

Analysis of 2010 Personal Income Tax Returns

*Profile of Income, Deductions,
Credits and Tax*

Contents

Statistical Highlights of 2010 Returns		1
	Summary	1
Introduction and Background		3
	Comparison With Other OTPA Reports	4
Prominent Features		5
Statistical Summary		9
	Distribution of Taxpayer Income and Tax Liability	10
	Income Sources	13
	Standard and Itemized Deductions	14
	Dependent Exemptions	16
	Credits	16
	Overpayments and Final Payments	19
	Nonresidents and Part Year Residents	19
Selected Historical Trends		21
	Income Sources	21
	Subtraction Modifications	22
	Itemized Deductions	23
Focus on Nontaxable Returns		25
	Overview of Tax Years 2006 Through 2010	25
	Usage of Modifications—2010	28
	Usage of Deductions—2010	29
	Usage of Credits—2010	29

<hr/>		
Tables		
Accompanying		
This Report		31
	Section I: Resident, Nonresident and Part Year Resident Taxable Returns Classified by New York Adjusted Gross Income or New York Source Income Tables 20 Through 36	33
	Section II: Selected Tax Components by Filing Status for Resident Taxable Returns Tables 37 Through 56	55
<hr/>		
2010 Fiduciary		89
Returns		
<hr/>		
Figures	Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2010	11
	Figure 2: Percent of NYAGI and Tax Liability by Decile For Resident Taxpayers in 2010	12
	Figure 3: Distribution of Federal Gross Income by Source For Resident Taxpayers in 2010	14
	Figure 4: Percent of Gross Itemized Deductions by Type For Resident Taxpayers in 2010	15
	Figure 5: Number of Nontaxable Resident Returns—2006-2010	26
	Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns—2006-2010	26
<hr/>		
Tables	Table 1: Selected Provisions of New York State Personal Income Tax Structure— 2010 Tax Year	5
	Table 2: 2010 Tax Rates	6
	Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2009 and 2010	10
	Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2009 and 2010	10
	Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2010	12
	Table 6: New York State Personal Income Tax—Components of Federal Gross Income for Resident Taxpayers in 2009 and 2010	13
	Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2010	15

	Table 8: Summary of Credits Claimed by Resident Taxpayers in 2010	17
	Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2010	17
	Table 10: Residents Who Claimed the Earned Income Credit by Earned Income Class in 2010	18
	Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2010	19
	Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2006 through 2010	21
	Table 13: Major Subtraction Modifications for Resident Taxpayers from 2006 Through 2010	22
	Table 14: Average Major Itemized Deductions for Resident Taxpayers from 2006 Through 2010	23
	Table 15: Summary of Nontaxable Resident Returns – 2006-2010	27
	Table 16: Summary of Credits on Nontaxable Resident Returns - 2006-2010	28
	Table 17: Major Subtraction Modifications on Nontaxable Resident Returns - 2010 Tax Year	28
	Table 18: Deductions on Nontaxable Resident Returns - 2010 Tax Year	29
	Table 19: Credits Claimed on Nontaxable Resident Returns – 2010	29
Full-Year Resident Taxable Returns In 2010	Table 20: Major Items by New York Adjusted Gross Income Class	35
	Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class	36
	Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class	37
	Table 23: Federal Components of Income by New York Adjusted Gross Income Class	38
	Table 24: New York Modifications to Federal Income by New York Adjusted Gross Income Class	40
	Table 25: New York State Deductions by New York Adjusted Gross Income Class	41
	Table 26: Itemized Deductions by New York Adjusted Gross Income Class	42
	Table 27: Tax Credits by New York Adjusted Gross Income Class	44
	Table 28: Distribution of Taxpayers by Size of Tax Liability	45

Full-Year Nonresident Taxable Returns In 2010	Table 29: Major Items by Size of Federal AGI After New York	46
	Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	47
	Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	48
	Table 32: Distribution of Taxpayers by Size of Tax Liability	49
	Table 33: Major Items by Size of Federal AGI After New York Modifications	50
Part-Year Resident Taxable Returns in 2010	Table 34: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	51
	Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	52
	Table 36: Distribution of Taxpayers by Size of Tax Liability	53
Full-Year Resident Taxable Returns by Filing Status in 2010	<i>Single</i>	
	Table 37: Major Items by New York Adjusted Gross Income Class	57
	Table 38: Federal Components of Income by New York Adjusted Gross Income Class	58
	Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class	60
	Table 40: New York State Deductions by New York Adjusted Gross Income Class	61
	Table 41: Itemized Deductions by New York Adjusted Gross Income Class	62
	<i>Married Filing Jointly and Surviving Spouses</i>	
	Table 42: Major Items by New York Adjusted Gross Income Class	64
	Table 43: Federal Components of Income by New York Adjusted Gross Income Class	66
	Table 44: New York Modifications to Federal Income by New York Adjusted Gross Income Class	68
	Table 45: New York State Deductions by New York Adjusted Gross Income Class	69
	Table 46: Itemized Deductions by New York Adjusted Gross Income Class	70

Married Filing Separately

Table 47: Major Items by New York Adjusted Gross Income Class	72
Table 48: Federal Components of Income by New York Adjusted Gross Income Class	74
Table 49: New York Modifications to Federal Income by New York Adjusted Gross Income Class	76
Table 50: New York State Deductions by New York Adjusted Gross Income Class	77
Table 51: Itemized Deductions by New York Adjusted Gross Income Class	78

Head of Household

Table 52: Major Items by New York Adjusted Gross Income Class	80
Table 53: Federal Components of Income by New York Adjusted Gross Income Class	82
Table 54: New York Modifications to Federal Income by New York Adjusted Gross Income Class	84
Table 55: New York State Deductions by New York Adjusted Gross Income Class	85
Table 56: Itemized Deductions by New York Adjusted Gross Income Class	86

2010 Fiduciary Returns	Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2010	90
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Appendices	Appendix A: Glossary of Terms	A-1
	Appendix B: Description of the Sample	B-1
	Appendix C: 2010 New York State Income Tax Forms	C-1

Statistical Highlights of 2010 Returns

Summary

Highlights from tax year 2010 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2010 equaled approximately \$560 billion, an increase of \$39 billion (7.6 percent) from 2009. New York adjusted gross income (NYAGI) totaled \$537 billion compared to \$501 billion in 2009.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$36.1 billion, an increase of 10.7 percent from 2009. Full-year resident taxpayers accounted for \$30 billion, or 83 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$5,276 up from \$4,868 in 2009.
- Total tax liability of taxable resident returns, as a percentage of NYAGI, increased from 5.5 percent in 2009 to 5.6 percent in 2010.
- The total number of tax returns filed with the Department of Taxation and Finance in 2010 totaled approximately 9.7 million, nearly 2 percent more than the number filed in 2009. About 3 million of these were “nontaxable” returns with no tax liability, or a negative tax liability resulting from refundable credits. The number of taxable returns increased from 6.4 million to nearly 6.6 million, with resident returns accounting for 87 percent of this total. The increases in total returns filed and taxable returns are mainly attributable to improving economic conditions in 2010.

Introduction and Background

This publication contains findings from a study of 2010 personal income tax returns filed during 2011. To aid the reader in interpreting the contents of this report, several key definitions and descriptions appear in Appendix A. It is particularly important to note that the term “taxpayer” means an individual, or married couple filing jointly, who files a return indicating a positive tax liability. By this definition, the terms “taxpayers” and “taxable returns” are interchangeable.

This study contains statistics based on a stratified sample of approximately 727,500 personal income tax returns selected from a total filing population of nearly 9.7 million returns, approximately 8.7 million of which were filed by New York State full-year residents. Both taxable and nontaxable returns were sampled. However, this report primarily provides statistics on 6.6 million resident, part-year resident, and nonresident returns with a New York personal income tax liability.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2010 tax year. The information reflects corrections for computational or minor errors but does not account for subsequent audits or amendments that may occur after initial processing. Therefore, the data contained in the report do not reflect final 2010 liability for all returns. The concept of tax liability differs from tax collections. Actual tax collections during the State fiscal year (April 1 through March 31) include receipts of various types of payments made to satisfy taxpayers’ tax liability including withholding, estimated payments, final payments, refunds, audit payments, and payments from delinquent accounts. Personal income tax collection data are presented in the annual *New York State Tax Collections* statistical report prepared by the Office of Tax Policy Analysis (OTPA).

This report describes the prominent features of New York’s personal income tax with particular emphasis on the 2010 tax year. It also includes taxpayer profiles consisting of number of taxable returns, sources of income, federal adjustments, New York modifications, deductions, dependent exemptions, tax liability and credits by NYAGI class, filing status, and return type. In addition, it includes separate sections on income, itemized deduction amounts, exemptions, available credits, and information on refundable credits. Finally, it compares statistics for 2010 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2010.

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

Comparison with
Other OTPA
Reports

The aggregate statistics reported in this publication do not completely coincide with data presented in the *New York Adjusted Gross Income and Tax Liability, Analysis of State Personal Income Tax Returns by Place of Residence (POR)* publication also prepared by OTPA. The data provided in this report are based on a statistically valid sample of approximately 727,500 personal income tax returns selected from a population of nearly 9.7 million returns. OTPA staff reviewed taxpayer entries, inserted missing data, corrected data and recomputed subtotals. (See Appendix B for a more complete description of the sample). Using either the number of tax returns, adjusted gross income, or tax liability data for each sample cell, the sample was inflated to represent all timely filed 2010 State personal income tax returns. In comparison, the POR publication tabulates information from all returns filed with the Department of Taxation and Finance (the Department). The POR report represents the compilation of records on the Department’s master file on a particular day. The data variables represent amounts accepted by the Department’s tax return processing system within system tolerances. Analysts compiled the data and reported the statistics with minimal review. Furthermore, the report covers only some of the information contained on New York State income tax returns. In addition to the POR report, the Office of Tax Policy Analysis also produces special legislatively mandated studies on the earned income tax credit and real property tax credits.

Prominent Features

New York automatically conforms to most federal definitions of income and itemized deductions. Therefore, some of the tables contained in this study refer to federal components of income and federal components of deductions, the starting point for State computations. New York has historically been automatically conformed to federal adjusted gross income. Like most other states which similarly conform, New York modifies federal adjusted gross income for various reasons. These modifications include exemptions for certain pensions and social security, and interest on federal obligations (which federal law precludes states from taxing).

Table 1 highlights the major provisions of New York’s 2010 personal income tax law.

Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2010 Tax Year

Social Security Benefits	Fully Exempt
Pension Income	New York State and local and federal pensions fully exempt; others eligible for up to \$20,000 exclusion (\$20,000 each spouse for married couples).
Married Standard Deduction	\$15,000
Head of Household Standard Deduction	\$10,500
Single Standard Deduction	\$7,500
Dependent Filer Standard Deduction	\$3,000
Itemized Deductions	Federal amount (after limitation*) minus deduction for state and local income tax. Upper-income taxpayers must further reduce itemized deductions by up to 50 percent. The use of itemized deductions is completely eliminated, except for 50 percent of charitable contributions, for taxpayers between \$1 million and \$10 million of NYAGI. The use of the itemized deduction for charitable contributions for taxpayers with NYAGI over \$10 million is further reduced to 25 percent of their federal deduction for charitable contributions.
Dependent Exemption Amount	\$1,000
Tax Treatment of Married Taxpayers	Joint rate schedule with full income splitting.
Minimum Tax	Add-on tax equal to 6 percent of certain federal tax preference items, minus deductions of \$5,000 and regular tax.

* For 2010, the federal limitation is eliminated.

New York has a graduated rate structure in which tax rates increase as taxable income increases. Table 2 shows the 2010 tax rate schedule. The top two tax rates and brackets were temporarily added for tax years 2009 through 2011. In addition, these rates include a temporary supplemental tax. The supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the benefit of lower tax rates below the top rate.

This effectively means that these taxpayers paid a flat tax of 8.97 percent on all of their taxable income when their New York adjusted gross income exceeded \$550,000. However, certain credits which decline in value as income rises help make the tax progressive. On the other hand, New York permits most federal itemized deductions, which tend to diminish progressivity. Federal and State limitations on itemized deductions reduce some of this effect.

Table 2: 2010 Tax Rates

<i>Married Joint and Surviving Spouse</i>		
If taxable income is:		
Over	But not over	
\$0	\$16,000	4% of taxable income
16,000	22,000	\$640 plus 4.50% of amount over \$16,000
22,000	26,000	\$910 plus 5.25% of amount over \$22,000
26,000	40,000	\$1,120 plus 5.90% of amount over \$26,000
40,000	300,000	\$1,946 plus 6.85% of amount over \$40,000
300,000	500,000	\$19,756 plus 7.85% of amount over \$300,000
500,000	Over	\$35,456 plus 8.97% of amount over \$500,000
<i>Single, Married Separate and Estates and Trusts</i>		
If taxable income is:		
Over	But not over	
\$0	\$8,000	4% of taxable income
8,000	11,000	\$320 plus 4.50% of amount over \$ 8,000
11,000	13,000	\$455 plus 5.25% of amount over \$11,000
13,000	20,000	\$560 plus 5.90% of amount over \$13,000
20,000	200,000	\$973 plus 6.85% of amount over \$20,000
200,000	500,000	\$13,303 plus 7.85% of amount over \$200,000
500,000	Over	\$36,853 plus 8.97% of amount over \$500,000
<i>Head of Household</i>		
If taxable income is:		
Over	But not over	
\$0	\$11,000	4% of taxable income
11,000	15,000	\$440 plus 4.50% of amount over \$11,000
15,000	17,000	\$620 plus 5.25% of amount over \$15,000
17,000	30,000	\$725 plus 5.90% of amount over \$17,000
30,000	250,000	\$1,492 plus 6.85% of amount over \$30,000
250,000	500,000	\$16,562 plus 7.85% of amount over \$250,000
500,000	Over	\$36,187 plus 8.97% of amount over \$500,000

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

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

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

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

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

Statistical Summary

The personal income tax accounted for over 62 percent of New York State tax revenues collected by the Department of Taxation and Finance during SFY 2010-11. Approximately 8.7 million returns were timely filed by full-year residents for tax year 2010, of which 2.9 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers and refundable tax credits. The remaining 5.7 million taxable returns reported a total tax liability of \$30.2 billion. In addition, approximately 834,000 nonresidents and part-year residents had tax liability of \$5.9 billion and another 190,100 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2009 and 2010. In 2010, total New York adjusted gross income (NYAGI) equaled approximately \$537 billion, compared with approximately \$560 billion in total federal adjusted gross income (FAGI). The \$23 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modifications are interest from obligations of states other than New York and public employee retirement contributions. Appendix A provides more detailed income definitions.

Table 3 indicates that while NYAGI increased by 7.3 percent in 2010 compared to 2009, tax liability increased from \$27.3 billion to \$30.2 billion, or 10.7 percent. Liability generally increases at a higher rate than increases in income because of the progressive tax rate structure in the New York income tax.

Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2009 and 2010

	Major Items		Change	
	2009	2010	Amount	Percent
	Total Number of Returns* (000)	8,586	8,671	85
Number of Taxable Returns (000)	5,612	5,730	118	2.1
Number of Nontaxable Returns (000)	2,974	2,942	-33	-1.1
	Millions of Dollars			
Total Federal Adjusted Gross Income	520,448	559,887	39,439	7.6
Total NY Adjusted Gross Income	501,084	537,480	36,397	7.3
Total Deductions Used	82,458	82,296	-161	-0.2
Total Value of Exemptions Used	3,215	3,260	45	1.4
Total Taxable Income	415,436	452,001	36,565	8.8
Total Tax Liability	27,318	30,232	2,914	10.7
	Dollars			
Average Tax Liability	4,868	5,276	408	8.4

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

Distribution of Taxpayer Income and Tax Liability

Table 4 compares the distribution of taxpayers, income, and tax liability in 2009 and 2010. It shows that in 2010, taxpayers with incomes above \$200,000 made up larger shares of total income and total tax liability than in 2009. There was also an increase in the share of taxpayers with incomes above \$200,000 due to income growth for high income taxpayers. Figure 1 depicts the distribution of these items in tax year 2010.

Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2009 and 2010

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	2009	2010	2009	2010	2009	2010
Less than \$10,000	5.1	5.0	0.4	0.3	0.1	0.1
\$ 10,000 - 19,999	11.9	12.3	2.0	2.0	0.6	0.6
20,000 - 29,999	11.5	11.6	3.2	3.1	1.4	1.3
30,000 - 49,999	22.6	22.3	10.0	9.4	6.0	5.4
50,000 - 99,999	29.5	28.9	23.3	21.8	17.5	16.1
100,000 - 199,999	14.2	14.3	21.5	20.5	20.3	19.0
200,000 and over	5.2	5.6	39.6	42.8	54.1	57.5
Total	100.0	100.0	100.0	100.0	100.0	100.0

Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2010

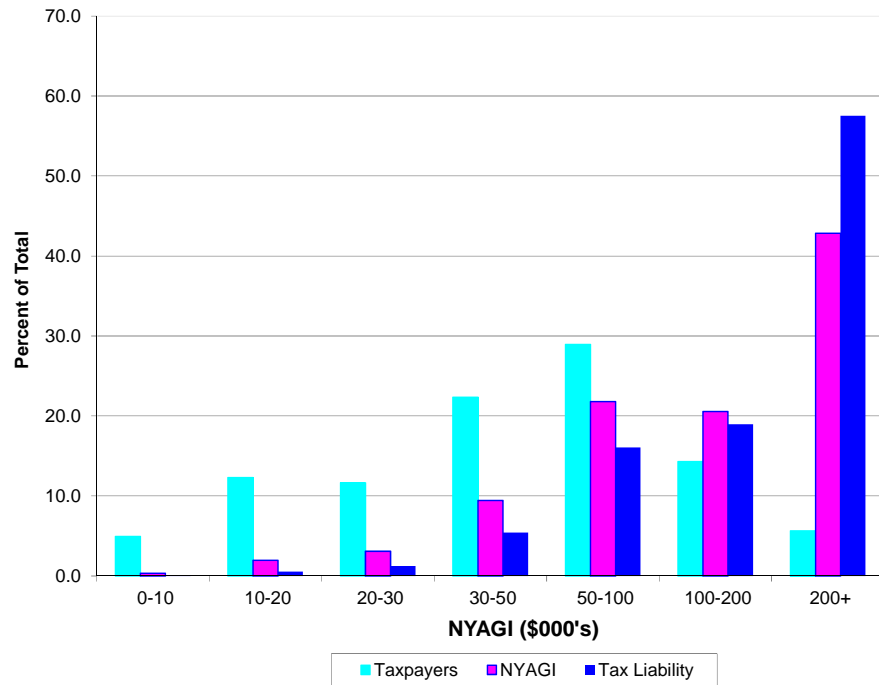


Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.0 percent of all income and paid 0.2 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 50.7 percent of all income and paid 65.3 percent of all tax. The increasing effective tax rate, especially for the top decile, illustrates the progressive structure of the tax. The median income for taxpayers equaled \$48,653. Taxpayers below the median had 14.2 percent of total NYAGI and paid 7.0 percent of total tax, while those above the median bore 93.0 percent of the tax burden.

Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2010 ^{1/}

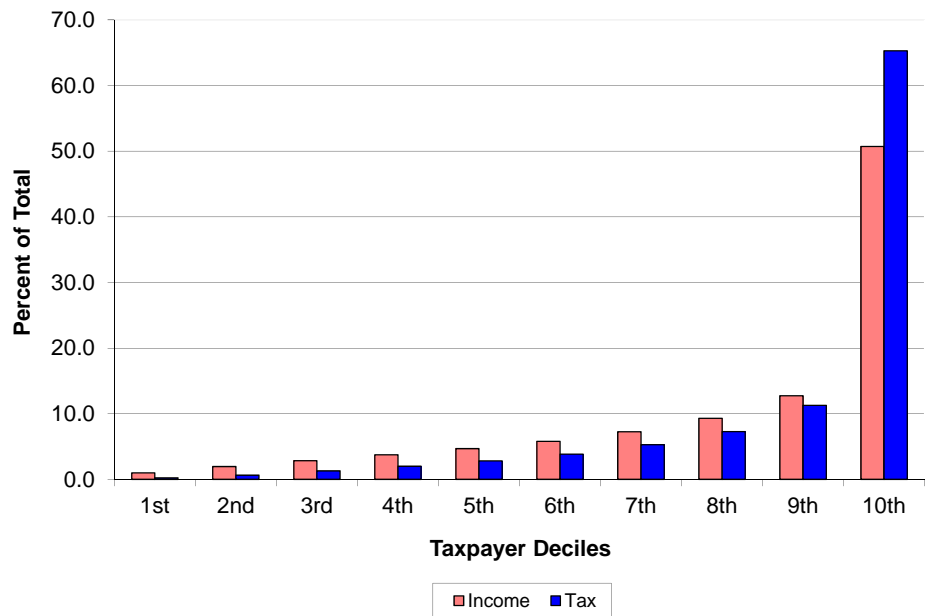
Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Less than \$14,222	\$5,329	1.0	\$73	0.2	1.4
\$14,223 - 22,281	10,442	1.9	192	0.6	1.8
22,282 - 31,000	15,204	2.8	393	1.3	2.6
31,001 - 39,354	20,145	3.7	609	2.0	3.0
39,355 - 48,652	25,171	4.7	851	2.8	3.4
48,653 - 60,431	31,091	5.8	1,161	3.8	3.7
60,432 - 76,553	39,002	7.3	1,600	5.3	4.1
76,554 - 99,814	50,052	9.3	2,201	7.3	4.4
99,815 - 147,318	68,508	12.7	3,412	11.3	5.0
147,319 and over	272,536	50.7	19,740	65.3	7.2
Total	\$537,480	100.0	\$30,232	100.0	5.6

^{1/} Positive tax liability.

^{2/} NYAGI.

^{3/} Tax liability as a percent of NYAGI.

Figure 2: Percent of NYAGI and Tax Liability by Decile for Resident Taxpayers in 2010



Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2009.

Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2009 and 2010
1/
(Dollar Data in Millions)

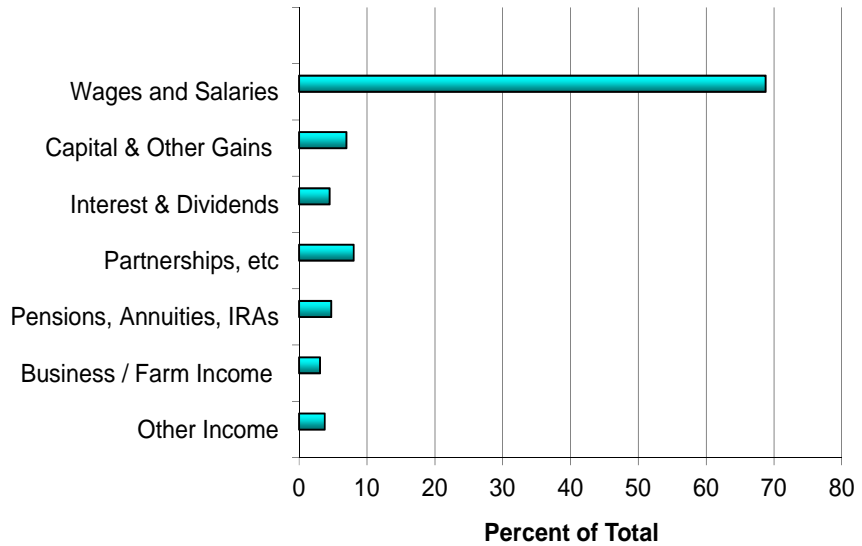
Components of Income	2009	2010	Change	
			Amount	Percent
Wages and Salaries	\$376,471	\$390,630	\$14,158	3.8
Capital & Other Gains (Net)	25,002	39,663	14,662	58.6
Interest and Dividends	23,796	25,640	1,844	7.8
Partnerships, Estates, Trusts, Rents, Royalties	45,593	45,819	226	0.5
Pensions, Annuities, IRAs	21,626	26,943	5,317	24.6
Business and Farm Income (Net)	17,313	17,693	380	2.2
All Other Income 2/	18,150	21,571	3,420	18.8
Total	\$527,951	\$567,958	\$40,007	7.6

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

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

Reflecting growth in the State's economy, total federal gross income increased 7.6 percent in 2010. Substantial growth in non-wage income, especially capital gains and pensions, annuities and IRAs were the main engines of growth. In addition, wages and salaries increased by 3.8 percent for the year. Figure 3 depicts the overall distribution of components of federal gross income. Wages and salaries comprised the largest single income component accounting for 69 percent of federal gross income in 2010. This is smaller than the 71 percent share for wages in 2009. Conversely, the share of federal gross income comprised of non-wage income increased from 29 percent to 31 percent.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2010



Standard and Itemized Deductions

Approximately 70 percent of resident taxpayers used the standard deduction in 2010. Over 1.7 million taxpayers claimed itemized deductions worth \$43.0 billion, compared to \$44.6 billion in the previous year.

Table 7 shows that the deduction for taxes paid was the most often claimed New York State itemized deduction, followed closely by deductions for charitable contributions and interest paid. Furthermore, the deduction for interest paid was the largest single itemized deduction totaling \$18.6 billion in 2010. Taxes paid and charitable contributions were also significant with resident taxpayers claiming over \$24.5 billion for these itemized deductions combined. Figure 4 illustrates the percent of gross itemized deduction before limitation by type of deduction for resident taxpayers in 2010.

Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2010

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,726	\$12,508	\$7,249
Charitable Contributions	1,546	12,037	7,788
Interest Paid	1,358	18,609	13,705
Medical and Dental	219	1,616	7,376
Other 2/	818	6,865	8,389
Total Before Limitations 3/	1,725	51,635	29,925
Total After Limitations 4/	1,725	\$43,037	\$24,942

1/ Primarily includes real property taxes. Federal deductions for New York State and local income taxes and certain other federal deductions (e.g., interest expense relating to items exempt from tax in New York) totaling \$23.7 billion were not allowed on State returns.

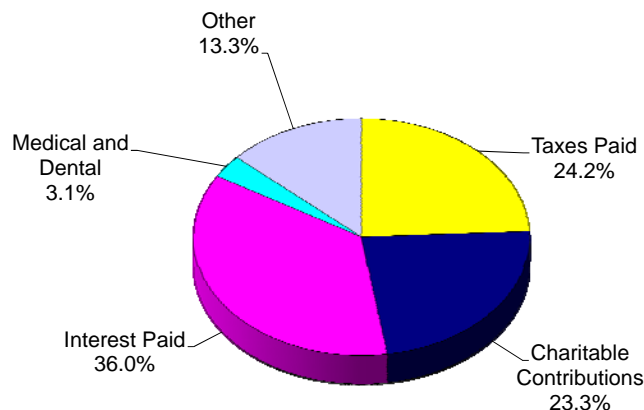
2/ Includes deductions for miscellaneous expenses and casualty/theft losses. Number claiming includes taxpayers claiming at least one of these deductions.

3/ Also includes minor corrections.

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

As described in Table 1 on page 5, the federal itemized deduction limitation, to which New York conforms, requires upper-income taxpayers to reduce certain itemized deductions. Federal law eliminated the itemized deduction limitation in 2010. In addition, the New York itemized deduction adjustment reduced itemized deductions by an additional amount. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$8.6 billion, to \$43.0 billion. The New York adjustment applies to aggregate itemized deductions, so its effect on any particular deduction cannot be calculated. Figure 4 shows the distribution of itemized deductions prior to these limitations.

Figure 4: Percent of Gross Itemized Deductions Before Limitations by Type for Resident Taxpayers in 2010



Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2010 totaled nearly \$3.3 billion, an amount similar to what was claimed in 2009. In fact, this amount has remained fairly constant since 1995. Approximately 1.9 million taxpayers claimed at least one dependent exemption.

Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by \$2,036 million for tax year 2010. The following credits were available in 2010:

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

Table 8 summarizes the credits claimed by resident taxpayers in 2010.

Table 8: Summary of Credits Claimed by Resident Taxpayers in 2010

Credit	Amount (000)
Resident	\$1,294,308
Empire State Child	356,482
Household	49,011
Child Care	69,748
Earned Income	33,640
College Tuition	93,125
All Other Credits*	139,458
Total	\$2,035,771

* Credits are listed on page 16.

Household Credit

All nondependent taxpayers with FAGI below \$28,000 (single) or \$32,000 (all others) may take the nonrefundable household credit. The credit ranges between \$20 and \$75 for single filers, with similar amounts for other filers and additional amounts for dependents. In 2010, nearly 1.2 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$49 million. Table 9 details the distribution of this credit by NYAGI class.

Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2010

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	59,425	5.0	\$2,446	5.0	\$41
\$10,000 - 14,999	275,813	23.4	12,427	25.4	45
15,000 - 19,999	308,152	26.2	14,857	30.3	48
20,000 - 24,999	296,452	25.2	13,035	26.6	44
25,000 and over	236,894	20.1	6,245	12.7	26
Total	1,176,736	100.0	\$49,011	100.0	\$42

Earned Income Tax Credit

For tax year 2010, certain taxpayers could claim an earned income tax credit (EITC) equal to 30 percent of the federal credit. EITC is refundable to residents and nonrefundable to nonresidents. (For more information on the credit, see Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2010*).

Table 10 shows that in tax year 2010, 1.5 million New York residents claimed \$934 million in earned income tax credits. This does not include claims of the separate earned income tax credit for non-custodial parents. Over 96 percent of the total credit claimed was on nontaxable returns. A portion of the credit claimed on these returns constituted refunds, sometimes termed “negative taxes.” The amount of EITC claimed on taxable resident returns totaled \$33.6 million (see Table 8 on page 17). Under the 2010 EITC structure, the credit increased with earned income up to \$12,590 for claimants with children and then remained flat as earned income increased until it exceeded \$21,460 for married and \$16,450 for others. The credit phased out at higher income levels. As a result, the highest average credit amount for 2010 occurred in the \$12,000—\$16,000 earned income class. The amount of EITC which can be claimed must be reduced by any household credit amount used by the taxpayer.

Table 10: Residents Who Claimed the Earned Income Credit by Earned Income Class in 2010*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	142,826	9.4	\$19,205	2.1	\$134
4,001 - 8,000	255,008	16.8	83,954	9.0	329
8,001 - 12,000	285,080	18.8	177,916	19.0	624
12,001 - 16,000	192,718	12.7	212,361	22.7	1,102
16,001 - 20,000	141,995	9.4	149,925	16.0	1,056
20,001 - 24,000	127,571	8.4	113,477	12.1	890
24,001 - 28,000	113,481	7.5	78,668	8.4	693
28,001 - 32,000	102,202	6.7	52,057	5.6	509
32,001 - 36,000	83,841	5.5	29,386	3.1	351
36,001 - 40,000	43,912	2.9	12,650	1.4	288
40,001 - 44,000	18,669	1.2	4,052	0.4	217
44,001 - 48,000	7,047	0.5	761	0.1	108
48,001 and over	259	0.0	3	0.0	12
Total	1,514,609	100.0	\$934,416	100.0	\$617

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

Source: Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2010*

Other major credits claimed by resident taxpayers include the resident credit, the Empire State child tax credit, and the child and dependent care credit. The resident credit for taxes paid to other jurisdictions totaled approximately \$1.29 billion. The child and dependent care credit, claimed by 297,000 resident taxpayers, equaled approximately \$69.7 million. The number of taxable returns rose by 2.1 percent in 2010 compared to 2009. Total credits claimed by resident taxpayers increased from \$1,878 million in 2009 to 2,036 million in 2010, or 8.4 percent.

Overpayments and Final Payments

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

Of the approximately 5.7 million resident taxable returns, nearly 4.0 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$1,456. Thus, for 69 percent of taxpayers, withholding by employers and/or estimated tax payments exceeded total tax liability. About 3.8 million taxpayers received all of their overpayment as refunds averaging \$983, while about 92,200 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$12,579, toward their 2010 tax. (Approximately 89,000 taxpayers requested both refunds and credits averaging \$3,067 and \$6,953, respectively.) Approximately 1.7 million taxpayers owed an average of \$1,326 in State and local taxes when they filed their returns.

Nonresidents and Part-Year Residents

Nonresidents and part-year residents typically account for between 10 and 15 percent of all taxpayers and tax liability. Table 11 provides a summary of nonresident and part-year resident returns filed in 2010. For full-year nonresidents, the ratio of final tax to base tax equaled 30 percent (\$5,354 million/\$17,819 million). This means that, overall, 30 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 58 percent (\$550 million/\$952 million), the higher percentage reflecting New York-source income earned during their resident period.

Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2010

Filer	Total Number of Returns	Total Number of Taxpayers	Base Tax Before Proration (000)	Total Tax After Proration (000)	Average Tax Liability
Full-Year Nonresidents	824,524	675,426	\$17,819,448	\$5,353,678	\$7,926
Part-Year Residents	199,446	158,442	\$952,456	\$550,230	\$3,473

Selected Historical Trends

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

Income Sources

Table 12 shows the pattern of resident taxpayers' long-term capital gains, retirement income (pensions, annuities, IRA distributions), and partnership, rent and estate/trust income between 2006 and 2010. Net capital gain income rose in 2010 increasing nearly 59 percent from 2009. Partnership, rent and estate/trust income, in addition to retirement income, also increased from 2009 to 2010.

Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2006 Through 2010
(Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
2006	72,303	38,955	23,333
2007	105,627	44,408	24,941
2008	46,639	48,969	25,324
2009	25,002	45,593	21,626
2010	39,663	45,819	26,943

Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 2006 and 2010.

These include:

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

Table 13 indicates that subtraction modifications for social security benefits, and the pension and annuity exclusion as a subtraction modification increased in 2010 while the exemption of interest on U.S. Government obligations decreased.

Table 13: Major Subtraction Modifications for Resident Taxpayers from 2006 Through 2010
(Millions of Dollars)

Tax Year	Social Security	U.S. Government	
		Bond Interest	Pension and Annuity Exclusion
2006	\$7,776	\$2,185	\$5,833
2007	8,279	2,831	6,317
2008	8,273	1,699	6,159
2009	7,918	1,009	5,084
2010	9,165	753	6,437

Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 2006 through 2010. Absent major law changes, average itemized deductions generally increase from year to year due to increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes generally rise as the cost of schools and local government increases). However, the State School Tax Reduction (STAR) program has helped to offset increases in the average deduction for property taxes paid.

The average itemized deduction for each category rose strongly between the period 2006 to 2007. These increases were a result of higher mortgage interest payments, the increased cost of medical and dental services, and strong income growth for high-income taxpayers, who likely increased contributions accordingly. However, due to a decline in the number of taxable returns resulting from the economic recession, each of the categories of average itemized deduction, except for the taxes paid deduction, experienced decreases in 2009 compared to 2008. As economic conditions improved between 2009 and 2010, the average itemized deduction of each of the categories was mixed, with the charitable contributions and medical deductions experiencing increases and the taxes paid and interest deductions decreasing.

Table 14: Average Major Itemized Deductions for Resident Taxpayers from 2006 Through 2010 (Dollars)

Tax Year	Taxes*	Contributions	Interest	Medical
2006	7,226	8,394	15,223	6,368
2007	8,059	9,321	16,789	6,886
2008	7,165	8,072	16,123	6,862
2009	7,583	7,109	14,413	6,688
2010	7,249	7,788	13,705	7,376

* After subtraction of state and local income taxes.

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

Focus on Nontaxable Returns

As a result of tax credits enacted and enhanced in recent years, many more returns are now filed by persons who do not owe tax, but file to claim refundable tax credits.

This section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 2010 tax year.

Overview of Tax Years 2006 Through 2010

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 2006 to 2010. “Negative tax liabilities” refer to filers who receive refundable credits in excess of their pre-credit tax liability. Higher negative liabilities and negative effective tax rates correspond with higher amounts of refundable credits which benefit filers who claim them.

Table 15 and Figure 5 show that the number of nontaxable resident returns increased from 2.7 million in 2006 to over 2.9 million in 2010. Figure 6 illustrates how total credits slightly increased from \$1.6 billion in 2006 to nearly \$1.7 billion in 2010. This was primarily due to the establishment of the Empire State child tax credit in 2006, multi-year increases in earned income credit claims through 2010, enhancements to the federal child care credit beginning in 2003, and growth in other credits such as the qualified empire zone credits. The overall effective tax rate on nontaxable returns remained constant at -4.0 percent between 2006 and 2010 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 2006-2010

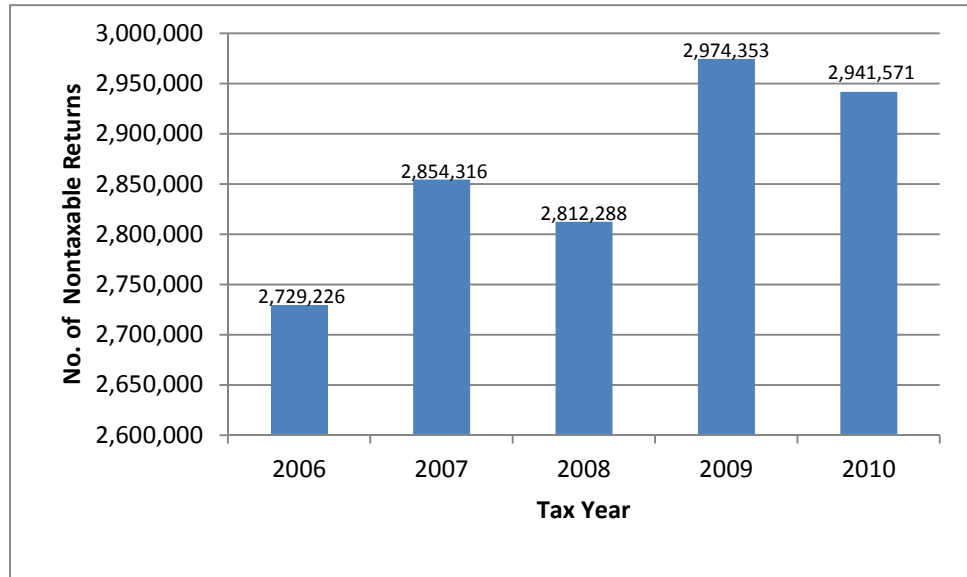


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 2006-2010

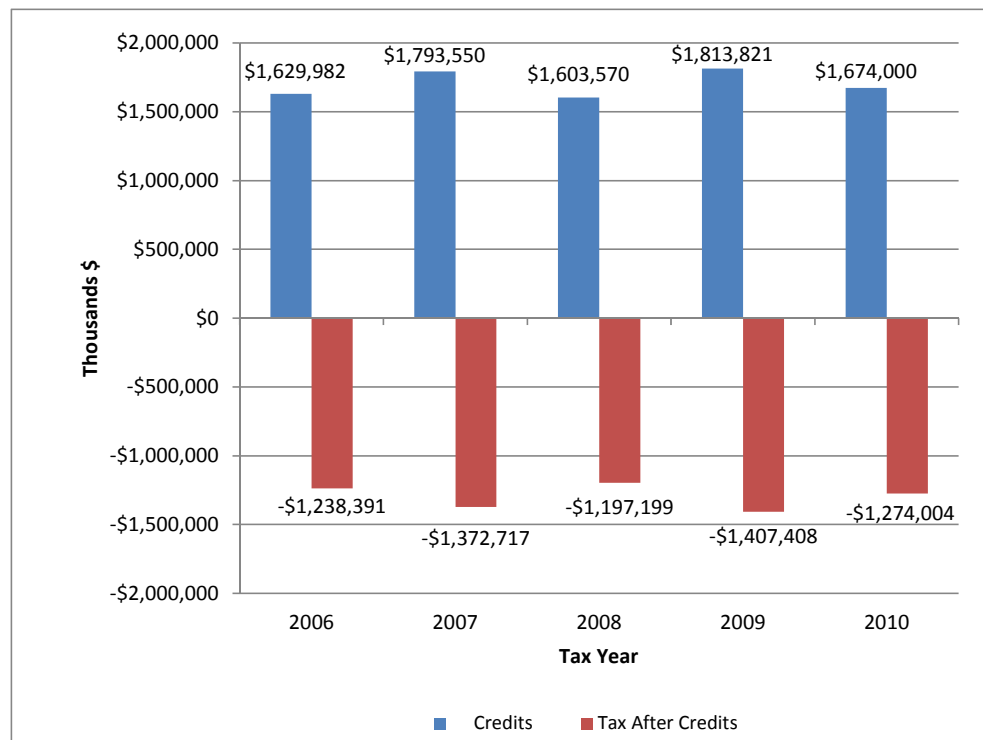


Table 15: Summary of Nontaxable Resident Returns – 2006-2010

2010 Tax Year						
NYAGI Class	# of Returns	Positive NYAGI (000)	Tax Before Credit (000)	Credits (000)	Tax After Credits (000)	Effective Rate (Tax/NYAGI)
Less than \$10,000	1,789,938	\$6,105,170	\$5,111	\$275,798	-\$270,653	-4.4%
\$10,000 - 15,000	380,062	4,738,813	14,781	331,266	-316,467	-6.7%
15,000 - 20,000	260,095	4,498,654	39,283	312,397	-273,078	-6.1%
20,000 - 25,000	194,308	4,350,618	62,446	238,664	-176,215	-4.1%
25,000 and over	317,168	12,049,646	278,240	515,875	-237,591	-2.0%
Total	2,941,571	\$31,742,900	\$399,861	\$1,674,000	-\$1,274,004	-4.0%
2009 Tax Year						
Less than \$10,000	1,814,016	\$6,455,970	\$4,901	\$303,518	-\$298,477	-4.6%
\$10,000 - 15,000	385,935	4,805,814	14,926	346,665	-331,722	-6.9%
15,000 - 20,000	257,217	4,452,352	38,537	309,792	-271,235	-6.1%
20,000 - 25,000	188,111	4,213,788	59,991	245,549	-185,555	-4.4%
25,000 and over	329,074	12,556,114	287,868	608,298	-320,420	-2.6%
Total	2,974,353	\$32,484,038	\$406,223	\$1,813,821	-\$1,407,408	-4.3%
2008 Tax Year						
Less than \$10,000	1,712,456	\$5,894,716	\$4,170	\$264,795	-\$260,530	-4.4%
\$10,000 - 15,000	352,678	4,387,902	13,788	305,832	-292,008	-6.7%
15,000 - 20,000	244,070	4,222,815	36,609	288,453	-251,818	-6.0%
20,000 - 25,000	181,827	4,067,121	59,479	224,180	-164,695	-4.0%
25,000 and over	321,257	13,108,655	292,125	520,310	-228,149	-1.7%
Total	2,812,288	\$31,681,209	\$406,172	\$1,603,570	-\$1,197,199	-3.8%
2007 Tax Year						
Less than \$10,000	1,723,323	\$6,455,035	\$4,019	\$356,481	-\$352,277	-5.5%
\$10,000 - 15,000	375,506	4,675,726	13,566	341,241	-327,635	-7.0%
15,000 - 20,000	255,774	4,426,127	38,646	288,646	-249,975	-5.6%
20,000 - 25,000	192,601	4,308,386	62,460	229,923	-167,457	-3.9%
25,000 and over	307,112	12,414,680	301,588	577,259	-275,373	-2.2%
Total	2,854,316	\$32,279,955	\$420,279	\$1,793,550	-\$1,372,717	-4.3%
2006 Tax Year						
Less than \$10,000	1,631,963	\$6,293,186	\$3,548	\$301,065	-\$295,954	-4.7%
\$10,000 - 15,000	375,341	4,674,198	13,716	321,587	-307,760	-6.6%
15,000 - 20,000	251,827	4,360,028	38,010	278,330	-240,272	-5.5%
20,000 - 25,000	187,074	4,188,039	60,252	215,707	-155,419	-3.7%
25,000 and over	283,021	11,250,710	273,226	513,293	-238,986	-2.1%
Total	2,729,226	\$30,766,162	\$388,753	\$1,629,982	-\$1,238,391	-4.0%

Table 16 provides detail on claims for each of the major credits for tax years 2006 through 2010.

Table 16: Summary of Credits on Nontaxable Resident Returns – 2006-2010 (Millions of Dollars)

Year	Earned Income	Household	Empire State Child	Child Care	Farmer School Tax	Other	Total
2010	\$904.8	\$44.6	\$337.4	\$125.3	\$17.3	\$244.5	\$1,674.0
2009	926.9	44.2	342.0	166.4	16.3	318.0	1,813.8
2008	782.6	41.9	281.1	223.2	26.1	248.7	1,603.6
2007	836.4	43.3	267.8	254.8	23.8	367.4	1,793.6
2006	733.5	42.0	256.1	278.7	22.8	296.9	1,630.0

Usage of Modifications - 2010

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$40.6 billion by \$22.2 billion in total.

Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2010 Tax Year

NYAGI Class	Positive Federal Adjusted Gross Income		Social Security Benefits		NY & Federal Government Pensions		Pensions & Annuities		U.S. Government Interest	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,662,869	\$9,913,203	309,780	\$2,920,753	266,211	\$8,932,395	451,730	\$5,008,895	48,832	\$207,877
\$10,000 - 15,000	380,062	6,939,639	49,379	577,260	22,506	925,446	47,403	671,362	7,991	18,790
15,000 - 20,000	260,095	5,355,420	19,891	268,773	7,653	301,331	18,336	257,367	3,190	8,288
20,000 - 25,000	194,303	4,874,760	14,260	175,260	4,186	191,451	10,066	146,718	2,375	3,817
25,000 and over	317,168	13,537,311	38,007	664,552	10,286	413,456	23,452	409,169	8,240	59,631
Total	2,814,497	\$40,620,333	431,317	\$4,606,599	310,842	\$10,764,079	550,987	\$6,493,511	70,628	\$298,402

Usage of Deductions - 2010

Table 18 shows that standard and itemized deductions totaled \$21.7 billion, reducing a substantial portion of the \$31.7 billion of NYAGI subject to tax. Note that the total deductions used was \$10.0 billion less than NYAGI, because many filers with dependent exemptions or sizeable credit claims did not need to use the full amount of their deductions to reduce their tax liability to zero.

Table 18: Deductions on Nontaxable Resident Returns – 2010 Tax Year

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used	
	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,418,840	\$6,105,170		\$5,959,238
\$10,000 - 15,000	380,062	4,738,813		4,132,611
15,000 - 20,000	260,095	4,498,654		3,174,084
20,000 - 25,000	194,308	4,350,618		2,493,727
25,000 and over	317,168	12,049,646		5,944,326
Total	2,570,473	\$31,742,900		\$21,703,986

Usage of Credits - 2010

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

Table 19: Credits Claimed on Nontaxable Resident Returns – 2010 Tax Year

NYAGI Class	Earned Income		Household		Empire State Child		Child Care		Other		Total	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number*	Amt. (000)
Under \$10,000	501,829	\$163,414	128,262	\$3,857	142,061	\$33,315	13,187	\$7,109	213,151	\$68,104	998,490	\$275,798
\$10,000 - 15,000	246,152	244,587	154,374	7,260	157,772	54,577	16,117	9,426	69,776	15,416	644,191	331,266
15,000 - 20,000	201,845	213,654	204,640	14,778	149,030	62,751	18,058	11,160	34,854	10,054	608,427	312,397
20,000 - 25,000	163,127	144,233	173,776	12,513	124,334	56,999	22,781	16,722	23,799	8,197	507,817	238,664
25,000 and over	225,857	138,924	149,895	6,227	229,397	129,720	89,801	80,921	62,294	160,083	757,244	515,875
Total	1,338,810	\$904,810	810,947	\$44,635	802,594	\$337,362	159,944	\$125,338	403,874	\$261,854	3,516,169	\$1,674,000

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

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

Tables Accompanying This Report

The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 2010 tax year. Section 1 (tables 20 through 36) depicts distributions of resident, nonresident and part-year resident taxable returns classified by New York adjusted gross income or New York-source income. Summary information only is provided for nonresidents and part-year residents. Section 2 (tables 37 through 56) displays selected tax components by filing status for resident taxable returns. In addition, a brief overview of fiduciary returns, which are not otherwise included in the study, begins on page 89.

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

**Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2010
(Dollar Data in Thousands)**

NYAGI Class	Tax payers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than \$5,000	89,814	\$301,955	\$269,469	\$21	\$92,141
\$5,000 - 9,999	193,882	1,536,553	891,401	264	644,903
10,000 - 14,999	342,253	4,263,772	2,417,865	10,053	1,837,111
15,000 - 19,999	362,429	6,340,768	3,121,161	28,528	3,207,909
20,000 - 24,999	344,888	7,749,052	3,204,638	45,080	4,499,334
25,000 - 29,999	321,727	8,836,641	3,150,179	74,560	5,611,902
30,000 - 34,999	342,354	11,144,262	3,602,662	130,324	7,411,276
35,000 - 39,999	336,289	12,607,367	3,777,034	157,881	8,672,451
40,000 - 44,999	314,038	13,340,182	3,715,368	174,675	9,450,139
45,000 - 49,999	287,262	13,627,670	3,579,686	172,160	9,875,824
50,000 - 54,999	258,041	13,524,918	3,394,173	162,275	9,968,469
55,000 - 59,999	226,840	13,029,172	3,107,927	149,110	9,772,134
60,000 - 64,999	199,775	12,484,473	2,855,942	139,268	9,489,263
65,000 - 74,999	345,474	24,140,187	5,198,272	250,867	18,691,049
75,000 - 99,999	622,678	53,909,886	10,722,525	532,941	42,654,420
100,000 - 149,999	589,950	71,227,565	12,444,581	617,660	58,165,324
150,000 - 199,999	228,752	39,195,443	5,911,601	250,407	33,033,435
200,000 - 499,999	240,496	69,385,463	6,978,691	262,217	62,144,555
500,000 - 999,999	48,909	33,538,935	1,599,220	58,244	31,881,471
1,000,000 - 4,999,999	29,656	56,463,861	965,112	37,692	55,461,058
5,000,000 - 9,999,999	2,478	16,909,076	321,972	3,393	16,583,711
10,000,000 and over	1,694	53,922,930	1,066,887	2,456	52,853,587
Total	5,729,677	\$537,480,131	\$82,296,367	\$3,260,076	\$452,001,466

NYAGI Class	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/	Tax Liability as a Percent of NYAGI
Less than \$5,000	\$3,686	\$34	\$3,936	1.303
\$5,000 - 9,999	25,794	3,045	22,750	1.481
10,000 - 14,999	73,793	15,840	58,126	1.363
15,000 - 19,999	132,296	22,667	109,707	1.730
20,000 - 24,999	199,062	24,714	174,358	2.250
25,000 - 29,999	262,635	27,402	235,375	2.664
30,000 - 34,999	363,140	37,958	325,183	2.918
35,000 - 39,999	439,692	47,769	391,926	3.109
40,000 - 44,999	492,403	49,537	442,866	3.320
45,000 - 49,999	526,871	49,232	477,642	3.505
50,000 - 54,999	543,752	47,546	496,206	3.669
55,000 - 59,999	541,535	42,914	498,628	3.827
60,000 - 64,999	533,851	38,462	495,392	3.968
65,000 - 74,999	1,072,824	71,746	1,001,326	4.148
75,000 - 99,999	2,521,178	155,092	2,366,126	4.389
100,000 - 149,999	3,746,050	181,809	3,564,248	5.004
150,000 - 199,999	2,262,790	88,662	2,174,132	5.547
200,000 - 499,999	4,489,691	223,560	4,266,260	6.149
500,000 - 999,999	2,831,958	166,177	2,665,875	7.949
1,000,000 - 4,999,999	4,974,857	343,340	4,631,794	8.203
5,000,000 - 9,999,999	1,487,559	107,512	1,380,049	8.162
10,000,000 and over	4,740,967	290,752	4,450,506	8.253
Total	\$32,266,384	\$2,035,771	\$30,232,411	5.625

1/ Credits are listed on page 16.

2/ Includes other taxes.

NOTE: Figures do not necessarily add to totals due to rounding.

Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$5,000	89,814	1.57	\$301,955	0.06	\$3,936	0.01
\$5,000 - 9,999	283,696	4.95	1,838,508	0.34	26,686	0.09
10,000 - 14,999	625,949	10.92	6,102,280	1.14	84,812	0.28
15,000 - 19,999	988,378	17.25	12,443,048	2.32	194,518	0.64
20,000 - 24,999	1,333,266	23.27	20,192,100	3.76	368,876	1.22
25,000 - 29,999	1,654,993	28.88	29,028,741	5.40	604,251	2.00
30,000 - 34,999	1,997,347	34.86	40,173,003	7.47	929,435	3.07
35,000 - 39,999	2,333,636	40.73	52,780,370	9.82	1,321,361	4.37
40,000 - 44,999	2,647,674	46.21	66,120,551	12.30	1,764,226	5.84
45,000 - 49,999	2,934,936	51.22	79,748,221	14.84	2,241,868	7.42
50,000 - 54,999	3,192,977	55.73	93,273,139	17.35	2,738,074	9.06
55,000 - 59,999	3,419,817	59.69	106,302,311	19.78	3,236,702	10.71
60,000 - 64,999	3,619,592	63.17	118,786,784	22.10	3,732,094	12.34
65,000 - 74,999	3,965,066	69.20	142,926,971	26.59	4,733,420	15.66
75,000 - 99,999	4,587,744	80.07	196,836,857	36.62	7,099,546	23.48
100,000 - 149,999	5,177,694	90.37	268,064,423	49.87	10,663,794	35.27
150,000 - 199,999	5,406,446	94.36	307,259,866	57.17	12,837,926	42.46
200,000 - 499,999	5,646,942	98.56	376,645,328	70.08	17,104,186	56.58
500,000 - 999,999	5,695,851	99.41	410,184,263	76.32	19,770,061	65.39
1,000,000 - 4,999,999	5,725,507	99.93	466,648,125	86.82	24,401,856	80.71
5,000,000 - 9,999,999	5,727,985	99.97	483,557,201	89.97	25,781,905	85.28
10,000,000 and over	5,729,679	100.00	\$537,480,131	100.00	\$30,232,411	100.00

Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2010

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax After Credits
Less than \$5,000	\$3,362	\$3,000	\$0	\$1,026	\$41	\$44
\$5,000 - 9,999	7,925	4,598	1	3,326	133	117
10,000 - 14,999	12,458	7,065	29	5,368	216	170
15,000 - 19,999	17,495	8,612	79	8,851	365	303
20,000 - 24,999	22,468	9,292	131	13,046	577	506
25,000 - 29,999	27,466	9,791	232	17,443	816	732
30,000 - 34,999	32,552	10,523	381	21,648	1,061	950
35,000 - 39,999	37,490	11,232	469	25,789	1,307	1,165
40,000 - 44,999	42,480	11,831	556	30,092	1,568	1,410
45,000 - 49,999	47,440	12,461	599	34,379	1,834	1,663
50,000 - 54,999	52,414	13,154	629	38,631	2,107	1,923
55,000 - 59,999	57,438	13,701	657	43,079	2,387	2,198
60,000 - 64,999	62,493	14,296	697	47,500	2,672	2,480
65,000 - 74,999	69,876	15,047	726	54,103	3,105	2,898
75,000 - 99,999	86,577	17,220	856	68,502	4,049	3,800
100,000 - 149,999	120,735	21,094	1,047	98,594	6,350	6,042
150,000 - 199,999	171,345	25,843	1,095	144,407	9,892	9,504
200,000 - 499,999	288,510	29,018	1,090	258,402	18,668	17,739
500,000 - 999,999	685,742	32,698	1,191	651,853	57,903	54,507
1,000,000 - 4,999,999	1,903,961	32,544	1,271	1,870,146	167,752	156,184
5,000,000 - 9,999,999	6,823,679	129,932	1,369	6,692,377	600,306	556,921
10,000,000 and over	31,831,718	629,804	1,450	31,200,464	2,798,682	2,627,217
Resident Average	\$93,806	\$14,363	\$569	\$78,888	\$5,631	\$5,276

Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	89,814	\$323,670	84,329	\$363,819	21,698	\$122,306	14,232	\$16,016
\$5,000 - 9,999	193,882	1,913,681	166,480	1,248,599	49,988	39,280	30,507	61,030
10,000 - 14,999	342,253	5,091,830	274,805	3,184,093	83,161	119,698	43,243	123,913
15,000 - 19,999	362,429	7,892,152	297,517	4,763,769	102,102	144,675	55,075	180,548
20,000 - 24,999	344,888	9,257,831	286,587	5,898,467	106,296	151,796	52,527	174,766
25,000 - 29,999	321,727	10,390,815	290,114	7,583,645	107,051	120,922	49,284	159,560
30,000 - 34,999	342,354	12,684,900	313,868	9,738,522	112,962	123,380	48,898	128,313
35,000 - 39,999	336,289	14,186,549	314,948	11,101,804	120,776	106,188	52,069	152,539
40,000 - 44,999	314,038	14,902,053	291,697	11,927,189	132,888	125,349	58,041	187,522
45,000 - 49,999	287,262	15,058,890	269,524	12,113,324	137,161	133,019	55,404	171,258
50,000 - 54,999	258,041	14,862,724	243,022	12,049,162	119,348	116,219	51,147	199,720
55,000 - 59,999	226,840	14,192,197	212,553	11,657,089	122,175	137,338	54,163	223,562
60,000 - 64,999	199,775	13,461,815	190,369	11,145,884	109,711	105,323	45,948	106,314
65,000 - 74,999	345,474	25,966,241	329,483	21,767,329	204,578	214,830	89,003	325,237
75,000 - 99,999	622,678	57,112,583	602,856	49,127,816	413,241	433,440	184,778	521,474
100,000 - 149,999	589,950	74,830,287	570,140	63,983,033	454,806	553,927	236,537	794,347
150,000 - 199,999	228,752	40,909,549	219,290	33,669,295	197,014	352,971	118,676	567,742
200,000 - 499,999	240,496	71,958,156	222,564	53,379,098	218,562	980,057	160,650	1,603,615
500,000 - 999,999	48,909	34,375,066	42,460	21,223,539	47,547	674,991	41,185	1,086,451
1,000,000 - 4,999,999	29,656	57,212,760	24,211	27,887,945	29,325	1,791,270	27,336	2,428,686
5,000,000 - 9,999,999	2,478	16,923,662	1,973	6,691,951	2,468	840,502	2,384	1,017,860
10,000,000 and over	1,694	54,450,637	1,253	10,124,179	1,692	3,674,295	1,671	4,347,708
Total	5,729,677	\$567,958,048	5,250,043	\$390,629,551	2,894,550	\$11,061,775	1,472,761	\$14,578,181

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	4,813	\$63,758	5,696	\$13,262	1	\$32	1,096	\$204,662	
\$5,000 - 9,999	10,812	25,064	10,886	22,112	4,672	31,185	3,778	24,898	
10,000 - 14,999	16,060	57,544	15,272	38,024	10,202	71,281	6,361	53,005	
15,000 - 19,999	16,125	70,562	23,659	58,085	13,803	119,120	12,140	85,102	
20,000 - 24,999	14,179	60,865	23,225	74,292	11,941	111,430	13,716	120,279	
25,000 - 29,999	15,040	64,482	22,797	66,932	15,112	169,387	14,731	156,917	
30,000 - 34,999	13,160	80,379	21,340	57,068	18,219	220,671	14,968	135,349	
35,000 - 39,999	12,216	63,161	22,022	56,182	15,621	224,717	17,256	144,445	
40,000 - 44,999	18,034	90,372	24,358	78,581	16,311	252,415	21,809	259,289	
45,000 - 49,999	16,678	119,265	23,515	53,982	16,367	274,463	21,224	193,365	
50,000 - 54,999	15,707	83,404	23,595	68,388	14,628	258,623	17,951	223,527	
55,000 - 59,999	16,160	124,242	22,491	87,945	15,365	292,613	18,704	280,657	
60,000 - 64,999	13,860	88,623	22,082	72,173	12,698	266,535	16,942	201,576	
65,000 - 74,999	24,070	173,235	38,711	104,010	27,845	524,254	28,649	321,560	
75,000 - 99,999	48,415	395,579	81,612	244,521	51,699	1,155,583	55,441	725,927	
100,000 - 149,999	61,462	614,946	111,553	322,253	63,310	1,961,900	56,637	750,481	
150,000 - 199,999	37,472	591,015	56,980	150,827	36,628	1,860,205	14,325	281,537	
200,000 - 499,999	55,176	2,177,440	89,208	293,595	65,086	7,018,419	21,694	656,299	
500,000 - 999,999	16,272	2,189,382	24,198	100,056	23,257	6,812,308	6,648	447,465	
1,000,000 - 4,999,999	12,494	6,751,983	15,116	127,822	17,129	16,209,810	5,620	1,038,170	
5,000,000 - 9,999,999	1,516	3,891,634	891	29,721	1,525	4,258,732	671	575,462	
10,000,000 and over	1,263	24,073,591	408	67,450	1,039	13,253,081	572	2,647,608	
Total	440,986	\$41,850,528	679,616	\$2,187,283	452,458	\$55,346,763	370,935	\$9,527,582	

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

2/ Includes estate and trust income.

Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2010 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	2,354	\$6,726	383	\$4,873	638	\$18,857
\$5,000 - 9,999	10,461	73,232	2,252	6,156	18,209	318,245
10,000 - 14,999	33,628	320,811	6,181	34,698	44,477	678,312
15,000 - 19,999	34,651	389,173	9,163	58,779	62,336	1,258,489
20,000 - 24,999	30,640	400,745	8,948	47,454	59,766	1,195,110
25,000 - 29,999	26,932	423,418	11,497	111,001	59,551	1,147,342
30,000 - 34,999	35,126	574,201	10,522	89,223	53,541	1,159,182
35,000 - 39,999	30,704	476,775	11,903	70,118	62,311	1,245,136
40,000 - 44,999	26,420	533,641	9,708	63,742	50,500	1,153,147
45,000 - 49,999	31,672	560,842	11,675	79,036	51,517	1,031,971
50,000 - 54,999	26,932	504,122	10,650	83,712	47,828	1,171,617
55,000 - 59,999	26,945	539,254	10,319	89,999	40,144	937,589
60,000 - 64,999	24,051	545,970	9,521	53,445	40,624	865,166
65,000 - 74,999	36,424	707,139	19,706	172,039	68,851	1,704,722
75,000 - 99,999	79,912	1,526,470	35,417	309,626	128,858	3,119,845
100,000 - 149,999	82,066	2,451,674	32,156	346,194	134,103	3,767,715
150,000 - 199,999	38,293	1,657,906	13,407	216,603	51,544	1,911,181
200,000 - 499,999	46,657	3,901,071	12,851	189,095	52,447	2,530,872
500,000 - 999,999	9,844	1,630,332	2,759	73,455	10,597	717,794
1,000,000 - 4,999,999	5,009	1,769,813	1,614	109,206	6,088	754,060
5,000,000 - 9,999,999	411	414,098	166	46,979	515	119,645
10,000,000 and over	250	629,086	148	88,328	359	136,581
Total	639,381	\$20,036,498	230,944	\$2,343,762	1,044,803	\$26,942,580

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	3,598	-\$45,045	1,937	\$1,795	\$321,875
\$5,000 - 9,999	27,587	170,213	19,158	25,701	1,887,981
10,000 - 14,999	94,203	661,905	59,991	87,238	5,004,591
15,000 - 19,999	121,851	1,167,783	72,816	124,238	7,767,914
20,000 - 24,999	132,203	1,506,676	76,138	145,492	9,112,339
25,000 - 29,999	111,991	1,056,909	73,317	150,227	10,240,588
30,000 - 34,999	107,195	941,892	86,827	193,208	12,491,691
35,000 - 39,999	123,242	1,086,975	81,514	169,972	14,016,576
40,000 - 44,999	120,195	1,034,029	84,268	241,113	14,660,940
45,000 - 49,999	122,457	981,130	82,435	213,060	14,845,829
50,000 - 54,999	112,274	855,485	80,524	223,134	14,639,590
55,000 - 59,999	107,718	739,111	76,726	207,357	13,984,839
60,000 - 64,999	105,368	665,195	65,068	196,796	13,265,019
65,000 - 74,999	190,853	1,147,105	115,564	314,174	25,652,067
75,000 - 99,999	382,928	2,112,450	201,729	623,833	56,488,750
100,000 - 149,999	391,666	2,121,674	233,522	975,655	73,854,633
150,000 - 199,999	145,034	948,200	81,196	562,079	40,347,470
200,000 - 499,999	132,938	1,506,573	91,367	1,411,584	70,546,572
500,000 - 999,999	24,605	661,246	22,996	746,499	33,628,567
1,000,000 - 4,999,999	20,206	894,391	16,212	951,437	56,261,323
5,000,000 - 9,999,999	2,077	341,401	1,572	128,795	16,794,867
10,000,000 and over	1,523	1,015,502	1,198	377,526	54,073,111
Total	2,581,715	\$21,570,799	1,626,075	\$8,070,913	\$559,887,135

3/ Includes IRA Distributions

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

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

Table 24: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2010 (Dollar Data In Thousands)

NYAGI Class	Additions							Subtractions			
	Public Employee						Taxable				
	State & Local Bond Interest		Retirement System Contributions		Other NY Additions		State & Local Income Tax Refunds		Government Pension Exclusion		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	507	\$83	1,797	\$164	1,046	\$779	41	\$727	231	\$14,825	
\$5,000 - 9,999	1,624	2,719	3,353	415	2,829	2,394	1,691	876	7,092	114,619	
10,000 - 14,999	3,660	7,364	5,311	1,667	5,401	14,598	8,539	6,094	9,346	219,251	
15,000 - 19,999	4,822	12,769	10,362	4,980	8,567	18,082	15,711	10,837	15,484	415,791	
20,000 - 24,999	5,720	13,747	11,412	6,441	9,391	15,682	23,203	14,876	13,098	366,635	
25,000 - 29,999	2,389	5,831	14,365	10,900	13,044	23,851	31,765	25,328	15,232	347,063	
30,000 - 34,999	3,431	19,502	20,032	18,379	14,107	16,929	38,862	32,632	11,217	392,483	
35,000 - 39,999	3,849	13,498	27,134	35,045	15,193	29,638	52,935	41,779	11,373	307,481	
40,000 - 44,999	6,628	19,511	30,583	39,519	17,929	22,835	58,703	56,005	10,910	360,251	
45,000 - 49,999	2,160	7,272	26,832	41,486	19,709	25,910	69,859	62,622	10,992	288,658	
50,000 - 54,999	5,187	13,718	28,163	44,889	19,931	71,961	71,354	76,076	10,795	372,888	
55,000 - 59,999	3,493	17,171	28,550	52,772	24,532	35,721	68,930	83,158	9,346	286,823	
60,000 - 64,999	3,419	17,383	28,901	52,806	20,880	31,472	72,864	73,474	7,505	178,903	
65,000 - 74,999	6,758	27,442	48,460	95,219	41,156	71,427	140,711	150,062	15,241	458,199	
75,000 - 99,999	11,948	43,485	103,638	224,096	81,153	174,626	306,545	362,636	28,734	896,403	
100,000 - 149,999	19,641	65,271	97,752	257,119	86,588	207,381	327,565	452,590	26,421	927,473	
150,000 - 199,999	11,469	64,460	35,022	111,279	45,047	213,205	116,424	200,326	8,598	337,654	
200,000 - 499,999	25,141	176,690	18,399	61,767	59,271	531,574	90,151	276,497	7,630	262,309	
500,000 - 999,999	11,455	160,237	1,166	4,351	20,042	494,407	12,896	114,679	1,108	34,704	
1,000,000 - 4,999,999	11,139	289,665	332	754	16,144	1,314,752	13,441	384,617	385	13,541	
5,000,000 - 9,999,999	1,357	102,181	11	15	1,693	444,427	1,513	132,466	22	855	
10,000,000 and over	1,088	163,059	8	31	1,349	1,726,625	1,122	479,586	9	260	
Total	146,884	\$1,244,700	541,584	\$1,064,092	525,001	\$5,488,275	1,524,826	\$3,037,940	220,770	\$6,636,170	

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	244	\$3,965	2,441	\$624	258	\$2,014	1,017	\$431
\$5,000 - 9,999	9,663	70,905	4,093	6,650	11,368	121,665	2,729	2,348
10,000 - 14,999	25,287	203,065	5,925	13,299	27,856	304,508	5,678	10,827
15,000 - 19,999	45,123	462,053	7,448	20,440	40,244	529,811	7,780	20,361
20,000 - 24,999	49,125	510,267	5,190	14,096	36,853	458,238	6,681	32,124
25,000 - 29,999	48,501	551,771	4,552	13,856	33,848	431,673	8,853	65,728
30,000 - 34,999	42,328	555,114	5,411	19,720	28,510	364,085	7,741	30,710
35,000 - 39,999	47,740	679,445	4,754	9,095	30,499	426,866	6,356	24,182
40,000 - 44,999	35,809	589,079	4,469	5,838	25,999	360,469	10,255	25,651
45,000 - 49,999	35,080	578,303	5,403	35,038	23,743	297,336	9,126	21,289
50,000 - 54,999	28,375	467,801	4,382	10,053	21,264	280,762	8,439	29,038
55,000 - 59,999	23,793	405,200	5,348	16,873	16,927	239,639	8,839	24,614
60,000 - 64,999	18,633	347,689	5,346	9,039	15,948	237,205	8,331	25,386
65,000 - 74,999	35,689	636,865	10,758	18,582	26,823	365,138	14,718	59,748
75,000 - 99,999	51,851	949,881	17,430	30,639	43,807	620,706	30,235	112,587
100,000 - 149,999	44,312	916,136	24,337	41,602	42,471	592,395	35,080	106,022
150,000 - 199,999	20,135	434,426	10,910	21,317	20,866	308,295	19,177	139,955
200,000 - 499,999	22,894	538,502	17,144	49,700	22,453	345,140	30,392	243,647
500,000 - 999,999	5,898	149,364	6,718	41,718	5,271	83,882	12,708	250,448
1,000,000 - 4,999,999	3,705	98,401	8,090	146,313	3,364	57,532	11,930	661,131
5,000,000 - 9,999,999	337	9,582	1,240	55,877	294	5,246	1,337	226,434
10,000,000 and over	233	6,843	1,134	172,569	211	4,016	1,135	1,375,612
Total	594,754	\$9,164,660	162,524	\$752,937	478,878	\$6,436,621	248,537	\$3,488,271

Table 25: New York State Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	New York Deductions					
	Total with New York Deductions		Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	89,100	\$269,469	88,779	\$266,475	321	\$2,993
\$5,000 - 9,999	193,722	891,401	191,725	877,989	1,997	13,412
10,000 - 14,999	341,984	2,417,865	328,992	2,295,011	12,992	122,855
15,000 - 19,999	362,345	3,121,161	340,090	2,851,226	22,255	269,935
20,000 - 24,999	344,583	3,204,638	307,970	2,723,682	36,613	480,956
25,000 - 29,999	321,579	3,150,179	278,457	2,549,192	43,122	600,987
30,000 - 34,999	342,206	3,602,662	291,200	2,816,125	51,006	786,537
35,000 - 39,999	336,285	3,777,034	273,187	2,724,700	63,098	1,052,335
40,000 - 44,999	314,005	3,715,368	246,063	2,532,114	67,942	1,183,254
45,000 - 49,999	287,200	3,579,686	215,590	2,306,801	71,610	1,272,885
50,000 - 54,999	257,886	3,394,173	185,090	1,991,992	72,796	1,402,181
55,000 - 59,999	226,840	3,107,927	156,342	1,718,456	70,498	1,389,471
60,000 - 64,999	199,756	2,855,942	132,494	1,502,688	67,262	1,353,255
65,000 - 74,999	345,428	5,198,272	215,724	2,516,331	129,704	2,681,941
75,000 - 99,999	622,234	10,722,525	340,857	4,273,987	281,377	6,448,537
100,000 - 149,999	589,779	12,444,581	241,220	3,147,322	348,559	9,297,259
150,000 - 199,999	228,698	5,911,601	66,342	840,604	162,356	5,070,997
200,000 - 499,999	240,408	6,978,691	66,720	856,383	173,688	6,122,308
500,000 - 999,999	48,905	1,599,220	13,106	174,405	35,799	1,424,815
1,000,000 - 4,999,999	29,636	965,112	19,906	274,739	9,730	690,373
5,000,000 - 9,999,999	2,478	321,972	908	12,393	1,570	309,579
10,000,000 and over	1,694	1,066,887	497	6,792	1,197	1,060,095
Total	5,726,751	\$82,296,367	4,001,259	\$39,259,406	1,725,492	\$43,036,961

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

Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Medical &					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	986	\$391	24	\$9
\$5,000 - 9,999	926	3,598	2,106	7,930	594	1,749
10,000 - 14,999	7,800	32,503	12,927	48,227	5,569	22,639
15,000 - 19,999	9,709	64,410	21,934	95,872	10,841	56,363
20,000 - 24,999	14,795	76,428	36,671	177,738	18,590	117,208
25,000 - 29,999	14,139	75,186	42,851	214,061	22,048	153,127
30,000 - 34,999	14,896	86,559	51,124	305,517	28,713	224,862
35,000 - 39,999	17,225	99,966	62,909	403,553	37,204	303,921
40,000 - 44,999	13,816	94,337	67,472	436,244	42,093	394,495
45,000 - 49,999	12,600	88,069	71,458	520,496	49,081	438,500
50,000 - 54,999	14,859	74,054	72,947	583,910	52,940	526,050
55,000 - 59,999	12,600	105,119	70,241	594,543	49,620	491,438
60,000 - 64,999	10,218	76,628	67,161	606,817	48,737	501,612
65,000 - 74,999	17,192	110,953	129,750	1,260,590	99,325	1,060,373
75,000 - 99,999	26,873	213,947	281,762	3,258,043	231,171	2,629,323
100,000 - 149,999	18,551	157,884	348,714	5,427,642	310,039	4,051,056
150,000 - 199,999	7,286	99,473	162,403	3,470,815	149,291	2,264,611
200,000 - 499,999	5,187	117,100	173,773	6,438,057	158,242	3,257,257
500,000 - 999,999	402	28,096	35,802	3,327,291	32,696	1,004,957
1,000,000 - 4,999,999	d/	d/	9,748	2,941,597	8,479	436,307
5,000,000 - 9,999,999	d/	d/	1,570	1,324,758	1,418	150,552
10,000,000 and over	0	0	1,197	4,750,443	1,105	522,215
Total	219,138	\$1,616,322	1,725,508	\$36,194,536	1,357,819	\$18,608,622

NYAGI Class	Charitable			
	Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$5,000	276	\$2,051	263	\$921
\$5,000 - 9,999	1,535	3,002	432	\$1,080
10,000 - 14,999	9,796	15,135	4,346	14,342
15,000 - 19,999	17,228	31,251	9,046	41,465
20,000 - 24,999	28,662	51,573	17,676	96,772
25,000 - 29,999	35,003	84,556	21,864	132,381
30,000 - 34,999	40,249	90,463	25,007	151,916
35,000 - 39,999	49,866	121,547	33,909	235,070
40,000 - 44,999	57,773	146,510	38,544	260,921
45,000 - 49,999	59,460	146,797	36,934	244,910
50,000 - 54,999	61,181	154,190	37,518	251,520
55,000 - 59,999	61,048	165,397	37,086	248,686
60,000 - 64,999	59,243	157,216	37,033	253,371
65,000 - 74,999	113,154	292,281	67,085	448,366
75,000 - 99,999	255,516	733,096	152,223	976,589
100,000 - 149,999	325,531	1,056,787	169,599	1,150,315
150,000 - 199,999	155,364	652,625	67,485	488,868
200,000 - 499,999	167,197	1,240,009	48,567	620,522
500,000 - 999,999	34,992	651,822	8,632	309,853
1,000,000 - 4,999,999	9,730	1,380,742	d/	d/
5,000,000 - 9,999,999	1,570	619,158	d/	d/
10,000,000 and over	1,197	4,240,380	717	457,616
Total	1,545,572	\$12,036,590	818,282	\$6,864,855

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2010 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$5,000	\$3,372	975	\$379	0	\$0	
\$5,000 - 9,999	17,359	2,063	3,946	0	0	
10,000 - 14,999	132,847	12,356	10,099	8	5	
15,000 - 19,999	289,361	21,006	20,056	14	-8	
20,000 - 24,999	519,719	35,535	43,578	0	0	
25,000 - 29,999	659,311	42,375	63,075	21	3	
30,000 - 34,999	859,318	49,549	91,028	d/	d/	
35,000 - 39,999	1,164,057	62,594	127,584	0	0	
40,000 - 44,999	1,332,508	66,781	169,227	0	0	
45,000 - 49,999	1,438,773	70,882	193,527	14	1	
50,000 - 54,999	1,589,725	72,345	225,391	11	7	
55,000 - 59,999	1,605,184	69,629	244,524	d/	d/	
60,000 - 64,999	1,595,645	66,956	274,802	136	17	
65,000 - 74,999	3,172,564	128,856	569,852	98	2	
75,000 - 99,999	7,810,999	280,164	1,594,025	227	135	
100,000 - 149,999	11,843,688	347,503	2,806,566	350	1,151	
150,000 - 199,999	6,976,392	162,218	1,963,203	152	310	
200,000 - 499,999	11,672,944	173,507	4,169,577	389	3,086	
500,000 - 999,999	5,322,019	35,780	2,550,472	156	1,211	
1,000,000 - 4,999,999	5,087,570	9,746	2,580,541	158	2,039	
5,000,000 - 9,999,999	2,256,930	1,570	1,229,481	57	3,316	
10,000,000 and over	9,970,654	1,197	4,755,337	31	1,860	
Total	\$75,320,939	1,713,586	\$23,686,270	1,827	\$13,144	

NYAGI Class	Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	321	\$2,993
\$5,000 - 9,999	0	0	1,997	13,412
10,000 - 14,999	0	0	12,992	122,855
15,000 - 19,999	0	0	22,255	269,935
20,000 - 24,999	0	0	36,613	480,956
25,000 - 29,999	0	0	43,122	600,987
30,000 - 34,999	0	0	51,006	786,537
35,000 - 39,999	0	0	63,098	1,052,335
40,000 - 44,999	0	0	67,942	1,183,254
45,000 - 49,999	0	0	71,610	1,272,885
50,000 - 54,999	0	0	72,796	1,402,181
55,000 - 59,999	0	0	70,498	1,389,471
60,000 - 64,999	0	0	67,262	1,353,255
65,000 - 74,999	0	0	129,704	2,681,941
75,000 - 99,999	0	0	281,377	6,448,537
100,000 - 149,999	67,877	165,843	348,559	9,297,259
150,000 - 199,999	25,999	160,639	162,356	5,070,997
200,000 - 499,999	173,684	1,582,027	173,688	6,122,308
500,000 - 999,999	35,799	1,370,098	35,799	1,424,815
1,000,000 - 4,999,999	9,746	1,818,694	9,730	690,373
5,000,000 - 9,999,999	1,570	721,186	1,570	309,579
10,000,000 and over	1,197	4,157,081	1,197	1,060,095
Total	315,871	\$9,975,568	1,725,492	\$43,036,961

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

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

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

5/ Includes College Tuition Itemized Deduction

d/ Tax Law secrecy provisions prohibit disclosure.

Table 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2010
(Dollar Data in Thousands)

NYAGI Class	Total Credits	Child & Dependent Care		Household		College Tuition	
		Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$34	0	\$0	203	\$9	0	\$0
\$5,000 - 9,999	3,045	0	0	59,222	2,437	215	34
10,000 - 14,999	15,840	0	0	275,813	12,427	6,602	1,293
15,000 - 19,999	22,667	34	3	308,152	14,857	25,643	5,546
20,000 - 24,999	24,714	70	8	296,452	13,035	25,706	5,936
25,000 - 29,999	27,402	616	160	194,414	5,108	20,828	4,873
30,000 - 34,999	37,958	4,824	2,529	41,501	1,078	23,830	5,610
35,000 - 39,999	47,769	15,004	9,021	328	15	23,304	5,586
40,000 - 44,999	49,537	16,983	9,430	167	7	22,305	5,474
45,000 - 49,999	49,232	16,266	9,185	88	6	21,242	5,199
50,000 - 54,999	47,546	16,857	8,626	96	6	18,290	4,555
55,000 - 59,999	42,914	14,316	5,071	53	4	15,968	4,019
60,000 - 64,999	38,462	12,453	2,517	35	2	14,721	3,699
65,000 - 74,999	71,746	23,794	2,780	0	0	27,410	6,858
75,000 - 99,999	155,092	50,952	5,835	80	6	49,210	12,745
100,000 - 149,999	181,809	64,234	7,278	48	3	46,386	12,591
150,000 - 199,999	88,662	29,205	3,448	18	1	13,022	3,636
200,000 - 499,999	223,560	25,922	3,091	41	4	9,704	3,101
500,000 - 999,999	166,177	3,860	486	16	2	2,177	878
1,000,000 - 4,999,999	343,340	1,891	253	9	1	2,898	1,357
5,000,000 - 9,999,999	107,512	130	19	0	0	175	85
10,000,000 and over	290,752	52	8	0	0	110	50
Total	\$2,035,771	297,463	\$69,748	1,176,736	\$49,011	369,747	\$93,125

NYAGI Class	Empire State Child	Earned Income	Resident Credit	Other Credits			
					Number	Amount	Number
Less than \$5,000	d/	d/	0	\$0	1,006	\$20	d/
\$5,000 - 9,999	0	\$0	7,918	271	3,678	\$219	\$85
10,000 - 14,999	247	\$37	32,682	575	5,595	\$588	\$921
15,000 - 19,999	2,059	\$360	457	36	6,198	\$960	\$905
20,000 - 24,999	4,967	\$1,216	4,162	1,594	6,670	\$1,385	\$1,539
25,000 - 29,999	13,515	\$4,474	27,700	9,181	6,433	\$1,893	\$1,713
30,000 - 34,999	34,929	\$12,121	56,322	12,113	6,791	\$2,530	\$1,976
35,000 - 39,999	53,117	\$20,479	35,958	6,720	7,316	\$3,914	\$2,034
40,000 - 44,999	58,706	\$24,810	16,919	2,740	7,683	\$4,670	\$2,407
45,000 - 49,999	58,168	\$26,531	3,679	350	7,037	\$5,360	\$2,601
50,000 - 54,999	55,098	\$25,983	33	14	7,227	\$6,002	\$2,360
55,000 - 59,999	49,825	\$24,652	118	37	7,173	\$6,753	\$2,378
60,000 - 64,999	45,852	\$22,392	19	7	6,805	\$7,432	\$2,413
65,000 - 74,999	84,383	\$42,407	0	0	12,047	\$15,325	\$4,376
75,000 - 99,999	168,933	\$84,243	0	0	26,497	\$42,453	\$9,811
100,000 - 149,999	153,530	\$64,772	8	1	34,579	\$83,495	\$13,667
150,000 - 199,999	8,697	\$1,928	0	0	19,660	\$70,821	\$8,829
200,000 - 499,999	223	\$73	0	0	31,549	\$196,264	\$21,026
500,000 - 999,999	d/	d/	0	0	11,345	\$147,543	d/
1,000,000 - 4,999,999	8	\$3	0	0	10,717	\$317,456	\$24,270
5,000,000 - 9,999,999	0	\$0	0	0	1,233	\$100,013	\$7,395
10,000,000 and over	0	\$0	0	0	996	\$279,213	\$11,482
Total	792,265	\$356,482	185,973	\$33,640	228,236	\$1,294,308	\$139,458

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2010
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	374,384	6.53	\$17,597
100	- 200	298,246	11.74	44,379
200	- 300	269,733	16.45	67,152
300	- 400	222,019	20.32	77,435
400	- 500	184,454	23.54	82,446
500	- 600	168,507	26.48	92,315
600	- 700	156,886	29.22	101,714
700	- 800	143,284	31.72	107,025
800	- 900	137,611	34.12	116,967
900	- 1,000	131,963	36.43	124,976
1,000	- 1,500	565,971	46.30	703,966
1,500	- 2,000	475,655	54.61	827,505
2,000	- 2,500	386,885	61.36	866,626
2,500	- 3,000	326,786	67.06	895,704
3,000	- 5,000	836,799	81.67	3,240,169
5,000	- 10,000	646,394	92.95	4,504,517
10,000	- 25,000	279,875	97.83	3,957,061
25,000	- 50,000	61,708	98.91	2,071,317
50,000	- 100,000	36,181	99.54	2,475,744
100,000	and over	26,337	100.00	9,857,796
Total		5,729,677	100.00	\$30,232,411

Table 29: Major Items by Size of Federal AGI after New York Modifications - Full-Year Nonresident Taxable Returns in 2010 (Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$5,000	5,578	\$17,255	\$18,537	\$16,759	\$0
\$5,000 - 9,999	15,222	117,826	88,982	70,096	10
10,000 - 14,999	20,598	257,858	184,822	137,744	1,249
15,000 - 19,999	18,887	329,896	256,076	149,429	986
20,000 - 24,999	20,611	465,861	339,765	197,589	3,815
25,000 - 29,999	19,706	544,355	406,523	185,683	5,860
30,000 - 34,999	19,032	621,010	476,551	199,999	4,016
35,000 - 39,999	20,247	759,566	565,725	243,060	10,685
40,000 - 44,999	20,144	855,739	657,011	241,219	8,979
45,000 - 49,999	19,923	942,252	694,544	263,178	11,316
50,000 - 54,999	20,503	1,077,256	740,794	286,836	13,113
55,000 - 59,999	20,558	1,181,410	700,866	300,812	12,478
60,000 - 64,999	19,263	1,202,795	803,776	301,727	12,749
65,000 - 74,999	35,039	2,462,425	1,700,828	614,444	25,388
75,000 - 99,999	74,977	6,580,781	4,458,155	1,415,172	64,199
100,000 - 149,999	103,388	12,709,818	7,975,293	2,439,618	107,775
150,000 - 199,999	61,220	10,582,807	6,195,437	1,788,356	72,906
200,000 - 499,999	99,755	30,011,860	15,976,188	3,030,157	125,297
500,000 - 999,999	31,829	22,115,392	9,054,542	1,085,204	46,889
1,000,000 - 4,999,999	24,355	47,779,047	15,042,951	818,415	35,566
5,000,000 - 9,999,999	2,522	17,471,254	3,547,580	345,113	3,538
10,000,000 and over	2,069	71,005,398	7,483,594	796,774	2,899
Total	675,426	\$229,091,858	\$77,368,540	\$14,927,384	\$569,715

Federal AGI After NY Modifications 1/	Taxable Income	Tax Before Credits	Allocable Credits 3/	All Other Credits 4/	Tax After
					Credits and Proration
Less than \$5,000	\$4,938	\$198	\$0	\$0	\$204
\$5,000 - 9,999	47,720	1,909	202	0	1,191
10,000 - 14,999	118,864	4,794	703	2	2,819
15,000 - 19,999	179,481	7,479	726	4	5,265
20,000 - 24,999	264,456	11,720	1,114	10	7,672
25,000 - 29,999	352,811	16,745	721	26	12,063
30,000 - 34,999	416,995	20,906	477	49	15,597
35,000 - 39,999	505,820	25,917	1,127	41	15,982
40,000 - 44,999	605,541	31,969	1,076	63	24,100
45,000 - 49,999	667,759	35,774	561	38	26,904
50,000 - 54,999	777,307	42,206	498	49	28,945
55,000 - 59,999	868,120	47,616	317	47	28,162
60,000 - 64,999	888,319	49,704	184	35	33,356
65,000 - 74,999	1,822,592	103,715	263	117	73,549
75,000 - 99,999	5,101,409	302,113	644	399	207,311
100,000 - 149,999	10,162,425	657,105	1,254	655	412,465
150,000 - 199,999	8,721,545	597,426	1,070	462	350,736
200,000 - 499,999	26,856,407	1,955,952	1,422	1,292	1,036,594
500,000 - 999,999	20,983,299	1,865,825	281	973	764,494
1,000,000 - 4,999,999	46,918,757	4,208,612	133	1,561	1,328,131
5,000,000 - 9,999,999	17,116,042	1,535,309	9	566	313,307
10,000,000 and over	70,194,566	6,296,453	5	957	664,833
Total	\$213,575,174	\$17,819,448	\$12,788	\$7,344	\$5,353,678

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

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

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

4/ Includes the accumulation distribution, long term care insurance and other nonrefundable credits, QEZE real property tax, and various refundable credits for new businesses.

Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 2010 (Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	5,578	0.83	\$17,255	0.01	\$204	0.00
\$5,000 -	9,999	20,800	3.08	\$135,081	0.06	1,394	0.03
10,000 -	14,999	41,398	6.13	\$392,939	0.17	4,214	0.08
15,000 -	19,999	60,285	8.93	\$722,835	0.32	9,479	0.18
20,000 -	24,999	80,896	11.98	\$1,188,696	0.52	17,151	0.32
25,000 -	29,999	100,602	14.89	\$1,733,051	0.76	29,214	0.55
30,000 -	34,999	119,634	17.71	\$2,354,060	1.03	44,811	0.84
35,000 -	39,999	139,881	20.71	\$3,113,626	1.36	60,792	1.14
40,000 -	44,999	160,025	23.69	\$3,969,364	1.73	84,893	1.59
45,000 -	49,999	179,948	26.64	\$4,911,617	2.14	111,797	2.09
50,000 -	54,999	200,451	29.68	\$5,988,872	2.61	140,742	2.63
55,000 -	59,999	221,009	32.72	\$7,170,282	3.13	168,904	3.15
60,000 -	64,999	240,272	35.57	\$8,373,077	3.65	202,260	3.78
65,000 -	74,999	275,311	40.76	\$10,835,502	4.73	275,809	5.15
75,000 -	99,999	350,288	51.86	\$17,416,283	7.60	483,120	9.02
100,000 -	149,999	453,676	67.17	\$30,126,101	13.15	895,585	16.73
150,000 -	199,999	514,896	76.23	\$40,708,908	17.77	1,246,321	23.28
200,000 -	499,999	614,651	91.00	\$70,720,768	30.87	2,282,915	42.64
500,000 -	999,999	646,480	95.71	\$92,836,160	40.52	3,047,408	56.92
1,000,000 -	4,999,999	670,835	99.32	\$140,615,207	61.38	4,375,539	81.73
5,000,000 -	9,999,999	673,357	99.69	\$158,086,460	69.01	4,688,846	87.58
10,000,000	and over	675,427	100.00	\$229,091,858	100.00	\$5,353,678	100.00

Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2010

Federal AGI After NY Modifications	Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
		Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than \$5,000	\$3,093	\$3,004	\$0	\$885	\$35	\$36
\$5,000 - 9,999	7,741	4,605	1	3,135	125	78
10,000 - 14,999	12,519	6,687	61	5,771	233	137
15,000 - 19,999	17,467	7,912	52	9,503	396	279
20,000 - 24,999	22,603	9,587	185	12,831	569	372
25,000 - 29,999	27,624	9,423	297	17,904	850	612
30,000 - 34,999	32,630	10,509	211	21,910	1,098	819
35,000 - 39,999	37,515	12,005	528	24,982	1,280	789
40,000 - 44,999	42,481	11,975	446	30,061	1,587	1,196
45,000 - 49,999	47,295	13,210	568	33,517	1,796	1,350
50,000 - 54,999	52,541	13,990	640	37,912	2,059	1,412
55,000 - 59,999	57,467	14,632	607	42,228	2,316	1,370
60,000 - 64,999	62,441	15,664	662	46,115	2,580	1,732
65,000 - 74,999	70,277	17,536	725	52,016	2,960	2,099
75,000 - 99,999	87,771	18,875	856	68,040	4,029	2,765
100,000 - 149,999	122,933	23,597	1,042	98,294	6,356	3,989
150,000 - 199,999	172,865	29,212	1,191	142,462	9,759	5,729
200,000 - 499,999	300,856	30,376	1,256	269,224	19,608	10,391
500,000 - 999,999	694,819	34,095	1,473	659,251	58,620	24,019
1,000,000 - 4,999,999	1,961,776	33,604	1,460	1,926,453	172,803	54,532
5,000,000 - 9,999,999	6,927,539	136,841	1,403	6,786,694	608,766	124,230
10,000,000 and over	34,318,704	385,101	1,401	33,926,808	3,043,235	321,330
Nonresident Average	\$339,181	\$22,101	\$843	\$316,208	\$26,383	\$7,926

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2010
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	69,784	10.33	\$2,660
100	- 200	40,818	16.38	6,092
200	- 300	23,113	19.80	5,767
300	- 400	21,607	23.00	7,591
400	- 500	18,095	25.68	8,137
500	- 600	14,213	27.78	7,802
600	- 700	15,301	30.04	9,909
700	- 800	10,061	31.53	7,563
800	- 900	15,601	33.84	13,282
900	- 1,000	9,924	35.31	9,418
1,000	- 1,500	47,416	42.33	58,811
1,500	- 2,000	42,124	48.57	73,764
2,000	- 2,500	33,162	53.48	74,356
2,500	- 3,000	30,233	57.96	83,133
3,000	- 5,000	93,893	71.86	369,792
5,000	- 10,000	97,058	86.23	676,211
10,000	- 25,000	58,475	94.89	871,746
25,000	- 50,000	17,978	97.55	614,372
50,000	- 100,000	9,910	99.01	682,791
100,000	and over	6,660	100.00	1,770,482
Total		675,426	100.00	\$5,353,678

Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

Federal AGI After NY Modifications 1/		Taxpayers	Federal AGI After NY Modifications 1/ NYAGI 2/		Before Proration	
					New York Deductions	Dependent Exemptions
Less than	\$5,000	1,216	\$4,704	\$3,441	\$3,550	\$0
\$5,000 -	9,999	5,428	46,768	31,932	31,439	0
10,000 -	14,999	13,537	170,370	118,116	94,601	0
15,000 -	19,999	12,747	221,723	134,313	99,939	1,055
20,000 -	24,999	13,226	295,161	180,596	107,516	468
25,000 -	29,999	10,140	278,065	188,548	88,845	1,555
30,000 -	34,999	9,423	303,798	188,789	89,494	1,454
35,000 -	39,999	9,011	336,645	215,533	90,691	2,299
40,000 -	44,999	7,990	337,671	218,773	74,895	2,512
45,000 -	49,999	6,395	300,937	218,191	63,616	2,111
50,000 -	54,999	6,234	327,683	186,889	70,742	2,660
55,000 -	59,999	5,080	290,885	186,639	52,010	1,110
60,000 -	64,999	4,512	281,556	183,702	48,913	1,226
65,000 -	74,999	7,716	536,116	365,944	93,715	3,500
75,000 -	99,999	13,247	1,138,941	756,025	173,873	6,275
100,000 -	149,999	13,989	1,727,098	1,075,637	214,161	8,826
150,000 -	199,999	7,098	1,217,228	729,612	129,462	4,588
200,000 -	499,999	8,752	2,555,310	1,634,885	180,483	6,633
500,000 -	999,999	1,628	1,122,711	722,116	45,654	1,674
1,000,000 -	4,999,999	954	1,830,915	1,119,090	20,810	1,048
5,000,000 -	9,999,999	73	497,931	302,932	1,895	107
10,000,000	and over	45	1,146,160	466,175	3,833	64
Total		158,442	\$14,968,376	\$9,227,879	\$1,780,138	\$49,164

Federal AGI After NY Modifications 1/		Before Proration			All Other Credits 4/	Tax After Credits and Proration
		Taxable Income	Tax Before Credits 3/	Allocable Credits 3/		
Less than	\$5,000	\$1,154	\$46	\$1	\$0	\$32
\$5,000 -	9,999	15,329	614	153	0	281
10,000 -	14,999	75,769	3,039	520	9	1,669
15,000 -	19,999	120,729	4,994	550	102	2,624
20,000 -	24,999	187,177	8,409	596	50	4,740
25,000 -	29,999	187,665	8,964	344	58	5,827
30,000 -	34,999	212,849	10,763	116	76	6,658
35,000 -	39,999	243,655	12,710	278	316	7,811
40,000 -	44,999	260,264	14,323	106	376	8,829
45,000 -	49,999	235,210	13,142	215	242	9,236
50,000 -	54,999	254,281	14,333	102	192	8,098
55,000 -	59,999	237,765	13,839	48	272	8,741
60,000 -	64,999	231,417	13,596	42	192	8,493
65,000 -	74,999	438,901	25,882	21	834	16,772
75,000 -	99,999	958,792	58,068	49	1,124	37,543
100,000 -	149,999	1,504,111	98,584	117	3,019	58,753
150,000 -	199,999	1,083,179	74,198	46	2,793	41,694
200,000 -	499,999	2,368,194	171,930	81	4,512	105,686
500,000 -	999,999	1,075,382	95,805	13	2,927	58,619
1,000,000 -	4,999,999	1,809,056	162,272	6	5,843	93,259
5,000,000 -	9,999,999	495,929	44,485	1	1,274	25,784
10,000,000	and over	1,142,263	102,461	0	2,522	39,084
Total		\$13,139,074	\$952,456	\$3,405	\$26,733	\$550,230

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

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

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

4/ Includes the resident and other nonrefundable credits, refundable portion of child and dependent care and earned income credits, and the college tuition credit, OEZE real property tax, and various refundable credits for new businesses.

Table 34: Cumulative Distribution of Taxpayers, Federal AGI after New York Modifications and Tax Liability by Size of Federal AGI after New York Modifications - Part-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	1,216	0.77	\$4,704	0.03	\$32	0.01
\$5,000 -	9,999	6,644	4.19	51,472	0.34	312	0.06
10,000 -	14,999	20,181	12.74	221,843	1.48	1,982	0.36
15,000 -	19,999	32,928	20.78	443,566	2.96	4,606	0.84
20,000 -	24,999	46,154	29.13	738,727	4.94	9,347	1.70
25,000 -	29,999	56,294	35.53	1,016,791	6.79	15,173	2.76
30,000 -	34,999	65,717	41.48	1,320,589	8.82	21,831	3.97
35,000 -	39,999	74,728	47.16	1,657,234	11.07	29,642	5.39
40,000 -	44,999	82,718	52.21	1,994,905	13.33	38,470	6.99
45,000 -	49,999	89,113	56.24	2,295,842	15.34	47,706	8.67
50,000 -	54,999	95,347	60.18	2,623,526	17.53	55,804	10.14
55,000 -	59,999	100,427	63.38	2,914,410	19.47	64,545	11.73
60,000 -	64,999	104,939	66.23	3,195,967	21.35	73,038	13.27
65,000 -	74,999	112,655	71.10	3,732,083	24.93	89,809	16.32
75,000 -	99,999	125,902	79.46	4,871,023	32.54	127,352	23.15
100,000 -	149,999	139,891	88.29	6,598,121	44.08	186,105	33.82
150,000 -	199,999	146,989	92.77	7,815,349	52.21	227,799	41.40
200,000 -	499,999	155,741	98.30	10,370,659	69.28	333,485	60.61
500,000 -	999,999	157,369	99.32	11,493,370	76.78	392,103	71.26
1,000,000 -	4,999,999	158,323	99.93	13,324,284	89.02	485,363	88.21
5,000,000 -	9,999,999	158,396	99.97	13,822,216	92.34	511,146	92.90
10,000,000	and over	158,441	100.00	\$14,968,376	100.00	\$550,230	100.00

Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2010

Federal AGI After NY Modifications	Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
		Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than \$5,000	\$3,868	\$2,919	\$0	\$949	\$38	\$26
\$5,000 - 9,999	8,616	5,792	0	2,824	113	52
10,000 - 14,999	12,586	6,988	0	5,597	225	123
15,000 - 19,999	17,394	7,840	83	9,471	392	206
20,000 - 24,999	22,317	8,129	35	14,152	636	358
25,000 - 29,999	27,423	8,762	153	18,507	884	575
30,000 - 34,999	32,240	9,497	154	22,588	1,142	707
35,000 - 39,999	37,359	10,065	255	27,040	1,410	867
40,000 - 44,999	42,262	9,374	314	32,574	1,793	1,105
45,000 - 49,999	47,058	9,948	330	36,780	2,055	1,444
50,000 - 54,999	52,564	11,348	427	40,789	2,299	1,299
55,000 - 59,999	57,261	10,238	218	46,804	2,724	1,721
60,000 - 64,999	62,402	10,841	272	51,289	3,013	1,882
65,000 - 74,999	69,481	12,146	454	56,882	3,354	2,174
75,000 - 99,999	85,977	13,125	474	72,378	4,384	2,834
100,000 - 149,999	123,461	15,309	631	107,521	7,047	4,200
150,000 - 199,999	171,489	18,239	646	152,603	10,453	5,874
200,000 - 499,999	291,969	20,622	758	270,589	19,645	12,076
500,000 - 999,999	689,626	28,043	1,028	660,554	58,848	36,006
1,000,000 - 4,999,999	1,919,198	21,814	1,099	1,896,286	170,097	97,756
5,000,000 - 9,999,999	6,820,976	25,959	1,466	6,793,551	609,382	353,200
10,000,000 and over	25,470,222	85,173	1,422	25,383,627	2,276,911	868,535
Part-Year Resident Average	\$94,472	\$11,235	\$310	\$82,927	\$6,011	\$3,473

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2010
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		
At least	But less than:	Number	Cumulative Percent	Tax Liability
\$1	- \$100	23,472	14.81	\$921
100	- 200	13,855	23.56	2,111
200	- 300	10,688	30.30	2,598
300	- 400	7,433	35.00	2,566
400	- 500	6,536	39.12	2,926
500	- 600	5,984	42.90	3,273
600	- 700	4,557	45.77	2,972
700	- 800	4,202	48.43	3,142
800	- 900	4,377	51.19	3,740
900	- 1,000	2,942	53.05	2,827
1,000	- 1,500	15,043	62.54	18,542
1,500	- 2,000	12,295	70.30	21,553
2,000	- 2,500	6,500	74.40	14,470
2,500	- 3,000	6,487	78.50	18,022
3,000	- 5,000	14,719	87.79	56,272
5,000	- 10,000	10,440	94.38	73,994
10,000	- 25,000	6,156	98.26	88,107
25,000	- 50,000	1,533	99.23	51,226
50,000	- 100,000	748	99.70	50,523
100,000	and over	475	100.00	130,446
Total		158,442	100.00	\$550,230

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

Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$5,000	88,985	\$310,335	\$269,221	\$0
\$5,000 -	9,999	191,331	1,514,274	875,161	221
10,000 -	14,999	324,742	4,037,076	2,258,699	3,950
15,000 -	19,999	288,160	5,023,535	2,159,029	4,590
20,000 -	24,999	252,568	5,667,709	2,008,461	5,656
25,000 -	29,999	210,791	5,772,075	1,712,072	9,708
30,000 -	34,999	192,097	6,241,307	1,632,874	7,933
35,000 -	39,999	172,159	6,449,240	1,531,941	8,769
40,000 -	44,999	152,132	6,457,591	1,424,599	6,007
45,000 -	49,999	127,189	6,034,229	1,247,078	3,676
50,000 -	54,999	112,723	5,906,991	1,130,961	4,593
55,000 -	59,999	97,245	5,581,476	1,016,753	3,792
60,000 -	64,999	78,101	4,882,237	810,508	4,430
65,000 -	74,999	126,144	8,796,509	1,447,809	3,321
75,000 -	99,999	176,356	15,177,682	2,259,586	6,620
100,000 -	149,999	113,046	13,539,043	1,637,304	2,767
150,000 -	199,999	35,579	6,095,793	514,220	1,177
200,000 -	499,999	41,039	11,736,812	891,526	1,450
500,000 -	999,999	7,849	5,327,457	211,045	369
1,000,000 -	4,999,999	4,262	8,016,410	128,008	220
5,000,000 -	9,999,999	312	2,132,915	36,263	24
10,000,000	and over	196	6,838,210	326,513	25
Total		2,793,005	\$141,538,906	\$25,529,629	\$79,297

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$5,000	\$90,095	\$3,604	\$23	\$3,606
\$5,000 -	9,999	638,908	25,554	2,978	22,577
10,000 -	14,999	1,774,427	71,267	15,098	56,297
15,000 -	19,999	2,859,916	118,224	18,777	99,483
20,000 -	24,999	3,653,593	164,380	17,528	146,853
25,000 -	29,999	4,050,296	196,788	10,382	186,547
30,000 -	34,999	4,600,499	239,753	7,708	232,045
35,000 -	39,999	4,908,530	268,671	7,004	261,668
40,000 -	44,999	5,026,985	284,419	6,788	277,631
45,000 -	49,999	4,783,475	277,476	6,207	271,270
50,000 -	54,999	4,771,437	282,343	5,887	276,456
55,000 -	59,999	4,560,931	273,969	5,916	268,054
60,000 -	64,999	4,067,300	247,644	5,955	241,688
65,000 -	74,999	7,345,379	453,154	11,011	442,388
75,000 -	99,999	12,911,476	814,489	23,047	791,442
100,000 -	149,999	11,898,971	787,943	27,672	760,274
150,000 -	199,999	5,580,396	382,257	16,622	365,635
200,000 -	499,999	10,843,836	791,640	38,615	753,052
500,000 -	999,999	5,116,044	453,845	25,356	428,508
1,000,000 -	4,999,999	7,888,182	707,570	47,264	660,320
5,000,000 -	9,999,999	2,096,629	188,068	10,972	177,095
10,000,000	and over	6,511,672	584,097	51,909	532,188
Total		\$115,978,978	\$7,617,156	\$362,720	\$7,255,078

1/ Credits are listed on page 16.

2/ Includes other taxes.

Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Tax payers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	88,985	\$330,046	84,246	\$362,003	21,046	\$118,091	13,592	\$11,618
\$5,000 - 9,999	191,331	1,888,362	165,018	1,236,821	49,342	38,934	30,186	60,614
10,000 - 14,999	324,742	4,793,853	262,121	3,027,556	78,489	116,491	41,563	122,055
15,000 - 19,999	288,160	5,666,979	247,072	3,967,734	69,264	80,536	34,699	106,452
20,000 - 24,999	252,568	6,286,345	217,085	4,529,355	68,704	86,830	32,201	114,971
25,000 - 29,999	210,791	6,357,818	190,857	4,941,543	63,991	74,310	29,435	122,964
30,000 - 34,999	192,097	6,734,816	176,084	5,499,366	59,697	56,109	26,567	80,471
35,000 - 39,999	172,159	6,902,683	162,567	5,797,843	58,100	52,752	25,059	71,285
40,000 - 44,999	152,132	6,878,643	140,588	5,766,305	63,187	71,929	28,653	120,201
45,000 - 49,999	127,189	6,464,376	117,566	5,360,219	61,613	53,657	28,086	88,607
50,000 - 54,999	112,723	6,292,329	104,932	5,358,025	50,659	59,807	23,769	98,533
55,000 - 59,999	97,245	5,859,555	89,342	4,999,974	52,688	70,217	24,089	133,362
60,000 - 64,999	78,101	5,071,579	73,388	4,395,664	41,132	58,490	18,825	59,506
65,000 - 74,999	126,144	9,217,235	117,625	7,863,398	71,961	106,704	35,001	175,645
75,000 - 99,999	176,356	15,751,327	166,632	13,671,817	107,931	179,048	53,763	250,066
100,000 - 149,999	113,046	14,123,600	105,936	11,556,508	80,786	115,123	46,611	261,891
150,000 - 199,999	35,579	6,281,922	32,452	4,990,063	28,515	63,188	19,846	135,798
200,000 - 499,999	41,039	12,061,518	34,644	8,645,785	36,254	207,980	27,497	409,427
500,000 - 999,999	7,849	5,414,839	6,133	3,158,146	7,559	134,294	6,427	270,268
1,000,000 - 4,999,999	4,262	8,128,236	3,033	3,743,609	4,179	289,110	3,804	464,753
5,000,000 - 9,999,999	312	2,133,232	208	758,861	306	80,179	293	168,163
10,000,000 and over	196	7,095,836	129	1,131,962	196	282,773	193	516,653
Total	2,793,005	\$149,735,129	2,497,657	\$110,762,555	1,075,597	\$2,396,552	550,159	\$3,843,302

NYAGI Class	Tax payers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	4,793	\$62,024	5,416	\$10,402	0	\$0	1,052	\$187,700	
\$5,000 - 9,999	10,658	24,883	10,747	21,942	4,293	28,407	3,686	24,294	
10,000 - 14,999	15,881	56,610	14,444	36,389	9,154	64,132	6,089	49,635	
15,000 - 19,999	11,020	50,578	15,232	37,189	8,603	77,542	7,095	49,039	
20,000 - 24,999	8,995	38,496	14,241	51,964	6,093	58,009	7,812	66,609	
25,000 - 29,999	9,516	46,298	13,701	33,247	8,525	100,170	7,071	63,510	
30,000 - 34,999	6,495	42,702	10,547	30,761	7,917	95,437	5,603	40,396	
35,000 - 39,999	6,585	34,424	10,080	26,905	6,294	103,764	6,262	40,828	
40,000 - 44,999	9,161	53,229	12,623	35,976	6,422	115,997	9,547	71,272	
45,000 - 49,999	9,613	79,544	11,008	23,227	8,115	140,754	7,920	51,482	
50,000 - 54,999	7,552	46,515	10,036	32,211	4,570	99,348	5,901	62,572	
55,000 - 59,999	7,582	47,650	9,675	43,753	4,543	112,341	6,093	103,376	
60,000 - 64,999	5,739	44,456	9,147	20,361	3,591	58,160	4,545	44,720	
65,000 - 74,999	9,890	91,665	13,680	30,607	8,182	155,416	8,131	91,890	
75,000 - 99,999	15,054	165,441	27,297	101,546	11,834	299,422	10,363	126,487	
100,000 - 149,999	13,959	205,911	22,932	79,678	11,479	445,236	8,061	54,677	
150,000 - 199,999	8,152	198,622	8,675	23,323	5,343	281,027	1,653	21,164	
200,000 - 499,999	10,350	561,917	15,110	54,281	9,734	1,183,518	3,405	107,655	
500,000 - 999,999	2,798	532,939	3,651	15,433	3,127	964,771	1,137	75,278	
1,000,000 - 4,999,999	1,965	1,373,887	1,942	15,881	2,163	1,903,865	821	142,070	
5,000,000 - 9,999,999	183	498,201	115	3,005	182	551,148	67	33,841	
10,000,000 and over	145	2,512,856	48	1,908	128	2,687,465	53	258,576	
Total	176,087	\$6,768,850	240,348	\$729,988	130,291	\$9,525,930	112,369	\$1,767,072	

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

2/ Includes estate and trust income.

Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2010 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	2,255	\$5,227	369	\$2,877	596	\$18,155
\$5,000 - 9,999	9,804	67,416	2,156	6,007	17,974	316,523
10,000 - 14,999	31,120	292,870	5,547	28,343	41,604	624,816
15,000 - 19,999	23,702	268,234	6,158	31,386	33,439	519,095
20,000 - 24,999	18,502	231,614	6,119	33,548	31,398	512,223
25,000 - 29,999	13,534	219,654	5,044	22,656	28,191	459,417
30,000 - 34,999	16,099	293,291	5,839	47,256	22,724	424,393
35,000 - 39,999	12,886	187,491	5,818	27,455	23,397	405,288
40,000 - 44,999	9,120	230,894	3,945	32,201	17,532	350,134
45,000 - 49,999	10,670	236,022	4,201	32,664	19,306	336,748
50,000 - 54,999	8,953	172,075	3,964	34,273	16,129	352,758
55,000 - 59,999	8,955	172,160	3,474	17,478	12,784	262,668
60,000 - 64,999	6,237	172,205	3,245	17,853	11,141	224,634
65,000 - 74,999	8,727	246,724	6,170	65,260	19,223	522,029
75,000 - 99,999	15,819	318,473	7,438	45,895	27,066	734,328
100,000 - 149,999	10,294	485,999	5,066	54,145	23,348	821,177
150,000 - 199,999	3,473	265,945	1,443	23,371	5,939	270,206
200,000 - 499,999	4,475	516,823	1,323	26,123	6,985	442,844
500,000 - 999,999	930	208,368	309	12,328	1,398	124,641
1,000,000 - 4,999,999	488	269,654	193	26,408	774	118,412
5,000,000 - 9,999,999	35	56,550	21	11,733	60	12,453
10,000,000 and over	32	89,759	11	5,439	45	7,084
Total	216,110	\$5,007,447	77,853	\$604,698	361,054	\$7,860,026

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	3,524	-\$46,093	1,821	\$762	\$329,284
\$5,000 - 9,999	27,025	167,008	18,389	24,550	1,863,812
10,000 - 14,999	87,769	603,691	55,958	77,620	4,716,233
15,000 - 19,999	84,637	714,422	57,792	95,908	5,571,071
20,000 - 24,999	84,423	866,968	56,362	93,392	6,192,954
25,000 - 29,999	63,111	512,874	48,065	85,767	6,272,051
30,000 - 34,999	47,446	361,460	52,067	106,767	6,628,049
35,000 - 39,999	53,631	345,024	44,052	82,538	6,820,146
40,000 - 44,999	49,184	309,402	44,371	120,100	6,758,543
45,000 - 49,999	51,352	276,197	41,871	103,852	6,360,523
50,000 - 54,999	42,752	234,325	37,054	76,940	6,215,389
55,000 - 59,999	40,293	225,791	34,065	77,376	5,782,178
60,000 - 64,999	38,070	141,399	24,940	68,424	5,003,155
65,000 - 74,999	64,646	243,411	38,126	108,836	9,108,399
75,000 - 99,999	105,970	406,660	34,954	110,225	15,641,102
100,000 - 149,999	76,635	420,255	20,497	147,769	13,975,831
150,000 - 199,999	22,861	144,931	6,942	73,451	6,208,471
200,000 - 499,999	22,987	281,282	9,940	208,411	11,853,106
500,000 - 999,999	4,395	124,451	2,669	90,647	5,324,192
1,000,000 - 4,999,999	2,940	149,305	1,854	114,496	8,013,740
5,000,000 - 9,999,999	245	56,256	156	17,983	2,115,249
10,000,000 and over	173	133,209	126	167,639	6,928,198
Total	974,069	\$6,672,225	632,070	\$2,053,453	\$147,681,676

3/ Includes IRA Distributions.

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

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

Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2010 (Dollar Data In Thousands)

NYAGI Class		Additions						Subtractions			
		State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	491	\$1,450	1,797	\$164	1,016	\$722	23	\$121	228	\$14,707
\$5,000 -	9,999	1,624	2,719	3,324	412	2,647	\$2,205	1,663	867	7,092	153,721
10,000 -	14,999	3,326	6,783	4,665	1,458	4,749	\$14,152	7,703	5,387	8,710	206,717
15,000 -	19,999	3,306	9,444	8,264	3,461	5,574	6,340	11,250	7,742	6,540	143,292
20,000 -	24,999	2,830	5,388	8,339	4,898	6,100	10,611	15,360	8,699	4,551	116,889
25,000 -	29,999	1,474	3,710	8,871	6,848	7,001	9,449	19,130	13,026	6,209	120,690
30,000 -	34,999	1,670	13,305	10,764	10,018	6,420	4,948	19,450	13,203	3,962	90,692
35,000 -	39,999	1,461	4,171	14,638	18,778	6,941	11,027	26,127	16,733	2,696	79,064
40,000 -	44,999	4,948	10,791	15,027	20,511	7,871	6,249	26,726	22,252	2,021	57,473
45,000 -	49,999	1,325	1,985	10,102	18,953	9,234	11,169	31,705	21,376	3,419	81,063
50,000 -	54,999	2,343	5,691	10,274	18,195	7,599	15,682	31,369	29,154	2,953	88,331
55,000 -	59,999	1,811	7,519	13,117	27,296	10,347	12,398	27,473	30,205	1,448	17,468
60,000 -	64,999	2,153	13,905	10,704	23,948	6,985	12,497	29,856	22,515	1,760	34,809
65,000 -	74,999	3,392	12,228	16,619	44,202	14,839	27,098	53,082	49,437	2,513	50,772
75,000 -	99,999	5,630	25,257	24,478	68,063	22,952	58,506	91,678	88,171	4,480	127,832
100,000 -	149,999	5,089	23,285	9,440	37,555	12,624	35,195	67,103	92,435	3,135	101,577
150,000 -	199,999	2,678	34,321	770	3,237	4,540	21,144	18,781	29,864	951	34,260
200,000 -	499,999	5,550	48,190	417	2,251	7,188	102,720	16,622	53,011	564	15,353
500,000 -	999,999	1,992	37,817	40	161	2,713	66,459	2,587	27,487	100	1,978
1,000,000 -	4,999,999	1,475	50,343	5	6	1,961	186,856	1,958	58,951	37	1,216
5,000,000 -	9,999,999	146	11,051	0	0	197	50,566	178	13,559	d/	d/
10,000,000	and over	116	19,230	0	0	147	277,123	119	69,009	d/	d/
Total		54,830	\$348,581	171,657	\$310,416	149,644	\$943,119	499,941	\$673,203	63,373	\$1,538,063

NYAGI Class		Subtractions							
		Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	228	\$3,821	2,427	\$594	231	\$1,645	1,013	\$398
\$5,000 -	9,999	9,536	69,829	4,093	6,650	11,275	\$120,823	2,679	2,193
10,000 -	14,999	22,940	178,361	5,874	13,265	26,154	280,162	5,333	10,461
15,000 -	19,999	21,878	173,943	5,147	10,324	19,335	216,135	5,372	13,948
20,000 -	24,999	24,287	208,160	3,066	3,975	17,469	201,506	3,802	6,352
25,000 -	29,999	20,210	200,867	2,063	10,391	13,904	164,747	4,056	8,992
30,000 -	34,999	13,624	179,162	2,804	5,280	10,443	119,120	3,302	5,198
35,000 -	39,999	12,705	178,321	2,343	4,744	9,801	121,179	3,205	3,699
40,000 -	44,999	10,281	147,826	1,981	1,942	8,505	103,324	4,382	3,980
45,000 -	49,999	9,791	146,910	2,874	7,423	7,818	80,106	4,121	14,408
50,000 -	54,999	7,850	126,645	1,865	3,353	7,508	92,513	3,985	6,992
55,000 -	59,999	5,762	95,965	2,000	11,729	6,150	84,233	3,097	7,422
60,000 -	64,999	3,565	57,769	2,479	5,491	3,579	44,640	2,691	4,207
65,000 -	74,999	9,277	139,594	3,860	9,466	8,910	119,836	4,174	24,805
75,000 -	99,999	9,716	183,817	4,958	17,691	12,245	165,778	6,853	29,602
100,000 -	149,999	8,860	169,528	4,137	9,640	10,087	140,882	5,171	14,562
150,000 -	199,999	3,271	53,317	1,782	3,214	3,118	41,962	2,704	6,844
200,000 -	499,999	4,699	85,546	3,162	14,220	3,922	56,708	4,077	39,848
500,000 -	999,999	1,233	24,882	1,226	10,501	846	12,140	1,766	22,954
1,000,000 -	4,999,999	716	14,274	1,106	28,074	534	8,154	1,457	123,290
5,000,000 -	9,999,999	d/	d/	135	5,109	d/	d/	160	23,027
10,000,000	and over	d/	d/	123	16,452	d/	d/	134	299,414
Total		200,531	\$2,440,837	59,505	\$199,529	181,907	\$2,176,795	73,534	\$672,596

d/ Tax Law secrecy provisions prohibit disclosure.

Table 40: New York State Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized ^{1/}	
			Number	Amount	Number	Amount
Less than \$5,000	88,985	\$269,221	88,757	\$266,288	228	\$2,933
\$5,000 - 9,999	191,332	875,161	189,667	862,548	1,665	12,613
10,000 - 14,999	324,742	2,258,699	313,350	2,148,757	11,392	109,941
15,000 - 19,999	288,160	2,159,029	270,118	1,958,826	18,042	200,203
20,000 - 24,999	252,568	2,008,461	225,044	1,672,332	27,524	336,129
25,000 - 29,999	210,791	1,712,072	182,077	1,355,931	28,714	356,141
30,000 - 34,999	192,096	1,632,874	159,693	1,192,843	32,403	440,032
35,000 - 39,999	172,159	1,531,941	136,742	1,019,870	35,417	512,071
40,000 - 44,999	152,132	1,424,599	115,333	862,054	36,799	562,545
45,000 - 49,999	127,188	1,247,078	90,639	679,749	36,549	567,330
50,000 - 54,999	112,723	1,130,961	78,674	589,285	34,049	541,676
55,000 - 59,999	97,245	1,016,753	65,117	487,421	32,128	529,333
60,000 - 64,999	78,101	810,508	50,073	375,479	28,028	435,029
65,000 - 74,999	126,144	1,447,809	74,385	557,891	51,759	889,918
75,000 - 99,999	176,355	2,259,586	89,153	668,578	87,202	1,591,008
100,000 - 149,999	113,046	1,637,304	52,893	396,539	60,153	1,240,765
150,000 - 199,999	35,579	514,220	18,523	138,828	17,056	375,392
200,000 - 499,999	41,039	891,526	16,938	126,366	24,101	765,160
500,000 - 999,999	7,848	211,045	2,579	19,208	5,269	191,837
1,000,000 - 4,999,999	4,262	128,008	2,673	19,980	1,589	108,028
5,000,000 - 9,999,999	312	36,263	127	944	185	35,319
10,000,000 and over	196	326,513	58	435	138	326,078
Total	2,793,004	\$25,529,629	2,222,614	\$15,400,151	570,390	\$10,129,479

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

Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Medical &					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$10,000	839	\$3,418	1,859	\$7,672	490	\$1,578
\$10,000 - 14,999	6,862	28,151	11,262	43,981	4,454	18,586
15,000 - 19,999	7,895	35,194	17,673	75,144	8,547	41,274
20,000 - 24,999	10,657	49,999	27,330	117,267	13,389	79,194
25,000 - 29,999	7,886	34,705	28,315	122,791	12,961	83,946
30,000 - 34,999	8,199	40,697	32,400	160,552	15,531	111,549
35,000 - 39,999	8,075	44,852	35,258	196,759	18,159	132,279
40,000 - 44,999	5,345	38,502	36,436	205,452	20,192	177,603
45,000 - 49,999	5,117	27,706	36,385	233,784	23,774	197,434
50,000 - 54,999	6,350	26,129	34,049	233,574	22,018	180,575
55,000 - 59,999	4,241	34,281	31,967	238,731	19,903	166,267
60,000 - 64,999	3,311	22,834	28,028	207,831	16,625	140,981
65,000 - 74,999	4,574	38,370	51,759	459,707	35,426	337,664
75,000 - 99,999	6,370	61,211	87,199	907,003	59,093	581,723
100,000 - 149,999	3,477	40,969	60,150	895,966	45,050	550,032
150,000 - 199,999	1,059	34,369	17,054	376,046	13,575	184,385
200,000 - 499,999	938	32,358	24,099	916,646	19,989	425,442
500,000 - 999,999	113	12,724	5,269	487,643	4,497	121,659
1,000,000 - 4,999,999	25	4,947	1,588	440,270	1,281	58,905
5,000,000 - 9,999,999	0	0	185	151,567	159	11,695
10,000,000 and over	0	0	138	664,609	127	62,443
Total	91,332	\$611,414	568,402	\$7,142,995	355,240	\$3,665,215

NYAGI Class	Charitable Contributions				Other Deductions 1/	
	Number		Amount		Number	Amount
	Number	Amount	Number	Amount	Number	Amount
Less than \$10,000	1,470	\$4,680	551	\$1,960		
\$10,000 - 14,999	8,835	14,309	3,791	13,642		
15,000 - 19,999	13,979	26,011	8,072	37,556		
20,000 - 24,999	21,420	36,430	14,559	82,975		
25,000 - 29,999	22,792	51,730	16,313	102,008		
30,000 - 34,999	24,881	53,209	18,563	121,419		
35,000 - 39,999	27,361	57,940	21,701	151,114		
40,000 - 44,999	30,877	71,521	22,747	164,227		
45,000 - 49,999	31,018	75,495	19,454	132,955		
50,000 - 54,999	28,136	65,318	19,482	144,025		
55,000 - 59,999	27,605	70,369	19,493	136,604		
60,000 - 64,999	25,097	59,544	17,654	118,625		
65,000 - 74,999	44,365	102,656	28,699	197,111		
75,000 - 99,999	78,957	215,170	51,708	374,356		
100,000 - 149,999	55,150	194,437	31,513	258,665		
150,000 - 199,999	15,852	85,858	6,574	79,340		
200,000 - 499,999	22,334	196,953	7,147	129,950		
500,000 - 999,999	5,052	97,036	1,598	70,979		
1,000,000 - 4,999,999	1,589	216,055	564	67,430		
5,000,000 - 9,999,999	185	70,638	76	16,421		
10,000,000 and over	138	1,304,310	69	56,216		
Total	487,093	\$3,069,669	310,329	\$2,457,580		

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2010 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$10,000	\$19,308	1,826	\$3,762	0	\$0	
\$10,000 - 14,999	118,669	10,728	8,834	8	5	
15,000 - 19,999	215,180	16,907	15,616	7	1	
20,000 - 24,999	365,865	26,546	32,787	0	0	
25,000 - 29,999	395,180	28,115	41,992	21	3	
30,000 - 34,999	487,427	31,816	60,369	d/	d/	
35,000 - 39,999	582,945	35,162	75,560	0	0	
40,000 - 44,999	657,305	36,069	98,258	0	0	
45,000 - 49,999	667,375	36,055	101,709	d/	d/	
50,000 - 54,999	649,620	33,624	112,067	d/	d/	
55,000 - 59,999	646,253	31,731	118,594	d/	d/	
60,000 - 64,999	549,815	28,018	116,011	0	0	
65,000 - 74,999	1,135,510	51,141	254,075	98	2	
75,000 - 99,999	2,139,463	86,531	552,432	10	1	
100,000 - 149,999	1,940,069	59,834	551,987	85	548	
150,000 - 199,999	759,998	16,995	259,926	d/	d/	
200,000 - 499,999	1,701,350	24,059	682,390	92	509	
500,000 - 999,999	790,041	5,261	411,461	35	215	
1,000,000 - 4,999,999	787,606	1,587	396,892	23	295	
5,000,000 - 9,999,999	250,321	185	143,491	8	90	
10,000,000 and over	2,087,578	138	752,009	d/	d/	
Total	\$16,946,878	562,328	\$4,790,223	415	\$1,770	

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$10,000	0	\$0	1,893	\$15,546
\$10,000 - 14,999	0	0	11,392	109,941
15,000 - 19,999	0	0	18,042	200,203
20,000 - 24,999	0	0	27,524	336,129
25,000 - 29,999	0	0	28,714	356,141
30,000 - 34,999	0	0	32,403	440,032
35,000 - 39,999	0	0	35,417	512,071
40,000 - 44,999	0	0	36,799	562,545
45,000 - 49,999	0	0	36,549	567,330
50,000 - 54,999	0	0	34,049	541,676
55,000 - 59,999	0	0	32,128	529,333
60,000 - 64,999	0	0	28,028	435,029
65,000 - 74,999	0	0	51,759	889,918
75,000 - 99,999	0	0	87,202	1,591,008
100,000 - 149,999	60,153	149,952	60,153	1,240,765
150,000 - 199,999	17,056	125,024	17,056	375,392
200,000 - 499,999	24,101	256,492	24,101	765,160
500,000 - 999,999	5,269	187,042	5,269	191,837
1,000,000 - 4,999,999	1,589	282,981	1,589	108,028
5,000,000 - 9,999,999	185	71,602	185	35,319
10,000,000 and over	138	1,009,575	138	326,078
Total	108,491	\$2,082,667	570,390	10,129,479

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

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

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

5/ Includes College Tuition Itemized Deduction

d/ Tax Law secrecy provisions prohibit disclosure.

Table 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$15,000	319	\$1,598	\$4,784	\$4
\$15,000 - 19,999	41,516	740,758	642,084	2,732
20,000 - 24,999	50,622	1,140,506	775,385	8,430
25,000 - 29,999	52,515	1,444,605	826,562	11,374
30,000 - 34,999	66,894	2,187,588	1,065,037	28,350
35,000 - 39,999	78,573	2,952,384	1,279,529	44,073
40,000 - 44,999	84,728	3,599,914	1,399,060	70,396
45,000 - 49,999	90,659	4,305,074	1,497,479	81,849
50,000 - 54,999	87,262	4,573,408	1,521,561	85,964
55,000 - 59,999	85,733	4,928,482	1,503,871	90,210
60,000 - 64,999	83,985	5,255,450	1,520,733	87,828
65,000 - 74,999	158,725	11,118,159	2,879,941	175,076
75,000 - 99,999	359,671	31,305,501	6,986,504	423,921
100,000 - 149,999	427,365	51,845,836	9,804,225	561,039
150,000 - 199,999	181,295	31,090,245	5,135,620	237,707
200,000 - 499,999	187,010	53,987,167	5,745,077	249,240
500,000 - 999,999	39,095	26,854,716	1,334,740	55,906
1,000,000 - 4,999,999	23,970	45,628,359	793,027	36,120
5,000,000 - 9,999,999	1,999	13,630,793	266,698	3,229
10,000,000 and over	1,363	43,250,001	664,869	2,306
Total	2,103,297	\$339,840,545	\$45,646,787	\$2,255,755

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than \$15,000	\$0	\$0	\$1	\$55
\$15,000 - 19,999	112,773	4,512	1,612	2,941
20,000 - 24,999	356,692	14,268	2,546	11,731
25,000 - 29,999	606,669	24,267	3,144	21,123
30,000 - 34,999	1,094,201	44,200	6,947	37,255
35,000 - 39,999	1,628,782	67,559	10,851	56,709
40,000 - 44,999	2,130,458	92,149	16,653	75,496
45,000 - 49,999	2,725,746	124,101	20,183	103,918
50,000 - 54,999	2,965,882	139,659	22,004	117,654
55,000 - 59,999	3,334,400	162,707	23,205	139,508
60,000 - 64,999	3,646,889	184,876	22,716	162,160
65,000 - 74,999	8,063,142	427,521	45,346	382,178
75,000 - 99,999	23,895,075	1,352,283	115,368	1,236,955
100,000 - 149,999	41,480,571	2,646,967	144,944	2,502,027
150,000 - 199,999	25,716,918	1,761,609	67,703	1,693,911
200,000 - 499,999	47,992,850	3,456,628	175,007	3,281,721
500,000 - 999,999	25,464,069	2,262,428	133,913	2,128,590
1,000,000 - 4,999,999	44,799,212	4,018,489	279,883	3,738,862
5,000,000 - 9,999,999	13,360,866	1,198,470	90,150	1,108,321
10,000,000 and over	42,582,826	3,819,679	211,647	3,608,250
Total	\$291,958,023	\$21,802,372	\$1,393,824	\$20,409,363

1/ Credits are listed on page 16.

2/ Includes other taxes.

Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	319	7,636	317	\$6,657	319	\$119	3	\$128	
\$15,000 - 19,999	41,516	1,602,832	25,233	394,588	26,567	58,630	17,531	65,339	
20,000 - 24,999	50,622	1,922,889	36,620	685,173	28,957	58,240	17,772	52,876	
25,000 - 29,999	52,515	2,308,070	44,416	1,184,469	30,173	37,626	16,308	33,219	
30,000 - 34,999	66,894	3,134,363	58,102	1,757,569	35,663	59,551	17,912	37,828	
35,000 - 39,999	78,573	3,981,740	68,782	2,255,142	44,174	47,837	22,367	69,664	
40,000 - 44,999	84,728	4,663,898	76,346	3,034,577	48,208	45,262	22,677	61,423	
45,000 - 49,999	90,659	5,238,252	83,585	3,611,044	50,969	69,139	22,044	75,038	
50,000 - 54,999	87,262	5,464,317	81,542	3,831,437	50,336	48,770	22,930	95,834	
55,000 - 59,999	85,733	5,745,346	80,806	4,303,023	51,099	60,210	23,593	75,437	
60,000 - 64,999	83,985	5,992,232	80,757	4,565,526	53,336	43,133	23,050	43,329	
65,000 - 74,999	158,725	12,459,989	152,597	9,902,651	106,490	94,814	45,963	138,249	
75,000 - 99,999	359,671	33,791,134	351,558	28,406,632	260,637	227,522	116,769	249,468	
100,000 - 149,999	427,365	54,749,301	416,512	47,112,563	343,794	404,368	174,928	478,659	
150,000 - 199,999	181,295	32,520,849	175,828	26,962,944	159,016	280,510	94,030	409,158	
200,000 - 499,999	187,010	56,117,480	176,912	41,992,238	171,650	729,942	125,998	1,084,036	
500,000 - 999,999	39,095	27,570,205	34,890	17,329,408	38,155	506,729	33,392	763,945	
1,000,000 - 4,999,999	23,970	46,236,620	20,137	22,936,193	23,756	1,379,805	22,287	1,811,584	
5,000,000 - 9,999,999	1,999	13,627,129	1,635	5,537,558	1,996	698,651	1,935	774,077	
10,000,000 and over	1,363	43,499,341	1,037	8,277,960	1,361	3,013,620	1,343	3,557,439	
Total	2,103,297	\$360,631,761	1,967,612	\$234,087,353	1,526,656	\$7,864,478	822,832	\$9,876,730	

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000		d/	d/	d/	d/	317	\$46	d/	d/
\$15,000 - 19,999		d/	d/	d/	d/	3,858	31,260	d/	d/
20,000 - 24,999	4,670	21,032	7,419	18,988	4,668	39,440	3,946	34,138	
25,000 - 29,999	4,462	14,208	6,555	17,310	4,635	47,746	5,176	63,936	
30,000 - 34,999	5,345	25,052	7,961	20,065	8,301	90,168	6,917	74,590	
35,000 - 39,999	4,744	27,137	9,829	23,801	7,114	96,628	7,295	72,090	
40,000 - 44,999	5,902	31,643	10,113	24,234	8,567	114,735	8,756	150,784	
45,000 - 49,999	5,751	35,261	9,575	24,362	6,921	108,816	9,759	96,792	
50,000 - 54,999	6,888	31,531	10,859	29,995	8,153	105,945	9,498	131,146	
55,000 - 59,999	6,256	59,790	11,454	40,934	8,886	149,804	9,863	139,280	
60,000 - 64,999	6,038	33,105	11,096	47,050	7,872	188,759	9,779	124,565	
65,000 - 74,999	11,675	70,906	20,721	62,640	17,925	328,357	16,672	186,796	
75,000 - 99,999	29,043	201,132	47,004	123,272	36,748	782,138	37,933	512,576	
100,000 - 149,999	43,851	377,857	79,909	217,808	48,149	1,355,765	44,672	654,935	
150,000 - 199,999	27,841	351,088	45,570	121,454	29,547	1,474,808	12,082	222,627	
200,000 - 499,999	41,861	1,450,099	69,698	227,563	52,607	5,473,562	16,976	493,449	
500,000 - 999,999	12,878	1,535,618	19,742	81,648	19,227	5,524,654	5,184	319,371	
1,000,000 - 4,999,999	9,880	4,878,402	12,536	104,009	14,155	13,500,204	4,534	798,452	
5,000,000 - 9,999,999	1,231	3,101,253	718	25,918	1,250	3,406,765	551	494,743	
10,000,000 and over	1,020	20,098,282	325	51,550	830	9,605,975	475	2,214,344	
Total	233,792	\$32,360,504	387,921	\$1,280,640	289,729	\$42,425,574	214,183	\$6,811,264	

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

2/ Includes estate and trust income.

d/ Tax law secrecy provisions prohibit disclosure.

Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2010 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Business and Farm Income					
		Net Profit		Net Loss		Pensions and Annuities 3/	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	0	0	316	3,206	317	\$4,097
\$15,000 -	19,999	6,397	72,568	2,174	23,272	25,164	701,182
20,000 -	24,999	8,888	117,208	1,807	8,747	23,274	601,942
25,000 -	29,999	9,467	128,750	4,259	69,826	23,516	596,908
30,000 -	34,999	14,164	195,525	2,694	32,198	23,288	643,722
35,000 -	39,999	14,332	241,304	4,393	33,102	29,754	746,030
40,000 -	44,999	13,162	232,715	3,971	24,450	25,390	727,959
45,000 -	49,999	17,105	271,105	4,939	33,472	25,955	628,749
50,000 -	54,999	15,028	260,207	4,931	26,944	25,648	755,904
55,000 -	59,999	15,154	275,050	5,017	62,364	21,083	609,277
60,000 -	64,999	14,254	278,284	4,808	25,596	24,087	569,736
65,000 -	74,999	23,296	389,826	11,507	89,678	42,073	1,071,545
75,000 -	99,999	58,226	1,099,991	24,056	204,842	89,998	2,158,160
100,000 -	149,999	67,677	1,812,282	24,608	267,750	102,035	2,738,625
150,000 -	199,999	33,492	1,277,182	11,212	184,160	43,025	1,553,537
200,000 -	499,999	40,664	3,174,000	10,947	155,056	43,359	1,989,847
500,000 -	999,999	8,493	1,327,003	2,405	57,030	8,903	563,720
1,000,000 -	4,999,999	4,330	1,398,006	1,347	73,086	5,103	601,106
5,000,000 -	9,999,999	349	314,949	135	33,460	420	101,543
10,000,000	and over	199	476,267	126	75,044	292	95,446
Total		364,677	\$13,342,223	125,653	\$1,483,347	582,685	\$17,459,037

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$15,000	319	-\$1,159	0	\$0	\$5,773
\$15,000 -	19,999	25,914	329,273	8,574	18,301	1,584,532
20,000 -	24,999	30,515	408,851	13,254	35,737	1,887,152
25,000 -	29,999	32,090	416,215	15,591	41,200	2,266,869
30,000 -	34,999	38,627	451,799	21,137	63,676	3,070,687
35,000 -	39,999	47,115	626,993	22,823	66,942	3,914,798
40,000 -	44,999	46,982	615,051	24,597	89,468	4,574,429
45,000 -	49,999	45,377	593,729	29,475	88,095	5,150,157
50,000 -	54,999	48,976	522,775	30,671	110,867	5,353,450
55,000 -	59,999	47,677	455,332	32,776	102,724	5,642,621
60,000 -	64,999	48,392	467,572	31,308	109,569	5,882,663
65,000 -	74,999	92,158	802,755	59,985	175,915	12,284,074
75,000 -	99,999	221,644	1,506,782	149,665	458,223	33,332,911
100,000 -	149,999	284,280	1,609,675	202,514	748,529	54,000,772
150,000 -	199,999	114,679	739,862	71,178	432,526	32,088,323
200,000 -	499,999	103,874	1,099,823	77,866	1,118,432	54,999,048
500,000 -	999,999	19,199	477,176	19,349	614,279	26,955,925
1,000,000 -	4,999,999	16,302	706,867	13,579	782,581	45,454,039
5,000,000 -	9,999,999	1,687	246,454	1,313	103,674	13,523,455
10,000,000	and over	1,227	715,290	983	193,567	43,305,774
Total		1,267,034	\$12,791,114	826,638	\$5,354,307	\$355,277,453

3/ Includes IRA Distributions.

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

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

Table 44: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2010 (Dollar Data In Thousands)

NYAGI Class		Additions						Subtractions			
		State & Local		Public Employee				Taxable		Government Pension	
		Bond Interest		Retirement		Other NY Additions		State & Local		Exclusion	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	d/	d/	3	\$48	d/	d/	0	\$0
\$15,000 -	19,999	1,451	3,237	1,185	1,069	1,994	6,117	3,196	2,398	8,620	268,504
20,000 -	24,999	2,810	8,191	1,956	804	2,233	4,157	5,048	4,245	7,125	208,462
25,000 -	29,999	782	1,699	2,324	1,404	4,300	12,634	6,675	7,227	7,455	199,935
30,000 -	34,999	1,614	5,987	2,942	1,874	4,089	9,657	9,697	12,881	6,169	273,413
35,000 -	39,999	2,257	8,797	3,839	4,251	4,588	16,157	14,423	15,171	7,498	202,698
40,000 -	44,999	1,447	6,127	6,718	5,593	5,492	10,399	16,241	18,667	8,139	298,001
45,000 -	49,999	724	5,201	8,741	9,280	6,672	10,239	18,107	19,978	7,010	200,728
50,000 -	54,999	2,661	7,487	9,624	11,595	8,133	52,722	24,576	30,441	7,466	279,188
55,000 -	59,999	1,408	9,383	9,073	13,885	9,691	19,570	25,123	35,771	6,499	244,987
60,000 -	64,999	1,194	3,335	11,452	14,491	8,714	13,539	26,370	32,767	5,310	140,208
65,000 -	74,999	3,062	13,975	20,872	27,206	18,152	34,695	57,721	67,798	12,035	389,051
75,000 -	99,999	5,462	14,254	60,138	97,746	42,035	88,875	165,368	209,529	22,685	722,364
100,000 -	149,999	13,291	36,698	82,522	194,453	66,542	148,717	234,388	319,465	22,558	819,192
150,000 -	199,999	8,487	28,733	33,652	105,060	38,804	182,760	91,973	157,384	7,494	299,267
200,000 -	499,999	18,404	117,820	17,699	57,543	49,508	398,457	69,564	203,128	6,784	237,293
500,000 -	999,999	9,016	112,860	1,099	3,735	16,509	383,325	9,765	81,746	978	31,718
1,000,000 -	4,999,999	9,159	216,309	322	723	13,403	1,050,987	10,843	301,051	339	11,830
5,000,000 -	9,999,999	1,115	79,713	d/	d/	1,384	361,590	1,231	110,249	d/	d/
10,000,000	and over	893	116,754	d/	d/	1,093	1,319,118	d/	d/	d/	d/
	Total	85,237	\$796,560	274,177	\$550,752	303,339	\$4,123,763	791,224	\$1,980,327	144,191	\$4,827,795

NYAGI Class		Subtractions							
		Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	317	\$117	0	\$0	317	\$4,073	3	\$32
\$15,000 -	19,999	21,117	272,472	2,158	9,866	18,971	295,469	1,357	3,419
20,000 -	24,999	21,123	275,087	1,860	7,512	17,256	237,919	2,164	24,870
25,000 -	29,999	24,504	315,013	2,236	3,239	17,503	249,239	4,224	55,722
30,000 -	34,999	25,717	344,711	2,084	13,933	16,510	228,284	3,037	23,460
35,000 -	39,999	32,962	473,931	2,178	4,061	17,674	279,152	2,268	19,621
40,000 -	44,999	23,996	420,230	1,748	2,710	15,653	237,596	4,177	17,527
45,000 -	49,999	23,453	409,863	2,020	27,310	14,366	204,583	3,785	5,843
50,000 -	54,999	19,804	331,560	1,816	5,171	12,562	178,306	3,941	20,842
55,000 -	59,999	17,312	301,232	3,019	4,892	9,985	148,902	4,940	16,329
60,000 -	64,999	14,269	275,846	2,568	3,423	11,266	178,049	4,315	20,145
65,000 -	74,999	25,817	489,145	6,017	8,773	17,410	240,291	9,298	33,627
75,000 -	99,999	40,690	740,680	10,594	11,686	29,815	427,678	20,316	77,196
100,000 -	149,999	34,547	732,338	18,681	29,531	31,160	438,432	27,320	86,425
150,000 -	199,999	16,202	367,220	8,926	17,858	16,598	246,975	15,421	129,970
200,000 -	499,999	17,295	434,055	13,216	32,254	17,734	278,005	24,794	194,940
500,000 -	999,999	4,499	121,128	5,276	29,776	4,269	69,472	10,469	195,958
1,000,000 -	4,999,999	2,846	81,253	6,570	107,772	2,715	47,501	9,895	504,341
5,000,000 -	9,999,999	253	7,714	1,021	46,010	233	4,232	1,082	163,192
10,000,000	and over	170	5,396	918	128,171	167	3,263	918	1,003,194
	Total	366,893	\$6,398,990	92,906	\$493,949	272,164	\$3,997,425	153,723	\$2,596,652

d/ Tax Law secrecy provisions prohibit disclosure.

Table 45: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	New York Deductions					
	Total with New York Deductions		Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	319	\$4,784	319	\$4,784	0	\$0
\$15,000 - 19,999	41,517	642,084	39,795	596,918	1,722	45,166
20,000 - 24,999	50,622	775,385	45,564	683,457	5,058	91,928
25,000 - 29,999	52,515	826,562	44,939	674,088	7,576	152,474
30,000 - 34,999	66,893	1,065,037	57,144	857,164	9,749	207,873
35,000 - 39,999	78,572	1,279,529	64,023	960,349	14,549	319,180
40,000 - 44,999	84,728	1,399,060	69,197	1,037,960	15,531	361,100
45,000 - 49,999	90,659	1,497,479	73,899	1,108,486	16,760	388,993
50,000 - 54,999	87,261	1,521,561	65,873	988,102	21,388	533,459
55,000 - 59,999	85,732	1,503,871	62,612	939,184	23,120	564,687
60,000 - 64,999	83,986	1,520,733	60,205	903,070	23,781	617,663
65,000 - 74,999	158,725	2,879,941	107,980	1,619,694	50,745	1,260,246
75,000 - 99,999	359,672	6,986,504	216,410	3,246,149	143,262	3,740,356
100,000 - 149,999	427,365	9,804,225	173,769	2,606,538	253,596	7,197,687
150,000 - 199,999	181,294	5,135,620	44,942	674,132	136,352	4,461,488
200,000 - 499,999	187,011	5,745,077	46,905	703,568	140,106	5,041,509
500,000 - 999,999	39,095	1,334,740	10,051	150,762	29,044	1,183,978
1,000,000 - 4,999,999	23,970	793,027	16,552	248,280	7,418	544,747
5,000,000 - 9,999,999	1,999	266,698	740	11,100	1,259	255,598
10,000,000 and over	1,363	664,869	401	6,015	962	658,854
Total	2,103,297	\$45,646,787	1,201,320	\$18,019,799	901,977	\$27,626,987

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

Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0	0	\$0
\$15,000 -	19,999	915	23,077	1,722	11,988	1,093	\$8,197
20,000 -	24,999	3,040	21,670	5,058	42,590	3,058	21,621
25,000 -	29,999	4,564	34,435	7,576	60,762	5,288	38,953
30,000 -	34,999	4,293	34,437	9,746	92,001	7,508	65,420
35,000 -	39,999	6,105	44,215	14,539	130,008	11,398	107,679
40,000 -	44,999	5,967	45,367	15,531	139,239	12,526	128,006
45,000 -	49,999	4,670	36,800	16,760	165,804	14,796	139,917
50,000 -	54,999	6,601	40,446	21,385	226,261	18,898	216,738
55,000 -	59,999	6,288	57,066	23,024	239,479	18,447	210,773
60,000 -	64,999	5,371	40,029	23,661	260,018	20,956	242,458
65,000 -	74,999	10,118	61,098	50,745	553,938	43,673	511,781
75,000 -	99,999	16,804	127,144	143,224	1,790,613	131,525	1,582,448
100,000 -	149,999	13,579	107,929	253,583	4,031,216	235,892	3,126,848
150,000 -	199,999	5,887	61,368	136,349	2,906,907	128,229	1,956,613
200,000 -	499,999	3,892	72,024	140,105	5,142,552	130,162	2,655,291
500,000 -	999,999	262	14,090	29,043	2,706,567	26,915	847,011
1,000,000 -	4,999,999	36	5,839	7,418	2,275,843	6,563	340,754
5,000,000 -	9,999,999	0	0	1,259	1,068,893	1,154	126,157
10,000,000	and over	0	0	962	3,680,891	890	412,209
	Total	98,392	\$827,035	901,689	\$25,525,570	818,972	\$12,738,874

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0
\$15,000 -	19,999	1,540	2,921	195	818
20,000 -	24,999	4,267	8,823	1,115	3,786
25,000 -	29,999	6,553	19,413	1,989	9,219
30,000 -	34,999	8,311	21,624	2,285	7,828
35,000 -	39,999	11,889	41,527	3,785	16,196
40,000 -	44,999	13,596	40,344	5,452	29,260
45,000 -	49,999	14,076	34,817	5,771	32,256
50,000 -	54,999	18,250	47,017	7,845	35,541
55,000 -	59,999	19,814	59,547	7,992	54,234
60,000 -	64,999	21,082	63,568	10,124	75,119
65,000 -	74,999	45,442	129,363	21,317	136,416
75,000 -	99,999	130,945	386,990	67,078	396,948
100,000 -	149,999	237,939	745,696	118,096	743,262
150,000 -	199,999	131,143	528,559	57,489	381,624
200,000 -	499,999	135,840	975,888	38,482	440,756
500,000 -	999,999	28,573	532,899	6,716	229,539
1,000,000 -	4,999,999	7,418	1,089,490	2,710	216,339
5,000,000 -	9,999,999	1,259	511,196	645	132,298
10,000,000	and over	962	2,635,415	585	350,919
	Total	838,900	\$7,875,096	359,671	\$3,292,358

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

Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2010 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Total Federal Deductions 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
			Amount	Number	Amount	Number
Less than	\$15,000	\$0	0	\$0	0	\$0
\$15,000 -	19,999	47,000	1,721	1,834	0	0
20,000 -	24,999	98,491	4,949	6,563	0	0
25,000 -	29,999	162,781	7,361	10,500	0	0
30,000 -	34,999	221,310	9,232	16,600	d/	d/
35,000 -	39,999	339,625	14,539	25,327	0	0
40,000 -	44,999	382,216	15,368	30,957	0	0
45,000 -	49,999	409,596	16,540	37,649	d/	d/
50,000 -	54,999	566,004	21,220	57,651	d/	d/
55,000 -	59,999	621,099	22,941	71,817	d/	d/
60,000 -	64,999	681,193	23,602	82,551	136	17
65,000 -	74,999	1,392,597	50,469	186,302	0	0
75,000 -	99,999	4,284,146	142,585	728,745	99	133
100,000 -	149,999	8,754,953	252,968	1,953,373	194	592
150,000 -	199,999	5,835,071	136,225	1,584,878	144	292
200,000 -	499,999	9,286,512	139,880	3,212,989	272	1,943
500,000 -	999,999	4,330,106	29,039	2,031,826	117	921
1,000,000 -	4,999,999	3,928,265	7,417	1,981,617	122	1,453
5,000,000 -	9,999,999	1,838,544	1,259	989,478	44	2,781
10,000,000	and over	7,079,434	962	3,609,664	27	1,325
	Total	\$50,258,943	898,275	\$16,620,320	1,161	\$9,464

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0
\$15,000 -	19,999	0	0	1,722	45,166
20,000 -	24,999	0	0	5,058	91,928
25,000 -	29,999	0	0	7,576	152,474
30,000 -	34,999	0	0	9,749	207,873
35,000 -	39,999	0	0	14,549	319,180
40,000 -	44,999	0	0	15,531	361,100
45,000 -	49,999	0	0	16,760	388,993
50,000 -	54,999	0	0	21,388	533,459
55,000 -	59,999	0	0	23,120	564,687
60,000 -	64,999	0	0	23,781	617,663
65,000 -	74,999	0	0	50,745	1,260,246
75,000 -	99,999	0	0	143,262	3,740,356
100,000 -	149,999	0	0	253,596	7,197,687
150,000 -	199,999	0	0	136,352	4,461,488
200,000 -	499,999	140,101	1,221,426	140,106	5,041,509
500,000 -	999,999	29,044	1,136,308	29,044	1,183,978
1,000,000 -	4,999,999	7,418	1,403,354	7,418	544,747
5,000,000 -	9,999,999	1,259	596,249	1,259	255,598
10,000,000	and over	962	2,812,241	962	658,854
	Total	178,784	\$7,169,578	901,977	27,626,987

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

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

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

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$5,000	826	-\$6,496	\$203	\$17
\$5,000 - 9,999	2,551	22,279	16,240	43
10,000 - 14,999	8,074	99,878	58,526	570
15,000 - 19,999	8,959	157,203	67,778	1,146
20,000 - 24,999	10,322	231,720	82,101	2,224
25,000 - 29,999	9,506	261,585	75,374	3,339
30,000 - 34,999	7,511	241,735	69,467	3,312
35,000 - 39,999	7,273	271,406	74,925	2,583
40,000 - 44,999	7,261	308,481	74,872	2,806
45,000 - 49,999	9,953	467,662	98,233	4,108
50,000 - 54,999	6,891	362,870	83,697	2,981
55,000 - 59,999	5,162	296,627	59,500	2,447
60,000 - 64,999	5,348	332,086	55,922	2,377
65,000 - 74,999	7,811	548,523	85,090	3,422
75,000 - 99,999	15,419	1,320,781	221,081	6,594
100,000 - 149,999	10,775	1,256,163	185,183	5,096
150,000 - 199,999	3,642	626,280	58,588	880
200,000 - 499,999	5,374	1,600,120	128,930	2,083
500,000 - 999,999	858	600,252	21,199	579
1,000,000 - 4,999,999	754	1,554,507	26,658	424
5,000,000 - 9,999,999	123	844,771	15,282	69
10,000,000 and over	93	2,931,975	60,873	55
Total	134,486	\$14,330,405	\$1,619,721	\$47,158

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than \$5,000	\$2,045	\$82	\$10	\$321
\$5,000 - 9,999	5,995	240	67	173
10,000 - 14,999	40,782	1,649	237	1,412
15,000 - 19,999	88,279	3,682	341	3,342
20,000 - 24,999	147,394	6,635	435	6,200
25,000 - 29,999	182,872	8,920	535	8,385
30,000 - 34,999	168,955	8,729	550	8,179
35,000 - 39,999	193,897	10,498	524	9,975
40,000 - 44,999	230,803	12,970	730	12,239
45,000 - 49,999	365,321	21,119	961	20,158
50,000 - 54,999	276,191	16,231	790	15,442
55,000 - 59,999	234,680	14,034	699	13,335
60,000 - 64,999	273,787	16,639	639	16,004
65,000 - 74,999	460,011	28,410	996	27,414
75,000 - 99,999	1,093,106	68,756	1,684	67,072
100,000 - 149,999	1,065,884	70,154	2,798	67,356
150,000 - 199,999	566,812	38,827	1,612	37,214
200,000 - 499,999	1,469,106	108,007	4,322	103,685
500,000 - 999,999	578,474	51,540	2,731	48,809
1,000,000 - 4,999,999	1,527,425	137,010	8,973	128,045
5,000,000 - 9,999,999	829,420	74,399	5,702	68,697
10,000,000 and over	2,871,047	257,533	22,040	235,568
Total	\$12,672,287	\$956,064	\$57,375	\$899,024

1/ Credits are listed on page 16.

2/ Includes other taxes.

Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	826	-\$4,514	83	\$1,816	649	\$4,111	637	\$4,270
\$5,000 - 9,999	2,551	\$25,319	1,462	11,778	646	346	321	416
10,000 - 14,999	8,074	149,132	5,487	64,430	2,209	1,729	778	1,305
15,000 - 19,999	8,959	175,250	6,949	106,680	2,163	3,223	1,334	6,514
20,000 - 24,999	10,322	256,676	8,098	159,151	2,416	3,079	755	1,119
25,000 - 29,999	9,506	282,721	8,386	217,740	2,523	3,646	965	656
30,000 - 34,999	7,511	269,463	6,615	184,043	2,235	1,031	844	1,833
35,000 - 39,999	7,273	278,001	6,306	235,014	2,103	584	959	9,585
40,000 - 44,999	7,261	331,295	6,047	248,357	2,596	1,015	822	3,334
45,000 - 49,999	9,953	482,050	9,466	414,744	4,686	3,734	1,039	2,415
50,000 - 54,999	6,891	367,732	6,556	342,353	2,181	1,462	681	1,788
55,000 - 59,999	5,162	\$308,240	4,730	253,086	2,867	1,403	1,766	2,544
60,000 - 64,999	5,348	345,091	4,474	278,542	1,976	781	907	1,011
65,000 - 74,999	7,811	561,247	7,482	487,963	4,383	1,474	1,376	2,634
75,000 - 99,999	15,419	1,352,324	14,892	1,223,667	9,365	6,189	3,313	5,167
100,000 - 149,999	10,775	1,278,627	10,103	1,077,080	7,806	23,792	4,688	27,869
150,000 - 199,999	3,642	650,237	3,302	534,306	2,940	3,587	1,464	12,169
200,000 - 499,999	5,374	1,663,298	4,689	1,182,674	4,697	20,553	3,251	60,100
500,000 - 999,999	858	606,453	662	350,360	775	18,266	598	22,226
1,000,000 - 4,999,999	754	1,564,968	540	593,618	740	86,479	678	101,989
5,000,000 - 9,999,999	123	848,280	96	299,257	123	47,907	119	63,516
10,000,000 and over	93	2,931,658	58	468,696	93	283,776	93	232,721
Total	134,486	\$14,723,550	116,484	\$8,735,354	60,172	\$518,167	27,391	\$565,182

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	20	\$1,711	278	\$2,830	0	\$0	42	\$16,121
\$5,000 - 9,999	154	181	139	171	379	\$2,778	92	\$603
10,000 - 14,999	121	655	623	1,045	530	5,367	75	691
15,000 - 19,999	189	1,587	906	1,230	594	4,739	155	1,460
20,000 - 24,999	176	307	507	820	492	7,161	409	1,941
25,000 - 29,999	500	2,445	889	928	1,052	12,366	541	8,109
30,000 - 34,999	304	7,614	963	1,195	378	8,444	229	1,199
35,000 - 39,999	69	69	645	970	468	12,810	755	6,937
40,000 - 44,999	989	2,570	597	16,176	425	14,704	475	1,572
45,000 - 49,999	522	1,111	726	1,074	284	8,052	569	3,949
50,000 - 54,999	174	74	415	1,318	503	21,119	481	2,551
55,000 - 59,999	1,079	3,364	164	179	810	9,041	84	349
60,000 - 64,999	351	549	385	528	409	3,422	507	5,826
65,000 - 74,999	635	1,228	419	381	699	19,890	445	1,848
75,000 - 99,999	841	2,381	1,784	2,100	619	19,868	812	6,277
100,000 - 149,999	1,326	18,484	3,008	6,919	1,801	59,835	314	5,265
150,000 - 199,999	599	23,342	1,213	1,994	324	10,085	187	4,017
200,000 - 499,999	1,397	64,954	2,005	3,779	1,225	153,013	549	29,369
500,000 - 999,999	253	76,543	395	1,361	321	126,993	160	47,834
1,000,000 - 4,999,999	366	285,353	328	4,791	446	463,209	150	53,285
5,000,000 - 9,999,999	74	209,385	42	731	67	210,646	43	39,681
10,000,000 and over	70	1,201,063	22	13,230	60	705,191	27	110,746
Total	10,208	\$1,904,970	16,453	\$63,750	11,888	\$1,878,731	7,101	\$349,630

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

2/ Includes estate and trust income.

Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2010 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Business and Farm Income				Pensions and Annuities 3/	
		Net Profit		Net Loss		Number	Amount
		Number	Amount	Number	Amount		
Less than	\$5,000	99	\$1,499	12	\$1,935	40	\$656
	\$5,000 - 9,999	657	5,816	96	150	235	1,723
	10,000 - 14,999	1,241	13,497	169	1,806	1,252	32,799
	15,000 - 19,999	2,063	19,378	385	1,438	1,365	13,865
	20,000 - 24,999	1,382	29,566	444	1,558	1,151	10,864
	25,000 - 29,999	1,625	42,694	659	8,084	1,553	9,490
	30,000 - 34,999	936	27,833	329	1,053	1,140	16,654
	35,000 - 39,999	364	13,406	224	889	801	6,809
	40,000 - 44,999	1,605	48,221	228	689	1,104	10,419
	45,000 - 49,999	1,726	33,791	563	2,183	316	2,163
	50,000 - 54,999	300	1,390	440	16,109	290	3,499
	55,000 - 59,999	795	27,330	207	436	902	8,752
	60,000 - 64,999	876	57,802	438	3,521	700	10,678
	65,000 - 74,999	975	20,905	344	754	1,100	22,561
	75,000 - 99,999	1,331	41,868	736	1,613	1,599	37,890
	100,000 - 149,999	850	43,973	1,050	14,506	1,213	46,028
	150,000 - 199,999	314	31,844	245	1,468	748	24,108
	200,000 - 499,999	642	93,674	208	2,799	937	42,846
	500,000 - 999,999	170	41,367	19	3,144	196	14,083
	1,000,000 - 4,999,999	118	56,142	43	6,925	141	23,628
	5,000,000 - 9,999,999	20	34,591	7	1,492	28	5,630
	10,000,000 and over	15	57,573	4	6,601	15	31,814
	Total	18,104	\$744,161	6,851	\$79,154	16,824	\$376,958

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$5,000	71	\$2,310	116	\$1,034	-\$5,547
	\$5,000 - 9,999	562	3,205	769	1,150	24,169
	10,000 - 14,999	2,982	32,892	1,918	6,509	142,623
	15,000 - 19,999	2,522	23,391	2,568	2,745	172,504
	20,000 - 24,999	4,067	49,749	1,639	8,152	248,525
	25,000 - 29,999	2,621	10,806	2,267	9,460	273,261
	30,000 - 34,999	2,855	25,458	1,948	5,055	264,408
	35,000 - 39,999	1,731	8,519	1,208	2,644	275,357
	40,000 - 44,999	3,162	21,114	2,278	10,126	321,169
	45,000 - 49,999	4,918	23,246	2,117	6,368	475,682
	50,000 - 54,999	1,548	16,024	755	2,152	365,580
	55,000 - 59,999	1,628	3,686	1,446	6,054	302,186
	60,000 - 64,999	1,539	2,181	1,275	5,612	339,479
	65,000 - 74,999	4,402	7,574	2,004	5,430	555,817
	75,000 - 99,999	8,467	25,284	3,196	11,835	1,340,489
	100,000 - 149,999	5,176	8,256	2,840	16,342	1,262,286
	150,000 - 199,999	2,239	18,276	527	8,514	641,723
	200,000 - 499,999	2,382	81,431	1,542	34,146	1,629,152
	500,000 - 999,999	487	8,955	365	16,083	590,370
	1,000,000 - 4,999,999	541	19,552	420	28,637	1,536,332
	5,000,000 - 9,999,999	110	19,253	76	4,698	843,583
	10,000,000 and over	85	81,402	64	11,287	2,920,371
	Total	54,096	\$492,563	31,337	\$204,032	\$14,519,518

3/ Includes IRA Distributions.

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

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

Table 49: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Separately -Full-Year Resident Taxable Returns in 2010 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	Public Employee						Taxable			
	State & Local		Retirement		Other NY Additions		State & Local		Government Pension	
	Bond Interest		System Contributions				Income Tax Refunds		Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$10,000	16	\$274	29	\$3	209	\$197	46	\$614	3	\$118
\$10,000 - 14,999	277	555	497	161	564	234	617	492	504	12,076
15,000 - 19,999	18	37	345	139	632	4,874	220	85	21	339
20,000 - 24,999	33	65	336	155	422	471	681	228	230	2,169
25,000 - 29,999	14	26	528	297	587	392	1,366	1,585	481	3,776
30,000 - 34,999	24	96	804	801	1,044	872	1,430	706	234	7,998
35,000 - 39,999	37	254	705	956	82	82	1,072	1,160	19	94
40,000 - 44,999	155	2,465	616	822	934	2,280	1,342	965	366	1,569
45,000 - 49,999	d/	d/	d/	d/	342	103	3,341	3,274	35	280
50,000 - 54,999	50	49	795	1,554	412	566	1,103	750	45	2,184
55,000 - 59,999	179	43	514	993	601	647	1,028	1,430	249	1,326
60,000 - 64,999	30	111	990	2,079	796	881	1,318	930	19	657
65,000 - 74,999	34	61	1,345	3,115	1,400	2,050	4,037	2,876	141	6,860
75,000 - 99,999	448	617	2,809	8,885	3,381	4,184	7,529	8,860	365	3,360
100,000 - 149,999	964	4,032	930	4,250	1,919	16,126	3,752	5,879	119	1,093
150,000 - 199,999	153	470	251	1,126	515	2,509	1,386	3,188	12	320
200,000 - 499,999	565	3,000	99	918	1,196	12,940	1,327	9,591	218	7,045
500,000 - 999,999	242	6,686	17	436	358	18,363	265	2,630	18	818
1,000,000 - 4,999,999	d/	d/	d/	d/	443	52,699	340	16,102	5	316
5,000,000 - 9,999,999	75	10,183	0	0	84	22,615	76	5,637	0	0
10,000,000 and over	55	20,107	0	0	77	103,829	60	51,251	0	0
Total	3,655	\$65,580	12,583	\$27,845	15,998	\$246,915	32,337	\$118,233	3,085	\$52,398

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$10,000	141	\$1,207	13	\$30	117	\$1,190	50	154
\$10,000 - 14,999	1,389	20,480	12	22	598	10,365	299	206
15,000 - 19,999	879	7,620	40	87	842	9,853	612	2,362
20,000 - 24,999	1,118	8,401	165	2,269	570	3,367	490	531
25,000 - 29,999	626	5,314	63	80	329	1,476	116	125
30,000 - 34,999	997	13,220	164	22	23	299	489	1,263
35,000 - 39,999	42	572	22	191	371	3,181	41	46
40,000 - 44,999	756	7,766	14	0	617	5,750	476	2,149
45,000 - 49,999	257	5,131	219	85	190	358	145	123
50,000 - 54,999	34	576	18	12	40	339	36	96
55,000 - 59,999	27	636	39	5	447	3,898	261	197
60,000 - 64,999	145	1,167	46	36	504	7,293	300	363
65,000 - 74,999	48	943	191	68	61	719	449	192
75,000 - 99,999	397	7,954	424	71	505	8,979	1,187	1,139
100,000 - 149,999	685	10,527	765	1,696	371	6,951	1,143	3,297
150,000 - 199,999	312	5,894	88	139	510	8,325	299	1,362
200,000 - 499,999	751	16,312	279	1,026	502	6,400	755	3,811
500,000 - 999,999	131	2,623	92	906	111	1,836	177	6,325
1,000,000 - 4,999,999	122	2,496	267	7,206	94	1,606	344	23,082
5,000,000 - 9,999,999	21	486	61	4,580	18	311	75	20,575
10,000,000 and over	21	466	65	14,160	12	234	63	46,212
Total	8,900	\$119,791	3,048	\$32,691	6,833	\$82,729	7,806	\$113,613

d/ Tax Law secrecy provisions prohibit disclosure.

Table 50: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	112	\$203	19	\$142	93	\$60
\$5,000 - 9,999	2,391	16,240	2,059	15,441	332	800
10,000 - 14,999	7,806	58,526	6,471	48,535	1,335	9,991
15,000 - 19,999	8,875	67,778	7,127	53,450	1,748	14,328
20,000 - 24,999	10,017	82,101	8,135	61,011	1,882	21,090
25,000 - 29,999	9,358	75,374	6,983	52,373	2,375	23,001
30,000 - 34,999	7,364	69,467	4,897	36,726	2,467	32,741
35,000 - 39,999	7,269	74,925	5,319	39,890	1,950	35,035
40,000 - 44,999	7,228	74,872	4,663	34,973	2,565	39,899
45,000 - 49,999	9,891	98,233	5,826	43,693	4,065	54,540
50,000 - 54,999	6,736	83,697	3,700	27,752	3,036	55,946
55,000 - 59,999	5,162	59,500	2,858	21,435	2,304	38,065
60,000 - 64,999	5,330	55,922	3,044	22,828	2,286	33,094
65,000 - 74,999	7,765	85,090	3,841	28,807	3,924	56,283
75,000 - 99,999	14,976	221,081	3,775	28,314	11,201	192,767
100,000 - 149,999	10,603	185,183	2,871	21,532	7,732	163,651
150,000 - 199,999	3,589	58,588	853	6,394	2,736	52,193
200,000 - 499,999	5,286	128,930	1,255	9,416	4,031	119,514
500,000 - 999,999	855	21,199	187	1,400	668	19,799
1,000,000 - 4,999,999	734	26,658	224	1,680	510	24,978
5,000,000 - 9,999,999	123	15,282	27	203	96	15,079
10,000,000 and over	93	60,873	19	143	74	60,731
Total	131,561	\$1,619,721	74,152	\$556,137	57,409	\$1,063,584

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

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class		Medical &					
		Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	758	\$274	24	\$9
\$5,000 -	9,999	88	180	475	376	104	170
10,000 -	14,999	725	2,221	1,588	3,707	1,070	3,809
15,000 -	19,999	632	5,033	1,818	5,270	724	3,726
20,000 -	24,999	559	2,049	2,177	7,600	921	6,138
25,000 -	29,999	662	2,401	2,503	8,447	795	6,418
30,000 -	34,999	734	4,266	2,603	15,225	1,299	7,337
35,000 -	39,999	366	681	1,954	15,695	925	10,651
40,000 -	44,999	498	2,608	2,468	15,296	1,240	13,932
45,000 -	49,999	772	12,217	4,079	22,166	1,483	10,703
50,000 -	54,999	407	2,410	3,190	25,929	2,491	25,570
55,000 -	59,999	198	4,312	2,304	15,916	1,539	14,481
60,000 -	64,999	375	5,384	2,305	17,464	998	11,787
65,000 -	74,999	95	407	3,970	37,262	2,674	21,743
75,000 -	99,999	867	6,393	11,632	121,849	8,314	78,925
100,000 -	149,999	300	1,231	7,904	113,884	5,956	73,329
150,000 -	199,999	214	1,085	2,788	57,695	2,046	31,215
200,000 -	499,999	109	5,260	4,118	175,699	3,393	61,564
500,000 -	999,999	d/	d/	672	63,109	545	12,378
1,000,000 -	4,999,999	d/	d/	530	166,226	440	25,396
5,000,000 -	9,999,999	d/	d/	96	79,193	82	10,677
10,000,000	and over	0	0	74	340,453	68	42,714
	Total	7,621	\$59,998	60,005	\$1,308,734	37,133	\$472,672

NYAGI Class		Charitable			
		Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$5,000	48	\$31	35	\$8
\$5,000 -	9,999	294	342	110	33
10,000 -	14,999	929	780	546	699
15,000 -	19,999	1,148	1,372	366	1,053
20,000 -	24,999	1,293	1,875	713	3,699
25,000 -	29,999	2,039	3,131	1,075	7,307
30,000 -	34,999	2,215	6,215	976	3,615
35,000 -	39,999	1,421	2,060	885	8,695
40,000 -	44,999	2,028	5,224	1,251	9,664
45,000 -	49,999	3,058	4,980	2,132	13,041
50,000 -	54,999	2,536	4,246	1,250	7,737
55,000 -	59,999	2,093	5,152	1,421	6,345
60,000 -	64,999	1,984	3,183	1,102	4,496
65,000 -	74,999	3,336	7,462	1,613	8,612
75,000 -	99,999	10,130	28,045	5,895	27,705
100,000 -	149,999	6,934	24,776	3,577	33,013
150,000 -	199,999	2,481	14,870	654	4,040
200,000 -	499,999	3,780	36,773	1,181	14,011
500,000 -	999,999	618	10,453	d/	d/
1,000,000 -	4,999,999	510	49,956	d/	d/
5,000,000 -	9,999,999	96	30,159	d/	d/
10,000,000	and over	74	242,922	47	43,128
	Total	49,043	\$484,007	25,158	\$239,680

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2010 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Total Federal	Income Taxes & Subtraction		Addition	
		Deductions 2/	Adjustments 3/		Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than	\$5,000	\$322	746	\$262	0	\$0
\$5,000 -	9,999	1,101	465	301	0	0
10,000 -	14,999	11,216	1,551	1,225	0	0
15,000 -	19,999	16,453	1,684	2,116	7	-9
20,000 -	24,999	21,361	2,022	1,742	0	0
25,000 -	29,999	27,704	2,523	4,799	0	0
30,000 -	34,999	36,658	2,149	4,030	3	5
35,000 -	39,999	37,783	1,759	2,868	0	0
40,000 -	44,999	46,724	2,338	6,826	0	0
45,000 -	49,999	63,107	4,076	11,070	0	0
50,000 -	54,999	65,892	3,190	9,946	0	0
55,000 -	59,999	46,205	2,304	8,297	0	0
60,000 -	64,999	42,314	2,305	9,220	0	0
65,000 -	74,999	75,485	3,970	19,246	0	0
75,000 -	99,999	262,918	11,553	74,156	0	0
100,000 -	149,999	246,232	7,694	68,577	71	11
150,000 -	199,999	108,906	2,789	40,527	d/	d/
200,000 -	499,999	293,308	4,118	137,454	d/	d/
500,000 -	999,999	91,168	672	52,720	d/	d/
1,000,000 -	4,999,999	269,287	530	149,977	6	104
5,000,000 -	9,999,999	131,732	96	72,591	d/	d/
10,000,000	and over	669,216	74	331,501	d/	d/
	Total	\$2,565,092	58,609	\$1,009,452	120	\$1,644

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	93	\$60
\$5,000 -	9,999	0	0	332	\$800
10,000 -	14,999	0	0	1,335	\$9,991
15,000 -	19,999	0	0	1,748	\$14,328
20,000 -	24,999	0	0	1,882	\$21,090
25,000 -	29,999	0	0	2,375	\$23,001
30,000 -	34,999	0	0	2,467	\$32,741
35,000 -	39,999	0	0	1,950	\$35,035
40,000 -	44,999	0	0	2,565	\$39,899
45,000 -	49,999	0	0	4,065	\$54,540
50,000 -	54,999	0	0	3,036	\$55,946
55,000 -	59,999	0	0	2,304	\$38,065
60,000 -	64,999	0	0	2,286	\$33,094
65,000 -	74,999	0	0	3,924	\$56,283
75,000 -	99,999	0	0	11,201	\$192,767
100,000 -	149,999	7,724	15,891	7,732	\$163,651
150,000 -	199,999	2,736	17,096	2,736	\$52,193
200,000 -	499,999	4,031	39,564	4,031	\$119,514
500,000 -	999,999	668	19,089	668	\$19,799
1,000,000 -	4,999,999	526	94,436	510	\$24,978
5,000,000 -	9,999,999	96	44,491	96	\$15,079
10,000,000	and over	74	277,436	74	\$60,731
	Total	15,854	\$508,004	57,409	\$1,063,584

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

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

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

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 52: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	9,121	\$123,336	\$95,902	\$5,533
\$15,000 -	19,999	23,794	419,272	252,271	20,060
20,000 -	24,999	31,376	709,116	338,691	28,770
25,000 -	29,999	48,914	1,358,376	536,171	50,139
30,000 -	34,999	75,853	2,473,633	835,283	90,729
35,000 -	39,999	78,285	2,934,337	890,639	102,456
40,000 -	44,999	69,917	2,974,197	816,838	95,465
45,000 -	49,999	59,461	2,820,704	736,896	82,526
50,000 -	54,999	51,166	2,681,650	657,954	68,737
55,000 -	59,999	38,700	2,222,588	527,803	52,662
60,000 -	64,999	32,340	2,014,699	468,779	44,633
65,000 -	74,999	52,794	3,676,997	785,432	69,049
75,000 -	99,999	71,232	6,105,922	1,255,353	95,806
100,000 -	149,999	38,764	4,586,523	817,868	48,757
150,000 -	199,999	8,236	1,383,124	203,174	10,642
200,000 -	499,999	7,073	2,061,364	213,157	9,442
500,000 -	999,999	1,107	756,510	32,237	1,389
1,000,000 -	4,999,999	670	1,264,586	17,419	928
5,000,000 -	9,999,999	44	300,597	3,730	71
10,000,000	and over	42	902,745	14,633	70
	Total	698,889	\$41,770,275	\$9,500,230	\$877,866

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$15,000	\$21,902	\$877	\$505	\$372
\$15,000 -	19,999	146,941	5,878	1,937	3,940
20,000 -	24,999	341,655	13,778	4,206	9,574
25,000 -	29,999	772,065	32,661	13,341	19,320
30,000 -	34,999	1,547,621	70,458	22,753	47,705
35,000 -	39,999	1,941,242	92,964	29,390	63,574
40,000 -	44,999	2,061,893	102,865	25,366	77,499
45,000 -	49,999	2,001,282	104,175	21,881	82,296
50,000 -	54,999	1,954,959	105,519	18,865	86,654
55,000 -	59,999	1,642,123	90,825	13,094	77,732
60,000 -	64,999	1,501,287	84,692	9,151	75,541
65,000 -	74,999	2,822,516	163,739	14,393	149,346
75,000 -	99,999	4,754,763	285,649	14,993	270,656
100,000 -	149,999	3,719,897	240,986	6,395	234,591
150,000 -	199,999	1,169,308	80,097	2,725	77,372
200,000 -	499,999	1,838,764	133,416	5,615	127,802
500,000 -	999,999	722,884	64,145	4,176	59,968
1,000,000 -	4,999,999	1,246,239	111,788	7,221	104,567
5,000,000 -	9,999,999	296,796	26,623	688	25,936
10,000,000	and over	888,042	79,657	5,156	74,501
	Total	\$31,392,179	\$1,890,792	\$221,851	\$1,668,946

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

2/ Includes other taxes.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income							
		Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	9,121	\$141,209	6,881	\$85,449	2,148	\$1,463	902	\$553	
\$15,000 - 19,999	23,794	447,091	18,262	294,767	4,108	2,285	1,511	2,244	
20,000 - 24,999	31,376	791,920	24,783	524,789	6,219	3,648	1,799	5,800	
25,000 - 29,999	48,914	1,442,206	46,455	1,239,893	10,363	5,340	2,576	2,720	
30,000 - 34,999	75,853	2,546,258	73,067	2,297,545	15,367	6,687	3,575	8,180	
35,000 - 39,999	78,285	3,024,124	77,294	2,813,805	16,399	5,016	3,684	2,005	
40,000 - 44,999	69,917	3,028,217	68,716	2,877,950	18,897	7,144	5,888	2,564	
45,000 - 49,999	59,461	2,874,212	58,906	2,727,317	19,892	6,489	4,235	5,199	
50,000 - 54,999	51,166	2,738,346	49,992	2,517,346	16,172	6,180	3,767	3,565	
55,000 - 59,999	38,700	2,279,056	37,675	2,101,006	15,522	5,509	4,715	12,218	
60,000 - 64,999	32,340	2,052,913	31,750	1,906,152	13,267	2,919	3,165	2,467	
65,000 - 74,999	52,794	3,727,769	51,779	3,513,317	21,744	11,837	6,663	8,709	
75,000 - 99,999	71,232	6,217,798	69,775	5,825,701	35,308	20,681	10,933	16,773	
100,000 - 149,999	38,764	4,678,759	37,589	4,236,881	22,421	10,644	10,310	25,928	
150,000 - 199,999	8,236	1,456,542	7,708	1,181,982	6,544	5,686	3,335	10,617	
200,000 - 499,999	7,073	2,115,861	6,319	1,558,401	5,962	21,581	3,904	50,052	
500,000 - 999,999	1,107	783,569	775	385,625	1,058	15,701	768	30,012	
1,000,000 - 4,999,999	670	1,282,935	501	614,525	650	35,876	567	50,360	
5,000,000 - 9,999,999	44	315,020	34	96,275	43	13,766	37	12,105	
10,000,000 and over	42	923,801	29	245,562	42	94,126	42	40,896	
Total	698,889	\$42,867,608	668,290	\$37,044,289	232,124	\$282,578	72,378	\$292,968	

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	d/	d/	d/	d/	203	\$1,767	d/	d/
\$15,000 - 19,999	d/	d/	d/	d/	749	5,579	d/	d/
20,000 - 24,999	338	1,029	1,057	2,520	688	6,820	1,548	17,590
25,000 - 29,999	562	1,531	1,652	15,447	899	9,105	1,944	21,362
30,000 - 34,999	1,016	5,011	1,868	5,047	1,623	26,622	2,219	19,164
35,000 - 39,999	818	1,531	1,469	4,506	1,744	11,515	2,943	24,591
40,000 - 44,999	1,983	2,930	1,025	2,197	897	6,980	3,031	35,661
45,000 - 49,999	792	3,348	2,205	5,318	1,047	16,841	2,976	41,142
50,000 - 54,999	1,094	5,284	2,286	4,865	1,402	32,213	2,071	27,257
55,000 - 59,999	1,243	13,438	1,199	3,079	1,125	21,427	2,663	37,652
60,000 - 64,999	1,731	10,515	1,454	4,233	826	16,194	2,111	26,467
65,000 - 74,999	1,870	9,436	3,891	10,383	1,039	20,590	3,401	41,027
75,000 - 99,999	3,478	26,625	5,527	17,603	2,498	54,155	6,333	80,587
100,000 - 149,999	2,326	12,694	5,705	17,849	1,881	101,064	3,590	35,604
150,000 - 199,999	879	17,963	1,522	4,056	1,414	94,286	403	33,729
200,000 - 499,999	1,567	100,470	2,395	7,972	1,520	208,326	763	25,825
500,000 - 999,999	343	44,281	410	1,614	581	195,890	168	4,982
1,000,000 - 4,999,999	283	214,341	310	3,141	365	342,532	115	44,364
5,000,000 - 9,999,999	28	82,795	16	67	26	90,173	10	7,198
10,000,000 and over	28	261,390	13	762	21	254,450	17	63,942
Total	20,899	\$816,205	34,893	\$112,905	20,550	\$1,516,529	37,283	\$599,616

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2010 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Business and Farm Income				Pensions and Annuities 3/	
		Net Profit		Net Loss		Number	Amount
		Number	Amount	Number	Amount		
Less than	\$15,000	1,267	\$14,444	149	\$1,342	1,305	\$16,645
\$15,000 -	19,999	2,489	28,992	446	2,683	2,369	24,347
20,000 -	24,999	1,868	22,356	577	3,601	3,943	70,081
25,000 -	29,999	2,305	32,320	1,535	10,434	6,291	81,527
30,000 -	34,999	3,928	57,552	1,660	8,716	6,388	74,413
35,000 -	39,999	3,121	34,574	1,469	8,672	8,359	87,010
40,000 -	44,999	2,532	21,811	1,564	6,402	6,474	64,635
45,000 -	49,999	2,171	19,924	1,972	10,716	5,941	64,310
50,000 -	54,999	2,651	70,451	1,315	6,387	5,761	59,456
55,000 -	59,999	2,041	64,714	1,621	9,721	5,376	56,893
60,000 -	64,999	2,684	37,679	1,030	6,475	4,696	60,118
65,000 -	74,999	3,425	49,684	1,685	16,347	6,454	88,587
75,000 -	99,999	4,537	66,138	3,188	57,276	10,195	189,466
100,000 -	149,999	3,245	109,420	1,432	9,792	7,508	161,885
150,000 -	199,999	1,013	82,935	507	7,605	1,831	63,330
200,000 -	499,999	877	116,574	373	5,118	1,166	55,335
500,000 -	999,999	250	53,594	26	953	99	15,350
1,000,000 -	4,999,999	73	46,012	31	2,787	70	10,914
5,000,000 -	9,999,999	7	8,007	3	294	7	20
10,000,000	and over	4	5,486	7	1,244	7	2,237
	Total	40,490	\$942,668	20,587	\$176,564	84,241	\$1,246,559

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$15,000	3,137	\$25,220	2,115	\$3,110	\$138,099
\$15,000 -	19,999	8,779	100,698	3,883	7,284	439,807
20,000 -	24,999	13,199	181,108	4,883	8,212	783,708
25,000 -	29,999	14,169	117,015	7,394	13,800	1,428,406
30,000 -	34,999	18,268	103,174	11,675	17,710	2,528,547
35,000 -	39,999	20,765	106,438	13,431	17,848	3,006,276
40,000 -	44,999	20,867	88,463	13,022	21,419	3,006,799
45,000 -	49,999	20,810	87,959	8,973	14,745	2,859,467
50,000 -	54,999	18,998	82,361	12,043	33,175	2,705,171
55,000 -	59,999	18,119	54,302	8,438	21,203	2,257,853
60,000 -	64,999	17,368	54,043	7,546	13,191	2,039,722
65,000 -	74,999	29,647	93,365	15,449	23,992	3,703,777
75,000 -	99,999	46,847	173,725	13,915	43,549	6,174,248
100,000 -	149,999	25,576	83,488	7,670	63,015	4,615,745
150,000 -	199,999	5,254	45,132	2,550	47,587	1,408,954
200,000 -	499,999	3,695	44,037	2,020	50,595	2,065,266
500,000 -	999,999	524	50,664	613	25,489	758,080
1,000,000 -	4,999,999	423	18,666	359	25,723	1,257,212
5,000,000 -	9,999,999	35	19,439	27	2,439	312,581
10,000,000	and over	38	85,601	25	5,033	918,769
	Total	286,516	\$1,614,897	136,029	\$459,120	\$42,408,487

3/ Includes IRA Distributions.

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

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

Table 54: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2010 (Dollar Data In Thousands)

NYAGI Class		Additions						Subtractions			
		State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	58	\$26	d/	d/	88	\$212	d/	d/	132	\$458
\$15,000 -	19,999	46	52	568	311	367	750	1,045	612	303	3,655
20,000 -	24,999	47	104	782	584	637	442	2,114	1,704	1,191	39,115
25,000 -	29,999	120	396	2,641	2,351	1,155	1,376	4,594	3,490	1,086	22,662
30,000 -	34,999	123	114	5,522	5,687	2,554	1,451	8,284	5,842	852	20,380
35,000 -	39,999	94	277	7,953	11,060	3,583	2,373	11,313	8,714	1,160	25,624
40,000 -	44,999	77	128	8,221	12,594	3,631	3,906	14,394	14,121	384	3,208
45,000 -	49,999	d/	d/	d/	d/	3,462	4,398	16,705	17,995	528	6,586
50,000 -	54,999	134	491	7,470	13,544	3,787	2,991	14,306	15,731	332	3,185
55,000 -	59,999	94	227	5,846	10,597	3,893	3,106	15,307	15,751	1,150	23,043
60,000 -	64,999	42	32	5,755	12,288	4,386	4,555	15,320	17,262	415	3,229
65,000 -	74,999	270	1,178	9,624	20,696	6,765	7,584	25,871	29,951	552	11,517
75,000 -	99,999	408	3,358	16,212	49,403	12,786	23,061	41,970	56,076	1,204	42,847
100,000 -	149,999	296	1,257	4,861	20,861	5,503	7,343	22,322	34,811	609	5,612
150,000 -	199,999	152	937	349	1,857	1,187	6,791	4,284	9,890	142	3,807
200,000 -	499,999	623	7,681	184	1,056	1,379	17,457	2,639	10,767	64	2,617
500,000 -	999,999	205	2,874	10	18	461	26,259	279	2,816	13	190
1,000,000 -	4,999,999	d/	d/	d/	d/	337	24,209	300	8,513	4	179
5,000,000 -	9,999,999	21	1,234	d/	d/	28	9,657	28	3,020	0	0
10,000,000	and over	24	6,968	d/	d/	32	26,555	d/	d/	0	0
	Total	3,163	\$33,978	83,167	\$175,080	56,019	\$174,479	201,325	\$266,177	10,120	\$217,915

NYAGI Class		Subtractions							
		Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	643	\$4,122	39	\$12	788	\$9,929	46	\$160
\$15,000 -	19,999	1,248	8,018	103	164	1,096	8,354	439	632
20,000 -	24,999	2,596	18,619	100	339	1,558	15,446	225	370
25,000 -	29,999	3,162	30,577	189	145	2,112	16,211	457	889
30,000 -	34,999	1,990	18,022	360	485	1,534	16,382	913	789
35,000 -	39,999	2,032	26,622	211	99	2,653	23,354	843	816
40,000 -	44,999	776	13,257	726	1,186	1,224	13,799	1,220	1,994
45,000 -	49,999	1,579	16,399	290	220	1,368	12,289	1,075	915
50,000 -	54,999	687	9,020	683	1,517	1,154	9,603	477	1,108
55,000 -	59,999	691	7,367	291	247	345	2,605	541	666
60,000 -	64,999	654	12,907	253	89	599	7,222	1,025	671
65,000 -	74,999	547	7,182	691	274	441	4,291	797	1,123
75,000 -	99,999	1,047	17,430	1,454	1,191	1,242	18,271	1,879	4,651
100,000 -	149,999	220	3,742	753	735	854	6,130	1,447	1,738
150,000 -	199,999	350	7,995	114	106	640	11,034	754	1,780
200,000 -	499,999	149	2,590	487	2,200	295	4,027	766	5,049
500,000 -	999,999	35	731	124	535	46	433	296	25,211
1,000,000 -	4,999,999	21	378	147	3,261	21	271	234	10,417
5,000,000 -	9,999,999	d/	d/	23	177	d/	d/	20	19,640
10,000,000	and over	d/	d/	28	13,786	d/	d/	20	26,793
	Total	18,431	\$205,042	7,065	\$26,768	17,974	\$179,673	13,474	\$105,411

d/ Tax Law secrecy provisions prohibit disclosure.

Table 55: New York State Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	New York Deductions					
	Total with New York Deductions		Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	9,120	\$95,902	8,855	\$92,980	265	\$2,923
\$15,000 - 19,999	23,794	252,271	23,051	242,033	743	10,238
20,000 - 24,999	31,377	338,691	29,227	306,882	2,150	31,810
25,000 - 29,999	48,914	536,171	44,457	466,800	4,457	69,371
30,000 - 34,999	75,853	835,283	69,466	729,392	6,387	105,891
35,000 - 39,999	78,285	890,639	67,104	704,590	11,181	186,049
40,000 - 44,999	69,916	816,838	56,869	597,127	13,047	219,710
45,000 - 49,999	59,461	736,896	45,226	474,874	14,235	262,022
50,000 - 54,999	51,165	657,954	36,843	386,854	14,322	271,100
55,000 - 59,999	38,700	527,803	25,754	270,416	12,946	257,387
60,000 - 64,999	32,340	468,779	19,172	201,311	13,168	267,469
65,000 - 74,999	52,794	785,432	29,518	309,938	23,276	475,494
75,000 - 99,999	71,232	1,255,353	31,519	330,947	39,713	924,406
100,000 - 149,999	38,765	817,868	11,687	122,713	27,078	695,155
150,000 - 199,999	8,236	203,174	2,024	21,250	6,212	181,924
200,000 - 499,999	7,073	213,157	1,622	17,033	5,451	196,124
500,000 - 999,999	1,107	32,237	289	3,036	818	29,201
1,000,000 - 4,999,999	670	17,419	457	4,799	213	12,621
5,000,000 - 9,999,999	44	3,730	14	147	30	3,583
10,000,000 and over	42	14,633	19	200	23	14,433
Total	698,889	\$9,500,230	503,173	\$5,283,319	195,716	\$4,216,911

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2010 (Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	212	\$2,132	78	\$540	45	\$244
\$15,000 - 19,999	266	1,106	722	3,470	476	3,166
20,000 - 24,999	539	2,709	2,107	10,281	1,222	10,255
25,000 - 29,999	1,027	3,645	4,457	22,061	3,004	23,811
30,000 - 34,999	1,671	7,159	6,375	37,739	4,375	40,555
35,000 - 39,999	2,679	10,217	11,159	61,091	6,722	53,311
40,000 - 44,999	2,005	7,860	13,038	76,258	8,135	74,954
45,000 - 49,999	2,042	11,346	14,235	98,741	9,027	90,445
50,000 - 54,999	1,501	5,068	14,322	98,146	9,533	103,168
55,000 - 59,999	1,873	9,461	12,946	100,417	9,730	99,917
60,000 - 64,999	1,161	8,381	13,168	121,504	10,158	106,386
65,000 - 74,999	2,406	11,079	23,276	209,682	17,552	189,184
75,000 - 99,999	2,832	19,199	39,707	438,577	32,239	386,227
100,000 - 149,999	1,194	7,755	27,078	386,577	23,140	300,847
150,000 - 199,999	126	2,651	6,211	130,168	5,442	92,398
200,000 - 499,999	248	7,458	5,451	203,159	4,698	114,959
500,000 - 999,999	d/	d/	818	69,972	739	23,909
1,000,000 - 4,999,999	d/	d/	212	59,259	195	11,252
5,000,000 - 9,999,999	d/	d/	30	25,104	23	2,024
10,000,000 and over	0	0	23	64,490	20	4,849
Total	21,794	\$117,875	195,412	\$2,217,236	146,474	\$1,731,860

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$15,000	33	\$47	8	\$1
\$15,000 - 19,999	561	948	413	2,038
20,000 - 24,999	1,681	4,445	1,288	6,312
25,000 - 29,999	3,619	10,282	2,487	13,847
30,000 - 34,999	4,842	9,415	3,183	19,054
35,000 - 39,999	9,196	20,020	7,537	59,065
40,000 - 44,999	11,272	29,421	9,094	57,770
45,000 - 49,999	11,308	31,506	9,577	66,657
50,000 - 54,999	12,259	37,610	8,942	64,217
55,000 - 59,999	11,536	30,330	8,179	51,502
60,000 - 64,999	11,079	30,920	8,153	55,132
65,000 - 74,999	20,011	52,800	15,457	106,227
75,000 - 99,999	35,483	102,891	27,542	177,579
100,000 - 149,999	25,508	91,878	16,413	115,376
150,000 - 199,999	5,888	23,337	2,768	23,864
200,000 - 499,999	5,244	30,394	1,756	35,805
500,000 - 999,999	750	11,435	d/	d/
1,000,000 - 4,999,999	213	25,242	d/	d/
5,000,000 - 9,999,999	30	7,166	d/	d/
10,000,000 and over	23	57,733	16	7,353
Total	170,536	\$607,818	123,124	\$875,237

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2010 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Total Federal	Income Taxes & Subtraction		Addition	
		Deductions 2/	Adjustments 3/		Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than	\$15,000	\$2,962	78	\$40	0	\$0
\$15,000 -	19,999	10,728	694	490	0	0
20,000 -	24,999	34,002	2,019	2,486	0	0
25,000 -	29,999	73,646	4,375	5,784	0	0
30,000 -	34,999	113,923	6,351	10,028	0	0
35,000 -	39,999	203,704	11,134	23,829	0	0
40,000 -	44,999	246,262	13,006	33,186	0	0
45,000 -	49,999	298,695	14,211	43,099	0	0
50,000 -	54,999	308,209	14,311	45,728	0	0
55,000 -	59,999	291,626	12,653	45,816	0	0
60,000 -	64,999	322,322	13,031	67,020	0	0
65,000 -	74,999	568,972	23,276	110,229	0	0
75,000 -	99,999	1,124,473	39,494	238,692	118	0
100,000 -	149,999	902,434	27,007	232,629	0	0
150,000 -	199,999	272,417	6,208	77,872	0	0
200,000 -	499,999	391,775	5,449	136,744	d/	d/
500,000 -	999,999	110,705	809	54,466	d/	d/
1,000,000 -	4,999,999	102,412	212	52,054	7	187
5,000,000 -	9,999,999	36,333	30	23,921	d/	d/
10,000,000	and over	134,425	23	62,163	0	0
	Total	\$5,550,026	194,373	\$1,266,274	130	\$266

NYAGI Class		New York Itemized Deduction		New York Itemized	
		Adjustment		Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	265	\$2,923
\$15,000 -	19,999	0	0	743	10,238
20,000 -	24,999	0	0	2,150	31,810
25,000 -	29,999	0	0	4,457	69,371
30,000 -	34,999	0	0	6,387	105,891
35,000 -	39,999	0	0	11,181	186,049
40,000 -	44,999	0	0	13,047	219,710
45,000 -	49,999	0	0	14,235	262,022
50,000 -	54,999	0	0	14,322	271,100
55,000 -	59,999	0	0	12,946	257,387
60,000 -	64,999	0	0	13,168	267,469
65,000 -	74,999	0	0	23,276	475,494
75,000 -	99,999	0	0	39,713	924,406
100,000 -	149,999	0	0	27,078	695,155
150,000 -	199,999	6,207	18,519	6,212	181,924
200,000 -	499,999	5,451	64,545	5,451	196,124
500,000 -	999,999	818	27,659	818	29,201
1,000,000 -	4,999,999	213	37,924	213	12,621
5,000,000 -	9,999,999	30	8,844	30	3,583
10,000,000	and over	23	57,829	23	14,433
	Total	12,742	\$215,319	195,716	\$4,216,911

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

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

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

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

2010 Fiduciary Returns

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

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

Table 57 shows that 40,643 resident estates and trusts had 2010 tax liability of approximately \$237 million. In addition, over 3,100 nonresident and part-year resident estates and trusts paid approximately \$28 million in tax. In total, Table 57 shows that 43,715 fiduciary returns had total tax liability after credits of \$265 million.

The data in Table 57 are based on all fiduciary returns received for the 2010 tax year. This differs from data in the remainder of this report, which come from a sample of regular tax returns.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2010
(Dollar Data in Thousands)**

NY Taxable Income Class	Federal Amounts					
	Total Income (Line A)*		Deductions & Exemptions		Taxable Income (Line 1)*	
	Number	Amount	Number	Amount	Number	Amount
\$0	76	\$5,540	69	\$4,699	49	\$840
\$1 - 49	479	5,644	468	2,344	430	\$3,300
50 - 99	665	3,817	657	3,735	624	\$82
100 - 199	1,153	14,807	1,133	7,371	1,090	7,436
200 - 299	1,029	5,757	1,019	5,405	971	352
300 - 399	985	5,138	979	4,679	948	459
400 - 499	811	30,168	804	4,458	780	25,710
500 - 599	798	4,644	789	3,962	755	683
600 - 699	786	43,744	772	4,193	765	39,550
700 - 799	715	7,653	695	7,114	689	539
800 - 899	715	4,377	707	2,754	690	1,623
900 - 999	610	3,324	604	2,643	586	681
1,000 - 1,999	4,653	34,692	4,599	27,103	4,532	7,589
2,000 - 2,999	3,190	44,931	3,167	26,695	3,106	18,237
3,000 - 3,999	2,317	28,750	2,289	20,484	2,266	8,266
4,000 - 4,999	1,853	25,998	1,847	17,394	1,823	8,605
5,000 - 5,999	1,521	24,287	1,513	15,387	1,482	8,900
6,000 - 6,999	1,223	22,016	1,213	14,303	1,193	7,713
7,000 - 7,999	1,132	24,720	1,128	16,430	1,111	8,289
8,000 - 8,999	1,008	19,856	1,005	11,037	994	8,820
9,000 - 9,999	915	24,897	912	16,349	895	8,547
10,000 - 10,999	721	15,747	719	8,514	716	7,233
11,000 - 11,999	589	14,964	588	8,162	574	6,802
12,000 - 12,999	588	14,127	586	7,168	573	6,959
13,000 - 13,999	544	18,911	540	11,282	541	7,629
14,000 - 14,999	483	18,062	482	10,854	481	7,207
15,000 - 19,999	1,918	74,058	1,910	41,591	1,896	32,467
20,000 - 24,999	1,375	63,194	1,372	27,099	1,361	36,094
25,000 - 49,999	3,384	232,581	3,376	116,213	3,347	116,369
50,000 - 99,999	2,581	344,629	2,572	158,526	2,555	186,103
100,000 - 499,999	3,204	1,086,647	3,203	436,483	3,170	650,165
500,000 - 999,999	632	612,405	633	199,533	632	412,872
1,000,000 and over	764	7,279,667	762	1,715,925	761	5,563,743
Total	43,417	\$10,159,750	43,112	\$2,959,888	42,386	\$7,199,862

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2010 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	New York Amounts			
	Adjusted Gross Income (Line B)*		Tax able Income (Line 5)*	
	Number	Amount	Number	Amount
\$0	32	\$1,988	0	\$0
\$1 - 49	462	\$829	479	15
50 - 99	639	\$385	664	49
100 - 199	1,086	996	1,160	171
200 - 299	966	1,249	1,031	256
300 - 399	935	996	989	344
400 - 499	770	1,260	814	366
500 - 599	762	1,105	796	437
600 - 699	757	1,389	781	506
700 - 799	689	1,188	711	533
800 - 899	688	982	705	598
900 - 999	592	963	610	579
1,000 - 1,999	4,484	11,306	4,622	6,728
2,000 - 2,999	3,095	14,253	3,166	7,811
3,000 - 3,999	2,235	12,101	2,257	7,835
4,000 - 4,999	1,793	11,798	1,816	8,145
5,000 - 5,999	1,489	11,780	1,492	8,160
6,000 - 6,999	1,187	12,217	1,177	7,603
7,000 - 7,999	1,100	11,649	1,078	8,104
8,000 - 8,999	981	10,956	955	8,106
9,000 - 9,999	890	10,898	873	8,255
10,000 - 10,999	695	9,035	692	7,245
11,000 - 11,999	573	8,650	555	6,356
12,000 - 12,999	576	9,192	574	7,167
13,000 - 13,999	530	10,747	520	7,018
14,000 - 14,999	476	9,287	456	6,599
15,000 - 19,999	1,885	43,021	1,816	31,319
20,000 - 24,999	1,353	38,321	1,296	29,015
25,000 - 49,999	3,332	147,518	3,081	108,848
50,000 - 99,999	2,552	216,801	2,246	157,508
100,000 - 499,999	3,177	820,097	2,514	532,180
500,000 - 999,999	628	496,670	436	297,054
1,000,000 and over	731	5,561,659	397	2,364,671
Total	42,140	\$7,491,288	40,759	\$3,629,580

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2010 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	Resident Fiduciaries							
	Tax Before Credits (Line 8)*		Credits 1/		Tax After Credits (Line 8 - Credits)		Other	Total
	Number	Amount	Number	Amount	Number	Amount	State Taxes 2/ Amount	NYS Tax Amount
\$0	85	\$150	0	\$0	85	\$150	\$8	\$158
\$1 - 49	479	1	0	\$0	479	1	a/	1
50 - 99	664	2	0	\$0	664	2	27	29
100 - 199	1,160	7	0	\$0	1,160	7	46	53
200 - 299	1,031	10	d/	d/	1,031	10	6	16
300 - 399	989	14	d/	d/	989	14	330	344
400 - 499	814	15	0	\$0	814	15	7	21
500 - 599	796	19	d/	d/	796	19	0	19
600 - 699	781	20	4	\$0	781	20	8	29
700 - 799	710	21	0	\$0	710	21	28	50
800 - 899	705	24	d/	d/	705	24	a/	24
900 - 999	610	23	d/	d/	610	23	a/	23
1,000 - 1,999	4,618	273	23	\$1	4,618	273	27	299
2,000 - 2,999	3,162	312	11	\$1	3,162	312	329	641
3,000 - 3,999	2,254	313	14	\$1	2,254	312	143	455
4,000 - 4,999	1,806	328	18	\$1	1,806	328	469	797
5,000 - 5,999	1,491	327	7	\$1	1,491	327	27	353
6,000 - 6,999	1,169	303	10	\$1	1,169	303	a/	303
7,000 - 7,999	1,078	324	10	\$1	1,078	323	51	374
8,000 - 8,999	955	327	6	\$1	955	326	6	332
9,000 - 9,999	871	336	18	\$2	871	335	11	345
10,000 - 10,999	690	298	12	\$1	690	297	1	298
11,000 - 11,999	553	266	4	a/	553	265	0	265
12,000 - 12,999	574	306	7	\$2	574	305	189	494
13,000 - 13,999	520	311	7	\$1	520	310	191	501
14,000 - 14,999	455	296	5	\$1	455	294	182	477
15,000 - 19,999	1,805	1,471	26	\$6	1,805	1,465	117	1,582
20,000 - 24,999	1,294	1,474	42	\$12	1,294	1,462	56	1,518
25,000 - 49,999	3,071	6,239	98	\$43	3,071	6,196	608	6,804
50,000 - 99,999	2,234	9,920	124	\$150	2,234	9,769	613	10,383
100,000 - 499,999	2,470	38,628	208	\$782	2,470	37,846	1,446	39,293
500,000 - 999,999	402	25,373	66	\$830	402	24,542	1	24,543
1,000,000 and over	347	146,744	52	\$3,563	347	143,181	2,763	145,944
Total	40,643	\$234,478	780	\$5,401	40,643	\$229,078	\$7,691	\$236,769

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2010 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	Nonresident & Part-Year Resident Fiduciaries					All Taxpayers			
	Taxable Income (Line C)*		Allocated NYS Tax (Line 9)*		Tax After Credits	Other State Taxes 2/	Total NYS Tax		
	Number	Amount	Number	Amount	Amount	Amount	Number	Amount	
\$0	0	\$0	0	\$0	\$150	\$8	85	\$158	
\$1 - 49	7	a/	6	a/	1	a/	485	1	
50 - 99	8	\$1	7	a/	2	27	671	29	
100 - 199	6	1	6	a/	7	46	1,166	53	
200 - 299	12	3	9	a/	10	6	1,040	16	
300 - 399	9	3	9	a/	14	330	998	345	
400 - 499	7	3	7	a/	15	7	821	22	
500 - 599	9	5	7	a/	19	0	803	19	
600 - 699	11	7	11	a/	20	8	792	29	
700 - 799	15	11	15	a/	22	28	725	50	
800 - 899	19	14	16	\$2	26	a/	721	26	
900 - 999	10	9	9	a/	23	a/	619	23	
1,000 - 1,999	87	118	84	\$6	278	27	4,702	305	
2,000 - 2,999	57	131	54	\$5	317	329	3,216	646	
3,000 - 3,999	84	283	79	\$11	323	143	2,333	466	
4,000 - 4,999	61	253	61	\$7	335	469	1,867	804	
5,000 - 5,999	48	256	46	\$7	334	27	1,537	360	
6,000 - 6,999	65	390	64	10	313	a/	1,233	313	
7,000 - 7,999	58	432	58	10	334	51	1,136	384	
8,000 - 8,999	57	483	57	8	335	6	1,012	341	
9,000 - 9,999	48	443	47	14	349	11	918	360	
10,000 - 10,999	34	348	34	10	307	1	724	308	
11,000 - 11,999	39	428	38	12	277	0	591	277	
12,000 - 12,999	22	257	19	8	312	189	593	502	
13,000 - 13,999	25	340	25	10	320	191	545	511	
14,000 - 14,999	30	426	30	8	302	182	485	485	
15,000 - 19,999	123	2,017	121	46	1,511	117	1,926	1,628	
20,000 - 24,999	86	1,883	84	48	1,510	56	1,378	1,566	
25,000 - 49,999	328	11,765	323	282	6,478	608	3,394	7,086	
50,000 - 99,999	356	24,346	355	658	10,427	613	2,589	11,041	
100,000 - 499,999	740	163,154	738	3,691	41,537	1,446	3,208	42,984	
500,000 - 999,999	234	157,601	234	3,155	27,697	1	636	27,698	
1,000,000 and over	419	4,226,005	419	20,003	163,184	2,763	766	165,947	
Total	3,114	\$4,591,416	3,072	\$28,012	\$257,090	\$7,691	43,715	\$264,781	

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

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

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

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

Appendix A: Glossary of Terms

Federal Adjusted Gross Income (FAGI)

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

New York Adjusted Gross Income (NYAGI)

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

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

Some major differences exist between income defined for tax purposes and the personal income series for New York published by the U.S. Department of Commerce's Bureau of Economic Analysis. Personal income is more comprehensive in that it includes most

federal exclusions from income, such as:

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

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

Forms

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

Long Forms: IT-201 and IT-203, used by taxpayers reporting income from several sources, making adjustments to income, claiming itemized deductions, and/or using several credits. Nonresidents and most part-year residents use the long form IT-203, which is similar to the IT-201 used by resident taxpayers.

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

Nontaxable Returns	A return with no tax liability, or a negative tax liability resulting from refundable credits.
Nonresident	A taxpayer who is not a resident for the entire tax year.
Part-Year Resident	A taxpayer who changes from a resident to a nonresident, or from a nonresident to a resident, during the tax year.
Return	Income tax forms IT-150, IT-201, and IT-203. A husband and wife filing a joint return are considered to be one taxpayer. Fiduciaries of estates and trusts file form IT-205.
Taxable Return	A return with any amount of positive tax liability.

Taxable Year	The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 2010 and fiscal years ending before February 1, 2011.
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Tax Liability	For residents, the amount of tax is based on New York taxable income. The tax is computed by subtracting allowable deductions and exemptions from New York adjusted gross income, and multiplying the remainder by the appropriate New York State tax rate schedule. The result, minus the amount of allowable credits, equals tax liability. “Negative tax liability” refers to the amount of refundable credits received by persons who otherwise have a zero tax liability.
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The computation for full-year nonresidents and part-year residents is different. They first compute their base tax through the applicable tax rate schedule and subtraction of the household, earned income, and dependent care credits. They then multiply this after-credit liability by the ratio of New York-source NYAGI to total NYAGI to arrive at a prorated tax. After subtracting other, refundable credits, final New York tax liability results.

Taxpayer	An individual or married couple who files a return with some amount of positive tax liability. When married couples file separate returns, each spouse constitutes a taxpayer.
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Appendix B: Description of the Sample

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

Data in this report are based on a sample of over 727,500 personal income tax returns of all types, selected from a total of approximately 9.7 million returns. A sample is conducted to eliminate the need to tabulate components of income and deductions from all tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. For 2010, the IT-150 and IT-201 resident returns in the sample were stratified by income in six major regions of the state. The sample was also stratified by IT-203 part-year and IT-203 full year nonresident by income class. Within the resident, part-year resident, and full-year nonresident categories, returns were additionally stratified by deduction type (standard or itemized) and, within these categories, by credit type (business, personal, or no credits claimed).

The sampling error depends not only on the sample size, but also on the allocation of the sample to the different strata of income classes and return types. For this study, the allocation of the sample was computed according to statistical principles which minimized the sample size while maintaining or improving the precision of the estimation of total income, tax liability and six of the most important federal components of income in comparison to prior studies. In general, the sampling plan requires the proportion of returns to be sampled to increase with income. The sample is based on New York adjusted gross income and drawn according to ratios defined as the selection of one out of every “n” returns.

Appendix C: 2010 New York State Income Tax Forms

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



IT-150

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 12) (number and street or rural route)			Apartment number	New York State county of residence	
City, village, or post office		State	ZIP code	Country (if not United States)	School district name	
Permanent home address (see instructions, page 12) (number and street or rural route)				Apartment number	School district code number	
City, village, or post office			State	ZIP code	Taxpayer's date of death Spouse's date of death	
			NY	Decedent information		

- (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 2010? (Part-year residents must file Form IT-201; see page 13.) Yes No
- (D)** Can you be claimed as a dependent on another taxpayer's federal return? (see page 13) Yes No
- (E)** Enter your **2-character special condition code** if applicable (see page 13)
 If applicable, also enter your **second 2-character special condition code**

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

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

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

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Please file this original scannable return with the Tax Department.

26 Taxable income (from line 25 on the front page)	26.			
27 New York State tax on line 26 amount (see page 20 and Tax computation on pages 50 and 51)	27.			
28 New York State (NYS) household credit (from table 1, 2, or 3 on page 20).	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 21)	30.			
31 NYC household credit (from table 4, 5, or 6 on pages 21 and 22)	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 22)	33.			
34 Yonkers nonresident earnings tax (attach Form Y-203)	34.			
35 Sales or use tax (See the instructions on page 23. Do not leave line 35 blank.)	35.			
36 Voluntary contributions (whole dollars only; see page 24)				
Fund a 36a. [] . Fund b 36b. [] . Fund c 36c. [] .				
Fund d 36d. [] . Fund e 36e. [] . Fund f 36f. [] .				
Fund g 36g. [] . Fund h 36h. [] . Total (add lines 36a through 36h)	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 to be refunded by (mark one): <input type="checkbox"/> direct deposit (fill in line 56) or <input type="checkbox"/> paper check refund	52.			
53 Amount of line 51 that you want applied to your 2011 estimated tax (see instructions)	53.			
54 Amount you owe (if line 50 is less than line 37, subtract line 50 from line 37). To pay by electronic funds withdrawal, mark this box <input type="checkbox"/> and fill in line 56	54.			
55 Estimated tax penalty (include this amount in line 54 or reduce the overpayment on line 51; see page 27)	55.			
56 Account information for direct deposit or electronic funds withdrawal (see page 28). If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 28) <input type="checkbox"/>				

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

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

56b Account number ● [] **56c** Account type ● Checking ● Savings

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

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

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

See instructions for where to mail your return.

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, 2010, through December 31, 2010, or fiscal year beginning ... **1 0**
and ending ...

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

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 61) (number and street or rural route)				Apartment number	New York State county of residence
	City, village, or post office		State	ZIP code	Country (if not United States)	
Permanent home address (see instructions, page 61) (number and street or rural route)						Apartment number
City, village, or post office						State
State						ZIP code
Decedent information						Taxpayer's date of death
NY						Spouse's date of death

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

(B) Did you itemize your deductions on your 2010 federal income tax return? Yes No

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

- (D)** Choose direct deposit to avoid paper check refund delays.
- (E)** (1) Did you or your spouse **maintain living quarters in NYC** during 2010 (see page 62)? Yes No
- (2) Enter the number of days spent in NYC in 2010 (any part of a day spent in NYC is considered a day)

- (F) NYC residents and NYC part-year residents only** (see page 62):
- (1) Number of months **you** lived in NYC in 2010
- (2) Number of months **your spouse** lived in NYC in 2010

(G) Enter your **2-character special condition code if applicable** (see page 62)

If applicable, also enter your **second 2-character special condition code**

Federal income and adjustments

Only full-year New York State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 63). Also see page 4 instructions for showing a loss.

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

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

▼ Enter your social security number

Dollars Cents

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

New York additions (see page 63)

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

New York subtractions (see page 68)

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

Standard deduction or itemized deduction (see page 73)

34 Enter your **standard deduction** (from table below) or your **itemized deduction** (from worksheet below). Mark an **X** in the appropriate box: • Standard or • Itemized **34.** .
35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) **35.** .
36 Dependent exemptions (not the same as total federal exemptions; see page 76) **36.** 0 0 0 . 0 0
37 Taxable income (subtract line 36 from line 35) **37.** .

◀ OR ▶

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

New York State itemized deduction worksheet	
a Medical and dental expenses (federal Sch. A, line 4)	a. <input type="text"/> . <input type="text"/>
b Taxes you paid (federal Sch. A, line 9)	b. <input type="text"/> . <input type="text"/>
b1 State, local, and foreign income taxes (or general sales tax, if applicable) included in line b above	b1. <input type="text"/> . <input type="text"/>
c Interest you paid (federal Sch. A, line 15)	c. <input type="text"/> . <input type="text"/>
d Gifts to charity (federal Sch. A, line 19)	d. <input type="text"/> . <input type="text"/>
e Casualty and theft losses (federal Sch. A, line 20)	e. <input type="text"/> . <input type="text"/>
f Job expenses/misc. deductions (federal Sch. A, line 27)	f. <input type="text"/> . <input type="text"/>
g Other misc. deductions (federal Sch. 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 (or general sales tax, if applicable) and other subtraction adjustments (see pg. 73)	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 74)	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 75)	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 New York State itemized deduction (add lines n and o; enter on line 34 above)	p. <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.

Name(s) as shown on page 1

▼ Enter your social security number

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

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

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

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

See instructions on pages 78, 79, and 80 to compute New York City and Yonkers taxes, credits, and tax surcharges.

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

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

Table with columns for contribution type (60a-60h) and amounts in Dollars and Cents.

60 Total voluntary contributions (add lines 60a through 60h)
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)



▼ Enter your social security number

[Social Security Number Box]

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

Payments and refundable credits (see page 83)

Table with 3 columns: Line number, Description, and Amount. Rows include Empire State child credit, NYS/NYC child and dependent care credit, NYS earned income credit (EIC), NYS noncustodial parent EIC, Real property tax credit, College tuition credit, NYC school tax credit, NYC earned income credit, Other refundable credits, Total New York State tax withheld, Total New York City tax withheld, Total Yonkers tax withheld, Total estimated tax payments, and Total payments.

Forms IT-2, IT-1099-R, and/or IT-1099-UI must be completed and attached to your return (see page 85). Staple them (and any other applicable forms) to the top of this page 4. See Step 11 on page 89 for the proper assembly of your four-page return and all attachments.

Your refund/amount overpaid (see page 85)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) 77. [Dollars] [Cents]
78 Amount of line 77 to be refunded by (mark one):
[] direct deposit (fill in line 82) or [] paper check refund 78. [Dollars] [Cents]
79 Amount of line 77 that you want applied to your 2011 estimated tax (see instructions) 79. [Dollars] [Cents]

Amount you owe (see page 86)

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark this box [] and fill in line 82 80. [Dollars] [Cents]
81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 86) 81. [Dollars] [Cents]

Account information

82 Account information for direct deposit or electronic funds withdrawal (see page 87). If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 87) • []

82a Routing number • [] Electronic funds withdrawal effective date []
82b Account number • [] 82c Account type • [] Checking • [] Savings

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

Form for Paid preparer information including Preparer's signature, Firm's name, Address, Date, Preparer's NYTPRIN, Preparer's PTIN or SSN, Employer identification number, and E-mail.

Form for Taxpayer(s) information including Your signature, Your occupation, Spouse's signature and occupation, Date, Daytime phone number, and E-mail.

See instructions for where to mail your return.

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





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

IT-203

For the year January 1, 2010, through December 31, 2010, or fiscal year beginning 1 0

Form with sections for 'Print or type' (names, address, school district) and 'Permanent home address' (state, ZIP code, city, apartment no.).

Form with sections (A) Filing status, (B) Did you itemize, (C) Can you be claimed, (D) Choose direct deposit, (E) New York City part-year residents only, (F) Enter your 2-character special condition code.

Table with columns for Federal amount (Dollars, Cents) and New York State amount (Dollars, Cents). Rows include: 1 Wages, salaries, tips, etc.; 2 Taxable interest income; 3 Ordinary dividends; 4 Taxable refunds, credits, or offsets of state and local income taxes; 5 Alimony received; 6 Business income or loss; 7 Capital gain or loss; 8 Other gains or losses; 9 Taxable amount of IRA distributions; 10 Taxable amount of pensions/annuities; 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 12 Farm income or loss; 13 Unemployment compensation; 14 Taxable amount of social security benefits; 15 Other income; 16 Add lines 1 through 15; 17 Total federal adjustments to income; 18 Federal adjusted gross income.

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

▼ Enter your social security number

Federal amount

Dollars Cents

New York State amount

Dollars Cents

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

New York additions (see page 25)

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

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

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

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

New York subtractions (see page 30)

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

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

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

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

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

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

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

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

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

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

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

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

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

◀ or ▶

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

New York State itemized deduction worksheet	
a Medical and dental expenses (federal Sch. A, line 4)	a. <input type="text"/> <input type="text"/>
b Taxes you paid (federal Sch. A, line 9)	b. <input type="text"/> <input type="text"/>
b1 State, local, and foreign income taxes (or general sales tax, if applicable) included in line b above	b1. <input type="text"/> <input type="text"/>
c Interest you paid (federal Sch. A, line 15)	c. <input type="text"/> <input type="text"/>
d Gifts to charity (federal Sch. A, line 19)	d. <input type="text"/> <input type="text"/>
e Casualty and theft losses (federal Sch. A, line 20)	e. <input type="text"/> <input type="text"/>
f Job expenses/misc. deductions (federal Sch. A, line 27)	f. <input type="text"/> <input type="text"/>
g Other misc. deductions (federal Sch. 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 (or general sales tax, if applicable) and other subtraction adjustments (see pg. 36)	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 37)	k. <input type="text"/> <input type="text"/>
l Addition adjustments (see page 37)	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 38)	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.

Name(s) as shown on page 1

▼ Enter your social security number

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

	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 39 and Tax computation on pages 74 and 75)	38.	
39 New York State household credit (from table 1, 2, or 3 on page 39)	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 40)	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 40)	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 40) <input type="text"/> New York State amount from line 31 <input type="text"/> Federal amount from line 31 <input type="text"/> = 45. <input type="text"/> <input type="text"/>		
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; attach form)	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; attach form)	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 40 and 41 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 on page 42. Do not leave line 56 blank.)

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

57a Return a Gift to Wildlife	57a.		00
57b Missing/Exploited Children Fund	57b.		00
57c Breast Cancer Research Fund	57c.		00
57d Alzheimer's Fund	57d.		00
57e Olympic Fund (\$2 or \$4; see page 43)	57e.		00
57f Prostate Cancer Research Fund	57f.		00
57g 9/11 Memorial	57g.		00
57h Volunteer Firefighting & EMS Recruitment Fund	57h.		00
57 Total voluntary contributions (add lines 57a through 57h)	57.		00
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.		

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

▼ 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 Part-year NYC school tax credit, Other refundable credits, Total New York State tax withheld, Total New York City tax withheld, Total Yonkers tax withheld, Total estimated tax payments/amount paid with Form IT-370, and Total payments and refundable credits.

Forms IT-2, IT-1099-R, and/or IT-1099-UI must be completed and attached to your return (see page 44). Staple them (and any other applicable forms) to the top of this page 4. See Step 12 on page 50 for the proper assembly of your return and attachments.

Refund/ amount overpaid

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66)
68 Amount of line 67 to be refunded by (mark one):
[] direct deposit (fill in line 72) or [] paper check refund
69 Amount of line 67 that you want applied to your 2011 estimated tax (see instructions)

Amount you owe

70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59). To pay by electronic funds withdrawal, mark this box [] and fill in line 72
71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 46)

Account information

72 Account information for direct deposit or electronic funds withdrawal (see page 47). If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 47)
72a Routing number
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
73b Moved out of New York State; received income from NYS sources during nonresident period
73c Moved out of New York State; received no income from NYS sources during nonresident period
74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2010? (If Yes, complete Form IT-203-B, Schedule B, and attach form.) Yes [] No []

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

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

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

See instructions for where to mail your return.

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



Fiduciary Income Tax Return New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:



For the full year Jan. 1, 2010, through Dec. 31, 2010, or fiscal year beginning 1 0 and ending

- Decedent's estate
Simple trust
Complex trust
Qualified disability trust
ESBT (S portion only)
Grantor type trust
Bankruptcy estate-Ch. 7
Bankruptcy estate-Ch. 11
Pooled income fund

Name of estate or trust (as shown on federal Form SS-4)
Date entity created
Name and title of fiduciary
Identification number of estate or trust
Address of fiduciary (number and street or rural route)
Decedent's social security number (see instr.)
City, village, or post office State ZIP code
Mark an X in the applicable box:
Initial return Final return
Country: Trust meets conditions of section 605(b)(3)(D)

Amended return (attach explanation)

Income distribution deduction (see instructions, Form IT-205-I)
Number of beneficiaries
Qualifying special conditions for filing your 2010 tax return (see instr.)

See instructions

Table with 2 columns: Description (A through 14) and Amount. Includes items like Total income, New York adjusted gross income, Federal taxable income, etc.

Make check or money order payable to NY State Income Tax; write the estate or trust's employer identification number and 2010 Fiduciary Income Tax on it; mail the completed return to the appropriate address indicated in instructions.

Table with 2 columns: Description (15a through 42) and Amount. Includes items like New York City resident tax, Yonkers resident income tax surcharge, Total NYS, NYC, Yonkers taxes, etc.



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

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

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



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

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

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

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

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

- A. If inter vivos trust, enter name and address of grantor: _____
- B. If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C. Resident status – mark an X in all boxes that apply:

(3) <input type="checkbox"/> NYS full-year nonresident estate or trust	(6) <input type="checkbox"/> Yonkers full-year resident estate or trust
(1) <input type="checkbox"/> NYS full-year resident estate or trust	(4) <input type="checkbox"/> NYC full-year resident estate or trust
(2) <input type="checkbox"/> NYS part-year resident trust	(5) <input type="checkbox"/> NYC part-year resident trust
	(7) <input type="checkbox"/> Yonkers part-year resident trust
	(8) <input type="checkbox"/> Yonkers full-year nonresident estate or trust
- D. If an estate, indicate last known address of decedent _____
- E. Nonresident estate - indicate state of residency _____
- F. Attach a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G. If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

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

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

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

**New York State Department of Taxation and Finance
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