



# Analysis of 2009 Personal Income Tax Returns

*Profile of Income, Deductions,  
Credits and Tax*



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*Head of Household*

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# Statistical Highlights of 2009 Returns

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## Summary

Highlights from tax year 2009 personal income tax returns include:

Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2009 equaled approximately \$520 billion, a decrease of \$55 billion (9.5 percent) from 2008. New York adjusted gross income (NYAGI) totaled \$501 billion compared to \$552 billion in 2008.

Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$32.6 billion, a decrease of 0.8 percent from 2008. Full-year resident taxpayers accounted for \$27 billion, or 84 percent of total tax.

Average tax liability per taxable full-year resident return equaled \$4,868 up from \$4,782 in 2008.

Total tax liability of taxable resident returns, as a percentage of NYAGI, increased from 5.0 percent in 2008 to 5.5 percent in 2009.

The total number of tax returns filed with the Department of Taxation and Finance in 2009 totaled approximately 9.5 million, nearly 1 percent less than the number filed in 2008. About 3 million of these were “nontaxable” returns with no tax liability, or a negative tax liability resulting from refundable credits. The number of taxable returns decreased from 6.6 million to 6.4 million, with resident returns accounting for 88 percent of this total. The decreases in total returns filed and taxable returns are mainly attributable to weak economic conditions in 2009.



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# Introduction and Background

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This publication contains findings from a study of 2009 personal income tax returns filed during 2010. 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 764,000 personal income tax returns selected from a total filing population of over 9.5 million returns, approximately 8.6 million of which were filed by New York State full-year 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.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2009 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 2009 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).

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This report describes the prominent features of New York's personal income tax with particular emphasis on the 2009 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 2009 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2009.

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.

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### 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 764,000 personal income tax returns selected from a population of 9.5 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 2009 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 has historically been automatically conformed to federal adjusted gross income. Like most other states which similarly conform, 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 2009 personal income tax law.

**Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2009 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	\$15,000
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. The use of itemized deductions is completely eliminated, except for 50 percent of charitable contributions, for taxpayers with more than \$1 million of NYAGI.
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 \$166,800 or more (\$83,400 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds these amounts. 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. For 2009, this limitation is reduced by two-thirds.

New York has a graduated rate structure in which tax rates increase as taxable income increases. Table 2 shows the 2009 tax rate schedule. The top two tax rates and brackets were temporarily added for tax years 2009 through 2011. In addition, these rates include a temporary supplemental tax. The supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the benefit of lower tax rates below the top rate.

This effectively means that these taxpayers paid a flat tax of 8.97 percent on all of their taxable income when their New York adjusted gross income exceeded \$550,000. However, certain credits which decline in value as income rises 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: 2009 Tax Rates**

<i>Married Joint and Surviving Spouse</i>		
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	300,000	\$1,946 plus 6.85% of amount over \$40,000
300,000	500,000	\$19,756 plus 7.85% of amount over \$300,000
500,000	Over	\$35,456 plus 8.97% of amount over \$500,000
<i>Single, Married Separate and Estates and Trusts</i>		
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	200,000	\$973 plus 6.85% of amount over \$20,000
200,000	500,000	\$13,303 plus 7.85% of amount over \$200,000
500,000	Over	\$36,853 plus 8.97% of amount over \$500,000
<i>Head of Household</i>		
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	250,000	\$1,492 plus 6.85% of amount over \$30,000
250,000	500,000	\$16,562 plus 7.85% of amount over \$250,000
500,000	Over	\$36,187 plus 8.97% of amount over \$500,000

**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 New York adjusted gross income (NYAGI) over \$100,000. The benefit of the lower brackets begins to be recaptured at \$100,000 of NYAGI and is totally recaptured at \$150,000 for taxpayers with taxable income in the 6.85 percent bracket. For taxpayers with taxable income in the 7.85 percent bracket, the recapture of rates below the 7.85 percent bracket begins when NYAGI is \$300,000 and is completed when NYAGI equals \$350,000. The recapture of rates below the highest rate begins when NYAGI is \$500,000 and is completed when NYAGI equals \$550,000. Once taxpayers New York adjusted gross income exceeds \$550,000, all of their taxable income becomes effectively subject to a flat 8.97 percent rate.

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.



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# Statistical Summary

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The personal income tax accounted for approximately 63 percent of New York State tax revenues collected by the Department of Taxation and Finance during SFY 2009-10. Approximately 8.6 million returns were timely filed by full-year residents for tax year 2009, of which 3.0 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers and refundable tax credits. The remaining 5.6 million taxable returns reported a total tax liability of \$27.3 billion. In addition, approximately 778,000 nonresidents and part-year residents had tax liability of \$5.3 billion and another 160,500 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2008 and 2009. In 2009, total New York adjusted gross income (NYAGI) equaled approximately \$501 billion, compared with approximately \$520 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 modifications are interest from obligations of states other than New York and public employee retirement contributions. Appendix A provides more detailed income definitions.

Table 3 indicates that while NYAGI decreased by 9.2 percent in 2009 compared to 2008, tax liability decreased from \$27.5 billion to \$27.3 billion, or 0.7 percent. The smaller rate of decrease in tax liability compared to income is a result of the temporary increase in the personal income tax rates that took effect in 2009.

**Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2008 and 2009**

	Major Items		Change	
	2008	2009	Amount	Percent
Total Number of Returns* (000)	8,568	8,586	18	0.2
Number of Taxable Returns (000)	5,755	5,612	-144	-2.5
Number of Nontaxable Returns (000)	2,812	2,974	162	5.8
	Millions of Dollars			
Total Federal Adjusted Gross Income	\$575,306	\$520,448	-\$54,858	-9.5
Total NY Adjusted Gross Income	552,139	501,084	-51,056	-9.2
Total Deductions Used	87,184	82,458	-4,726	-5.4
Total Value of Exemptions Used	3,207	3,215	8	0.3
Total Taxable Income	461,777	415,436	-46,341	-10.0
Total Tax Liability	27,522	27,318	-204	-0.7
	Dollars			
Average Tax Liability	\$4,782	\$4,868	\$86	1.8

\* 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 2008 and 2009. It shows that in 2009, while taxpayers with incomes above \$200,000 made up a smaller share of total income compared to 2008, their share of total tax liability remained constant. This is a result of the temporary higher income tax rates in effect in 2009. There was also a decrease in the share of taxpayers with incomes above \$200,000 due to income decline for high income taxpayers. Figure 1 depicts the distribution of these items in tax year 2009.

**Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2008 and 2009**

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	2008	2009	2008	2009	2008	2009
Less than \$10,000	5.7	5.1	0.4	0.4	0.1	0.1
\$ 10,000 - 19,999	11.2	11.9	1.8	2.0	0.6	0.6
20,000 - 29,999	11.8	11.5	3.1	3.2	1.4	1.4
30,000 - 49,999	23.0	22.6	9.5	10.0	6.2	6.0
50,000 - 99,999	29.0	29.5	21.3	23.3	17.5	17.5
100,000 - 199,999	13.8	14.2	19.4	21.5	20.1	20.3
200,000 and over	5.5	5.2	44.5	39.6	54.0	54.1
Total	100.0	100.0	100.0	100.0	100.0	100.0

**Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2009**

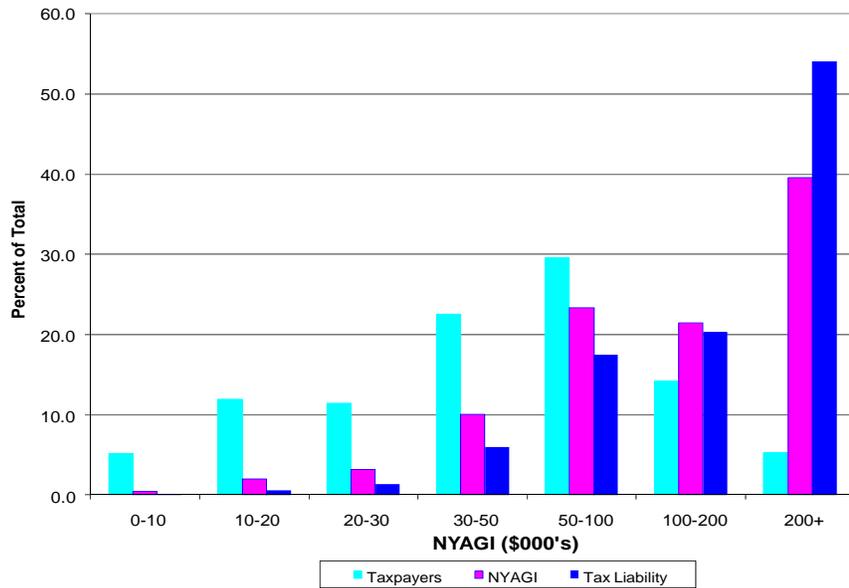


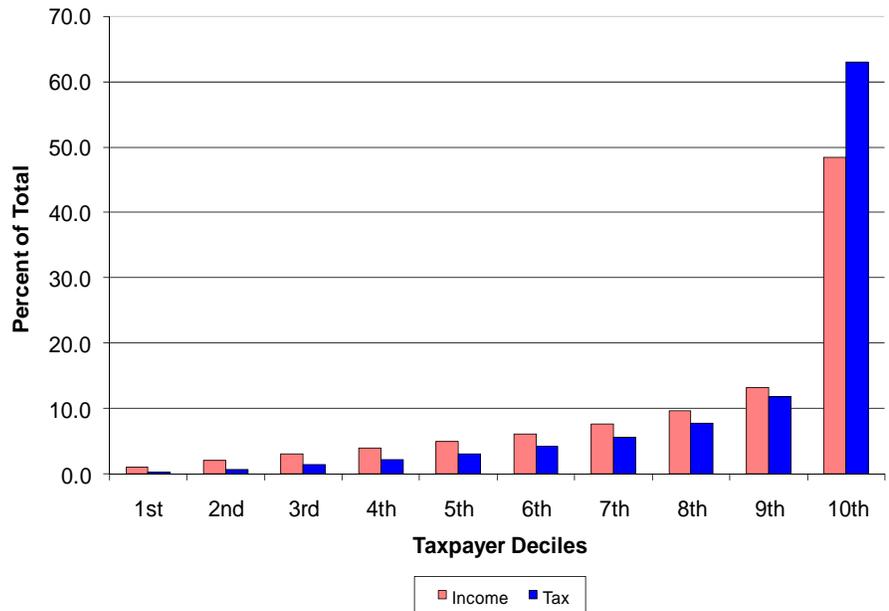
Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.0 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 48.4 percent of all income and paid 63.0 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 \$48,888. Taxpayers below the median had 15.0 percent of total NYAGI and paid 7.7 percent of total tax, while those above the median bore 92.3 percent of the tax burden.

**Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2009 <sup>1/</sup>**

Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Less than \$14,283	\$5,173	1.0	\$69	0.3	1.3
\$14,284 - 22,625	10,331	2.1	190	0.7	1.8
22,626 - 31,226	15,168	3.0	394	1.4	2.6
31,227 - 39,739	19,895	4.0	609	2.2	3.1
39,740 - 48,887	24,796	4.9	844	3.1	3.4
48,888 - 60,336	30,488	6.1	1,132	4.1	3.7
60,337 - 75,969	38,051	7.6	1,531	5.6	4.0
75,970 - 98,511	48,511	9.7	2,103	7.7	4.3
98,512 - 143,392	65,917	13.2	3,224	11.8	4.9
143,393 and over	242,755	48.4	17,222	63.0	7.1
<b>Total</b>	<b>\$501,084</b>	<b>100.0</b>	<b>\$27,318</b>	<b>100.0</b>	<b>5.5</b>

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 2009**



## Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2008.

**Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2008 and 2009**  
1/  
(Dollar Data in Millions)

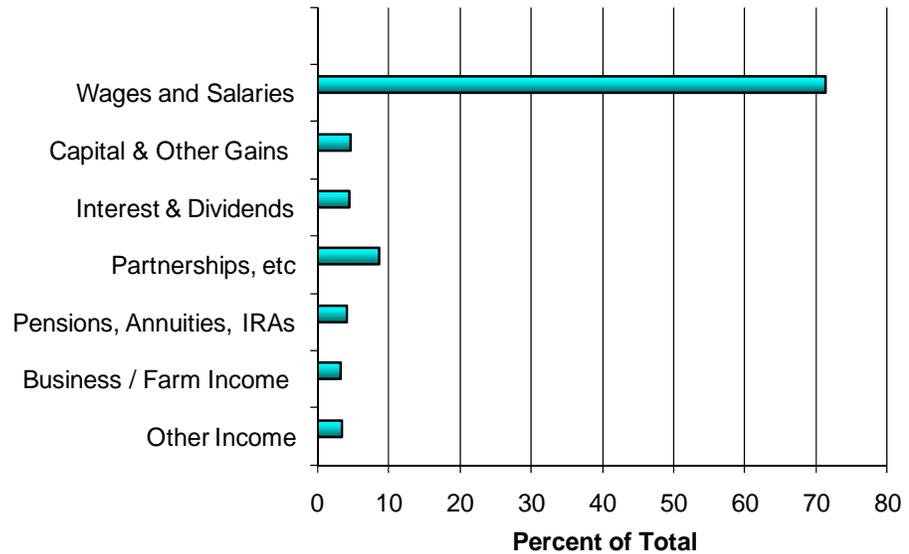
Components of Income	2008	2009	Change	
			Amount	Percent
Wages and Salaries	\$395,328	\$376,471	-\$18,857	-4.8
Capital & Other Gains (Net)	46,639	25,002	-21,638	-46.4
Interest and Dividends	32,880	23,796	-9,084	-27.6
Partnerships, Estates, Trusts, Rents, Royalties	48,969	45,593	-3,376	-6.9
Pensions, Annuities, IRAs	25,324	21,626	-3,698	-14.6
Business and Farm Income (Net)	17,656	17,313	-343	-1.9
All Other Income 2/	16,835	18,150	1,316	7.8
<b>Total</b>	<b>\$583,631</b>	<b>\$527,951</b>	<b>-\$55,680</b>	<b>-9.5</b>

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 the downturn in the State's economy, total federal gross income decreased 9.5 percent in 2009. Substantial reductions in non-wage income, especially interest, dividends and capital gains were the main engines of decline. In addition, wages and salaries decreased by 4.8 percent for the year. Figure 3 depicts the overall distribution of components of federal gross income. Wages and salaries comprised the largest single income component accounting for 71 percent of federal gross income in 2009. This is larger than the 68 percent share for wages in 2008. Conversely, the share of federal gross income comprised of non-wage income decreased from 32 percent to 29 percent.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2009



### Standard and Itemized Deductions

Approximately 69 percent of resident taxpayers used the standard deduction in 2009. Over 1.7 million taxpayers claimed itemized deductions worth \$44.6 billion, compared to \$49.0 billion in the previous year.

Table 7 shows 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. Furthermore, the deduction for interest paid was the largest single itemized deduction totaling \$19.9 billion in 2009. Taxes paid and charitable contributions were also significant with resident taxpayers claiming over \$24.0 billion for these itemized deductions combined. Figure 4 illustrates the percent of gross itemized deduction before limitation by type of deduction for resident taxpayers in 2009.

**Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2009**

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,740	\$13,193	\$7,583
Charitable Contributions	1,554	11,045	7,109
Interest Paid	1,378	19,868	14,413
Medical and Dental	220	1,473	6,688
Other 2/	833	6,918	8,307
Total Before Limitations 3/	1,741	52,497	30,154
Total After Limitations 4/	1,742	\$44,578	\$25,596

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 \$22.4 billion were not allowed on State returns.

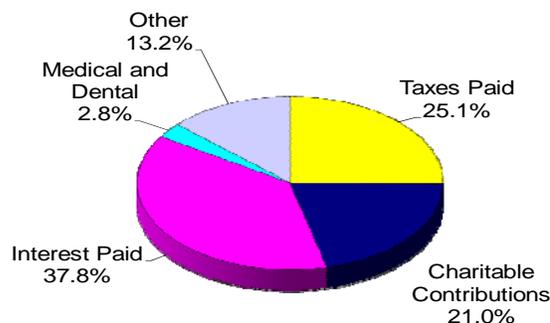
2/ Includes deductions for miscellaneous expenses and casualty/theft losses. Number claiming includes taxpayers claiming at least one of these deductions.

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 described in Table 1 on page 5, the federal itemized deduction limitation, to which New York conforms, requires upper-income taxpayers to reduce certain itemized deductions. Federal law reduced the itemized deduction limitation by two-thirds in 2009. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed. In addition, the New York itemized deduction adjustment reduced itemized deductions by an additional amount. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$7.9 billion, to \$44.6 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 these limitations.

**Figure 4: Percent of Gross Itemized Deductions Before Limitations by Type for Resident Taxpayers in 2009**



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## Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2009 totaled nearly \$3.2 billion, an amount similar to what was claimed in 2008. In fact, this amount has remained fairly constant since 1995. Approximately 1.9 million taxpayers claimed at least one dependent exemption.

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## 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 \$1,878 million for tax year 2009. The following credits were available in 2009:

- Resident Credit (Taxes Paid to Other Jurisdictions)
- Empire State Child Credit
- Household Credit
- Child and Dependent Care Credit
- Earned Income Tax Credit
- College Tuition Credit
- Alternative Fuels Credits
- Clean Heating Fuel Credit
- Conservation Easement
- Biofuel Production Credit
- Handicapped Accessible Taxicabs and Livery Service Credit
- Security Officer Training Credit
- Special Additional Mortgage Recording Tax Credit
- Real Property Tax Circuit Breaker Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Investment Credit for Financial Services Industry
- Empire Zone and Zone Equivalent Area Credits
- Farmers' School Tax Credit
- Solar and Fuel Cell Electric Generating Equipment Credits
- Employment of Persons with Disabilities Credit
- Qualified Emerging Technology Company Credits
- Low Incoming Housing Credit
- Empire State Film Production Credit
- Qualified Empire Zone (QEZE) Credits
- Defibrillator Credit
- Green Buildings Credit
- Long-Term Care Insurance Credit
- Brownfield Credits
- Nursing Home Assessment Credit
- Special Additional Mortgage Recording Tax Credit
- Rehabilitation of Historic Homes and Historic Properties Credits
- Volunteer Firefighters and Ambulance Worker Credits
- Empire State Commercial Production Credit

Table 8 summarizes the credits claimed by resident taxpayers in 2009.

**Table 8: Summary of Credits Claimed by Resident Taxpayers in 2009**

Credit	Amount (000)
Resident	\$1,140,225
Empire State Child	369,398
Household	46,604
Child Care	71,313
Earned Income	32,285
College Tuition	108,087
All Other Credits*	110,499
<b>Total</b>	<b>\$1,878,410</b>

\* Credits are listed on page 16.

### 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 2009, over 1.1 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$47 million. Table 9 details the distribution of this credit by NYAGI class.

**Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2009**

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	59,971	5.3	\$2,488	5.3	\$41
\$10,000 - 14,999	254,233	22.5	11,447	24.6	45
15,000 - 19,999	300,619	26.7	14,506	31.1	48
20,000 - 24,999	264,165	23.4	11,574	24.8	44
25,000 and over	248,707	22.1	6,589	14.1	26
<b>Total</b>	<b>1,127,696</b>	<b>100.0</b>	<b>\$46,604</b>	<b>100.0</b>	<b>\$41</b>

Earned Income Tax Credit

For Tax year 2009, certain taxpayers could claim an earned income tax credit (EITC) equal to 30 percent of the federal credit. 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 2009*).

Table 10 shows that in tax year 2009, 1.5 million New York residents claimed \$958 million in earned income tax credits. This does not include claims of the separate earned income tax credit for non-custodial parents. Approximately 97 percent of the total credit claimed was on nontaxable returns. A portion of the credit claimed on these returns constituted refunds, sometimes termed “negative taxes.” The amount of EITC claimed on taxable resident returns totaled \$32.3 million (see Table 8 on page 17). Under the 2009 EITC structure, the credit increased with earned income up to \$12,570 for claimants with children and then remained flat as earned income increased until it exceeded \$21,420 for married and \$16,420 for others. The credit phased out at higher income levels. As a result, the highest average credit amount for 2009 occurred in the \$12,000—\$16,000 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 2009\*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	142,340	9.3	\$19,874	2.1	\$140
4,001 - 8,000	253,446	16.5	85,016	8.9	335
8,001 - 12,000	290,380	18.9	187,878	19.6	647
12,001 - 16,000	194,698	12.7	214,762	22.4	1,103
16,001 - 20,000	143,383	9.3	151,686	15.8	1,058
20,001 - 24,000	129,767	8.4	115,287	12.0	888
24,001 - 28,000	117,444	7.6	81,570	8.5	695
28,001 - 32,000	104,336	6.8	53,013	5.5	508
32,001 - 36,000	86,778	5.6	30,554	3.2	352
36,001 - 40,000	46,351	3.0	13,138	1.4	283
40,001 - 44,000	19,572	1.3	4,267	0.4	218
44,001 - 48,000	7,316	0.5	779	0.1	107
48,001 and over	252	0.0	8	0.0	32
Total	1,536,063	100.0	\$957,833	100.0	\$624

\* 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 2009*

Other major credits claimed by resident taxpayers include the resident credit, the Empire State child tax credit, and the child and dependent care credit. The resident credit for taxes paid to other jurisdictions totaled approximately \$1.14 billion. The child and dependent care credit, claimed by 299,000 resident taxpayers, equaled approximately \$71.3 million. The number of taxable returns decline by 2.5 percent in 2009 compared to 2008. Total credits claimed by resident taxpayers increased from \$1,871 million in 2008 to \$1,878 million in 2009, or 0.4 percent.

### 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 5.6 million resident taxable returns, 3.9 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$1,421. Thus, for about 70 percent of taxpayers, withholding by employers and/or estimated tax payments exceeded total tax liability. About 3.7 million taxpayers received all of their overpayment as refunds averaging \$961, while about 57,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$6,614, toward their 2010 tax. (Approximately 133,000 taxpayers requested both refunds and credits averaging \$2,921 and \$9,215, respectively.) Approximately 1.6 million taxpayers owed an average of \$1,257 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 2009. For full-year nonresidents, the ratio of final tax to base tax equaled approximately 33 percent (\$4,753 million/\$14,504 million). This means that, overall, 33 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 63 percent (\$534 million/\$846 million), the higher percentage reflecting New York-source income earned during their resident period.

Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2009

Filer	Total Number of Returns	Total Number of Taxable Returns	Base Tax Before Proration (000)	Total Tax After Proration (000)	Average Tax Liability
Full-Year Nonresidents	762,079	638,820	\$14,503,512	\$4,752,892	\$7,440
Part-Year Residents	176,565	139,343	\$845,756	\$534,365	\$3,835



# 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, retirement income (pensions, annuities, IRA distributions), and partnership, rent and estate/trust income between 2005 and 2009. Net capital gain income fell significantly in 2009 declining over 76 percent from the high in 2007. Partnership, rent and estate/trust income, in addition to retirement income, also declined reversing the steady growth experienced from 2005 to 2008.

**Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2005 Through 2009 (Millions of Dollars)**

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
2005	\$55,584	\$35,413	\$20,609
2006	72,303	38,955	23,333
2007	105,627	44,408	24,941
2008	46,639	48,969	25,324
2009	25,002	45,593	21,626

## Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 2005 and 2009.

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 subtraction modifications for social security benefits, the pension and annuity exclusion, and the exemption of interest on U.S. Government obligations claimed as a subtraction modification all decreased in 2009.

**Table 13: Major Subtraction Modifications for Resident Taxpayers from 2005 Through 2009**  
(Millions of Dollars)

Tax Year	Social Security	U.S. Government	Pension and
		Bond Interest	Annuity Exclusion
2005	\$6,498	\$1,524	\$5,104
2006	7,776	2,185	5,833
2007	8,279	2,831	6,317
2008	8,273	1,699	6,159
2009	7,918	1,009	5,084

## Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 2005 through 2009. 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). However, the State School Tax Reduction (STAR) program has helped to offset increases in the average deduction for property taxes paid.

The average itemized deduction for each category rose strongly over the period 2005 to 2007. These increases were a result of higher mortgage interest payments, the increased cost of medical and dental services, and strong income growth for high-income taxpayers, who likely increased contributions accordingly. However, due to a decline in the number of taxable returns resulting from the economic recession, each of the categories of average itemized deduction, except for the taxes paid deduction, experienced decreases in 2009 compared to 2008.

**Table 14: Average Major Itemized Deductions for Resident Taxpayers from 2005 Through 2009 (Dollars)**

Tax Year	Taxes*	Contributions	Interest	Medical
2005	\$7,342	\$7,536	\$13,553	\$6,112
2006	7,226	8,394	15,223	6,368
2007	8,059	9,321	16,789	6,886
2008	7,165	8,072	16,123	6,862
2009	7,583	7,109	14,413	6,688

\* 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.



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# Focus on Nontaxable Returns

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As a result of tax credits enacted and enhanced in recent years, many more returns are now filed by persons who do not owe tax, but file to claim refundable tax credits. Tax changes which have increased the number of nontaxable returns include enhancements to the refundable earned income tax credit (EITC), significant increases in the child and dependent care credit for lower-income taxpayers, and the establishment of the Empire State child tax credit and other new credits.

This section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 2009 tax year.

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## Overview of Tax Years 2005 Through 2009

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 2005 to 2009. “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 from 2.6 million in 2005 to approximately 3.0 million in 2009. Figure 6 illustrates how total credits increased robustly from \$1.2 billion in 2005 to over \$1.8 billion in 2009. This was primarily due to the establishment of the Empire State child tax credit in 2006, multi-year increases in earned income credit claims through 2009, enhancements to the federal child care credit beginning in 2003, and growth in other credits such as the qualified empire zone credits. Correspondingly, the overall effective tax rate on nontaxable returns dropped from -3.7 percent in 2005 to -4.3 percent in 2009 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 2005-2009

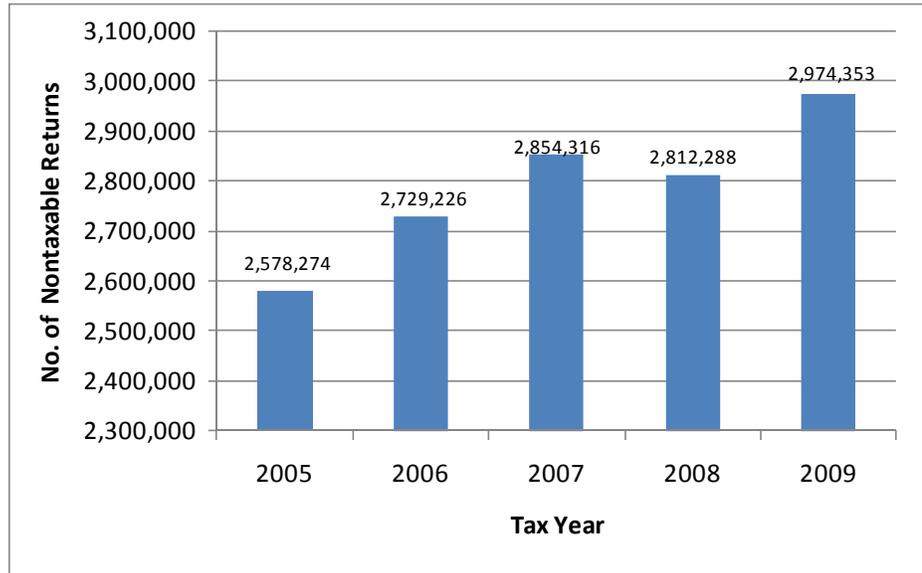
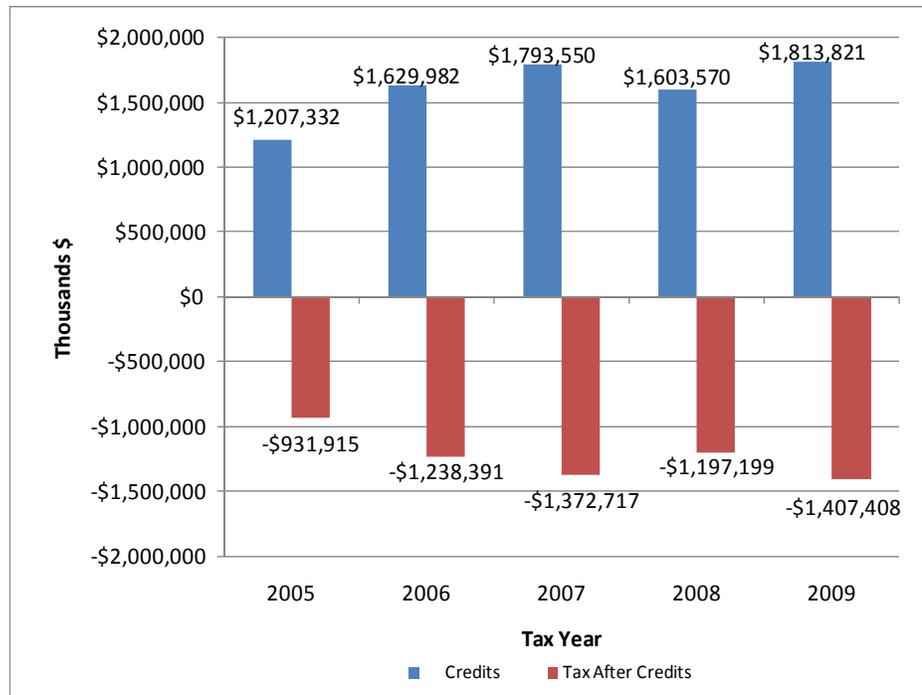


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 2005-2009



**Table 15: Summary of Nontaxable Resident Returns – 2005-2009**

<b>2009 Tax Year</b>						
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	1,814,016	\$6,455,970	\$4,901	\$303,518	-\$298,477	-4.6%
\$10,000 - 15,000	385,935	4,805,814	14,926	346,665	-331,722	-6.9%
15,000 - 20,000	257,217	4,452,352	38,537	309,792	-271,235	-6.1%
20,000 - 25,000	188,111	4,213,788	59,991	245,549	-185,555	-4.4%
25,000 and over	329,074	12,556,114	287,868	608,298	-320,420	-2.6%
Total	2,974,353	\$32,484,038	\$406,223	\$1,813,821	-\$1,407,408	-4.3%
<b>2008 Tax Year</b>						
Less than \$10,000	1,712,456	\$5,894,716	\$4,170	\$264,795	-\$260,530	-4.4%
\$10,000 - 15,000	352,678	4,387,902	13,788	305,832	-292,008	-6.7%
15,000 - 20,000	244,070	4,222,815	36,609	288,453	-251,818	-6.0%
20,000 - 25,000	181,827	4,067,121	59,479	224,180	-164,695	-4.0%
25,000 and over	321,257	13,108,655	292,125	520,310	-228,149	-1.7%
Total	2,812,288	\$31,681,209	\$406,172	\$1,603,570	-\$1,197,199	-3.8%
<b>2007 Tax Year</b>						
Less than \$10,000	1,723,323	\$6,455,035	\$4,019	\$356,481	-\$352,277	-5.5%
\$10,000 - 15,000	375,506	4,675,726	13,566	341,241	-327,635	-7.0%
15,000 - 20,000	255,774	4,426,127	38,646	288,646	-249,975	-5.6%
20,000 - 25,000	192,601	4,308,386	62,460	229,923	-167,457	-3.9%
25,000 and over	307,112	12,414,680	301,588	577,259	-275,373	-2.2%
Total	2,854,316	\$32,279,955	\$420,279	\$1,793,550	-\$1,372,717	-4.3%
<b>2006 Tax Year</b>						
Less than \$10,000	1,631,963	\$6,293,186	\$3,548	\$301,065	-\$295,954	-4.7%
\$10,000 - 15,000	375,341	4,674,198	13,716	321,587	-307,760	-6.6%
15,000 - 20,000	251,827	4,360,028	38,010	278,330	-240,272	-5.5%
20,000 - 25,000	187,074	4,188,039	60,252	215,707	-155,419	-3.7%
25,000 and over	283,021	11,250,710	273,226	513,293	-238,986	-2.1%
Total	2,729,226	\$30,766,162	\$388,753	\$1,629,982	-\$1,238,391	-4.0%
<b>2005 Tax Year</b>						
Less than \$10,000	1,636,111	\$6,241,152	\$3,486	\$247,974	-\$244,488	-3.9%
\$10,000 - 15,000	373,161	4,618,497	12,967	276,341	-263,375	-5.7%
15,000 - 20,000	243,586	4,226,032	37,721	231,352	-193,631	-4.6%
20,000 - 25,000	160,565	3,574,717	51,915	151,795	-99,880	-2.8%
25,000 and over	164,851	6,617,207	169,329	299,870	-130,541	-2.0%
Total	2,578,274	\$25,277,604	\$275,417	\$1,207,332	-\$931,915	-3.7%

Table 16 provides detail on claims for each of the major credits for tax years 2005 through 2009. Total credits claimed by nontaxable resident returns increased from \$1.6 billion in 2008 to \$1.8 billion in 2009. This was attributable to increases in the earned income credit and other credits. Because no law changes occurred, the household credit remained fairly constant. The child care credit experienced a large decline from 2008 to 2009.

**Table 16: Summary of Credits on Nontaxable Resident Returns – 2005-2009 (Millions of Dollars)**

Year	Earned Income	Household	Empire State Child	Child Care	Farmer School Tax	Other	Total
2009	\$926.9	\$44.2	\$342.0	\$166.4	\$16.3	\$318.0	\$1,813.8
2008	782.6	41.9	281.1	223.2	26.1	248.7	1,603.6
2007	836.4	43.3	267.8	254.8	23.8	367.4	1,793.6
2006	733.5	42.0	256.1	278.7	22.8	296.9	1,630.0
2005	660.0	38.6	NA	244.0	23.1	241.6	1,207.3

## Usage of Modifications - 2009

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$39.6 billion by \$20.1 billion in total.

**Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2009 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	1,723,594	\$8,839,283	285,829	\$2,637,320	249,854	\$8,119,806	415,644	\$4,390,199	48,853	\$273,979
\$10,000 - 15,000	385,935	6,826,708	50,464	517,653	23,716	825,479	51,650	643,215	5,779	15,263
15,000 - 20,000	257,217	5,224,821	18,706	228,496	7,846	293,001	15,020	196,324	4,206	34,221
20,000 - 25,000	188,111	4,724,056	14,569	174,393	5,245	184,596	9,272	126,480	2,170	8,583
25,000 and over	329,074	13,992,875	37,327	635,642	10,073	434,396	20,746	317,170	8,913	51,432
Total	2,883,931	\$39,607,743	406,895	\$4,193,505	296,734	\$9,857,279	512,332	\$5,673,388	69,921	\$383,477

## Usage of Deductions - 2009

Table 18 shows that standard and itemized deductions totaled \$22.4 billion, reducing a substantial portion of the \$32.5 billion of NYAGI subject to tax. Note that the total deductions used was \$10.1 billion less than NYAGI, because many filers with dependent exemptions or sizeable credit claims did not need to use the full amount of their deductions to reduce their tax liability to zero.

**Table 18: Deductions on Nontaxable Resident Returns – 2009 Tax Year**

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used	
	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,483,056	\$6,455,970		\$6,315,227
\$10,000 - 15,000	385,935	4,805,814		4,201,561
15,000 - 20,000	257,217	4,452,352		3,161,746
20,000 - 25,000	188,111	4,213,788		2,434,569
25,000 and over	329,074	12,556,114		6,280,556
<b>Total</b>	<b>2,643,393</b>	<b>\$32,484,038</b>		<b>\$22,393,659</b>

## Usage of Credits - 2009

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 – 2009 Tax Year**

NYAGI Class	Earned Income		Household		Empire State Child		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	525,488	\$181,603	125,490	\$3,756	156,479	\$36,396	17,232	\$9,916	213,151	\$71,847	1,037,840	\$303,518
\$10,000 - 15,000	249,984	253,658	154,693	7,289	158,932	55,797	20,073	14,827	69,776	15,094	653,458	346,665
15,000 - 20,000	197,456	209,176	201,763	14,455	144,191	61,438	19,680	14,648	34,854	10,076	597,944	309,792
20,000 - 25,000	158,199	139,100	166,380	11,959	118,908	54,397	33,996	32,948	23,799	7,144	501,282	245,549
25,000 and over	236,352	143,394	161,709	6,781	239,245	133,968	100,772	94,030	62,294	230,125	800,372	608,298
<b>Total</b>	<b>1,367,479</b>	<b>\$926,931</b>	<b>810,035</b>	<b>\$44,239</b>	<b>817,755</b>	<b>\$341,996</b>	<b>191,753</b>	<b>\$166,369</b>	<b>403,874</b>	<b>\$334,286</b>	<b>3,590,896</b>	<b>\$1,813,821</b>

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

Note: "Other" credits include the farmers' school tax credit, non-custodial EITC, real property tax, college tuition, various business credits and other refundable and non-refundable credits listed on IT-201ATT.



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# Tables Accompanying This Report

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The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 2009 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 89.



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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

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**Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2009**  
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than \$5,000	96,606	\$370,678	\$293,100	\$3	\$88,959
\$5,000 - 9,999	192,156	1,509,168	906,623	261	606,427
10,000 - 14,999	317,504	3,954,712	2,248,263	10,477	1,695,972
15,000 - 19,999	350,555	6,146,545	3,016,885	29,038	3,100,623
20,000 - 24,999	308,486	6,930,733	2,878,262	36,246	4,016,225
25,000 - 29,999	334,377	9,198,056	3,300,240	76,450	5,821,366
30,000 - 34,999	328,584	10,668,242	3,452,244	109,903	7,106,095
35,000 - 39,999	334,481	12,515,541	3,743,247	150,783	8,621,511
40,000 - 44,999	315,488	13,405,343	3,719,490	172,109	9,513,745
45,000 - 49,999	288,639	13,688,045	3,564,565	181,825	9,941,654
50,000 - 54,999	257,864	13,527,977	3,359,227	165,131	10,003,620
55,000 - 59,999	226,370	12,996,435	3,125,206	155,654	9,715,575
60,000 - 64,999	200,482	12,515,586	2,952,912	144,177	9,418,496
65,000 - 74,999	347,548	24,285,978	5,457,023	259,720	18,569,235
75,000 - 99,999	619,049	53,565,397	11,026,891	546,770	42,000,385
100,000 - 149,999	579,129	69,922,746	12,595,728	603,366	56,723,653
150,000 - 199,999	219,901	37,614,260	5,769,220	242,450	31,602,590
200,000 - 499,999	222,379	64,306,989	6,639,348	242,050	57,427,368
500,000 - 999,999	43,713	29,752,581	1,470,065	52,324	28,230,192
1,000,000 - 4,999,999	25,207	47,820,840	859,574	32,304	46,928,962
5,000,000 - 9,999,999	1,866	12,717,803	231,326	2,481	12,483,996
10,000,000 and over	1,241	43,669,875	1,848,320	1,757	41,819,798
<b>Total</b>	<b>5,611,626</b>	<b>\$501,083,533</b>	<b>\$82,457,760</b>	<b>\$3,215,279</b>	<b>\$415,436,447</b>

NYAGI Class	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/	Tax Liability as a Percent of NYAGI
Less than \$5,000	\$3,555	\$115	\$3,783	1.021
\$5,000 - 9,999	24,258	2,952	21,461	1.422
10,000 - 14,999	68,108	14,653	53,458	1.352
15,000 - 19,999	127,897	22,872	105,066	1.709
20,000 - 24,999	177,907	22,457	155,453	2.243
25,000 - 29,999	272,184	31,198	241,154	2.622
30,000 - 34,999	350,033	35,417	314,689	2.950
35,000 - 39,999	437,008	47,064	389,948	3.116
40,000 - 44,999	497,144	50,480	446,709	3.332
45,000 - 49,999	533,102	52,184	480,919	3.513
50,000 - 54,999	543,935	49,266	494,670	3.657
55,000 - 59,999	537,261	43,963	493,903	3.800
60,000 - 64,999	528,549	40,646	487,904	3.898
65,000 - 74,999	1,062,884	74,115	988,783	4.071
75,000 - 99,999	2,477,551	155,800	2,321,867	4.335
100,000 - 149,999	3,650,184	181,726	3,468,516	4.960
150,000 - 199,999	2,164,778	85,969	2,078,831	5.527
200,000 - 499,999	4,150,389	205,912	3,944,675	6.134
500,000 - 999,999	2,506,747	149,495	2,357,359	7.923
1,000,000 - 4,999,999	4,209,528	312,396	3,897,386	8.150
5,000,000 - 9,999,999	1,119,814	85,031	1,034,839	8.137
10,000,000 and over	3,751,236	214,701	3,536,559	8.098
<b>Total</b>	<b>\$29,194,055</b>	<b>\$1,878,410</b>	<b>\$27,317,933</b>	<b>5.452</b>

1/ Credits are listed on page 16.

2/ Includes other taxes.

NOTE: 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 2009 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$5,000	96,606	1.72	\$370,678	0.07	\$3,783	0.01
\$5,000 - 9,999	288,762	5.15	1,879,846	0.38	25,244	0.09
10,000 - 14,999	606,266	10.80	5,834,558	1.16	78,702	0.29
15,000 - 19,999	956,821	17.05	11,981,103	2.39	183,768	0.67
20,000 - 24,999	1,265,307	22.55	18,911,836	3.77	339,221	1.24
25,000 - 29,999	1,599,684	28.51	28,109,892	5.61	580,375	2.12
30,000 - 34,999	1,928,268	34.36	38,778,135	7.74	895,064	3.28
35,000 - 39,999	2,262,749	40.32	51,293,676	10.24	1,285,012	4.70
40,000 - 44,999	2,578,237	45.94	64,699,019	12.91	1,731,721	6.34
45,000 - 49,999	2,866,876	51.09	78,387,064	15.64	2,212,640	8.10
50,000 - 54,999	3,124,740	55.68	91,915,042	18.34	2,707,310	9.91
55,000 - 59,999	3,351,110	59.72	104,911,476	20.94	3,201,213	11.72
60,000 - 64,999	3,551,592	63.29	117,427,062	23.43	3,689,117	13.50
65,000 - 74,999	3,899,140	69.48	141,713,040	28.28	4,677,901	17.12
75,000 - 99,999	4,518,189	80.51	195,278,437	38.97	6,999,768	25.62
100,000 - 149,999	5,097,318	90.83	265,201,183	52.93	10,468,284	38.32
150,000 - 199,999	5,317,219	94.75	302,815,443	60.43	12,547,114	45.93
200,000 - 499,999	5,539,598	98.72	367,122,433	73.27	16,491,789	60.37
500,000 - 999,999	5,583,311	99.50	396,875,014	79.20	18,849,148	69.00
1,000,000 - 4,999,999	5,608,518	99.94	444,695,854	88.75	22,746,535	83.27
5,000,000 - 9,999,999	5,610,384	99.98	457,413,657	91.28	23,781,374	87.05
10,000,000 and over	5,611,625	100.00	\$501,083,533	100.00	\$27,317,933	100.00

**Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2009**

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax After Credits
Less than \$5,000	\$3,837	\$3,034	\$0	\$921	\$37	\$39
\$5,000 - 9,999	7,854	4,718	1	3,156	126	112
10,000 - 14,999	12,456	7,081	33	5,342	215	168
15,000 - 19,999	17,534	8,606	83	8,845	365	300
20,000 - 24,999	22,467	9,330	117	13,019	577	504
25,000 - 29,999	27,508	9,870	229	17,410	814	721
30,000 - 34,999	32,467	10,506	334	21,626	1,065	958
35,000 - 39,999	37,418	11,191	451	25,776	1,307	1,166
40,000 - 44,999	42,491	11,790	546	30,156	1,576	1,416
45,000 - 49,999	47,423	12,350	630	34,443	1,847	1,666
50,000 - 54,999	52,462	13,027	640	38,794	2,109	1,918
55,000 - 59,999	57,412	13,806	688	42,919	2,373	2,182
60,000 - 64,999	62,427	14,729	719	46,979	2,636	2,434
65,000 - 74,999	69,878	15,701	747	53,429	3,058	2,845
75,000 - 99,999	86,529	17,813	883	67,847	4,002	3,751
100,000 - 149,999	120,738	21,749	1,042	97,946	6,303	5,989
150,000 - 199,999	171,051	26,236	1,103	143,713	9,844	9,453
200,000 - 499,999	289,177	29,856	1,088	258,241	18,664	17,739
500,000 - 999,999	680,635	33,630	1,197	645,808	57,346	53,928
1,000,000 - 4,999,999	1,897,125	34,101	1,282	1,861,743	166,998	154,615
5,000,000 - 9,999,999	6,815,543	123,969	1,330	6,690,244	600,115	554,576
10,000,000 and over	35,189,263	1,489,380	1,416	33,698,468	3,022,753	2,849,766
Resident Average	\$89,294	\$14,694	\$573	\$74,031	\$5,202	\$4,868

**Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	96,606	\$377,836	93,205	\$352,246	25,927	\$7,669	13,815	\$16,341	
\$5,000 - 9,999	192,156	2,002,957	160,785	1,190,543	56,017	121,095	31,616	66,549	
10,000 - 14,999	317,504	4,833,496	253,773	2,984,758	82,157	166,272	44,464	118,145	
15,000 - 19,999	350,555	7,500,602	289,300	4,703,855	108,921	231,154	52,882	161,716	
20,000 - 24,999	308,486	8,273,419	270,210	5,661,867	105,953	207,223	50,694	160,431	
25,000 - 29,999	334,377	10,618,956	303,277	7,952,050	118,541	194,640	53,063	158,391	
30,000 - 34,999	328,584	12,133,427	301,725	9,315,140	128,480	251,765	53,104	176,416	
35,000 - 39,999	334,481	14,032,001	311,835	11,249,193	137,119	278,060	58,098	186,124	
40,000 - 44,999	315,488	14,757,670	296,797	12,041,546	141,411	203,820	57,123	150,673	
45,000 - 49,999	288,639	14,888,301	272,454	12,393,947	131,719	177,982	54,451	190,169	
50,000 - 54,999	257,864	14,589,813	245,279	12,328,527	134,002	147,058	57,345	187,719	
55,000 - 59,999	226,370	14,124,804	216,279	11,751,645	126,591	185,772	54,668	140,960	
60,000 - 64,999	200,482	13,490,955	190,831	11,271,752	118,062	134,159	53,115	127,525	
65,000 - 74,999	347,548	26,058,272	331,410	22,074,806	221,403	389,546	99,369	396,002	
75,000 - 99,999	619,049	55,987,437	599,359	49,168,656	438,949	579,839	203,355	509,117	
100,000 - 149,999	579,129	72,878,126	562,047	63,744,593	467,164	769,407	247,100	764,113	
150,000 - 199,999	219,901	38,945,997	211,258	32,707,308	191,957	448,347	117,414	489,407	
200,000 - 499,999	222,379	66,666,802	206,415	49,392,213	206,147	1,199,171	156,074	1,486,922	
500,000 - 999,999	43,713	30,625,946	38,036	18,497,228	42,565	771,448	37,561	990,976	
1,000,000 - 4,999,999	25,207	48,725,614	20,361	22,758,972	25,004	1,886,833	23,388	1,981,367	
5,000,000 - 9,999,999	1,866	12,878,249	1,508	5,261,117	1,859	715,287	1,814	726,065	
10,000,000 and over	1,241	43,560,146	932	9,669,158	1,241	2,926,843	1,225	2,617,210	
<b>Total</b>	<b>5,611,626</b>	<b>\$527,950,825</b>	<b>5,177,074</b>	<b>\$376,471,121</b>	<b>3,011,188</b>	<b>\$11,993,391</b>	<b>1,521,737</b>	<b>\$11,802,336</b>	

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	3,225	\$2,334	3,719	\$5,509	18	\$137	22	\$6,943	
\$5,000 - 9,999	6,406	13,586	13,108	26,491	4,622	21,291	2,096	15,747	
10,000 - 14,999	8,926	30,242	17,614	40,959	10,343	55,413	6,472	46,642	
15,000 - 19,999	11,651	46,474	23,031	57,451	12,485	90,912	10,165	93,521	
20,000 - 24,999	11,291	47,255	20,572	51,296	11,569	106,144	11,553	108,226	
25,000 - 29,999	10,014	49,320	24,714	63,804	13,283	170,966	15,939	179,368	
30,000 - 34,999	10,256	55,172	25,071	66,916	12,378	188,307	14,099	126,013	
35,000 - 39,999	11,208	69,547	27,302	112,600	14,519	194,827	21,029	237,512	
40,000 - 44,999	13,439	73,273	24,862	58,805	16,497	213,826	16,989	204,545	
45,000 - 49,999	10,882	56,420	28,453	68,221	15,568	221,724	17,016	172,120	
50,000 - 54,999	10,919	93,216	24,936	55,286	14,751	203,222	18,543	197,535	
55,000 - 59,999	10,230	61,636	27,501	83,828	14,380	242,016	20,370	226,058	
60,000 - 64,999	11,043	91,793	23,062	56,325	15,393	275,362	17,714	207,404	
65,000 - 74,999	21,416	190,170	45,204	113,012	24,897	469,446	29,073	498,864	
75,000 - 99,999	40,038	335,620	89,270	236,221	50,580	1,222,374	50,927	1,331,230	
100,000 - 149,999	52,311	607,954	116,855	336,306	61,125	1,927,056	59,002	1,088,491	
150,000 - 199,999	28,273	549,575	60,285	166,689	33,713	1,658,224	13,785	209,790	
200,000 - 499,999	39,192	1,742,878	95,269	319,997	61,830	6,919,736	19,591	640,229	
500,000 - 999,999	11,082	1,501,293	25,217	120,721	22,330	6,891,130	5,854	460,652	
1,000,000 - 4,999,999	8,097	4,416,543	15,153	114,127	15,489	15,737,411	4,720	858,231	
5,000,000 - 9,999,999	904	2,186,080	926	36,526	1,190	3,915,202	511	440,857	
10,000,000 and over	778	15,032,460	444	60,220	789	14,726,543	401	2,508,183	
<b>Total</b>	<b>331,581</b>	<b>\$27,252,840</b>	<b>732,568</b>	<b>\$2,251,309</b>	<b>427,750</b>	<b>\$55,451,268</b>	<b>355,869</b>	<b>\$9,858,160</b>	

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 Class - Full-Year Resident Taxable Returns in 2009 (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	3,492	\$11,143	392	\$211	444	\$429
\$5,000 -	9,999	13,923	103,658	2,201	11,235	21,826	366,671
10,000 -	14,999	34,602	328,618	6,010	31,947	43,773	736,665
15,000 -	19,999	32,952	365,112	8,447	42,168	59,081	1,098,653
20,000 -	24,999	29,626	394,369	9,044	49,214	55,364	1,039,721
25,000 -	29,999	29,014	445,859	9,623	60,135	52,802	1,009,454
30,000 -	34,999	28,990	476,070	9,651	40,399	55,585	1,058,195
35,000 -	39,999	29,864	501,567	13,249	78,761	53,883	1,157,487
40,000 -	44,999	26,388	471,203	10,185	53,211	50,311	1,017,310
45,000 -	49,999	28,883	542,503	11,198	137,035	45,456	944,090
50,000 -	54,999	24,135	497,568	11,199	78,897	38,628	762,578
55,000 -	59,999	27,461	610,082	10,429	68,902	38,882	858,809
60,000 -	64,999	24,927	544,027	9,438	45,254	36,871	757,543
65,000 -	74,999	39,785	813,030	14,305	137,979	66,487	1,488,084
75,000 -	99,999	76,562	1,596,935	26,464	239,589	117,844	2,656,963
100,000 -	149,999	80,012	2,108,916	32,349	257,972	111,439	2,796,800
150,000 -	199,999	35,329	1,513,075	12,395	79,118	42,301	1,261,145
200,000 -	499,999	43,351	3,780,333	12,394	140,693	39,095	1,805,955
500,000 -	999,999	8,798	1,475,306	2,367	70,310	7,095	446,563
1,000,000 -	4,999,999	4,338	1,689,582	1,453	98,662	3,657	293,197
5,000,000 -	9,999,999	281	289,696	111	39,750	278	41,780
10,000,000	and over	202	605,170	111	89,336	189	27,762
	Total	622,915	\$19,163,821	213,014	\$1,850,776	941,290	\$21,625,855

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$5,000	1,677	\$200	4,021	\$3,294	\$374,541
\$5,000 -	9,999	29,426	173,039	21,031	27,594	1,975,363
10,000 -	14,999	75,373	532,931	57,308	77,512	4,755,984
15,000 -	19,999	109,167	995,866	70,100	115,572	7,385,030
20,000 -	24,999	99,467	865,145	69,019	132,645	8,140,774
25,000 -	29,999	107,480	941,582	77,804	175,358	10,443,598
30,000 -	34,999	104,817	845,690	78,506	182,002	11,951,425
35,000 -	39,999	114,627	824,067	84,705	221,122	13,810,879
40,000 -	44,999	125,154	902,579	84,097	205,225	14,552,445
45,000 -	49,999	109,798	738,841	91,122	245,213	14,643,088
50,000 -	54,999	111,838	701,643	78,616	195,360	14,394,453
55,000 -	59,999	101,375	652,671	75,351	233,410	13,891,393
60,000 -	64,999	100,386	597,778	70,888	225,212	13,265,743
65,000 -	74,999	186,271	987,043	120,734	341,306	25,716,966
75,000 -	99,999	375,411	1,724,972	200,572	589,421	55,398,016
100,000 -	149,999	379,605	1,842,056	231,817	871,473	72,006,653
150,000 -	199,999	131,283	774,513	74,107	499,137	38,446,860
200,000 -	499,999	120,006	1,440,512	84,381	1,309,423	65,357,379
500,000 -	999,999	26,813	703,685	21,393	725,531	29,900,416
1,000,000 -	4,999,999	20,606	1,032,730	14,520	837,905	47,887,709
5,000,000 -	9,999,999	1,662	260,156	1,190	98,005	12,780,245
10,000,000	and over	1,128	612,738	860	190,866	43,369,280
	Total	2,433,369	\$18,150,438	1,612,142	\$7,502,586	\$520,448,239

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 total federal adjustments to income from Form 1040 Lines 23 - 35.

**Table 24: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class	Additions								Subtractions			
	State & Local		Public Employee				Taxable		Government Pension			
	Bond Interest		Retirement		Other NY Additions		State & Local		Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$5,000	731	\$83	2,350	\$195	5	\$62	398	\$846	0	\$0		
\$5,000 - 9,999	1,475	2,740	2,351	295	2,644	2,885	3,528	1,909	6,467	114,619		
10,000 - 14,999	3,517	9,385	6,252	1,875	4,938	4,726	9,861	7,182	10,556	297,544		
15,000 - 19,999	4,358	9,394	8,228	3,646	8,599	7,227	19,535	13,597	14,738	388,251		
20,000 - 24,999	3,365	7,302	9,951	5,936	8,208	10,458	23,915	18,904	13,549	347,002		
25,000 - 29,999	4,389	8,605	15,451	13,074	13,214	20,447	38,152	36,683	11,197	344,109		
30,000 - 34,999	4,531	11,589	18,571	20,076	15,814	14,683	44,677	37,705	12,294	349,407		
35,000 - 39,999	4,422	11,008	27,084	33,425	18,077	21,782	53,801	61,520	12,683	396,263		
40,000 - 44,999	3,159	14,942	27,026	39,240	18,476	24,669	70,766	66,000	8,873	295,850		
45,000 - 49,999	5,411	18,704	33,507	51,170	22,459	30,177	69,848	76,557	7,289	266,379		
50,000 - 54,999	3,076	5,056	32,755	55,373	24,533	60,952	74,152	72,006	8,794	283,548		
55,000 - 59,999	3,709	13,211	31,314	52,354	21,725	30,525	73,439	73,869	9,593	269,418		
60,000 - 64,999	3,897	12,965	25,363	47,187	24,466	40,454	72,640	87,403	7,008	208,414		
65,000 - 74,999	8,160	26,404	51,421	99,875	41,483	68,451	142,862	169,848	16,945	512,988		
75,000 - 99,999	14,055	49,621	105,983	239,590	80,801	583,981	310,686	369,968	23,724	851,913		
100,000 - 149,999	15,553	102,053	98,526	258,859	84,669	182,826	321,382	424,161	22,279	706,565		
150,000 - 199,999	11,371	34,481	32,541	102,644	38,184	111,960	104,032	168,042	7,995	258,843		
200,000 - 499,999	24,744	150,708	15,900	49,105	53,014	403,991	82,943	288,940	4,876	182,490		
500,000 - 999,999	10,383	129,849	1,122	2,945	18,662	490,289	17,323	185,913	836	30,762		
1,000,000 - 4,999,999	9,825	238,454	290	670	14,337	1,066,130	16,228	464,649	326	10,324		
5,000,000 - 9,999,999	1,046	61,271	9	22	1,324	347,777	1,324	149,854	19	585		
10,000,000 and over	820	124,425	4	27	1,017	1,547,915	850	340,328	5	148		
Total	141,997	\$1,042,511	545,998	\$1,077,583	516,648	\$5,072,367	1,552,342	\$3,115,884	200,045	\$6,138,268		

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	140	\$1,333	2,459	\$1,612	10	\$7	906	\$666
\$5,000 - 9,999	13,558	104,950	4,666	38,334	15,165	179,827	4,510	8,709
10,000 - 14,999	23,617	197,607	5,619	20,930	25,712	284,574	4,742	9,602
15,000 - 19,999	40,971	381,486	6,671	27,629	36,002	435,156	6,639	10,112
20,000 - 24,999	44,231	432,482	5,844	15,388	32,006	405,543	5,672	10,730
25,000 - 29,999	46,952	534,689	4,126	9,030	27,875	338,501	7,711	21,842
30,000 - 34,999	44,935	556,201	6,641	18,949	28,382	352,786	6,299	9,497
35,000 - 39,999	38,552	531,549	6,791	45,528	24,325	303,301	8,864	24,790
40,000 - 44,999	35,253	533,964	4,975	14,176	22,850	304,990	7,357	8,604
45,000 - 49,999	27,044	443,900	6,149	9,170	18,117	228,893	7,794	23,427
50,000 - 54,999	23,152	398,078	6,795	10,898	15,144	171,503	10,060	45,917
55,000 - 59,999	20,503	385,609	6,857	24,753	13,981	193,032	7,593	39,935
60,000 - 64,999	18,878	350,558	5,387	7,799	15,344	169,067	9,295	18,056
65,000 - 74,999	30,856	525,200	12,188	52,855	21,591	289,103	14,108	53,066
75,000 - 99,999	44,639	758,521	19,936	54,796	35,459	462,243	26,073	146,694
100,000 - 149,999	38,898	768,352	25,362	51,599	34,357	452,330	30,375	109,985
150,000 - 199,999	13,722	301,085	12,183	32,186	12,478	174,146	14,973	55,574
200,000 - 499,999	20,563	485,641	17,282	70,632	17,286	250,160	26,284	191,035
500,000 - 999,999	5,175	132,193	7,336	51,803	3,771	54,849	11,863	254,197
1,000,000 - 4,999,999	3,107	82,442	8,551	171,211	2,039	29,704	10,411	581,939
5,000,000 - 9,999,999	273	7,483	1,072	62,041	156	2,311	1,073	248,041
10,000,000 and over	162	4,700	894	218,147	123	1,907	837	805,850
Total	535,179	\$7,918,023	177,783	\$1,009,468	402,173	\$5,083,933	223,439	\$2,678,269

**Table 25: New York State Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		Amount
	Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	96,561	\$293,100	96,348	\$292,939	213	\$161	
\$5,000 - 9,999	191,871	906,623	189,433	891,121	2,438	15,503	
10,000 - 14,999	317,405	2,248,263	303,915	2,121,541	13,490	126,723	
15,000 - 19,999	350,494	3,016,885	324,211	2,717,490	26,283	299,395	
20,000 - 24,999	308,311	2,878,262	274,376	2,426,233	33,935	452,028	
25,000 - 29,999	334,366	3,300,240	288,999	2,647,894	45,367	652,345	
30,000 - 34,999	328,516	3,452,244	270,805	2,569,301	57,711	882,943	
35,000 - 39,999	334,305	3,743,247	271,622	2,710,744	62,683	1,032,503	
40,000 - 44,999	315,488	3,719,490	244,368	2,488,716	71,120	1,230,773	
45,000 - 49,999	288,630	3,564,565	213,704	2,228,579	74,926	1,335,986	
50,000 - 54,999	257,675	3,359,227	183,980	2,016,006	73,695	1,343,221	
55,000 - 59,999	226,362	3,125,206	153,999	1,702,151	72,363	1,423,055	
60,000 - 64,999	200,478	2,952,912	130,188	1,480,887	70,290	1,472,025	
65,000 - 74,999	347,299	5,457,023	212,530	2,487,839	134,769	2,969,184	
75,000 - 99,999	618,888	11,026,891	329,902	4,140,477	288,986	6,886,414	
100,000 - 149,999	579,039	12,595,728	228,254	2,994,018	350,785	9,601,710	
150,000 - 199,999	219,813	5,769,220	61,824	784,949	157,989	4,984,271	
200,000 - 499,999	222,316	6,639,348	60,833	781,670	161,483	5,857,678	
500,000 - 999,999	43,705	1,470,065	11,606	157,258	32,099	1,312,807	
1,000,000 - 4,999,999	25,192	859,574	16,416	227,721	8,776	631,853	
5,000,000 - 9,999,999	1,865	231,326	670	9,072	1,195	222,254	
10,000,000 and over	1,239	1,848,320	257	3,506	982	1,844,815	
<b>Total</b>	<b>5,609,819</b>	<b>\$82,457,760</b>	<b>3,868,242</b>	<b>\$37,880,113</b>	<b>1,741,577</b>	<b>\$44,577,647</b>	

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), plus the college tuition itemized deduction.

**Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	165	\$75	240	\$57	8	\$10
\$5,000 -	9,999	934	2,763	2,573	5,127	591	1,630
10,000 -	14,999	6,150	24,399	13,179	54,227	5,853	22,999
15,000 -	19,999	12,104	54,760	26,042	106,990	12,266	65,587
20,000 -	24,999	13,685	67,713	33,900	163,778	15,845	105,338
25,000 -	29,999	14,850	84,227	45,296	244,652	24,850	171,898
30,000 -	34,999	16,115	77,240	57,396	315,322	31,282	252,339
35,000 -	39,999	16,738	79,849	62,690	392,591	38,453	351,565
40,000 -	44,999	17,297	109,299	70,789	509,535	45,202	418,004
45,000 -	49,999	15,084	94,140	74,587	507,568	48,851	464,283
50,000 -	54,999	10,580	50,542	73,285	557,828	51,841	535,772
55,000 -	59,999	11,959	68,262	72,253	605,741	52,849	542,377
60,000 -	64,999	9,670	57,109	70,189	633,906	52,937	584,580
65,000 -	74,999	17,116	118,622	134,787	1,402,453	106,641	1,233,823
75,000 -	99,999	26,821	200,865	289,132	3,511,942	242,920	2,929,061
100,000 -	149,999	20,632	178,694	350,804	5,539,200	314,765	4,305,707
150,000 -	199,999	5,845	70,536	158,001	3,421,546	145,484	2,324,761
200,000 -	499,999	3,952	93,135	161,539	6,094,767	148,802	3,318,845
500,000 -	999,999	472	31,931	32,108	2,921,378	29,305	1,028,514
1,000,000 -	4,999,999	d/	d/	8,788	2,741,005	7,738	453,071
5,000,000 -	9,999,999	d/	d/	1,196	1,101,658	1,093	151,351
10,000,000	and over	0	0	984	4,717,297	914	606,789
	Total	220,225	\$1,472,772	1,739,760	\$35,548,568	1,378,490	\$19,868,304

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$5,000	74	\$40	16	\$8
\$5,000 -	9,999	1,996	2,814	809	\$3,267
10,000 -	14,999	10,050	13,797	4,282	15,487
15,000 -	19,999	20,875	39,828	10,620	50,585
20,000 -	24,999	27,718	57,376	15,454	88,561
25,000 -	29,999	36,736	71,940	23,566	138,307
30,000 -	34,999	47,484	110,477	31,426	205,311
35,000 -	39,999	50,448	112,409	32,664	213,303
40,000 -	44,999	60,245	147,089	39,582	256,068
45,000 -	49,999	61,571	150,639	40,822	287,963
50,000 -	54,999	60,058	142,680	39,197	249,419
55,000 -	59,999	60,645	148,551	40,134	263,789
60,000 -	64,999	60,052	155,194	37,785	271,581
65,000 -	74,999	116,948	311,700	71,374	433,815
75,000 -	99,999	261,165	762,994	151,832	964,265
100,000 -	149,999	330,167	1,052,054	170,331	1,151,190
150,000 -	199,999	149,640	592,781	66,048	476,933
200,000 -	499,999	155,416	1,161,966	45,084	593,503
500,000 -	999,999	31,406	612,851	7,485	247,644
1,000,000 -	4,999,999	8,775	1,263,672	3,231	349,344
5,000,000 -	9,999,999	1,195	444,544	541	142,688
10,000,000	and over	982	3,689,780	548	514,991
	Total	1,553,648	\$11,045,175	832,830	\$6,918,023

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 2009 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$5,000	\$190	92	\$30	0	\$0	0
\$5,000 - 9,999	15,601	1,220	731	0	0	0
10,000 - 14,999	130,877	5,987	6,110	0	0	0
15,000 - 19,999	317,746	16,702	19,591	7	1	1
20,000 - 24,999	482,765	24,605	33,452	13	25	25
25,000 - 29,999	711,024	38,020	64,193	0	0	0
30,000 - 34,999	960,609	48,628	92,688	144	188	188
35,000 - 39,999	1,149,716	55,928	133,159	0	0	0
40,000 - 44,999	1,439,984	64,826	227,606	0	0	0
45,000 - 49,999	1,504,480	68,087	208,039	0	0	0
50,000 - 54,999	1,536,161	68,939	225,953	0	0	0
55,000 - 59,999	1,628,650	69,877	250,604	13	4	4
60,000 - 64,999	1,702,286	67,108	270,955	141	66	66
65,000 - 74,999	3,500,287	131,323	631,150	151	74	74
75,000 - 99,999	8,367,477	281,129	1,715,512	18	38	38
100,000 - 149,999	12,221,662	345,270	2,889,257	448	2,642	2,642
150,000 - 199,999	6,865,648	155,525	1,947,884	47	57	57
200,000 - 499,999	11,048,636	155,288	3,831,967	307	1,337	1,337
500,000 - 999,999	4,674,514	31,533	2,116,032	180	1,822	1,822
1,000,000 - 4,999,999	4,635,247	8,739	2,300,900	120	2,345	2,345
5,000,000 - 9,999,999	1,759,779	1,192	974,567	29	568	568
10,000,000 and over	9,155,988	984	4,415,192	36	4,780	4,780
Total	\$73,809,327	1,641,003	\$22,355,574	1,653	\$13,947	

NYAGI Class	Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	213	\$161
\$5,000 - 9,999	0	0	2,438	15,503
10,000 - 14,999	0	0	13,490	126,723
15,000 - 19,999	0	0	26,283	299,395
20,000 - 24,999	0	0	33,935	452,028
25,000 - 29,999	0	0	45,367	652,345
30,000 - 34,999	0	0	57,711	882,943
35,000 - 39,999	0	0	62,683	1,032,503
40,000 - 44,999	0	0	71,120	1,230,773
45,000 - 49,999	0	0	74,926	1,335,986
50,000 - 54,999	0	0	73,695	1,343,221
55,000 - 59,999	0	0	72,363	1,423,055
60,000 - 64,999	0	0	70,290	1,472,025
65,000 - 74,999	0	0	134,769	2,969,184
75,000 - 99,999	0	0	288,986	6,886,414
100,000 - 149,999	64,477	145,812	350,785	9,601,710
150,000 - 199,999	25,101	157,184	157,989	4,984,271
200,000 - 499,999	161,481	1,533,649	161,483	5,857,678
500,000 - 999,999	32,099	1,265,172	32,099	1,312,807
1,000,000 - 4,999,999	8,786	1,704,853	8,776	631,853
5,000,000 - 9,999,999	1,194	563,526	1,195	222,254
10,000,000 and over	983	2,900,761	982	1,844,815
Total	294,121	\$8,270,957	1,741,577	\$44,577,647

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.

5/ Includes College Tuition Itemized Deduction

**Table 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2009**  
(Dollar Data in Thousands)

NYAGI Class	Total Credits	Child & Dependent Care		Household		College Tuition	
		Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$115	0	\$0	128	\$5	0	\$0
\$5,000 - 9,999	2,952	0	0	59,843	2,483	141	25
10,000 - 14,999	14,653	0	0	254,233	11,447	7,607	1,472
15,000 - 19,999	22,872	32	5	300,619	14,506	30,163	6,546
20,000 - 24,999	22,457	62	14	264,165	11,574	26,536	6,220
25,000 - 29,999	31,198	625	202	210,215	5,575	28,150	6,529
30,000 - 34,999	35,417	4,328	2,359	37,701	973	26,736	6,300
35,000 - 39,999	47,064	15,157	8,994	367	15	29,992	7,196
40,000 - 44,999	50,480	17,825	9,965	94	5	28,679	6,973
45,000 - 49,999	52,184	17,432	9,999	51	3	25,815	6,309
50,000 - 54,999	49,266	16,455	8,409	11	0	22,721	5,600
55,000 - 59,999	43,963	14,339	5,383	62	4	19,979	4,968
60,000 - 64,999	40,646	13,634	2,804	47	3	16,985	4,249
65,000 - 74,999	74,115	24,355	2,844	56	3	31,365	7,873
75,000 - 99,999	155,800	53,235	6,100	32	2	56,059	14,307
100,000 - 149,999	181,726	64,360	7,376	23	2	51,864	13,849
150,000 - 199,999	85,969	28,690	3,401	7	1	14,177	4,057
200,000 - 499,999	205,912	23,494	2,791	24	2	10,352	3,434
500,000 - 999,999	149,495	3,502	450	12	1	2,249	925
1,000,000 - 4,999,999	312,396	1,488	201	5	0	2,506	1,163
5,000,000 - 9,999,999	85,031	61	8	0	0	130	64
10,000,000 and over	214,701	44	7	0	0	60	27
<b>Total</b>	<b>\$1,878,410</b>	<b>299,117</b>	<b>\$71,313</b>	<b>1,127,696</b>	<b>\$46,604</b>	<b>432,268</b>	<b>\$108,087</b>

NYAGI Class	Empire State Child	Earned Income	Resident Credit	Other Credits			
					Number	Amount	Number
Less than \$5,000	d/	d/	0	\$0	1,305	\$28	d/
\$5,000 - 9,999	24	5	8,026	275	2,662	150	13
10,000 - 14,999	130	23	28,990	495	5,056	555	660
15,000 - 19,999	2,135	359	364	32	6,431	945	479
20,000 - 24,999	3,114	867	3,523	1,443	6,002	1,262	1,076
25,000 - 29,999	15,363	5,119	31,702	10,354	7,278	2,164	1,256
30,000 - 34,999	32,210	11,229	50,935	10,619	6,468	2,662	1,274
35,000 - 39,999	51,827	19,867	33,178	6,165	6,721	3,387	1,439
40,000 - 44,999	60,048	25,335	15,591	2,465	7,313	4,340	1,396
45,000 - 49,999	61,208	28,146	4,098	377	7,577	5,754	1,597
50,000 - 54,999	57,133	27,296	75	12	7,434	6,464	1,484
55,000 - 59,999	50,867	25,076	55	44	6,957	6,841	1,647
60,000 - 64,999	48,348	24,174	16	2	7,354	7,801	1,613
65,000 - 74,999	87,857	44,554	0	0	13,113	15,727	3,114
75,000 - 99,999	175,385	87,985	5	1	25,530	40,635	6,769
100,000 - 149,999	158,433	67,354	0	0	34,299	82,796	10,349
150,000 - 199,999	8,813	1,957	0	0	19,274	69,178	7,375
200,000 - 499,999	168	49	0	0	29,405	181,226	18,410
500,000 - 999,999	5	1	0	0	10,196	134,283	13,836
1,000,000 - 4,999,999	d/	d/	0	0	9,453	287,865	d/
5,000,000 - 9,999,999	0	0	0	0	928	76,132	8,827
10,000,000 and over	0	0	0	0	697	210,029	4,637
<b>Total</b>	<b>813,068</b>	<b>\$369,398</b>	<b>176,556</b>	<b>\$32,285</b>	<b>221,454</b>	<b>\$1,140,225</b>	<b>\$110,499</b>

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2009  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least	But less than:	Number	Cumulative Percent	
\$1	- \$100	375,289	6.69	\$17,303
100	- 200	295,098	11.95	43,799
200	- 300	252,389	16.44	62,756
300	- 400	210,521	20.20	73,334
400	- 500	180,644	23.41	80,734
500	- 600	158,295	26.24	86,702
600	- 700	148,896	28.89	96,564
700	- 800	131,619	31.23	98,494
800	- 900	143,351	33.79	122,001
900	- 1,000	126,427	36.04	119,630
1,000	- 1,500	580,974	46.39	722,625
1,500	- 2,000	474,565	54.85	827,638
2,000	- 2,500	396,499	61.92	888,452
2,500	- 3,000	321,092	67.64	881,033
3,000	- 5,000	826,090	82.36	3,199,292
5,000	- 10,000	621,679	93.44	4,339,993
10,000	- 25,000	256,697	98.01	3,612,045
25,000	- 50,000	58,323	99.05	1,959,756
50,000	- 100,000	31,414	99.61	2,140,663
100,000	and over	21,764	100.00	7,945,119
Total		5,611,626	100.00	\$27,317,933

**Table 29: Major Items by Size of Federal AGI after New York Modifications - Full-Year Nonresident Taxable Returns in 2009 (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	6,585	\$24,344	\$21,892	\$19,752	\$0
\$5,000 -	9,999	12,781	102,796	69,855	54,979	6
10,000 -	14,999	17,812	225,266	138,281	121,461	723
15,000 -	19,999	15,850	279,740	213,192	124,254	642
20,000 -	24,999	16,759	378,034	286,062	146,716	4,079
25,000 -	29,999	18,409	507,825	346,232	200,881	7,476
30,000 -	34,999	19,718	639,125	418,158	211,100	8,807
35,000 -	39,999	19,914	750,538	526,982	230,733	9,147
40,000 -	44,999	19,945	849,858	629,225	263,021	9,378
45,000 -	49,999	19,620	933,473	638,212	263,938	10,944
50,000 -	54,999	20,607	1,078,177	734,410	310,353	14,910
55,000 -	59,999	19,919	1,146,743	754,307	326,808	14,588
60,000 -	64,999	17,166	1,071,382	829,122	255,758	10,839
65,000 -	74,999	35,858	2,506,031	1,711,614	638,224	26,032
75,000 -	99,999	72,679	6,274,226	4,455,104	1,463,172	58,052
100,000 -	149,999	99,148	12,241,499	7,835,302	2,362,557	108,434
150,000 -	199,999	58,520	10,114,066	6,095,276	1,740,046	67,685
200,000 -	499,999	94,418	28,378,413	15,086,512	3,058,870	125,576
500,000 -	999,999	28,911	19,985,970	8,135,681	1,045,021	43,120
1,000,000 -	4,999,999	20,672	39,885,443	12,559,590	698,759	30,137
5,000,000 -	9,999,999	2,048	14,128,132	3,117,800	275,286	2,806
10,000,000	and over	1,481	49,900,713	5,733,123	1,150,380	2,045
Total		638,820	\$191,401,794	\$70,335,932	\$14,962,071	\$555,426

Federal AGI After NY Modifications 1/		Before Proration			Tax After	
		Taxable Income	Tax Before Credits	Allocable Credits 3/	All Other Credits 4/	Credits and Proration
Less than	\$5,000	\$6,864	\$275	\$0	\$0	\$269
\$5,000 -	9,999	47,810	1,912	148	0	1,152
10,000 -	14,999	103,082	4,154	622	0	2,184
15,000 -	19,999	154,844	6,438	625	1	4,087
20,000 -	24,999	227,239	10,200	947	6	6,506
25,000 -	29,999	299,468	13,761	1,268	12	8,967
30,000 -	34,999	419,218	20,543	1,299	11	12,442
35,000 -	39,999	510,658	25,960	1,198	44	17,924
40,000 -	44,999	577,459	30,386	349	53	22,654
45,000 -	49,999	658,592	35,444	531	22	24,868
50,000 -	54,999	752,914	40,732	432	43	27,720
55,000 -	59,999	805,346	44,067	376	69	29,232
60,000 -	64,999	804,785	45,162	207	58	34,706
65,000 -	74,999	1,841,776	104,396	264	100	72,210
75,000 -	99,999	4,753,002	279,662	671	281	200,198
100,000 -	149,999	9,770,508	632,962	1,215	554	406,334
150,000 -	199,999	8,306,335	568,983	906	537	341,807
200,000 -	499,999	25,193,966	1,831,300	1,427	1,331	968,195
500,000 -	999,999	18,897,829	1,679,763	260	678	685,776
1,000,000 -	4,999,999	39,156,548	3,512,342	111	1,362	1,108,332
5,000,000 -	9,999,999	13,850,040	1,242,349	6	432	275,473
10,000,000	and over	48,748,287	4,372,721	4	941	501,856
Total		\$175,886,569	\$14,503,512	\$12,866	\$6,536	\$4,752,892

1/ Line 31, federal amount of New York adjusted gross income on form IT-203.

2/ Line 31, 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, long term care insurance and other nonrefundable credits, OEZE 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 2009 (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	6,585	1.03	\$24,344	0.01	\$269	0.01
\$5,000 -	9,999	19,366	3.03	127,140	0.07	1,421	0.03
10,000 -	14,999	37,178	5.82	352,406	0.18	3,604	0.08
15,000 -	19,999	53,028	8.30	632,145	0.33	7,691	0.16
20,000 -	24,999	69,787	10.92	1,010,180	0.53	14,198	0.30
25,000 -	29,999	88,196	13.81	1,518,005	0.79	23,165	0.49
30,000 -	34,999	107,914	16.89	2,157,130	1.13	35,607	0.75
35,000 -	39,999	127,828	20.01	2,907,668	1.52	53,531	1.13
40,000 -	44,999	147,773	23.13	3,757,526	1.96	76,185	1.60
45,000 -	49,999	167,393	26.20	4,691,000	2.45	101,053	2.13
50,000 -	54,999	188,000	29.43	5,769,176	3.01	128,773	2.71
55,000 -	59,999	207,919	32.55	6,915,919	3.61	158,005	3.32
60,000 -	64,999	225,085	35.23	7,987,302	4.17	192,711	4.05
65,000 -	74,999	260,943	40.85	10,493,333	5.48	264,920	5.57
75,000 -	99,999	333,622	52.22	16,767,559	8.76	465,118	9.79
100,000 -	149,999	432,770	67.75	29,009,057	15.16	871,452	18.34
150,000 -	199,999	491,290	76.91	39,123,123	20.44	1,213,260	25.53
200,000 -	499,999	585,708	91.69	67,501,536	35.27	2,181,455	45.90
500,000 -	999,999	614,619	96.21	87,487,506	45.71	2,867,230	60.33
1,000,000 -	4,999,999	635,291	99.45	127,372,950	66.55	3,975,563	83.65
5,000,000 -	9,999,999	637,339	99.77	141,501,082	73.93	4,251,035	89.44
10,000,000	and over	638,820	100.00	\$191,401,794	100.00	\$4,752,892	100.00

**Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2009**

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	\$3,697	\$3,000	\$0	\$1,042	\$42	\$41
\$5,000 -	9,999	8,043	4,302	0	3,741	150	90
10,000 -	14,999	12,647	6,819	41	5,787	233	123
15,000 -	19,999	17,649	7,839	41	9,769	406	258
20,000 -	24,999	22,557	8,754	243	13,559	609	388
25,000 -	29,999	27,586	10,912	406	16,267	748	487
30,000 -	34,999	32,413	10,706	447	21,261	1,042	631
35,000 -	39,999	37,689	11,586	459	25,643	1,304	900
40,000 -	44,999	42,610	13,187	470	28,953	1,523	1,136
45,000 -	49,999	47,578	13,452	558	33,567	1,807	1,267
50,000 -	54,999	52,321	15,061	724	36,537	1,977	1,345
55,000 -	59,999	57,570	16,407	732	40,431	2,212	1,468
60,000 -	64,999	62,413	14,899	631	46,882	2,631	2,022
65,000 -	74,999	69,888	17,799	726	51,363	2,911	2,014
75,000 -	99,999	86,328	20,132	799	65,397	3,848	2,755
100,000 -	149,999	123,467	23,829	1,094	98,545	6,384	4,098
150,000 -	199,999	172,831	29,734	1,157	141,940	9,723	5,841
200,000 -	499,999	300,561	32,397	1,330	266,834	19,396	10,254
500,000 -	999,999	691,293	36,146	1,491	653,655	58,101	23,720
1,000,000 -	4,999,999	1,929,443	33,802	1,458	1,894,183	169,908	53,615
5,000,000 -	9,999,999	6,898,502	134,417	1,370	6,762,715	606,616	134,508
10,000,000	and over	33,693,932	776,759	1,381	32,915,792	2,952,547	338,863
Nonresident Average		\$299,618	\$23,421	\$869	\$275,330	\$22,704	\$7,440

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2009  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	69,619	10.90	\$2,623
100	- 200	35,212	16.41	5,054
200	- 300	22,527	19.94	5,532
300	- 400	17,059	22.61	5,908
400	- 500	17,106	25.28	7,725
500	- 600	13,508	27.40	7,424
600	- 700	14,689	29.70	9,545
700	- 800	12,030	31.58	8,953
800	- 900	9,664	33.09	8,251
900	- 1,000	9,974	34.66	9,470
1,000	- 1,500	41,575	41.16	50,890
1,500	- 2,000	37,112	46.97	64,954
2,000	- 2,500	32,987	52.14	73,901
2,500	- 3,000	32,153	57.17	88,419
3,000	- 5,000	93,455	71.80	366,024
5,000	- 10,000	95,021	86.67	666,701
10,000	- 25,000	54,991	95.28	812,855
25,000	- 50,000	16,496	97.86	570,031
50,000	- 100,000	8,188	99.15	558,126
100,000	and over	5,450	100.00	1,430,506
Total		638,820	100.00	\$4,752,892

**Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2009 (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	1,176	\$4,484	\$3,287	\$3,512	\$0
\$5,000 - 9,999	5,490	47,024	36,478	32,184	0
10,000 - 14,999	12,319	153,700	112,396	89,504	0
15,000 - 19,999	9,305	161,236	109,478	71,956	227
20,000 - 24,999	10,809	241,280	166,695	93,444	1,365
25,000 - 29,999	9,321	254,628	175,892	85,760	2,211
30,000 - 34,999	7,749	250,089	168,998	69,670	920
35,000 - 39,999	6,847	257,460	197,322	69,386	2,007
40,000 - 44,999	7,467	315,662	182,662	83,219	3,580
45,000 - 49,999	6,195	294,859	204,564	75,681	4,322
50,000 - 54,999	5,711	298,552	185,040	56,202	1,294
55,000 - 59,999	4,779	274,338	192,496	54,385	1,425
60,000 - 64,999	4,198	261,607	176,273	51,847	1,818
65,000 - 74,999	7,143	502,048	334,613	96,416	2,913
75,000 - 99,999	12,330	1,070,624	699,939	173,463	4,654
100,000 - 149,999	12,814	1,571,879	993,065	212,968	8,242
150,000 - 199,999	6,212	1,078,256	642,157	117,019	3,835
200,000 - 499,999	7,331	2,135,782	1,350,731	160,243	6,152
500,000 - 999,999	1,315	901,569	564,665	29,931	1,286
1,000,000 - 4,999,999	744	1,422,455	891,702	16,140	764
5,000,000 - 9,999,999	49	336,913	219,000	3,830	65
10,000,000 and over	39	1,520,208	1,142,509	14,352	34
Total	139,343	\$13,354,651	\$8,749,964	\$1,661,109	\$47,115

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	\$972	\$39	\$0	\$0	\$30
\$5,000 - 9,999	14,840	594	145	0	288
10,000 - 14,999	64,196	2,575	519	6	1,542
15,000 - 19,999	89,053	3,670	367	18	2,229
20,000 - 24,999	146,471	6,533	413	49	4,104
25,000 - 29,999	166,657	7,935	317	100	5,150
30,000 - 34,999	179,499	9,184	168	105	6,158
35,000 - 39,999	186,067	9,800	164	188	7,211
40,000 - 44,999	228,862	12,047	249	57	6,855
45,000 - 49,999	214,856	11,387	139	150	7,852
50,000 - 54,999	241,056	13,839	130	171	8,288
55,000 - 59,999	218,528	12,535	85	388	8,300
60,000 - 64,999	207,942	11,894	39	249	7,826
65,000 - 74,999	402,719	24,030	31	569	15,307
75,000 - 99,999	892,507	54,462	52	1,153	34,531
100,000 - 149,999	1,350,669	88,164	104	2,235	53,636
150,000 - 199,999	957,401	65,582	45	1,267	37,759
200,000 - 499,999	1,969,387	143,158	89	3,285	87,178
500,000 - 999,999	870,352	77,307	9	2,662	45,614
1,000,000 - 4,999,999	1,405,551	126,078	3	3,428	75,586
5,000,000 - 9,999,999	333,018	29,872	0	978	18,457
10,000,000 and over	1,505,822	135,072	0	1,006	100,463
Total	\$11,646,427	\$845,756	\$3,068	\$18,066	\$534,365

1/ Line 31, federal amount of New York adjusted gross income on form IT-203.

2/ Line 31, 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 child and dependent care and earned income credits, and the college tuition credit, QEZE real property tax, and various refundable credits for new businesses.

**Table 34: Cumulative Distribution of Taxpayers, Federal AGI after New York Modifications and Tax Liability by Size of Federal AGI after New York Modifications - Part-Year Resident Taxable Returns in 2009 (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	1,176	0.84	\$4,484	0.03	\$30	0.01
\$5,000 -	9,999	6,666	4.78	51,508	0.39	318	0.06
10,000 -	14,999	18,985	13.62	205,207	1.54	1,860	0.35
15,000 -	19,999	28,290	20.30	366,444	2.74	4,089	0.77
20,000 -	24,999	39,099	28.06	607,723	4.55	8,193	1.53
25,000 -	29,999	48,420	34.75	862,352	6.46	13,343	2.50
30,000 -	34,999	56,169	40.31	1,112,441	8.33	19,501	3.65
35,000 -	39,999	63,016	45.22	1,369,901	10.26	26,712	5.00
40,000 -	44,999	70,483	50.58	1,685,563	12.62	33,568	6.28
45,000 -	49,999	76,678	55.03	1,980,422	14.83	41,420	7.75
50,000 -	54,999	82,389	59.13	2,278,974	17.07	49,707	9.30
55,000 -	59,999	87,168	62.56	2,553,312	19.12	58,008	10.86
60,000 -	64,999	91,366	65.57	2,814,919	21.08	65,834	12.32
65,000 -	74,999	98,509	70.70	3,316,966	24.84	81,141	15.18
75,000 -	99,999	110,839	79.54	4,387,590	32.85	115,671	21.65
100,000 -	149,999	123,653	88.74	5,959,469	44.62	169,307	31.68
150,000 -	199,999	129,865	93.20	7,037,725	52.70	207,066	38.75
200,000 -	499,999	137,196	98.46	9,173,506	68.69	294,244	55.06
500,000 -	999,999	138,511	99.40	10,075,075	75.44	339,858	63.60
1,000,000 -	4,999,999	139,255	99.94	11,497,530	86.09	415,444	77.75
5,000,000 -	9,999,999	139,304	99.97	11,834,444	88.62	433,902	81.20
10,000,000	and over	139,343	100.00	\$13,354,651	100.00	\$534,365	100.00

**Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2009**

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	\$3,813	\$2,986	\$0	\$826	\$33	\$26
\$5,000 - 9,999	8,565	5,862	0	2,703	108	52
10,000 - 14,999	12,477	7,265	0	5,211	209	125
15,000 - 19,999	17,328	7,733	24	9,570	394	240
20,000 - 24,999	22,322	8,645	126	13,551	604	380
25,000 - 29,999	27,318	9,201	237	17,880	851	552
30,000 - 34,999	32,274	8,991	119	23,164	1,185	795
35,000 - 39,999	37,602	10,134	293	27,175	1,431	1,053
40,000 - 44,999	42,274	11,145	479	30,650	1,613	918
45,000 - 49,999	47,596	12,216	698	34,682	1,838	1,267
50,000 - 54,999	52,277	9,841	227	42,209	2,423	1,451
55,000 - 59,999	57,405	11,380	298	45,727	2,623	1,737
60,000 - 64,999	62,317	12,350	433	49,534	2,833	1,864
65,000 - 74,999	70,285	13,498	408	56,380	3,364	2,143
75,000 - 99,999	86,831	14,068	377	72,385	4,417	2,801
100,000 - 149,999	122,669	16,620	643	105,406	6,880	4,186
150,000 - 199,999	173,576	18,838	617	154,121	10,557	6,078
200,000 - 499,999	291,336	21,858	839	268,638	19,528	11,892
500,000 - 999,999	685,604	22,761	978	661,865	58,788	34,687
1,000,000 - 4,999,999	1,911,902	21,694	1,027	1,889,182	169,460	101,594
5,000,000 - 9,999,999	6,875,780	78,160	1,327	6,796,293	609,628	376,681
10,000,000 and over	38,979,688	367,991	872	38,610,825	3,463,391	2,575,979
Part-Year Resident Average	\$95,840	\$11,921	\$338	\$83,581	\$6,070	\$3,835

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2009  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		
At least	But less than:	Number	Cumulative Percent	Tax Liability
\$1 -	\$100	20,455	14.68	\$822
100 -	200	9,960	21.83	1,478
200 -	300	9,614	28.73	2,362
300 -	400	7,497	34.11	2,548
400 -	500	6,565	38.82	2,961
500 -	600	4,650	42.16	2,548
600 -	700	3,776	44.87	2,446
700 -	800	3,575	47.43	2,692
800 -	900	3,215	49.74	2,728
900 -	1,000	3,023	51.91	2,873
1,000 -	1,500	13,003	61.24	16,354
1,500 -	2,000	9,675	68.18	16,522
2,000 -	2,500	9,135	74.74	20,508
2,500 -	3,000	5,220	78.48	14,211
3,000 -	5,000	12,199	87.24	46,941
5,000 -	10,000	10,661	94.89	73,794
10,000 -	25,000	5,094	98.55	75,056
25,000 -	50,000	1,130	99.36	38,510
50,000 -	100,000	527	99.73	36,338
100,000	and over	370	100.00	172,673
Total		139,344	100.00	\$534,365



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

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**Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$5,000	96,340	\$374,910	\$292,820	\$0
\$5,000 -	9,999	188,036	1,474,144	876,053	178
10,000 -	14,999	300,472	3,732,676	2,095,665	4,122
15,000 -	19,999	278,237	4,859,342	2,102,182	4,594
20,000 -	24,999	227,035	5,093,819	1,810,067	5,102
25,000 -	29,999	217,103	5,952,123	1,786,509	7,601
30,000 -	34,999	194,755	6,314,858	1,668,752	7,033
35,000 -	39,999	170,962	6,388,864	1,543,536	6,281
40,000 -	44,999	155,285	6,597,075	1,433,032	6,305
45,000 -	49,999	136,018	6,443,819	1,315,342	6,661
50,000 -	54,999	109,857	5,762,887	1,124,762	3,421
55,000 -	59,999	90,378	5,176,736	926,320	3,052
60,000 -	64,999	78,779	4,921,834	891,906	3,056
65,000 -	74,999	124,795	8,696,950	1,458,509	4,682
75,000 -	99,999	170,033	14,581,461	2,258,983	4,649
100,000 -	149,999	106,880	12,775,484	1,556,307	3,759
150,000 -	199,999	35,031	6,003,003	517,227	1,132
200,000 -	499,999	36,214	10,355,917	758,910	1,192
500,000 -	999,999	6,387	4,336,282	191,980	188
1,000,000 -	4,999,999	3,420	6,428,758	99,335	175
5,000,000 -	9,999,999	254	1,701,804	22,733	16
10,000,000	and over	141	5,171,870	574,524	15
	Total	2,726,412	\$133,144,619	\$25,305,453	\$73,214

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$5,000	\$88,594	\$3,541	\$105	\$3,713
\$5,000 -	9,999	597,913	23,916	2,881	21,038
10,000 -	14,999	1,632,890	65,579	13,989	51,593
15,000 -	19,999	2,752,566	113,843	18,956	94,913
20,000 -	24,999	3,278,650	147,565	16,488	131,077
25,000 -	29,999	4,158,013	202,001	11,888	190,118
30,000 -	34,999	4,639,072	241,728	7,769	233,960
35,000 -	39,999	4,839,047	264,590	7,234	257,358
40,000 -	44,999	5,157,738	292,117	6,836	285,281
45,000 -	49,999	5,121,817	297,184	7,165	290,020
50,000 -	54,999	4,634,703	273,990	6,618	267,372
55,000 -	59,999	4,247,364	255,115	6,575	249,133
60,000 -	64,999	4,026,871	244,597	6,583	238,015
65,000 -	74,999	7,233,759	446,071	11,433	434,639
75,000 -	99,999	12,317,829	776,301	21,752	754,550
100,000 -	149,999	11,215,418	742,401	26,671	715,730
150,000 -	199,999	5,484,644	375,698	15,353	360,359
200,000 -	499,999	9,595,815	701,236	33,490	667,763
500,000 -	999,999	4,144,114	368,014	20,904	347,115
1,000,000 -	4,999,999	6,329,249	567,734	40,271	527,513
5,000,000 -	9,999,999	1,679,055	150,611	8,526	142,085
10,000,000	and over	4,597,332	412,381	30,359	382,022
	Total	\$107,772,455	\$6,966,210	\$321,844	\$6,645,365

1/ Credits are listed on page 16.

2/ Includes other taxes.

**Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	96,340	\$380,719	93,097	\$351,040	25,895	\$6,952	13,774	\$16,155	
\$5,000 - 14,999	188,036	1,947,553	158,541	1,174,188	54,369	119,977	30,604	64,499	
15,000 - 24,999	300,472	4,513,484	242,220	2,843,096	78,581	161,407	42,661	115,809	
25,000 - 34,999	278,237	5,417,200	238,385	3,901,286	75,584	128,918	34,831	114,570	
35,000 - 44,999	227,035	5,636,112	205,035	4,341,786	68,417	118,712	31,250	110,469	
45,000 - 54,999	217,103	6,456,197	198,906	5,221,554	73,643	100,534	32,288	98,135	
55,000 - 64,999	194,755	6,838,301	178,014	5,495,135	76,336	127,238	31,559	125,881	
65,000 - 74,999	170,962	6,849,761	159,877	5,763,746	69,182	115,683	31,304	102,535	
75,000 - 84,999	155,285	7,040,578	145,696	5,980,005	67,339	84,455	31,612	102,021	
85,000 - 94,999	136,018	6,817,721	127,122	5,867,337	63,517	78,605	26,993	91,327	
95,000 - 104,999	109,857	6,000,332	103,607	5,260,364	55,796	57,066	27,357	114,139	
105,000 - 114,999	90,378	5,445,009	85,393	4,722,929	51,840	63,555	22,052	61,264	
115,000 - 124,999	78,779	5,186,666	73,274	4,421,134	47,485	56,567	23,434	71,288	
125,000 - 134,999	124,795	9,019,739	118,272	7,924,171	77,818	141,669	38,981	193,497	
135,000 - 144,999	170,033	15,032,530	160,206	13,086,562	114,325	201,727	61,255	226,201	
145,000 - 154,999	106,880	13,136,768	99,245	11,171,076	81,710	197,275	49,361	267,399	
155,000 - 164,999	35,031	6,200,830	32,555	5,097,508	29,196	109,846	20,179	134,684	
165,000 - 174,999	36,214	10,700,324	30,925	7,521,694	32,709	279,789	24,708	375,782	
175,000 - 184,999	6,387	4,444,736	5,064	2,628,125	6,106	128,835	5,330	209,962	
185,000 - 194,999	3,420	6,527,007	2,366	2,804,006	3,372	283,789	3,063	377,976	
195,000 - 204,999	254	1,722,725	185	716,325	251	100,519	240	138,751	
205,000 - 214,999	141	5,120,727	95	831,485	141	235,489	139	337,389	
Total	2,726,412	\$140,435,019	2,458,081	\$107,124,553	1,153,612	\$2,898,610	582,974	\$3,449,734	

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	3,211	\$2,002	3,716	\$5,079	18	\$137	17	\$1,663	
\$5,000 - 14,999	6,381	13,503	11,829	25,640	4,511	20,474	1,661	10,761	
15,000 - 24,999	8,600	29,266	16,932	39,316	9,545	50,298	6,074	42,548	
25,000 - 34,999	7,587	31,234	16,369	39,292	7,057	53,245	5,856	51,313	
35,000 - 44,999	7,364	30,956	13,117	30,766	6,351	56,320	6,326	54,727	
45,000 - 54,999	6,566	30,832	15,559	37,723	7,324	111,887	6,859	81,836	
55,000 - 64,999	6,064	30,403	14,656	40,586	7,314	101,560	5,452	36,498	
65,000 - 74,999	5,309	20,606	14,011	77,026	6,544	90,781	7,955	97,406	
75,000 - 84,999	7,288	43,245	14,103	32,295	7,126	117,564	6,598	79,597	
85,000 - 94,999	6,246	39,044	14,629	32,255	4,720	68,411	6,941	47,883	
95,000 - 104,999	5,402	50,415	11,725	27,071	5,297	62,886	5,833	60,408	
105,000 - 114,999	4,613	16,531	10,676	25,440	4,472	94,150	4,669	33,631	
115,000 - 124,999	5,028	47,750	9,995	23,666	5,048	85,019	6,747	67,516	
125,000 - 134,999	9,126	63,978	17,012	41,214	6,784	128,745	7,347	116,978	
135,000 - 144,999	13,528	120,656	26,449	67,384	10,075	227,633	9,227	99,203	
145,000 - 154,999	13,973	266,804	22,909	56,977	11,068	425,595	8,019	227,148	
155,000 - 164,999	5,813	198,898	10,616	28,382	5,432	278,472	2,013	37,417	
165,000 - 174,999	7,070	483,602	14,997	46,298	8,302	994,210	3,018	107,603	
175,000 - 184,999	1,886	320,053	3,458	14,974	2,895	896,416	820	54,721	
185,000 - 194,999	1,259	884,174	1,848	12,169	1,929	1,894,766	623	111,752	
195,000 - 204,999	123	265,483	120	3,576	155	471,992	56	31,199	
205,000 - 214,999	90	1,265,933	48	775	96	2,516,765	40	196,115	
Total	132,528	\$4,255,367	264,773	\$707,907	122,062	\$8,747,326	102,150	\$1,647,924	

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 2009 (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	3,459	\$10,477	378	\$49	426	\$418
\$5,000 - 9,999	12,053	84,738	2,153	11,004	21,093	352,922
10,000 - 14,999	31,839	296,772	5,566	28,767	40,547	658,382
15,000 - 19,999	22,797	253,689	5,472	26,061	31,833	437,875
20,000 - 24,999	16,776	214,284	5,724	29,943	27,487	408,540
25,000 - 29,999	16,160	257,907	5,421	31,570	24,247	361,643
30,000 - 34,999	14,614	253,009	3,811	14,595	26,762	416,592
35,000 - 39,999	13,480	213,399	6,625	33,767	20,999	397,798
40,000 - 44,999	9,094	194,381	5,486	20,596	19,191	362,787
45,000 - 49,999	10,965	226,341	3,426	18,155	18,170	338,189
50,000 - 54,999	8,711	192,834	3,630	18,580	11,955	170,894
55,000 - 59,999	7,866	196,522	3,174	12,150	10,559	218,352
60,000 - 64,999	6,870	183,923	4,228	20,092	11,411	269,403
65,000 - 74,999	8,700	181,872	3,940	15,280	16,162	327,800
75,000 - 99,999	15,347	412,724	4,901	28,404	24,530	615,353
100,000 - 149,999	10,323	388,416	3,867	46,482	15,775	453,313
150,000 - 199,999	3,358	182,066	1,333	10,713	3,843	163,369
200,000 - 499,999	3,970	551,925	1,084	17,240	5,451	366,370
500,000 - 999,999	655	157,909	241	24,318	977	63,875
1,000,000 - 4,999,999	413	239,477	181	15,947	421	42,665
5,000,000 - 9,999,999	27	33,493	16	5,397	27	4,711
10,000,000 and over	16	32,729	12	3,348	18	15,556
Total	217,494	\$4,758,888	70,669	\$432,457	331,884	\$6,446,808

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	1,465	\$327	3,848	\$3,256	\$377,463
\$5,000 - 9,999	27,869	164,657	19,068	25,461	1,922,092
10,000 - 14,999	69,477	469,084	53,994	73,428	4,440,056
15,000 - 19,999	74,185	613,050	55,418	84,690	5,332,510
20,000 - 24,999	61,875	470,482	50,420	85,208	5,550,904
25,000 - 29,999	58,515	424,833	51,774	110,082	6,346,115
30,000 - 34,999	52,728	380,162	48,796	88,493	6,749,808
35,000 - 39,999	47,551	353,414	47,143	110,756	6,739,006
40,000 - 44,999	56,314	288,607	46,057	100,715	6,939,863
45,000 - 49,999	43,100	206,760	47,379	124,972	6,692,749
50,000 - 54,999	45,347	197,793	37,605	81,413	5,918,918
55,000 - 59,999	35,542	142,927	32,914	93,368	5,351,640
60,000 - 64,999	36,538	162,854	26,552	71,510	5,115,156
65,000 - 74,999	63,792	231,478	39,905	68,833	8,950,906
75,000 - 99,999	100,412	336,665	32,251	126,945	14,905,585
100,000 - 149,999	66,904	297,497	19,779	109,668	13,027,100
150,000 - 199,999	20,591	112,500	6,797	77,749	6,123,081
200,000 - 499,999	20,211	298,092	9,138	192,535	10,507,790
500,000 - 999,999	4,252	133,574	2,171	85,243	4,359,493
1,000,000 - 4,999,999	2,747	140,022	1,594	101,164	6,425,843
5,000,000 - 9,999,999	216	31,621	133	11,973	1,710,752
10,000,000 and over	124	85,621	91	54,615	5,066,112
Total	889,756	\$5,542,020	632,827	\$1,882,078	\$138,552,940

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 total federal adjustments to income from Form 1040 Lines 23 - 35.

**Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2009 (Dollar Data In Thousands)**

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement				Taxable State & Local Income Tax Refunds		Government Pension Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$5,000	729	\$344	d/	d/	d/	d/	362	\$843	0	\$0		
\$5,000 - 9,999	1,426	2,622	2,331	289	2,441	\$1,034	3,447	1,874	5,872	128,451		
10,000 - 14,999	3,485	9,353	5,994	1,776	4,671	\$4,460	8,958	6,594	9,571	254,091		
15,000 - 19,999	2,800	5,993	6,552	2,721	5,565	4,976	14,797	9,818	6,087	129,598		
20,000 - 24,999	2,211	4,719	7,625	4,433	5,482	5,280	16,393	12,631	5,302	130,724		
25,000 - 29,999	2,391	2,637	9,915	8,080	7,622	8,857	22,476	21,033	3,049	74,001		
30,000 - 34,999	3,240	7,698	11,430	12,445	9,232	8,440	25,080	18,216	4,693	101,397		
35,000 - 39,999	2,061	2,731	11,669	15,321	7,759	6,481	24,051	23,094	3,019	91,472		
40,000 - 44,999	1,633	11,729	12,567	20,595	9,121	6,824	35,917	29,917	2,476	79,760		
45,000 - 49,999	2,214	2,934	17,783	29,589	9,188	9,014	29,799	25,524	2,093	69,982		
50,000 - 54,999	2,081	3,526	13,738	26,958	10,679	18,979	32,980	26,233	1,119	11,802		
55,000 - 59,999	1,331	9,073	14,842	28,079	7,659	7,431	27,408	21,322	2,251	32,924		
60,000 - 64,999	1,640	8,966	10,312	22,471	9,109	10,591	28,151	29,545	2,062	66,841		
65,000 - 74,999	3,118	11,555	19,405	43,809	12,453	14,893	52,044	41,269	3,356	49,878		
75,000 - 99,999	5,663	15,892	22,314	74,544	22,800	43,014	87,352	75,273	2,323	74,449		
100,000 - 149,999	3,980	53,390	7,053	26,299	11,047	25,278	58,441	77,128	1,796	34,435		
150,000 - 199,999	2,783	8,327	1,303	4,463	4,905	18,777	16,252	29,635	574	31,916		
200,000 - 499,999	4,966	35,906	393	1,686	5,867	75,131	14,766	63,755	457	19,731		
500,000 - 999,999	1,568	23,150	5	15	2,291	62,156	2,990	37,224	82	3,711		
1,000,000 - 4,999,999	1,260	36,979	d/	d/	1,712	138,620	2,104	61,888	36	1,161		
5,000,000 - 9,999,999	118	12,016	d/	d/	d/	d/	165	17,053	0	0		
10,000,000 and over	91	14,216	0	0	120	214,177	94	37,572	0	0		
Total	50,789	\$283,757	177,584	\$323,796	149,884	\$721,995	504,029	\$665,444	56,218	\$1,386,325		

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	0	\$0	2,457	\$1,611	0	\$0	904	\$645
\$5,000 - 9,999	12,667	98,246	4,665	38,330	14,525	\$176,046	4,311	8,022
10,000 - 14,999	21,384	171,985	5,518	20,617	24,309	263,376	4,432	6,485
15,000 - 19,999	19,985	151,292	4,437	12,947	16,991	176,791	4,640	5,170
20,000 - 24,999	20,165	164,942	3,857	11,009	13,242	147,180	3,835	4,716
25,000 - 29,999	18,774	183,933	2,200	3,327	11,060	116,624	4,846	13,388
30,000 - 34,999	16,600	204,847	3,288	7,288	11,917	125,941	3,298	5,370
35,000 - 39,999	11,326	153,449	3,343	9,831	8,494	96,052	4,390	4,618
40,000 - 44,999	11,147	157,471	2,716	10,640	8,081	102,678	3,561	3,232
45,000 - 49,999	6,915	104,246	3,371	3,503	6,787	79,878	2,406	5,072
50,000 - 54,999	6,854	102,365	2,830	2,300	4,471	50,262	4,635	11,199
55,000 - 59,999	4,571	74,014	2,730	17,418	4,396	50,457	1,869	22,932
60,000 - 64,999	4,516	67,841	1,920	3,518	4,860	59,471	2,856	6,416
65,000 - 74,999	7,322	110,946	4,703	26,713	6,361	86,743	3,617	4,695
75,000 - 99,999	8,637	136,367	5,328	14,097	9,780	126,194	6,142	16,985
100,000 - 149,999	7,156	130,707	4,873	14,089	6,029	73,737	4,560	23,902
150,000 - 199,999	2,422	42,848	1,716	10,130	1,794	24,638	2,430	10,501
200,000 - 499,999	4,324	81,950	2,789	19,022	3,155	44,190	3,345	32,615
500,000 - 999,999	886	17,352	1,151	10,049	629	8,431	1,441	31,023
1,000,000 - 4,999,999	559	11,443	1,121	31,703	d/	d/	1,245	62,648
5,000,000 - 9,999,999	57	1,313	128	9,874	d/	d/	125	29,987
10,000,000 and over	26	587	96	15,673	15	242	87	68,381
Total	186,294	\$2,168,144	65,236	\$293,689	157,190	\$1,812,644	68,976	\$378,002

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 2009 (Dollar Data in Thousands)**

NYAGI Class	New York Deductions					
	Total with New York Deductions		Standard		Itemized <sup>1/</sup>	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	96,340	\$292,820	96,340	\$292,820	0	\$0
\$5,000 - 9,999	188,036	876,053	186,259	863,126	1,777	12,927
10,000 - 14,999	300,472	2,095,665	288,098	1,977,286	12,374	118,378
15,000 - 19,999	278,238	2,102,182	255,872	1,854,807	22,366	247,374
20,000 - 24,999	227,035	1,810,067	201,525	1,491,324	25,510	318,743
25,000 - 29,999	217,103	1,786,509	186,009	1,384,864	31,094	401,645
30,000 - 34,999	194,755	1,668,752	160,042	1,195,989	34,713	472,764
35,000 - 39,999	170,962	1,543,536	134,474	1,004,497	36,488	539,039
40,000 - 44,999	155,286	1,433,032	118,411	886,827	36,875	546,204
45,000 - 49,999	136,018	1,315,342	98,712	739,063	37,306	576,279
50,000 - 54,999	109,858	1,124,762	73,172	548,788	36,686	575,975
55,000 - 59,999	90,378	926,320	60,287	452,114	30,091	474,206
60,000 - 64,999	78,779	891,906	48,726	365,298	30,053	526,608
65,000 - 74,999	124,795	1,458,509	72,650	543,154	52,145	915,355
75,000 - 99,999	170,033	2,258,983	83,844	628,697	86,189	1,630,286
100,000 - 149,999	106,880	1,556,307	48,829	366,158	58,051	1,190,149
150,000 - 199,999	35,031	517,227	17,126	128,067	17,905	389,160
200,000 - 499,999	36,214	758,910	15,590	116,231	20,624	642,679
500,000 - 999,999	6,387	191,980	1,940	14,467	4,447	177,513
1,000,000 - 4,999,999	3,420	99,335	2,075	15,468	1,345	83,867
5,000,000 - 9,999,999	254	22,733	107	780	147	21,953
10,000,000 and over	141	574,524	35	263	106	574,261
<b>Total</b>	<b>2,726,412</b>	<b>\$25,305,453</b>	<b>2,150,121</b>	<b>\$14,870,088</b>	<b>576,291</b>	<b>\$10,435,365</b>

<sup>1/</sup> 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), plus the college tuition itemized deduction.

**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class	Medical &					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$10,000	668	\$2,034	1,634	\$4,376	402	\$1,127
\$10,000 - 14,999	5,684	23,292	11,980	50,218	5,191	21,160
15,000 - 19,999	10,541	45,959	22,078	84,128	9,812	52,074
20,000 - 24,999	9,923	44,462	25,320	109,979	10,923	67,541
25,000 - 29,999	9,118	47,346	31,044	149,682	15,108	97,830
30,000 - 34,999	9,554	44,498	34,516	164,607	15,558	108,531
35,000 - 39,999	8,492	35,811	36,319	199,308	19,831	180,921
40,000 - 44,999	8,330	52,475	36,553	208,390	20,617	163,291
45,000 - 49,999	6,312	46,568	37,133	235,457	22,215	180,536
50,000 - 54,999	4,352	17,605	36,197	258,843	22,360	206,542
55,000 - 59,999	4,120	33,101	29,973	222,170	19,233	158,065
60,000 - 64,999	3,649	21,607	30,053	242,805	20,336	203,790
65,000 - 74,999	6,162	45,229	51,931	460,533	36,201	359,520
75,000 - 99,999	6,830	67,569	86,184	962,138	62,826	634,357
100,000 - 149,999	3,520	37,146	57,996	879,297	43,894	547,356
150,000 - 199,999	787	17,768	17,904	388,998	14,545	240,032
200,000 - 499,999	623	22,267	20,621	832,085	16,969	373,016
500,000 - 999,999	126	15,766	4,447	409,314	3,783	119,617
1,000,000 - 4,999,999	20	2,680	1,345	409,174	1,104	53,460
5,000,000 - 9,999,999	0	0	147	133,152	126	8,335
10,000,000 and over	0	0	106	491,448	96	86,270
<b>Total</b>	<b>98,811</b>	<b>\$623,182</b>	<b>573,478</b>	<b>\$6,896,101</b>	<b>361,131</b>	<b>\$3,863,369</b>

NYAGI Class	Charitable			
	Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$10,000	1,389	\$1,992	761	\$3,246
\$10,000 - 14,999	9,121	12,852	4,016	14,731
15,000 - 19,999	17,580	32,746	9,708	47,109
20,000 - 24,999	20,720	40,538	13,098	79,612
25,000 - 29,999	24,938	45,724	17,528	106,077
30,000 - 34,999	28,518	60,840	20,712	144,347
35,000 - 39,999	28,301	58,703	19,818	137,486
40,000 - 44,999	30,491	74,651	20,958	138,970
45,000 - 49,999	30,212	68,921	20,410	149,197
50,000 - 54,999	29,403	69,454	21,278	139,471
55,000 - 59,999	25,104	53,616	17,771	112,740
60,000 - 64,999	25,408	56,877	17,122	116,956
65,000 - 74,999	43,638	117,894	30,504	191,098
75,000 - 99,999	77,705	199,814	49,783	350,188
100,000 - 149,999	53,799	166,557	31,249	246,925
150,000 - 199,999	16,170	68,286	7,928	74,968
200,000 - 499,999	19,219	156,866	6,642	123,575
500,000 - 999,999	4,161	97,334	1,308	65,095
1,000,000 - 4,999,999	1,345	167,732	484	61,626
5,000,000 - 9,999,999	147	43,906	56	13,838
10,000,000 and over	106	1,148,522	48	77,007
<b>Total</b>	<b>487,475</b>	<b>\$2,743,827</b>	<b>311,182</b>	<b>\$2,394,257</b>

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 2009 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$10,000	\$12,774	814	\$479		\$0	
\$10,000 - 14,999	122,245	5,619	5,823		0	
15,000 - 19,999	262,016	14,443	15,854		7	1
20,000 - 24,999	342,133	19,942	25,985		6	12
25,000 - 29,999	446,660	27,630	48,165		0	0
30,000 - 34,999	522,822	30,497	57,253		143	188
35,000 - 39,999	612,229	33,189	78,025		0	0
40,000 - 44,999	637,773	34,046	95,206		0	0
45,000 - 49,999	680,583	34,707	115,977		0	0
50,000 - 54,999	691,916	34,747	122,138		0	0
55,000 - 59,999	579,640	29,416	112,891		0	0
60,000 - 64,999	641,991	29,166	124,577		136	66
65,000 - 74,999	1,174,274	51,360	267,281		151	74
75,000 - 99,999	2,214,006	84,346	590,261		4	7
100,000 - 149,999	1,877,084	56,199	561,712		66	86
150,000 - 199,999	787,734	17,599	269,981		24	2
200,000 - 499,999	1,480,165	20,003	621,619		98	417
500,000 - 999,999	684,148	d/	d/		d/	d/
1,000,000 - 4,999,999	668,830	1,334	354,493		21	244
5,000,000 - 9,999,999	189,443	d/	d/		d/	d/
10,000,000 and over	1,759,696	106	510,784		0	0
Total	\$16,388,163	529,712	\$4,431,445		700	\$1,467

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$10,000	0	\$0	1,777	\$12,927
\$10,000 - 14,999	0	0	12,374	118,378
15,000 - 19,999	0	0	22,366	247,374
20,000 - 24,999	0	0	25,510	318,743
25,000 - 29,999	0	0	31,094	401,645
30,000 - 34,999	0	0	34,713	472,764
35,000 - 39,999	0	0	36,488	539,039
40,000 - 44,999	0	0	36,875	546,204
45,000 - 49,999	0	0	37,306	576,279
50,000 - 54,999	0	0	36,686	575,975
55,000 - 59,999	0	0	30,091	474,206
60,000 - 64,999	0	0	30,053	526,608
65,000 - 74,999	0	0	52,145	915,355
75,000 - 99,999	0	0	86,189	1,630,286
100,000 - 149,999	58,040	133,240	58,051	1,190,149
150,000 - 199,999	17,904	129,441	17,905	389,160
200,000 - 499,999	20,623	216,858	20,624	642,679
500,000 - 999,999	4,447	172,973	4,447	177,513
1,000,000 - 4,999,999	1,345	230,714	1,345	83,867
5,000,000 - 9,999,999	147	48,624	147	21,953
10,000,000 and over	106	674,651	106	574,261
Total	102,612	\$1,606,501	576,291	10,435,365

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.

5/ Includes College Tuition Itemized Deduction

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 2009 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	566	\$1,421	\$8,495	\$3
\$15,000 -	19,999	39,767	713,713	598,857	3,415
20,000 -	24,999	47,782	1,072,287	732,054	6,832
25,000 -	29,999	54,132	1,496,182	853,405	12,640
30,000 -	34,999	61,554	1,997,431	996,264	25,519
35,000 -	39,999	75,519	2,832,226	1,221,559	41,402
40,000 -	44,999	82,430	3,503,516	1,377,413	68,788
45,000 -	49,999	84,190	3,998,124	1,423,120	84,780
50,000 -	54,999	90,968	4,776,645	1,540,889	91,152
55,000 -	59,999	86,170	4,957,219	1,533,790	92,796
60,000 -	64,999	85,006	5,305,404	1,540,415	95,746
65,000 -	74,999	165,981	11,621,696	3,154,383	187,949
75,000 -	99,999	362,311	31,540,698	7,267,495	441,244
100,000 -	149,999	429,124	52,094,629	10,144,991	552,121
150,000 -	199,999	175,065	29,946,203	5,028,670	231,487
200,000 -	499,999	176,526	51,195,672	5,623,539	231,470
500,000 -	999,999	35,516	24,184,861	1,220,877	50,543
1,000,000 -	4,999,999	20,589	39,023,545	724,402	31,077
5,000,000 -	9,999,999	1,489	10,182,016	191,777	2,358
10,000,000	and over	996	35,497,286	1,176,794	1,642
Total		2,075,681	\$315,940,774	\$46,359,188	\$2,252,963

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$15,000	\$0	\$0	\$5	\$210
\$15,000 -	19,999	111,441	4,458	1,624	2,835
20,000 -	24,999	333,401	13,336	2,307	11,029
25,000 -	29,999	630,137	25,206	3,474	21,738
30,000 -	34,999	975,648	39,346	6,435	32,982
35,000 -	39,999	1,569,265	65,063	10,554	54,512
40,000 -	44,999	2,057,316	88,967	16,629	72,338
45,000 -	49,999	2,490,223	113,009	21,081	91,928
50,000 -	54,999	3,144,605	148,302	22,974	125,328
55,000 -	59,999	3,330,633	162,267	23,217	139,062
60,000 -	64,999	3,669,244	185,605	23,768	161,837
65,000 -	74,999	8,279,364	437,779	47,911	389,881
75,000 -	99,999	23,840,608	1,347,503	117,181	1,230,434
100,000 -	149,999	41,397,518	2,641,097	146,085	2,495,064
150,000 -	199,999	24,686,047	1,690,994	66,943	1,624,059
200,000 -	499,999	45,341,033	3,268,676	164,638	3,104,210
500,000 -	999,999	22,913,441	2,034,490	121,914	1,912,678
1,000,000 -	4,999,999	38,268,065	3,432,645	257,120	3,175,729
5,000,000 -	9,999,999	9,987,881	895,913	68,578	827,371
10,000,000	and over	34,318,850	3,078,401	168,241	2,910,181
Total		\$267,344,719	\$19,673,057	\$1,290,678	\$18,383,408

1/ Credits are listed on page 16.

2/ Includes other taxes.



**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 2009 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	566	\$0	564	\$2,887	565	\$516	561	\$1,525	
\$15,000 - 19,999	39,767	1,405,047	26,444	403,801	25,734	84,598	15,019	32,792	
20,000 - 24,999	47,782	1,786,126	35,596	691,602	29,114	78,307	16,311	40,146	
25,000 - 29,999	54,132	2,300,125	44,450	1,134,737	30,493	82,605	16,692	47,947	
30,000 - 34,999	61,554	2,843,330	53,411	1,592,756	33,622	108,385	17,282	41,249	
35,000 - 39,999	75,519	3,828,313	66,415	2,283,099	44,373	144,248	22,304	70,126	
40,000 - 44,999	82,430	4,326,540	75,166	2,895,508	50,887	94,192	20,398	38,375	
45,000 - 49,999	84,190	4,751,731	78,643	3,404,315	48,307	80,794	22,905	87,963	
50,000 - 54,999	90,968	5,551,318	85,766	4,225,953	57,104	73,852	24,106	67,129	
55,000 - 59,999	86,170	5,749,095	81,671	4,276,826	53,977	108,063	26,796	68,365	
60,000 - 64,999	85,006	5,952,486	82,065	4,678,027	55,039	68,691	25,438	46,232	
65,000 - 74,999	165,981	12,965,834	157,593	10,389,154	116,169	207,543	50,925	193,026	
75,000 - 99,999	362,311	33,379,617	354,425	29,084,466	276,025	347,631	122,946	255,804	
100,000 - 149,999	429,124	54,575,180	420,647	47,922,907	356,866	541,019	185,327	473,901	
150,000 - 199,999	175,065	31,025,900	169,723	26,281,189	155,604	318,777	92,738	331,419	
200,000 - 499,999	176,526	53,104,041	166,931	39,901,732	165,221	864,573	125,781	1,030,030	
500,000 - 999,999	35,516	24,910,187	31,567	15,195,993	34,750	606,603	30,726	738,885	
1,000,000 - 4,999,999	20,589	39,777,089	17,124	18,965,450	20,450	1,465,380	19,265	1,476,482	
5,000,000 - 9,999,999	1,489	10,303,633	1,235	4,262,618	1,486	547,854	1,457	528,039	
10,000,000 and over	996	35,433,709	761	8,148,019	996	2,423,934	985	2,118,576	
<b>Total</b>	<b>2,075,681</b>	<b>\$333,986,565</b>	<b>1,950,197</b>	<b>\$225,741,039</b>	<b>1,556,785</b>	<b>\$8,247,567</b>	<b>837,963</b>	<b>\$7,688,011</b>	

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	4	\$113	561	\$509	0	\$0	3	\$1,369	
\$15,000 - 19,999	3,417	8,605	5,079	13,700	4,159	26,723	2,853	24,493	
20,000 - 24,999	3,318	14,418	5,964	17,055	3,860	35,984	3,859	36,110	
25,000 - 29,999	2,998	17,048	6,833	18,632	4,378	42,842	6,044	71,229	
30,000 - 34,999	3,184	20,760	7,937	21,306	3,448	42,681	5,726	63,176	
35,000 - 39,999	4,175	31,333	10,734	29,295	6,890	98,238	8,691	82,642	
40,000 - 44,999	5,004	26,801	8,277	20,283	7,544	68,936	7,774	89,729	
45,000 - 49,999	3,972	16,283	11,066	31,050	8,309	121,228	7,731	95,412	
50,000 - 54,999	4,264	31,333	9,968	22,163	8,208	128,241	9,906	110,007	
55,000 - 59,999	4,615	34,546	13,304	50,870	8,096	130,205	12,504	156,735	
60,000 - 64,999	5,151	41,250	11,269	29,140	9,290	171,258	8,798	106,863	
65,000 - 74,999	10,845	121,708	23,519	64,134	16,085	305,898	17,592	317,000	
75,000 - 99,999	21,661	165,493	55,418	150,694	36,521	878,243	35,683	1,160,143	
100,000 - 149,999	35,567	297,742	86,894	263,817	46,743	1,418,637	47,646	827,303	
150,000 - 199,999	21,262	322,930	47,224	132,854	26,568	1,261,192	11,312	162,818	
200,000 - 499,999	30,553	1,171,278	76,463	258,143	50,899	5,588,542	15,716	506,593	
500,000 - 999,999	8,748	1,102,498	20,799	101,515	18,462	5,653,269	4,831	386,186	
1,000,000 - 4,999,999	6,419	3,212,797	12,649	95,158	12,832	13,066,584	3,855	636,303	
5,000,000 - 9,999,999	723	1,772,697	745	15,071	953	3,158,787	423	353,203	
10,000,000 and over	633	12,655,304	348	30,425	621	11,471,209	337	2,229,002	
<b>Total</b>	<b>176,511</b>	<b>\$21,064,937</b>	<b>415,049</b>	<b>\$1,365,812</b>	<b>273,864</b>	<b>\$43,668,696</b>	<b>211,285</b>	<b>\$7,416,316</b>	

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 2009 (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	\$15,000	0	\$0	0	\$0	559	\$11,944
\$15,000 -	19,999	6,917	72,526	2,106	12,618	22,818	578,899
20,000 -	24,999	9,367	128,121	2,262	13,795	23,109	558,862
25,000 -	29,999	8,641	119,237	2,663	19,544	23,236	577,074
30,000 -	34,999	10,790	175,804	3,955	16,138	23,152	581,634
35,000 -	39,999	12,466	219,608	4,348	32,957	25,711	703,293
40,000 -	44,999	14,325	238,942	3,771	27,154	23,144	572,387
45,000 -	49,999	15,415	267,993	4,858	108,545	21,143	537,971
50,000 -	54,999	13,736	255,098	5,435	47,730	20,812	521,458
55,000 -	59,999	16,844	369,176	6,179	49,926	22,312	565,870
60,000 -	64,999	15,870	306,835	3,985	19,664	21,276	419,845
65,000 -	74,999	27,118	536,826	8,574	113,588	41,645	1,021,992
75,000 -	99,999	55,487	1,025,439	18,788	193,365	82,550	1,889,432
100,000 -	149,999	66,083	1,630,464	26,654	200,410	88,930	2,181,019
150,000 -	199,999	30,729	1,229,917	10,622	64,922	36,560	1,028,256
200,000 -	499,999	37,929	3,010,126	10,899	117,849	32,209	1,366,404
500,000 -	999,999	7,863	1,238,635	2,063	44,920	5,901	375,541
1,000,000 -	4,999,999	3,761	1,347,661	1,203	73,987	3,100	227,855
5,000,000 -	9,999,999	229	222,375	89	28,936	234	22,647
10,000,000	and over	170	475,780	88	84,352	152	10,136
Total		353,742	\$12,870,568	118,548	\$1,270,493	518,553	\$13,752,517

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$15,000	566	\$2,243	5	\$0	\$17,263
\$15,000 -	19,999	22,954	247,914	9,709	21,883	1,383,164
20,000 -	24,999	27,553	305,646	12,980	35,522	1,750,604
25,000 -	29,999	32,070	388,040	16,222	45,457	2,254,667
30,000 -	34,999	34,642	380,681	17,076	56,658	2,786,672
35,000 -	39,999	41,883	423,263	23,545	85,051	3,743,262
40,000 -	44,999	44,059	528,564	24,964	75,169	4,251,371
45,000 -	49,999	43,199	470,192	31,052	91,371	4,660,360
50,000 -	54,999	44,910	428,154	29,440	87,325	5,463,993
55,000 -	59,999	44,164	453,575	31,358	106,238	5,642,857
60,000 -	64,999	46,011	376,015	34,940	128,403	5,824,084
65,000 -	74,999	92,425	684,410	66,590	242,115	12,723,719
75,000 -	99,999	221,582	1,237,311	151,920	417,781	32,961,836
100,000 -	149,999	284,587	1,401,020	203,959	706,935	53,868,246
150,000 -	199,999	105,595	612,814	65,127	390,827	30,635,072
200,000 -	499,999	95,273	1,053,940	72,081	1,033,191	52,070,850
500,000 -	999,999	21,499	531,384	18,256	597,963	24,312,224
1,000,000 -	4,999,999	16,915	820,329	12,222	691,631	39,085,459
5,000,000 -	9,999,999	1,337	185,826	974	77,780	10,225,853
10,000,000	and over	909	474,530	707	125,182	35,308,527
Total		1,222,135	\$11,005,851	823,126	\$5,016,484	\$328,970,081

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 total federal adjustments to income from Form 1040 Lines 23 - 35.

**Table 44: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2009 (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	d/	d/	0	\$0	d/	d/	3	\$1	559	\$8,520
\$15,000 -	19,999	d/	d/	1,027	576	d/	d/	2,684	2,364	7,416	219,339
20,000 -	24,999	837	1,725	1,406	872	1,911	4,469	4,604	3,878	7,338	184,549
25,000 -	29,999	1,583	4,420	2,133	1,746	3,133	7,535	8,526	10,949	7,157	234,283
30,000 -	34,999	1,119	3,751	2,047	1,678	3,527	4,421	9,276	10,069	6,653	228,069
35,000 -	39,999	2,045	8,080	4,640	3,753	5,555	10,696	12,522	14,193	8,694	296,502
40,000 -	44,999	1,406	2,960	6,935	7,076	4,880	14,634	17,347	20,275	5,890	205,824
45,000 -	49,999	3,084	15,222	7,392	8,339	7,748	16,995	21,424	31,954	4,441	177,043
50,000 -	54,999	877	1,195	10,241	12,249	7,699	22,959	25,093	30,150	6,754	263,240
55,000 -	59,999	1,810	3,129	9,036	10,294	8,951	16,024	26,966	31,497	7,006	225,589
60,000 -	64,999	2,062	3,287	8,952	11,913	10,772	24,151	29,240	39,022	4,602	138,604
65,000 -	74,999	4,532	14,438	20,622	29,852	18,900	39,813	63,967	94,380	12,390	418,343
75,000 -	99,999	7,681	31,384	65,917	111,755	43,965	523,154	173,661	226,537	20,017	748,176
100,000 -	149,999	10,816	45,279	84,507	200,717	66,018	144,309	237,596	308,097	19,684	636,468
150,000 -	199,999	8,073	24,980	30,765	96,029	31,926	88,418	83,741	130,536	7,144	219,400
200,000 -	499,999	18,759	105,768	15,341	46,869	45,001	311,968	65,039	213,137	4,337	158,543
500,000 -	999,999	8,340	97,610	1,106	2,876	15,515	405,798	13,596	139,620	749	26,824
1,000,000 -	4,999,999	8,125	181,553	d/	d/	11,921	853,130	13,415	376,307	d/	d/
5,000,000 -	9,999,999	864	43,027	d/	d/	1,074	278,050	1,079	118,214	d/	d/
10,000,000	and over	667	86,782	4	27	812	1,245,364	689	279,194	5	148
	Total	83,982	\$677,742	272,364	\$547,285	291,464	\$4,013,755	810,467	\$2,080,375	131,141	\$4,398,982

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	559	\$3,925	d/	d/	559	\$3,424	d/	d/
\$15,000 -	19,999	17,837	200,220	d/	d/	16,734	235,553	d/	d/
20,000 -	24,999	21,045	244,631	1,733	3,886	17,153	239,875	1,552	5,394
25,000 -	29,999	24,444	306,333	1,496	4,835	15,664	208,157	1,634	6,219
30,000 -	34,999	26,163	331,982	2,872	10,808	15,308	213,789	2,064	3,440
35,000 -	39,999	26,609	370,314	2,492	33,937	14,656	199,017	3,084	17,571
40,000 -	44,999	22,360	353,699	1,999	3,187	12,989	183,487	2,999	4,441
45,000 -	49,999	19,064	327,189	2,292	5,480	10,795	141,082	4,432	16,507
50,000 -	54,999	15,365	282,465	3,323	7,757	9,047	106,445	4,280	30,072
55,000 -	59,999	15,371	302,963	3,349	6,847	8,552	130,750	4,567	12,615
60,000 -	64,999	13,391	261,219	2,880	3,000	9,842	98,885	5,820	10,325
65,000 -	74,999	22,697	406,290	6,240	12,996	14,401	191,881	9,341	45,330
75,000 -	99,999	34,226	590,098	12,509	39,717	24,148	314,139	18,190	124,900
100,000 -	149,999	31,147	628,525	19,276	36,785	27,339	365,375	24,315	81,982
150,000 -	199,999	10,901	250,788	10,067	21,447	10,338	145,426	11,942	42,572
200,000 -	499,999	15,575	391,143	13,928	49,504	13,662	198,854	21,930	150,373
500,000 -	999,999	4,173	112,758	5,841	39,345	3,047	45,017	9,855	210,551
1,000,000 -	4,999,999	2,424	68,285	7,018	130,346	1,694	25,094	8,663	457,302
5,000,000 -	9,999,999	196	5,724	867	41,521	122	1,837	873	195,935
10,000,000	and over	119	3,703	721	178,425	97	1,462	680	679,991
	Total	323,667	\$5,442,255	100,818	\$641,973	226,146	\$3,049,548	137,837	\$2,099,830

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 45: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2009 (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	566	\$8,495	566	\$8,495	0	\$0
\$15,000 - 19,999	39,766	598,857	38,016	570,246	1,750	28,611
20,000 - 24,999	47,782	732,054	42,741	641,116	5,041	90,938
25,000 - 29,999	54,132	853,405	46,182	692,731	7,950	160,674
30,000 - 34,999	61,554	996,264	49,618	744,264	11,936	251,999
35,000 - 39,999	75,519	1,221,559	62,661	939,912	12,858	281,647
40,000 - 44,999	82,430	1,377,413	65,422	981,326	17,008	396,088
45,000 - 49,999	84,190	1,423,120	65,535	983,020	18,655	440,100
50,000 - 54,999	90,967	1,540,889	70,399	1,055,986	20,568	484,903
55,000 - 59,999	86,170	1,533,790	61,707	925,600	24,463	608,191
60,000 - 64,999	85,006	1,540,415	59,688	895,313	25,318	645,101
65,000 - 74,999	165,981	3,154,383	108,555	1,628,328	57,426	1,526,055
75,000 - 99,999	362,312	7,267,495	210,623	3,159,339	151,689	4,108,156
100,000 - 149,999	429,124	10,144,991	167,271	2,509,065	261,853	7,635,925
150,000 - 199,999	175,066	5,028,670	42,179	632,679	132,887	4,395,991
200,000 - 499,999	176,526	5,623,539	42,848	642,717	133,678	4,980,821
500,000 - 999,999	35,516	1,220,877	9,280	139,205	26,236	1,081,672
1,000,000 - 4,999,999	20,589	724,402	13,825	207,375	6,764	517,027
5,000,000 - 9,999,999	1,489	191,777	539	8,085	950	183,692
10,000,000 and over	996	1,176,794	208	3,120	788	1,173,674
<b>Total</b>	<b>2,075,682</b>	<b>\$46,359,188</b>	<b>1,157,862</b>	<b>\$17,367,923</b>	<b>917,820</b>	<b>\$28,991,266</b>

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), plus the college tuition itemized deduction.

**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2009**

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0	0	\$0
\$15,000 -	19,999	739	4,464	1,750	14,032	1,141	\$6,709
20,000 -	24,999	2,742	19,332	5,035	40,022	2,929	22,301
25,000 -	29,999	4,008	28,307	7,944	68,032	5,893	45,480
30,000 -	34,999	4,405	25,718	11,936	100,143	9,132	87,683
35,000 -	39,999	5,864	34,075	12,858	127,166	10,155	93,718
40,000 -	44,999	5,191	41,923	17,008	201,642	14,124	159,532
45,000 -	49,999	5,803	34,558	18,655	167,379	15,697	179,340
50,000 -	54,999	4,155	25,063	20,459	190,326	17,835	210,659
55,000 -	59,999	6,311	30,171	24,463	255,113	21,294	257,616
60,000 -	64,999	4,438	28,811	25,213	266,938	22,079	261,308
65,000 -	74,999	9,546	67,040	57,418	700,558	50,884	654,032
75,000 -	99,999	17,039	120,006	151,689	1,995,415	139,860	1,793,133
100,000 -	149,999	15,906	121,280	261,844	4,213,262	245,285	3,412,317
150,000 -	199,999	4,669	44,449	132,833	2,882,478	124,749	1,980,232
200,000 -	499,999	3,060	65,977	133,676	5,000,356	125,551	2,805,251
500,000 -	999,999	d/	d/	26,236	2,368,133	24,283	868,526
1,000,000 -	4,999,999	d/	d/	6,762	2,118,406	6,044	358,670
5,000,000 -	9,999,999	d/	d/	950	865,296	877	127,285
10,000,000	and over	0	0	788	3,907,905	735	475,129
Total		94,225	\$711,831	917,517	\$25,482,602	838,550	\$13,798,921

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0
\$15,000 -	19,999	1,628	4,510	149	453
20,000 -	24,999	4,328	10,593	824	2,950
25,000 -	29,999	6,857	15,641	2,793	11,152
30,000 -	34,999	10,150	30,402	4,622	23,062
35,000 -	39,999	11,094	31,505	3,949	18,896
40,000 -	44,999	14,424	36,715	6,931	38,563
45,000 -	49,999	15,414	40,477	7,681	51,015
50,000 -	54,999	17,282	43,571	8,993	53,217
55,000 -	59,999	20,311	51,664	10,895	62,974
60,000 -	64,999	21,909	65,722	11,326	87,533
65,000 -	74,999	50,590	133,461	24,738	141,654
75,000 -	99,999	137,624	421,150	68,402	402,550
100,000 -	149,999	247,622	801,249	121,859	777,332
150,000 -	199,999	126,816	498,092	55,148	372,758
200,000 -	499,999	129,540	956,344	36,438	431,152
500,000 -	999,999	25,895	493,059	5,821	165,272
1,000,000 -	4,999,999	6,763	1,034,021	2,499	229,398
5,000,000 -	9,999,999	950	367,420	433	105,662
10,000,000	and over	788	2,347,348	449	374,228
Total		849,986	\$7,382,945	373,950	\$3,349,820

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 Surviving Spouses - Full-Year Resident Taxable Returns in 2009 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$15,000	\$0	0	\$0	0	\$0	0
\$15,000 - 19,999	30,168	818	1,558	0	0	0
20,000 - 24,999	95,199	2,445	4,273	6	13	13
25,000 - 29,999	168,612	5,181	8,432	0	0	0
30,000 - 34,999	266,938	8,247	16,464	0	0	0
35,000 - 39,999	305,357	9,658	24,399	0	0	0
40,000 - 44,999	478,368	14,526	88,936	0	0	0
45,000 - 49,999	472,752	15,830	42,064	0	0	0
50,000 - 54,999	522,773	18,335	52,089	0	0	0
55,000 - 59,999	657,528	22,907	72,587	9	4	4
60,000 - 64,999	710,295	23,567	86,048	5	0	0
65,000 - 74,999	1,696,630	54,814	234,551	0	0	0
75,000 - 99,999	4,731,108	146,252	812,045	5	1	1
100,000 - 149,999	9,322,981	258,525	2,059,281	379	2,551	2,551
150,000 - 199,999	5,761,620	131,019	1,580,288	23	55	55
200,000 - 499,999	9,084,388	128,363	3,030,202	164	698	698
500,000 - 999,999	3,773,069	25,735	1,670,076	132	1,401	1,401
1,000,000 - 4,999,999	3,605,336	6,730	1,764,346	84	1,912	1,912
5,000,000 - 9,999,999	1,401,800	948	763,635	23	376	376
10,000,000 and over	6,801,130	788	3,613,444	33	2,272	2,272
Total	\$49,886,054	874,687	\$15,924,718	864	\$9,284	\$9,284

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	0	\$0
\$15,000 - 19,999	0	0	1,750	28,611
20,000 - 24,999	0	0	5,041	90,938
25,000 - 29,999	0	0	7,950	160,674
30,000 - 34,999	0	0	11,936	251,999
35,000 - 39,999	0	0	12,858	281,647
40,000 - 44,999	0	0	17,008	396,088
45,000 - 49,999	0	0	18,655	440,100
50,000 - 54,999	0	0	20,568	484,903
55,000 - 59,999	0	0	24,463	608,191
60,000 - 64,999	0	0	25,318	645,101
65,000 - 74,999	0	0	57,426	1,526,055
75,000 - 99,999	0	0	151,689	4,108,156
100,000 - 149,999	0	0	261,853	7,635,925
150,000 - 199,999	0	0	132,887	4,395,991
200,000 - 499,999	133,677	1,240,203	133,678	4,980,821
500,000 - 999,999	26,236	1,039,860	26,236	1,081,672
1,000,000 - 4,999,999	6,763	1,325,890	6,764	517,027
5,000,000 - 9,999,999	949	454,848	950	183,692
10,000,000 and over	788	2,016,283	788	1,173,674
Total	168,413	\$6,077,084	917,820	28,991,266

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.

5/ Includes College Tuition Itemized Deduction.

**Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$5,000	259	-\$1,413	\$168	\$0
\$5,000 -	9,999	3,561	30,784	22,187	83
10,000 -	14,999	8,334	102,803	61,097	594
15,000 -	19,999	9,869	173,116	75,330	1,535
20,000 -	24,999	8,830	200,608	65,555	2,387
25,000 -	29,999	10,177	279,456	79,902	2,640
30,000 -	34,999	7,181	233,360	60,899	2,665
35,000 -	39,999	7,382	274,014	66,264	2,455
40,000 -	44,999	7,444	314,271	70,341	2,423
45,000 -	49,999	7,915	375,720	77,934	4,856
50,000 -	54,999	7,136	373,168	66,449	2,876
55,000 -	59,999	7,456	428,429	78,065	2,231
60,000 -	64,999	5,470	341,458	65,362	1,990
65,000 -	74,999	9,346	659,015	101,359	3,838
75,000 -	99,999	14,262	1,230,506	183,802	5,963
100,000 -	149,999	9,470	1,105,978	151,553	3,695
150,000 -	199,999	2,705	467,134	42,265	788
200,000 -	499,999	3,645	1,047,263	85,113	1,638
500,000 -	999,999	889	607,394	30,352	377
1,000,000 -	4,999,999	673	1,399,463	21,849	360
5,000,000 -	9,999,999	94	638,961	15,020	62
10,000,000	and over	75	2,328,550	76,454	48
Total		132,174	\$12,610,039	\$1,497,321	\$43,503

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$5,000	\$365	\$15	\$5	\$11
\$5,000 -	9,999	8,514	343	71	272
10,000 -	14,999	41,112	1,650	210	1,441
15,000 -	19,999	96,251	3,982	366	3,616
20,000 -	24,999	132,666	6,046	488	5,557
25,000 -	29,999	196,915	9,596	650	9,103
30,000 -	34,999	169,797	8,823	646	8,177
35,000 -	39,999	205,295	11,178	617	10,560
40,000 -	44,999	241,507	13,605	793	12,812
45,000 -	49,999	292,930	16,949	850	16,098
50,000 -	54,999	303,842	17,985	792	17,193
55,000 -	59,999	348,132	20,891	717	20,174
60,000 -	64,999	274,107	16,607	584	16,023
65,000 -	74,999	553,818	34,228	855	33,373
75,000 -	99,999	1,040,741	65,630	1,954	63,676
100,000 -	149,999	950,730	62,628	2,538	60,090
150,000 -	199,999	424,081	29,049	1,057	27,992
200,000 -	499,999	961,918	70,323	3,127	67,203
500,000 -	999,999	576,665	51,243	3,323	47,920
1,000,000 -	4,999,999	1,377,254	123,540	8,803	114,737
5,000,000 -	9,999,999	623,879	55,962	5,775	50,206
10,000,000	and over	2,252,048	202,009	13,254	188,757
Total		\$11,072,568	\$822,280	\$47,477	\$774,993

1/ Credits are listed on page 16.

2/ Includes other taxes.



**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	259	-\$39	103	\$841	26	\$598	39	\$59	
\$5,000 - 9,999	3,561	\$35,296	1,686	13,832	1,090	720	453	652	
10,000 - 14,999	8,334	136,472	5,331	63,743	1,650	1,643	906	909	
15,000 - 19,999	9,869	230,944	6,957	113,880	2,869	8,292	1,212	5,769	
20,000 - 24,999	8,830	227,052	7,194	143,373	2,571	5,284	1,040	5,119	
25,000 - 29,999	10,177	321,297	8,610	202,081	3,435	4,823	1,412	6,247	
30,000 - 34,999	7,181	261,125	6,612	189,552	2,627	4,684	1,026	2,784	
35,000 - 39,999	7,382	297,812	6,342	257,757	2,741	9,906	408	9,186	
40,000 - 44,999	7,444	324,995	7,213	297,683	2,700	1,746	857	1,064	
45,000 - 49,999	7,915	384,722	7,427	347,831	3,158	1,537	1,155	6,833	
50,000 - 54,999	7,136	377,859	6,775	348,236	3,856	4,734	1,120	1,484	
55,000 - 59,999	7,456	\$448,067	7,250	394,367	4,328	3,753	2,030	8,006	
60,000 - 64,999	5,470	373,996	4,891	292,909	2,271	2,260	1,091	6,560	
65,000 - 74,999	9,346	671,763	8,607	567,300	4,997	4,207	1,570	2,010	
75,000 - 99,999	14,262	1,255,001	13,649	1,095,152	8,542	5,591	3,936	13,109	
100,000 - 149,999	9,470	1,140,774	9,019	983,802	6,376	6,336	3,445	4,958	
150,000 - 199,999	2,705	482,586	2,394	369,151	2,182	12,292	1,689	14,031	
200,000 - 499,999	3,645	1,096,630	3,071	712,609	3,118	31,825	2,328	39,949	
500,000 - 999,999	889	632,347	667	312,982	837	19,184	740	25,431	
1,000,000 - 4,999,999	673	1,436,065	471	528,325	664	103,525	611	82,003	
5,000,000 - 9,999,999	94	655,599	67	207,626	93	58,814	89	49,458	
10,000,000 and over	75	2,308,309	55	433,075	75	211,356	72	134,133	
<b>Total</b>	<b>132,174</b>	<b>\$13,098,671</b>	<b>114,389</b>	<b>\$7,876,106</b>	<b>60,207</b>	<b>\$503,110</b>	<b>27,231</b>	<b>\$419,752</b>	

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	d/	d/	0	\$0	0	\$0	d/	d/
\$5,000 - 9,999	24	83	721	772	111	\$816	435	\$4,986
10,000 - 14,999	275	838	315	640	465	3,159	162	1,265
15,000 - 19,999	480	6,054	607	915	670	6,575	659	5,716
20,000 - 24,999	329	786	625	772	751	6,673	217	2,656
25,000 - 29,999	78	456	734	3,467	733	7,522	661	1,524
30,000 - 34,999	188	519	776	966	807	33,976	203	1,825
35,000 - 39,999	417	6,111	103	143	263	1,422	461	11,269
40,000 - 44,999	32	119	268	445	146	2,096	164	4,211
45,000 - 49,999	d/	d/	1,031	1,134	622	8,310	d/	d/
50,000 - 54,999	151	5,832	1,489	1,859	513	2,265	440	5,997
55,000 - 59,999	426	6,305	1,398	2,042	546	4,825	402	7,889
60,000 - 64,999	232	1,025	426	606	371	4,800	217	2,570
65,000 - 74,999	260	1,013	1,666	1,593	780	9,381	411	1,122
75,000 - 99,999	977	2,429	1,930	3,111	1,278	50,956	441	2,810
100,000 - 149,999	948	33,338	1,882	2,395	1,258	36,934	116	1,234
150,000 - 199,999	412	12,691	831	1,082	611	36,287	214	4,379
200,000 - 499,999	718	36,268	1,428	4,477	1,034	114,437	304	8,808
500,000 - 999,999	236	54,008	427	2,434	490	160,705	111	17,587
1,000,000 - 4,999,999	257	220,545	349	4,586	425	478,475	146	95,509
5,000,000 - 9,999,999	42	119,879	49	17,582	60	204,716	25	43,812
10,000,000 and over	39	954,379	36	28,934	53	511,257	15	35,819
<b>Total</b>	<b>6,607</b>	<b>\$1,463,027</b>	<b>17,089</b>	<b>\$79,956</b>	<b>11,987</b>	<b>\$1,685,586</b>	<b>5,836</b>	<b>\$264,994</b>

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2009 (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	31	\$660	8	\$68		18	\$11	
\$5,000 - 9,999	1,870	18,920	48	230		174	1,804	
10,000 - 14,999	1,683	20,568	271	1,497		1,193	23,480	
15,000 - 19,999	1,423	17,966	333	1,130		1,562	42,237	
20,000 - 24,999	1,825	29,400	398	1,272		1,178	16,796	
25,000 - 29,999	1,960	36,144	344	852		1,026	20,435	
30,000 - 34,999	721	18,813	114	807		900	6,244	
35,000 - 39,999	521	17,753	65	556		1,425	20,028	
40,000 - 44,999	809	13,450	36	182		1,113	8,933	
45,000 - 49,999	214	11,326	751	1,900		487	5,466	
50,000 - 54,999	65	1,264	124	229		1,289	14,535	
55,000 - 59,999	686	15,221	20	111		789	16,355	
60,000 - 64,999	452	19,418	134	1,291		817	32,315	
65,000 - 74,999	1,557	60,620	438	1,999		1,505	23,630	
75,000 - 99,999	1,357	61,563	186	579		1,151	20,087	
100,000 - 149,999	520	19,737	301	1,317		1,125	45,264	
150,000 - 199,999	365	25,516	182	1,391		465	6,560	
200,000 - 499,999	569	120,146	98	2,311		435	25,330	
500,000 - 999,999	185	57,469	30	737		98	5,191	
1,000,000 - 4,999,999	90	63,384	41	6,512		90	19,321	
5,000,000 - 9,999,999	21	33,108	d/	d/		d/	d/	
10,000,000 and over	10	83,222	d/	d/		d/	d/	
Total	16,934	\$745,667	3,931	\$30,248		16,869	\$369,052	

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	205	\$1,554	168	\$37	-\$76
\$5,000 - 9,999	998	4,457	1,963	2,133	33,163
10,000 - 14,999	2,474	25,533	1,804	2,139	134,332
15,000 - 19,999	3,585	37,931	1,874	3,569	227,374
20,000 - 24,999	2,508	24,322	1,993	4,723	222,329
25,000 - 29,999	4,405	49,432	2,096	4,188	317,109
30,000 - 34,999	1,882	8,150	2,096	17,816	243,308
35,000 - 39,999	3,196	-12,382	825	4,478	293,334
40,000 - 44,999	2,331	4,742	904	5,717	319,278
45,000 - 49,999	2,881	6,419	1,083	3,520	381,202
50,000 - 54,999	3,055	7,593	435	574	377,285
55,000 - 59,999	2,613	9,276	1,268	12,627	435,440
60,000 - 64,999	2,571	19,177	1,493	9,288	364,708
65,000 - 74,999	4,091	8,317	2,432	10,319	661,444
75,000 - 99,999	5,934	12,615	3,259	12,313	1,242,688
100,000 - 149,999	4,759	15,350	1,181	7,340	1,133,434
150,000 - 199,999	1,286	12,910	585	7,857	474,729
200,000 - 499,999	1,713	31,662	1,198	38,891	1,057,739
500,000 - 999,999	620	18,136	516	22,272	610,075
1,000,000 - 4,999,999	546	47,093	406	25,582	1,410,482
5,000,000 - 9,999,999	84	33,711	61	4,881	650,717
10,000,000 and over	70	45,567	47	6,965	2,301,345
Total	51,809	\$411,568	27,690	\$207,230	\$12,891,441

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 total federal adjustments to income from Form 1040 Lines 23 - 35.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 49: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Separately -Full-Year Resident Taxable Returns in 2009 (Dollar Data In Thousands)**

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement				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	49	\$118	20	\$7	203	\$1,857	114	\$37	36	\$493		
\$10,000 - 14,999	16	17	140	53	158	156	450	209	157	9,281		
15,000 - 19,999	34	45	138	112	420	102	785	553	640	27,896		
20,000 - 24,999	255	807	313	173	262	71	766	787	285	9,978		
25,000 - 29,999	328	1,501	698	705	803	2,712	1,429	584	238	11,156		
30,000 - 34,999	3	3	329	343	346	360	1,511	1,963	145	504		
35,000 - 39,999	277	145	569	767	322	889	2,223	9,635	303	5,622		
40,000 - 44,999	36	54	564	474	501	378	1,160	1,045	17	546		
45,000 - 49,999	23	4	346	329	846	904	2,130	2,374	146	2,035		
50,000 - 54,999	22	152	1,592	2,517	1,162	14,878	2,128	1,877	479	4,803		
55,000 - 59,999	473	976	748	862	932	2,440	2,306	2,320	0	0		
60,000 - 64,999	145	131	343	766	782	1,628	2,058	2,437	5	458		
65,000 - 74,999	192	38	1,536	3,482	2,455	3,400	2,781	2,707	226	1,853		
75,000 - 99,999	170	1,609	3,218	10,868	2,438	2,127	5,322	5,586	191	7,174		
100,000 - 149,999	240	295	753	2,817	1,721	3,036	4,238	5,989	283	17,065		
150,000 - 199,999	77	219	65	393	465	2,818	735	1,530	141	1,327		
200,000 - 499,999	499	6,321	d/	d/	887	8,439	1,128	4,667	d/	d/		
500,000 - 999,999	227	4,110	d/	d/	479	12,690	403	5,218	d/	d/		
1,000,000 - 4,999,999	274	15,660	0	0	417	51,140	387	17,594	d/	d/		
5,000,000 - 9,999,999	49	5,944	0	0	68	15,300	61	12,636	d/	d/		
10,000,000 and over	47	17,417	0	0	61	72,707	43	17,069	0	0		
Total	3,436	\$55,568	11,382	\$24,723	15,730	\$198,032	32,159	\$96,815	3,321	\$101,106		

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	471	\$4,112	d/	d/	92	\$364	d/	d/
\$10,000 - 14,999	919	11,363	d/	d/	462	7,955	d/	d/
15,000 - 19,999	1,360	16,620	46	150	911	9,078	58	172
20,000 - 24,999	967	8,568	133	49	299	3,305	63	30
25,000 - 29,999	1,533	24,670	127	28	383	5,012	623	1,119
30,000 - 34,999	310	4,119	261	723	158	2,959	381	360
35,000 - 39,999	86	1,423	268	650	408	3,150	295	614
40,000 - 44,999	168	3,763	15	22	23	328	301	82
45,000 - 49,999	25	485	186	12	45	898	527	849
50,000 - 54,999	380	4,082	291	535	685	7,666	637	2,642
55,000 - 59,999	145	2,404	392	107	299	4,787	184	1,598
60,000 - 64,999	544	14,731	215	527	407	7,548	26	48
65,000 - 74,999	286	1,551	339	177	100	1,418	250	850
75,000 - 99,999	195	3,897	1,117	471	611	8,645	454	201
100,000 - 149,999	153	2,561	196	72	299	4,994	438	1,673
150,000 - 199,999	260	4,915	208	198	156	1,333	253	1,338
200,000 - 499,999	527	10,084	207	833	241	3,315	456	4,374
500,000 - 999,999	109	1,966	149	1,750	58	1,030	313	9,039
1,000,000 - 4,999,999	d/	d/	259	7,073	d/	d/	318	49,373
5,000,000 - 9,999,999	20	445	58	10,340	d/	d/	59	9,356
10,000,000 and over	d/	d/	55	16,219	d/	d/	53	29,100
Total	8,584	\$124,598	4,573	\$39,962	5,717	\$75,120	6,140	\$116,431

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 50: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2009 (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	214	\$168	d/	d/	d/	d/
\$5,000 - 9,999	3,276	22,187	2,615	19,612	661	2,575
10,000 - 14,999	8,235	61,097	7,274	54,555	961	6,542
15,000 - 19,999	9,808	75,330	8,651	64,879	1,157	10,451
20,000 - 24,999	8,655	65,555	7,455	55,911	1,200	9,644
25,000 - 29,999	10,165	79,902	8,727	65,455	1,438	14,447
30,000 - 34,999	7,115	60,899	4,328	32,460	2,787	28,439
35,000 - 39,999	7,206	66,264	5,260	39,450	1,946	26,814
40,000 - 44,999	7,444	70,341	5,020	37,649	2,424	32,691
45,000 - 49,999	7,907	77,934	4,272	32,038	3,635	45,896
50,000 - 54,999	6,947	66,449	4,355	32,662	2,592	33,787
55,000 - 59,999	7,447	78,065	3,872	29,042	3,575	49,023
60,000 - 64,999	5,466	65,362	2,782	20,868	2,684	44,493
65,000 - 74,999	9,097	101,359	4,186	31,397	4,911	69,962
75,000 - 99,999	14,101	183,802	6,543	49,074	7,558	134,728
100,000 - 149,999	9,380	151,553	2,943	22,075	6,437	129,479
150,000 - 199,999	2,617	42,265	753	5,650	1,864	36,615
200,000 - 499,999	3,582	85,113	812	6,093	2,770	79,021
500,000 - 999,999	881	30,352	153	1,145	728	29,207
1,000,000 - 4,999,999	658	21,849	180	1,350	478	20,499
5,000,000 - 9,999,999	93	15,020	15	113	78	14,907
10,000,000 and over	73	76,454	d/	d/	d/	d/
<b>Total</b>	<b>130,367</b>	<b>\$1,497,321</b>	<b>80,205</b>	<b>\$601,545</b>	<b>50,162</b>	<b>\$895,776</b>

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), plus the college tuition itemized deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class		Medical &					
		Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	165	\$75	240	\$57	8	\$10
	\$5,000 - 9,999	265	729	939	752	189	503
	10,000 - 14,999	448	979	1,045	3,354	548	1,127
	15,000 - 19,999	457	2,193	1,204	3,976	739	2,932
	20,000 - 24,999	182	631	1,369	3,604	365	2,419
	25,000 - 29,999	286	996	1,436	3,882	587	3,894
	30,000 - 34,999	715	2,925	2,853	13,414	1,480	7,698
	35,000 - 39,999	576	1,690	2,122	9,343	1,259	10,304
	40,000 - 44,999	40	290	2,424	13,852	1,518	12,055
	45,000 - 49,999	716	4,069	3,635	17,150	2,069	17,824
	50,000 - 54,999	297	752	2,781	16,925	1,742	17,110
	55,000 - 59,999	207	765	3,583	24,314	2,371	14,879
	60,000 - 64,999	547	2,092	2,688	25,825	1,456	9,560
	65,000 - 74,999	180	615	5,160	40,084	3,695	34,550
	75,000 - 99,999	432	2,008	7,719	77,247	5,539	60,149
	100,000 - 149,999	251	14,011	6,524	85,960	4,808	56,170
	150,000 - 199,999	91	3,624	1,932	44,660	1,302	17,216
	200,000 - 499,999	104	1,418	2,833	109,104	2,259	45,236
	500,000 - 999,999	12	620	736	79,520	589	20,119
	1,000,000 - 4,999,999	5	221	493	155,135	420	28,545
	5,000,000 - 9,999,999	0	0	79	83,405	71	14,269
	10,000,000 and over	0	0	67	250,060	61	42,415
	Total	5,978	\$40,703	51,862	\$1,061,624	33,073	\$418,985

NYAGI Class		Charitable			
		Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$5,000	74	\$40	16	\$8
	\$5,000 - 9,999	607	822	48	21
	10,000 - 14,999	879	892	226	431
	15,000 - 19,999	959	1,340	485	1,675
	20,000 - 24,999	836	2,799	443	1,753
	25,000 - 29,999	1,166	2,829	675	4,335
	30,000 - 34,999	2,125	5,016	948	5,047
	35,000 - 39,999	1,473	2,569	1,161	7,815
	40,000 - 44,999	2,148	5,567	1,089	7,806
	45,000 - 49,999	2,990	6,506	2,062	7,777
	50,000 - 54,999	2,203	3,556	1,260	4,173
	55,000 - 59,999	2,859	7,523	1,681	14,147
	60,000 - 64,999	2,610	5,472	1,693	12,413
	65,000 - 74,999	4,517	8,214	2,009	8,480
	75,000 - 99,999	6,875	17,498	4,712	24,025
	100,000 - 149,999	5,856	16,335	2,958	24,808
	150,000 - 199,999	1,783	9,539	683	6,924
	200,000 - 499,999	2,548	18,980	867	16,047
	500,000 - 999,999	687	12,655	200	11,607
	1,000,000 - 4,999,999	478	40,998	186	52,191
	5,000,000 - 9,999,999	78	29,815	43	22,581
	10,000,000 and over	65	152,787	37	59,942
	Total	43,818	\$351,752	23,482	\$294,008

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 Separately - Full-Year Resident Taxable Returns in 2009 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$190		92	\$30	0	\$0
\$5,000 - 9,999	2,827		406	252	0	0
10,000 - 14,999	6,760		303	218	0	0
15,000 - 19,999	12,112		936	1,661	0	0
20,000 - 24,999	11,206		925	1,585	0	0
25,000 - 29,999	15,936		1,215	1,549	0	0
30,000 - 34,999	34,098		d/	d/	d/	d/
35,000 - 39,999	31,722		2,102	4,979	0	0
40,000 - 44,999	39,570		2,347	6,901	0	0
45,000 - 49,999	53,323		3,119	7,744	0	0
50,000 - 54,999	42,499		2,621	8,715	0	0
55,000 - 59,999	61,619		3,546	12,596	0	0
60,000 - 64,999	55,339		2,588	11,171	0	0
65,000 - 74,999	91,932		5,124	22,249	0	0
75,000 - 99,999	180,483		7,459	46,974	0	0
100,000 - 149,999	194,841		6,361	55,891	3	6
150,000 - 199,999	80,192		1,834	32,324	0	0
200,000 - 499,999	184,890		d/	d/	d/	d/
500,000 - 999,999	120,123		726	62,420	3	79
1,000,000 - 4,999,999	266,868		489	132,425	9	118
5,000,000 - 9,999,999	144,598		d/	d/	d/	d/
10,000,000 and over	485,207		67	229,583	3	2,508
Total	\$2,116,335		47,745	\$800,568	25	\$2,890

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	213	\$161
\$5,000 - 9,999	0	0	661	\$2,575
10,000 - 14,999	0	0	961	\$6,542
15,000 - 19,999	0	0	1,157	\$10,451
20,000 - 24,999	0	0	1,200	\$9,644
25,000 - 29,999	0	0	1,438	\$14,447
30,000 - 34,999	0	0	2,787	\$28,439
35,000 - 39,999	0	0	1,946	\$26,814
40,000 - 44,999	0	0	2,424	\$32,691
45,000 - 49,999	0	0	3,635	\$45,896
50,000 - 54,999	0	0	2,592	\$33,787
55,000 - 59,999	0	0	3,575	\$49,023
60,000 - 64,999	0	0	2,684	\$44,493
65,000 - 74,999	0	0	4,911	\$69,962
75,000 - 99,999	0	0	7,558	\$134,728
100,000 - 149,999	6,437	12,572	6,437	\$129,479
150,000 - 199,999	1,864	11,967	1,864	\$36,615
200,000 - 499,999	2,770	26,121	2,770	\$79,021
500,000 - 999,999	728	28,682	728	\$29,207
1,000,000 - 4,999,999	489	114,061	478	\$20,499
5,000,000 - 9,999,999	78	55,658	78	\$14,907
10,000,000 and over	67	181,738	65	\$76,394
Total	12,433	\$430,798	50,162	\$895,776

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.

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 52: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	8,697	\$119,232	\$91,502	\$5,761
\$15,000	- 19,999	22,682	400,375	240,515	19,495
20,000	- 24,999	24,839	564,019	270,586	21,926
25,000	- 29,999	52,965	1,470,294	580,424	53,569
30,000	- 34,999	65,093	2,122,593	726,329	74,685
35,000	- 39,999	80,618	3,020,437	911,887	100,645
40,000	- 44,999	70,330	2,990,481	838,704	94,593
45,000	- 49,999	60,517	2,870,382	748,169	85,528
50,000	- 54,999	49,903	2,615,278	627,127	67,682
55,000	- 59,999	42,366	2,434,051	587,030	57,575
60,000	- 64,999	31,226	1,946,890	455,230	43,386
65,000	- 74,999	47,427	3,308,316	742,773	63,250
75,000	- 99,999	72,443	6,212,733	1,316,611	94,915
100,000	- 149,999	33,654	3,946,654	742,877	43,792
150,000	- 199,999	7,100	1,197,921	181,058	9,044
200,000	- 499,999	5,994	1,708,137	171,787	7,749
500,000	- 999,999	922	624,044	26,856	1,216
1,000,000	- 4,999,999	525	969,074	13,988	692
5,000,000	- 9,999,999	29	195,023	1,796	45
10,000,000	and over	29	672,169	20,549	52
Total		677,359	\$39,388,101	\$9,295,797	\$845,599

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$15,000	\$21,970	\$879	\$454	\$425
\$15,000	- 19,999	140,365	5,614	1,926	3,703
20,000	- 24,999	271,507	10,960	3,173	7,790
25,000	- 29,999	836,302	35,381	15,186	20,195
30,000	- 34,999	1,321,578	60,137	20,567	39,570
35,000	- 39,999	2,007,905	96,177	28,659	67,518
40,000	- 44,999	2,057,183	102,455	26,222	76,277
45,000	- 49,999	2,036,684	105,961	23,088	82,872
50,000	- 54,999	1,920,469	103,659	18,882	84,777
55,000	- 59,999	1,789,446	98,988	13,454	85,534
60,000	- 64,999	1,448,274	81,741	9,711	72,030
65,000	- 74,999	2,502,293	144,807	13,917	130,890
75,000	- 99,999	4,801,207	288,117	14,913	273,207
100,000	- 149,999	3,159,986	204,058	6,432	197,631
150,000	- 199,999	1,007,819	69,036	2,616	66,420
200,000	- 499,999	1,528,601	110,155	4,657	105,498
500,000	- 999,999	595,972	53,000	3,354	49,646
1,000,000	- 4,999,999	954,394	85,609	6,202	79,407
5,000,000	- 9,999,999	193,181	17,328	2,152	15,177
10,000,000	and over	651,569	58,446	2,847	55,599
Total		\$29,246,705	\$1,732,508	\$218,412	\$1,514,168

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

2/ Includes other taxes.



**Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	8,697	\$183,540	6,221	\$77,918	1,925	\$3,222	897	\$1,427	
\$15,000 - 19,999	22,682	447,411	17,513	284,889	4,733	9,347	1,819	8,585	
20,000 - 24,999	24,839	624,129	22,385	485,105	5,850	4,920	2,093	4,697	
25,000 - 29,999	52,965	1,541,337	51,312	1,393,679	10,969	6,679	2,671	6,062	
30,000 - 34,999	65,093	2,190,671	63,688	2,037,697	15,895	11,458	3,237	6,501	
35,000 - 39,999	80,618	3,056,114	79,201	2,944,591	20,823	8,223	4,083	4,276	
40,000 - 44,999	70,330	3,065,557	68,722	2,868,350	20,484	23,426	4,256	9,213	
45,000 - 49,999	60,517	2,934,127	59,261	2,774,464	16,737	17,046	3,397	4,046	
50,000 - 54,999	49,903	2,660,304	49,131	2,493,974	17,246	11,405	4,763	4,967	
55,000 - 59,999	42,366	2,482,633	41,964	2,357,523	16,445	10,400	3,790	3,325	
60,000 - 64,999	31,226	1,977,807	30,601	1,879,681	13,267	6,642	3,151	3,445	
65,000 - 74,999	47,427	3,400,936	46,938	3,194,181	22,420	36,127	7,894	7,470	
75,000 - 99,999	72,443	6,320,290	71,078	5,902,475	40,058	24,891	15,218	14,004	
100,000 - 149,999	33,654	4,025,404	33,136	3,666,807	22,211	24,776	8,966	17,854	
150,000 - 199,999	7,100	1,236,681	6,585	959,461	4,974	7,432	2,808	9,272	
200,000 - 499,999	5,994	1,765,806	5,489	1,256,179	5,098	22,984	3,258	41,160	
500,000 - 999,999	922	638,677	739	360,128	873	16,826	765	16,698	
1,000,000 - 4,999,999	525	985,452	400	461,191	518	34,138	449	44,906	
5,000,000 - 9,999,999	29	196,293	21	74,548	29	8,099	28	9,817	
10,000,000 and over	29	697,400	21	256,580	29	56,064	29	27,113	
<b>Total</b>	<b>677,359</b>	<b>\$40,430,571</b>	<b>654,407</b>	<b>\$35,729,423</b>	<b>240,584</b>	<b>\$344,104</b>	<b>73,569</b>	<b>\$244,840</b>	

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	d/	d/	366	\$1,003	333	\$1,956	d/	d/
\$15,000 - 19,999	167	581	976	3,545	600	4,369	797	11,999
20,000 - 24,999	280	1,096	866	2,703	607	7,168	1,151	14,733
25,000 - 29,999	373	985	1,589	3,981	848	8,714	2,374	24,779
30,000 - 34,999	820	3,491	1,703	4,058	810	10,089	2,718	24,514
35,000 - 39,999	1,308	11,497	2,454	6,135	823	4,387	3,923	46,194
40,000 - 44,999	1,114	3,109	2,215	5,782	1,682	25,230	2,453	31,009
45,000 - 49,999	d/	d/	1,727	3,782	1,917	23,775	d/	d/
50,000 - 54,999	1,103	5,636	1,755	4,192	732	9,831	2,364	21,124
55,000 - 59,999	576	4,255	2,124	5,476	1,266	12,837	2,795	27,803
60,000 - 64,999	633	1,767	1,372	2,914	684	14,285	1,952	30,455
65,000 - 74,999	1,186	3,470	3,008	6,071	1,248	25,422	3,722	63,764
75,000 - 99,999	3,871	47,042	5,473	15,032	2,707	65,542	5,576	69,073
100,000 - 149,999	1,823	10,069	5,170	13,117	2,056	45,891	3,221	32,806
150,000 - 199,999	787	15,057	1,614	4,370	1,102	82,273	246	5,176
200,000 - 499,999	849	51,729	2,381	11,080	1,596	222,547	554	17,226
500,000 - 999,999	212	24,735	533	1,798	484	180,739	93	2,158
1,000,000 - 4,999,999	162	99,026	307	2,214	303	297,586	96	14,667
5,000,000 - 9,999,999	16	28,021	12	297	22	79,707	7	12,643
10,000,000 and over	16	156,844	12	86	19	227,312	9	47,247
<b>Total</b>	<b>15,936</b>	<b>\$469,508</b>	<b>35,658</b>	<b>\$97,635</b>	<b>19,836</b>	<b>\$1,349,659</b>	<b>36,598</b>	<b>\$528,926</b>

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2009 (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	1,080	\$11,278	173	\$1,683	2,033	\$54,803		
\$15,000 - 19,999	1,815	20,931	536	2,360	2,868	39,642		
20,000 - 24,999	1,658	22,564	660	4,204	3,590	55,523		
25,000 - 29,999	2,253	32,570	1,195	8,170	4,294	50,302		
30,000 - 34,999	2,864	28,443	1,771	8,859	4,771	53,725		
35,000 - 39,999	3,397	50,807	2,212	11,480	5,748	36,369		
40,000 - 44,999	2,160	24,429	892	5,279	6,863	73,203		
45,000 - 49,999	2,290	36,843	2,164	8,434	5,656	62,464		
50,000 - 54,999	1,622	48,372	2,010	12,358	4,572	55,692		
55,000 - 59,999	2,065	29,163	1,056	6,715	5,222	58,231		
60,000 - 64,999	1,735	33,851	1,091	4,208	3,366	35,980		
65,000 - 74,999	2,410	33,713	1,353	7,112	7,175	114,663		
75,000 - 99,999	4,372	97,209	2,589	17,241	9,613	132,092		
100,000 - 149,999	3,086	70,299	1,527	9,762	5,609	117,204		
150,000 - 199,999	877	75,576	258	2,092	1,432	62,960		
200,000 - 499,999	882	98,136	312	3,293	1,000	47,850		
500,000 - 999,999	95	21,293	33	335	119	1,957		
1,000,000 - 4,999,999	74	39,060	28	2,216	46	3,356		
5,000,000 - 9,999,999	4	719	d/	d/	d/	d/		
10,000,000 and over	6	13,440	d/	d/	d/	d/		
Total	34,745	\$788,698	19,866	\$117,577	73,984	\$1,057,478		

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	3,421	\$38,314	1,511	\$1,944	\$181,596
\$15,000 - 19,999	8,443	96,972	3,099	5,429	441,982
20,000 - 24,999	7,530	64,695	3,626	7,192	616,937
25,000 - 29,999	12,489	79,277	7,711	15,631	1,525,706
30,000 - 34,999	15,565	76,697	10,537	19,034	2,171,637
35,000 - 39,999	21,998	59,773	13,192	20,837	3,035,277
40,000 - 44,999	22,449	80,667	12,172	23,623	3,041,934
45,000 - 49,999	20,618	55,470	11,608	25,350	2,908,777
50,000 - 54,999	18,525	68,103	11,135	26,048	2,634,257
55,000 - 59,999	19,055	46,892	9,810	21,177	2,461,455
60,000 - 64,999	15,266	39,732	7,902	16,012	1,961,795
65,000 - 74,999	25,963	62,837	11,807	20,039	3,380,897
75,000 - 99,999	47,482	138,380	13,142	32,382	6,287,908
100,000 - 149,999	23,355	128,189	6,898	47,530	3,977,874
150,000 - 199,999	3,810	36,288	1,598	22,703	1,213,978
200,000 - 499,999	2,810	56,818	1,964	44,806	1,721,000
500,000 - 999,999	441	20,591	450	20,053	618,624
1,000,000 - 4,999,999	398	25,286	298	19,528	965,925
5,000,000 - 9,999,999	25	8,998	22	3,370	192,922
10,000,000 and over	25	7,020	15	4,105	693,296
Total	269,669	\$1,190,999	128,498	\$396,794	\$40,033,777

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 total federal adjustments to income from Form 1040 Lines 23 - 35.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 54: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2009 (Dollar Data In Thousands)**

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement		Other NY Additions		Taxable State & Local		Government Pension Exclusion	
			System Contributions				Income Tax Refunds			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	15	\$15	118	\$45	109	\$110	453	\$379	828	\$34,172
\$15,000 - 19,999	227	205	510	237	457	333	1,269	861	594	11,418
20,000 - 24,999	62	52	607	458	552	637	2,152	1,608	625	21,751
25,000 - 29,999	88	47	2,705	2,543	1,656	1,343	5,720	4,117	752	24,669
30,000 - 34,999	170	137	4,764	5,611	2,708	1,463	8,810	7,457	803	19,436
35,000 - 39,999	38	53	10,206	13,585	4,441	3,716	15,005	14,598	668	2,668
40,000 - 44,999	84	199	6,960	11,095	3,975	2,834	16,343	16,762	490	9,720
45,000 - 49,999	90	543	7,987	12,913	4,676	3,262	16,496	16,704	608	17,318
50,000 - 54,999	96	182	7,184	13,650	4,993	4,136	13,951	13,746	442	3,702
55,000 - 59,999	94	33	6,688	13,118	4,184	4,630	16,759	18,730	335	10,905
60,000 - 64,999	50	580	5,757	12,036	3,803	4,084	13,191	16,400	339	2,511
65,000 - 74,999	318	372	9,858	22,732	7,675	10,345	24,070	31,492	973	42,913
75,000 - 99,999	541	736	14,534	42,422	11,598	15,686	44,350	62,573	1,193	22,115
100,000 - 149,999	517	3,088	6,213	29,026	5,883	10,203	21,108	32,947	516	18,598
150,000 - 199,999	438	955	408	1,759	887	1,947	3,303	6,340	137	6,201
200,000 - 499,999	520	2,714	d/	d/	1,260	8,453	2,009	7,381	d/	d/
500,000 - 999,999	248	4,978	d/	d/	378	9,645	334	3,851	d/	d/
1,000,000 - 4,999,999	166	4,262	0	0	287	23,239	322	8,861	d/	d/
5,000,000 - 9,999,999	15	284	0	0	24	16,852	19	1,951	0	0
10,000,000 and over	15	6,010	0	0	24	15,666	24	6,493	0	0
Total	3,790	\$25,445	84,669	\$181,780	59,571	\$138,585	205,688	\$273,250	9,365	\$251,855

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	1,314	\$14,259	54	\$290	941	\$13,243	58	\$191
\$15,000 - 19,999	1,789	13,353	274	2,382	1,365	13,735	325	478
20,000 - 24,999	2,053	14,342	121	444	1,312	15,184	221	590
25,000 - 29,999	2,202	19,753	304	839	768	8,708	609	1,115
30,000 - 34,999	1,861	15,253	219	130	999	10,097	557	327
35,000 - 39,999	531	6,363	688	1,110	768	5,083	1,095	1,988
40,000 - 44,999	1,578	19,032	245	328	1,757	18,497	495	849
45,000 - 49,999	1,041	11,980	300	176	490	7,035	429	999
50,000 - 54,999	553	9,166	350	306	941	7,130	509	2,004
55,000 - 59,999	416	6,228	386	382	735	7,038	973	2,790
60,000 - 64,999	427	6,767	372	755	236	3,164	593	1,267
65,000 - 74,999	551	6,413	906	12,970	729	9,061	900	2,192
75,000 - 99,999	1,580	28,158	982	511	921	13,266	1,287	4,609
100,000 - 149,999	440	6,559	1,016	652	690	8,224	1,062	2,427
150,000 - 199,999	139	2,533	192	411	191	2,750	348	1,163
200,000 - 499,999	137	2,464	358	1,273	228	3,801	553	3,673
500,000 - 999,999	7	118	196	659	37	371	255	3,584
1,000,000 - 4,999,999	d/	d/	153	2,089	d/	d/	185	12,617
5,000,000 - 9,999,999	0	0	19	306	0	0	16	12,763
10,000,000 and over	d/	d/	22	7,831	d/	d/	17	28,378
Total	16,635	\$183,027	7,156	\$33,843	13,120	\$146,621	10,487	\$84,005

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 55: New York State Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2009 (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	8,698	\$91,502	8,543	\$89,700	155	\$1,802
\$15,000 - 19,999	22,682	240,515	21,672	227,557	1,010	12,958
20,000 - 24,999	24,838	270,586	22,655	237,882	2,183	32,704
25,000 - 29,999	52,964	580,424	48,080	504,844	4,884	75,580
30,000 - 34,999	65,093	726,329	56,818	596,588	8,275	129,741
35,000 - 39,999	80,618	911,887	69,227	726,885	11,391	185,003
40,000 - 44,999	70,330	838,704	55,516	582,914	14,814	255,790
45,000 - 49,999	60,517	748,169	45,187	474,459	15,330	273,710
50,000 - 54,999	49,903	627,127	36,054	378,571	13,849	248,557
55,000 - 59,999	42,366	587,030	28,133	295,395	14,233	291,635
60,000 - 64,999	31,226	455,230	18,991	199,408	12,235	255,822
65,000 - 74,999	47,426	742,773	27,139	284,960	20,287	457,812
75,000 - 99,999	72,443	1,316,611	28,892	303,367	43,551	1,013,244
100,000 - 149,999	33,654	742,877	9,211	96,720	24,443	646,157
150,000 - 199,999	7,100	181,058	1,767	18,553	5,333	162,505
200,000 - 499,999	5,994	171,787	1,584	16,629	4,410	155,158
500,000 - 999,999	922	26,856	233	2,441	689	24,414
1,000,000 - 4,999,999	525	13,988	336	3,528	189	10,460
5,000,000 - 9,999,999	29	1,796	9	95	20	1,702
10,000,000 and over	29	20,549	6	63	23	20,486
<b>Total</b>	<b>677,359</b>	<b>\$9,295,797</b>	<b>480,053</b>	<b>\$5,040,557</b>	<b>197,306</b>	<b>\$4,255,240</b>

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), plus the college tuition itemized deduction.

**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2009 (Dollar Data in Thousands)**

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	18	\$128	155	\$654	115	\$712
\$15,000 - 19,999	366	2,144	1,010	4,854	573	3,872
20,000 - 24,999	837	3,288	2,177	10,172	1,627	13,077
25,000 - 29,999	1,438	7,578	4,872	23,055	3,262	24,694
30,000 - 34,999	1,442	4,099	8,090	37,159	5,112	48,426
35,000 - 39,999	1,806	8,273	11,391	56,774	7,207	66,622
40,000 - 44,999	3,736	14,611	14,805	85,651	8,943	83,126
45,000 - 49,999	2,253	8,945	15,164	87,583	8,869	86,583
50,000 - 54,999	1,775	7,123	13,849	91,733	9,905	101,459
55,000 - 59,999	1,321	4,226	14,233	104,145	9,951	111,818
60,000 - 64,999	1,035	4,599	12,235	98,338	9,065	109,922
65,000 - 74,999	1,228	5,738	20,279	201,278	15,861	185,722
75,000 - 99,999	2,520	11,282	43,541	477,142	34,696	441,421
100,000 - 149,999	955	6,257	24,440	360,681	20,778	289,866
150,000 - 199,999	298	4,695	5,333	105,411	4,888	87,281
200,000 - 499,999	164	3,473	4,409	153,222	4,023	95,343
500,000 - 999,999	d/	d/	689	64,411	650	20,252
1,000,000 - 4,999,999	d/	d/	188	58,290	170	12,396
5,000,000 - 9,999,999	d/	d/	20	19,805	19	1,462
10,000,000 and over	0	0	23	67,883	22	2,975
Total	21,212	\$97,056	196,903	\$2,108,242	145,736	\$1,787,029

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$15,000	50	\$52	40	\$325
\$15,000 - 19,999	708	1,232	278	1,348
20,000 - 24,999	1,833	3,446	1,089	4,245
25,000 - 29,999	3,775	7,745	2,570	16,743
30,000 - 34,999	6,691	14,220	5,144	32,856
35,000 - 39,999	9,580	19,632	7,736	49,107
40,000 - 44,999	13,183	30,156	10,603	70,729
45,000 - 49,999	12,955	34,735	10,669	79,975
50,000 - 54,999	11,170	26,098	7,666	52,559
55,000 - 59,999	12,372	35,748	9,788	73,928
60,000 - 64,999	10,124	27,124	7,644	54,679
65,000 - 74,999	18,204	52,130	14,123	92,583
75,000 - 99,999	38,962	124,532	28,935	187,502
100,000 - 149,999	22,889	67,913	14,265	102,125
150,000 - 199,999	4,870	16,864	2,289	22,284
200,000 - 499,999	4,109	29,776	1,137	22,730
500,000 - 999,999	663	9,803	157	5,670
1,000,000 - 4,999,999	189	20,920	62	6,129
5,000,000 - 9,999,999	20	3,404	9	607
10,000,000 and over	23	41,122	14	3,814
Total	172,370	\$566,650	124,216	\$879,939

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

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 2009 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$15,000	\$1,871	65	\$69	0	\$0	0
\$15,000 - 19,999	13,450	504	518	0	0	0
20,000 - 24,999	34,228	1,293	1,609	0	0	0
25,000 - 29,999	79,816	3,994	6,046	0	0	0
30,000 - 34,999	136,751	d/	d/	d/	d/	d/
35,000 - 39,999	200,407	10,979	25,756	0	0	0
40,000 - 44,999	284,272	13,906	36,563	0	0	0
45,000 - 49,999	297,821	14,431	42,254	0	0	0
50,000 - 54,999	278,973	13,235	43,011	0	0	0
55,000 - 59,999	329,863	14,008	52,531	4	0	0
60,000 - 64,999	294,661	11,788	49,159	0	0	0
65,000 - 74,999	537,451	20,025	107,069	0	0	0
75,000 - 99,999	1,241,879	43,073	266,232	10	30	30
100,000 - 149,999	826,756	24,185	212,373	0	0	0
150,000 - 199,999	236,102	5,073	65,290	0	0	0
200,000 - 499,999	299,193	d/	d/	d/	d/	d/
500,000 - 999,999	97,173	d/	d/	d/	d/	d/
1,000,000 - 4,999,999	94,213	186	49,636	6	71	71
5,000,000 - 9,999,999	23,939	20	17,842	0	0	0
10,000,000 and over	109,955	23	61,381	0	0	0
Total	\$5,418,776	188,858	\$1,198,843	64	\$307	\$307

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	155	\$1,802
\$15,000 - 19,999	0	0	1,010	12,958
20,000 - 24,999	0	0	2,183	32,704
25,000 - 29,999	0	0	4,884	75,580
30,000 - 34,999	0	0	8,275	129,741
35,000 - 39,999	0	0	11,391	185,003
40,000 - 44,999	0	0	14,814	255,790
45,000 - 49,999	0	0	15,330	273,710
50,000 - 54,999	0	0	13,849	248,557
55,000 - 59,999	0	0	14,233	291,635
60,000 - 64,999	0	0	12,235	255,822
65,000 - 74,999	0	0	20,287	457,812
75,000 - 99,999	0	0	43,551	1,013,244
100,000 - 149,999	0	0	24,443	646,157
150,000 - 199,999	5,333	15,776	5,333	162,505
200,000 - 499,999	4,410	50,468	4,410	155,158
500,000 - 999,999	689	23,657	689	24,414
1,000,000 - 4,999,999	189	34,188	189	10,460
5,000,000 - 9,999,999	20	4,395	20	1,702
10,000,000 and over	22	28,089	23	20,486
Total	10,663	\$156,574	197,306	\$4,255,240

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.

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.



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# 2009 Fiduciary Returns

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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 38,033 resident estates and trusts had 2009 tax liability of approximately \$157 million. In addition, over 2,600 nonresident and part-year resident estates and trusts paid approximately \$36 million in tax. In total, Table 57 shows that 40,601 fiduciary returns had total tax liability after credits of \$193 million.

The data in Table 57 are based on all fiduciary returns received for the 2009 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 2009  
(Dollar Data in Thousands)**

NY T axable Income Class	Federal Amounts					
	Total Income (Line A)*		Deductions & Exemptions		Taxable Income (Line 1)*	
	Number	Amount	Number	Amount	Number	Amount
\$0	56	\$371	40	\$136	48	\$236
\$1 - 49	578	27,336	562	27,037	439	\$298
50 - 99	682	2,864	670	2,662	600	\$202
100 - 199	1,237	13,573	1,214	13,093	1,132	480
200 - 299	1,081	8,168	1,065	7,338	1,006	830
300 - 399	1,007	5,292	995	4,565	954	726
400 - 499	925	11,467	910	10,995	861	472
500 - 599	869	7,207	862	4,843	825	2,364
600 - 699	764	5,858	757	5,673	730	185
700 - 799	719	12,428	709	11,353	688	1,075
800 - 899	665	5,750	652	5,079	646	671
900 - 999	612	4,853	610	3,922	595	931
1,000 - 1,999	4,713	47,933	4,651	33,663	4,572	14,270
2,000 - 2,999	3,223	34,965	3,186	25,711	3,145	9,254
3,000 - 3,999	2,194	35,557	2,169	24,314	2,129	11,243
4,000 - 4,999	1,826	27,065	1,806	18,131	1,776	8,934
5,000 - 5,999	1,480	24,283	1,477	16,154	1,452	8,128
6,000 - 6,999	1,160	24,290	1,142	16,669	1,136	7,621
7,000 - 7,999	985	21,732	980	13,412	971	8,319
8,000 - 8,999	949	29,894	942	21,683	935	8,211
9,000 - 9,999	727	15,095	722	8,448	714	6,647
10,000 - 10,999	680	20,699	676	11,962	669	8,737
11,000 - 11,999	551	15,391	551	9,386	543	6,005
12,000 - 12,999	503	13,064	502	7,259	495	5,805
13,000 - 13,999	477	15,042	474	8,938	468	6,104
14,000 - 14,999	445	28,530	442	18,888	439	9,642
15,000 - 19,999	1,563	59,372	1,560	33,583	1,537	25,789
20,000 - 24,999	1,083	66,927	1,078	42,705	1,059	24,222
25,000 - 49,999	2,912	266,732	2,905	156,133	2,863	110,599
50,000 - 99,999	2,194	278,586	2,189	131,509	2,162	147,077
100,000 - 499,999	2,484	787,721	2,485	330,017	2,456	457,703
500,000 - 999,999	470	465,633	468	164,512	468	301,121
1,000,000 and over	539	4,649,730	533	1,148,121	537	3,501,609
Total	40,353	\$7,033,408	39,984	\$2,337,895	39,050	\$4,695,513

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2009 (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	14	\$75	0	\$0
\$1 - 49	555	\$13,339	588	-173
50 - 99	645	\$344	682	50
100 - 199	1,175	897	1,227	182
200 - 299	1,014	1,260	1,079	269
300 - 399	956	869	1,007	350
400 - 499	879	973	919	413
500 - 599	829	965	861	473
600 - 699	723	1,734	758	491
700 - 799	678	7,772	716	536
800 - 899	634	1,091	652	554
900 - 999	593	1,203	601	568
1,000 - 1,999	4,530	14,719	4,659	6,757
2,000 - 2,999	3,075	11,942	3,164	7,804
3,000 - 3,999	2,111	13,661	2,165	7,526
4,000 - 4,999	1,753	12,346	1,775	7,945
5,000 - 5,999	1,447	11,538	1,441	7,870
6,000 - 6,999	1,118	11,067	1,124	7,247
7,000 - 7,999	953	9,856	938	7,011
8,000 - 8,999	920	19,946	926	7,819
9,000 - 9,999	705	8,065	685	6,507
10,000 - 10,999	664	11,639	654	6,835
11,000 - 11,999	541	8,611	532	6,099
12,000 - 12,999	496	7,593	472	5,877
13,000 - 13,999	466	8,766	458	6,149
14,000 - 14,999	439	5,281	416	6,038
15,000 - 19,999	1,525	34,821	1,475	25,510
20,000 - 24,999	1,066	29,955	995	22,212
25,000 - 49,999	2,857	139,239	2,655	93,358
50,000 - 99,999	2,168	188,548	1,892	132,852
100,000 - 499,999	2,470	627,559	1,997	399,063
500,000 - 999,999	466	381,912	345	233,105
1,000,000 and over	532	3,812,227	282	1,328,694
Total	38,997	\$5,399,813	38,140	\$2,335,991

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2009 (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 2/	Total NYS Tax
	Number	Amount	Number	Amount	Number	Amount	Amount	Amount
\$0	60	\$40	0	\$0	60	\$40	\$0	\$40
\$1 - 49	587	100	0	\$0	587	100	28	127
50 - 99	682	2	d/	a/	682	2	35	37
100 - 199	1,227	7	d/	a/	1,227	7	10	17
200 - 299	1,079	11	d/	a/	1,079	11	31	41
300 - 399	1,008	14	d/	a/	1,008	14	0	14
400 - 499	919	17	3	a/	919	17	181	198
500 - 599	861	19	d/	a/	861	19	0	19
600 - 699	757	20	5	a/	757	20	0	20
700 - 799	716	22	5	a/	716	22	2	24
800 - 899	652	22	d/	a/	652	22	33	55
900 - 999	601	23	d/	a/	601	23	0	23
1,000 - 1,999	4,658	270	8	a/	4,658	270	55	325
2,000 - 2,999	3,159	312	17	\$1	3,159	311	20	331
3,000 - 3,999	2,162	301	11	\$1	2,162	300	403	704
4,000 - 4,999	1,774	319	16	\$1	1,774	318	23	341
5,000 - 5,999	1,440	315	15	\$1	1,440	314	101	416
6,000 - 6,999	1,114	292	9	a/	1,114	291	3	294
7,000 - 7,999	937	280	19	\$2	937	278	11	289
8,000 - 8,999	918	315	12	\$1	918	314	0	314
9,000 - 9,999	685	265	10	\$1	685	264	148	412
10,000 - 10,999	652	281	21	\$3	652	278	69	347
11,000 - 11,999	532	256	18	\$4	532	252	129	382
12,000 - 12,999	471	251	9	\$2	471	249	107	356
13,000 - 13,999	457	269	5	\$1	457	268	123	391
14,000 - 14,999	416	271	9	\$2	416	269	0	269
15,000 - 19,999	1,469	1,202	30	\$8	1,469	1,194	113	1,307
20,000 - 24,999	987	1,125	35	\$13	987	1,112	97	1,209
25,000 - 49,999	2,643	5,351	110	\$65	2,643	5,286	728	6,014
50,000 - 99,999	1,871	8,355	116	\$122	1,871	8,233	59	8,292
100,000 - 499,999	1,954	28,403	138	\$718	1,954	27,685	908	28,593
500,000 - 999,999	332	20,387	38	\$591	332	19,795	41	19,836
1,000,000 and over	253	86,259	40	\$2,088	253	84,171	1,643	85,815
Total	38,033	\$155,375	708	\$3,626	38,033	\$151,749	\$5,104	\$156,853

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2009 (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	Other State Taxes 2/	Total NYS Tax	
	Number	Amount	Number	Amount	Amount	Amount	Number	Amount
\$0	0	\$0	0	\$0	\$40	\$0	60	\$40
\$1 - 49	4	\$38	4	\$1	100	28	591	128
50 - 99	10	\$1	8	\$0	2	35	690	37
100 - 199	30	4	30	\$0	7	10	1,257	18
200 - 299	12	3	10	\$0	11	31	1,089	42
300 - 399	14	5	12	\$0	14	0	1,020	14
400 - 499	12	5	12	\$0	17	181	931	198
500 - 599	16	8	15	\$0	19	0	876	19
600 - 699	12	8	12	\$0	20	0	769	20
700 - 799	7	5	7	\$0	22	2	723	24
800 - 899	18	14	15	\$0	23	33	667	55
900 - 999	16	14	14	\$0	23	0	615	23
1,000 - 1,999	101	143	92	\$5	275	55	4,750	330
2,000 - 2,999	95	214	86	\$6	318	20	3,245	337
3,000 - 3,999	51	169	49	\$5	306	403	2,211	709
4,000 - 4,999	61	266	59	\$7	325	23	1,833	348
5,000 - 5,999	56	305	54	\$8	322	101	1,494	424
6,000 - 6,999	52	299	50	7	298	3	1,164	301
7,000 - 7,999	51	374	50	10	289	11	987	300
8,000 - 8,999	41	318	40	7	321	0	958	321
9,000 - 9,999	47	442	46	13	277	148	731	425
10,000 - 10,999	33	324	31	7	285	69	683	354
11,000 - 11,999	27	311	27	8	261	129	559	390
12,000 - 12,999	35	423	34	9	258	107	505	365
13,000 - 13,999	24	297	21	11	279	123	478	403
14,000 - 14,999	30	437	30	11	280	0	446	280
15,000 - 19,999	100	1,675	100	46	1,240	113	1,569	1,352
20,000 - 24,999	98	2,086	98	58	1,170	97	1,085	1,267
25,000 - 49,999	284	9,997	278	245	5,531	728	2,921	6,260
50,000 - 99,999	329	22,879	325	575	8,808	59	2,196	8,868
100,000 - 499,999	535	123,217	534	2,820	30,505	908	2,488	31,413
500,000 - 999,999	139	91,993	139	1,734	21,529	41	471	21,570
1,000,000 and over	286	2,746,620	286	30,173	114,344	1,643	539	115,987
Total	2,626	\$3,002,890	2,568	\$35,768	\$187,518	\$5,104	40,601	\$192,622

\* Corresponds to the line number on the 2004 Fiduciary Tax Return (IT-205).

1/ Includes nonrefundable credits (Line 10) and refundable credits (Line 33).

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.



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# Appendix A: Glossary of Terms

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## 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.

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## 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

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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.

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## Forms

Short Form: IT-150 used by resident taxpayers who have limited income sources, use the standard deduction, and make limited use of credits.

Long Forms: 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.

Fiduciary Form: IT-205, used by fiduciaries of estates and trusts

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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-150, IT-201, and IT-203. A husband and wife filing a joint return are considered to be one taxpayer. Fiduciaries of estates and trusts file form IT-205.
Taxable Return	A return with any amount of positive tax liability.

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**Taxable Year**                      The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 2009 and fiscal years ending before February 1, 2010.

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**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.

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**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.



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# Appendix B: Description of the Sample

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The sample file used to derive the results in this 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 requested, by the extension due date. Also excluded are fiduciaries on form IT-205.

Data in this report are based on a sample of over 764,000 personal income tax returns of all types, selected from a total of approximately 9.5 million returns. A sample is conducted to eliminate the need to tabulate components of income and deductions from all tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. For 2009, the IT-150 and IT-201 resident returns in the sample were stratified by income in six major regions of the state. The sample was also stratified by IT-203 part-year and IT-203 full year nonresident by income class. Within the resident, part-year resident, and full-year nonresident categories, returns were additionally stratified by deduction type (standard or itemized) and, within these categories, by credit type (business, personal, or no credits claimed).

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 this study, the allocation of the sample was computed according to statistical principles which minimized the sample size while maintaining or improving the precision of the estimation of total income, tax liability and six of the most important federal components of income in comparison to prior studies. In general, the sampling plan requires the proportion of returns to be sampled to increase with income. The sample is based on New York adjusted gross income and drawn according to ratios defined as the selection of one out of every “n” returns.



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# **Appendix C: 2009 New York State Income Tax Forms**

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New York State Department of Taxation and Finance  
**Resident Income Tax Return (short form)**  
 New York State • New York City • Yonkers



**IT-150**

<b>Print or type</b>	<b>Important:</b> You <b>must</b> 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 (for a <b>joint return</b> , enter spouse's name on line below)		<input type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address (see instructions, page 12) (number and street or rural route)		Apartment number	New York State county of residence
City, village, or post office		State	ZIP code	School district name
Permanent home address (see instructions, page 12) (number and street or rural route)			Apartment number	School district code number <input type="text"/>
City, village, or post office		State <b>NY</b>	ZIP code	Decedent information • <input type="text"/>
				Taxpayer's date of death <input type="text"/> Spouse's date of death <input type="text"/>

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

- (C)** Were you a **New York City** resident for all of 2009? (Part-year residents must file Form IT-201; see page 13.) Yes  No
- (D)** Can you be claimed as a dependent on another taxpayer's federal return? (see page 13) Yes  No
- (E)** Enter your **2-digit special condition code** if applicable (see page 13)  •   
 If applicable, also enter your **second 2-digit** special condition code  •

**(B)** Choose direct deposit to avoid paper check refund delays.

For help completing your return, see the combined instructions for Forms IT-150 and IT-201.

		Dollars	Cents
1	Wages, salaries, tips, etc. ....	1.	
2	Taxable interest income .....	2.	
3	Ordinary dividends .....	3.	
4	Capital gain distributions .....	4.	
5	Taxable amount of IRA distributions. If received as a beneficiary, mark an <b>X</b> in the box <input type="checkbox"/>	5.	
6	Taxable amount of pensions and annuities. If received as a beneficiary, mark an <b>X</b> in the box <input type="checkbox"/>	6.	
7	Unemployment compensation in excess of \$2,400 per recipient .....	7.	
8	Taxable amount of social security benefits (also enter on line 17 below) .....	8.	
9	<b>Add lines 1 through 8</b> .....	9.	
10	Total federal adjustments to income (see page 14) Identify: <input type="text"/>	10.	
11	<b>Federal adjusted gross income</b> (subtract line 10 from line 9) .....	11.	
12	Interest income on state and local bonds and obligations (but not those of NYS or its local governments) .....	12.	
13	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15) ..	13.	
14	Other (see page 15) Identify: <input type="text"/>	14.	
15	<b>Add lines 11 through 14</b> .....	15.	
16	Pensions of NYS and local governments and federal government (see page 16) <input type="text"/>	16.	
17	Taxable amount of social security benefits (from line 8 above) .....	17.	
18	Pension and annuity income exclusion (see page 16) .....	18.	
19	Other (see page 17) Identify: <input type="text"/>	19.	
20	<b>Add lines 16 through 19</b> .....	20.	
21	<b>New York adjusted gross income</b> (subtract line 20 from line 15) .....	21.	
22	New York standard deduction (see page 19) .....	22.	0 0 . 0 0
23	Dependent exemptions (not the same as total federal exemptions; see page 19) .....	23.	0 0 0 . 0 0
24	<b>Add lines 22 and 23</b> .....	24.	0 0 . 0 0
25	<b>Taxable income</b> (subtract line 24 from line 21) .....	25.	

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Please file this original scannable return with the Tax Department.

<b>26 Taxable income</b> (from line 25 on the front page) .....	<b>26.</b>			
<b>27</b> New York State tax on line 26 amount (see page 20 and Tax computation on pages 50 and 51) .....	<b>27.</b>			
<b>28</b> New York State (NYS) household credit (from table 1, 2, or 3 on pages 20 and 21) .....	<b>28.</b>			
<b>29</b> Subtract line 28 from line 27 (if line 28 is more than line 27, leave blank) .....	<b>29.</b>			
<b>30</b> New York City (NYC) resident tax (see page 21) .....	<b>30.</b>			
<b>31</b> NYC household credit (from table 4, 5, or 6 on pages 21 and 22) .....	<b>31.</b>			
<b>32</b> Subtract line 31 from line 30 (if line 31 is more than line 30, leave blank) .....	<b>32.</b>			
<b>33</b> Yonkers resident income tax surcharge (from Yonkers worksheet on page 22) .....	<b>33.</b>			
<b>34</b> Yonkers <b>nonresident</b> earnings tax (attach Form Y-203) .....	<b>34.</b>			
<b>35 Sales or use tax</b> (See the instructions on page 23. <b>Do not leave line 35 blank.</b> ) .....	<b>35.</b>			
<b>36 Voluntary contributions</b> (whole dollars only; see page 24) Return a Gift to Wildlife <b>36a.</b> [ ] .				
Missing/Exploited Children Fund <b>36b.</b> [ ] . Breast Cancer Research Fund <b>36c.</b> [ ] .				
Prostate Cancer Research Fund <b>36d.</b> [ ] . Alzheimer's Fund <b>36e.</b> [ ] .				
Olympic Fund <b>36f.</b> [ ] . 9/11 Memorial <b>36g.</b> [ ] . <b>Total</b> (add lines 36a through 36g)	<b>36.</b>			<b>0 0</b>
<b>37 Add line 29 and lines 32 through 36</b> .....	<b>37.</b>			
<b>38</b> Empire State child credit (attach Form IT-213) .....	<b>38.</b>			
<b>39</b> NYS/NYC child and dependent care credit (attach Form IT-216) .....	<b>39.</b>			
<b>40</b> NYS earned income credit (attach Form IT-215 or Form IT-209) [ ] .....	<b>40.</b>			
<b>41</b> NYS noncustodial parent earned income credit (attach Form IT-209) ...	<b>41.</b>			
<b>42</b> Real property tax credit (attach Form IT-214) .....	<b>42.</b>			
<b>43</b> College tuition credit (attach Form IT-272) .....	<b>43.</b>			
<b>44</b> NYC school tax credit .....	<b>44.</b>			
<b>45</b> NYC earned income credit (attach Form IT-215 or Form IT-209) [ ] .....	<b>45.</b>			
<b>46 Total New York State</b> tax withheld .....	<b>46.</b>			
<b>47 Total New York City</b> tax withheld .....	<b>47.</b>			
<b>48 Total Yonkers</b> tax withheld .....	<b>48.</b>			
<b>49</b> Total estimated tax payments / Amount paid with Form IT-370 .....	<b>49.</b>			
<b>50</b> Add lines 38 through 49 .....	<b>50.</b>			
<b>51 Amount overpaid</b> (if line 50 is <b>more than</b> line 37, subtract line 37 from line 50) .....	<b>51.</b>			
<b>52</b> Amount of line 51 that you want refunded to you. <b>Complete line 56 to choose direct deposit.</b> <b>Refund</b> <input type="checkbox"/>	<b>52.</b>			
<b>53</b> Amount of line 51 that you want applied to your <b>2010</b> estimated tax (see instructions) .....	<b>53.</b>			
<b>54</b> Amount you owe (if line 50 is <b>less than</b> line 37, subtract line 50 from line 37). <b>Complete line 56.</b> <b>Owe</b> <input type="checkbox"/>	<b>54.</b>			
<b>55</b> Estimated tax penalty (include this amount in line 54 or reduce the overpayment on line 51; see page 27) .....	<b>55.</b>			
<b>56 Account information</b> (see page 28) Mark one: <input type="checkbox"/> Refund – Direct deposit <input type="checkbox"/> Owe – Electronic funds withdrawal If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an <b>X</b> in this box (see pg. 28) <input type="checkbox"/>				

Forms IT-2, IT-1099-R, and/or IT-1099-UI must be completed and attached to your return (see page 26).  
Staple them (and any other applicable forms) to the top of this page.  
See the **Step 11** instructions on page 30 for the proper assembly of your return and attachments.

**56a** Routing number  Electronic funds withdrawal effective date [ ]

**56b** Account number  **56c** Account type  Checking  Savings

<b>Third-party designee?</b> (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail: [ ]		

<b>▼ Paid preparer must complete</b> (see instructions) ▼	Date:
Preparer's signature	▶ Preparer's NYTPRIN [ ]
Firm's name (or yours, if self-employed)	▼ Preparer's SSN or PTIN [ ]
Address	● Employer identification number [ ]
E-mail:	Mark an <b>X</b> if self-employed <input type="checkbox"/>

<b>▼ Taxpayer(s) must sign here</b> ▼	
Your signature	▶
Your occupation	●
Spouse's signature and occupation (if joint return)	
Date	▼ Daytime phone number [ ]
E-mail:	

See instructions for where to mail your return.

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# Resident Income Tax Return (long form)

# IT-201

New York State • New York City • Yonkers

For the full year January 1, 2009, through December 31, 2009, or fiscal year beginning ... **0 9**  
and ending ...

For help completing your return, see the combined instructions for Forms IT-150 and IT-201.

<b>Print or type</b>	<b>Important:</b> You <b>must</b> 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 (for a <b>joint return</b> , enter spouse's name on line below)		<input type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address (see instructions, page 61) (number and street or rural route)		Apartment number	New York State county of residence
	City, village, or post office		State	ZIP code
Permanent home address (see instructions, page 61) (number and street or rural route)			Apartment number	School district name
City, village, or post office			State	ZIP code
			Decedent information	Taxpayer's date of death
				Spouse's date of death

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

- (B) Did you itemize** your deductions on your 2009 federal income tax return? Yes  No
- (C) Can you be claimed** as a dependent on another taxpayer's federal return? Yes  No

- (D)** Choose direct deposit to avoid paper check refund delays.
- (E)** Did you or your spouse **maintain living quarters in NYC** during 2009 (see page 62)? Yes  No
- (F) NYC residents and NYC part-year residents only** (see page 62):
- (1) Number of months **you** lived in NYC in 2009 .....
- (2) Number of months **your spouse** lived in NYC in 2009 ...
- (G)** Enter your **2-digit special condition code if applicable** (see page 62) .....
- If applicable**, also enter your **second 2-digit special condition code** .....

**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 63). Also see page 4 instructions for showing a loss.

	Dollars	Cents
1 Wages, salaries, tips, etc. ....	1.	.
2 Taxable interest income .....	2.	.
3 Ordinary dividends .....	3.	.
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25) .....	4.	.
5 Alimony received .....	5.	.
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040) .....	6.	.
7 Capital gain or loss (if required, attach a copy of federal Schedule D, Form 1040) .....	7.	.
8 Other gains or losses (attach a copy of federal Form 4797) .....	8.	.
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box .. <input type="checkbox"/>	9.	.
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10.	.
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040) .....	11.	.
12 Farm income or loss (attach a copy of federal Schedule F, Form 1040) .....	12.	.
13 Unemployment compensation in excess of \$2,400 per recipient .....	13.	.
14 Taxable amount of social security benefits (also enter on line 27) .....	14.	.
15 Other income (see page 63) Identify: <input type="text"/>	15.	.
16 Add lines 1 through 15 .....	16.	.
17 Total federal adjustments to income (see page 63) Identify: <input type="text"/>	17.	.
18 <b>Federal adjusted gross income</b> (subtract line 17 from line 16) .....	18.	.



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▼ Enter your social security number

Dollars

Cents

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

**New York additions** (see page 63)

**20** Interest income on state and local bonds and obligations (but not those of NY State or its local governments) **20.**    
**21** Public employee 414(h) retirement contributions from your wage and tax statements (see page 64) **21.**    
**22 New York's** 529 college savings program distributions (see page 64) ..... **22.**    
**23** Other (see page 65) *Identify:* ..... **23.**    
**24** Add lines **19** through **23** ..... **24.**

**New York subtractions** (see page 68)

**25** Taxable refunds, credits, or offsets of state and local income taxes (from line 4) **25.**    
**26** Pensions of NYS and local governments and the federal government (see page 68) **26.**    
**27** Taxable amount of social security benefits (from line 14)..... **27.**    
**28** Interest income on U.S. government bonds ..... **28.**    
**29** Pension and annuity income exclusion (see page 68) ..... **29.**    
**30 New York's** 529 college savings program deduction/earnings **30.**    
**31** Other (see page 69) *Identify:* ..... **31.**    
**32** Add lines 25 through 31 ..... **32.**    
**33 New York adjusted gross income** (subtract line 32 from line 24) ..... **33.**

**Standard deduction or itemized deduction** (see page 73)

**34** Enter your **standard deduction** (from table below) or your **itemized deduction** (from worksheet below). Mark an **X** in the appropriate box:      •  Standard ..... or ..... •  Itemized **34.**    
**35** Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) ..... **35.**    
**36** Dependent exemptions (not the same as total federal exemptions; see page 76) ..... **36.**        
**37 Taxable income** (subtract line 36 from line 35) ..... **37.**

◀ OR ▶

New York State standard deduction table	
Filing status (from the front page)	Standard deduction (enter on line 34 above)
① Single and you marked item C Yes	\$ 3,000
① Single and you marked item C No	7,500
② Married filing joint return	15,000
③ Married filing separate return	7,500
④ Head of household (with qualifying person)	10,500
⑤ Qualifying widow(er) with dependent child	15,000

New York State itemized deduction worksheet	
<b>a</b> Medical and dental expenses (federal Sch. A, line 4) .....	<b>a.</b> <input type="text"/> <input type="text"/>
<b>b</b> Taxes you paid (federal Sch. A, line 9) .....	<b>b.</b> <input type="text"/> <input type="text"/>
<b>b1</b> State, local, and foreign <b>income</b> taxes included in line b above .....	<b>b1.</b> <input type="text"/> <input type="text"/>
<b>c</b> Interest you paid (federal Sch. A, line 15) .....	<b>c.</b> <input type="text"/> <input type="text"/>
<b>d</b> Gifts to charity (federal Sch. A, line 19) .....	<b>d.</b> <input type="text"/> <input type="text"/>
<b>e</b> Casualty and theft losses (federal Sch. A, line 20) .....	<b>e.</b> <input type="text"/> <input type="text"/>
<b>f</b> Job expenses/misc. deductions (federal Sch. A, line 27) .....	<b>f.</b> <input type="text"/> <input type="text"/>
<b>g</b> Other misc. deductions (federal Sch. A, line 28) .....	<b>g.</b> <input type="text"/> <input type="text"/>
<b>h</b> Enter amount from <b>federal Schedule A, line 29</b> .....	<b>h.</b> <input type="text"/> <input type="text"/>
<b>i</b> State, local, and foreign <b>income</b> taxes and other subtraction adjustments (see page 73) .....	<b>i.</b> <input type="text"/> <input type="text"/>
<b>j</b> Subtract line i from line h .....	<b>j.</b> <input type="text"/> <input type="text"/>
<b>k</b> Addition adjustments (see page 74) .....	<b>k.</b> <input type="text"/> <input type="text"/>
<b>l</b> Add lines j and k .....	<b>l.</b> <input type="text"/> <input type="text"/>
<b>m</b> Itemized deduction adjustment (see page 75) .....	<b>m.</b> <input type="text"/> <input type="text"/>
<b>n</b> Subtract line m from line l .....	<b>n.</b> <input type="text"/> <input type="text"/>
<b>o</b> College tuition itemized deduction (see Form IT-272) ....	<b>o.</b> <input type="text"/> <input type="text"/>
<b>p New York State itemized deduction</b> (add lines n and o; enter on line 34 above) .....	<b>p.</b> <input type="text"/> <input type="text"/>

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Name(s) as shown on page 1

▼ Enter your social security number

Tax computation, credits, and other taxes (see page 77)

Table with columns for line number, description, and amounts in Dollars and Cents. Rows include Taxable income, New York State tax, household credit, resident credit, and total New York State taxes.

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

Table with columns for line number, description, and amounts in Dollars and Cents. Rows include New York City resident tax, household credit, part-year tax, and total New York City and Yonkers taxes.

See instructions on pages 79 and 80, to compute New York City and Yonkers taxes, credits, and tax surcharges.

59 Sales or use tax (See the instructions on page 81. Do not leave line 59 blank.)

Voluntary contributions (whole dollar amounts only; see page 82)

Table with columns for contribution type (60a-60g), amount, and total voluntary contributions. Includes categories like Return a Gift to Wildlife, Missing/Exploited Children Fund, etc.

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▼ Enter your social security number

[Social Security Number Box]

62 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (from line 61 on page 3) ..... 62. [Dollars] [Cents]

Payments and refundable credits (see page 82)

Table with 2 columns: Line number and Amount. Rows include Empire State child credit, NYS/NYC child and dependent care credit, NYS earned income credit (EIC), NYS noncustodial parent EIC, Real property tax credit, College tuition credit, NYC school tax credit, NYC earned income credit, Other refundable credits, Total New York State tax withheld, Total New York City tax withheld, Total Yonkers tax withheld, Total estimated tax payments, and Total payments.

Forms IT-2, IT-1099-R, and/or IT-1099-UI must be completed and attached to your return (see page 84).

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

See Step 11 on page 89 for the proper assembly of your four-page return and all attachments.

Your refund/amount overpaid (see page 85)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) ..... 77. [Dollars] [Cents]
78 Amount of line 77 that you want refunded to you. Complete line 82 to choose direct deposit. Refund 78. [Dollars] [Cents]
79 Amount of line 77 that you want applied to your 2010 estimated tax (see instructions) ..... 79. [Dollars] [Cents]

Choose direct deposit to avoid paper check refund delays.

Amount you owe (see page 86)

80 If line 76 is less than line 62, subtract line 76 from line 62. Complete line 82. ..... Owe 80. [Dollars] [Cents]
81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 86) ..... 81. [Dollars] [Cents]

82 Account information (see page 87) Mark one: [ ] Refund - Direct deposit [ ] Owe - Electronic funds withdrawal

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 87) [ ]

82a Routing number [ ] Electronic funds withdrawal effective date [ ]

82b Account number [ ] 82c Account type [ ] Checking [ ] Savings

Table for Third-party designee information with columns: Print designee's name, Designee's phone number, Personal identification number (PIN), and E-mail.

Paid preparer must complete section with fields for Preparer's signature, Firm's name, Address, Date, Preparer's NYTPRIN, Preparer's SSN or PTIN, Employer identification number, and Mark an X if self-employed.

Taxpayer(s) must sign here section with fields for Your signature, Your occupation, Spouse's signature and occupation, Date, Daytime phone number, and E-mail.

See instructions for where to mail your return.

You must file all four pages of this original scannable return with the Tax Department.





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

# IT-203

For the year January 1, 2009, through December 31, 2009, or fiscal year beginning .....

0 9  
and ending .....

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

- (A) Filing status — mark an X in one box:**
- ①  Single
  - ②  Married filing joint return (enter both spouses' social security numbers above)
  - ③  Married filing separate return (enter both spouses' social security numbers above)
  - ④  Head of household (with qualifying person)
  - ⑤  Qualifying widow(er) with dependent child
- (B) Did you itemize** your deductions on your 2009 federal income tax return? Yes  No
- (C) Can you be claimed** as a dependent on another taxpayer's federal return? Yes  No
- (D)** Choose direct deposit to avoid paper check refund delays.
- (E) New York City part-year residents only** (see page 14)
- (1) Number of months **you** lived in NY City in 2009 •
- (2) Number of months **your spouse** lived in NY City in 2009 ..... •
- (F)** Enter your **2-digit special condition code** if applicable (see page 15) ..... •
- If applicable, also enter your **second 2-digit special condition code** ..... •

	Federal amount		New York State amount	
	Dollars	Cents	Dollars	Cents
1 Wages, salaries, tips, etc. ....	1.		1.	
2 Taxable interest income .....	2.		2.	
3 Ordinary dividends .....	3.		3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24) .....	4.		4.	
5 Alimony received .....	5.		5.	
6 Business income or loss (attach a copy of federal Sch. C or C-EZ, Form 1040) .....	6.		6.	
7 Capital gain or loss (if required, attach a copy of federal Sch. D, Form 1040) .....	7.		7.	
8 Other gains or losses (attach a copy of federal Form 4797) ..	8.		8.	
9 Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9.		9.	
10 Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10.		10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach a copy of federal Schedule E, Form 1040) .....	11.		11.	
12 Farm income or loss (attach a copy of federal Sch. F, Form 1040) .....	12.		12.	
13 Unemployment compensation in excess of \$2,400 per recipient .....	13.		13.	
14 Taxable amount of social security benefits (also enter on line 26) .....	14.		14.	
15 Other income (see page 23) Identify: .....	15.		15.	
16 Add lines 1 through 15 .....	16.		16.	
17 Total federal adjustments to income (see page 23) Identify: .....	17.		17.	
18 Federal adjusted gross income (subtract line 17 from line 16) .....	18.		18.	

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You must file all four pages of this original scannable return with the Tax Department.

▼ Enter your social security number

**Federal amount**

Dollars Cents

**New York State amount**

Dollars Cents

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

**New York additions** (see page 25)

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

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

**22** Other (see page 27) Identify: ..... **22.**   **22.**

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

**New York subtractions** (see page 30)

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

**25** Pensions of NYS and local governments and the federal government (see page 30) ..... **25.**   **25.**

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

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

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

**29** Other (see page 31) Identify: ..... **29.**   **29.**

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

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

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

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

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

**35** Dependent exemptions (not the same as total federal exemptions; see page 38) ..... **35.**

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

◀ or ▶

**New York State standard deduction table**

Filing status (from the front page)	Standard deduction (enter on line 33 above)
① Single and you marked item C Yes	\$ 3,000
① Single and you marked item C No	7,500
② Married filing joint return	15,000
③ Married filing separate return	7,500
④ Head of household (with qualifying person)	10,500
⑤ Qualifying widow(er) with dependent child	15,000

**New York State itemized deduction worksheet**

<b>a</b> Medical and dental expenses (federal Sch. A, line 4) ....	<b>a.</b> <input type="text"/> <input type="text"/>
<b>b</b> Taxes you paid (federal Sch. A, line 9) .....	<b>b.</b> <input type="text"/> <input type="text"/>
<b>b1</b> State, local, and foreign <b>income</b> taxes included in line b above .....	<b>b1.</b> <input type="text"/> <input type="text"/>
<b>c</b> Interest you paid (federal Sch. A, line 15) .....	<b>c.</b> <input type="text"/> <input type="text"/>
<b>d</b> Gifts to charity (federal Sch. A, line 19) .....	<b>d.</b> <input type="text"/> <input type="text"/>
<b>e</b> Casualty and theft losses (federal Sch. A, line 20) .....	<b>e.</b> <input type="text"/> <input type="text"/>
<b>f</b> Job expenses/misc. deductions (federal Sch. A, line 27) .....	<b>f.</b> <input type="text"/> <input type="text"/>
<b>g</b> Other misc. deductions (federal Sch. A, line 28) .....	<b>g.</b> <input type="text"/> <input type="text"/>
<b>h</b> Enter amount from <b>federal Schedule A, line 29</b> .....	<b>h.</b> <input type="text"/> <input type="text"/>
<b>i</b> State, local, and foreign <b>income</b> taxes and other subtraction adjustments (see page 36) .....	<b>i.</b> <input type="text"/> <input type="text"/>
<b>j</b> Subtract line i from line h .....	<b>j.</b> <input type="text"/> <input type="text"/>
<b>k</b> College tuition itemized deduction (see page 37) .....	<b>k.</b> <input type="text"/> <input type="text"/>
<b>l</b> Addition adjustments (see page 37) .....	<b>l.</b> <input type="text"/> <input type="text"/>
<b>m</b> Add lines j, k, and l .....	<b>m.</b> <input type="text"/> <input type="text"/>
<b>n</b> Itemized deduction adjustment (see page 38) .....	<b>n.</b> <input type="text"/> <input type="text"/>
<b>o New York State itemized deduction</b> (subtract line n from m; enter on line 33 above) .....	<b>o.</b> <input type="text"/> <input type="text"/>

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Name(s) as shown on page 1

▼ Enter your social security number

**Tax computation, credits, and other taxes** (see page 39)

	Dollars	Cents
<b>37</b> New York taxable income (from line 36 on page 2) .....	<b>37.</b>	
<b>38</b> New York State tax on line 37 amount (see page 39 and Tax computation on pages 74 and 75) .....	<b>38.</b>	
<b>39</b> New York State household credit (from table 1, 2, or 3 on pages 39 and 40) .....	<b>39.</b>	
<b>40</b> Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) .....	<b>40.</b>	
<b>41</b> New York State child and dependent care credit (attach Form IT-216; see page 40) .....	<b>41.</b>	
<b>42</b> Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank) .....	<b>42.</b>	
<b>43</b> New York State earned income credit (attach Form IT-215; see page 40) .....	<b>43.</b>	
<b>44</b> Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) .....	<b>44.</b>	
<b>45</b> Income percentage (see page 40) <input type="text"/> New York State amount from line 31 <input type="text"/> Federal amount from line 31 <input type="text"/> = <b>45.</b> <input type="text"/> <input type="text"/>		
<b>46</b> Allocated New York State tax (multiply line 44 by the decimal on line 45) .....	<b>46.</b>	
<b>47</b> New York State nonrefundable credits (from Form IT-203-ATT, line 8; attach form) .....	<b>47.</b>	
<b>48</b> Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank) .....	<b>48.</b>	
<b>49</b> Net other New York State taxes (from Form IT-203-ATT, line 33; attach form) .....	<b>49.</b>	
<b>50</b> Total New York State taxes (add lines 48 and 49) .....	<b>50.</b>	

**New York City and Yonkers taxes and credits**

<b>51</b> Part-year New York City resident tax (attach Form IT-360.1) ..	<b>51.</b>		<b>See instructions on pages 40 and 41 to compute New York City and Yonkers taxes, credits, and surcharges.</b>
<b>52</b> New York City minimum income tax (attach Form IT-220) ..	<b>52.</b>		
<b>52a</b> Add lines 51 and 52 .....	<b>52a.</b>		
<b>52b</b> Part-year resident nonrefundable New York City child and dependent care credit (attach Form IT-216) ....	<b>52b.</b>		
<b>52c</b> Subtract line 52b from 52a .....	<b>52c.</b>		
<b>53</b> Yonkers nonresident earnings tax (attach Form Y-203) .....	<b>53.</b>		
<b>54</b> Part-year Yonkers resident income tax surcharge (attach Form IT-360.1) .....	<b>54.</b>		
<b>55</b> Total New York City and Yonkers taxes (add lines 52c, 53, and 54) .....	<b>55.</b>		

**56** Sales or use tax (See the instructions on page 42. Do not leave line 56 blank.) .....

**Voluntary contributions** (whole dollar amounts only; see page 43)

<b>57a</b> Return a Gift to Wildlife .....	<b>57a.</b>		<b>00</b>
<b>57b</b> Missing/Exploited Children Fund .....	<b>57b.</b>		<b>00</b>
<b>57c</b> Breast Cancer Research Fund .....	<b>57c.</b>		<b>00</b>
<b>57d</b> Alzheimer's Fund .....	<b>57d.</b>		<b>00</b>
<b>57e</b> Olympic Fund (\$2 or \$4; see page 43) .....	<b>57e.</b>		<b>00</b>
<b>57f</b> Prostate Cancer Research Fund .....	<b>57f.</b>		<b>00</b>
<b>57g</b> 9/11 Memorial .....	<b>57g.</b>		<b>00</b>
<b>57</b> Total voluntary contributions (add lines 57a through 57g) .....	<b>57.</b>		<b>00</b>
<b>58</b> Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57) .....	<b>58.</b>		

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[Social Security Number Box]

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

Dollars Cents

59. [Dollars] [Cents]

Payments and refundable credits

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

Forms IT-2, IT-1099-R, and/or IT-1099-UI must be completed and attached to your return (see page 44).

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

See Step 12 on page 50 for the proper assembly of your return and attachments.

66. [Dollars] [Cents]

Refund/ amount overpaid

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

67. [Dollars] [Cents]

68 Amount of line 67 that you want refunded to you. Complete line 72 to choose direct deposit. Refund

68. [Dollars] [Cents]

69 Amount of line 67 that you want applied to your 2010 estimated tax (see instructions)

69. [Dollars] [Cents]

Choose direct deposit to avoid paper check refund delays.

Amount you owe

70 If line 66 is less than line 59, subtract line 66 from line 59. Complete line 72.

Owe 70. [Dollars] [Cents]

71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 46)

71. [Dollars] [Cents]

72 Account information (see page 47) Mark one: [ ] Refund - Direct deposit [ ] Owe - Electronic funds withdrawal

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 47) [ ]

72a Routing number [ ] Electronic funds withdrawal effective date [ ]

72b Account number [ ] 72c Account type [ ] Checking [ ] Savings

Additional information

73 Part-year residents only: If you were a NYS resident for only part of the year, enter date of last move (mm-dd-yyyy)

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

73a Moved into New York State [ ] 73a. [ ]

73b Moved out of New York State; received income from NYS sources during nonresident period [ ] 73b. [ ]

73c Moved out of New York State; received no income from NYS sources during nonresident period [ ] 73c. [ ]

74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2009?

(If Yes, complete Form IT-203-B, Schedule B, and attach form.) Yes [ ] No [ ]

Third-party designee? (see instr.) Yes [ ] No [ ] Print designee's name [ ] Designee's phone number ( ) [ ] Personal identification number (PIN) [ ] E-mail: [ ]

Paid preparer must complete (see instructions) Preparer's signature [ ] Date: [ ] Firm's name [ ] Preparer's SSN or PTIN [ ] Address [ ] Employer identification number [ ] E-mail: [ ] Mark an X if self-employed [ ]

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

See instructions for where to mail your return.

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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.



<b>Income</b>	<b>43</b> Interest income .....	<b>43.</b>		.	
	<b>44</b> Dividends .....	<b>44.</b>		.	
	<b>45</b> Business income (or loss) (attach copy of federal Schedule C or C-EZ, Form 1040) .....	<b>45.</b>		.	
	<b>46</b> Capital gain (or loss) (attach copy of federal Schedule D, Form 1041) .....	<b>46.</b>		.	
	<b>47</b> Rents, royalties, partnerships, other estates and trusts (attach copy of federal Schedule E, Form 1040) .....	<b>47.</b>		.	
	<b>48</b> Farm income (or loss) (attach copy of federal Schedule F, Form 1040) .....	<b>48.</b>		.	
	<b>49</b> Ordinary gain (or loss) (attach copy of federal Form 4797) .....	<b>49.</b>		.	
	<b>50</b> Other income (state nature of income) .....	<b>50.</b>		.	
	<b>51</b> Total income (add lines 43 through 50; enter here and on front page, line A) .....	<b>51.</b>		.	
	<b>52</b> Interest .....	<b>52.</b>		.	
<b>Deductions</b>	<b>53</b> Taxes .....	<b>53.</b>		.	
	<b>54</b> Fiduciary fees .....	<b>54.</b>		.	
	<b>55</b> Charitable deduction .....	<b>55.</b>		.	
	<b>56</b> Attorney, accountant, and return preparer fees .....	<b>56.</b>		.	
	<b>57</b> Other deductions (itemize on an attached sheet) .....	<b>57.</b>		.	
	<b>58</b> Income distribution deduction (attach copy of federal Schedules K-1, Form 1041, for each beneficiary) .....	<b>58.</b>		.	
	<b>59</b> Estate tax deduction (attach computation) .....	<b>59.</b>		.	
	<b>60</b> Exemption (federal) .....	<b>60.</b>		.	
	<b>61</b> Total (add lines 52 through 60) .....	<b>61.</b>		.	
	<b>62</b> Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1) .....	<b>62.</b>		.	

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

<b>Additions</b>	<b>63</b> Interest income on state and local bonds other than New York (gross amount not included in federal income) .....	<b>63.</b>		.	
	<b>64</b> Income taxes deducted on federal fiduciary return (see instructions) .....	<b>64.</b>		.	
	<b>65</b> Other (see instructions) Identify: _____ .....	<b>65.</b>		.	
	<b>66</b> Total additions (add lines 63, 64, and 65) .....	<b>66.</b>		.	
<b>Subtractions</b>	<b>67</b> Interest income on US obligations included in federal income .....	<b>67.</b>		.	
	<b>68</b> Other (see inst.) Identify: _____ ... ..	<b>68.</b>		.	
	<b>69</b> Total subtractions (add lines 67 and 68) .....	<b>69.</b>		.	
	<b>70</b> New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) .....	<b>70.</b>		.	

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

Attach additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a <b>nonresident</b> of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>				
(b)	<input type="checkbox"/>	<input type="checkbox"/>				
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary			
			Totals		100%	

- 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 instr., page 2): \_\_\_\_\_
- C. Resident status – mark an **X** in all boxes that apply:
 

<b>(3)</b> <input type="checkbox"/> NYS full-year nonresident estate or trust	<b>(6)</b> <input type="checkbox"/> Yonkers full-year resident estate or trust
<b>(1)</b> <input type="checkbox"/> NYS full-year resident estate or trust	<b>(4)</b> <input type="checkbox"/> NYC full-year resident estate or trust
<b>(2)</b> <input type="checkbox"/> NYS part-year resident trust	<b>(5)</b> <input type="checkbox"/> NYC part-year resident trust
	<b>(7)</b> <input type="checkbox"/> Yonkers part-year resident trust
	<b>(8)</b> <input type="checkbox"/> Yonkers full-year nonresident estate or trust
- 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 identification numbers (SSN or EIN). \_\_\_\_\_
- G. If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss ..... \_\_\_\_\_

<b>Third-party designee?</b> (see pg. 5) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail:		

<b>Paid preparer must complete</b> (see instr.)	Preparer's signature	Preparer's NYTPRIN	<b>Sign return here</b>
	Firm's name (or yours, if self-employed)	Preparer's SSN or PTIN	
	Address	Employer identification number	
	Date:	Self-employed? <input type="checkbox"/>	
			Signature of fiduciary or officer representing fiduciary
			Date
			Daytime phone number
			E-mail:

File this original scannable return with the Tax Department.

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**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.ny.gov/research/stats/statistics/collect\\_policy\\_stat\\_reports.htm](http://www.tax.ny.gov/research/stats/statistics/collect_policy_stat_reports.htm)**