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New York Adjusted Gross Income and Tax Liability

*Analysis of 2007 State personal
income tax returns by place of
residence*

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Introduction

This annual study provides statistical information on 2007 New York State personal income tax returns that were timely filed during 2008. The data are from full-year resident, full-year nonresident, and part-year resident returns. The report categorizes returns as either taxable or nontaxable depending on the presence or absence of taxable income and income tax liability. Data presented include the distribution of New York adjusted gross income and tax liability by place of residence and the value of deductions, exemptions, and taxable income by income class.

Residents, Nonresidents, and Part-year Residents

Generally, full year-resident filers for tax purposes are individuals who live in New York during the entire year. However, some full-year residents have a permanent home (i.e. a domicile) in New York, but can live in another state or country for most of the year. Other residents have a permanent home outside the state, but maintain living quarters in New York State and are present in New York for more than half of the tax year. The county of residence for resident filers is as of December 31, 2007.

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

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

Taxable, Nontaxable, and All Tax Returns

All tax returns filed by residents, nonresidents and part-year residents are categorized as either taxable or nontaxable returns. Returns that have a New York State tax liability after having been processed by the Tax Department are defined as taxable returns. Nontaxable returns do not have a tax liability. Individuals may file nontaxable returns to fulfill legal filing requirements, receive a refund of income tax withholding, or to claim refundable credits. Major individual credits that are refundable without a tax liability include those for earned income, child and dependent care, real property tax, college tuition, children ages 4 to 16, and farmers' school tax. These credits are administered through the personal income tax law.

Comparison With Other OTPA Data

This report tabulates information from returns filed with the Tax Department for 2007. The data represent amounts accepted by the Department's tax return processing system and its tolerances. The information is collected prior to income tax exceptions manual review and may contain data entry errors. Analysts have attempted to adjust the most egregious mistakes.

The statistics reported in this publication do not completely coincide with data presented in the *Analysis of 2007 Personal Income Tax Returns* (PIT) publication, which is also prepared by the Office of Tax Policy Analysis (OTPA). Data in that report are derived from a statistically valid sample of approximately 688,000 tax returns. After drawing the sample, OTPA subjects each tax return to extensive data verification, editing, and correction. The completed sample file is weighted to represent the 2007 filing universe. Data pass through a comprehensive verification and correction process subjecting the sampled records to more restrictive data tolerances than the data appearing in this report. However, data in the report are also subject to sampling error.

Findings

All Filers Summary

In 2008, the department received nearly 9.7 million timely filed New York State personal income tax returns for the 2007 tax liability year. This value compares with nearly 9.3 million tax returns filed for the 2006 tax liability year, an increase of approximately 395,000 returns. These filers reported total New York adjusted gross income of \$1,004 billion in 2007, an increase of 17.2 percent from \$856.6 billion in 2006. Aggregate tax liability for 2007 was \$35.2 billion, an increase of 18.5 percent from \$29.7 billion in 2006.

Some major findings for 2007 include:

- Approximately 90 percent of all tax returns and 84 percent of all tax liability were from full-year residents of the state.
- New York adjusted gross income for all filers increased by nearly \$148 billion, reflecting a 17.2 percent rise from 2006.
- New York adjusted gross income for full-year residents increased by \$81.6 billion, or 14.7 percent, above the 2006 amount.
- The second largest share of New York adjusted gross income and tax liability belonged to full-year nonresidents. Their reported income from federal sources, including non-New York income, reached \$347.4 billion. Income tax liability increased to \$5.0 billion from \$4.4 billion in 2006.
- Part-year resident filers reported the smallest share — \$18.0 billion in income and \$548 million in tax liability.

Table 1: Total Income and Tax Liability by Place of Residence in 2007
(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
All Returns				
Number	8,700,992	773,782	221,201	9,695,975
Total Income*	\$638,761,324	\$347,352,095	\$18,009,487	\$1,004,122,907
Tax Liability**	\$29,638,258	\$5,022,404	\$547,971	\$35,208,632
Taxable Returns				
Number	5,851,094	648,419	177,145	6,676,658
Total Income*	\$606,816,642	\$285,147,141	\$17,235,253	\$909,199,036
Tax Liability**	\$31,001,340	\$5,048,030	\$554,937	\$36,604,307
Nontaxable Returns				
Number	2,849,898	125,363	44,056	3,019,317
Total Income*	\$31,944,682	\$62,204,954	\$774,234	\$94,923,870
Tax Liability**	-\$1,363,082	-\$25,626	-\$6,967	-\$1,395,675

* Total income is New York Adjusted Gross Income on resident tax forms IT-150 and IT-201 and Line 31 (New York Adjusted Gross Income-federal amount) on full-year nonresident and part year resident form IT-203.

** Includes refundable tax credits.

Full-Year Residents

The 8.7 million full-year resident tax returns reported New York adjusted gross income (NYAGI) of \$639 billion and a tax of \$29.6 billion. Table 2 shows 51 percent of all returns had NYAGI of less than \$30,000. This group accounted for 8.4 percent of all income and as a whole had a net negative tax liability. Taxpayers with income in excess of \$200,000 accounted for 3.8 percent of all tax returns, 47.6 percent of NYAGI, and paid 62.4 percent of tax liability.

Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2007

(Dollar Data in Thousands)

Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$5,000	1,221,819	\$2,293,733	\$2,178,589	\$50	\$117,685	\$4,734	-\$126,447
\$5,000 -	9,999	847,130	6,324,652	5,445,209	17,365	862,080	34,489	-188,932
10,000 -	19,999	1,317,075	19,418,912	12,554,835	591,337	6,272,686	255,480	-406,225
20,000 -	29,999	1,024,299	25,428,896	10,996,520	649,813	13,782,512	614,741	168,782
30,000 -	39,999	848,679	29,533,367	9,837,945	535,087	19,160,320	947,230	720,900
40,000 -	49,999	657,263	29,424,642	8,329,170	417,111	20,678,335	1,089,328	948,389
50,000 -	59,999	498,842	27,314,048	6,979,817	339,831	19,994,409	1,093,901	983,954
60,000 -	74,999	561,981	37,726,269	8,814,354	429,187	28,482,686	1,612,674	1,482,444
75,000 -	99,999	622,813	53,816,230	11,333,529	558,105	41,924,551	2,464,234	2,288,409
100,000 -	199,999	768,436	103,146,734	17,883,443	794,924	84,468,223	5,555,525	5,276,023
200,000 -	249,999	94,334	20,961,723	2,553,106	95,027	18,313,523	1,254,463	1,193,702
250,000 -	499,999	140,635	47,770,580	4,131,638	140,243	43,498,649	2,979,637	2,808,992
500,000	and over	97,686	235,601,538	8,224,671	107,716	226,528,347	15,517,158	14,488,267
Total		8,700,992	\$638,761,324	\$109,262,827	\$4,675,797	\$524,084,006	\$33,423,594	\$29,638,258

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

The effective tax rate, defined as tax liability as a percentage of NYAGI, equaled 4.64 percent for all resident filers in 2007. In other words, resident filers paid an average state income tax of \$4.64 for every one hundred dollars reported in adjusted gross income.

Average effective tax rates ranged from being negative for filers with under \$20,000 in income, to 6.08 percent for filers with income in excess of \$200,000. Filers with no state income tax liability who are eligible for refundable credits have a negative income tax and a negative effective tax rate. Refundable credits include the earned income tax credit, the child and dependent care credit, the college tuition credit, the farmers school tax credit and the real property tax credit, among others.

A new table has been added to this year's study. Table 2A depicts the income tax components of full-year residents by size of income without including the returns of taxpayers who can be claimed as dependents on other taxpayers' returns, such as students. Removing dependent filers provides a clearer representation of the income distribution of full-year resident taxpayers.

Table 2A: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2007 Minus Dependent Filers
(Dollar Data in Thousands)

Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$5,000	899,591	\$1,503,763	\$1,504,393	\$50	\$1,879	\$98	-\$130,590
\$5,000 -	9,999	686,179	5,189,198	4,959,077	17,364	212,759	8,512	-214,101
10,000 -	19,999	1,241,143	18,402,128	12,320,374	591,279	5,490,420	222,619	-437,717
20,000 -	29,999	1,012,737	25,153,955	10,957,506	649,773	13,546,629	603,044	157,534
30,000 -	39,999	845,298	29,417,491	9,824,262	535,041	19,058,172	941,567	715,512
40,000 -	49,999	655,780	29,358,767	8,322,351	417,090	20,619,301	1,085,870	945,030
50,000 -	59,999	498,070	27,271,979	6,975,866	339,815	19,956,307	1,091,597	981,738
60,000 -	74,999	561,337	37,683,414	8,810,246	429,167	28,443,961	1,610,278	1,480,150
75,000 -	99,999	622,267	53,769,130	11,329,385	558,093	41,881,607	2,461,507	2,285,858
100,000 -	199,999	767,723	103,048,256	17,877,176	794,920	84,376,015	5,549,319	5,270,104
200,000 -	249,999	94,190	20,929,791	2,551,051	95,027	18,283,647	1,252,417	1,191,798
250,000 -	499,999	140,435	47,702,985	4,128,615	140,243	43,434,076	2,975,214	2,804,781
500,000	and over	97,496	235,213,388	8,212,363	107,716	226,152,505	15,491,413	14,463,728
Total		8,122,246	\$634,644,244	\$107,772,665	\$4,675,579	\$521,457,277	\$33,293,455	\$29,513,824

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

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

Table 3 depicts the distribution of tax returns, NYAGI, and tax by county and tax status. The type of tax form filed determines a filer's permanent place of residence. This publication defines individuals filing a resident tax form (IT-150 or IT-201) as full-year residents. Resident tax returns that have New York State addresses but indicate no county of residence are categorized as "NYS Unclassified." Resident returns can also have out-of-state addresses. Returns in this category occur because the department accepts resident returns from part-year residents who have moved to another state during the year. Resident returns can also come from individuals who use the out-of-state addresses of their tax preparers, or use the addresses of their permanent homes or domiciles in other states while they maintain living quarters and are present in the state for more than half a year. Resident tax returns that have out-of-state addresses but show no New York county of residence, are still classified as resident returns, but they are put in the "Residence Unknown" category.

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

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

Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2007

(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Bronx	559,033	\$17,384,899	\$364,874	291,158	\$14,140,084	\$552,366	267,875	\$3,244,814
Kings	1,022,418	44,324,065	1,537,094	604,365	39,500,852	1,773,787	418,053	4,823,213
Manhattan	849,680	176,750,886	10,207,916	604,192	174,052,040	10,364,518	245,488	2,698,846
Queens	975,684	39,500,794	1,367,986	607,133	35,549,592	1,526,119	368,551	3,951,203
Richmond	199,026	11,405,075	458,325	141,176	10,793,278	478,786	57,850	611,797
Total, New York City	3,605,841	289,365,719	13,936,196	2,248,024	274,035,846	14,695,576	1,357,817	15,329,873
Albany	143,270	7,710,613	329,294	103,859	7,314,305	345,115	39,411	396,307
Allegany	18,520	655,145	19,310	11,732	582,877	21,941	6,788	72,268
Broome	90,959	3,795,060	132,684	61,087	3,462,976	149,301	29,872	332,084
Cattaraugus	34,375	1,232,082	37,666	21,936	1,096,695	42,744	12,439	135,387
Cayuga	34,924	1,376,963	45,432	23,760	1,248,579	50,543	11,164	128,384
Chautauqua	57,647	2,096,407	64,396	36,464	1,864,486	72,925	21,183	231,921
Chemung	38,654	1,595,259	57,216	24,901	1,455,505	62,551	13,753	139,754
Chenango	22,320	789,396	24,144	14,320	707,298	27,407	8,000	82,099
Clinton	35,285	1,441,561	50,578	24,260	1,324,939	54,859	11,025	116,623
Columbia	28,526	1,594,839	59,717	19,774	1,389,710	62,485	8,752	205,130
Cortland	20,327	803,264	26,299	13,746	730,526	29,720	6,581	72,738
Delaware	20,235	772,863	26,484	12,625	702,665	29,042	7,610	70,197
Dutchess	129,787	8,201,092	350,035	96,544	7,845,431	365,167	33,243	355,661
Erie	423,165	19,842,782	796,608	290,109	18,582,477	847,676	133,056	1,260,305
Essex	17,022	746,751	25,388	11,200	691,030	27,390	5,822	55,721
Franklin	19,757	699,909	21,551	12,486	627,963	24,812	7,271	71,946
Fulton	24,606	931,808	31,089	16,159	845,024	34,531	8,447	86,783
Genesee	27,817	1,060,455	35,488	19,003	976,503	38,688	8,814	83,952
Greene	21,372	906,592	34,085	14,510	844,956	36,001	6,862	61,637
Hamilton	2,574	95,175	3,156	1,663	86,797	3,368	911	8,379
Herkimer	27,597	976,049	29,743	18,106	876,757	33,599	9,491	99,292
Jefferson	40,888	1,534,122	49,248	26,666	1,376,211	55,397	14,222	157,910
Lewis	11,030	403,916	11,785	7,289	358,745	13,557	3,741	45,171
Livingston	27,573	1,164,373	38,789	19,043	1,044,288	42,698	8,530	120,084
Madison	29,734	1,329,352	47,271	20,690	1,217,819	51,763	9,044	111,533
Monroe	343,969	17,822,417	734,899	238,675	16,727,404	778,252	105,294	1,095,012
Montgomery	23,312	828,133	25,132	15,058	740,053	29,218	8,254	88,080
Nassau	655,843	66,662,897	3,347,808	485,010	64,604,466	3,416,270	170,833	2,058,431
Niagara	100,491	4,003,107	143,841	68,266	3,709,075	154,809	32,225	294,032
Oneida	103,235	4,104,255	144,372	68,256	3,754,340	159,098	34,979	349,915
Onondaga	209,997	10,593,888	409,704	146,615	9,766,923	446,057	63,382	826,965
Ontario	48,665	2,384,272	94,622	34,375	2,234,546	99,786	14,290	149,726
Orange	159,014	9,150,678	337,915	113,522	8,600,628	357,582	45,492	550,050

Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2007 (Cont'd)

(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Orleans	18,134	639,339	19,610	11,717	572,938	22,190	6,417	66,401
Oswego	51,351	1,987,496	66,870	34,392	1,816,148	73,397	16,959	171,348
Otsego	26,195	1,058,450	37,951	17,286	969,935	41,101	8,909	88,515
Putnam	46,209	3,920,683	178,188	35,918	3,808,706	180,202	10,291	111,976
Rensselaer	72,446	3,319,972	126,265	51,863	3,102,176	134,016	20,583	217,796
Rockland	132,396	10,102,545	413,079	94,124	9,605,592	428,122	38,272	496,952
St. Lawrence	42,262	1,554,778	50,459	27,078	1,405,807	56,600	15,184	148,971
Saratoga	102,303	5,823,746	253,631	77,070	5,587,642	260,961	25,233	236,104
Schenectady	72,791	3,441,691	136,046	51,047	3,216,755	144,647	21,744	224,936
Schoharie	13,840	536,408	18,079	9,254	492,518	19,669	4,586	43,890
Schuyler	8,229	297,549	9,274	5,413	267,949	10,396	2,816	29,600
Seneca	14,923	546,569	17,066	9,713	489,091	19,258	5,210	57,478
Steuben	42,781	1,850,799	67,952	27,393	1,695,167	74,199	15,388	155,632
Suffolk	702,670	53,073,519	2,466,473	515,898	50,936,487	2,525,433	186,772	2,137,032
Sullivan	32,795	1,404,746	47,537	21,441	1,277,206	52,483	11,354	127,540
Tioga	22,818	956,451	32,558	15,405	868,153	35,076	7,413	88,298
Tompkins	37,304	2,017,698	86,700	27,657	1,920,442	89,935	9,647	97,256
Ulster	81,854	4,056,316	162,124	57,629	3,819,874	169,748	24,225	236,442
Warren	32,449	1,500,209	59,506	22,334	1,401,047	62,521	10,115	99,162
Washington	27,159	1,077,481	35,389	17,954	979,932	39,038	9,205	97,549
Wayne	43,069	1,751,986	59,559	29,810	1,604,385	64,925	13,259	147,601
Westchester	441,370	68,431,829	3,646,043	325,658	66,947,310	3,706,560	115,712	1,484,519
Wyoming	17,725	688,190	22,153	12,281	626,696	24,747	5,444	61,494
Yates	10,578	389,435	11,734	6,585	340,591	13,444	3,993	48,844
Total, Counties Outside of New York City	5,086,141	347,733,360	15,609,996	3,596,629	331,144,547	16,213,022	1,489,512	16,588,813
NYS Unclassified +	732	39,027	1,796	456	37,062	1,847	276	1,966
Residence Unknown ++	8,278	1,623,218	90,271	5,985	1,599,187	90,894	2,293	24,031
Grand Total	8,700,992	\$638,761,324	\$29,638,258	5,851,094	\$606,816,642	\$31,001,340	2,849,898	\$31,944,682

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

** Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007

(Dollar Data in Thousands)

Bronx	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	77,085	\$129,340	\$126,125	\$0	\$3,299	\$133	-\$6,609
	\$ 5,000 -	9,999	71,122	546,912	508,752	4,867	33,297	1,332	-36,666
	10,000 -	19,999	116,609	1,696,003	1,130,775	97,356	467,873	18,922	-84,888
	20,000 -	29,999	81,015	2,014,770	841,039	77,612	1,096,119	47,900	-12,689
	30,000 -	39,999	73,612	2,562,205	800,732	64,276	1,697,197	83,603	51,621
	40,000 -	49,999	47,898	2,133,774	567,454	40,569	1,525,751	80,584	65,430
	50,000 -	59,999	27,876	1,521,706	358,776	23,913	1,139,019	63,219	55,372
	60,000 -	74,999	25,557	1,708,708	363,824	22,189	1,322,694	76,355	70,438
	75,000 -	99,999	20,898	1,788,917	340,211	18,791	1,429,915	85,439	80,435
	100,000 -	199,999	14,951	1,919,922	305,846	14,920	1,599,156	104,541	99,924
	200,000 -	249,999	958	212,085	23,471	942	187,661	12,855	12,349
	250,000 -	499,999	1,011	335,543	26,080	894	308,569	21,137	19,900
	500,000 -	and over	441	815,014	27,130	491	787,402	53,937	50,257
	Total		559,033	\$17,384,899	\$5,420,215	\$366,820	\$11,597,952	\$649,955	\$364,874

Kings	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	139,245	\$248,658	\$241,818	\$1	\$7,156	\$287	-\$10,871
	\$ 5,000 -	9,999	115,947	878,029	807,905	2,485	67,643	2,706	-41,489
	10,000 -	19,999	190,008	2,789,800	1,901,180	112,978	775,630	31,460	-101,255
	20,000 -	29,999	139,893	3,469,989	1,507,568	117,406	1,845,007	81,200	2,513
	30,000 -	39,999	115,457	4,011,136	1,302,828	91,198	2,617,128	128,608	89,689
	40,000 -	49,999	83,626	3,738,998	1,003,646	60,936	2,674,414	141,903	121,874
	50,000 -	59,999	57,733	3,155,898	746,182	41,621	2,368,095	131,837	119,275
	60,000 -	74,999	58,223	3,898,557	829,508	43,576	3,025,483	174,883	163,359
	75,000 -	99,999	53,082	4,557,048	869,263	43,392	3,644,394	218,012	205,882
	100,000 -	199,999	51,219	6,819,264	1,059,594	47,508	5,712,104	376,384	360,113
	200,000 -	249,999	5,826	1,292,728	146,108	5,631	1,141,007	78,158	74,899
	250,000 -	499,999	8,004	2,697,496	240,269	8,531	2,448,708	167,735	159,403
	500,000 -	and over	4,155	6,766,464	360,567	5,687	6,400,073	438,404	393,701
	Total		1,022,418	\$44,324,065	\$11,016,435	\$580,949	\$32,726,840	\$1,971,576	\$1,537,094

Manhattan (New York)	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	100,166	\$157,366	\$152,815	\$6	\$4,643	\$187	-\$45,205
	\$ 5,000 -	9,999	71,229	537,655	487,362	2,736	47,563	1,903	-21,675
	10,000 -	19,999	110,069	1,616,458	1,026,893	57,076	532,494	21,660	-42,656
	20,000 -	29,999	81,516	2,026,096	820,445	48,016	1,157,635	52,073	14,618
	30,000 -	39,999	74,460	2,598,070	771,551	37,347	1,789,156	91,098	72,270
	40,000 -	49,999	62,461	2,796,311	669,693	25,577	2,101,041	115,570	105,044
	50,000 -	59,999	47,288	2,589,674	534,587	16,262	2,038,825	117,652	110,739
	60,000 -	74,999	52,504	3,525,484	637,466	15,839	2,872,179	171,852	164,168
	75,000 -	99,999	59,145	5,109,481	816,935	16,306	4,276,241	263,968	253,054
	100,000 -	199,999	93,666	13,093,747	1,581,855	27,328	11,484,560	769,117	738,187
	200,000 -	249,999	19,793	4,414,570	402,169	6,786	4,005,599	274,381	262,686
	250,000 -	499,999	39,161	13,499,041	988,079	17,133	12,493,833	855,822	814,201
	500,000 -	and over	38,222	124,786,932	4,171,358	29,429	119,845,437	8,209,399	7,782,484
	Total		849,680	\$176,750,886	\$13,061,206	\$299,841	\$162,649,206	\$10,944,681	\$10,207,916

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Queens	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	140,616	\$267,639	\$260,290	\$3	\$7,724	\$314	-\$9,585
	\$ 5,000 -	9,999	105,691	792,132	719,119	1,314	71,703	2,869	-24,737
	10,000 -	19,999	164,477	2,429,354	1,655,998	78,677	694,678	28,203	-59,189
	20,000 -	29,999	123,966	3,073,843	1,410,110	90,405	1,573,325	69,386	12,612
	30,000 -	39,999	104,447	3,634,225	1,266,744	73,445	2,294,036	112,095	83,682
	40,000 -	49,999	82,098	3,672,721	1,061,542	56,170	2,555,008	134,193	117,681
	50,000 -	59,999	59,104	3,234,057	826,139	40,683	2,367,235	130,257	119,003
	60,000 -	74,999	62,730	4,203,832	955,973	46,321	3,201,538	183,232	171,776
	75,000 -	99,999	61,120	5,256,806	1,057,343	50,153	4,149,320	246,226	233,285
	100,000 -	199,999	59,210	7,783,179	1,237,690	56,911	6,488,533	425,763	409,649
	200,000 -	249,999	4,984	1,104,354	116,836	4,881	982,620	67,309	65,041
	250,000 -	499,999	5,426	1,788,530	131,202	5,205	1,652,122	113,170	108,455
	500,000 -	and over	1,815	2,260,122	85,440	1,623	2,173,059	148,854	140,314
	Total		975,684	\$39,500,794	\$10,784,426	\$505,791	\$28,210,900	\$1,661,870	\$1,367,986

Richmond	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	27,740	\$49,374	\$46,809	\$1	\$2,590	\$104	-\$1,381
	\$ 5,000 -	9,999	16,943	125,606	105,408	164	20,034	802	-2,592
	10,000 -	19,999	24,500	359,315	236,286	9,287	113,742	4,637	-5,786
	20,000 -	29,999	19,267	479,609	218,116	11,593	249,895	11,155	3,252
	30,000 -	39,999	17,863	622,675	218,901	11,081	392,693	19,391	14,612
	40,000 -	49,999	15,016	674,205	200,800	9,307	464,098	24,489	21,118
	50,000 -	59,999	12,770	699,701	189,597	8,477	501,627	27,567	24,400
	60,000 -	74,999	15,872	1,068,223	267,030	12,568	788,625	44,716	40,355
	75,000 -	99,999	19,196	1,661,555	376,687	19,004	1,265,864	74,148	67,169
	100,000 -	199,999	24,475	3,259,960	590,212	28,905	2,640,840	173,172	159,201
	200,000 -	249,999	2,168	479,779	56,794	2,473	420,512	28,805	26,451
	250,000 -	499,999	2,288	759,406	63,800	2,552	693,054	47,474	42,613
	500,000 -	and over	928	1,165,668	31,255	1,102	1,133,311	77,631	68,914
	Total		199,026	\$11,405,075	\$2,601,696	\$116,514	\$8,686,885	\$534,091	\$458,325

Total New York City	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	484,852	\$852,377	\$827,857	\$12	\$25,412	\$1,024	-\$73,651
	\$ 5,000 -	9,999	380,932	2,880,334	2,628,545	11,566	240,241	9,611	-127,159
	10,000 -	19,999	605,663	8,890,930	5,951,132	355,374	2,584,416	104,881	-293,774
	20,000 -	29,999	445,657	11,064,306	4,797,277	345,032	5,921,981	261,714	20,306
	30,000 -	39,999	385,839	13,428,311	4,360,756	277,347	8,790,209	434,795	311,874
	40,000 -	49,999	291,099	13,016,009	3,503,135	192,559	9,320,311	496,740	431,148
	50,000 -	59,999	204,771	11,201,036	2,655,281	130,956	8,414,800	470,532	428,790
	60,000 -	74,999	214,886	14,404,804	3,053,801	140,493	11,210,519	651,038	610,096
	75,000 -	99,999	213,441	18,373,807	3,460,438	147,647	14,765,734	887,793	839,825
	100,000 -	199,999	243,521	32,876,073	4,775,197	175,571	27,925,194	1,848,977	1,767,074
	200,000 -	249,999	33,729	7,503,515	745,378	20,713	6,737,399	461,507	441,427
	250,000 -	499,999	55,890	19,080,016	1,449,431	34,315	17,596,285	1,205,337	1,144,571
	500,000 -	and over	45,561	135,794,201	4,675,750	38,332	130,339,282	8,928,225	8,435,670
	Total		3,605,841	\$289,365,719	\$42,883,978	\$1,869,915	\$243,871,783	\$15,762,173	\$13,936,196

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Albany	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	19,817	\$40,123	\$37,754	\$0	\$2,371	\$95	-\$1,305
	\$ 5,000 -	9,999	13,307	98,122	80,677	167	17,278	691	-1,749
	10,000 -	19,999	19,545	289,371	174,317	6,249	108,805	4,446	-2,471
	20,000 -	29,999	17,565	437,506	172,533	8,349	256,625	11,637	5,774
	30,000 -	39,999	14,717	511,882	152,609	6,526	352,746	17,831	15,178
	40,000 -	49,999	11,326	506,783	128,614	5,309	372,859	19,995	18,294
	50,000 -	59,999	8,525	466,632	107,934	4,989	353,709	19,487	18,042
	60,000 -	74,999	9,734	654,315	139,901	6,886	507,528	28,689	26,698
	75,000 -	99,999	11,458	992,482	190,486	10,614	791,382	46,173	42,781
	100,000 -	199,999	13,479	1,774,291	273,850	15,173	1,485,273	97,100	93,468
	200,000 -	249,999	1,283	284,547	31,009	1,485	252,054	17,266	16,461
	250,000 -	499,999	1,705	573,335	44,068	2,096	527,171	36,111	34,700
	500,000 -	and over	809	1,081,225	36,129	943	1,044,153	71,524	63,423
	Total		143,270	\$7,710,613	\$1,569,880	\$68,785	\$6,071,954	\$371,046	\$329,294

Allegany	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,122	\$5,988	\$5,665	\$0	\$340	\$14	-\$230
	\$ 5,000 -	9,999	1,915	14,155	11,918	31	2,207	88	-307
	10,000 -	19,999	3,231	47,732	31,542	1,260	14,930	607	-793
	20,000 -	29,999	2,342	57,941	25,622	1,596	30,723	1,363	434
	30,000 -	39,999	1,941	67,346	22,717	1,485	43,142	2,062	1,491
	40,000 -	49,999	1,456	65,168	18,781	1,251	45,136	2,248	1,833
	50,000 -	59,999	1,222	67,053	16,997	1,186	48,870	2,524	2,121
	60,000 -	74,999	1,330	89,082	19,781	1,482	67,819	3,674	3,157
	75,000 -	99,999	1,170	100,205	18,132	1,457	80,616	4,637	4,113
	100,000 -	199,999	691	87,323	12,044	776	74,503	4,816	4,420
	200,000 -	249,999	32	7,088	581	28	6,479	444	397
	250,000 -	499,999	53	16,962	1,103	52	15,807	1,083	1,049
	500,000 -	and over	15	29,102	739	14	28,348	1,942	1,624
	Total		18,520	\$655,145	\$185,623	\$10,618	\$458,920	\$25,501	\$19,310

Broome	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	14,728	\$29,082	\$27,524	\$0	\$1,623	\$65	-\$833
	\$ 5,000 -	9,999	9,763	72,111	60,442	80	11,589	464	-1,358
	10,000 -	19,999	15,426	228,963	142,221	4,959	81,784	3,331	-2,034
	20,000 -	29,999	12,069	298,463	123,250	6,172	169,041	7,582	3,646
	30,000 -	39,999	8,453	294,254	93,112	4,745	196,397	9,652	7,958
	40,000 -	49,999	6,563	293,857	79,390	4,230	210,237	10,818	9,575
	50,000 -	59,999	5,126	280,831	67,434	3,830	209,567	11,145	9,984
	60,000 -	74,999	5,861	392,688	84,542	4,978	303,168	16,733	15,348
	75,000 -	99,999	5,807	501,462	90,714	6,000	404,748	23,477	21,666
	100,000 -	199,999	5,793	755,460	106,001	6,627	642,831	41,932	40,092
	200,000 -	249,999	477	105,872	10,088	508	95,277	6,526	6,335
	250,000 -	499,999	604	203,268	14,006	640	188,622	12,921	12,189
	500,000 -	and over	289	338,749	8,656	282	329,811	22,592	10,117
	Total		90,959	\$3,795,060	\$907,381	\$43,051	\$2,844,692	\$167,237	\$132,684

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Cattaraugus	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,765	\$10,525	\$9,949	\$0	\$576	\$23	-\$556
	\$ 5,000 -	9,999	3,775	27,808	23,459	60	4,290	172	-607
	10,000 -	19,999	6,133	91,106	57,787	2,278	31,040	1,263	-1,197
	20,000 -	29,999	4,630	114,234	48,446	2,713	63,075	2,814	1,128
	30,000 -	39,999	3,558	123,747	40,442	2,385	80,920	3,917	2,937
	40,000 -	49,999	2,543	113,645	32,379	1,907	79,359	3,983	3,335
	50,000 -	59,999	2,084	114,438	28,652	1,853	83,933	4,352	3,691
	60,000 -	74,999	2,305	154,450	34,357	2,228	117,866	6,393	5,470
	75,000 -	99,999	1,996	170,877	31,092	2,122	137,663	7,921	7,081
	100,000 -	199,999	1,300	163,899	23,752	1,437	138,710	8,963	8,168
	200,000 -	249,999	104	23,000	2,224	101	20,674	1,416	1,165
	250,000 -	499,999	127	43,049	3,318	149	39,582	2,711	2,367
	500,000 -	and over	55	81,304	2,267	45	78,992	5,411	4,684
		Total	34,375	\$1,232,082	\$338,123	\$17,277	\$876,681	\$49,338	\$37,666

Cayuga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,231	\$10,687	\$10,018	\$0	\$670	\$27	-\$436
	\$ 5,000 -	9,999	3,743	27,746	23,072	39	4,635	185	-538
	10,000 -	19,999	5,726	85,200	53,548	2,004	29,648	1,208	-944
	20,000 -	29,999	4,646	115,214	47,636	2,480	65,098	2,919	1,326
	30,000 -	39,999	3,472	120,795	38,435	2,153	80,207	3,921	3,105
	40,000 -	49,999	2,703	121,159	33,389	1,923	85,847	4,387	3,671
	50,000 -	59,999	2,128	116,626	28,554	1,753	86,319	4,562	3,931
	60,000 -	74,999	2,475	166,386	36,155	2,401	127,830	6,997	6,201
	75,000 -	99,999	2,608	224,835	41,881	2,841	180,113	10,375	9,416
	100,000 -	199,999	1,879	236,151	35,176	2,193	198,782	12,829	11,682
	200,000 -	249,999	98	21,764	2,207	103	19,454	1,333	1,081
	250,000 -	499,999	145	48,731	3,229	137	45,365	3,107	2,762
	500,000 -	and over	70	81,670	2,626	74	78,970	5,409	4,175
		Total	34,924	\$1,376,963	\$355,925	\$18,102	\$1,002,937	\$57,258	\$45,432

Chautauqua	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	9,695	\$19,495	\$18,462	\$0	\$1,083	\$44	-\$775
	\$ 5,000 -	9,999	6,518	48,115	40,418	64	7,633	305	-1,043
	10,000 -	19,999	10,401	154,270	98,714	4,025	51,532	2,098	-2,241
	20,000 -	29,999	7,605	188,080	80,805	4,586	102,690	4,572	1,670
	30,000 -	39,999	5,722	199,155	65,786	3,908	129,461	6,257	4,670
	40,000 -	49,999	4,354	195,175	55,354	3,421	136,400	6,857	5,600
	50,000 -	59,999	3,354	183,488	46,367	3,059	134,061	6,933	5,752
	60,000 -	74,999	3,633	243,351	53,983	3,389	185,979	10,102	8,696
	75,000 -	99,999	3,447	295,347	54,322	3,636	237,389	13,669	12,008
	100,000 -	199,999	2,367	302,941	44,829	2,531	255,581	16,565	15,162
	200,000 -	249,999	188	41,498	4,354	191	36,953	2,531	2,367
	250,000 -	499,999	253	86,365	6,405	276	79,684	5,458	4,856
	500,000 -	and over	110	139,126	7,169	104	131,853	9,032	7,675
		Total	57,647	\$2,096,407	\$576,968	\$29,190	\$1,490,299	\$84,422	\$64,396

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Chemung	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	6,571	\$12,675	\$12,030	\$0	\$643	\$26	-\$399	
	\$ 5,000 -	9,999	4,148	30,555	26,084	69	4,402	176	-733	
	10,000 -	19,999	6,547	97,047	61,730	2,530	32,768	1,334	-1,342	
	20,000 -	29,999	4,859	119,878	50,723	2,856	66,299	2,956	1,099	
	30,000 -	39,999	3,518	122,280	39,515	2,043	80,721	3,940	3,156	
	40,000 -	49,999	2,706	121,375	32,856	1,813	86,706	4,461	3,857	
	50,000 -	59,999	2,286	125,088	30,442	1,899	92,747	4,893	4,289	
	60,000 -	74,999	2,498	167,535	36,248	2,258	129,029	7,074	6,311	
	75,000 -	99,999	2,650	228,061	42,001	2,791	183,269	10,577	9,636	
	100,000 -	199,999	2,184	281,573	40,464	2,562	238,546	15,496	14,443	
	200,000 -	249,999	226	50,139	5,320	233	44,586	3,054	2,852	
	250,000 -	499,999	318	106,765	7,715	372	98,678	6,759	6,214	
	500,000 -	and over	143	132,289	4,447	140	127,702	8,748	7,832	
			Total	38,654	\$1,595,259	\$389,576	\$19,566	\$1,186,097	\$69,494	\$57,216

Chenango	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	3,650	\$6,936	\$6,528	\$0	\$409	\$16	-\$297	
	\$ 5,000 -	9,999	2,412	17,916	15,410	41	2,465	99	-424	
	10,000 -	19,999	3,817	56,674	36,615	1,466	18,594	756	-907	
	20,000 -	29,999	3,063	75,594	32,832	1,969	40,792	1,807	598	
	30,000 -	39,999	2,288	79,792	26,109	1,540	52,143	2,526	1,890	
	40,000 -	49,999	1,820	81,349	22,455	1,493	57,401	2,906	2,407	
	50,000 -	59,999	1,322	72,342	18,159	1,210	52,974	2,737	2,347	
	60,000 -	74,999	1,486	99,695	22,119	1,527	76,049	4,128	3,653	
	75,000 -	99,999	1,376	118,316	21,483	1,531	95,302	5,487	5,020	
	100,000 -	199,999	922	116,341	16,244	1,041	99,056	6,403	6,058	
	200,000 -	249,999	48	10,643	1,007	43	9,593	657	626	
	250,000 -	499,999	85	27,609	2,375	93	25,141	1,722	1,657	
	500,000 -	and over	31	26,189	759	19	25,411	1,741	1,518	
			Total	22,320	\$789,396	\$222,094	\$11,973	\$555,330	\$30,985	\$24,144

Clinton	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	5,458	\$10,459	\$9,870	\$1	\$640	\$26	-\$413	
	\$ 5,000 -	9,999	3,605	26,733	22,385	33	4,315	173	-441	
	10,000 -	19,999	5,867	86,980	53,517	1,780	31,683	1,291	-635	
	20,000 -	29,999	4,571	113,120	47,079	2,325	63,716	2,854	1,397	
	30,000 -	39,999	3,363	116,681	37,700	1,894	77,087	3,764	3,062	
	40,000 -	49,999	2,626	117,883	32,233	1,685	83,966	4,315	3,771	
	50,000 -	59,999	2,197	120,482	29,429	1,649	89,404	4,738	4,220	
	60,000 -	74,999	2,483	166,718	36,113	2,253	128,352	7,059	6,339	
	75,000 -	99,999	2,574	222,429	41,003	2,828	178,598	10,302	9,350	
	100,000 -	199,999	2,149	273,262	39,410	2,400	231,445	14,987	14,002	
	200,000 -	249,999	151	33,296	3,370	142	29,785	2,040	1,892	
	250,000 -	499,999	186	61,636	4,891	211	56,534	3,873	3,631	
	500,000 -	and over	55	91,882	6,115	59	85,709	5,871	4,403	
			Total	35,285	\$1,441,561	\$363,115	\$17,259	\$1,061,233	\$61,292	\$50,578

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Columbia	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions		Income	Credits	Liability**
	Under	\$ 5,000	4,161	\$8,025	\$7,556	\$0	\$512	\$21	-\$272	
	\$ 5,000 -	9,999	2,755	20,307	16,978	18	3,307	132	-313	
	10,000 -	19,999	4,103	60,963	38,527	1,227	21,209	865	-528	
	20,000 -	29,999	3,635	90,351	38,412	1,811	50,128	2,246	1,049	
	30,000 -	39,999	2,840	98,775	33,177	1,505	64,092	3,137	2,488	
	40,000 -	49,999	2,144	95,992	27,525	1,388	67,079	3,456	2,870	
	50,000 -	59,999	1,792	98,223	25,248	1,258	71,717	3,809	3,235	
	60,000 -	74,999	1,957	131,461	30,659	1,668	99,134	5,470	4,738	
	75,000 -	99,999	2,216	191,052	38,179	2,016	150,857	8,745	7,760	
	100,000 -	199,999	2,266	296,335	46,351	2,129	247,854	16,179	14,975	
	200,000 -	249,999	176	39,169	4,515	155	34,499	2,363	2,164	
	250,000 -	499,999	298	102,045	8,502	201	93,342	6,394	6,023	
	500,000 -	and over	183	362,142	11,282	97	350,763	24,027	15,529	
			Total	28,526	\$1,594,839	\$326,912	\$13,474	\$1,254,492	\$76,843	\$59,717

Cortland	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions		Income	Credits	Liability**
	Under	\$ 5,000	2,979	\$5,970	\$5,638	\$0	\$330	\$13	-\$613	
	\$ 5,000 -	9,999	1,996	14,679	12,327	38	2,313	93	-298	
	10,000 -	19,999	3,405	50,400	31,712	1,242	17,446	710	-716	
	20,000 -	29,999	2,796	69,264	28,907	1,668	38,690	1,731	682	
	30,000 -	39,999	2,128	74,083	24,210	1,379	48,494	2,361	1,823	
	40,000 -	49,999	1,582	70,803	19,321	1,097	50,385	2,580	2,254	
	50,000 -	59,999	1,247	68,078	16,910	1,004	50,164	2,621	2,295	
	60,000 -	74,999	1,402	94,016	20,726	1,388	71,902	3,922	3,451	
	75,000 -	99,999	1,449	125,024	23,312	1,587	100,125	5,763	5,231	
	100,000 -	199,999	1,153	147,249	21,146	1,352	124,752	8,087	7,621	
	200,000 -	249,999	71	15,847	1,657	68	14,122	967	665	
	250,000 -	499,999	90	29,559	2,110	104	27,345	1,873	1,634	
	500,000 -	and over	29	38,291	1,050	30	37,211	2,549	2,270	
			Total	20,327	\$803,264	\$209,026	\$10,958	\$583,278	\$33,269	\$26,299

Delaware	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions		Income	Credits	Liability**
	Under	\$ 5,000	3,741	\$6,861	\$6,576	\$0	\$304	\$12	-\$317	
	\$ 5,000 -	9,999	2,123	15,767	13,822	32	1,913	77	-361	
	10,000 -	19,999	3,366	49,762	33,137	1,138	15,487	630	-661	
	20,000 -	29,999	2,666	66,048	29,441	1,533	35,074	1,559	599	
	30,000 -	39,999	2,141	74,613	24,751	1,243	48,619	2,363	1,877	
	40,000 -	49,999	1,547	69,201	19,906	1,110	48,185	2,429	2,096	
	50,000 -	59,999	1,166	63,825	16,201	1,027	46,597	2,419	2,083	
	60,000 -	74,999	1,247	83,687	19,014	1,111	63,562	3,463	3,107	
	75,000 -	99,999	1,154	99,144	18,842	1,124	79,178	4,572	4,185	
	100,000 -	199,999	870	111,414	15,793	804	94,817	6,156	5,799	
	200,000 -	249,999	59	13,114	1,440	32	11,643	798	763	
	250,000 -	499,999	94	30,870	2,171	85	28,614	1,960	1,843	
	500,000 -	and over	61	88,556	1,822	42	86,692	5,938	5,469	
			Total	20,235	\$772,863	\$202,914	\$9,282	\$560,686	\$32,375	\$26,484

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Dutchess	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	17,721	\$34,884	\$32,436	\$0	\$2,462	\$99	-\$915
	\$ 5,000 -	9,999	10,916	80,231	63,881	97	16,253	650	-3,610
	10,000 -	19,999	15,602	230,694	142,679	4,030	83,984	3,437	-1,052
	20,000 -	29,999	13,115	326,369	141,496	6,051	178,813	8,066	3,979
	30,000 -	39,999	11,215	390,194	133,760	5,981	250,453	12,422	9,985
	40,000 -	49,999	9,110	408,421	120,544	5,317	282,560	14,843	12,989
	50,000 -	59,999	7,800	427,626	116,428	5,387	305,811	16,568	14,542
	60,000 -	74,999	9,586	645,541	164,273	8,161	473,107	26,415	23,640
	75,000 -	99,999	12,576	1,092,543	248,288	13,026	831,229	48,227	43,539
	100,000 -	199,999	17,808	2,371,502	430,752	22,009	1,918,732	125,634	117,581
	200,000 -	249,999	1,701	377,294	45,478	2,107	329,708	22,585	21,222
	250,000 -	499,999	1,905	630,475	52,847	2,125	575,504	39,422	37,441
	500,000 -	and over	732	1,185,317	44,815	709	1,139,792	78,076	70,694
		Total	129,787	\$8,201,092	\$1,737,679	\$75,001	\$6,388,409	\$396,444	\$350,035

Erie	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	68,303	\$131,824	\$124,361	\$1	\$7,592	\$304	-\$5,495
	\$ 5,000 -	9,999	44,949	332,390	271,239	380	60,770	2,431	-6,522
	10,000 -	19,999	66,180	975,915	590,825	21,777	363,313	14,838	-9,224
	20,000 -	29,999	52,097	1,291,836	517,946	26,574	747,316	33,709	16,123
	30,000 -	39,999	38,785	1,346,743	413,114	20,082	913,548	45,476	37,859
	40,000 -	49,999	29,269	1,310,482	343,941	17,998	948,542	49,609	44,347
	50,000 -	59,999	23,757	1,302,960	309,829	17,849	975,282	52,334	47,285
	60,000 -	74,999	28,065	1,885,328	405,973	25,605	1,453,693	80,550	73,831
	75,000 -	99,999	32,099	2,773,447	514,538	34,942	2,223,967	128,916	119,755
	100,000 -	199,999	31,261	4,067,522	599,581	38,195	3,429,747	223,471	214,674
	200,000 -	249,999	2,792	619,958	65,063	3,448	551,446	37,774	36,375
	250,000 -	499,999	3,691	1,246,504	94,717	4,572	1,147,213	78,584	74,292
	500,000 -	and over	1,917	2,557,873	73,317	2,292	2,482,269	170,035	153,308
		Total	423,165	\$19,842,782	\$4,324,445	\$213,713	\$15,304,699	\$918,031	\$796,608

Essex	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,925	\$5,545	\$5,237	\$0	\$308	\$12	-\$171
	\$ 5,000 -	9,999	1,766	13,075	11,173	18	1,884	75	-217
	10,000 -	19,999	2,750	40,981	26,041	763	14,177	578	-304
	20,000 -	29,999	2,301	56,893	24,656	1,262	30,975	1,381	582
	30,000 -	39,999	1,656	57,489	19,506	944	37,040	1,790	1,391
	40,000 -	49,999	1,300	58,095	16,796	843	40,455	2,048	1,721
	50,000 -	59,999	988	54,060	13,942	788	39,330	2,051	1,743
	60,000 -	74,999	1,117	74,988	16,642	1,022	57,324	3,129	2,748
	75,000 -	99,999	1,138	97,682	18,810	1,139	77,733	4,485	3,985
	100,000 -	199,999	855	108,946	16,547	860	91,538	5,940	5,475
	200,000 -	249,999	58	12,811	1,503	41	11,267	772	718
	250,000 -	499,999	114	37,989	3,480	101	34,408	2,357	2,215
	500,000 -	and over	54	128,198	2,904	44	125,249	8,580	5,502
		Total	17,022	\$746,751	\$177,236	\$7,825	\$561,690	\$33,197	\$25,388

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Franklin	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,438	\$6,042	\$5,739	\$0	\$303	\$12	-\$592
	\$ 5,000 -	9,999	1,986	14,707	12,457	21	2,229	89	-342
	10,000 -	19,999	3,461	51,745	33,586	1,425	16,734	680	-895
	20,000 -	29,999	2,656	65,731	28,096	1,630	36,006	1,603	582
	30,000 -	39,999	1,933	67,117	22,349	1,309	43,459	2,096	1,556
	40,000 -	49,999	1,615	72,418	19,830	1,246	51,342	2,608	2,222
	50,000 -	59,999	1,175	64,353	15,627	1,044	47,682	2,514	2,177
	60,000 -	74,999	1,285	86,152	18,857	1,256	66,039	3,610	3,230
	75,000 -	99,999	1,251	107,744	19,931	1,405	86,408	4,977	4,565
	100,000 -	199,999	820	101,520	15,182	917	85,421	5,492	5,160
	200,000 -	249,999	40	8,901	1,086	43	7,772	532	524
	250,000 -	499,999	72	23,885	1,845	56	21,984	1,506	1,419
	500,000 -	and over	25	29,593	847	25	28,722	1,967	1,945
		Total	19,757	\$699,909	\$195,432	\$10,377	\$494,100	\$27,686	\$21,551

Fulton	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,705	\$7,271	\$6,926	\$0	\$346	\$14	-\$407
	\$ 5,000 -	9,999	2,592	19,267	16,608	27	2,633	105	-449
	10,000 -	19,999	4,013	59,888	38,428	1,675	19,785	804	-907
	20,000 -	29,999	3,931	97,286	40,343	2,470	54,473	2,431	1,008
	30,000 -	39,999	2,660	92,287	29,859	1,629	60,799	2,959	2,394
	40,000 -	49,999	1,853	82,839	23,290	1,353	58,196	2,952	2,584
	50,000 -	59,999	1,438	79,006	19,610	1,244	58,152	3,044	2,682
	60,000 -	74,999	1,666	111,607	24,419	1,463	85,725	4,695	4,290
	75,000 -	99,999	1,477	126,966	23,673	1,515	101,778	5,874	5,472
	100,000 -	199,999	1,085	138,289	20,783	1,129	116,377	7,535	7,237
	200,000 -	249,999	67	14,862	1,385	53	13,424	920	890
	250,000 -	499,999	84	27,713	2,285	63	25,365	1,738	1,553
	500,000 -	and over	35	74,525	1,652	34	72,839	4,989	4,740
		Total	24,606	\$931,808	\$249,261	\$12,654	\$669,893	\$38,060	\$31,089

Genesee	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,539	\$8,802	\$8,262	\$0	\$540	\$22	-\$273
	\$ 5,000 -	9,999	2,871	21,093	17,037	50	4,006	160	-338
	10,000 -	19,999	4,477	66,807	41,031	1,343	24,433	996	-562
	20,000 -	29,999	3,528	87,363	36,320	1,738	49,305	2,214	1,076
	30,000 -	39,999	2,733	95,095	30,320	1,591	63,184	3,091	2,538
	40,000 -	49,999	2,085	93,319	26,358	1,592	65,369	3,301	2,802
	50,000 -	59,999	1,737	95,387	23,957	1,652	69,778	3,621	3,142
	60,000 -	74,999	2,079	139,440	31,323	2,070	106,047	5,763	5,134
	75,000 -	99,999	2,111	182,001	34,168	2,455	145,378	8,352	7,593
	100,000 -	199,999	1,435	179,788	26,263	1,720	151,805	9,790	9,200
	200,000 -	249,999	85	18,544	1,756	95	16,693	1,143	1,102
	250,000 -	499,999	88	29,273	2,079	79	27,115	1,857	1,681
	500,000 -	and over	49	43,543	1,638	49	41,857	2,867	2,393
		Total	27,817	\$1,060,455	\$280,511	\$14,434	\$765,510	\$43,178	\$35,488

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Greene	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,474	\$6,507	\$6,191	\$0	\$313	\$13	-\$178
	\$ 5,000 -	9,999	2,176	16,089	13,711	15	2,363	95	-291
	10,000 -	19,999	3,234	47,526	30,614	954	15,961	650	-342
	20,000 -	29,999	2,632	65,545	28,035	1,469	36,040	1,613	793
	30,000 -	39,999	2,173	75,762	24,618	1,238	49,906	2,450	2,054
	40,000 -	49,999	1,626	73,051	20,251	1,095	51,705	2,673	2,370
	50,000 -	59,999	1,319	72,376	18,555	1,066	52,755	2,791	2,471
	60,000 -	74,999	1,517	102,072	22,653	1,253	78,166	4,333	3,991
	75,000 -	99,999	1,606	138,276	26,505	1,673	110,098	6,381	5,894
	100,000 -	199,999	1,333	170,498	25,415	1,341	143,743	9,334	8,902
	200,000 -	249,999	92	20,493	2,494	103	17,896	1,226	1,193
	250,000 -	499,999	129	42,476	3,061	100	39,315	2,693	2,593
	500,000 -	and over	61	75,921	3,355	45	72,521	4,968	4,634
	Total		21,372	\$906,592	\$225,459	\$10,352	\$670,781	\$39,219	\$34,085

Hamilton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	438	\$781	\$737	\$0	\$44	\$2	-\$16
	\$ 5,000 -	9,999	292	2,140	1,823	2	316	13	-23
	10,000 -	19,999	404	5,943	4,155	103	1,685	68	-47
	20,000 -	29,999	356	8,845	4,014	161	4,669	209	107
	30,000 -	39,999	281	9,821	3,382	135	6,305	303	250
	40,000 -	49,999	197	8,744	2,640	121	5,983	295	259
	50,000 -	59,999	152	8,327	2,307	92	5,927	305	273
	60,000 -	74,999	168	11,285	2,641	123	8,520	464	421
	75,000 -	99,999	149	12,906	2,579	113	10,215	590	551
	100,000 -	199,999	101	13,023	2,054	81	10,888	710	666
	200,000 -	249,999	d/	d/	d/	d/	d/	d/	d/
	250,000 -	499,999	19	6,032	469	5	5,558	381	363
	500,000 -	and over	d/	d/	d/	d/	d/	d/	d/
	Total		2,574	\$95,175	\$27,176	\$952	\$67,048	\$3,813	\$3,156

Herkimer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,414	\$8,794	\$8,354	\$0	\$439	\$18	-\$358
	\$ 5,000 -	9,999	2,807	20,826	17,559	31	3,236	129	-407
	10,000 -	19,999	4,739	70,976	45,009	1,785	24,182	985	-1,017
	20,000 -	29,999	4,007	99,283	42,163	2,441	54,679	2,437	912
	30,000 -	39,999	2,978	103,361	33,412	1,929	68,020	3,305	2,643
	40,000 -	49,999	2,038	91,051	26,090	1,648	63,312	3,172	2,663
	50,000 -	59,999	1,689	92,677	23,634	1,512	67,531	3,492	2,990
	60,000 -	74,999	1,874	125,976	28,039	1,837	96,100	5,227	4,655
	75,000 -	99,999	1,749	149,888	28,649	1,952	119,287	6,843	6,255
	100,000 -	199,999	1,146	143,284	21,185	1,329	120,763	7,775	7,342
	200,000 -	249,999	54	11,932	1,204	52	10,676	731	690
	250,000 -	499,999	68	22,253	1,343	55	20,855	1,429	1,374
	500,000 -	and over	34	35,748	1,410	34	34,304	2,350	2,003
	Total		27,597	\$976,049	\$278,053	\$14,605	\$683,384	\$37,891	\$29,743

d/ Tax Law secrecy provisions prohibit disclosure.

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Jefferson	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,452	\$13,369	\$12,631	\$0	\$766	\$31	-\$600
	\$ 5,000 -	9,999	4,369	32,311	26,998	72	5,240	210	-677
	10,000 -	19,999	7,490	111,003	70,726	2,937	37,340	1,519	-1,584
	20,000 -	29,999	5,627	138,528	60,547	3,550	74,431	3,301	1,115
	30,000 -	39,999	3,844	133,437	45,010	2,659	85,768	4,108	3,147
	40,000 -	49,999	3,160	141,349	39,884	2,598	98,867	4,970	4,210
	50,000 -	59,999	2,504	137,434	33,928	2,163	101,344	5,285	4,617
	60,000 -	74,999	2,537	169,931	37,661	2,418	129,852	7,077	6,377
	75,000 -	99,999	2,521	216,987	40,004	2,734	174,249	10,028	9,155
	100,000 -	199,999	1,945	247,829	35,683	2,182	209,964	13,599	12,703
	200,000 -	249,999	147	32,609	3,598	165	28,846	1,976	1,886
	250,000 -	499,999	208	69,750	4,663	219	64,867	4,443	3,978
	500,000 -	and over	84	89,585	2,543	74	86,968	5,957	4,920
	Total		40,888	\$1,534,122	\$413,876	\$21,771	\$1,098,503	\$62,504	\$49,248

Lewis	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,682	\$3,287	\$3,099	\$0	\$188	\$8	-\$185
	\$ 5,000 -	9,999	1,085	7,930	6,606	24	1,300	52	-176
	10,000 -	19,999	1,828	27,182	17,683	601	8,898	362	-356
	20,000 -	29,999	1,469	36,317	16,135	913	19,269	857	276
	30,000 -	39,999	1,181	41,197	13,952	927	26,319	1,256	854
	40,000 -	49,999	987	44,262	12,873	879	30,510	1,514	1,205
	50,000 -	59,999	769	42,092	10,905	772	30,415	1,556	1,294
	60,000 -	74,999	844	56,474	12,756	846	42,872	2,322	2,037
	75,000 -	99,999	685	58,491	10,837	837	46,818	2,684	2,359
	100,000 -	199,999	432	55,107	7,517	546	47,044	3,046	2,651
	200,000 -	249,999	19	4,184	357	25	3,802	260	243
	250,000 -	499,999	35	11,490	813	42	10,635	728	711
	500,000 -	and over	14	15,904	344	9	15,552	1,065	873
	Total		11,030	\$403,916	\$113,875	\$6,421	\$283,621	\$15,711	\$11,785

Livingston	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,380	\$8,091	\$7,610	\$0	\$482	\$19	-\$374
	\$ 5,000 -	9,999	2,684	19,873	16,502	37	3,333	133	-332
	10,000 -	19,999	4,125	60,914	38,233	1,232	21,449	874	-562
	20,000 -	29,999	3,276	81,338	34,242	1,654	45,442	2,038	968
	30,000 -	39,999	2,626	91,419	29,639	1,557	60,223	2,946	2,338
	40,000 -	49,999	2,140	95,904	26,283	1,400	68,222	3,506	3,034
	50,000 -	59,999	1,796	98,264	24,403	1,502	72,359	3,800	3,288
	60,000 -	74,999	2,154	144,676	32,156	2,110	110,410	6,034	5,401
	75,000 -	99,999	2,308	199,244	36,874	2,595	159,776	9,198	8,339
	100,000 -	199,999	1,825	230,726	34,641	2,224	193,861	12,525	11,763
	200,000 -	249,999	104	22,811	2,165	135	20,511	1,405	872
	250,000 -	499,999	108	35,493	2,729	110	32,653	2,237	2,123
	500,000 -	and over	47	75,620	3,459	47	72,113	4,940	1,930
	Total		27,573	\$1,164,373	\$288,937	\$14,604	\$860,832	\$49,656	\$38,789

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Madison	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,466	\$9,047	\$8,463	\$0	\$591	\$24	-\$886
	\$ 5,000 -	9,999	2,796	20,507	16,876	52	3,578	143	-397
	10,000 -	19,999	4,437	66,532	41,509	1,538	23,485	958	-877
	20,000 -	29,999	3,998	99,015	41,479	2,224	55,312	2,476	1,059
	30,000 -	39,999	2,937	102,127	33,150	1,877	67,100	3,267	2,541
	40,000 -	49,999	2,236	100,483	28,324	1,628	70,532	3,583	3,068
	50,000 -	59,999	1,837	100,580	25,084	1,526	73,970	3,874	3,341
	60,000 -	74,999	2,116	141,895	32,187	2,158	107,550	5,860	5,220
	75,000 -	99,999	2,375	205,145	39,493	2,575	163,077	9,402	8,666
	100,000 -	199,999	2,023	260,220	39,241	2,480	218,499	14,186	13,281
	200,000 -	249,999	184	40,618	4,315	218	36,085	2,472	2,378
	250,000 -	499,999	226	75,819	6,973	249	68,597	4,699	4,308
	500,000 -	and over	103	107,364	3,431	113	103,820	7,112	5,571
	Total		29,734	\$1,329,352	\$320,525	\$16,638	\$992,195	\$58,054	\$47,271

Monroe	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	52,815	\$105,771	\$98,951	\$2	\$6,861	\$275	-\$3,796
	\$ 5,000 -	9,999	33,418	246,594	202,130	594	43,870	1,755	-5,395
	10,000 -	19,999	50,617	749,518	460,521	19,329	269,661	11,004	-9,512
	20,000 -	29,999	43,200	1,071,382	434,394	23,325	613,663	27,625	11,873
	30,000 -	39,999	32,227	1,120,689	350,460	16,953	753,276	37,492	30,813
	40,000 -	49,999	24,812	1,112,043	297,210	14,577	800,255	42,050	37,479
	50,000 -	59,999	19,122	1,047,726	257,027	13,451	777,248	41,811	37,865
	60,000 -	74,999	22,583	1,517,198	337,405	19,478	1,160,315	64,380	58,997
	75,000 -	99,999	26,723	2,314,232	447,937	27,983	1,838,312	106,575	98,840
	100,000 -	199,999	29,802	3,930,365	605,800	35,911	3,288,655	214,954	206,731
	200,000 -	249,999	2,992	664,743	72,928	3,588	588,230	40,293	39,149
	250,000 -	499,999	3,835	1,288,674	103,436	4,559	1,180,679	80,876	76,496
	500,000 -	and over	1,823	2,653,482	95,248	2,064	2,556,169	175,097	155,361
	Total		343,969	\$17,822,417	\$3,763,447	\$181,814	\$13,877,194	\$844,187	\$734,899

Montgomery	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,693	\$7,115	\$6,784	\$0	\$341	\$14	-\$505
	\$ 5,000 -	9,999	2,397	17,627	15,098	27	2,502	100	-501
	10,000 -	19,999	3,978	59,355	37,645	1,724	19,987	814	-1,056
	20,000 -	29,999	3,546	87,916	36,546	2,194	49,176	2,198	850
	30,000 -	39,999	2,588	89,748	28,230	1,564	59,954	2,945	2,351
	40,000 -	49,999	1,677	75,204	20,703	1,159	53,342	2,739	2,390
	50,000 -	59,999	1,307	71,461	17,639	1,065	52,758	2,775	2,420
	60,000 -	74,999	1,469	98,779	21,674	1,271	75,834	4,161	3,748
	75,000 -	99,999	1,441	124,134	23,201	1,427	99,506	5,750	5,315
	100,000 -	199,999	1,048	132,030	20,003	1,186	110,841	7,157	6,637
	200,000 -	249,999	68	14,945	1,428	71	13,447	921	801
	250,000 -	499,999	72	24,022	2,038	56	21,928	1,502	1,325
	500,000 -	and over	28	25,796	758	19	25,020	1,714	1,357
	Total		23,312	\$828,133	\$231,746	\$11,762	\$584,635	\$32,790	\$25,132

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Nassau	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	88,062	\$168,977	\$156,975	\$8	\$12,127	\$486	-\$7,590
	\$ 5,000 -	9,999	51,762	382,197	303,535	603	78,060	3,123	-4,158
	10,000 -	19,999	75,773	1,117,914	709,537	20,795	387,581	15,872	-8,902
	20,000 -	29,999	58,961	1,464,448	696,084	25,231	743,131	33,452	14,183
	30,000 -	39,999	51,877	1,808,329	699,379	25,002	1,083,948	53,848	42,883
	40,000 -	49,999	44,034	1,974,824	658,346	22,688	1,293,788	68,512	60,764
	50,000 -	59,999	36,862	2,019,170	616,113	21,603	1,381,454	75,848	69,363
	60,000 -	74,999	44,869	3,017,774	866,375	31,716	2,119,683	119,797	111,328
	75,000 -	99,999	56,826	4,933,423	1,309,891	52,364	3,571,164	208,298	195,068
	100,000 -	199,999	97,945	13,453,758	2,846,842	115,686	10,491,233	691,853	667,191
	200,000 -	249,999	14,198	3,156,436	455,748	17,949	2,682,721	183,764	178,395
	250,000 -	499,999	20,855	7,093,419	698,075	26,945	6,368,385	436,231	420,251
	500,000 -	and over	13,819	26,072,226	921,514	18,703	25,132,082	1,721,543	1,609,032
		Total	655,843	\$66,662,897	\$10,938,414	\$379,294	\$55,345,358	\$3,612,627	\$3,347,808

Niagara	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	16,381	\$31,452	\$29,810	\$0	\$1,673	\$67	-\$1,361
	\$ 5,000 -	9,999	10,710	79,515	64,583	112	14,820	593	-1,356
	10,000 -	19,999	16,614	245,154	149,285	5,219	90,651	3,699	-1,899
	20,000 -	29,999	12,870	318,722	130,859	6,553	181,310	8,142	3,931
	30,000 -	39,999	9,564	332,218	104,842	5,459	221,916	10,924	9,063
	40,000 -	49,999	7,038	315,288	85,825	4,720	224,743	11,537	10,153
	50,000 -	59,999	5,546	304,069	74,810	4,503	224,756	11,847	10,592
	60,000 -	74,999	6,622	444,863	97,536	6,365	340,962	18,683	16,985
	75,000 -	99,999	7,650	661,448	121,559	8,403	531,486	30,724	28,506
	100,000 -	199,999	6,607	838,326	122,505	8,065	707,757	45,835	44,140
	200,000 -	249,999	339	74,564	7,597	383	66,583	4,561	4,377
	250,000 -	499,999	391	129,399	9,486	421	119,492	8,185	7,674
	500,000 -	and over	159	228,089	5,374	162	222,553	15,245	13,035
		Total	100,491	\$4,003,107	\$1,004,072	\$50,365	\$2,948,702	\$170,040	\$143,841

Oneida	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	17,084	\$33,429	\$31,642	\$1	\$1,821	\$73	-\$1,681
	\$ 5,000 -	9,999	10,649	78,585	65,956	149	12,479	499	-1,641
	10,000 -	19,999	17,143	255,730	160,311	6,561	88,846	3,620	-3,282
	20,000 -	29,999	14,584	361,137	149,140	8,390	203,606	9,119	3,770
	30,000 -	39,999	10,452	362,357	114,582	6,276	241,498	11,848	9,541
	40,000 -	49,999	7,367	329,709	89,289	4,921	235,499	12,122	10,626
	50,000 -	59,999	5,753	315,131	76,318	4,654	234,159	12,381	10,956
	60,000 -	74,999	6,486	434,919	94,835	5,928	334,156	18,375	16,714
	75,000 -	99,999	6,639	573,022	106,036	7,113	459,873	26,575	24,452
	100,000 -	199,999	5,802	744,771	107,675	6,887	630,210	40,926	39,030
	200,000 -	249,999	446	98,570	9,485	500	88,586	6,068	5,819
	250,000 -	499,999	534	181,070	13,017	592	167,461	11,471	10,382
	500,000 -	and over	296	335,827	9,928	364	325,535	22,299	19,688
		Total	103,235	\$4,104,255	\$1,028,214	\$52,337	\$3,023,729	\$175,376	\$144,372

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Onondaga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	31,266	\$63,480	\$59,426	\$1	\$4,060	\$162	-\$4,036	
	\$	5,000 -	9,999	20,623	151,999	125,238	481	26,281	1,051	-3,432
		10,000 -	19,999	30,750	455,421	279,887	11,662	163,871	6,681	-5,736
		20,000 -	29,999	26,242	651,499	263,284	14,540	373,674	16,817	6,976
		30,000 -	39,999	19,874	690,155	214,279	11,236	464,640	23,090	18,827
		40,000 -	49,999	15,432	692,143	181,849	9,478	500,816	26,254	22,554
		50,000 -	59,999	11,970	655,446	158,275	8,914	488,257	26,249	23,444
		60,000 -	74,999	13,934	936,698	202,908	12,160	721,630	40,137	36,720
		75,000 -	99,999	16,715	1,447,452	272,704	17,918	1,156,830	67,142	62,142
		100,000 -	199,999	18,230	2,381,189	361,421	22,332	1,997,437	130,256	123,749
		200,000 -	249,999	1,626	360,759	38,338	1,924	320,492	21,953	20,609
		250,000 -	499,999	2,309	781,417	59,442	2,830	719,147	49,261	42,708
		500,000 -	and over	1,026	1,326,229	36,500	1,318	1,288,411	88,256	65,180
			Total	209,997	\$10,593,888	\$2,253,552	\$114,794	\$8,225,546	\$497,310	\$409,704

Ontario	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	7,439	\$14,755	\$13,750	\$0	\$1,009	\$40	-\$656	
	\$	5,000 -	9,999	4,686	34,543	28,130	41	6,372	255	-480
		10,000 -	19,999	7,311	108,455	67,500	2,055	38,899	1,588	-752
		20,000 -	29,999	5,811	144,656	60,486	2,706	81,464	3,661	1,869
		30,000 -	39,999	4,574	159,477	51,644	2,484	105,350	5,173	4,186
		40,000 -	49,999	3,559	159,367	44,722	2,327	112,318	5,746	4,976
		50,000 -	59,999	2,842	155,914	39,893	2,370	113,650	5,968	5,222
		60,000 -	74,999	3,458	232,612	52,777	3,284	176,551	9,653	8,625
		75,000 -	99,999	3,971	342,490	66,302	4,317	271,871	15,659	14,277
		100,000 -	199,999	3,950	513,980	80,035	4,914	429,031	27,933	26,539
		200,000 -	249,999	336	74,622	8,543	406	65,673	4,499	4,324
		250,000 -	499,999	498	164,284	12,621	600	151,063	10,348	9,944
		500,000 -	and over	230	279,119	10,201	234	268,684	18,405	16,547
			Total	48,665	\$2,384,272	\$536,602	\$25,739	\$1,821,936	\$108,927	\$94,622

Orange	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	20,807	\$41,672	\$38,790	\$0	\$2,895	\$116	-\$1,107	
	\$	5,000 -	9,999	13,609	100,635	81,274	162	19,199	768	-1,800
		10,000 -	19,999	21,462	314,683	203,615	8,104	102,964	4,205	-6,002
		20,000 -	29,999	16,903	420,056	185,369	11,550	223,136	9,963	2,518
		30,000 -	39,999	13,826	481,091	168,523	9,483	303,086	14,922	11,038
		40,000 -	49,999	11,374	509,492	156,207	8,186	345,099	18,000	15,026
		50,000 -	59,999	9,161	501,920	142,573	7,457	351,890	18,986	16,160
		60,000 -	74,999	11,645	784,034	212,037	11,155	560,852	31,156	26,869
		75,000 -	99,999	15,239	1,321,542	322,746	17,434	981,359	56,712	49,569
		100,000 -	199,999	20,775	2,766,619	549,122	27,523	2,189,975	143,263	125,903
		200,000 -	249,999	1,741	384,090	52,411	2,342	329,336	22,559	19,243
		250,000 -	499,999	1,786	591,891	53,291	2,424	536,180	36,728	30,632
		500,000 -	and over	686	932,955	31,461	856	900,639	61,694	49,866
			Total	159,014	\$9,150,678	\$2,197,418	\$106,675	\$6,846,608	\$419,072	\$337,915

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Orleans	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,070	\$5,768	\$5,445	\$0	\$325	\$13	-\$255
	\$	5,000 -	1,792	13,177	11,079	32	2,066	83	-256
		10,000 -	2,964	44,103	27,928	1,152	15,023	611	-600
		20,000 -	2,633	65,045	27,427	1,704	35,915	1,598	543
		30,000 -	1,806	62,603	20,968	1,356	40,280	1,938	1,425
		40,000 -	1,450	64,955	18,259	1,196	45,500	2,296	1,924
		50,000 -	1,092	59,726	15,032	1,049	43,645	2,259	1,944
		60,000 -	1,220	81,631	18,255	1,315	62,062	3,354	2,939
		75,000 -	1,251	107,080	19,860	1,387	85,832	4,939	4,464
		100,000 -	764	96,275	13,609	888	81,778	5,290	5,040
		200,000 -	44	9,742	917	76	8,748	599	584
		250,000 -	31	10,317	582	21	9,714	665	636
		500,000 -	17	18,917	692	13	18,212	1,248	1,223
		and over							
		Total	18,134	\$639,339	\$180,052	\$10,189	\$449,100	\$24,892	\$19,610

Oswego	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	7,863	\$15,527	\$14,644	\$0	\$894	\$36	-\$512
	\$	5,000 -	5,247	38,989	32,972	97	5,920	237	-926
		10,000 -	8,383	124,312	78,979	3,353	41,980	1,709	-1,695
		20,000 -	6,675	165,494	70,599	4,336	90,556	4,024	1,504
		30,000 -	5,191	180,706	59,346	3,744	117,616	5,679	4,464
		40,000 -	3,894	174,152	48,687	3,145	122,319	6,191	5,350
		50,000 -	3,053	167,481	41,608	2,653	123,220	6,451	5,724
		60,000 -	3,618	242,638	52,609	3,766	186,263	10,186	9,172
		75,000 -	3,882	335,074	61,224	4,216	269,635	15,569	14,433
		100,000 -	3,178	400,707	56,633	3,747	340,327	22,003	20,922
		200,000 -	166	36,529	3,622	147	32,760	2,244	2,115
		250,000 -	149	49,994	3,685	160	46,149	3,161	3,009
		500,000 -	52	55,894	2,627	39	53,228	3,646	3,310
		and over							
		Total	51,351	\$1,987,496	\$527,234	\$29,403	\$1,430,867	\$81,135	\$66,870

Otsego	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,362	\$8,389	\$7,914	\$0	\$485	\$19	-\$345
	\$	5,000 -	2,695	19,835	16,894	34	2,906	116	-347
		10,000 -	4,337	64,982	41,538	1,377	22,067	899	-672
		20,000 -	3,735	92,502	39,455	1,980	51,067	2,283	1,011
		30,000 -	2,658	92,175	30,646	1,560	59,969	2,905	2,308
		40,000 -	1,887	84,434	24,009	1,351	59,074	2,990	2,574
		50,000 -	1,459	79,735	20,169	1,200	58,366	3,051	2,657
		60,000 -	1,710	114,804	25,697	1,528	87,579	4,787	4,317
		75,000 -	1,685	145,312	27,096	1,691	116,525	6,727	6,217
		100,000 -	1,274	163,556	24,624	1,402	137,530	8,921	8,373
		200,000 -	132	29,185	3,112	158	25,915	1,775	1,728
		250,000 -	196	65,705	5,469	205	60,030	4,112	3,933
		500,000 -	65	97,839	3,442	48	94,349	6,463	6,199
		and over							
		Total	26,195	\$1,058,450	\$270,066	\$12,533	\$775,861	\$45,049	\$37,951

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)
(Dollar Data in Thousands)

Putnam	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,321	\$12,246	\$11,227	\$0	\$1,017	\$41	-\$255
	\$ 5,000 -	9,999	3,508	25,449	19,288	12	6,149	246	-65
	10,000 -	19,999	4,350	64,229	39,759	670	23,800	977	115
	20,000 -	29,999	3,580	89,248	41,709	1,171	46,368	2,105	1,263
	30,000 -	39,999	3,250	113,489	42,626	1,457	69,406	3,463	2,780
	40,000 -	49,999	3,065	137,505	44,889	1,542	91,074	4,792	4,060
	50,000 -	59,999	2,709	148,475	44,682	1,707	102,086	5,567	4,772
	60,000 -	74,999	3,436	231,024	66,290	2,600	162,134	9,050	7,877
	75,000 -	99,999	4,829	422,019	107,937	4,921	309,161	17,930	15,918
	100,000 -	199,999	8,649	1,186,887	243,882	10,935	932,070	61,409	56,215
	200,000 -	249,999	981	217,033	30,230	1,295	185,508	12,707	11,696
	250,000 -	499,999	1,122	374,803	35,220	1,435	338,145	23,163	21,129
	500,000 -	and over	409	898,276	48,594	472	849,222	58,172	52,683
		Total	46,209	\$3,920,683	\$776,333	\$28,217	\$3,116,140	\$199,620	\$178,188

Rensselaer	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	10,226	\$20,510	\$19,312	\$0	\$1,214	\$49	-\$559
	\$ 5,000 -	9,999	6,869	50,678	41,913	111	8,654	346	-916
	10,000 -	19,999	9,916	147,531	89,968	3,179	54,384	2,223	-1,344
	20,000 -	29,999	9,033	225,187	90,257	4,313	130,617	5,907	2,846
	30,000 -	39,999	7,580	263,655	81,099	3,869	178,687	8,915	7,294
	40,000 -	49,999	5,784	258,947	67,807	3,277	187,863	9,904	8,733
	50,000 -	59,999	4,427	242,683	58,122	2,950	181,610	9,842	8,839
	60,000 -	74,999	5,184	348,722	76,925	4,048	267,751	14,910	13,499
	75,000 -	99,999	6,190	535,749	102,278	6,040	427,431	24,779	22,685
	100,000 -	199,999	6,190	799,282	121,015	7,047	671,221	43,650	41,337
	200,000 -	249,999	428	94,731	10,033	451	84,247	5,771	5,523
	250,000 -	499,999	450	148,269	11,094	482	136,692	9,363	8,327
	500,000 -	and over	169	184,031	6,899	189	176,943	12,121	10,002
		Total	72,446	\$3,319,972	\$776,721	\$35,957	\$2,507,313	\$147,780	\$126,265

Rockland	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	17,758	\$34,602	\$32,118	\$4	\$2,555	\$104	-\$582
	\$ 5,000 -	9,999	10,757	79,599	64,102	89	15,409	617	-1,356
	10,000 -	19,999	17,209	252,137	169,784	5,594	76,759	3,141	-5,491
	20,000 -	29,999	12,579	312,095	144,562	7,946	159,586	7,152	1,991
	30,000 -	39,999	10,333	360,288	133,303	6,444	220,541	10,918	7,993
	40,000 -	49,999	8,684	389,158	124,387	5,431	259,340	13,690	11,176
	50,000 -	59,999	7,153	392,161	116,508	4,885	270,769	14,841	12,320
	60,000 -	74,999	8,597	577,071	161,157	6,794	409,119	23,100	19,663
	75,000 -	99,999	11,092	964,102	252,431	11,051	700,620	40,857	34,927
	100,000 -	199,999	20,361	2,805,583	601,540	26,748	2,177,297	143,629	124,051
	200,000 -	249,999	2,878	639,025	95,545	4,112	539,365	36,946	31,603
	250,000 -	499,999	3,424	1,134,946	114,282	4,984	1,015,681	69,574	58,893
	500,000 -	and over	1,571	2,161,777	92,160	2,284	2,067,331	141,612	117,890
		Total	132,396	\$10,102,545	\$2,101,879	\$86,366	\$7,914,372	\$506,180	\$413,079

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

St. Lawrence	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,141	\$13,613	\$12,915	\$1	\$694	\$28	-\$628
	\$	5,000 - 9,999	4,487	33,085	28,191	65	4,829	193	-774
		10,000 - 19,999	7,262	107,957	70,108	2,905	34,944	1,420	-1,680
		20,000 - 29,999	5,340	132,170	57,716	3,593	70,861	3,137	990
		30,000 - 39,999	3,913	135,792	45,626	2,772	87,394	4,188	3,162
		40,000 - 49,999	3,245	145,584	40,380	2,481	102,724	5,213	4,514
		50,000 - 59,999	2,631	144,379	35,285	2,327	106,767	5,617	4,948
		60,000 - 74,999	2,901	194,526	41,731	2,824	149,971	8,224	7,365
		75,000 - 99,999	2,860	246,552	44,144	3,270	199,137	11,496	10,468
		100,000 - 199,999	2,178	274,399	38,225	2,584	233,591	15,096	14,336
		200,000 - 249,999	109	23,948	2,062	108	21,778	1,492	1,409
		250,000 - 499,999	137	45,096	2,936	123	42,037	2,880	2,720
		500,000 - and over	58	57,678	1,704	44	55,931	3,831	3,630
		Total	42,262	\$1,554,778	\$421,020	\$23,098	\$1,110,657	\$62,815	\$50,459

Saratoga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	14,143	\$28,696	\$26,588	\$0	\$2,146	\$86	-\$647
	\$	5,000 - 9,999	8,681	63,829	50,527	69	13,232	529	-647
		10,000 - 19,999	12,817	190,406	116,943	3,147	70,315	2,875	-734
		20,000 - 29,999	11,005	273,806	113,536	4,494	155,776	7,044	4,071
		30,000 - 39,999	9,282	323,230	103,364	4,171	215,695	10,739	9,160
		40,000 - 49,999	7,473	335,246	92,346	4,025	238,875	12,504	11,295
		50,000 - 59,999	6,202	339,832	86,078	4,182	249,572	13,404	12,192
		60,000 - 74,999	7,705	518,028	119,242	6,523	392,264	21,736	19,903
		75,000 - 99,999	9,819	851,705	170,358	10,230	671,116	38,854	36,115
		100,000 - 199,999	12,424	1,635,384	256,154	14,638	1,364,587	89,154	85,874
		200,000 - 249,999	1,029	228,324	24,708	1,261	202,354	13,861	13,354
		250,000 - 499,999	1,225	405,203	31,965	1,396	371,842	25,471	24,290
		500,000 - and over	498	630,059	19,142	547	610,370	41,810	39,404
		Total	102,303	\$5,823,746	\$1,210,952	\$54,683	\$4,558,146	\$278,068	\$253,631

Schenectady	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,153	\$21,155	\$20,066	\$2	\$1,321	\$56	-\$575
	\$	5,000 - 9,999	7,124	52,877	44,281	130	8,467	339	-1,234
		10,000 - 19,999	10,784	159,849	99,374	4,091	56,384	2,299	-1,936
		20,000 - 29,999	9,312	231,909	95,143	5,051	131,703	5,923	2,589
		30,000 - 39,999	7,403	257,113	80,595	4,009	172,510	8,581	7,056
		40,000 - 49,999	5,498	246,391	66,852	3,149	176,389	9,235	8,216
		50,000 - 59,999	4,156	228,106	55,645	2,785	169,675	9,162	8,304
		60,000 - 74,999	5,005	336,648	74,816	4,115	257,717	14,328	13,194
		75,000 - 99,999	5,836	505,163	98,191	5,744	401,228	23,262	21,601
		100,000 - 199,999	6,248	806,596	123,945	6,982	675,670	43,948	42,057
		200,000 - 249,999	448	99,311	11,040	480	87,790	6,014	5,825
		250,000 - 499,999	599	201,863	15,341	642	185,879	12,733	12,174
		500,000 - and over	225	294,711	8,363	248	286,100	19,598	18,775
		Total	72,791	\$3,441,691	\$793,653	\$37,427	\$2,610,833	\$155,478	\$136,046

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Schoharie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,267	\$4,208	\$3,982	\$0	\$227	\$9	-\$203
	\$	5,000 - 9,999	1,352	9,943	8,546	13	1,383	55	-200
		10,000 - 19,999	2,122	31,420	20,218	643	10,559	430	-314
		20,000 - 29,999	1,809	45,153	19,677	1,047	24,428	1,089	443
		30,000 - 39,999	1,413	49,006	16,369	799	31,839	1,542	1,226
		40,000 - 49,999	1,165	52,129	14,850	814	36,465	1,842	1,588
		50,000 - 59,999	876	48,008	12,386	755	34,867	1,814	1,552
		60,000 - 74,999	1,021	68,616	15,382	982	52,252	2,857	2,550
		75,000 - 99,999	984	84,790	15,731	1,001	68,058	3,927	3,627
		100,000 - 199,999	736	92,951	13,633	753	78,565	5,079	4,870
		200,000 - 249,999	37	8,194	764	26	7,404	507	501
		250,000 - 499,999	41	13,416	994	37	12,385	848	843
		500,000 - and over	17	28,574	856	11	27,707	1,898	1,597
		Total	13,840	\$536,408	\$143,387	\$6,882	\$386,139	\$21,898	\$18,079

Schuyler	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,357	\$2,546	\$2,411	\$0	\$139	\$6	-\$125
	\$	5,000 - 9,999	823	6,054	5,218	8	828	33	-136
		10,000 - 19,999	1,365	20,333	13,152	450	6,730	274	-238
		20,000 - 29,999	1,055	26,038	11,111	610	14,317	638	268
		30,000 - 39,999	856	29,784	10,017	548	19,219	924	720
		40,000 - 49,999	666	29,792	8,370	477	20,945	1,059	884
		50,000 - 59,999	530	29,065	7,353	469	21,243	1,108	956
		60,000 - 74,999	569	38,025	8,625	543	28,858	1,566	1,389
		75,000 - 99,999	586	50,348	9,241	579	40,527	2,333	2,125
		100,000 - 199,999	364	46,847	6,739	360	39,748	2,581	2,400
		200,000 - 249,999	29	6,459	626	24	5,808	398	382
		250,000 - 499,999	d/	d/	d/	d/	d/	d/	d/
		500,000 - and over	d/	d/	d/	d/	d/	d/	d/
		Total	8,229	\$297,549	\$83,540	\$4,083	\$209,931	\$11,712	\$9,274

Seneca	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,567	\$4,752	\$4,469	\$0	\$283	\$11	-\$184
	\$	5,000 - 9,999	1,490	11,007	9,207	19	1,781	71	-203
		10,000 - 19,999	2,381	35,444	22,682	854	11,909	484	-436
		20,000 - 29,999	2,002	49,633	21,212	1,164	27,257	1,213	492
		30,000 - 39,999	1,527	53,045	17,088	1,051	34,906	1,701	1,299
		40,000 - 49,999	1,174	52,525	14,772	902	36,851	1,871	1,517
		50,000 - 59,999	931	50,978	12,688	856	37,434	1,959	1,680
		60,000 - 74,999	1,045	70,055	15,519	1,022	53,514	2,914	2,535
		75,000 - 99,999	1,005	86,542	16,529	1,132	68,881	3,958	3,519
		100,000 - 199,999	699	88,830	13,285	781	74,764	4,835	4,442
		200,000 - 249,999	40	8,858	1,132	35	7,692	527	502
		250,000 - 499,999	41	13,892	784	39	13,069	895	808
		500,000 - and over	21	21,008	531	13	20,464	1,402	1,094
		Total	14,923	\$546,569	\$149,896	\$7,867	\$388,805	\$21,841	\$17,066

d/ Tax Law secrecy provisions prohibit disclosure.

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Steuben	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	7,281	\$13,387	\$12,757	\$0	\$637	\$25	-\$771
	\$ 5,000 -	9,999	4,337	32,078	27,344	82	4,646	186	-752
	10,000 -	19,999	6,966	102,869	66,843	2,696	33,331	1,355	-1,590
	20,000 -	29,999	5,257	129,844	57,166	3,453	69,225	3,069	869
	30,000 -	39,999	4,407	153,667	51,026	3,111	99,530	4,804	3,651
	40,000 -	49,999	3,480	155,757	42,834	2,705	110,218	5,592	4,702
	50,000 -	59,999	2,525	138,065	33,919	2,164	102,002	5,355	4,671
	60,000 -	74,999	2,814	188,182	41,215	2,831	144,136	7,865	6,970
	75,000 -	99,999	2,786	239,324	43,883	3,015	192,425	11,090	10,071
	100,000 -	199,999	2,293	296,743	42,066	2,606	252,072	16,399	15,650
	200,000 -	249,999	236	52,698	5,333	260	47,106	3,227	3,068
	250,000 -	499,999	273	91,054	6,494	350	84,209	5,768	5,413
	500,000 -	and over	126	257,131	11,438	174	245,561	16,821	16,000
	Total		42,781	\$1,850,799	\$442,319	\$23,447	\$1,385,097	\$81,556	\$67,952

Suffolk	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	90,089	\$176,565	\$164,515	\$6	\$12,504	\$510	-\$3,874
	\$ 5,000 -	9,999	57,388	424,609	340,877	733	82,991	3,320	-5,200
	10,000 -	19,999	87,437	1,293,954	818,079	26,020	449,842	18,403	-11,228
	20,000 -	29,999	71,235	1,771,482	828,095	34,281	909,103	40,864	15,635
	30,000 -	39,999	61,289	2,135,071	815,056	32,180	1,287,820	63,845	50,690
	40,000 -	49,999	50,427	2,261,242	759,745	29,196	1,472,284	77,266	68,459
	50,000 -	59,999	41,217	2,257,294	699,494	26,889	1,530,891	83,040	75,640
	60,000 -	74,999	49,789	3,348,472	972,975	39,956	2,335,541	130,329	120,383
	75,000 -	99,999	63,929	5,548,633	1,469,844	65,064	4,013,674	231,941	216,199
	100,000 -	199,999	97,840	13,205,061	2,789,936	120,689	10,294,427	675,523	653,593
	200,000 -	249,999	11,108	2,462,241	353,657	14,146	2,094,428	143,467	140,349
	250,000 -	499,999	13,672	4,596,645	438,482	17,304	4,140,865	283,647	275,263
	500,000 -	and over	7,250	13,592,251	353,279	8,380	13,230,633	906,296	870,563
	Total		702,670	\$53,073,519	\$10,804,034	\$414,843	\$41,855,003	\$2,658,450	\$2,466,473

Sullivan	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,939	\$9,079	\$8,632	\$0	\$453	\$18	-\$392
	\$ 5,000 -	9,999	3,217	23,869	20,567	44	3,258	130	-649
	10,000 -	19,999	5,380	79,403	52,117	2,309	24,977	1,017	-1,476
	20,000 -	29,999	4,457	110,637	48,516	3,023	59,094	2,629	822
	30,000 -	39,999	3,274	113,527	39,032	2,292	72,203	3,509	2,659
	40,000 -	49,999	2,446	109,967	32,977	1,822	75,168	3,859	3,316
	50,000 -	59,999	1,952	107,056	28,917	1,496	76,643	4,075	3,521
	60,000 -	74,999	2,037	136,469	33,004	1,839	101,626	5,628	5,044
	75,000 -	99,999	2,357	202,883	44,377	2,358	156,149	9,041	8,180
	100,000 -	199,999	2,281	293,725	50,146	2,397	241,182	15,678	14,628
	200,000 -	249,999	157	35,259	4,436	120	30,703	2,103	1,964
	250,000 -	499,999	209	69,315	6,131	167	63,017	4,317	3,888
	500,000 -	and over	89	113,557	2,827	48	110,682	7,582	6,032
	Total		32,795	\$1,404,746	\$371,678	\$17,914	\$1,015,156	\$59,586	\$47,537

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Tioga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,325	\$6,890	\$6,452	\$0	\$437	\$18	-\$180
	\$ 5,000 -	9,999	2,193	16,269	13,363	29	2,878	115	-265
	10,000 -	19,999	3,534	52,400	33,476	1,177	17,747	723	-538
	20,000 -	29,999	2,985	73,930	31,754	1,672	40,504	1,808	661
	30,000 -	39,999	2,284	79,554	26,234	1,499	51,821	2,502	1,820
	40,000 -	49,999	1,819	81,253	22,807	1,399	57,046	2,869	2,256
	50,000 -	59,999	1,403	76,955	19,041	1,222	56,692	2,955	2,401
	60,000 -	74,999	1,607	107,791	23,675	1,548	82,569	4,490	3,781
	75,000 -	99,999	1,800	155,695	28,488	2,062	125,145	7,218	6,271
	100,000 -	199,999	1,637	211,479	29,051	1,998	180,430	11,731	10,944
	200,000 -	249,999	96	21,247	1,876	135	19,236	1,318	1,250
	250,000 -	499,999	102	33,956	2,105	115	31,736	2,174	2,042
	500,000 -	and over	33	39,033	853	26	38,155	2,614	2,115
	Total		22,818	\$956,451	\$239,173	\$12,882	\$704,396	\$40,533	\$32,558

Tompkins	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,846	\$10,183	\$9,503	\$0	\$683	\$27	-\$320
	\$ 5,000 -	9,999	3,304	24,355	20,223	27	4,105	164	-409
	10,000 -	19,999	5,223	77,446	47,349	1,376	28,721	1,172	-451
	20,000 -	29,999	4,873	121,785	47,813	1,843	72,130	3,296	2,035
	30,000 -	39,999	3,914	136,050	42,154	1,747	92,148	4,596	3,918
	40,000 -	49,999	2,841	127,297	34,105	1,457	91,734	4,803	4,316
	50,000 -	59,999	2,199	120,393	29,227	1,351	89,815	4,832	4,397
	60,000 -	74,999	2,473	166,028	35,875	1,899	128,248	7,135	6,529
	75,000 -	99,999	2,932	253,792	47,888	2,688	203,216	11,827	10,974
	100,000 -	199,999	3,529	472,238	69,007	3,488	399,743	26,248	25,162
	200,000 -	249,999	450	100,189	10,371	404	89,414	6,125	5,875
	250,000 -	499,999	546	182,038	14,237	568	167,233	11,455	10,993
	500,000 -	and over	174	225,903	11,486	190	214,230	14,675	13,678
	Total		37,304	\$2,017,698	\$419,240	\$17,038	\$1,581,421	\$96,356	\$86,700

Ulster	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	12,007	\$23,165	\$21,807	\$3	\$1,355	\$54	-\$655
	\$ 5,000 -	9,999	7,952	58,897	49,130	63	9,704	388	-963
	10,000 -	19,999	11,963	176,041	111,359	3,546	61,137	2,493	-1,368
	20,000 -	29,999	9,817	243,795	104,900	4,734	134,160	6,030	3,072
	30,000 -	39,999	7,811	271,974	90,960	4,182	176,832	8,736	7,236
	40,000 -	49,999	6,044	271,057	78,839	3,748	188,470	9,803	8,689
	50,000 -	59,999	4,804	263,447	69,030	3,439	190,978	10,269	9,293
	60,000 -	74,999	5,762	387,469	93,377	4,691	289,400	16,085	14,729
	75,000 -	99,999	6,809	588,440	125,489	6,583	456,369	26,426	24,494
	100,000 -	199,999	7,323	955,960	161,965	7,929	786,065	51,259	48,912
	200,000 -	249,999	554	122,226	14,185	564	107,470	7,362	6,932
	250,000 -	499,999	673	226,222	18,307	565	207,350	14,203	13,267
	500,000 -	and over	335	467,623	25,992	216	441,415	30,237	28,486
	Total		81,854	\$4,056,316	\$965,342	\$40,263	\$3,050,705	\$183,346	\$162,124

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Warren	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,244	\$10,818	\$10,116	\$0	\$702	\$28	-\$342
	\$ 5,000 -	9,999	3,321	24,416	20,188	35	4,192	168	-349
	10,000 -	19,999	5,193	77,507	48,495	1,495	27,517	1,123	-502
	20,000 -	29,999	4,368	108,254	45,644	2,160	60,451	2,719	1,381
	30,000 -	39,999	3,150	109,686	36,275	1,719	71,692	3,510	2,945
	40,000 -	49,999	2,211	99,197	28,146	1,344	69,707	3,576	3,182
	50,000 -	59,999	1,788	97,927	25,599	1,341	70,987	3,727	3,334
	60,000 -	74,999	2,098	140,479	32,266	1,703	106,510	5,844	5,364
	75,000 -	99,999	2,245	193,154	38,047	2,234	152,873	8,815	8,172
	100,000 -	199,999	2,168	283,297	44,636	2,502	236,159	15,397	14,705
	200,000 -	249,999	204	45,520	5,122	204	40,194	2,753	2,669
	250,000 -	499,999	298	99,405	8,145	280	90,980	6,232	5,925
	500,000 -	and over	161	210,548	6,828	125	203,595	13,946	13,021
	Total		32,449	\$1,500,209	\$349,509	\$15,142	\$1,135,558	\$67,839	\$59,506

Washington	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,262	\$8,125	\$7,711	\$0	\$449	\$18	-\$404
	\$ 5,000 -	9,999	2,792	20,631	17,377	38	3,216	129	-422
	10,000 -	19,999	4,380	65,006	41,528	1,559	21,919	893	-816
	20,000 -	29,999	3,853	95,501	40,592	2,158	52,751	2,357	877
	30,000 -	39,999	2,803	97,505	31,914	1,811	63,781	3,097	2,322
	40,000 -	49,999	2,160	96,675	27,219	1,594	67,862	3,442	2,819
	50,000 -	59,999	1,683	92,347	23,548	1,520	67,279	3,497	2,854
	60,000 -	74,999	1,954	131,089	29,561	1,857	99,671	5,419	4,579
	75,000 -	99,999	1,841	158,080	29,988	1,929	126,164	7,250	6,313
	100,000 -	199,999	1,233	154,595	23,103	1,265	130,228	8,404	7,552
	200,000 -	249,999	63	13,906	1,493	68	12,345	846	770
	250,000 -	499,999	89	30,446	2,010	70	28,366	1,943	1,698
	500,000 -	and over	46	113,573	3,394	32	110,147	7,545	7,247
	Total		27,159	\$1,077,481	\$279,439	\$13,901	\$784,177	\$44,839	\$35,389

Wayne	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,328	\$12,659	\$11,850	\$0	\$838	\$34	-\$525
	\$ 5,000 -	9,999	4,248	31,335	25,687	63	5,585	223	-589
	10,000 -	19,999	6,653	99,185	61,899	2,334	34,952	1,424	-1,057
	20,000 -	29,999	5,468	136,007	57,284	3,243	75,480	3,375	1,367
	30,000 -	39,999	4,154	144,521	47,410	2,864	94,247	4,570	3,511
	40,000 -	49,999	3,345	150,055	42,686	2,614	104,755	5,312	4,537
	50,000 -	59,999	2,744	150,317	37,870	2,405	110,043	5,740	5,003
	60,000 -	74,999	3,320	223,092	50,451	3,321	169,320	9,207	8,236
	75,000 -	99,999	3,622	312,705	58,750	3,998	249,957	14,372	13,116
	100,000 -	199,999	2,828	357,445	52,657	3,353	301,435	19,479	18,609
	200,000 -	249,999	159	34,702	3,523	157	31,023	2,125	2,045
	250,000 -	499,999	149	49,060	3,498	131	45,431	3,112	2,870
	500,000 -	and over	51	50,902	1,180	40	49,682	3,403	2,435
	Total		43,069	\$1,751,986	\$454,745	\$24,523	\$1,272,748	\$72,376	\$59,559

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Westchester	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
		\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	57,340	\$109,764	\$102,171	\$8	\$7,649	\$306	-\$2,357	
	\$ 5,000 -	9,999	33,779	250,148	201,543	307	48,297	1,932	-4,000	
	10,000 -	19,999	50,703	749,301	472,792	18,495	258,014	10,561	-8,313	
	20,000 -	29,999	40,792	1,015,473	453,563	23,396	538,513	24,135	8,171	
	30,000 -	39,999	36,186	1,261,354	447,333	21,111	792,910	39,394	29,444	
	40,000 -	49,999	30,124	1,350,803	409,486	16,444	924,874	49,216	42,046	
	50,000 -	59,999	24,413	1,337,554	368,661	13,926	954,974	53,028	46,584	
	60,000 -	74,999	28,318	1,902,468	486,657	17,274	1,398,536	80,336	72,369	
	75,000 -	99,999	33,549	2,906,686	696,783	24,294	2,185,610	129,517	118,075	
	100,000 -	199,999	57,700	8,021,644	1,655,561	58,047	6,308,025	417,694	385,758	
	200,000 -	249,999	11,072	2,468,426	374,814	13,206	2,080,408	142,507	132,213	
	250,000 -	499,999	20,051	6,908,882	724,223	26,046	6,158,554	421,858	388,458	
	500,000 -	and over	17,343	40,149,325	1,519,024	26,932	38,603,231	2,644,315	2,437,594	
			Total	441,370	\$68,431,829	\$7,912,611	\$259,486	\$60,259,595	\$4,014,800	\$3,646,043

Wyoming	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
		\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	2,718	\$5,439	\$5,107	\$0	\$335	\$13	-\$280	
	\$ 5,000 -	9,999	1,656	12,258	10,024	15	2,219	89	-173	
	10,000 -	19,999	2,739	40,711	25,492	753	14,466	589	-327	
	20,000 -	29,999	2,350	58,365	24,284	1,250	32,831	1,475	673	
	30,000 -	39,999	1,810	62,843	20,256	1,109	41,478	2,020	1,584	
	40,000 -	49,999	1,478	66,137	18,303	1,109	46,725	2,373	1,988	
	50,000 -	59,999	1,210	66,421	16,916	1,168	48,337	2,489	2,075	
	60,000 -	74,999	1,467	98,019	21,540	1,537	74,942	4,062	3,528	
	75,000 -	99,999	1,372	118,156	21,695	1,488	94,973	5,457	4,782	
	100,000 -	199,999	817	101,837	14,668	908	86,261	5,552	4,866	
	200,000 -	249,999	44	9,795	838	56	8,901	610	589	
	250,000 -	499,999	43	14,288	1,013	48	13,227	906	749	
	500,000 -	and over	21	33,921	2,008	6	31,907	2,186	2,102	
			Total	17,725	\$688,190	\$182,144	\$9,446	\$496,603	\$27,820	\$22,153

Yates	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
		\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	1,729	\$3,359	\$3,182	\$0	\$178	\$7	-\$121	
	\$ 5,000 -	9,999	1,134	8,384	7,236	3	1,145	46	-167	
	10,000 -	19,999	1,863	27,771	18,087	700	8,984	365	-424	
	20,000 -	29,999	1,419	34,938	15,606	894	18,438	816	286	
	30,000 -	39,999	1,088	37,620	13,116	862	23,642	1,123	804	
	40,000 -	49,999	796	35,696	10,465	710	24,522	1,218	959	
	50,000 -	59,999	642	35,154	9,254	644	25,257	1,301	1,040	
	60,000 -	74,999	692	46,430	10,528	792	35,111	1,912	1,565	
	75,000 -	99,999	667	57,314	11,030	858	45,426	2,610	2,217	
	100,000 -	199,999	445	57,353	8,554	522	48,277	3,132	2,798	
	200,000 -	249,999	37	8,194	989	30	7,175	491	474	
	250,000 -	499,999	43	14,474	1,038	16	13,420	919	853	
	500,000 -	and over	23	22,746	412	15	22,319	1,529	1,452	
			Total	10,578	\$389,435	\$109,495	\$6,047	\$273,893	\$15,470	\$11,734

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2007 (Cont'd)

(Dollar Data in Thousands)

Total, Counties Outside of New York City	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	735,738	\$1,439,166	\$1,348,636	\$39	\$92,180	\$3,706	-\$52,721	
	\$ 5,000 -	9,999	465,349	3,437,919	2,811,186	5,786	620,932	24,842	-61,712	
	10,000 -	19,999	709,879	10,505,100	6,590,137	235,646	3,679,272	150,231	-112,454	
	20,000 -	29,999	577,189	14,328,147	6,184,940	304,200	7,838,972	352,034	147,810	
	30,000 -	39,999	461,507	16,057,773	5,464,382	257,388	10,335,986	510,634	407,356	
	40,000 -	49,999	365,435	16,376,831	4,816,680	224,330	11,335,800	591,385	516,105	
	50,000 -	59,999	293,772	16,096,640	4,320,215	208,712	11,567,721	622,703	554,557	
	60,000 -	74,999	346,827	23,303,402	5,756,094	288,557	17,258,701	960,846	871,608	
	75,000 -	99,999	409,082	35,417,594	7,867,454	410,300	27,139,784	1,575,286	1,447,506	
	100,000 -	199,999	524,440	70,204,209	13,097,939	619,111	56,487,125	3,702,818	3,505,538	
	200,000 -	249,999	60,513	13,437,706	1,805,266	74,267	11,558,133	791,724	751,135	
	250,000 -	499,999	84,571	28,630,346	2,677,133	105,814	25,847,333	1,770,531	1,661,036	
	500,000 -	and over	51,839	98,498,527	3,457,864	69,149	94,971,547	6,505,533	5,974,231	
			Total	5,086,141	\$347,733,360	\$66,197,925	\$2,803,297	\$278,733,486	\$17,562,272	\$15,609,996

NYS Unclassified+	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	171	\$343	\$329	\$0	\$14	\$1	-\$2	
	\$ 5,000 -	9,999	106	779	601	1	177	7	-2	
	10,000 -	19,999	105	1,553	991	27	535	22	-14	
	20,000 -	29,999	53	1,353	572	22	759	35	23	
	30,000 -	39,999	44	1,529	503	17	1,009	51	43	
	40,000 -	49,999	55	2,467	741	31	1,696	90	83	
	50,000 -	59,999	33	1,825	424	13	1,389	77	74	
	60,000 -	74,999	26	1,750	490	19	1,241	71	65	
	75,000 -	99,999	38	3,261	860	27	2,374	140	132	
	100,000 -	199,999	72	9,724	1,775	54	7,896	522	492	
	200,000 -	249,999	d/	d/	d/	d/	d/	d/	d/	
	250,000 -	499,999	d/	d/	d/	d/	d/	d/	d/	
	500,000 -	and over	11	9,492	308	12	9,172	628	608	
			Total	732	\$39,027	\$8,206	\$250	\$30,570	\$1,939	\$1,796

Residence Unknown++	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	1,058	\$1,846	\$1,767	\$0	\$79	\$3	-\$73	
	\$ 5,000 -	9,999	743	5,621	4,878	12	730	29	-58	
	10,000 -	19,999	1,428	21,328	12,576	290	8,462	346	18	
	20,000 -	29,999	1,400	35,090	13,731	559	20,800	959	643	
	30,000 -	39,999	1,289	45,755	12,304	335	33,116	1,750	1,627	
	40,000 -	49,999	674	29,334	8,614	191	20,529	1,113	1,053	
	50,000 -	59,999	266	14,547	3,898	150	10,499	589	533	
	60,000 -	74,999	242	16,313	3,969	119	12,225	719	674	
	75,000 -	99,999	252	21,569	4,777	132	16,660	1,014	945	
	100,000 -	199,999	403	56,728	8,533	188	48,008	3,209	2,919	
	200,000 -	249,999	84	18,711	2,208	43	16,460	1,128	1,036	
	250,000 -	499,999	164	57,058	4,715	91	52,252	3,579	3,195	
	500,000 -	and over	275	1,299,318	90,749	223	1,208,346	82,772	77,758	
			Total	8,278	\$1,623,218	\$172,718	\$2,333	\$1,448,167	\$97,210	\$90,271

d/ Tax Law secrecy provisions prohibit disclosure.

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

** Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

Table 5: Average Income and Tax Liability of Full-Year Residents by County in 2007

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$31,098	\$653	\$48,565	\$1,897	\$12,113
Kings	43,352	1,503	65,359	2,935	11,537
Manhattan	208,021	12,014	288,074	17,154	10,994
Queens	40,485	1,402	58,553	2,514	10,721
Richmond	57,304	2,303	76,453	3,391	10,576
Total, New York City	80,249	3,865	121,901	6,537	11,290
Albany	53,819	2,298	70,425	3,323	10,056
Allegany	35,375	1,043	49,683	1,870	10,646
Broome	41,723	1,459	56,689	2,444	11,117
Cattaraugus	35,842	1,096	49,995	1,949	10,884
Cayuga	39,427	1,301	52,550	2,127	11,500
Chautauqua	36,366	1,117	51,132	2,000	10,948
Chemung	41,270	1,480	58,452	2,512	10,162
Chenango	35,367	1,082	49,392	1,914	10,262
Clinton	40,855	1,433	54,614	2,261	10,578
Columbia	55,908	2,093	70,280	3,160	23,438
Cortland	39,517	1,294	53,145	2,162	11,053
Delaware	38,194	1,309	55,657	2,300	9,224
Dutchess	63,189	2,697	81,263	3,782	10,699
Erie	46,891	1,882	64,053	2,922	9,472
Essex	43,870	1,491	61,699	2,446	9,571
Franklin	35,426	1,091	50,293	1,987	9,895
Fulton	37,869	1,263	52,294	2,137	10,274
Genesee	38,123	1,276	51,387	2,036	9,525
Greene	42,420	1,595	58,233	2,481	8,982
Hamilton	36,976	1,226	52,193	2,025	9,197
Herkimer	35,368	1,078	48,424	1,856	10,462
Jefferson	37,520	1,204	51,609	2,077	11,103
Lewis	36,620	1,068	49,217	1,860	12,075
Livingston	42,229	1,407	54,838	2,242	14,078
Madison	44,708	1,590	58,860	2,502	12,332
Monroe	51,814	2,137	70,084	3,261	10,400
Montgomery	35,524	1,078	49,147	1,940	10,671
Nassau	101,645	5,105	133,202	7,044	12,049
Niagara	39,835	1,431	54,333	2,268	9,124
Oneida	39,756	1,398	55,004	2,331	10,004
Onondaga	50,448	1,951	66,616	3,042	13,047
Ontario	48,994	1,944	65,005	2,903	10,478
Orange	57,546	2,125	75,762	3,150	12,091
Orleans	35,256	1,081	48,898	1,894	10,348
Oswego	38,704	1,302	52,807	2,134	10,104
Otsego	40,407	1,449	56,111	2,378	9,935
Putnam	84,847	3,856	106,039	5,017	10,881
Rensselaer	45,827	1,743	59,815	2,584	10,581

**Table 5: Average Income and
Tax Liability of Full-Year
Residents by County in 2007 (Cont'd)**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$76,306	\$3,120	\$102,053	\$4,548	\$12,985
St. Lawrence	36,789	1,194	51,917	2,090	9,811
Saratoga	56,926	2,479	72,501	3,386	9,357
Schenectady	47,282	1,869	63,016	2,834	10,345
Schoharie	38,758	1,306	53,222	2,125	9,570
Schuyler	36,159	1,127	49,501	1,920	10,511
Seneca	36,626	1,144	50,354	1,983	11,032
Steuben	43,262	1,588	61,883	2,709	10,114
Suffolk	75,531	3,510	98,734	4,895	11,442
Sullivan	42,834	1,450	59,568	2,448	11,233
Tioga	41,917	1,427	56,355	2,277	11,911
Tompkins	54,088	2,324	69,438	3,252	10,081
Ulster	49,555	1,981	66,284	2,946	9,760
Warren	46,233	1,834	62,732	2,799	9,803
Washington	39,673	1,303	54,580	2,174	10,597
Wayne	40,679	1,383	53,820	2,178	11,132
Westchester	155,044	8,261	205,576	11,382	12,829
Wyoming	38,826	1,250	51,030	2,015	11,296
Yates	36,816	1,109	51,722	2,042	12,232
Total, Counties Outside of New York City	68,369	3,069	92,071	4,508	11,137
NYS Unclassified +	53,316	2,453	81,275	4,051	7,122
Residence Unknown ++	196,088	10,905	267,199	15,187	10,480
Grand Total	\$73,412	\$3,406	\$103,710	\$5,298	\$11,209

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

+ Resident returns that could not be classified by county.

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

Nonresidents

Tables 6 through 8 provide information on individuals who resided out of state for the entire year but who had income from New York sources. Data reported on these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203. Over 773,000 returns fell into the nonresident category during 2007. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for 68 percent of all nonresident income tax filers. These states, as shown in Figure 1, accounted for approximately 77 percent of the total New York income tax liability paid by full year nonresidents.

Figure 1: Share of Nonresident Tax Liability by Place of Residence in 2007

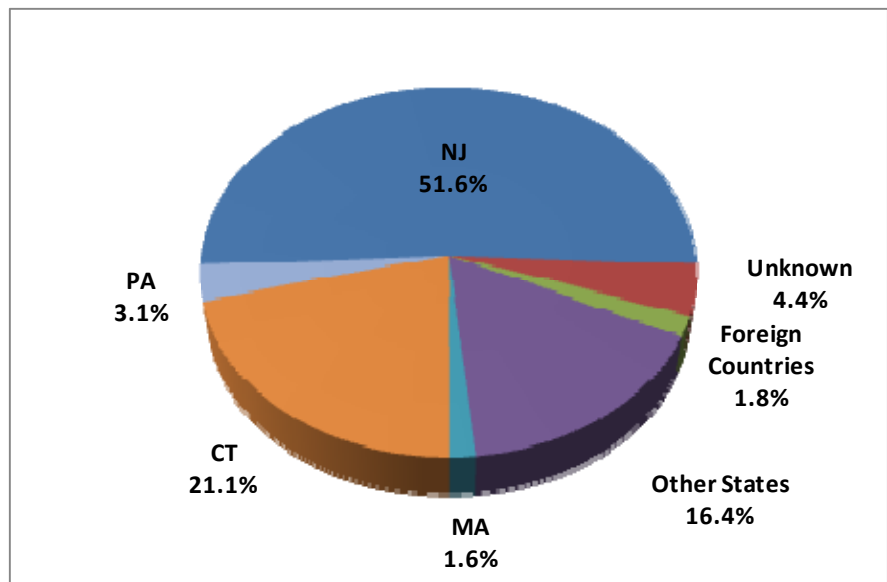


Table 6 shows income tax components by size of income for full-year nonresidents. Note that values for income, deductions, dependent exemptions, taxable income, and tax before credits are reported as if these filers were residents. New York State requires nonresidents to report income, deductions, and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

As illustrated in Table 6, the number of full-year nonresidents filing a New York State personal income tax return totaled 773,782 in 2007. This was an increase over the 741,215 filed in 2006. Also, the 2007 average New York tax liability for full-year nonresident returns of \$6,491 increased 10.5 percent from the 2006 average of \$5,873. The \$6,491 average nonresident tax was \$3,085 more than the average tax of \$3,406 reported on full-year resident returns primarily because of higher income and the limited availability of refundable credits to full-year nonresidents.

As with full-year residents, a new table has been added to this year's study for full-year nonresidents. Table 6A depicts the income tax components of full-year nonresidents omitting dependent filers by size of income.

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

Table 7 contains the nonresident tax returns from all states that had at least one thousand tax returns and the five countries with the greatest number of tax returns for tax year 2007. The report shows the number of nonresident returns with income from New York for 35 different states (including the District of Columbia). The data in the table indicates that there was an increase of over 32,000 nonresident returns filed in 2007 compared to 2006, with income and tax liability rising by 22.8 and 15.4 percent, respectively.

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

Table 6: Income Tax Components of Full-Year Nonresidents by Size of Income (All Returns) in 2007

(Dollar Data in Thousands)

		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$5,000	47,584	\$72,840	\$74,189	\$11	\$5,764	\$246	-\$3,917
\$5,000 -	9,999	31,209	231,199	179,882	159	51,156	2,117	1,161
10,000 -	19,999	50,309	751,474	447,980	9,159	294,334	12,929	7,068
20,000 -	29,999	45,277	1,129,671	528,735	16,731	584,264	28,926	16,029
30,000 -	39,999	44,718	1,565,574	601,430	19,894	944,210	50,918	33,258
40,000 -	49,999	44,298	1,991,432	664,781	22,413	1,304,206	73,546	49,728
50,000 -	59,999	40,716	2,235,786	693,548	22,844	1,519,349	88,727	59,740
60,000 -	74,999	55,384	3,729,111	1,067,023	35,977	2,626,008	157,892	105,003
75,000 -	99,999	76,817	6,683,221	1,755,859	62,005	4,865,385	300,681	193,432
100,000 -	199,999	161,040	22,673,925	4,938,243	163,885	17,571,626	1,222,454	698,277
200,000 -	249,999	34,551	7,704,210	1,316,588	38,683	6,349,133	456,947	239,660
250,000 -	499,999	65,836	22,818,122	3,308,552	78,116	19,431,276	1,414,285	673,077
500,000	and over	76,043	275,765,529	52,051,766	93,496	223,653,259	15,430,069	2,949,889
Total		773,782	\$347,352,095	\$67,628,577	\$563,372	\$279,199,969	\$19,239,738	\$5,022,404

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

Table 6A: Income Tax Components of Full-Year Nonresidents by Size of Income (All Returns) in 2007 Minus Dependent Filers

(Dollar Data in Thousands)

		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$5,000	35,897	\$40,243	\$47,110	\$11	\$235	\$19	-\$4,064
\$5,000 -	9,999	20,748	156,118	147,243	158	8,715	384	77
10,000 -	19,999	42,465	642,337	421,497	9,148	211,692	9,343	4,822
20,000 -	29,999	43,238	1,080,540	520,856	16,731	543,011	26,814	14,784
30,000 -	39,999	43,924	1,538,234	597,533	19,894	920,767	49,565	32,526
40,000 -	49,999	43,972	1,977,007	662,639	22,413	1,291,922	72,784	49,380
50,000 -	59,999	40,550	2,226,716	691,864	22,843	1,511,964	88,237	59,562
60,000 -	74,999	55,225	3,718,430	1,065,668	35,975	2,616,684	157,286	104,819
75,000 -	99,999	76,673	6,670,683	1,753,971	61,997	4,854,743	299,951	193,218
100,000 -	199,999	160,839	22,645,946	4,933,667	163,873	17,548,234	1,220,683	697,810
200,000 -	249,999	34,491	7,690,598	1,314,320	38,683	6,337,788	456,063	239,457
250,000 -	499,999	65,736	22,783,337	3,302,429	78,116	19,402,615	1,411,990	672,797
500,000	and over	75,914	275,552,594	52,021,171	93,496	223,470,912	15,417,138	2,948,551
Total		739,672	\$346,722,782	\$67,479,969	\$563,337	\$278,719,282	\$19,210,258	\$5,013,740

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

Table 7: Total Income and Tax Liability of Full-Year Nonresidents by Place of Residence in 2007

(Dollar Data in Thousands)

Place of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*
Alabama	1,228	\$898,200	\$2,126	875	\$658,697	\$2,126	353	\$239,504
Arizona	3,369	2,258,003	14,272	2,427	1,907,463	14,299	942	350,540
California	29,302	49,747,788	177,980	21,901	39,135,781	179,367	7,401	10,612,007
Colorado	3,606	3,265,416	13,136	2,707	2,416,864	13,984	899	848,552
Connecticut	76,052	43,299,759	1,061,690	69,120	39,363,035	1,065,668	6,932	3,936,724
Delaware	1,664	566,214	5,427	1,363	517,389	5,427	301	48,825
District of Columbia	2,127	2,939,773	28,784	1,672	1,959,991	28,788	455	979,782
Florida	34,783	25,524,797	212,513	24,519	20,068,436	215,085	10,264	5,456,361
Georgia	8,238	3,698,784	20,758	5,743	2,855,359	20,826	2,495	843,426
Illinois	10,489	18,223,230	60,633	8,748	13,933,966	61,178	1,741	4,289,263
Indiana	1,618	1,148,648	2,942	1,268	943,661	3,607	350	204,987
Kansas	1,194	1,125,029	3,647	813	855,956	3,654	381	269,073
Kentucky	1,145	449,438	2,396	794	323,901	2,396	351	125,538
Louisiana	1,070	250,975	1,557	785	189,391	1,557	285	61,584
Maine	1,943	556,985	11,065	1,607	521,076	11,205	336	35,909
Maryland	8,022	6,356,594	40,120	6,073	5,142,192	40,241	1,949	1,214,402
Massachusetts	17,896	13,053,480	81,905	14,741	10,480,256	82,469	3,155	2,573,224
Michigan	3,970	2,931,407	9,140	3,058	2,214,809	9,213	912	716,598
Minnesota	2,190	2,535,369	4,873	1,753	1,774,662	5,440	437	760,707
Missouri	2,178	1,853,483	5,587	1,686	1,650,266	5,663	492	203,218
Nevada	1,706	2,204,580	7,501	1,205	1,605,371	7,522	501	599,210
New Hampshire	2,484	1,535,001	7,786	2,011	1,223,079	8,496	473	311,922
New Jersey	373,327	76,657,561	2,591,117	342,262	72,973,719	2,597,284	31,065	3,683,842
North Carolina	9,452	4,018,133	22,556	6,172	3,200,100	22,819	3,280	818,033
Ohio	5,676	4,459,837	16,116	4,408	3,589,339	16,204	1,268	870,498
Oregon	1,324	2,511,103	3,151	1,015	2,130,452	3,169	309	380,651
Pennsylvania	56,831	13,124,490	153,821	47,939	10,840,747	157,713	8,892	2,283,743
Rhode Island	2,243	1,148,677	7,939	1,770	1,038,774	7,944	473	109,903
South Carolina	3,810	1,374,290	13,107	2,418	1,085,485	13,175	1,392	288,804
Tennessee	2,122	2,442,934	5,564	1,599	1,514,007	5,692	523	928,927
Texas	8,815	11,550,248	37,156	6,684	8,567,356	37,945	2,131	2,982,892
Vermont	4,863	874,400	11,683	4,007	717,368	11,750	856	157,032
Virginia	10,035	7,444,266	38,768	7,215	5,147,950	38,914	2,820	2,296,317
Washington	2,744	11,019,124	10,194	1,978	3,470,138	10,196	766	7,548,987
Wisconsin	1,529	1,383,114	6,192	1,246	1,042,066	6,195	283	341,048
All Other States	7,973	7,264,628	18,778	5,554	4,170,632	19,053	2,419	3,093,996
Canada	3,150	460,263	11,837	2,471	442,971	11,861	679	17,291
Germany	9,313	318,964	5,555	2,261	299,831	5,656	7,052	19,133
Ireland	1,690	120,155	2,474	464	108,431	2,474	1,226	11,724
Japan	765	281,328	4,681	537	266,423	4,681	228	14,905
United Kingdom	1,601	1,235,911	18,870	1,312	1,201,964	18,870	289	33,947
All Other Countries+	7,143	2,250,969	45,163	4,565	1,896,059	45,164	2,578	354,910
Residence Unknown++	43,102	12,988,745	221,847	27,673	11,701,731	223,061	15,429	1,287,014
Total	773,782	\$347,352,095	\$5,022,404	648,419	\$285,147,141	\$5,048,030	125,363	\$62,204,954

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

+ Includes other foreign countries.

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007

(Dollar Data in Thousands)

Alabama				Before Proration					Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits			
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits			
Under \$ 5,000	116	\$168	\$152	\$0	\$16	\$1		\$0	
\$ 5,000 - 9,999	81	594	454	1	139	6		3	
10,000 - 19,999	132	1,945	1,312	32	601	28		12	
20,000 - 29,999	84	2,114	1,030	30	1,053	52		19	
30,000 - 39,999	70	2,435	1,031	27	1,376	81		29	
40,000 - 49,999	80	3,592	1,392	39	2,161	133		40	
50,000 - 59,999	58	3,172	1,104	25	2,043	123		42	
60,000 - 74,999	72	4,795	1,749	30	3,016	196		57	
75,000 - 99,999	94	8,215	2,696	71	5,448	360		101	
100,000 - 199,999	151	20,765	4,803	124	15,838	1,122		259	
200,000 - 249,999	34	7,720	1,725	26	5,969	464		81	
250,000 - 499,999	67	23,966	5,127	44	18,795	1,505		206	
500,000 - and over	189	818,718	154,533	175	664,010	45,910		1,275	
Total	1,228	\$898,200	\$177,110	\$624	\$720,466	\$49,980		\$2,126	

Arizona				Before Proration					Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits			
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits			
Under \$ 5,000	250	\$328	\$303	\$0	\$25	\$1		-\$2	
\$ 5,000 - 9,999	154	1,109	847	0	262	11		5	
10,000 - 19,999	304	4,582	3,200	24	1,357	73		27	
20,000 - 29,999	241	5,975	3,645	46	2,284	133		46	
30,000 - 39,999	181	6,398	3,428	51	2,919	193		50	
40,000 - 49,999	156	7,005	3,234	62	3,708	239		68	
50,000 - 59,999	152	8,407	3,671	59	4,677	293		88	
60,000 - 74,999	208	13,963	5,508	85	8,371	566		149	
75,000 - 99,999	246	21,371	7,303	118	13,950	967		264	
100,000 - 199,999	533	75,143	23,199	326	51,618	4,046		976	
200,000 - 249,999	106	23,650	5,276	70	18,304	1,422		300	
250,000 - 499,999	332	117,227	29,260	213	87,754	7,165		1,330	
500,000 - and over	506	1,972,846	244,995	415	1,727,436	119,321		10,971	
Total	3,369	\$2,258,003	\$333,869	\$1,469	\$1,922,665	\$134,430		\$14,272	

California				Before Proration					Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits			
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits			
Under \$ 5,000	1,970	\$2,602	\$7,124	\$0	\$203	\$9		-\$156	
\$ 5,000 - 9,999	1,030	7,640	5,873	6	1,761	74		38	
10,000 - 19,999	1,788	26,858	15,195	102	11,561	523		221	
20,000 - 29,999	1,427	35,547	17,644	171	17,732	970		162	
30,000 - 39,999	1,275	44,512	19,385	198	24,898	1,513		563	
40,000 - 49,999	1,106	49,522	20,544	213	28,765	1,889		639	
50,000 - 59,999	964	52,941	21,784	216	30,941	2,128		616	
60,000 - 74,999	1,286	86,649	33,286	323	53,040	3,717		916	
75,000 - 99,999	1,819	158,039	57,864	641	99,534	7,165		1,652	
100,000 - 199,999	4,314	618,579	209,041	2,089	407,462	33,035		6,096	
200,000 - 249,999	1,230	276,002	82,287	763	192,957	16,033		2,643	
250,000 - 499,999	3,314	1,185,739	301,788	2,427	881,533	71,840		10,620	
500,000 - and over	7,779	47,203,158	10,481,264	7,192	36,715,813	2,533,728		153,970	
Total	29,302	\$49,747,788	\$11,273,080	\$14,340	\$38,466,198	\$2,672,624		\$177,980	

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)
(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	288	\$436	\$399	\$0	\$37	\$2	-\$602
\$	5,000 - 9,999	185	1,350	970	1	379	16	9
	10,000 - 19,999	266	3,894	2,283	21	1,589	73	30
	20,000 - 29,999	210	5,190	2,806	25	2,359	142	38
	30,000 - 39,999	158	5,507	2,621	28	2,858	190	64
	40,000 - 49,999	148	6,627	2,685	39	3,903	250	79
	50,000 - 59,999	135	7,376	2,751	46	4,579	293	75
	60,000 - 74,999	151	10,065	3,554	58	6,453	442	135
	75,000 - 99,999	233	20,180	7,241	113	12,970	916	246
	100,000 - 199,999	523	74,302	22,345	324	51,659	4,124	876
	200,000 - 249,999	160	35,699	8,612	133	26,954	2,087	378
	250,000 - 499,999	407	142,600	24,826	393	117,381	8,742	1,553
	500,000 - and over	742	2,952,191	539,155	707	2,412,329	165,920	10,256
	Total	3,606	\$3,265,416	\$620,249	\$1,888	\$2,643,450	\$183,195	\$13,136

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	2,257	\$4,877	\$4,299	\$1	\$577	\$24	-\$211
\$	5,000 - 9,999	2,000	14,688	9,898	7	4,784	196	115
	10,000 - 19,999	3,282	49,074	26,908	552	21,615	937	501
	20,000 - 29,999	3,190	79,799	36,826	1,151	41,822	2,048	1,090
	30,000 - 39,999	3,384	118,508	44,702	1,563	72,243	3,840	2,432
	40,000 - 49,999	3,545	159,317	53,245	1,829	104,243	5,826	3,946
	50,000 - 59,999	3,304	181,496	57,084	1,940	122,472	7,080	4,663
	60,000 - 74,999	4,532	305,698	86,866	2,964	215,867	12,774	8,593
	75,000 - 99,999	6,998	610,556	159,795	5,799	444,962	27,038	17,504
	100,000 - 199,999	17,919	2,560,201	550,208	19,337	1,990,640	136,634	82,212
	200,000 - 249,999	4,664	1,042,194	172,900	5,786	863,501	60,992	33,933
	250,000 - 499,999	9,779	3,408,277	435,691	13,376	2,958,858	210,033	121,319
	500,000 - and over	11,198	34,765,073	3,504,798	17,886	31,243,913	2,148,151	785,591
	Total	76,052	\$43,299,759	\$5,143,219	\$72,192	\$38,085,495	\$2,615,574	\$1,061,690

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	92	\$161	\$149	\$0	\$12	\$0	\$0
\$	5,000 - 9,999	87	645	460	1	184	8	8
	10,000 - 19,999	132	2,014	1,188	18	808	35	17
	20,000 - 29,999	112	2,801	1,389	38	1,375	74	31
	30,000 - 39,999	100	3,495	1,713	65	1,717	101	47
	40,000 - 49,999	86	3,854	1,530	49	2,274	129	55
	50,000 - 59,999	101	5,525	2,247	75	3,203	202	109
	60,000 - 74,999	128	8,566	2,493	85	5,988	373	201
	75,000 - 99,999	186	16,070	4,635	154	11,281	699	370
	100,000 - 199,999	301	41,249	8,924	248	32,077	2,272	888
	200,000 - 249,999	48	10,864	2,088	36	8,740	657	199
	250,000 - 499,999	132	47,082	7,382	140	39,560	2,942	816
	500,000 - and over	159	423,888	55,344	174	368,369	25,529	2,686
	Total	1,664	\$566,214	\$89,544	\$1,083	\$475,586	\$33,021	\$5,427

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)
(Dollar Data in Thousands)

District of Columbia			Before Proration						Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	
Under	\$ 5,000	86	\$142	\$128	\$0	\$13	\$1	\$0	
\$	5,000 - 9,999	62	493	393	0	100	4	2	
	10,000 - 19,999	125	1,871	996	6	869	39	16	
	20,000 - 29,999	90	2,183	982	4	1,197	68	26	
	30,000 - 39,999	97	3,428	1,193	5	2,230	139	68	
	40,000 - 49,999	82	3,705	1,302	2	2,401	164	68	
	50,000 - 59,999	61	3,350	1,292	5	2,053	155	31	
	60,000 - 74,999	81	5,386	1,867	5	3,514	257	67	
	75,000 - 99,999	116	10,100	4,291	10	5,799	510	115	
	100,000 - 199,999	315	46,647	16,000	75	30,573	2,633	521	
	200,000 - 249,999	94	21,315	5,211	45	16,059	1,287	285	
	250,000 - 499,999	290	106,663	21,893	170	84,601	6,605	1,117	
	500,000 - and over	628	2,734,490	1,033,310	511	1,701,366	117,437	26,467	
	Total	2,127	\$2,939,773	\$1,088,859	\$838	\$1,850,774	\$129,298	\$28,784	

Florida			Before Proration						Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	
Under	\$ 5,000	2,632	\$3,501	\$5,445	\$3	\$140	\$6	-\$113	
\$	5,000 - 9,999	1,589	11,930	10,250	5	1,675	73	14	
	10,000 - 19,999	3,032	45,115	32,534	387	12,194	580	253	
	20,000 - 29,999	2,482	61,792	37,540	615	23,638	1,317	443	
	30,000 - 39,999	2,090	72,931	39,085	617	33,229	1,962	752	
	40,000 - 49,999	1,851	83,063	39,592	596	42,875	2,663	985	
	50,000 - 59,999	1,581	86,670	39,041	543	47,041	2,995	1,034	
	60,000 - 74,999	2,076	139,405	59,059	774	79,572	5,365	1,805	
	75,000 - 99,999	2,484	215,912	80,921	999	134,000	9,341	3,030	
	100,000 - 199,999	5,071	712,468	219,087	2,043	491,167	38,164	12,375	
	200,000 - 249,999	1,236	276,034	72,619	480	202,934	16,211	4,953	
	250,000 - 499,999	3,096	1,094,891	244,254	1,321	849,326	66,674	18,102	
	500,000 - and over	5,563	22,721,085	5,102,475	2,311	17,616,950	1,217,331	168,881	
	Total	34,783	\$25,524,797	\$5,981,903	\$10,693	\$19,534,742	\$1,362,683	\$212,513	

Georgia			Before Proration						Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	
Under	\$ 5,000	786	\$1,053	\$991	\$0	\$62	\$3	\$2	
\$	5,000 - 9,999	511	3,869	3,212	2	655	27	14	
	10,000 - 19,999	759	11,369	7,563	224	3,582	169	67	
	20,000 - 29,999	576	14,352	7,733	302	6,317	333	112	
	30,000 - 39,999	501	17,446	8,605	304	8,537	502	187	
	40,000 - 49,999	363	16,309	6,842	237	9,230	531	220	
	50,000 - 59,999	332	18,256	7,422	228	10,606	673	219	
	60,000 - 74,999	469	31,468	11,350	324	19,795	1,292	440	
	75,000 - 99,999	587	50,713	16,711	427	33,576	2,274	637	
	100,000 - 199,999	1,157	164,421	52,004	925	111,492	9,124	1,969	
	200,000 - 249,999	284	63,669	16,242	260	47,168	3,816	694	
	250,000 - 499,999	721	254,344	62,713	773	190,862	15,708	2,396	
	500,000 - and over	1,192	3,051,514	747,125	1,372	2,303,486	160,602	13,802	
	Total	8,238	\$3,698,784	\$948,512	\$5,379	\$2,745,366	\$195,053	\$20,758	

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)

(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	440	\$909	\$796	\$0	\$113	\$5	\$3
\$	5,000 - 9,999	363	2,612	1,843	1	768	32	16
	10,000 - 19,999	463	6,736	3,383	32	3,321	145	76
	20,000 - 29,999	342	8,605	3,591	49	4,964	255	110
	30,000 - 39,999	324	11,399	4,137	52	7,210	418	181
	40,000 - 49,999	291	13,059	3,979	63	9,017	531	221
	50,000 - 59,999	285	15,691	4,419	66	11,205	707	217
	60,000 - 74,999	398	26,841	8,246	118	18,477	1,219	388
	75,000 - 99,999	518	45,113	13,083	193	31,774	2,184	558
	100,000 - 199,999	1,442	208,406	54,883	1,031	152,492	11,588	2,298
	200,000 - 249,999	479	107,682	24,042	439	83,202	6,421	994
	250,000 - 499,999	1,610	588,156	99,270	1,906	486,978	36,465	4,559
	500,000 - and over	3,534	17,188,021	3,396,385	4,734	13,787,979	950,150	51,011
	Total	10,489	\$18,223,230	\$3,618,058	\$8,684	\$14,597,501	\$1,010,121	\$60,633

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	128	\$305	\$269	\$0	\$36	\$1	-\$82
\$	5,000 - 9,999	103	743	484	1	258	10	6
	10,000 - 19,999	161	2,388	1,245	27	1,115	48	23
	20,000 - 29,999	114	2,771	1,204	38	1,529	77	33
	30,000 - 39,999	94	3,333	1,473	42	1,817	109	40
	40,000 - 49,999	68	3,037	1,309	16	1,712	114	32
	50,000 - 59,999	68	3,747	1,358	34	2,354	151	57
	60,000 - 74,999	86	5,786	1,744	65	3,977	249	77
	75,000 - 99,999	108	9,429	2,598	113	6,718	440	116
	100,000 - 199,999	235	33,294	8,242	220	24,832	1,870	355
	200,000 - 249,999	44	9,989	1,727	56	8,206	604	123
	250,000 - 499,999	152	52,912	9,382	171	43,359	3,313	429
	500,000 - and over	257	1,020,915	206,507	263	814,168	56,180	1,732
	Total	1,618	\$1,148,648	\$237,544	\$1,046	\$910,082	\$63,167	\$2,942

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	167	\$261	\$241	\$0	\$20	\$1	\$0
\$	5,000 - 9,999	92	663	483	0	179	8	4
	10,000 - 19,999	112	1,670	977	13	679	31	12
	20,000 - 29,999	69	1,714	956	25	733	43	14
	30,000 - 39,999	76	2,624	1,136	35	1,453	85	28
	40,000 - 49,999	47	2,123	788	21	1,313	72	23
	50,000 - 59,999	42	2,293	1,003	13	1,277	91	26
	60,000 - 74,999	49	3,318	1,302	29	1,986	140	38
	75,000 - 99,999	64	5,507	1,533	40	3,934	255	57
	100,000 - 199,999	121	16,914	3,985	108	12,821	946	169
	200,000 - 249,999	39	8,737	1,563	40	7,134	530	79
	250,000 - 499,999	111	38,254	7,806	137	30,310	2,401	258
	500,000 - and over	205	1,040,953	283,836	246	756,871	52,026	2,938
	Total	1,194	\$1,125,029	\$305,610	\$707	\$818,712	\$56,628	\$3,647

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)
(Dollar Data in Thousands)

Kentucky			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	161	\$258	\$241	\$0	\$16	\$1	\$0
\$	5,000 -	9,999	54	402	328	0	74	3	2
	10,000 -	19,999	108	1,578	928	18	632	29	12
	20,000 -	29,999	89	2,193	1,016	40	1,137	57	21
	30,000 -	39,999	65	2,251	992	33	1,227	68	24
	40,000 -	49,999	50	2,238	772	33	1,434	77	28
	50,000 -	59,999	55	3,033	1,122	36	1,875	114	31
	60,000 -	74,999	64	4,322	1,605	40	2,677	178	49
	75,000 -	99,999	97	8,298	2,523	63	5,712	382	96
	100,000 -	199,999	130	18,307	5,315	115	12,877	987	192
	200,000 -	249,999	34	7,619	2,619	24	4,976	450	99
	250,000 -	499,999	98	34,108	7,944	113	26,051	2,105	274
	500,000 -	and over	140	364,831	84,905	127	279,799	19,503	1,566
	Total		1,145	\$449,438	\$110,309	\$642	\$338,487	\$23,955	\$23,396

Louisiana			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	93	\$152	\$137	\$0	\$14	\$1	\$0
\$	5,000 -	9,999	65	467	377	0	89	4	2
	10,000 -	19,999	144	2,094	1,225	23	846	39	17
	20,000 -	29,999	104	2,575	1,234	28	1,312	72	26
	30,000 -	39,999	88	3,067	1,365	26	1,676	102	42
	40,000 -	49,999	63	2,846	1,226	31	1,589	100	32
	50,000 -	59,999	57	3,109	1,157	26	1,925	125	46
	60,000 -	74,999	64	4,286	1,633	37	2,616	180	43
	75,000 -	99,999	88	7,627	2,220	51	5,356	361	99
	100,000 -	199,999	142	19,282	4,663	129	14,490	1,051	240
	200,000 -	249,999	24	5,313	1,017	13	4,283	322	50
	250,000 -	499,999	51	17,806	3,087	42	14,677	1,139	158
	500,000 -	and over	87	182,352	52,976	70	129,306	9,125	802
	Total		1,070	\$250,975	\$72,319	\$476	\$178,180	\$12,620	\$1,557

Maine			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	149	\$309	\$266	\$0	\$43	\$2	-\$79
\$	5,000 -	9,999	164	1,209	721	0	488	20	10
	10,000 -	19,999	224	3,322	1,638	15	1,670	71	34
	20,000 -	29,999	116	2,890	1,256	13	1,621	81	29
	30,000 -	39,999	130	4,522	1,858	47	2,618	142	48
	40,000 -	49,999	102	4,587	1,529	36	3,021	165	69
	50,000 -	59,999	98	5,372	1,561	36	3,775	217	77
	60,000 -	74,999	131	8,827	2,916	75	5,835	358	119
	75,000 -	99,999	173	15,026	4,310	136	10,580	673	182
	100,000 -	199,999	343	46,819	11,590	245	34,983	2,541	742
	200,000 -	249,999	59	13,049	3,927	46	9,076	778	139
	250,000 -	499,999	106	37,344	6,826	83	30,435	2,296	570
	500,000 -	and over	148	413,710	34,333	121	379,256	26,219	9,125
	Total		1,943	\$556,985	\$72,731	\$853	\$483,401	\$33,563	\$11,065

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)

(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration		Taxable Income	Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions			
Under	\$ 5,000	560	\$1,081	\$975	\$0	\$120	\$5	-\$91
\$	5,000 - 9,999	415	3,039	2,163	0	876	37	18
	10,000 - 19,999	579	8,497	4,752	86	3,659	167	84
	20,000 - 29,999	456	11,270	5,528	112	5,630	314	118
	30,000 - 39,999	335	11,685	5,359	137	6,189	380	152
	40,000 - 49,999	332	14,840	5,733	127	8,980	564	178
	50,000 - 59,999	287	15,792	6,482	134	9,177	628	180
	60,000 - 74,999	327	21,995	9,180	153	12,616	924	243
	75,000 - 99,999	456	39,641	15,374	272	23,995	1,810	414
	100,000 - 199,999	1,173	167,081	55,828	833	110,420	9,129	1,865
	200,000 - 249,999	376	84,266	19,671	360	64,235	4,982	982
	250,000 - 499,999	935	337,031	65,743	1,036	270,251	20,863	3,718
	500,000 - and over	1,791	5,640,375	1,154,637	2,139	4,483,610	310,655	32,260
	Total	8,022	\$6,356,594	\$1,351,425	\$5,389	\$4,999,758	\$350,460	\$40,120

Massachusetts

Income Class*		Number	NYAGI*	Before Proration		Taxable Income	Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions			
Under	\$ 5,000	1,128	\$2,530	\$2,189	\$0	\$346	\$14	-\$3
\$	5,000 - 9,999	1,111	8,032	5,035	5	2,991	122	63
	10,000 - 19,999	1,338	19,407	9,534	115	9,758	425	197
	20,000 - 29,999	992	24,648	10,081	201	14,366	724	310
	30,000 - 39,999	847	29,544	10,835	176	18,533	1,057	449
	40,000 - 49,999	743	33,383	10,864	234	22,285	1,312	554
	50,000 - 59,999	661	36,450	11,722	252	24,476	1,517	538
	60,000 - 74,999	934	62,970	19,497	445	43,028	2,763	964
	75,000 - 99,999	1,301	113,561	31,700	772	81,089	5,282	1,701
	100,000 - 199,999	2,982	425,057	102,183	2,253	320,621	23,705	6,003
	200,000 - 249,999	786	175,563	38,303	701	136,560	10,438	2,217
	250,000 - 499,999	1,882	663,757	113,769	1,944	548,044	41,156	8,036
	500,000 - and over	3,191	11,458,577	2,307,265	3,789	9,147,731	632,828	60,876
	Total	17,896	\$13,053,480	\$2,672,977	\$10,887	\$10,369,828	\$721,344	\$81,905

Michigan

Income Class*		Number	NYAGI*	Before Proration		Taxable Income	Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions			
Under	\$ 5,000	381	\$822	\$752	\$0	\$70	\$3	\$2
\$	5,000 - 9,999	294	2,161	1,498	3	659	27	17
	10,000 - 19,999	404	5,885	2,734	30	3,121	135	78
	20,000 - 29,999	237	5,894	2,485	60	3,349	166	81
	30,000 - 39,999	196	6,796	2,558	60	4,177	239	117
	40,000 - 49,999	152	6,777	2,205	81	4,491	257	106
	50,000 - 59,999	150	8,221	3,104	75	5,042	323	98
	60,000 - 74,999	193	13,014	4,100	104	8,810	572	161
	75,000 - 99,999	237	20,560	5,723	177	14,660	926	242
	100,000 - 199,999	548	77,804	20,643	502	56,660	4,286	908
	200,000 - 249,999	131	29,298	7,295	153	21,850	1,731	295
	250,000 - 499,999	359	127,621	28,820	364	98,440	7,879	1,225
	500,000 - and over	688	2,626,555	660,542	678	1,963,067	136,186	5,810
	Total	3,970	\$2,931,407	\$742,459	\$2,288	\$2,184,396	\$152,729	\$9,140

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)
(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	145	\$344	\$302	\$0	\$42	\$2	\$1
\$	5,000 - 9,999	151	1,121	763	0	358	15	7
	10,000 - 19,999	156	2,292	1,196	13	1,083	46	24
	20,000 - 29,999	122	3,012	1,375	13	1,623	84	40
	30,000 - 39,999	78	2,730	927	15	1,788	98	41
	40,000 - 49,999	73	3,248	1,122	21	2,105	127	45
	50,000 - 59,999	73	4,035	1,395	12	2,629	176	43
	60,000 - 74,999	98	6,573	2,010	23	4,540	294	90
	75,000 - 99,999	118	10,243	2,943	57	7,243	469	114
	100,000 - 199,999	322	46,664	12,285	239	34,141	2,622	438
	200,000 - 249,999	108	23,999	6,198	99	17,702	1,431	225
	250,000 - 499,999	240	86,050	15,008	236	70,806	5,379	815
	500,000 - and over	506	2,345,056	680,559	532	1,672,621	115,557	2,990
	Total	2,190	\$2,535,369	\$726,084	\$1,260	\$1,816,681	\$126,300	\$4,873

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	214	\$350	\$313	\$0	\$38	\$2	\$1
\$	5,000 - 9,999	106	777	540	0	237	10	5
	10,000 - 19,999	163	2,438	1,423	24	991	44	18
	20,000 - 29,999	119	2,967	1,487	25	1,455	78	28
	30,000 - 39,999	105	3,692	1,385	45	2,262	126	45
	40,000 - 49,999	89	4,020	1,421	38	2,562	147	47
	50,000 - 59,999	86	4,690	1,647	38	3,006	182	54
	60,000 - 74,999	104	6,904	2,232	91	4,582	284	87
	75,000 - 99,999	146	12,825	3,734	89	9,002	591	186
	100,000 - 199,999	289	40,412	10,843	215	29,353	2,232	420
	200,000 - 249,999	82	18,408	4,979	83	13,346	1,110	204
	250,000 - 499,999	216	77,486	11,476	227	65,784	4,835	762
	500,000 - and over	459	1,678,512	234,610	518	1,443,437	99,624	3,731
	Total	2,178	\$1,853,483	\$276,088	\$1,393	\$1,576,055	\$109,263	\$5,587

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	142	\$124	\$113	\$0	\$11	\$0	\$0
\$	5,000 - 9,999	68	519	455	2	61	3	1
	10,000 - 19,999	122	1,849	1,268	12	569	27	17
	20,000 - 29,999	138	3,357	1,890	23	1,445	76	30
	30,000 - 39,999	98	3,394	1,593	19	1,783	106	36
	40,000 - 49,999	78	3,529	1,603	16	1,911	128	39
	50,000 - 59,999	89	4,886	2,167	29	2,690	176	43
	60,000 - 74,999	107	7,180	2,836	44	4,300	287	61
	75,000 - 99,999	142	12,208	4,386	51	7,771	554	118
	100,000 - 199,999	260	36,367	12,777	133	23,457	1,904	449
	200,000 - 249,999	62	13,878	4,139	19	9,720	807	178
	250,000 - 499,999	111	38,724	12,153	32	26,538	2,292	386
	500,000 - and over	289	2,078,564	514,465	115	1,563,998	107,704	6,143
	Total	1,706	\$2,204,580	\$559,845	\$495	\$1,644,254	\$114,066	\$7,501

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)
(Dollar Data in Thousands)

New Hampshire				Before Proration					Tax Liability
				Income Class*	Number	NYAGI*	Deductions	Dependent	
			Exemptions					Income	Credits
Under	\$ 5,000	198	\$500	\$414	\$0	\$86	\$3	\$2	
\$	5,000 -	9,999	199	1,440	863	1	576	23	14
	10,000 -	19,999	216	3,171	1,565	11	1,595	70	38
	20,000 -	29,999	159	3,948	1,727	28	2,193	118	47
	30,000 -	39,999	118	4,119	1,492	17	2,611	153	67
	40,000 -	49,999	125	5,652	2,286	23	3,343	221	76
	50,000 -	59,999	106	5,791	2,231	30	3,530	224	82
	60,000 -	74,999	149	10,004	3,198	76	6,730	421	125
	75,000 -	99,999	213	18,755	6,092	127	12,536	852	261
	100,000 -	199,999	414	58,778	16,113	351	42,314	3,192	746
	200,000 -	249,999	97	21,598	3,366	97	18,134	1,327	386
	250,000 -	499,999	220	78,627	13,811	184	64,632	4,885	961
	500,000 -	and over	270	1,322,618	277,903	213	1,044,505	72,262	4,980
	Total	2,484	\$1,535,001	\$331,061	\$1,158	\$1,202,787	\$83,752	\$7,786	

New Jersey				Before Proration					Tax Liability
				Income Class*	Number	NYAGI*	Deductions	Dependent	
			Exemptions					Income	Credits
Under	\$ 5,000	9,164	\$19,527	\$17,721	\$3	\$1,999	\$86	-\$138	
\$	5,000 -	9,999	9,216	68,830	51,595	49	17,184	705	433
	10,000 -	19,999	17,955	270,572	159,935	4,203	106,433	4,544	2,695
	20,000 -	29,999	19,102	479,140	216,916	8,477	253,796	11,995	7,694
	30,000 -	39,999	22,191	778,941	280,610	10,793	487,529	25,367	19,277
	40,000 -	49,999	23,986	1,079,801	334,359	12,673	732,769	40,240	31,792
	50,000 -	59,999	22,625	1,243,022	353,976	13,042	876,005	49,882	39,598
	60,000 -	74,999	31,723	2,137,871	566,579	21,382	1,549,913	90,750	71,370
	75,000 -	99,999	45,920	4,000,625	985,430	39,750	2,975,382	178,730	134,262
	100,000 -	199,999	99,496	14,003,828	2,795,571	113,105	11,095,140	749,192	499,520
	200,000 -	249,999	19,783	4,401,883	634,261	25,151	3,742,466	260,656	166,847
	250,000 -	499,999	31,330	10,650,223	1,158,286	43,379	9,448,551	661,881	426,432
	500,000 -	and over	20,836	37,523,298	3,364,639	33,101	34,131,774	2,353,721	1,191,334
	Total	373,327	\$76,657,561	\$10,919,878	\$325,108	\$65,418,940	\$4,427,749	\$2,591,117	

North Carolina				Before Proration					Tax Liability
				Income Class*	Number	NYAGI*	Deductions	Dependent	
			Exemptions					Income	Credits
Under	\$ 5,000	1,142	\$1,367	\$1,304	\$0	\$64	\$3	-\$40	
\$	5,000 -	9,999	571	4,253	3,608	7	637	27	12
	10,000 -	19,999	1,067	16,083	11,240	295	4,548	215	80
	20,000 -	29,999	811	20,253	11,744	338	8,171	457	150
	30,000 -	39,999	656	22,691	10,931	330	11,430	682	284
	40,000 -	49,999	540	24,119	11,025	269	12,824	806	245
	50,000 -	59,999	447	24,509	10,641	245	13,624	900	293
	60,000 -	74,999	553	37,264	14,654	345	22,265	1,499	477
	75,000 -	99,999	684	59,247	18,175	498	40,574	2,700	865
	100,000 -	199,999	1,246	172,863	46,042	1,098	125,722	9,474	2,825
	200,000 -	249,999	264	58,904	13,464	227	45,213	3,501	812
	250,000 -	499,999	593	208,802	38,287	582	169,933	12,988	2,987
	500,000 -	and over	878	3,367,778	438,760	978	2,928,043	202,199	13,568
	Total	9,452	\$4,018,133	\$629,876	\$5,213	\$3,383,047	\$235,451	\$22,556	

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)
(Dollar Data in Thousands)

Ohio			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	424	\$930	\$824	\$0	\$109	\$5	\$3
\$	5,000 -	9,999	390	2,886	1,915	3	969	39	24
	10,000 -	19,999	481	7,071	3,525	50	3,497	155	85
	20,000 -	29,999	308	7,616	3,528	73	4,015	220	82
	30,000 -	39,999	257	8,969	3,648	101	5,220	302	105
	40,000 -	49,999	265	11,911	4,483	144	7,292	456	151
	50,000 -	59,999	196	10,703	3,732	130	6,841	428	122
	60,000 -	74,999	315	21,299	7,351	161	13,787	922	214
	75,000 -	99,999	458	39,825	12,017	306	27,500	1,848	483
	100,000 -	199,999	845	119,087	32,347	728	86,012	6,638	1,306
	200,000 -	249,999	199	44,532	10,393	180	33,959	2,690	430
	250,000 -	499,999	541	190,552	39,024	582	150,946	11,890	1,508
	500,000 -	and over	997	3,994,454	816,690	1,008	3,180,343	220,297	11,602
		Total	5,676	\$4,459,837	\$939,478	\$3,466	\$3,520,490	\$245,891	\$16,116

Oregon			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	105	\$222	\$191	\$0	\$31	\$1	\$1
\$	5,000 -	9,999	93	687	449	1	237	10	5
	10,000 -	19,999	88	1,326	774	2	550	26	10
	20,000 -	29,999	87	2,195	1,090	11	1,094	61	22
	30,000 -	39,999	67	2,325	991	3	1,331	83	28
	40,000 -	49,999	50	2,231	951	7	1,273	84	22
	50,000 -	59,999	52	2,844	1,021	12	1,811	104	28
	60,000 -	74,999	78	5,227	1,805	34	3,387	229	56
	75,000 -	99,999	106	9,160	3,045	47	6,068	407	97
	100,000 -	199,999	215	31,160	9,321	116	21,724	1,740	346
	200,000 -	249,999	55	12,307	3,080	40	9,177	742	153
	250,000 -	499,999	139	48,916	11,702	102	37,111	3,012	418
	500,000 -	and over	189	2,392,502	390,795	131	2,001,658	137,519	1,965
		Total	1,324	\$2,511,103	\$425,216	\$506	\$2,085,452	\$144,018	\$3,151

Pennsylvania			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	2,950	\$6,907	\$6,206	\$0	\$706	\$29	-\$2,262
\$	5,000 -	9,999	2,732	20,253	14,961	31	5,261	216	125
	10,000 -	19,999	4,875	72,861	44,078	1,513	27,270	1,166	592
	20,000 -	29,999	4,824	120,756	54,549	2,730	63,492	2,995	1,702
	30,000 -	39,999	4,800	167,899	62,766	3,174	101,959	5,205	3,566
	40,000 -	49,999	4,535	204,080	66,625	3,538	133,943	7,087	4,886
	50,000 -	59,999	4,229	231,924	70,349	3,776	157,799	8,572	5,808
	60,000 -	74,999	5,703	383,902	105,735	5,726	272,441	15,485	10,273
	75,000 -	99,999	6,944	600,081	145,715	7,682	446,684	26,686	17,227
	100,000 -	199,999	8,858	1,187,734	253,122	10,129	924,482	63,945	34,261
	200,000 -	249,999	1,224	272,671	48,262	1,367	223,043	16,368	6,578
	250,000 -	499,999	2,375	829,833	140,101	2,554	687,055	51,844	16,257
	500,000 -	and over	2,782	9,025,589	1,962,330	3,154	7,072,148	490,179	54,807
		Total	56,831	\$13,124,490	\$2,974,798	\$45,374	\$10,116,285	\$689,776	\$153,821

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)
(Dollar Data in Thousands)

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	193	\$471	\$415	\$0	\$56	\$2	\$1
\$		5,000 - 9,999	177	1,318	877	3	439	18	8
		10,000 - 19,999	227	3,283	1,801	32	1,450	65	29
		20,000 - 29,999	157	3,849	1,613	38	2,198	110	44
		30,000 - 39,999	166	5,621	1,964	29	3,628	199	130
		40,000 - 49,999	100	4,475	1,703	51	2,722	169	67
		50,000 - 59,999	84	4,637	1,583	38	3,017	182	64
		60,000 - 74,999	122	8,174	2,939	60	5,176	333	99
		75,000 - 99,999	161	14,025	4,809	102	9,114	629	189
		100,000 - 199,999	346	48,938	11,635	275	37,028	2,661	813
		200,000 - 249,999	93	20,974	4,903	81	15,989	1,247	318
		250,000 - 499,999	193	66,916	11,807	174	54,935	4,102	1,078
		500,000 - and over	224	965,995	129,192	191	836,708	57,639	5,098
		Total	2,243	\$1,148,677	\$175,241	\$1,073	\$972,459	\$67,357	\$7,939

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	449	\$653	\$652	\$0	\$25	\$1	\$1
\$		5,000 - 9,999	243	1,785	1,548	1	235	10	5
		10,000 - 19,999	445	6,693	4,758	85	1,850	94	32
		20,000 - 29,999	342	8,475	4,992	104	3,379	189	59
		30,000 - 39,999	279	9,823	5,166	94	4,563	282	85
		40,000 - 49,999	232	10,400	4,485	104	5,811	348	110
		50,000 - 59,999	215	11,766	5,002	98	6,666	438	128
		60,000 - 74,999	210	14,205	5,739	92	8,374	572	172
		75,000 - 99,999	308	26,832	10,218	150	16,463	1,166	374
		100,000 - 199,999	469	67,200	18,757	262	48,181	3,718	945
		200,000 - 249,999	85	18,986	3,886	58	15,042	1,134	432
		250,000 - 499,999	187	66,065	16,761	128	49,176	4,062	1,170
		500,000 - and over	346	1,131,406	233,601	198	891,928	61,848	9,594
		Total	3,810	\$1,374,290	\$315,566	\$1,375	\$1,051,693	\$73,862	\$13,107

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	171	\$251	\$236	\$0	\$16	\$1	\$1
\$		5,000 - 9,999	91	689	512	0	178	7	4
		10,000 - 19,999	183	2,747	1,716	34	997	47	22
		20,000 - 29,999	155	3,876	2,080	62	1,734	95	37
		30,000 - 39,999	142	4,943	2,310	70	2,563	148	54
		40,000 - 49,999	112	5,001	2,082	49	2,871	177	66
		50,000 - 59,999	100	5,494	2,117	50	3,327	210	63
		60,000 - 74,999	111	7,448	2,542	50	4,855	314	97
		75,000 - 99,999	143	12,514	3,834	79	8,601	571	159
		100,000 - 199,999	289	40,735	10,050	214	30,472	2,222	537
		200,000 - 249,999	75	16,684	3,722	66	12,896	953	177
		250,000 - 499,999	168	59,328	9,678	184	49,466	3,654	584
		500,000 - and over	382	2,283,223	581,140	348	1,701,740	117,111	3,762
		Total	2,122	\$2,442,934	\$622,019	\$1,205	\$1,819,715	\$125,510	\$5,564

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)

(Dollar Data in Thousands)

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	701	\$988	\$899	\$0	\$89	\$4	\$3
\$		5,000 - 9,999	372	2,803	2,134	3	666	27	16
		10,000 - 19,999	654	9,775	5,639	94	4,042	180	96
		20,000 - 29,999	525	12,967	6,359	229	6,379	334	128
		30,000 - 39,999	426	14,886	6,458	163	8,266	492	207
		40,000 - 49,999	414	18,537	7,225	224	11,088	673	250
		50,000 - 59,999	345	18,925	6,659	134	12,132	772	255
		60,000 - 74,999	385	25,902	8,477	218	17,207	1,119	368
		75,000 - 99,999	637	54,980	17,287	356	37,337	2,569	684
		100,000 - 199,999	1,242	175,901	51,010	947	123,944	9,734	2,129
		200,000 - 249,999	340	76,404	19,240	286	56,878	4,612	875
		250,000 - 499,999	874	313,605	68,721	907	243,982	19,461	3,258
		500,000 - and over	1,900	10,824,573	2,463,068	2,071	8,369,265	577,056	28,888
		Total	8,815	\$11,550,248	\$2,663,176	\$5,632	\$8,891,276	\$617,034	\$37,156

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	323	\$725	\$630	\$0	\$95	\$4	-\$1
\$		5,000 - 9,999	336	2,503	1,727	1	775	31	19
		10,000 - 19,999	456	6,765	3,913	82	2,771	120	56
		20,000 - 29,999	377	9,368	4,185	149	5,034	243	103
		30,000 - 39,999	349	12,181	4,505	151	7,525	391	193
		40,000 - 49,999	372	16,718	5,294	190	11,234	609	335
		50,000 - 59,999	351	19,323	6,355	203	12,765	749	344
		60,000 - 74,999	417	28,035	7,611	326	20,098	1,170	510
		75,000 - 99,999	510	44,249	11,296	402	32,552	1,994	825
		100,000 - 199,999	769	103,802	21,335	651	81,816	5,716	2,127
		200,000 - 249,999	121	27,025	5,030	95	21,899	1,627	502
		250,000 - 499,999	232	80,701	15,079	191	65,431	4,951	1,482
		500,000 - and over	250	523,004	80,396	204	442,404	31,054	5,187
		Total	4,863	\$874,400	\$167,357	\$2,644	\$704,398	\$48,660	\$11,683

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	865	\$1,115	\$1,024	\$0	\$112	\$5	\$1
\$		5,000 - 9,999	464	3,451	2,583	2	867	36	14
		10,000 - 19,999	780	11,729	7,467	125	4,137	201	88
		20,000 - 29,999	591	14,606	8,106	150	6,351	369	145
		30,000 - 39,999	523	18,332	8,831	165	9,337	590	241
		40,000 - 49,999	502	22,453	10,344	149	11,961	825	248
		50,000 - 59,999	380	20,811	8,774	137	11,901	842	222
		60,000 - 74,999	498	33,502	13,173	236	20,035	1,421	396
		75,000 - 99,999	653	57,052	22,723	351	33,978	2,617	608
		100,000 - 199,999	1,440	207,701	65,359	962	141,380	11,412	2,468
		200,000 - 249,999	375	84,035	21,133	316	62,586	5,021	943
		250,000 - 499,999	1,118	398,088	67,669	1,202	329,223	24,578	4,525
		500,000 - and over	1,846	6,571,391	2,075,138	2,158	4,496,298	310,979	28,869
		Total	10,035	\$7,444,266	\$2,312,323	\$5,951	\$5,128,166	\$358,897	\$38,768

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)
(Dollar Data in Thousands)

Washington		Income Class*		Number	NYAGI*	Before Proration		Tax Before Credits	Tax Liability
						Deductions	Dependent Exemptions		
	Under	\$	5,000	282	\$300	\$276	\$0	\$23	\$1
\$	5,000 -		9,999	112	805	641	0	163	7
	10,000 -		19,999	201	3,037	1,794	10	1,233	56
	20,000 -		29,999	135	3,367	1,580	26	1,761	94
	30,000 -		39,999	118	4,100	1,862	33	2,206	138
	40,000 -		49,999	110	4,989	1,938	26	3,025	193
	50,000 -		59,999	111	6,107	2,515	29	3,563	252
	60,000 -		74,999	132	8,872	3,168	37	5,667	397
	75,000 -		99,999	164	14,324	4,927	78	9,318	657
	100,000 -		199,999	399	57,870	16,882	206	40,783	3,195
	200,000 -		249,999	104	23,245	6,309	79	16,857	1,377
	250,000 -		499,999	246	86,819	22,149	216	64,454	5,327
	500,000 -		and over	630	10,805,289	3,624,229	621	7,180,445	492,904
			Total	2,744	\$11,019,124	\$3,688,271	\$1,361	\$7,329,499	\$504,598
									\$10,194

Wisconsin		Income Class*		Number	NYAGI*	Before Proration		Tax Before Credits	Tax Liability
						Deductions	Dependent Exemptions		
	Under	\$	5,000	117	\$288	\$248	\$0	\$39	\$2
\$	5,000 -		9,999	101	736	498	1	237	10
	10,000 -		19,999	148	2,150	968	4	1,179	50
	20,000 -		29,999	96	2,385	993	24	1,368	70
	30,000 -		39,999	69	2,437	814	12	1,611	89
	40,000 -		49,999	66	2,945	854	21	2,070	123
	50,000 -		59,999	50	2,719	773	19	1,927	115
	60,000 -		74,999	70	4,783	1,422	34	3,327	207
	75,000 -		99,999	137	11,950	3,496	91	8,363	559
	100,000 -		199,999	237	33,888	8,982	185	24,721	1,883
	200,000 -		249,999	54	12,110	2,490	50	9,571	712
	250,000 -		499,999	130	44,831	9,014	118	35,700	2,776
	500,000 -		and over	254	1,261,891	266,860	267	994,765	68,539
			Total	1,529	\$1,383,114	\$297,411	\$826	\$1,084,877	\$75,134
									\$6,192

All Other States		Income Class*		Number	NYAGI*	Before Proration		Tax Before Credits	Tax Liability
						Deductions	Dependent Exemptions		
	Under	\$	5,000	867	\$1,205	\$1,116	\$0	\$89	\$4
\$	5,000 -		9,999	497	3,728	2,867	2	859	36
	10,000 -		19,999	823	12,321	7,788	94	4,439	209
	20,000 -		29,999	669	16,646	8,426	161	8,059	438
	30,000 -		39,999	511	17,884	8,264	162	9,458	571
	40,000 -		49,999	471	21,203	9,244	185	11,745	755
	50,000 -		59,999	348	19,148	7,949	161	11,038	729
	60,000 -		74,999	459	30,715	10,928	253	19,534	1,278
	75,000 -		99,999	553	47,992	16,380	373	31,239	2,146
	100,000 -		199,999	1,006	140,617	40,135	763	99,720	7,671
	200,000 -		249,999	212	47,331	10,787	183	36,361	2,832
	250,000 -		499,999	575	206,063	47,032	510	158,521	12,808
	500,000 -		and over	982	6,699,776	2,190,135	855	4,509,678	311,401
			Total	7,973	\$7,264,628	\$2,361,052	\$3,701	\$4,900,739	\$340,878
									\$18,778

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)

(Dollar Data in Thousands)

Germany		Income Class*		Number	NYAGI*	Before Proration		Taxable Income	Tax Before Credits	Tax Liability
						Deductions	Dependent Exemptions			
	Under	\$	5,000	6,075	\$1,094	\$1,094	\$0	\$3	\$0	\$0
\$	5,000 -		9,999	1,587	12,010	11,138	0	872	35	19
	10,000 -		19,999	457	6,428	3,479	2	2,947	121	72
	20,000 -		29,999	114	2,701	973	2	1,726	84	17
	30,000 -		39,999	103	3,499	852	2	2,645	143	59
	40,000 -		49,999	35	1,545	300	1	1,244	71	-20
	50,000 -		59,999	55	3,004	516	2	2,487	152	24
	60,000 -		74,999	270	17,232	2,186	3	15,042	929	60
	75,000 -		99,999	77	6,411	776	0	5,634	365	91
	100,000 -		199,999	285	38,499	3,099	9	35,391	2,427	473
	200,000 -		249,999	47	10,371	935	13	9,424	676	293
	250,000 -		499,999	101	34,828	1,982	33	32,813	2,264	566
	500,000 -		and over	107	181,342	6,141	54	175,146	12,104	3,901
			Total	9,313	\$318,964	\$33,471	\$121	\$285,375	\$19,373	\$5,555

Canada		Income Class*		Number	NYAGI*	Before Proration		Taxable Income	Tax Before Credits	Tax Liability
						Deductions	Dependent Exemptions			
	Under	\$	5,000	466	\$383	\$374	\$0	\$9	\$0	-\$22
\$	5,000 -		9,999	141	1,051	964	4	83	4	1
	10,000 -		19,999	318	4,783	2,671	67	2,046	87	61
	20,000 -		29,999	287	7,214	2,576	76	4,561	219	174
	30,000 -		39,999	308	10,691	3,064	147	7,481	402	320
	40,000 -		49,999	258	11,514	2,559	160	8,795	503	402
	50,000 -		59,999	224	12,381	2,379	131	9,871	579	457
	60,000 -		74,999	241	16,127	2,799	161	13,168	803	622
	75,000 -		99,999	234	20,298	3,098	150	17,050	1,081	795
	100,000 -		199,999	321	44,408	5,529	171	38,708	2,705	1,778
	200,000 -		249,999	53	11,952	1,070	36	10,846	743	478
	250,000 -		499,999	127	44,544	3,391	78	41,075	2,926	1,552
	500,000 -		and over	172	274,916	13,523	148	263,174	18,286	5,219
			Total	3,150	\$460,263	\$43,995	\$1,329	\$416,868	\$28,340	\$11,837

Ireland		Income Class*		Number	NYAGI*	Before Proration		Taxable Income	Tax Before Credits	Tax Liability
						Deductions	Dependent Exemptions			
	Under	\$	5,000	690	\$2,183	\$2,183	\$0	\$0	\$0	\$0
\$	5,000 -		9,999	593	4,031	3,851	0	180	7	2
	10,000 -		19,999	164	2,284	1,238	1	1,046	42	33
	20,000 -		29,999	59	1,388	487	0	901	43	38
	30,000 -		39,999	29	998	218	0	780	42	41
	40,000 -		49,999	26	1,124	241	6	877	49	44
	50,000 -		59,999	d/	d/	d/	d/	d/	d/	d/
	60,000 -		74,999	13	886	315	0	572	46	26
	75,000 -		99,999	11	921	252	0	669	52	35
	100,000 -		199,999	30	4,106	894	7	3,205	243	154
	200,000 -		249,999	d/	d/	d/	d/	d/	d/	d/
	250,000 -		499,999	21	7,583	1,942	4	5,638	500	236
	500,000 -		and over	40	92,692	5,087	22	87,583	6,041	1,793
			Total	1,690	\$120,155	\$17,036	\$42	\$103,077	\$7,190	\$2,474

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)

(Dollar Data in Thousands)

United Kingdom			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	161	\$228	\$229	\$0	\$0	\$0	\$0
\$	5,000 -	9,999	61	463	431	0	32	1	0
	10,000 -	19,999	92	1,326	762	2	562	25	20
	20,000 -	29,999	61	1,531	524	4	1,003	49	40
	30,000 -	39,999	59	2,072	625	4	1,443	84	67
	40,000 -	49,999	50	2,241	422	2	1,817	104	82
	50,000 -	59,999	38	2,048	358	1	1,689	103	82
	60,000 -	74,999	57	3,819	625	2	3,193	201	153
	75,000 -	99,999	70	5,999	1,120	4	4,875	329	257
	100,000 -	199,999	200	28,381	3,350	16	25,015	1,780	1,113
	200,000 -	249,999	63	14,312	1,706	20	12,586	918	477
	250,000 -	499,999	226	79,859	9,433	85	70,341	5,139	2,405
	500,000 -	and over	463	1,093,631	27,430	526	1,065,696	73,478	14,172
		Total	1,601	\$1,235,911	\$47,013	\$666	\$1,188,253	\$82,212	\$18,870

Japan			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	149	\$116	\$115	\$0	\$1	\$0	\$0
\$	5,000 -	9,999	33	234	222	0	12	0	0
	10,000 -	19,999	51	761	435	0	326	15	12
	20,000 -	29,999	35	855	327	8	520	26	20
	30,000 -	39,999	26	901	278	3	620	35	24
	40,000 -	49,999	21	919	270	2	647	42	32
	50,000 -	59,999	15	820	233	2	585	38	24
	60,000 -	74,999	27	1,847	391	7	1,449	95	82
	75,000 -	99,999	37	3,170	476	2	2,692	178	120
	100,000 -	199,999	81	11,514	1,852	32	9,630	719	415
	200,000 -	249,999	46	10,450	904	15	9,530	681	441
	250,000 -	499,999	85	29,250	2,433	69	26,748	1,892	816
	500,000 -	and over	159	220,490	12,962	207	207,321	14,426	2,696
		Total	765	\$281,328	\$20,900	\$347	\$260,081	\$18,148	\$4,681

All Other Countries			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	1,433	\$2,671	\$2,659	\$0	\$17	\$1	\$0
\$	5,000 -	9,999	826	5,917	5,489	4	424	18	8
	10,000 -	19,999	819	11,884	6,975	62	4,847	205	152
	20,000 -	29,999	479	11,936	4,742	74	7,120	351	314
	30,000 -	39,999	322	11,169	3,561	96	7,512	426	346
	40,000 -	49,999	251	11,195	3,430	74	7,691	472	329
	50,000 -	59,999	227	12,446	3,471	100	8,874	556	393
	60,000 -	74,999	266	17,876	4,136	98	13,642	885	586
	75,000 -	99,999	327	28,240	6,396	176	21,667	1,472	951
	100,000 -	199,999	670	95,610	15,460	287	79,853	5,789	3,669
	200,000 -	249,999	225	50,053	7,925	150	41,978	3,190	1,835
	250,000 -	499,999	530	187,380	26,198	399	160,783	12,075	4,722
	500,000 -	and over	768	1,804,592	327,336	801	1,476,455	102,206	31,859
		Total	7,143	\$2,250,969	\$417,779	\$2,321	\$1,830,863	\$127,647	\$45,163

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2007 (Cont'd)
(Dollar Data in Thousands)

Residence Unknown		+	Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$	5,000	8,474	\$10,000	\$9,792	\$4	\$239	\$13	-\$142
\$	5,000 -	9,999	3,689	27,261	23,961	10	3,291	143	65
	10,000 -	19,999	6,015	89,546	53,976	618	34,952	1,571	1,017
	20,000 -	29,999	4,594	112,949	49,517	958	62,468	3,201	2,164
	30,000 -	39,999	2,907	101,394	36,840	800	63,753	3,644	2,459
	40,000 -	49,999	2,272	101,699	31,743	731	69,187	4,121	2,779
	50,000 -	59,999	1,872	102,471	29,302	617	72,552	4,532	3,140
	60,000 -	74,999	2,027	136,110	38,219	805	97,086	6,381	4,114
	75,000 -	99,999	2,259	195,378	46,711	934	147,734	9,875	6,521
	100,000 -	199,999	3,911	551,121	102,554	1,857	446,711	32,381	19,935
	200,000 -	249,999	949	211,853	31,026	539	180,498	13,262	7,674
	250,000 -	499,999	1,816	625,270	79,833	1,287	544,418	39,931	20,286
	500,000 -	and over	2,317	10,723,694	1,290,393	2,165	9,420,666	649,133	151,834
		Total	43,102	\$12,988,745	\$1,823,866	\$11,325	\$11,143,553	\$768,188	\$221,847

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

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

Part-Year Residents

Tables 9 and 10 highlight information on individuals who had income from New York sources and resided in New York for only part of 2007. As with full-year nonresidents, data reported by these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203.

In 2007, part-year resident filers represented 2.3 percent of all personal income tax filers. As Table 9 indicates, the number of filers identified as part-year residents increased by 0.6 percent to 221,201 in 2007. Tax liability reported by part-year residents was \$548 million in 2007, or 11.5 percent more than 2006.

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

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

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

Table 9: Total Income and Tax Liability of Part-Year Residents In 2006-2007
(Dollar Data in Thousands)

Item	2006	2007	Change	
			Number	Percent
All Returns				
Number	219,838	221,201	1,363	0.6
Total Income*	\$16,591,203	\$18,009,487	\$1,418,284	8.5
Tax Liability**	\$491,496	\$547,971	\$56,474	11.5
Taxable Returns				
Number	175,192	177,145	1,953	1.1
Total Income*	\$15,848,188	\$17,235,253	\$1,387,065	8.8
Tax Liability**	\$498,723	\$554,937	\$56,214	11.3
Nontaxable Returns				
Number	44,646	44,056	-590	-1.3
Total Income*	\$743,015	\$774,234	\$31,219	4.2
Tax Liability**	-\$7,226	-\$6,967	\$260	-3.6

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

** Includes refundable tax credits.

Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns) in 2007
(Dollar Data in Thousands)

Income Class *	Number	NYAGI*	Before Proration				Tax Before Credits	Tax Liability
			Deductions	Exemptions	Taxable Income	Tax Before		
Under \$5,000	12,964	\$30,548	\$29,465	\$0	\$1,189	\$55	-\$430	
\$5,000 - 9,999	17,108	129,315	111,889	175	17,252	734	-1,120	
10,000 - 19,999	37,110	556,818	324,075	7,988	224,746	9,671	1,215	
20,000 - 29,999	31,097	770,049	307,246	9,134	453,668	21,740	10,362	
30,000 - 39,999	23,336	813,131	253,046	7,046	553,041	29,444	16,920	
40,000 - 49,999	18,323	820,670	217,246	5,914	597,511	33,629	19,443	
50,000 - 59,999	13,605	744,306	178,344	5,069	560,893	32,618	18,725	
60,000 - 74,999	14,911	1,001,187	214,431	6,392	780,363	46,518	26,760	
75,000 - 99,999	15,861	1,370,923	260,227	7,989	1,102,706	67,809	38,508	
100,000 - 199,999	23,646	3,255,866	471,563	14,049	2,770,133	186,879	107,049	
200,000 - 249,999	3,905	868,875	89,349	2,621	776,900	53,713	30,860	
250,000 - 499,999	5,982	2,021,822	157,193	4,229	1,860,402	128,635	75,872	
500,000 and over	3,353	5,625,977	179,944	2,845	5,443,361	373,353	203,807	
Total	221,201	\$18,009,487	\$2,794,017	\$73,450	\$15,142,166	\$984,796	\$547,971	

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

Data Sources

The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 2007 New York State income tax returns. The full-year resident data were drawn from the two resident tax forms: The IT-150 short form and the IT-201 long form. Full-year nonresident and part-year resident filers generally file the IT-203 income tax form. A copy of each resident, nonresident, and part-year resident tax return for 2007 appears in the Appendix.

Tax Liability and Collections

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

Appendix: New York State Personal Income Tax Returns — 2007

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



IT-150

Attach label, print, or type	Important: You must enter your social security number(s) in the boxes to the right.			▼ Your social security number	
	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>		<input type="text"/>	
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number	
	Mailing address <i>(see instructions, page 15)</i> (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 <i>(see instructions, page 15)</i> (number and street or rural route)			Apartment number	School district code number <input type="text"/>	
City, village, or post office		State	ZIP code	Taxpayer's date of death Spouse's date of death	
		NY	Decedent information ● <input type="text"/>	● <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 2007? *(Part-year residents must file Form IT-201; see page 16.)* Yes No
- (D)** Can you be claimed as a dependent on another taxpayer's federal return? *(see page 16)* Yes No
- (E)** Enter your **2-digit special condition code if applicable** *(see page 16)* ●
 If applicable, also enter your **second 2-digit special condition code** ●

(B) If you do not need a NYS income tax forms packet mailed to you next year, mark an X in the box *(see page 16)*

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

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

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Please file this original scannable return with the Tax Department.

26 Taxable income (enter the amount from line 25 on the front page)	26.			
27 New York State tax on line 26 amount (see page 25 and Tax Computation on page 54).....	27.			
28 New York State (NYS) household credit (from table 1, 2, or 3 on pages 25 and 26)	28.			
29 Subtract line 28 from line 27 (if line 28 is more than line 27, leave blank)	29.			
30 New York City (NYC) resident tax (see page 26)	30.			
31 NYC household credit (from table 4, 5, or 6 on pages 26 and 27)	31.			
32 Subtract line 31 from line 30 (if line 31 is more than line 30, leave blank).....	32.			
33 Yonkers resident income tax surcharge (from Yonkers worksheet on page 27)	33.			
34 Yonkers nonresident earnings tax (attach Form Y-203)	34.			
35 Sales or use tax (See the instructions beginning on page 66. Do not leave line 35 blank.)	35.			
36 Voluntary contributions (whole dollar amounts only; see page 28)				
Return a Gift to Wildlife 36a. [] . Missing/Exploited Children Fund 36b. [] .				
Breast Cancer Research Fund 36c. [] . Prostate Cancer Research Fund 36d. [] .				
Alzheimer's Fund 36e. [] . Olympic Fund 36f. [] . WTC Memorial Fund 36g. [] .				
Total (add lines 36a through 36g)	36.			0 0
37 Add line 29 and lines 32 through 36	37.			
38 Empire State child credit (attach Form IT-213)	38.			
39 NYS/NYC child and dependent care credit (attach Form IT-216)	39.			
40 NYS earned income credit (attach Form IT-215 or Form IT-209)	40.			
41 NYS noncustodial parent earned income credit (attach Form IT-209).....	41.			
42 Real property tax credit (attach Form IT-214).....	42.			
43 College tuition credit (attach Form IT-272)	43.			
44 NYC school tax credit.....	44.			
45 NYC earned income credit (attach Form IT-215 or Form IT-209)	45.			
46 Total New York State tax withheld	46.			
47 Total New York City tax withheld	47.			
48 Total Yonkers tax withheld	48.			
49 Total estimated tax payments / Amount paid with Form IT-370	49.			
50 Add lines 38 through 49	50.			
51 Amount overpaid — If line 50 is more than line 37, subtract line 37 from line 50.....	51.			
52 Amount of line 51 that you want refunded to you (for Direct deposit, complete line 56)	52.	Refund		
53 Estimated tax only — Amount of line 51 that you want applied to your 2008 estimated tax. (Do not include any amount that you claimed as a refund on line 52.).....	53.			
54 Amount you owe — If line 50 is less than line 37, subtract line 50 from line 37. (For Payment options, see page 32; for Electronic funds withdrawal, complete line 56.)	54.	Owe		
55 Estimated tax penalty (Include this amount in line 54 or reduce the overpayment on line 51; see page 32.)	55.			

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

See the Step 11 instructions on page 35 for the proper assembly of your return and attachments.

56 Account information (see page 33) Mark one: Refund – Direct deposit Owe – Electronic funds withdrawal

56a Routing number Electronic funds withdrawal effective date

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

Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see page 34) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ()	Personal identification number (PIN) <input type="text"/>

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

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

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

For information about private delivery services, see page 41.

Please file this original scannable return with the Tax Department.





Resident Income Tax Return (long form)

IT-201

New York State • New York City • Yonkers

For the full year January 1, 2007, through December 31, 2007, or fiscal year beginning ... **07** and ending ...

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

Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name (for a joint return , enter spouse's name on line below)	▼ Your social security number
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
	Mailing address (see instructions, page 77) (number and street or rural route)		Apartment number
City, village, or post office		State	ZIP code
Permanent home address (see instructions, page 77) (number and street or rural route)		Apartment number	New York State county of residence
City, village, or post office		State	ZIP code
		Decedent information:	Taxpayer's date of death Spouse's date of death
		NY	School district name
			School district code number.....

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

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

(E) Did you or your spouse maintain living quarters in NYC during 2007 (see page 78)? . Yes No

(F) NYC residents and NYC part-year residents only (see page 79):

(1) Number of months **you** lived in NY City in 2007 ●

(2) Number of months **your spouse** lived in NY City in 2007... ●

(B) Did you itemize your deductions on your 2007 federal income tax return? Yes No

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

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

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

Federal income and adjustments

Only full-year NY State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 80). Also see page 80 instructions for showing a loss.

	Dollars	Cents
1 Wages, salaries, tips, etc.	1.	
2 Taxable interest income	2.	
3 Ordinary dividends	3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25 on page 2)	4.	
5 Alimony received	5.	
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040)	6.	
7 Capital gain or loss (if required, attach a copy of federal Schedule D, Form 1040)	7.	
8 Other gains or losses (attach a copy of federal Form 4797)	8.	
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9.	
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)	11.	
12 Farm income or loss (attach a copy of federal Schedule F, Form 1040)	12.	
13 Unemployment compensation	13.	
14 Taxable amount of social security benefits (also enter on line 27 on page 2)	14.	
15 Other income (see page 80) Identify:	15.	
16 Add lines 1 through 15	16.	
17 Total federal adjustments to income (see page 80) Identify:	17.	
18 Subtract line 17 from line 16. This is your federal adjusted gross income.	18.	

(continued on page 2)

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

▼ Enter your social security number

Dollars Cents

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

New York additions (see page 81)

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

New York subtractions (see page 86)

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

Standard deduction or itemized deduction (see page 92)

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

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

36 Dependent exemptions (not the same as total federal exemptions; see page 94) 36. 0 0 0 . 0 0

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

OR

New York State standard deduction table	
Filing status	Standard deduction — enter on line 34 above.
① Single and you marked item C on page 1 Yes	\$ 3,000
① Single and you marked item C on page 1 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	
a Medical and dental expenses (from federal Schedule A, line 4)	a. <input type="text"/> . <input type="text"/>
b Taxes you paid (from federal Schedule A, line 9)	b. <input type="text"/> . <input type="text"/>
c Interest you paid (from federal Schedule A, line 15)	c. <input type="text"/> . <input type="text"/>
d Gifts to charity (from federal Schedule A, line 19)	d. <input type="text"/> . <input type="text"/>
e Casualty and theft losses (from federal Schedule A, line 20)	e. <input type="text"/> . <input type="text"/>
f Job expenses and most other miscellaneous deductions (from federal Schedule A, line 27)	f. <input type="text"/> . <input type="text"/>
g Other miscellaneous deductions (from federal Schedule A, line 28)	g. <input type="text"/> . <input type="text"/>
h Enter amount from federal Schedule A, line 29 ...	h. <input type="text"/> . <input type="text"/>
i State, local, and foreign income taxes and other subtraction adjustments (see page 92)	i. <input type="text"/> . <input type="text"/>
j Subtract line i from line h	j. <input type="text"/> . <input type="text"/>
k Addition adjustments (see page 93)	k. <input type="text"/> . <input type="text"/>
l Add lines j and k	l. <input type="text"/> . <input type="text"/>
m Itemized deduction adjustment (see page 94)	m. <input type="text"/> . <input type="text"/>
n Subtract line m from line l	n. <input type="text"/> . <input type="text"/>
o College tuition itemized deduction (see Form IT-272) ..	o. <input type="text"/> . <input type="text"/>
p Add lines n and o. This is your New York State itemized deduction; enter on line 34 above.	p. <input type="text"/> . <input type="text"/>

(continued on page 3)

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

Name(s) as shown on page 1

▼ Enter your social security number

Tax computation, credits, and other taxes (see page 95)

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

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

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

New York City (NYC) and Yonkers residents only: See instructions beginning on page 96 for figuring NYC and Yonkers taxes, credits, and tax surcharges.

59 Sales or use tax See the instructions beginning on page 66. Do not leave line 59 blank. 59.

Voluntary contributions (whole dollar amounts only; see page 99)

Table with columns for line number, description, and amounts in Dollars and Cents. Lines 60a-60g covering various voluntary contributions.

61 Add lines 46, 58, 59, and 60. This is your total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions. 61.

(continued on page 4)

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

▼ Enter your social security number

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

Payments and refundable credits (see page 100)

63	Empire State child credit (attach Form IT-213).....	63.	<input type="text"/>	.	<input type="text"/>
64	NYS/NYC child and dependent care credit (attach Form IT-216)	64.	<input type="text"/>	.	<input type="text"/>
65	NY State earned income credit (EIC) (attach Form IT-215 or IT-209)	65.	<input type="text"/>	.	<input type="text"/>
66	NY State noncustodial parent EIC (attach Form IT-209).....	66.	<input type="text"/>	.	<input type="text"/>
67	Real property tax credit (attach Form IT-214)	67.	<input type="text"/>	.	<input type="text"/>
68	College tuition credit (attach Form IT-272)	68.	<input type="text"/>	.	<input type="text"/>
69	NY City school tax credit (also complete (F) on page 1; see page 101)	69.	<input type="text"/>	.	<input type="text"/>
70	NY City earned income credit (attach Form IT-215 or IT-209)	70.	<input type="text"/>	.	<input type="text"/>
71	Other refundable credits (from Form IT-201-ATT, line 18; attach form)	71.	<input type="text"/>	.	<input type="text"/>
72	Total New York State tax withheld	72.	<input type="text"/>	.	<input type="text"/>
73	Total New York City tax withheld	73.	<input type="text"/>	.	<input type="text"/>
74	Total Yonkers tax withheld	74.	<input type="text"/>	.	<input type="text"/>
75	Total estimated tax payments / Amount paid with Form IT-370	75.	<input type="text"/>	.	<input type="text"/>
76	Add lines 63 through 75. This is the total of your payments.	76.	<input type="text"/>	.	<input type="text"/>

Forms IT-2 and/or IT-1099-R must be completed and attached to your return instead of federal Forms W-2 and/or 1099-R. Staple them (and any other applicable forms) to the top of this page 4. See Step 11 on page 108 for the proper assembly of your four-page return and all attachments.

Your refund/amount overpaid (see page 103)

77 If line 76 is more than line 62, subtract line 62 from line 76. **77.** .

78 Amount of line 77 that you want **refunded to you** (for Direct Deposit, see Account information on line 82) **Refund** **78.** .

79 **Estimated tax only** Amount of line 77 that you want applied to your 2008 estimated tax. (Do not include any amount that you claimed as a refund on line 78.) .. **79.** .

Amount you owe (see page 104)

80 If line 76 is less than line 62, subtract line 76 from line 62. (For Payment options, see page 104; for electronic funds withdrawal, see Account information on line 82 below.) **Owe** **80.** .

81 Estimated tax penalty (Include this amount on line 80, or reduce the overpayment on line 77. See page 104.) **81.** .

Account information (see page 105)

82 Mark one box: • **Refund – Direct Deposit ...** or ... • **Owe –**

82a Routing number: •

82b Account number: •

82c Account type: • Checking • Savings

Electronic funds withdrawal effective date:

You can choose to have your refund directly deposited into your bank account. Or, you can have the amount of any New York State tax you owe automatically withdrawn from your bank account. See the instructions on page 105 and fill in lines 82, 82a, 82b, and 82c.

Sign your return below

Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see page 107) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ()	Personal identification number (PIN)..... <input type="text"/>

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

Sign your return here	Your signature
	Your occupation: •
	Spouse's signature (if joint return)
	Spouse's occupation (if joint return):
	Date <input type="text"/> ▼ Daytime phone number <input type="text"/>

Mail your completed return and any attachments to:

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

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

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

IT-203

For the year January 1, 2007, through December 31, 2007, or fiscal year beginning 07

Form with sections for social security numbers, mailing address, apartment number, and permanent home address.

- (A) Filing status: Single, Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er).
(D) If you do not need a NYS income tax forms packet mailed to you next year, mark an X in the box.
(E) New York City part-year residents only: (1) Number of months you lived in NY City in 2007, (2) Number of months your spouse lived in NY City in 2007.
(F) Enter your 2-digit special condition code if applicable.

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

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 26)

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 32) 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 39) **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

a Medical and dental expenses (from federal Sch. A, line 4)	a. <input type="text"/> <input type="text"/>
b Taxes you paid (from federal Schedule A, line 9)	b. <input type="text"/> <input type="text"/>
c Interest you paid (from federal Schedule A, line 15)	c. <input type="text"/> <input type="text"/>
d Gifts to charity (from federal Schedule A, line 19)	d. <input type="text"/> <input type="text"/>
e Casualty and theft losses (from federal Sch. A, line 20)....	e. <input type="text"/> <input type="text"/>
f Job expenses and most other miscellaneous deductions (from federal Schedule A, line 27)	f. <input type="text"/> <input type="text"/>
g Other miscellaneous deductions (from federal Schedule A, line 28)	g. <input type="text"/> <input type="text"/>
h Enter amount from federal Schedule A, line 29.....	h. <input type="text"/> <input type="text"/>
i State, local, and foreign income taxes and other subtraction adjustments (see page 37)	i. <input type="text"/> <input type="text"/>
j Subtract line i from line h	j. <input type="text"/> <input type="text"/>
k College tuition itemized deduction (see page 38)	k. <input type="text"/> <input type="text"/>
l Addition adjustments (see page 38)	l. <input type="text"/> <input type="text"/>
m Add lines j, k, and l	m. <input type="text"/> <input type="text"/>
n Itemized deduction adjustment (see page 39)	n. <input type="text"/> <input type="text"/>
o New York State itemized deduction (subtract line n from m; enter on line 33 above)	o. <input type="text"/> <input type="text"/>

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

Tax computation, credits, and other taxes (see page 40)

	Dollars	Cents
37 New York taxable income (from line 36 on page 2)	37.	
38 New York State tax on line 37 amount (see page 40 and Tax computation on page 77)	38.	
39 New York State household credit (from table 1, 2, or 3 on pages 40 and 41)	39.	
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.	
41 New York State child and dependent care credit (attach Form IT-216; see page 41)	41.	
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42.	
43 New York State earned income credit (attach Form IT-215; see page 41)	43.	

44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank) **44.**

45 Income percentage (see page 41) New York State amount from line 31 Federal amount from line 31 Round result to 4 decimal places
 $\frac{\text{New York State amount from line 31}}{\text{Federal amount from line 31}} = \text{45.}$

46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46.	
47 New York State nonrefundable credits (from Form IT-203-ATT, line 8)	47.	
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48.	
49 Net other New York State taxes (from Form IT-203-ATT, line 33)	49.	
50 Total New York State taxes (add lines 48 and 49)	50.	

New York City and Yonkers taxes and credits

51 Part-year New York City resident tax (attach Form IT-360.1)	51.		See instructions on pages 41 and 42 to compute New York City and Yonkers taxes, credits, and surcharges.
52 New York City minimum income tax (attach Form IT-220)	52.		
52a Add lines 51 and 52	52a.		
52b Part-year resident nonrefundable New York City child and dependent care credit (attach Form IT-216).....	52b.		
52c Subtract line 52b from 52a	52c.		
53 Yonkers nonresident earnings tax (attach Form Y-203)	53.		
54 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	54.		
55 Total New York City and Yonkers taxes (add lines 52c, 53, and 54)	55.		

56 Sales or use tax (See the instructions beginning on page 62. Do not leave line 56 blank.) **56.**

Voluntary contributions (whole dollar amounts only; see page 42)

57a Return a Gift to Wildlife	57a.	0	0
57b Missing/Exploited Children Fund	57b.	0	0
57c Breast Cancer Research Fund	57c.	0	0
57d Alzheimer's Fund	57d.	0	0
57e Olympic Fund (\$2 or \$4; see page 42)	57e.	0	0
57f Prostate Cancer Research Fund	57f.	0	0
57g WTC Memorial Fund.....	57g.	0	0

57 Total voluntary contributions (add lines 57a through 57g) **57.** **0** **0**

58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57) **58.**



▼ Enter your social security number

[Social Security Number Field]

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

Dollars Cents

59. [Dollars] [Cents]

Payments and refundable credits

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

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

See Step 12 on page 49 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

(for Direct deposit, enter Account information on line 72)

Refund 68. [Dollars] [Cents]

69 Estimated tax only — Amount of line 67 that you want applied to your 2008 estimated tax. (Do not include any amount that you claimed as a refund on line 68.)

69. [Dollars] [Cents]

Amount you owe

70 If line 66 is less than line 59, subtract line 66 from line 59. (For Payment options, see page 45; for Electronic funds withdrawal, enter Account information on 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 45.)

71. [Dollars] [Cents]

72 Account information (see page 46) Mark one: [] Refund — Direct deposit or [] Owe — Electronic funds withdrawal

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 2007?

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

Third-party designee: Do you want to allow another person to discuss this return with the Tax Dept? (see page 48) Yes [] (complete the following) No []
Designee's name [] Designee's phone number () [] Personal identification number (PIN) []

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

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

Mail your completed return and any attachments to:

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

For information about private delivery services, see page 61.

You must file all four pages of 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
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