	64	672	236	15,062
5,000,000 - 9,999,999	27	5,372	d/	d/	21	5,309
10,000,000 and over	17	8,343	d/	d/	16	8,333
Total	723,180	\$8,839,364	560,059	\$5,880,617	163,121	\$2,958,747

1/ New York itemized deductions are federal deductions less state, local and foreign income taxes paid and other subtraction adjustments, plus additional adjustments, less the New York itemized deduction adjustment (if applicable).

d/ Tax Law secrecy provisions prohibit disclosure.

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	269	\$2,089	269	\$287	...	...
\$15,000 -	19,999	266	1,043	1,065	3,462	1,065	5,005
20,000 -	24,999	1,639	8,617	6,556	26,154	4,370	35,773
25,000 -	29,999	1,838	10,404	11,293	37,331	7,616	72,740
30,000 -	34,999	4,193	15,353	14,209	56,927	9,084	90,558
35,000 -	39,999	3,382	14,398	15,030	63,014	8,266	69,636
40,000 -	44,999	3,003	10,072	15,181	73,224	9,175	82,560
45,000 -	49,999	2,224	5,714	14,175	72,488	10,284	81,298
50,000 -	54,999	3,797	19,679	13,877	75,167	9,164	85,893
55,000 -	59,999	2,297	6,371	10,592	65,922	8,040	75,007
60,000 -	64,999	805	4,426	9,656	65,759	7,012	73,982
65,000 -	74,999	1,446	4,545	16,420	122,618	13,116	120,427
75,000 -	99,999	1,745	6,757	19,837	187,868	15,980	163,980
100,000 -	149,999	571	6,341	8,247	101,599	7,054	87,419
150,000 -	199,999	86	762	2,571	49,579	2,356	34,624
200,000 -	499,999	64	1,220	2,331	84,957	2,125	47,436
500,000 -	999,999	7	76	398	32,122	391	11,240
1,000,000 -	4,999,999	...	...	236	51,704	222	12,066
5,000,000 -	9,999,999	...	...	21	16,195	20	3,469
10,000,000	and over	...	...	16	32,374	15	4,304
Total		27,630	\$117,867	161,978	\$1,218,749	115,356	\$1,157,417

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	269	\$593	...	...
\$15,000 -	19,999	1,065	1,996	799	\$2,133
20,000 -	24,999	5,736	7,297	2,732	21,334
25,000 -	29,999	11,030	29,348	8,141	48,656
30,000 -	34,999	12,345	37,460	10,016	56,636
35,000 -	39,999	14,278	39,053	12,024	82,138
40,000 -	44,999	14,514	38,505	12,011	89,305
45,000 -	49,999	13,480	37,743	10,284	76,730
50,000 -	54,999	13,354	45,985	11,390	77,658
55,000 -	59,999	10,592	30,530	7,657	46,443
60,000 -	64,999	9,426	28,013	8,046	40,787
65,000 -	74,999	15,388	50,641	11,876	82,978
75,000 -	99,999	19,469	58,619	13,316	79,959
100,000 -	149,999	8,143	36,242	4,409	38,821
150,000 -	199,999	2,571	9,032	1,414	21,268
200,000 -	499,999	2,305	17,886	786	19,117
500,000 -	999,999	398	8,916	133	5,998
1,000,000 -	4,999,999	232	12,763	61	5,542
5,000,000 -	9,999,999	21	5,853	6	1,841
10,000,000	and over	16	13,724	3	636
Total		154,632	\$510,202	115,104	\$797,978

1/ Includes casualty and theft losses, job expenses, miscellaneous deductions and other adjustments.

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2001 (Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions Amount 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Number	Amount	Number	Amount
Less than \$15,000	\$2,969	269	\$19	...	...
\$15,000 - 19,999	13,639	1,065	925	...	...
20,000 - 24,999	99,175	6,009	6,783	...	...
25,000 - 29,999	198,478	11,030	15,314	...	...
30,000 - 34,999	256,935	13,743	24,935	...	...
35,000 - 39,999	267,174	15,030	32,832	...	...
40,000 - 44,999	293,667	14,514	38,040	...	...
45,000 - 49,999	273,294	13,619	37,398	\$278	\$409
50,000 - 54,999	304,982	13,746	46,185	...	...
55,000 - 59,999	224,275	10,465	38,683	128	4
60,000 - 64,999	212,967	9,656	40,051	d/	d/
65,000 - 74,999	381,210	16,110	73,287	...	...
75,000 - 99,999	497,636	19,469	113,647	...	...
100,000 - 149,999	269,889	8,040	64,378	...	...
150,000 - 199,999	111,983	2,528	33,461	...	...
200,000 - 499,999	159,470	2,331	59,604	...	...
500,000 - 999,999	51,682	398	23,947	...	...
1,000,000 - 4,999,999	69,100	235	38,994	d/	d/
5,000,000 - 9,999,999	23,186	21	12,569	...	...
10,000,000 and over	39,485	16	22,820	...	...
Total	\$3,751,195	158,293	\$723,873	522	\$1,222

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$15,000	...	...	269	\$2,950
\$15,000 - 19,999	...	...	1,065	12,713
20,000 - 24,999	...	...	6,556	92,392
25,000 - 29,999	...	...	11,818	183,166
30,000 - 34,999	...	...	14,675	232,000
35,000 - 39,999	...	...	15,030	234,342
40,000 - 44,999	...	...	15,181	256,516
45,000 - 49,999	...	...	14,314	236,695
50,000 - 54,999	...	...	13,877	258,797
55,000 - 59,999	...	...	10,592	187,612
60,000 - 64,999	...	...	9,656	174,000
65,000 - 74,999	...	...	16,420	309,057
75,000 - 99,999	...	...	19,837	384,941
100,000 - 149,999	...	...	8,247	206,434
150,000 - 199,999	2,571	\$8,890	2,571	69,634
200,000 - 499,999	2,344	25,061	2,344	74,827
500,000 - 999,999	398	13,764	398	13,971
1,000,000 - 4,999,999	236	15,060	236	15,062
5,000,000 - 9,999,999	21	5,309	21	5,309
10,000,000 and over	16	8,333	16	8,333
Total	5,585	\$76,416	163,121	\$2,958,747

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

d/ Tax Law secrecy provisions prohibit disclosure.



2001 Fiduciary Returns

In addition to tax returns filed by individual taxpayers, fiduciaries of estates and trusts are also required to file returns and pay the personal income tax. “Fiduciaries” are persons responsible for paying the tax of either the estates of deceased taxpayers, or of trusts. The latter consists of entities, such as charitable foundations, with income subject to tax.

The tax rates for estates and trusts are the same as for single individuals. Like the regular income tax, the base is generally based on federal amounts, before certain modifications and adjustments. Fiduciaries file on Form IT-205.

Table 57 shows that approximately 55,000 resident estates and trusts had 2001 tax liability of approximately \$183.4 million. Approximately 1,600 nonresident and part-year resident estates and trusts paid \$10.7 million in tax. In total, Table 57 shows that 56,501 fiduciary returns had total tax liability after credits of \$194.3 million.

The data in Table 57 are based on all fiduciary returns received for the 2001 tax year. This differs from data in the remainder of this report, which come from a sample of regular tax returns.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2001
(Dollar Data in Thousands)**

NY Taxable Income Class	Total Income (Line A)*		Federal Amounts Deductions & Exemptions		Taxable Income (Line 1)*	
	Number	Amount	Number	Amount	Number	Amount
\$0	3	\$83	3	\$83	...	...
\$1 - 49	714	4,659	694	4,533	598	\$126
50 - 99	917	5,234	896	4,984	796	250
100 - 199	1,661	7,707	1,624	6,998	1,474	709
200 - 299	1,547	12,435	1,513	11,443	1,420	993
300 - 399	1,425	8,039	1,389	7,341	1,353	697
400 - 499	1,246	6,277	1,213	5,572	1,162	706
500 - 599	1,117	6,144	1,097	5,213	1,054	931
600 - 699	1,064	8,310	1,045	7,430	1,005	880
700 - 799	959	6,234	932	5,455	889	779
800 - 899	872	6,375	861	5,474	822	901
900 - 999	870	7,167	852	6,175	833	991
1,000 - 1,999	6,660	56,215	6,516	45,248	6,363	10,967
2,000 - 2,999	4,296	68,568	4,221	34,378	4,094	34,190
3,000 - 3,999	3,246	46,537	3,186	34,181	3,121	12,356
4,000 - 4,999	2,502	35,883	2,462	24,180	2,415	11,703
5,000 - 5,999	1,927	31,662	1,898	20,395	1,865	11,267
6,000 - 6,999	1,681	31,099	1,664	19,895	1,632	11,204
7,000 - 7,999	1,381	30,090	1,361	19,345	1,346	10,745
8,000 - 8,999	1,244	28,902	1,219	18,372	1,215	10,530
9,000 - 9,999	1,080	24,501	1,067	14,300	1,050	10,201
10,000 - 10,999	955	31,495	939	16,515	924	14,980
11,000 - 11,999	874	35,599	866	12,271	849	23,327
12,000 - 12,999	729	18,479	723	9,960	706	8,519
13,000 - 13,999	659	22,272	651	13,949	642	8,323
14,000 - 14,999	649	18,842	642	9,969	635	8,872
15,000 - 19,999	2,479	112,178	2,462	52,059	2,415	60,119
20,000 - 24,999	1,701	73,988	1,691	37,302	1,663	36,686
25,000 - 49,999	4,443	323,397	4,408	149,449	4,360	173,947
50,000 - 99,999	3,106	390,441	3,090	175,965	3,073	214,476
100,000 - 499,999	3,342	1,056,606	3,336	328,027	3,320	728,579
500,000 - 999,999	454	419,528	454	122,445	454	297,083
1,000,000 and over	498	2,975,698	498	565,658	498	\$2,410,040
Total	56,301	\$5,910,645	55,473	\$1,794,566	54,046	\$4,116,079

*Corresponds to the line number on the 2001 fiduciary tax return (IT-205).

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2001 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	New York Amounts				
	Adjusted Gross Income (Line B)*		Taxable Income (Line 5)*		
	Number	Amount	Number	Amount	
	\$0	d/	d/	...	...
\$1 -	49	d/	d/	716	\$22
50 -	99	828	\$1,401	921	69
100 -	199	1,486	1,173	1,658	244
200 -	299	1,365	3,587	1,542	384
300 -	399	1,308	2,109	1,424	495
400 -	499	1,101	1,257	1,246	562
500 -	599	1,022	1,701	1,120	614
600 -	699	965	2,199	1,057	685
700 -	799	851	1,356	943	707
800 -	899	770	1,321	868	736
900 -	999	768	2,958	868	824
1,000 -	1,999	5,979	14,990	6,639	9,715
2,000 -	2,999	3,961	15,744	4,274	10,554
3,000 -	3,999	2,971	16,317	3,215	11,182
4,000 -	4,999	2,279	13,809	2,475	11,061
5,000 -	5,999	1,785	13,941	1,896	10,397
6,000 -	6,999	1,550	13,855	1,664	10,796
7,000 -	7,999	1,297	12,456	1,365	10,219
8,000 -	8,999	1,140	13,570	1,225	10,396
9,000 -	9,999	1,005	12,097	1,045	9,907
10,000 -	10,999	891	11,967	932	9,779
11,000 -	11,999	818	11,505	845	9,697
12,000 -	12,999	680	10,565	719	8,973
13,000 -	13,999	614	12,754	646	8,721
14,000 -	14,999	607	10,697	622	9,012
15,000 -	19,999	2,363	61,372	2,409	41,789
20,000 -	24,999	1,638	43,613	1,660	37,181
25,000 -	49,999	4,254	182,445	4,295	152,743
50,000 -	99,999	3,010	264,826	2,922	205,789
100,000 -	499,999	3,290	782,051	3,013	619,350
500,000 -	999,999	441	347,498	384	263,399
1,000,000	and over	480	2,622,516	335	1,373,209
	Total	52,178	\$4,508,188	54,943	\$2,839,211

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2001 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	Resident Fiduciaries							
	Tax Before Credits (Line 8)*		Credits 1/		Tax After Credits (Line 8 - Credits)		Other State Taxes Amount 2/	Total NYS Tax Amount
	Number	Amount	Number	Amount	Number	Amount		
\$0	4	\$46	...	...	4	\$46	\$46	\$91
\$1 - 49	716	1	...	...	716	1	...	1
50 - 99	921	3	...	...	921	3	...	3
100 - 199	1,658	10	5	a/	1,658	10	1	11
200 - 299	1,542	15	...	...	1,542	15	...	15
300 - 399	1,424	20	d/	d/	1,424	20	...	20
400 - 499	1,246	22	d/	d/	1,246	22	...	22
500 - 599	1,120	25	3	a/	1,120	25	...	25
600 - 699	1,057	28	d/	d/	1,057	28	...	28
700 - 799	943	28	d/	d/	943	28	...	28
800 - 899	868	29	...	...	868	29	...	29
900 - 999	868	33	...	...	868	33	...	33
1,000 - 1,999	6,639	389	17	a/	6,639	389	...	389
2,000 - 2,999	4,274	423	13	a/	4,274	423	6	429
3,000 - 3,999	3,215	448	11	\$1	3,215	448	...	448
4,000 - 4,999	2,475	443	13	1	2,475	442	...	442
5,000 - 5,999	1,896	418	19	a/	1,896	417	...	417
6,000 - 6,999	1,664	433	16	2	1,664	431	...	431
7,000 - 7,999	1,365	409	17	1	1,365	408	7	415
8,000 - 8,999	1,225	420	9	1	1,225	418	...	418
9,000 - 9,999	1,045	404	9	a/	1,045	404	...	404
10,000 - 10,999	932	404	7	a/	932	404	...	404
11,000 - 11,999	845	406	3	1	845	406	...	406
12,000 - 12,999	719	383	5	1	719	382	64	446
13,000 - 13,999	646	381	6	1	646	380	...	380
14,000 - 14,999	622	404	3	1	622	403	...	403
15,000 - 19,999	2,409	1,970	17	5	2,409	1,966	1	1,966
20,000 - 24,999	1,660	1,891	25	5	1,660	1,886	...	1,887
25,000 - 49,999	4,295	8,774	77	62	4,295	8,713	3	8,715
50,000 - 99,999	2,922	13,003	72	114	2,922	12,889	...	12,889
100,000 - 499,999	3,013	42,232	130	401	3,013	41,831	15	41,846
500,000 - 999,999	384	18,022	29	416	384	17,606	...	17,606
1,000,000 and over	335	94,065	52	1,585	335	92,480	4	92,484
Total	54,947	\$185,980	564	\$2,596	54,947	\$183,384	\$146	\$183,530

1/ Includes the farmers' school tax credit (Line 32) and any other allowable state credits (Line 10) except for the household credit, earned income credit, real property tax credit, college tuition credit and investment credit refund.

2/ Includes the New York State lump-sum distribution tax (Line 12) and the minimum income tax (Line 13).

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2001 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	Nonresident & Part-Year Resident Fiduciaries				All Taxpayers			
	Taxable Income (Line C)*		Allocated NYS Tax (Line 9)*		Tax After Credits Amount	Other State Taxes Amount 2/	Total NYS Tax	
	Number	Amount	Number	Amount			Number	Amount
\$0	...	...	...	...	\$46	\$46	4	\$91
\$1 - 49	5	a/	5	a/	1	0	721	1
50 - 99	3	a/	3	a/	3	0	924	3
100 - 199	11	\$1	11	a/	10	1	1,669	11
200 - 299	8	2	8	a/	15	0	1,550	15
300 - 399	12	4	12	a/	20	0	1,436	20
400 - 499	4	2	4	a/	22	0	1,250	22
500 - 599	6	3	6	a/	25	0	1,126	25
600 - 699	11	7	11	a/	28	0	1,068	28
700 - 799	16	12	16	a/	29	0	959	29
800 - 899	8	7	8	a/	30	0	876	30
900 - 999	4	4	4	a/	33	0	872	33
1,000 - 1,999	49	70	49	\$2	391	0	6,688	391
2,000 - 2,999	46	116	46	4	427	6	4,320	433
3,000 - 3,999	39	135	39	5	452	0	3,254	452
4,000 - 4,999	33	148	33	6	448	0	2,508	448
5,000 - 5,999	41	224	41	10	427	0	1,937	427
6,000 - 6,999	27	177	27	13	444	0	1,691	444
7,000 - 7,999	23	173	23	5	413	7	1,388	420
8,000 - 8,999	22	185	22	5	423	0	1,247	423
9,000 - 9,999	41	390	41	11	414	0	1,086	414
10,000 - 10,999	27	281	27	9	412	0	959	412
11,000 - 11,999	31	356	31	9	414	0	876	414
12,000 - 12,999	15	185	15	11	393	64	734	457
13,000 - 13,999	19	255	19	7	387	0	665	387
14,000 - 14,999	32	461	32	15	418	0	654	418
15,000 - 19,999	77	1,336	77	35	2,000	1	2,486	2,001
20,000 - 24,999	44	991	44	26	1,912	0	1,704	1,913
25,000 - 49,999	151	5,509	151	181	8,893	3	4,446	8,896
50,000 - 99,999	186	13,402	186	401	13,290	0	3,108	13,290
100,000 - 499,999	330	76,570	330	1,475	43,306	15	3,343	43,320
500,000 - 999,999	70	50,129	70	476	18,082	0	454	18,082
1,000,000 and over	163	1,093,786	163	8,044	100,524	4	498	100,528
Total	1,554	\$1,244,923	1,554	\$10,749	\$194,133	\$146	56,501	\$194,279

Appendix A: Glossary of Terms

Federal Adjusted Gross Income (FAGI)

The amount of income earned or received during the income year after certain exclusions and adjustments. Major exclusions from gross income include many government transfer payments, employer-provided pension contributions and fringe benefits, most capital gains from the sale of a primary residence, and a portion of social security benefits. Major adjustments to gross income include deductions for individual retirement arrangements, alimony paid, employee moving expenses, and one-half of self-employment tax paid.

New York Adjusted Gross Income (NYAGI)

The amount of federal adjusted gross income earned or received during the income year after certain modifications and before the subtraction of either the standard or itemized deductions, and dependent exemptions. For example, New York State income tax refunds, included in FAGI, are subtracted in determining NYAGI. Also, certain pension and annuity income is subtracted from FAGI in arriving at NYAGI, as is interest on U.S. government bonds. On the other hand, taxpayers must add interest income from other states' debt obligations to FAGI when determining their NYAGI.

Nonresidents and part-year residents use the ratio of New York-source NYAGI to federal-source NYAGI as the basis for allocating their tax liability to reflect income from New York sources. Generally, this is limited to wages and other income from performing services or conducting a trade or business in New York, and gains from the sale of real property located in New York. Also, New York-source modifications include those modifications which relate to income from New York sources. However, federal-source NYAGI is used in the sampling of nonresident and part-year resident returns, and in the distributional analysis of these taxpayers.

Some major differences exist between income defined for tax purposes and the personal income series for New York published by the U.S. Department of Commerce's Bureau of Economic Analysis. Personal

income is more comprehensive in that it includes most federal exclusions from income, such as:

- a) tax-exempt interest;
- b) workers compensation benefits;
- c) payments in kind;
- d) public assistance transfer payments;
- e) social security benefits; and
- f) imputed income (e.g., the estimated rental value of owner occupied housing).

On the other hand, personal income is limited to New York State residents and does not include capital gains. Income defined for tax purposes includes both certain income earned by nonresident taxpayers, and capital gains.

Forms	<p><u>Short Forms</u>:IT-100 and IT-200, used by resident taxpayers who have limited income sources, use the standard deduction, and make limited use of credits.</p> <p><u>Long Forms</u>:IT-201 and IT-203, used by taxpayers reporting income from several sources, making adjustments to income, claiming itemized deductions, and/or using several credits. Nonresidents and most part-year residents use the long form IT-203, which is similar to the IT-201 used by resident taxpayers.</p>
Nontaxable Returns	A return with no tax liability, or a negative tax liability resulting from refundable credits.
Nonresident	A taxpayer who is not a resident for the entire tax year.
Part-Year Resident	A taxpayer who changes from a resident to a nonresident, or from a nonresident to a resident, during the tax year.
Return	Income tax forms IT-100, IT-200, IT-201, and IT-203. A husband and wife filing a joint return are considered to be one taxpayer.
Taxable Return	A return with any amount of positive tax liability.

Taxable Year

The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 2001 and fiscal years ending before February 1, 2002.

Tax Liability

For residents, the amount of tax is based on New York taxable income. The tax is computed by subtracting allowable deductions and exemptions from New York adjusted gross income, and multiplying the remainder by the appropriate New York State tax rate schedule. The result, minus the amount of allowable credits, equals tax liability. "Negative tax liability" refers to the amount of refundable credits received by persons who otherwise have a zero tax liability.

The computation for full-year nonresidents and part-year residents is different. They first compute their base tax through the applicable tax rate schedule and subtraction of the household, earned income, and dependent care credits. They then multiply this after-credit liability by the ratio of New York-source NYAGI to total NYAGI to arrive at a prorated tax. After subtracting other, refundable credits, final New York tax liability results.

Taxpayer

An individual or married couple who files a return with some amount of positive tax liability. When married couples file separate returns, each spouse constitutes a taxpayer.



Appendix B: Description of the Sample

The study does not fully account for total tax liability as shown in collection data. It is based on timely filed returns for the current year and does not include late or delinquent returns, or those delayed by audit or processing factors. Timely filed returns are those filed by April 15th or, where extensions are granted, by the extension due date. Also excluded are fiduciaries on form IT-205.

Data in this report are based on a sample of nearly 128,000 personal income tax returns of all types, selected from a total of approximately 9 million returns. The sample includes both taxable and nontaxable returns, but data in this report primarily relate to those with some State income tax liability. The sample is based on New York adjusted gross income and drawn according to the ratios shown in Table B-1. The sampling ratio is defined as the selection of one out of every “n” returns. For example, the following table shows that for IT-100 returns with income between \$75,000 and \$100,000, 1 out of every 59 returns was selected.

Table B-1 : 2001 Personal Income Tax Study

Inverse Sampling Ratios by Return Type, Residency, and Deduction Status

Income Class*	Inverse Sampling Ratios by Return Type, Residency, and Deduction Status									
	IT-201					IT-203				
	IT -100	IT -200	IT-201		Full Year Non- Resident		Part Year Resident			
		Itemized	Standard	Itemized	Standard	Itemized	Standard	Itemized	Standard	
\$-10,000,000 and under	N/A	N/A	N/A	1	N/A	1	N/A	N/A	1	
-1,000,000 to -9,999,999	N/A	N/A	N/A	1	N/A	1	N/A	N/A	1	
-200,000 to -999,999	N/A	N/A	N/A	95	N/A	75	N/A	N/A	25	
-100,000 to -199,999	N/A	N/A	N/A	111	N/A	69	N/A	N/A	27	
-75,000 to -99,999	N/A	N/A	N/A	79	N/A	53	N/A	N/A	30	
-50,000 to -74,999	N/A	N/A	N/A	97	N/A	66	N/A	N/A	31	
-25,000 to -49,999	N/A	N/A	N/A	108	N/A	79	N/A	N/A	63	
-10,000 to -24,999	N/A	N/A	N/A	181	N/A	94	N/A	N/A	52	
-5,000 to -9,999	N/A	N/A	N/A	148	N/A	77	N/A	N/A	53	
-1 to -4,999	N/A	N/A	N/A	248	N/A	110	N/A	N/A	62	
0	82	124	N/A	274	N/A	168	N/A	N/A	89	
1 to 4,999	326	575	253	764	80	247	65	198		
5,000 to 9,999	281	321	235	238	93	260	73	241		
10,000 to 14,999	253	210	297	207	111	268	94	241		
15,000 to 19,999	248	248	284	194	128	255	88	227		
20,000 to 24,999	229	285	296	208	134	243	95	214		
25,000 to 29,999	218	314	277	199	140	220	100	208		
30,000 to 34,999	204	300	242	206	144	194	97	194		
35,000 to 39,999	180	286	193	183	160	164	94	168		
40,000 to 44,999	154	244	171	176	146	138	102	154		
45,000 to 49,999	126	237	141	175	146	104	98	131		
50,000 to 54,999	112	216	133	157	134	95	96	124		
55,000 to 59,999	90	228	130	165	116	68	94	113		
60,000 to 64,999	70	216	117	176	95	60	89	111		
65,000 to 74,999	66	219	104	161	65	61	94	79		
75,000 to 99,999	59	154	92	118	54	43	69	53		
100,000 to 149,999	1	57	52	54	35	29	32	34		
150,000 to 199,999	1	21	43	47	23	19	24	22		
200,000 to 499,999	1	25	13	14	11	10	13	10		
500,000 to 999,999	1	1	7	7	5	5	5	3		
1,000,000 to 1,999,999	1	1	1	1	1	1	1	1		
2,000,000 to 4,999,999	1	1	1	1	1	1	1	1		
5,000,000 AND OVER	1	1	1	1	1	1	1	1		

* The income classifier for IT -100, IT -200 and IT -201 returns is NY Adjusted Gross Income.
The income classifier for IT -203 returns is Federal amount of NY Adjusted Gross Income.

A sample is conducted to eliminate the need to tabulate components of income and deductions from all of the approximately 9 million tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. As in past years, the sample was stratified by income class and return type for resident and nonresident returns. The long-form returns IT-201 and IT-203 were additionally stratified by deduction status: standard or itemized. The IT-203 returns were further stratified by full-year nonresidents and part-year residents. Also, the income classifier for IT-203 returns is federal-source NYAGI.

The sampling error depends not only on the sample size, but also on the allocation of the sample to the different strata of income classes and return types. For the 2001 study, the allocation of the sample was computed according to statistical principles which minimized the sample size while maintaining or improving the precision of estimation of total income, tax liability and six of the most important federal components of income in comparison to past studies. In general, the sampling plan requires the proportion of returns to be sampled to increase with income.



Appendix C: 2001 New York State Income Tax Forms



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



Form with sections for 'Attach label, or print or type' and 'Permanent home address'. Includes fields for names, social security numbers, mailing address, apartment number, city, state (NY), and ZIP code.

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

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

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

(C) Were you a city of New York resident for all of 2001? (Part-year residents must file Form IT-201; see instructions) Yes No

(D) Were you a city of Yonkers resident for all of 2001? (Part-year residents must file Form IT-201; see instructions) Yes No

Three empty boxes for filing status selection.

Main tax calculation section with lines 1-17. Includes fields for federal exemptions, wages, interest income, dividends, unemployment compensation, IRA deduction, and various tax credits.

18 I authorize the Tax Department to discuss this return with the paid preparer listed below (see instructions) Yes No

For office use only

Preparer information section including fields for signature, firm name, address, SSN/PTIN, employer ID number, date, and self-employed status.

Sign your return here section including fields for signature, spouse's signature, date, and daytime phone number.

Request for direct deposit

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

a Routing number: b Type: Checking Savings

c Account number:

Claim for earned income credit for IT-100 filers

- 2 Did you claim the federal earned income credit for 2001? If **No**, stop; you do not qualify for the NYS credit 2 Yes No
- 3 Was your 2001 investment income greater than \$2,450? If **Yes**, stop; you do not qualify for the NYS credit (see instructions) 3 Yes No
- 4 Did you claim qualifying children on your 2001 federal Schedule EIC? 4 Yes No
- If **No**, continue with line number 5 below. If **Yes**, fill in the following for the same children claimed on federal Schedule EIC.

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

* Place an X in this box only if you checked **Yes** on your 2001 federal Schedule EIC, line 4a.
 ** Place an X in this box only if you checked **Yes** on your 2001 federal Schedule EIC, line 4b.

- 5 Nontaxable earned income (from your federal Form 1040EZ, line 9b, Form 1040A, line 39b or Form 1040, line 61b) 5 Dollars Cents
- 6 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, or if you were paid any amount for work as an inmate in a penal institution, enter that amount here 6 Dollars Cents
- 7 Are you having the IRS figure the credit for you? If **Yes**, write **EIC** in the area at the left of line 13 on the front of this form 7 Yes No

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

- 8 List below the **qualifying persons** you are claiming. You need not repeat this information if you are claiming the earned income credit above and you have already identified your qualifying children in item 4. Simply check the box at the right and continue with line 9 below 8

First name, middle initial, and last name	Qualified expenses paid in 2001	Person with * disability	Social security number	Year of birth
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

* See instructions.

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

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

- 11 Qualified expenses (see instructions) 11 Dollars Cents

If you are claiming expenses paid for a dependent child born in 1988, enter that **child's month of birth**. Include as qualified expenses only those paid from January 1, 2001, through the day preceding the child's 13th birthday.

- 12 Enter your earned income (see instructions) 12 Dollars Cents
- 13 If your filing status is 2 Married filing joint return, enter your spouse's earned income (see instructions) 13 Dollars Cents
- 14 Enter the total amount of dependent care benefits you received (from your federal Form(s) W-2, box 10) 14 Dollars Cents

Resident Income Tax Return

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



IT-200

For office use only



Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.		▼ Your social security number
	Your first name and middle initial	Your last name	<input type="text"/>
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
			<input type="text"/>
Mailing address (number and street or rural route)		Apartment number	NY State county of residence
City, village or post office		State	School district name
Permanent home address (see page 14) (number and street or rural route)		Apartment number	School district code number
City, village or post office		State NY	ZIP code
		ZIP code	If taxpayer is deceased, enter first name and date of death.

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

- (B)** Were you a city of New York resident for all of 2001? (part-year residents must file Form IT-201; see instructions) Yes No
- (C)** Can you be claimed as a dependent on another taxpayer's federal return? Yes No
- (D)** If you do not need forms mailed to you next year, mark an "X" in the box (see instructions, page 8)

Staple check or money order here

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

	Dollars	Cents
1 Wages, salaries, tips, etc.	<input type="text"/>	<input type="text"/>
2 Taxable interest income	<input type="text"/>	<input type="text"/>
3 Ordinary dividends	<input type="text"/>	<input type="text"/>
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 12 below)	<input type="text"/>	<input type="text"/>
5 Unemployment compensation	<input type="text"/>	<input type="text"/>
6 Add lines 1 through 5	<input type="text"/>	<input type="text"/>
7 Individual retirement arrangement (IRA) deduction (see instructions, page 9)	<input type="text"/>	<input type="text"/>
8 Subtract line 7 from line 6. This is your federal adjusted gross income (see instructions, page 9)	<input type="text"/>	<input type="text"/>
9 Public employee contributions (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
10 Flexible benefits program (IRC 125 amount) (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
11 Add lines 8, 9, and 10	<input type="text"/>	<input type="text"/>
12 Taxable refunds, credits, or offsets of state and local income taxes from line 4 above	<input type="text"/>	<input type="text"/>
13 Interest income on U.S. government bonds (see instructions, page 9)	<input type="text"/>	<input type="text"/>
14 New York standard deduction (see instructions, page 9)	<input type="text"/>	00
15 Exemptions for dependents only (not the same as total federal exemptions; see instructions, page 10)	<input type="text"/>	000
16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 28)	<input type="text"/>	<input type="text"/>
17 Subtract line 16 from line 11. This is your taxable income (if \$65,000 or more, stop; you must file Form IT-201)	<input type="text"/>	<input type="text"/>

Reminder: Only full-year New York State residents who are not reporting income such as IRA distributions, pensions/annuities, social security benefits, or capital gains may file this form. All others, see page 5 of the instructions.

IT-200 (2001) (back)

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

19 New York State tax on line 18 amount (use the State Tax Table, violet pages 41 through 48 of the instructions) 19 .

20 New York State household credit (from table I, II, or III; see instructions, page 10) 20 .

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

22 City of New York resident tax on line 18 amount. (use City Tax Table, white pages 49 through 56 of the instructions) 22 .

23 City of New York household credit (see instructions, page 11) 23 .

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

25 City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 11 of the instructions) 25 .

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

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

27 Add lines 24 through 26. This is the total of your city of New York and city of Yonkers taxes 27 .

Voluntary gifts/contributions
(see instructions)

Breast Cancer Research Fund 30 . 0 0

Return A Gift to Wildlife 28 . 0 0

Missing/Exploited Children Fund 31 . 0 0

Olympic Fund 29 . 0 0

Alzheimer's Fund 32 . 0 0

33 Add lines 28 through 32. This is your total voluntary gifts/contributions 33 . 0 0

34 Add lines 21, 27, and 33 34 .

35 New York State child and dependent care credit (from Form IT-216; line 14; attach form) 35 .

36 New York State earned income credit (from Form IT-215; attach form) 36 .

37 Real property tax credit (from Form IT-214, line 17; attach form) 37 .

38 College tuition credit (from Form IT-272; attach form) 38 .

39 City of New York school tax credit (see instructions, page 12) 39 .

• Staple your wage and tax statements to the bottom front of this return. See Step 7, page 15 of the instructions, for the proper assembly of your return and attachments.

40 Total New York State tax withheld (staple wage and tax statements; see instr., page 12) 40 .

41 Total city of New York tax withheld (staple wage and tax statements; see instr., page 13) 41 .

42 Total city of Yonkers tax withheld (staple wage and tax statements; see instr., page 13) 42 .

43 Add lines 35 through 42 43 .

44 If line 43 is more than line 34, subtract line 34 from line 43. This is the amount to be refunded to you 44 .

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

a Routing number : b Type: Checking Savings

c Account number :

45 If line 43 is less than line 34, subtract line 43 from line 34. This is the amount you owe (do not send cash; make your check or money order payable to New York State Income Tax; write your social security number and 2001 income tax on it) .. 45 .

46 I authorize the Tax Department to discuss this return with the paid preparer listed below. (Mark the Yes or No box; see page 14.) Yes No

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

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

Resident Income Tax Return

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

For the full year January 1, 2001, through December 31, 2001, or fiscal year beginning 0 1



IT-201

For office use only



Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.			and ending 0 1
	Your first name and middle initial	Your last name (for a joint return, 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 (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 page 35) (number and street or rural route)			Apartment number	School district code number
City, village or post office		State	ZIP code	If taxpayer is deceased, enter first name and date of death.

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

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

(C) If you do not need forms mailed to you next year, mark an "X" in the box (see page 15)

(D) City of New York residents and city of New York part-year residents only: (see page 15)

(1) Number of months you lived in New York City in 2001 ..

(2) Number of months your spouse lived in New York City in 2001 ..

Federal income and adjustments

Only full-year New York 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 16). Also, see instructions on page 16 for showing a loss.

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

	Dollars	Cents
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		

New York additions (see page 18)

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

19.		
20.		
21.		
22.		
23.		

New York subtractions (see page 21)

- 24 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above) ...
- 25 Pensions of NYS and local governments and the federal government (see page 21)
- 26 Taxable amount of social security benefits (from line 14 above) ...
- 27 Interest income on U.S. government bonds
- 28 Pension and annuity income exclusion
- 29 College choice tuition savings deductions / earnings distributions ...
- 30 Other (see page 22) Identify:
- 31 Add lines 24 through 30
- 32 Subtract line 31 from line 23. This is your **New York adjusted gross income**

24.		
25.		
26.		
27.		
28.		
29.		
30.		
31.		
32.		

Tax computation, credits, and other taxes (see page 26)

IT-201 (2001) (back)

Dollars

Cents

33	Enter the amount from line 32 on the front page. This is your New York adjusted gross income	33.		.	
34	Enter the larger of your standard deduction (from page 26) or your itemized deduction (from Form IT-201-ATT, Part I, line 16; attach form). Mark an "X" in the appropriate box: <input type="checkbox"/> Standard <input type="checkbox"/> Itemized	34.		.	
35	Subtract line 34 from line 33	35.		.	
36	Exemptions for dependents only (not the same as total federal exemptions; see page 26)	36.	000	.	00
37	Subtract line 36 from line 35 and enter the result on line 37. This is your taxable income	37.		.	
38	NY State tax on line 37 amount (use red NY State Tax Table on page 61; if line 33 is more than \$100,000, see page 26)	38.		.	
39	New York State household credit (from table I, II, or III on page 27)	39.		.	
40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.		.	
41	New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 62)	41.		.	
42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42.		.	
43	Net other New York State taxes (from Form IT-201-ATT, Part II, line 35; attach form)	43.		.	
44	Add lines 42 and 43. This is the total of your New York State taxes	44.		.	

City of New York and City of Yonkers taxes and credits

45	City of NY resident tax (use the City of NY Tax Table on white pages 69-76) ..	45.		.	
46	City of New York household credit (from table IV, V, or VI, page 28) ..	46.		.	
47	Subtract line 46 from line 45 (if line 46 is more than line 45, leave blank)	47.		.	
48	Other city of New York taxes (from Form IT-201-ATT, Part III, line 40; attach form) ..	48.		.	
49	Add lines 47 and 48	49.		.	
50	City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 65) ..	50.		.	
51	Subtract line 50 from line 49 (if line 50 is more than line 49, leave blank) ..	51.		.	
52	City of Yonkers resident income tax surcharge (see page 29)	52.		.	
53	City of Yonkers nonresident earnings tax (attach Form Y-203) ..	53.		.	
54	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1) ...	54.		.	
55	Add lines 51 through 54. This is the total of your city of New York and city of Yonkers taxes	55.		.	

See instructions on pages 27 through 31 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

Voluntary gifts/contributions (whole dollar amounts only; see page 30)

56	Return a Gift to Wildlife <input type="checkbox"/> w <input type="checkbox"/> Missing/Exploited Children Fund ... <input type="checkbox"/> c <input type="checkbox"/>				
	Breast Cancer Research Fund ... <input type="checkbox"/> b <input type="checkbox"/> Olympic Fund <input type="checkbox"/> o <input type="checkbox"/>				
	Alzheimer's Fund <input type="checkbox"/> a <input type="checkbox"/>				
	Total of your line 56 gifts and contributions =	56.		.	00
57	Add lines 44, 55, and 56. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions	57.		.	

Payments and refundable credits (see page 30)

58	NY State child and dependent care credit (from Form IT-216; attach form) ...	58.		.	
59	NY State earned income credit (from Form IT-215; attach form)	59.		.	
60	Real property tax credit (from Form IT-214; attach form)	60.		.	
61	College tuition credit (from Form IT-272; attach form)	61.		.	
62	City of NY school tax credit (also complete (D) on front; see page 30) ...	62.		.	
63	Other refundable credits (from Form IT-201-ATT, Part IV, line 80) ...	63.		.	
64	Total New York State tax withheld	64.		.	
65	Total city of New York tax withheld	65.		.	
66	Total city of Yonkers tax withheld	66.		.	
67	Total of estimated tax payments, and amount paid with extension Form IT-370 ..	67.		.	
68	Add lines 58 through 67. This is the total of your payments	68.		.	

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

Staple your wage and tax statements at the bottom of the front of this return.

Refund — If line 68 is more than line 57, figure your refund.

69	Subtract line 57 from line 68. This is the amount you overpaid	69.		.	
70	Amount of line 69 that you want refunded to you	Refund	70.		
a	Routing number : <input type="text"/>	b	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
c	Account number : <input type="text"/>				
71	Estimated tax only Amount of line 69 that you want applied to your 2002 estimated tax. (Do not include any amount that you claimed as a refund on line 70) ...	71.		.	

You can choose to have your refund sent directly to your bank account. See instructions and fill in lines 70a, b, and c.

See Step 7, page 36, for the proper assembly of your return and attachments.

Amount you owe — If line 68 is less than line 57, figure the amount you owe. (see page 33)

72	Subtract line 68 from line 57. This is the amount you owe. (Make check or money order payable to NY State Income Tax ; write your social security number and 2001 Income Tax on it.)	Owe	72.		
73	Estimated tax penalty (Include this amount in line 72 or reduce the overpayment on line 69. See page 34.)	73.		.	

74 I authorize the Tax Department to discuss this return with the paid preparer listed below. (Mark the Yes or No box; see pg. 34.) Yes No

Sign your return below

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

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

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



IT-205

For the full year Jan. 1, 2001, through Dec. 31, 2001, or fiscal tax year beginning **0 1** and ending

Print or type	Name of estate or trust		Date entity created
	Name and title of fiduciary		Employer identification number
	Address of fiduciary (number and street or rural route)		Decedent's social security number (see inst.)
	City, village or post office	State	ZIP code

Check applicable box:
 Initial return Final return

If you do not need forms mailed to you next year, check box

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Amended return (attach explanation)	<input type="checkbox"/> Income distribution deduction (see instructions)	Number of beneficiaries
--------------------------	--------------------------	--------------------------	--	---	-------------------------

See Instructions	A Total income		A.		
	B New York adjusted gross income from NYAGI Worksheet, line 5...		B.		
	C Amount from Form IT-205-A, Schedule 1, line 10, column (a) ...		C.		
	1 Federal taxable income of fiduciary		1.		
	2 New York modifications relating to amounts allocated to principal		2.		
	3 Balance (line 1 and add or subtract line 2)		3.		
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)		4.		
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4)		5.		
	6 State tax on line 5 amount (full-year resident estate and trust only)		6.		
	7 New York State amount from Form IT-230, Part II, line 2 (resident estate and trust only)		7.		
	8 Add lines 6 and 7		8.		
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13)		9.		
	• If you completed Form IT-230, Part II, check this box <input type="checkbox"/>		9.		
	10 State credits (attach schedule)		10.		
	11 Subtract line 10 from line 8 or line 9		11.		
	12 State separate tax on lump-sum distributions and other add-backs		12.		
	13 State minimum income tax		13.		
	14 Total New York State tax (add lines 11, 12, and 13)		14.		
	15a City of New York resident tax on line 5 amount (see instructions)	15a.			
	15b City of New York part-year resident tax (see instructions)	15b.			
	16 City of New York amount from Form IT-230, Part II, line 2 (see instructions)	16.			
	17 Add line 15a or 15b to line 16	17.			
	18 City of New York accumulation distribution credit	18.			
	19 Subtract line 18 from line 17 (if less than zero, leave blank)	19.			
	20 City of New York separate tax on lump-sum distributions (see instructions)	20.			
	21 Add lines 19 and 20	21.			
	22 City of New York - UBT credit (from Form IT-219)	22.			
	23 Subtract line 22 from line 21 (if less than zero, leave blank)	23.			
	24 City of New York minimum income tax (see instructions)	24.			
	25 City of Yonkers resident income tax surcharge from Yonkers worksheet, line o (see instructions)	25.			
	26 City of Yonkers part-year resident tax (from Form IT-205-A-1, page 4, Worksheet C, line 14)	26.			
	27 City of Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27.			
	28 Total New York State, city of New York and city of Yonkers tax (add line 14 and lines 23 through 27)	28.			
	29 Estimated tax paid (including payments made with Form IT-370-PF)	29.			
	30 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	30.			
	31 Subtract line 30 from line 29	31.			
	32 Farmers' school tax credit (from Form IT-217, line 19; attach form)	32.			
	33 New York State tax withheld <u>Identify:</u>	33.			
	34 City of New York tax withheld	34.			
	35 City of Yonkers tax withheld	35.			
	36 Total (add lines 31 through 35)	36.			
37 If line 36 is more than the total of lines 28 and 41, enter the overpayment	37.				
38 Amount of line 37 to be refunded to you	38.				
39 Amount of line 37 to be credited to 2002 estimated tax	39.				
40 If line 36 is less than the total of lines 28 and 41, enter amount you owe	40.				
41 Estimated tax penalty (will reduce line 37 or increase line 40; see instructions)	41.				

See instructions on pages 13 through 15 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

Make check or money order payable to NY State Income Tax; write your employer identification number and 2001 Fiduciary Income Tax on it.

Attach a copy of federal Schedule K-1 (Form 1041) for each beneficiary.

Schedule A — Details of federal taxable income of a fiduciary of a resident estate or trust.

Enter items as reported for federal tax purposes or attach federal Form 1041.

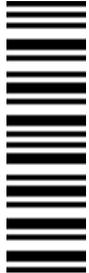


Table with 5 columns: Line number, Description, Amount, and two decimal columns. Rows 42-50: Interest income, Dividends, Business income, Capital gain, Rents, royalties, partnerships, Farm income, Ordinary gain, Other income, Total income.

Table with 5 columns: Line number, Description, Amount, and two decimal columns. Rows 51-61: Interest, Taxes, Fiduciary fees, Charitable deduction, Attorney fees, Other deductions, Income distribution deduction, Estate tax deduction, Exemption, Total, Federal taxable income.

Mail your completed return to: NYS INCOME TAX FIDUCIARY RETURN UNIT STATE PROCESSING CENTER PO BOX 61000 ALBANY NY 12261-0001

Schedule B — New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Table with 5 columns: Line number, Description, Amount, and two decimal columns. Rows 62-65: Interest income on state and local bonds, Income taxes deducted, Other, Total additions.

Table with 5 columns: Line number, Description, Amount, and two decimal columns. Rows 66-69: Interest income on United States obligations, Other, Total subtractions, New York fiduciary adjustment.

Schedule C — Shares of New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Table with 5 columns: (1) Name and address of each beneficiary, (2) Identifying number of each beneficiary, (3) Amount, (4) Percent, (5) Shares of New York fiduciary adjustment.

- A. If inter vivos trust, enter name and address of grantor:
B. If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see inst., page 1):
C. Resident status — check all boxes that apply:
D. If an estate, indicate last known address of decedent
E. Nonresident estate - indicate state of residency
F. Attach a list of executors or trustees with their addresses and social security numbers.

I authorize the Tax Department to discuss this return with the paid preparer listed below. (Mark the Yes or No box; see page 3.)

Preparer's signature, Firm's name, Address, Preparer's SSN or PTIN, Employer identification number, Date, Mark "X" if self-employed.

Signature of fiduciary or officer representing fiduciary, Date, Daytime phone number (optional).

For more information concerning the data provided in this publication, please contact:

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