



March 2011

# New York Adjusted Gross Income and Tax Liability

*Analysis of 2008 State personal  
income tax returns by place of  
residence*

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# Introduction

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This annual study provides statistical information on 2008 New York State personal income tax returns that were timely filed during 2009. The data are from full-year resident, full-year nonresident, and part-year resident returns. The report categorizes returns as either taxable or nontaxable depending on the presence or absence of taxable income and income tax liability. Data presented include the distribution of New York adjusted gross income and tax liability by place of residence and the value of deductions, exemptions, and taxable income by income class.

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## Residents, Nonresidents, and Part-year Residents

Generally, full year-resident filers for tax purposes are individuals who live in New York during the entire year. However, some full-year residents have a permanent home (i.e. a domicile) in New York, but can live in another state or country for most of the year. Other residents have a permanent home outside the state, but maintain living quarters in New York State and are present in New York for more than half of the tax year. The county of residence for resident filers is as of December 31, 2008.

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

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

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## Taxable, Nontaxable, and All Tax Returns

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

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## Comparison With Other OTPA Data

This report tabulates information from returns filed with the Tax Department for 2008. The data represent amounts accepted by the Department's tax return processing system and its tolerances. The information is collected prior to income tax exceptions manual review and may contain data entry errors. Analysts have attempted to adjust the most egregious mistakes.

The statistics reported in this publication do not completely coincide with data presented in the *Analysis of 2008 Personal Income Tax Returns* (PIT) publication, which is also prepared by the Office of Tax Policy Analysis (OTPA). Data in that report are derived from a statistically valid sample of approximately 644,000 tax returns. After drawing the sample, OTPA subjects each tax return to extensive data verification, editing, and correction. The completed sample file is weighted to represent the 2008 filing universe. Data pass through a comprehensive verification and correction process subjecting the sampled records to more restrictive data tolerances than the data appearing in this report. However, data in the report are also subject to sampling error.

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Beginning with this year's report, the New York Adjusted Gross Income (NYAGI) of nontaxable returns produce negative NYAGI and the negative value is reflected in the report. The total NYAGI for nontaxable returns found in prior years' reports took negative values of NYAGI and adjusted them to zero. The result is a reduction in the value of total NYAGI of nontaxable returns in this year's report compared to prior years. For example, in Table 3 of this year's report, the number of nontaxable returns and total NYAGI in Manhattan is 230,930 and -\$2.4 billion respectively. In 2007, 245,488 nontaxable returns were filed in Manhattan with a total NYAGI of \$2.7 billion. This change in the reporting of negative NYAGI values is a result of a change in the Department's tax return processing system.



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# Findings

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## All Filers Summary

In 2009, the department received nearly 9.6 million timely filed New York State personal income tax returns for the 2008 tax liability year. This value compares with nearly 9.7 million tax returns filed for the 2007 tax liability year, a decrease of approximately 106,400 returns. These filers reported total New York adjusted gross income of \$846 billion in 2008, a decrease of 15.8 percent from \$1,004 billion in 2007. Aggregate tax liability for 2008 was \$31.6 billion, a decrease of 10.1 percent from \$35.2 billion in 2007.

Some major findings for 2008 include:

- Approximately 90 percent of all tax returns and 83 percent of all tax liability were from full-year residents of the state.
- New York adjusted gross income for all filers decreased by over \$158 billion, reflecting a 15.8 percent fall from 2007.
- New York adjusted gross income for full-year residents decreased by \$67.4 billion, or 10.5 percent, below the 2007 amount.
- The second largest share of New York adjusted gross income and tax liability belonged to full-year nonresidents. Their reported income from federal sources, including non-New York income, reached \$258.6 billion. Income tax liability decreased to \$4.8 billion from \$5.0 billion in 2007.
- Part-year resident filers reported the smallest share — \$15.7 billion in income and \$486 million in tax liability.

**Table 1: Total Income and Tax Liability by Place of Residence in 2008**

(Dollar data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
<b>All Returns</b>				
Number	8,587,240	798,174	204,166	9,589,580
Total Income*	\$571,396,167	\$258,555,934	\$15,699,647	\$845,651,749
Tax Liability**	\$26,324,603	\$4,834,390	\$485,941	\$31,644,935
<b>Taxable Returns</b>				
Number	5,737,119	648,344	159,931	6,545,394
Total Income*	\$551,281,527	\$215,939,373	\$14,914,732	\$782,135,632
Tax Liability**	\$27,514,798	\$4,849,134	\$492,989	\$32,856,921
<b>Nontaxable Returns</b>				
Number	2,850,121	149,830	44,235	3,044,186
Total Income*	\$20,114,640	\$42,616,561	\$784,915	\$63,516,116
Tax Liability**	-\$1,190,195	-\$14,744	-\$7,048	-\$1,211,986

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

\*\* Includes refundable tax credits.

# Full-Year Residents

The 8.6 million full-year resident tax returns reported New York adjusted gross income (NYAGI) of \$571 billion and a tax of \$26.3 billion. Table 2 shows 50 percent of all returns had NYAGI of less than \$30,000. This group accounted for 7.0 percent of all income and as a whole had a net negative tax liability. Taxpayers with income in excess of \$200,000 accounted for 3.7 percent of all tax returns, 43.3 percent of NYAGI, and paid 56.4 percent of tax liability.

**Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2008**

(Dollar Data in Thousands)

Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$5,000	1,292,795	-\$8,837,698	\$2,123,310	\$44	\$106,821	\$4,276	-\$84,305
	\$5,000 - 9,999	787,894	5,861,868	5,045,469	15,058	801,341	32,058	-147,595
	10,000 - 19,999	1,256,101	18,551,298	12,001,296	552,306	5,997,696	244,138	-386,794
	20,000 - 29,999	985,422	24,462,788	10,581,605	625,530	13,255,653	591,462	148,501
	30,000 - 39,999	815,979	28,401,827	9,434,405	519,882	18,447,540	912,104	681,716
	40,000 - 49,999	646,905	28,974,745	8,119,853	407,750	20,447,142	1,079,447	942,276
	50,000 - 59,999	496,499	27,186,249	6,843,832	330,015	20,012,402	1,098,896	992,709
	60,000 - 74,999	556,628	37,369,659	8,598,845	410,557	28,360,258	1,611,628	1,486,364
	75,000 - 99,999	625,853	54,107,857	11,254,373	540,933	42,312,551	2,493,835	2,323,346
	100,000 - 199,999	801,428	107,701,790	18,712,007	830,504	88,159,279	5,801,531	5,518,224
	200,000 - 249,999	96,405	21,407,458	2,697,965	101,039	18,608,455	1,274,666	1,211,076
	250,000 - 499,999	138,256	46,847,273	4,345,866	144,552	42,356,855	2,901,425	2,732,798
	500,000 and over	87,075	179,361,054	8,019,831	101,981	171,239,242	11,729,858	10,906,288
Total		8,587,240	\$571,396,167	\$107,778,656	\$4,580,150	\$470,105,234	\$29,775,324	\$26,324,603

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

The effective tax rate, defined as tax liability as a percentage of NYAGI, equaled 4.61 percent for all resident filers in 2008. In other words, resident filers paid an average state income tax of \$4.61 for every one hundred dollars reported in adjusted gross income.

Average effective tax rates ranged from being negative for filers with under \$20,000 in income, to 6.00 percent for filers with income in excess of \$200,000. Filers with no state income tax liability who are eligible for refundable credits have a negative income tax and a negative effective tax rate. Refundable credits include the earned income tax credit, the child and dependent care credit, the college tuition credit, the farmers school tax credit and the real property tax credit, among others.

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

**Table 2A: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2008 Minus Dependent Filers**  
(Dollar Data in Thousands)

Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$5,000	978,567	-\$9,510,529	\$1,496,399	\$44	\$671	\$27	-\$88,014
\$5,000 - 9,999	640,729	4,824,683	4,600,535	15,058	209,090	8,365	-170,515
10,000 - 19,999	1,190,087	17,675,253	11,796,503	552,280	5,326,469	216,014	-413,818
20,000 - 29,999	976,929	24,261,529	10,551,939	625,500	13,084,089	582,970	140,372
30,000 - 39,999	813,803	28,327,394	9,425,225	519,851	18,382,317	908,491	678,286
40,000 - 49,999	646,120	28,939,993	8,115,260	407,731	20,417,001	1,077,691	940,582
50,000 - 59,999	496,062	27,162,507	6,840,683	330,008	19,991,816	1,097,657	991,540
60,000 - 74,999	556,317	37,348,830	8,596,330	410,551	28,341,950	1,610,496	1,485,319
75,000 - 99,999	625,552	54,082,213	11,251,245	540,927	42,290,041	2,492,412	2,322,132
100,000 - 199,999	801,082	107,653,484	18,707,138	830,499	88,115,847	5,798,607	5,515,486
200,000 - 249,999	96,336	21,391,871	2,696,638	101,039	18,594,194	1,273,689	1,210,146
250,000 - 499,999	138,160	46,814,387	4,343,852	144,552	42,325,983	2,899,310	2,730,896
500,000 and over	86,974	179,181,659	8,017,570	101,981	171,062,108	11,717,725	10,895,545
<b>Total</b>	<b>8,046,718</b>	<b>\$568,153,272</b>	<b>\$106,439,317</b>	<b>\$4,580,020</b>	<b>\$468,141,578</b>	<b>\$29,683,454</b>	<b>\$26,237,956</b>

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

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

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

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

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

**Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2008**

(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Bronx	574,745	\$17,604,768	\$409,176	297,027	\$14,655,171	\$575,136	277,718	\$2,949,597
Kings	1,024,533	44,147,289	1,598,746	612,347	40,261,245	1,819,697	412,186	3,886,044
Manhattan	790,904	137,735,072	8,094,442	559,974	140,162,009	8,183,371	230,930	-2,426,937
Queens	990,356	40,815,068	1,462,999	616,563	37,237,529	1,618,956	373,793	3,577,539
Richmond	200,577	11,349,070	461,284	141,338	10,865,784	481,122	59,239	483,286
Total, New York City	3,581,115	251,651,265	12,026,647	2,227,249	243,181,737	12,678,282	1,353,866	8,469,528
Albany	140,036	7,287,001	315,490	100,341	6,967,916	329,641	39,695	319,085
Allegany	18,412	676,928	21,275	11,660	612,544	23,946	6,752	64,384
Broome	88,531	3,746,334	134,500	59,426	3,432,856	149,772	29,105	313,478
Cattaraugus	33,558	1,202,702	37,203	21,402	1,081,409	42,122	12,156	121,293
Cayuga	32,833	1,289,257	44,305	22,244	1,189,333	48,882	10,589	99,925
Chautauqua	56,168	2,024,144	62,691	35,118	1,815,074	71,593	21,050	209,070
Chemung	37,672	1,580,513	58,016	24,625	1,459,121	63,069	13,047	121,391
Chenango	21,750	761,004	24,267	13,892	698,899	27,610	7,858	62,105
Clinton	35,306	1,402,642	50,196	24,107	1,308,495	54,120	11,199	94,147
Columbia	27,846	1,356,658	54,580	19,049	1,302,519	57,380	8,797	54,139
Cortland	19,724	768,294	25,514	13,335	703,846	28,622	6,389	64,448
Delaware	18,853	702,645	24,189	11,718	646,701	26,628	7,135	55,944
Dutchess	128,750	7,938,399	344,826	94,693	7,663,579	354,751	34,057	274,820
Erie	410,762	19,015,634	771,161	282,937	17,960,008	817,508	127,825	1,055,626
Essex	16,072	621,134	21,665	10,496	584,065	23,587	5,576	37,069
Franklin	19,280	678,462	21,604	12,260	618,389	24,718	7,020	60,073
Fulton	23,378	853,912	27,829	15,215	777,995	31,161	8,163	75,917
Genesee	27,317	1,092,109	38,352	18,723	1,018,622	41,597	8,594	73,487
Greene	21,266	888,499	33,594	14,319	836,105	35,576	6,947	52,394
Hamilton	2,343	86,241	3,104	1,465	79,574	3,276	878	6,667
Herkimer	26,414	941,049	29,055	17,298	853,126	33,065	9,116	87,922
Jefferson	40,607	1,563,261	52,015	26,663	1,409,393	58,029	13,944	153,869
Lewis	10,160	375,081	11,623	6,700	339,538	13,256	3,460	35,542
Livingston	26,829	1,110,705	39,869	18,609	1,040,514	43,351	8,220	70,191
Madison	28,682	1,316,941	49,351	19,990	1,240,350	54,242	8,692	76,591
Monroe	335,835	16,469,896	670,097	231,613	15,537,445	712,500	104,222	932,451
Montgomery	24,201	879,117	27,839	15,696	797,103	31,981	8,505	82,014
Nassau	645,676	57,999,979	2,916,326	469,008	57,385,861	2,964,164	176,668	614,118
Niagara	98,697	3,943,622	143,007	67,079	3,667,746	154,049	31,618	275,875
Oneida	102,053	4,081,812	146,821	67,176	3,776,251	161,345	34,877	305,561
Onondaga	206,522	10,288,868	414,400	143,385	9,655,501	444,963	63,137	633,367
Ontario	48,667	2,307,893	91,698	34,084	2,178,217	96,920	14,583	129,677
Orange	155,830	8,924,245	335,077	110,714	8,457,837	353,909	45,116	466,408

**Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2008 (Cont'd)**

(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Orleans	17,730	635,301	18,653	11,583	573,972	22,359	6,147	61,330
Oswego	50,779	1,994,825	70,074	34,040	1,850,002	76,526	16,739	144,823
Otsego	25,606	1,033,964	38,060	16,655	961,338	41,239	8,951	72,626
Putnam	45,335	3,634,368	167,709	34,580	3,557,769	169,870	10,755	76,599
Rensselaer	72,743	3,348,507	129,565	51,796	3,161,822	137,239	20,947	186,685
Rockland	131,321	9,699,997	404,260	91,225	9,395,824	419,454	40,096	304,173
St. Lawrence	41,711	1,580,854	53,668	26,857	1,445,517	59,747	14,854	135,337
Saratoga	101,168	5,929,610	265,246	75,458	5,746,239	272,478	25,710	183,370
Schenectady	71,382	3,333,931	131,930	49,495	3,136,752	140,540	21,887	197,179
Schoharie	12,256	467,676	16,200	8,090	435,547	17,661	4,166	32,129
Schuyler	8,205	301,663	9,822	5,409	275,457	10,968	2,796	26,206
Seneca	14,602	549,520	18,204	9,521	500,677	20,434	5,081	48,844
Steuben	41,769	1,769,259	65,340	27,092	1,630,655	71,241	14,677	138,604
Suffolk	695,211	51,639,690	2,427,676	505,305	50,103,052	2,486,991	189,906	1,536,639
Sullivan	32,835	1,386,339	48,120	21,508	1,280,974	52,995	11,327	105,365
Tioga	22,912	984,336	34,875	15,560	905,575	37,415	7,352	78,761
Tompkins	38,079	2,087,666	91,299	28,109	2,003,912	94,739	9,970	83,754
Ulster	81,142	3,889,613	156,160	56,565	3,716,945	163,884	24,577	172,668
Warren	31,653	1,361,372	53,608	21,527	1,299,385	56,659	10,126	61,987
Washington	25,751	946,075	29,394	17,023	862,969	32,852	8,728	83,106
Wayne	42,822	1,742,343	60,792	29,713	1,617,587	66,227	13,109	124,757
Westchester	437,063	54,932,654	2,858,326	315,165	54,256,171	2,895,508	121,898	676,483
Wyoming	17,699	691,494	22,805	12,234	635,054	25,410	5,465	56,440
Yates	10,614	374,235	11,033	6,538	329,425	12,842	4,076	44,810
Total, Counties Outside of New York City	5,000,418	318,490,273	14,224,358	3,506,088	306,778,549	14,762,610	1,494,330	11,711,724
NYS Unclassified +	296	48,738	2,896	203	48,310	2,905	93	428
Residence Unknown ++	5,411	1,205,891	70,702	3,579	1,272,930	71,001	1,832	-67,039
Grand Total	8,587,240	\$571,396,167	\$26,324,603	5,737,119	\$551,281,527	\$27,514,798	2,850,121	\$20,114,640

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

\*\* Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008**

(Dollar Data in Thousands)

Bronx	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	103,303	\$17,689	\$125,765	\$1	\$3,149	\$126	-\$6,532
	\$ 5,000 -	9,999	61,910	470,760	433,444	3,612	33,703	1,348	-26,050
	10,000 -	19,999	112,027	1,636,144	1,076,574	90,492	469,078	18,975	-76,012
	20,000 -	29,999	79,108	1,965,843	818,845	75,399	1,071,599	46,859	-11,296
	30,000 -	39,999	68,958	2,400,031	759,131	64,814	1,576,086	77,037	44,749
	40,000 -	49,999	48,671	2,172,871	571,092	43,147	1,558,632	82,207	66,373
	50,000 -	59,999	29,899	1,631,161	379,562	25,565	1,226,034	68,110	59,825
	60,000 -	74,999	27,218	1,820,786	378,468	23,333	1,418,985	82,103	75,902
	75,000 -	99,999	23,376	2,004,555	373,032	20,640	1,610,883	96,492	91,118
	100,000 -	199,999	17,817	2,286,967	360,559	17,988	1,908,420	124,879	119,618
	200,000 -	249,999	1,072	237,106	25,369	1,052	210,685	14,432	13,737
	250,000 -	499,999	1,014	334,121	27,622	1,042	305,456	20,924	19,560
	500,000 -	and over	372	626,735	28,004	428	598,303	40,984	38,183
	Total		574,745	\$17,604,768	\$5,357,469	\$367,512	\$11,991,012	\$674,475	\$409,176

Kings	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	150,990	-\$448,205	\$235,355	\$1	\$6,471	\$259	-\$11,397
	\$ 5,000 -	9,999	105,429	793,173	726,488	1,839	64,846	2,594	-32,029
	10,000 -	19,999	181,603	2,674,911	1,813,989	103,322	757,600	30,732	-95,238
	20,000 -	29,999	136,042	3,375,116	1,456,351	113,203	1,805,562	79,643	1,470
	30,000 -	39,999	113,762	3,954,674	1,267,860	88,305	2,598,509	127,943	88,650
	40,000 -	49,999	84,607	3,784,581	996,268	61,363	2,726,950	144,970	124,324
	50,000 -	59,999	59,894	3,275,136	754,638	41,445	2,479,053	138,529	125,855
	60,000 -	74,999	60,401	4,045,266	837,268	43,423	3,164,575	183,545	171,872
	75,000 -	99,999	56,694	4,870,278	903,410	44,028	3,922,840	235,447	223,216
	100,000 -	199,999	56,467	7,512,774	1,153,692	51,259	6,307,823	415,859	397,993
	200,000 -	249,999	6,270	1,391,502	157,957	6,004	1,227,541	84,086	80,510
	250,000 -	499,999	8,390	2,808,078	254,482	8,960	2,544,636	174,306	165,702
	500,000 -	and over	3,984	6,110,005	333,571	5,612	5,770,822	395,300	357,818
	Total		1,024,533	\$44,147,289	\$10,891,328	\$568,766	\$33,377,228	\$2,013,213	\$1,598,746

Manhattan (New York)	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	109,833	-\$4,967,448	\$144,247	\$11	\$4,070	\$163	-\$8,946
	\$ 5,000 -	9,999	59,727	447,666	405,010	1,746	40,910	1,637	-13,383
	10,000 -	19,999	94,242	1,386,156	878,438	43,795	463,923	18,864	-30,469
	20,000 -	29,999	70,786	1,758,837	717,836	38,547	1,002,454	45,207	15,121
	30,000 -	39,999	64,048	2,236,955	679,069	30,826	1,527,061	77,761	62,300
	40,000 -	49,999	56,211	2,520,023	607,205	22,495	1,890,322	104,085	94,898
	50,000 -	59,999	44,553	2,439,770	499,718	13,713	1,926,340	111,540	105,311
	60,000 -	74,999	50,026	3,359,390	604,147	13,271	2,741,971	164,553	157,511
	75,000 -	99,999	56,707	4,901,802	779,214	14,079	4,108,510	254,238	243,933
	100,000 -	199,999	92,504	12,946,669	1,594,026	24,668	11,327,975	759,043	727,318
	200,000 -	249,999	19,398	4,328,649	427,290	6,787	3,894,572	266,776	254,708
	250,000 -	499,999	38,349	13,240,577	1,077,947	18,438	12,144,192	831,871	788,229
	500,000 -	and over	34,520	93,136,025	4,502,416	28,481	88,605,128	6,069,439	5,697,910
	Total		790,904	\$137,735,072	\$12,916,562	\$256,857	\$129,677,428	\$8,705,178	\$8,094,442

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Queens		Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$ 5,000	151,760	-\$61,881	\$256,329	\$1	\$6,883	\$276	-\$9,310
\$	5,000 -	9,999	100,524	750,040	678,160	1,172	70,707	2,829	-19,994
	10,000 -	19,999	160,809	2,378,948	1,614,089	76,055	688,804	27,964	-58,187
	20,000 -	29,999	122,224	3,031,364	1,378,965	89,666	1,562,733	68,983	9,404
	30,000 -	39,999	102,995	3,585,447	1,231,147	73,361	2,280,940	111,573	81,865
	40,000 -	49,999	83,548	3,740,560	1,063,142	57,106	2,620,312	137,851	120,750
	50,000 -	59,999	61,092	3,341,572	835,225	42,482	2,463,865	135,858	124,020
	60,000 -	74,999	64,604	4,331,981	965,069	46,448	3,320,464	190,600	178,831
	75,000 -	99,999	65,197	5,614,663	1,104,018	52,144	4,458,501	265,428	252,011
	100,000 -	199,999	65,126	8,555,388	1,352,255	62,635	7,140,499	468,794	451,712
	200,000 -	249,999	5,398	1,193,985	126,793	5,238	1,061,954	72,743	70,198
	250,000 -	499,999	5,429	1,782,494	137,339	5,427	1,639,728	112,321	107,574
	500,000 -	and over	1,650	2,570,507	127,965	1,563	2,440,979	167,207	154,127
		Total	990,356	\$40,815,068	\$10,870,496	\$513,298	\$29,756,368	\$1,762,425	\$1,462,999

Richmond		Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$ 5,000	29,303	-\$94,165	\$46,874	\$0	\$2,361	\$95	-\$1,519
\$	5,000 -	9,999	16,639	123,478	104,362	150	18,966	759	-2,245
	10,000 -	19,999	24,024	353,028	231,573	8,892	112,563	4,587	-5,748
	20,000 -	29,999	18,703	465,252	211,827	11,546	241,879	10,785	2,967
	30,000 -	39,999	17,229	600,658	210,589	10,796	379,273	18,717	14,055
	40,000 -	49,999	14,736	661,720	195,241	9,199	457,281	24,157	20,793
	50,000 -	59,999	12,521	686,274	183,028	8,168	495,078	27,225	24,195
	60,000 -	74,999	15,653	1,053,238	256,417	12,257	784,564	44,629	40,205
	75,000 -	99,999	19,612	1,699,712	380,629	18,610	1,300,473	76,456	69,643
	100,000 -	199,999	26,713	3,565,737	645,977	31,642	2,888,118	189,640	174,532
	200,000 -	249,999	2,297	507,893	60,599	2,686	444,608	30,455	27,475
	250,000 -	499,999	2,332	768,567	64,823	2,700	701,045	48,021	43,114
	500,000 -	and over	815	957,677	29,308	1,000	927,369	63,525	53,818
		Total	200,577	\$11,349,070	\$2,621,246	\$117,645	\$8,753,578	\$539,051	\$461,284

Total New York City		Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$ 5,000	545,189	-\$5,554,010	\$808,569	\$14	\$22,934	\$918	-\$37,703
\$	5,000 -	9,999	344,229	2,585,117	2,347,464	8,519	229,133	9,167	-93,701
	10,000 -	19,999	572,705	8,429,186	5,614,664	322,555	2,491,968	101,122	-265,654
	20,000 -	29,999	426,863	10,596,412	4,583,824	328,362	5,684,227	251,477	17,667
	30,000 -	39,999	366,992	12,777,764	4,147,795	268,101	8,361,868	413,032	291,618
	40,000 -	49,999	287,773	12,879,756	3,432,947	193,311	9,253,498	493,271	427,138
	50,000 -	59,999	207,959	11,373,913	2,652,170	131,373	8,590,370	481,261	439,207
	60,000 -	74,999	217,902	14,610,660	3,041,369	138,731	11,430,560	665,430	624,320
	75,000 -	99,999	221,586	19,091,011	3,540,304	149,501	15,401,207	928,061	879,921
	100,000 -	199,999	258,627	34,867,536	5,106,509	188,192	29,572,835	1,958,215	1,871,172
	200,000 -	249,999	34,435	7,659,135	798,008	21,767	6,839,360	468,491	446,628
	250,000 -	499,999	55,514	18,933,837	1,562,213	36,567	17,335,056	1,187,443	1,124,178
	500,000 -	and over	41,341	103,400,949	5,021,265	37,084	98,342,600	6,736,454	6,301,856
		Total	3,581,115	\$251,651,265	\$42,657,101	\$1,824,077	\$213,555,615	\$13,694,342	\$12,026,647

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Albany	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	20,525	-\$13,282	\$37,370	\$0	\$2,175	\$87	-\$1,421
	\$ 5,000 -	9,999	12,670	93,471	77,757	165	15,549	622	-1,683
	10,000 -	19,999	18,838	279,348	169,450	5,817	104,080	4,248	-2,557
	20,000 -	29,999	16,479	410,477	162,466	7,740	240,271	10,891	5,085
	30,000 -	39,999	14,027	488,159	145,082	6,388	336,689	17,038	14,307
	40,000 -	49,999	11,119	498,138	123,288	4,978	369,872	19,933	18,371
	50,000 -	59,999	8,256	451,811	103,726	4,617	343,468	19,015	17,672
	60,000 -	74,999	9,521	639,729	134,200	6,241	499,288	28,380	26,604
	75,000 -	99,999	11,243	973,217	183,753	9,824	779,639	45,656	42,911
	100,000 -	199,999	13,861	1,834,331	281,518	15,477	1,537,335	100,647	97,300
	200,000 -	249,999	1,243	275,133	31,050	1,512	242,572	16,616	16,036
	250,000 -	499,999	1,573	530,743	43,109	1,965	485,669	33,268	32,023
	500,000 -	and over	681	825,724	30,249	846	794,630	54,432	50,843
	Total		140,036	\$7,287,001	\$1,523,018	\$65,571	\$5,751,238	\$350,834	\$315,490

Allegany	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,111	\$1,090	\$5,494	\$0	\$326	\$13	-\$226
	\$ 5,000 -	9,999	1,913	14,066	12,162	44	1,860	74	-362
	10,000 -	19,999	3,098	45,685	30,027	1,163	14,495	589	-762
	20,000 -	29,999	2,271	56,050	24,969	1,592	29,489	1,304	339
	30,000 -	39,999	1,858	64,760	21,641	1,370	41,749	2,010	1,479
	40,000 -	49,999	1,455	65,036	18,329	1,220	45,487	2,288	1,900
	50,000 -	59,999	1,176	64,426	15,929	1,094	47,403	2,467	2,073
	60,000 -	74,999	1,401	93,863	20,441	1,477	71,945	3,921	3,413
	75,000 -	99,999	1,269	108,894	19,830	1,496	87,568	5,042	4,471
	100,000 -	199,999	761	95,159	13,990	857	80,312	5,175	4,753
	200,000 -	249,999	41	9,176	858	47	8,271	567	550
	250,000 -	499,999	40	13,447	835	32	12,580	862	837
	500,000 -	and over	18	45,276	642	22	44,612	3,056	2,812
	Total		18,412	\$676,928	\$185,147	\$10,414	\$486,097	\$27,368	\$21,275

Broome	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	14,498	\$1,746	\$26,629	\$0	\$1,494	\$60	-\$867
	\$ 5,000 -	9,999	9,254	68,431	57,619	141	10,671	427	-1,304
	10,000 -	19,999	14,605	217,023	135,117	4,756	77,150	3,142	-2,254
	20,000 -	29,999	11,394	282,246	116,232	5,719	160,294	7,204	3,316
	30,000 -	39,999	8,018	279,061	87,996	4,437	186,628	9,198	7,476
	40,000 -	49,999	6,440	288,779	76,514	4,008	208,257	10,797	9,591
	50,000 -	59,999	5,081	278,453	65,563	3,631	209,258	11,203	10,149
	60,000 -	74,999	5,681	380,322	80,116	4,704	295,503	16,396	15,053
	75,000 -	99,999	6,122	528,573	96,041	6,118	426,414	24,718	22,909
	100,000 -	199,999	6,065	792,995	111,613	6,980	674,402	44,031	42,104
	200,000 -	249,999	497	110,657	10,828	597	99,232	6,797	6,575
	250,000 -	499,999	628	213,265	14,389	671	198,205	13,577	12,944
	500,000 -	and over	248	304,784	6,498	274	298,012	20,414	8,809
	Total		88,531	\$3,746,334	\$885,156	\$42,035	\$2,845,521	\$167,963	\$134,500

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Cattaraugus	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,549	\$1,670	\$9,454	\$0	\$522	\$21	-\$566
	\$ 5,000 -	9,999	3,585	26,629	22,575	58	3,996	160	-593
	10,000 -	19,999	5,955	88,843	56,645	2,227	29,971	1,218	-1,285
	20,000 -	29,999	4,474	110,500	46,640	2,678	61,181	2,734	1,011
	30,000 -	39,999	3,341	116,487	37,526	2,232	76,729	3,736	2,777
	40,000 -	49,999	2,568	114,705	31,841	1,963	80,900	4,087	3,433
	50,000 -	59,999	2,073	113,769	28,312	1,813	83,643	4,364	3,681
	60,000 -	74,999	2,184	146,479	32,067	1,982	112,430	6,121	5,322
	75,000 -	99,999	2,135	183,300	33,791	2,183	147,326	8,486	7,609
	100,000 -	199,999	1,438	181,657	26,461	1,636	153,560	9,926	9,170
	200,000 -	249,999	93	20,894	2,138	99	18,657	1,278	1,186
	250,000 -	499,999	116	39,396	2,720	123	36,553	2,504	2,276
	500,000 -	and over	47	58,373	2,333	50	55,990	3,835	3,182
	Total		33,558	\$1,202,702	\$332,505	\$17,045	\$861,459	\$48,470	\$37,203

Cayuga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,088	-\$14,028	\$9,572	\$1	\$597	\$24	-\$382
	\$ 5,000 -	9,999	3,331	24,503	20,515	50	3,938	158	-486
	10,000 -	19,999	5,228	77,559	48,597	1,859	27,103	1,103	-974
	20,000 -	29,999	4,273	106,127	43,746	2,258	60,123	2,698	1,159
	30,000 -	39,999	3,315	115,477	36,491	2,022	76,964	3,784	2,956
	40,000 -	49,999	2,448	109,824	29,501	1,612	78,712	4,066	3,547
	50,000 -	59,999	2,015	110,493	26,594	1,548	82,351	4,373	3,874
	60,000 -	74,999	2,252	151,036	32,749	2,150	116,137	6,380	5,687
	75,000 -	99,999	2,523	217,174	40,169	2,710	174,294	10,046	9,188
	100,000 -	199,999	2,066	262,346	38,481	2,360	221,505	14,342	13,346
	200,000 -	249,999	99	21,936	1,961	115	19,860	1,360	1,163
	250,000 -	499,999	135	45,807	3,376	125	42,307	2,898	2,396
	500,000 -	and over	60	61,002	1,527	65	59,410	4,070	2,830
	Total		32,833	\$1,289,257	\$333,280	\$16,875	\$963,301	\$55,303	\$44,305

Chautauqua	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,713	-\$258	\$18,017	\$3	\$997	\$40	-\$1,024
	\$ 5,000 -	9,999	6,250	46,041	38,900	111	7,030	281	-1,041
	10,000 -	19,999	9,913	147,665	94,717	3,929	49,019	1,994	-2,312
	20,000 -	29,999	7,254	178,896	76,041	4,424	98,430	4,395	1,472
	30,000 -	39,999	5,521	191,976	62,999	3,660	125,317	6,066	4,474
	40,000 -	49,999	4,249	190,309	53,428	3,276	133,604	6,751	5,497
	50,000 -	59,999	3,252	178,158	44,423	2,891	130,843	6,810	5,731
	60,000 -	74,999	3,591	240,440	52,996	3,343	184,102	10,025	8,650
	75,000 -	99,999	3,411	292,413	54,103	3,513	234,797	13,522	11,909
	100,000 -	199,999	2,551	323,630	47,602	2,801	273,227	17,674	16,288
	200,000 -	249,999	157	35,017	3,700	176	31,141	2,133	1,905
	250,000 -	499,999	209	70,738	6,037	242	64,459	4,415	4,009
	500,000 -	and over	97	129,120	3,717	85	125,319	8,584	7,134
	Total		56,168	\$2,024,144	\$556,680	\$28,455	\$1,458,285	\$82,690	\$62,691

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Chemung	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,149	\$4,427	\$11,348	\$0	\$632	\$25	-\$356
	\$	5,000 - 9,999	3,956	29,285	25,148	75	4,062	162	-718
		10,000 - 19,999	6,199	91,728	58,543	2,442	30,743	1,250	-1,403
		20,000 - 29,999	4,688	115,715	48,608	2,819	64,288	2,872	980
		30,000 - 39,999	3,478	120,975	38,513	2,047	80,414	3,937	3,098
		40,000 - 49,999	2,759	123,389	32,814	1,723	88,852	4,602	3,990
		50,000 - 59,999	2,159	118,715	28,056	1,733	88,927	4,720	4,140
		60,000 - 74,999	2,538	169,864	36,031	2,205	131,628	7,270	6,527
		75,000 - 99,999	2,671	230,077	42,147	2,755	185,175	10,691	9,758
		100,000 - 199,999	2,435	312,565	45,204	2,834	264,527	17,169	16,168
		200,000 - 249,999	226	50,055	5,328	273	44,454	3,045	2,859
		250,000 - 499,999	304	103,391	7,360	325	95,706	6,556	6,210
		500,000 - and over	110	110,327	2,848	151	107,328	7,352	6,764
		Total	37,672	\$1,580,513	\$381,948	\$19,382	\$1,186,736	\$69,652	\$58,016

Chenango	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,608	-\$12,136	\$6,295	\$0	\$345	\$14	-\$344
	\$	5,000 - 9,999	2,159	15,956	13,729	47	2,179	87	-381
		10,000 - 19,999	3,740	55,432	35,932	1,428	18,072	735	-983
		20,000 - 29,999	2,946	72,742	31,515	1,895	39,332	1,745	523
		30,000 - 39,999	2,242	78,103	25,649	1,584	50,870	2,459	1,793
		40,000 - 49,999	1,815	81,275	22,397	1,384	57,494	2,919	2,504
		50,000 - 59,999	1,282	70,159	17,207	1,142	51,810	2,705	2,334
		60,000 - 74,999	1,418	95,194	20,674	1,372	73,149	3,991	3,582
		75,000 - 99,999	1,435	123,431	22,137	1,483	99,811	5,754	5,276
		100,000 - 199,999	951	119,812	17,354	1,099	101,359	6,548	6,228
		200,000 - 249,999	60	13,267	1,228	60	11,979	821	789
		250,000 - 499,999	68	22,157	2,048	42	20,067	1,375	1,311
		500,000 - and over	26	25,611	704	17	24,890	1,705	1,637
		Total	21,750	\$761,004	\$216,870	\$11,553	\$551,356	\$30,858	\$24,267

Clinton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,704	-\$4,573	\$10,161	\$0	\$571	\$23	-\$482
	\$	5,000 - 9,999	3,441	25,581	21,437	50	4,095	164	-395
		10,000 - 19,999	5,549	82,215	50,719	1,661	29,834	1,216	-646
		20,000 - 29,999	4,657	115,074	47,747	2,422	64,905	2,909	1,296
		30,000 - 39,999	3,403	118,238	37,758	1,882	78,598	3,857	3,106
		40,000 - 49,999	2,641	118,389	32,118	1,625	84,647	4,369	3,854
		50,000 - 59,999	2,121	116,331	27,561	1,549	87,221	4,656	4,171
		60,000 - 74,999	2,467	165,061	35,509	2,037	127,514	7,043	6,342
		75,000 - 99,999	2,681	231,931	43,308	2,883	185,740	10,722	9,763
		100,000 - 199,999	2,279	287,456	42,510	2,620	242,327	15,655	14,658
		200,000 - 249,999	140	31,285	3,155	152	27,978	1,916	1,851
		250,000 - 499,999	167	54,935	3,637	202	51,096	3,500	3,295
		500,000 - and over	56	60,719	1,179	58	59,483	4,075	3,382
		Total	35,306	\$1,402,642	\$356,798	\$17,142	\$1,044,008	\$60,104	\$50,196

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Columbia	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,273	-\$36,403	\$7,416	\$0	\$423	\$17	-\$313
	\$	5,000 - 9,999	2,614	19,417	16,218	21	3,178	127	-303
		10,000 - 19,999	3,930	58,270	37,009	1,125	20,135	822	-486
		20,000 - 29,999	3,428	85,365	36,332	1,803	47,231	2,120	889
		30,000 - 39,999	2,722	94,548	31,882	1,493	61,174	3,000	2,318
		40,000 - 49,999	2,116	94,649	27,138	1,227	66,285	3,433	2,920
		50,000 - 59,999	1,622	88,749	22,614	1,102	65,033	3,483	2,965
		60,000 - 74,999	1,979	133,029	31,174	1,625	100,229	5,545	4,771
		75,000 - 99,999	2,257	195,174	39,367	2,036	153,771	8,918	7,935
		100,000 - 199,999	2,280	298,653	48,018	2,237	248,398	16,220	15,088
		200,000 - 249,999	202	44,703	5,277	180	39,246	2,688	2,399
		250,000 - 499,999	261	89,310	8,068	180	81,062	5,553	5,208
		500,000 - and over	162	191,194	7,949	80	183,166	12,547	11,190
		Total	27,846	\$1,356,658	\$318,461	\$13,109	\$1,069,330	\$64,472	\$54,580

Cortland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,879	\$334	\$5,327	\$0	\$329	\$13	-\$293
	\$	5,000 - 9,999	1,994	14,631	12,220	38	2,372	95	-309
		10,000 - 19,999	3,219	48,159	29,947	1,226	16,986	691	-682
		20,000 - 29,999	2,723	67,235	27,992	1,556	37,686	1,684	588
		30,000 - 39,999	2,025	70,693	22,593	1,287	46,813	2,291	1,552
		40,000 - 49,999	1,514	67,770	18,363	1,023	48,384	2,481	2,139
		50,000 - 59,999	1,224	67,086	16,372	1,019	49,695	2,617	2,303
		60,000 - 74,999	1,342	90,180	19,549	1,298	69,333	3,793	3,398
		75,000 - 99,999	1,413	121,570	22,691	1,460	97,419	5,608	5,139
		100,000 - 199,999	1,226	155,961	22,448	1,421	132,092	8,555	8,068
		200,000 - 249,999	61	13,612	1,273	65	12,274	841	753
		250,000 - 499,999	77	25,410	1,626	79	23,705	1,624	1,454
		500,000 - and over	27	25,652	750	36	24,867	1,703	1,405
		Total	19,724	\$768,294	\$201,152	\$10,509	\$561,955	\$31,996	\$25,514

Delaware	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,511	-\$4,518	\$5,954	\$0	\$271	\$11	-\$265
	\$	5,000 - 9,999	1,929	14,263	12,613	40	1,611	64	-341
		10,000 - 19,999	3,040	45,159	29,874	1,071	14,214	578	-649
		20,000 - 29,999	2,435	60,223	27,044	1,335	31,844	1,415	516
		30,000 - 39,999	1,967	68,580	22,587	1,157	44,836	2,179	1,685
		40,000 - 49,999	1,462	65,570	18,397	1,000	46,172	2,355	2,016
		50,000 - 59,999	1,081	59,262	15,060	841	43,361	2,267	1,992
		60,000 - 74,999	1,185	79,245	17,817	1,097	60,331	3,302	2,967
		75,000 - 99,999	1,128	96,865	18,331	1,043	77,491	4,479	4,138
		100,000 - 199,999	896	114,670	16,765	799	97,107	6,307	5,912
		200,000 - 249,999	80	17,794	1,778	48	15,968	1,094	1,030
		250,000 - 499,999	95	31,118	2,291	49	28,777	1,971	1,858
		500,000 - and over	44	54,415	1,489	20	52,906	3,624	3,329
		Total	18,853	\$702,645	\$190,000	\$8,499	\$514,889	\$29,647	\$24,189

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Dutchess	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	18,471	-\$45,556	\$32,244	\$2	\$2,246	\$90	-\$995
	\$ 5,000 -	9,999	10,435	76,735	62,054	133	14,548	582	-891
	10,000 -	19,999	14,970	221,508	138,475	3,992	79,042	3,230	-1,359
	20,000 -	29,999	12,801	318,783	138,948	6,060	173,775	7,839	3,667
	30,000 -	39,999	10,908	379,407	129,873	5,960	243,574	12,080	9,581
	40,000 -	49,999	8,911	399,625	116,801	5,186	277,638	14,636	12,830
	50,000 -	59,999	7,664	420,214	112,817	5,079	302,318	16,462	14,681
	60,000 -	74,999	9,577	643,643	162,693	7,664	473,287	26,541	23,772
	75,000 -	99,999	12,391	1,077,050	243,939	12,581	820,530	47,708	43,152
	100,000 -	199,999	18,440	2,470,110	448,285	22,675	1,999,150	131,093	122,944
	200,000 -	249,999	1,717	379,973	47,579	2,202	330,192	22,618	21,312
	250,000 -	499,999	1,828	599,973	52,801	2,186	544,986	37,331	34,927
	500,000 -	and over	637	996,933	39,588	691	956,654	65,531	61,203
	Total		128,750	\$7,938,399	\$1,726,095	\$74,412	\$6,217,939	\$385,743	\$344,826

Erie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	65,377	-\$11,773	\$118,714	\$0	\$7,019	\$281	-\$4,529
	\$ 5,000 -	9,999	42,570	314,662	257,063	451	57,148	2,286	-5,861
	10,000 -	19,999	62,936	929,556	562,404	20,554	346,598	14,148	-9,628
	20,000 -	29,999	50,396	1,250,736	500,856	25,139	724,741	32,715	15,036
	30,000 -	39,999	38,599	1,339,436	407,372	19,761	912,303	45,531	37,649
	40,000 -	49,999	28,768	1,288,771	332,932	16,467	939,371	49,452	44,647
	50,000 -	59,999	23,133	1,268,560	298,611	16,458	953,490	51,411	46,881
	60,000 -	74,999	27,271	1,833,029	389,990	23,676	1,419,363	79,056	73,040
	75,000 -	99,999	31,547	2,728,119	502,388	33,326	2,192,405	127,254	118,690
	100,000 -	199,999	32,046	4,172,980	616,844	39,643	3,516,493	229,150	220,815
	200,000 -	249,999	2,760	612,844	63,198	3,579	546,067	37,405	36,075
	250,000 -	499,999	3,677	1,233,305	95,988	4,652	1,132,665	77,587	73,566
	500,000 -	and over	1,682	2,055,409	68,264	2,080	1,985,065	135,976	124,779
	Total		410,762	\$19,015,634	\$4,214,625	\$205,786	\$14,732,728	\$882,252	\$771,161

Essex	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,835	-\$10,950	\$4,887	\$0	\$280	\$11	-\$132
	\$ 5,000 -	9,999	1,642	12,069	10,376	18	1,675	67	-209
	10,000 -	19,999	2,530	37,722	24,233	697	12,793	521	-356
	20,000 -	29,999	2,092	51,847	22,153	1,064	28,630	1,279	537
	30,000 -	39,999	1,621	56,431	18,887	933	36,611	1,778	1,358
	40,000 -	49,999	1,239	55,267	15,788	786	38,693	1,969	1,662
	50,000 -	59,999	966	52,972	13,464	723	38,784	2,042	1,739
	60,000 -	74,999	1,047	70,082	15,900	932	53,249	2,915	2,550
	75,000 -	99,999	1,090	93,130	18,206	1,110	73,814	4,244	3,759
	100,000 -	199,999	824	104,482	16,476	843	87,163	5,644	5,204
	200,000 -	249,999	63	14,062	1,847	46	12,169	834	780
	250,000 -	499,999	84	28,318	2,882	91	25,345	1,736	1,689
	500,000 -	and over	39	55,702	2,247	32	53,423	3,659	3,084
	Total		16,072	\$621,134	\$167,346	\$7,275	\$462,631	\$26,700	\$21,665

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Franklin	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,417	-\$4,307	\$5,358	\$0	\$303	\$12	-\$461
	\$	5,000 - 9,999	1,845	13,710	11,599	22	2,090	84	-299
		10,000 - 19,999	3,257	48,504	31,421	1,394	15,688	638	-907
		20,000 - 29,999	2,530	62,554	26,845	1,550	34,160	1,522	494
		30,000 - 39,999	1,915	66,444	21,929	1,324	43,191	2,080	1,516
		40,000 - 49,999	1,512	67,996	18,505	1,057	48,434	2,490	2,145
		50,000 - 59,999	1,201	65,866	15,694	1,017	49,154	2,614	2,308
		60,000 - 74,999	1,307	87,365	18,471	1,172	67,722	3,736	3,385
		75,000 - 99,999	1,224	105,583	19,249	1,302	85,031	4,902	4,505
		100,000 - 199,999	940	116,383	16,764	1,050	98,569	6,336	5,937
		200,000 - 249,999	54	11,900	1,179	79	10,641	729	669
		250,000 - 499,999	57	18,221	1,399	58	16,764	1,148	1,139
		500,000 - and over	21	18,244	679	33	17,532	1,201	1,173
		Total	19,280	\$678,462	\$189,093	\$10,058	\$489,279	\$27,492	\$21,604

Fulton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,664	\$167	\$6,683	\$0	\$296	\$12	-\$241
	\$	5,000 - 9,999	2,337	17,443	15,132	27	2,285	91	-432
		10,000 - 19,999	3,763	56,104	35,986	1,606	18,512	753	-968
		20,000 - 29,999	3,615	89,867	37,321	2,216	50,330	2,248	878
		30,000 - 39,999	2,503	86,737	27,827	1,607	57,303	2,798	2,224
		40,000 - 49,999	1,794	80,184	22,224	1,217	56,743	2,900	2,549
		50,000 - 59,999	1,428	78,228	19,652	1,166	57,410	3,019	2,710
		60,000 - 74,999	1,566	104,810	22,885	1,389	80,536	4,420	4,053
		75,000 - 99,999	1,442	123,939	22,764	1,371	99,804	5,770	5,402
		100,000 - 199,999	1,109	139,402	20,979	1,118	117,305	7,575	7,154
		200,000 - 249,999	57	12,739	1,228	50	11,462	785	773
		250,000 - 499,999	69	23,390	1,723	62	21,605	1,480	1,375
		500,000 - and over	31	40,901	844	21	40,036	2,742	2,354
		Total	23,378	\$853,912	\$235,248	\$11,849	\$613,627	\$34,593	\$27,829

Genesee	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,531	-\$1,983	\$8,189	\$0	\$526	\$21	-\$321
	\$	5,000 - 9,999	2,707	19,803	16,151	51	3,602	144	-283
		10,000 - 19,999	4,202	62,554	38,181	1,287	23,086	942	-537
		20,000 - 29,999	3,403	84,053	34,616	1,744	47,693	2,144	937
		30,000 - 39,999	2,603	90,470	28,848	1,505	60,117	2,955	2,378
		40,000 - 49,999	2,153	96,501	26,550	1,534	68,417	3,495	3,046
		50,000 - 59,999	1,669	91,552	22,411	1,479	67,662	3,545	3,054
		60,000 - 74,999	2,024	135,758	30,225	1,956	103,577	5,635	5,078
		75,000 - 99,999	2,196	189,435	35,279	2,499	151,656	8,724	7,994
		100,000 - 199,999	1,610	202,132	28,770	1,952	171,411	11,061	10,361
		200,000 - 249,999	68	15,140	1,469	71	13,600	932	864
		250,000 - 499,999	98	33,125	2,830	81	30,214	2,070	1,825
		500,000 - and over	53	73,569	2,448	49	71,072	4,868	3,957
		Total	27,317	\$1,092,109	\$275,967	\$14,207	\$812,632	\$46,537	\$38,352

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Greene	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,468	-\$4,015	\$6,121	\$0	\$295	\$12	-\$165
	\$ 5,000 -	9,999	2,128	15,688	13,329	24	2,335	93	-244
	10,000 -	19,999	3,232	47,393	30,557	954	15,882	648	-440
	20,000 -	29,999	2,567	63,787	27,540	1,399	34,849	1,563	718
	30,000 -	39,999	2,022	70,552	23,014	1,205	46,333	2,280	1,846
	40,000 -	49,999	1,686	75,403	20,873	1,102	53,429	2,769	2,465
	50,000 -	59,999	1,296	70,939	17,720	970	52,249	2,787	2,527
	60,000 -	74,999	1,486	99,887	22,551	1,281	76,055	4,210	3,857
	75,000 -	99,999	1,662	143,373	27,526	1,584	114,263	6,638	6,194
	100,000 -	199,999	1,462	186,820	28,965	1,548	156,308	10,149	9,723
	200,000 -	249,999	85	18,769	1,784	86	16,899	1,158	1,127
	250,000 -	499,999	126	42,299	3,230	109	38,960	2,669	2,531
	500,000 -	and over	46	57,604	2,348	62	55,194	3,781	3,456
	Total		21,266	\$888,499	\$225,557	\$10,324	\$663,049	\$38,756	\$33,594

Hamilton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	440	-\$135	\$720	\$0	\$43	\$2	-\$16
	\$ 5,000 -	9,999	269	1,978	1,683	3	292	12	-21
	10,000 -	19,999	389	5,762	3,974	81	1,706	69	-28
	20,000 -	29,999	293	7,256	3,319	100	3,837	170	95
	30,000 -	39,999	229	7,871	2,734	105	5,032	243	196
	40,000 -	49,999	195	8,718	2,562	108	6,047	307	273
	50,000 -	59,999	140	7,734	2,117	95	5,522	282	252
	60,000 -	74,999	145	9,754	2,135	114	7,505	412	383
	75,000 -	99,999	132	11,409	2,315	91	9,003	519	490
	100,000 -	199,999	84	10,598	1,618	86	8,894	574	534
	200,000 -	249,999	d/	d/	d/	d/	d/	d/	d/
	250,000 -	499,999	12	3,939	216	8	3,715	254	244
	500,000 -	and over	d/	d/	d/	d/	d/	d/	d/
	Total		2,343	\$86,241	\$23,847	\$802	\$62,490	\$3,591	\$3,104

Herkimer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,125	-\$364	\$7,421	\$0	\$430	\$17	-\$344
	\$ 5,000 -	9,999	2,689	19,997	16,989	41	2,967	119	-431
	10,000 -	19,999	4,441	66,794	42,207	1,702	22,885	932	-1,024
	20,000 -	29,999	3,867	95,853	40,410	2,311	53,131	2,373	771
	30,000 -	39,999	2,820	98,205	31,641	1,869	64,695	3,151	2,438
	40,000 -	49,999	2,006	89,671	25,084	1,543	63,044	3,187	2,719
	50,000 -	59,999	1,644	90,211	22,963	1,439	65,809	3,426	2,997
	60,000 -	74,999	1,828	122,603	27,696	1,721	93,185	5,067	4,539
	75,000 -	99,999	1,666	142,992	27,141	1,824	114,026	6,561	5,994
	100,000 -	199,999	1,187	147,205	22,070	1,415	123,720	7,956	7,529
	200,000 -	249,999	55	12,188	1,245	66	10,876	745	738
	250,000 -	499,999	58	19,705	1,406	52	18,246	1,250	1,177
	500,000 -	and over	28	35,990	1,576	26	34,388	2,356	1,953
	Total		26,414	\$941,049	\$267,852	\$14,009	\$667,402	\$37,138	\$29,055

d/ Tax Law secrecy provisions prohibit disclosure/

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Jefferson	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,245	-\$12,315	\$12,020	\$0	\$777	\$31	-\$460
	\$ 5,000 -	9,999	4,344	32,071	26,898	96	5,077	203	-662
	10,000 -	19,999	7,104	106,261	67,114	2,813	36,335	1,479	-1,517
	20,000 -	29,999	5,596	138,280	59,613	3,644	75,023	3,336	1,007
	30,000 -	39,999	3,943	136,811	45,801	2,725	88,285	4,247	3,173
	40,000 -	49,999	3,145	140,975	39,386	2,403	99,186	5,021	4,326
	50,000 -	59,999	2,455	134,806	33,574	2,094	99,139	5,178	4,527
	60,000 -	74,999	2,631	176,323	38,716	2,494	135,113	7,381	6,674
	75,000 -	99,999	2,616	225,370	41,996	2,760	180,614	10,404	9,531
	100,000 -	199,999	2,140	273,368	39,592	2,407	231,369	14,995	14,051
	200,000 -	249,999	125	27,706	2,737	141	24,828	1,701	1,638
	250,000 -	499,999	187	64,056	4,446	191	59,419	4,070	3,713
	500,000 -	and over	76	119,550	3,168	87	116,295	7,966	6,015
	Total		40,607	\$1,563,261	\$415,059	\$21,854	\$1,151,460	\$66,012	\$52,015

Lewis	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,634	-\$2,233	\$3,124	\$0	\$210	\$8	-\$236
	\$ 5,000 -	9,999	1,011	7,489	6,225	30	1,234	49	-157
	10,000 -	19,999	1,540	22,983	14,674	444	7,865	320	-234
	20,000 -	29,999	1,372	33,955	14,981	955	18,019	801	187
	30,000 -	39,999	1,073	37,424	12,534	772	24,118	1,155	794
	40,000 -	49,999	905	40,644	11,644	749	28,251	1,410	1,157
	50,000 -	59,999	673	36,871	9,408	632	26,831	1,391	1,179
	60,000 -	74,999	771	51,730	11,626	824	39,280	2,126	1,780
	75,000 -	99,999	684	58,807	10,863	783	47,161	2,710	2,421
	100,000 -	199,999	429	54,337	7,538	514	46,285	2,995	2,765
	200,000 -	249,999	30	6,720	527	40	6,153	421	404
	250,000 -	499,999	24	8,041	529	24	7,488	513	478
	500,000 -	and over	14	18,314	286	12	18,016	1,234	1,085
	Total		10,160	\$375,081	\$103,961	\$5,779	\$270,909	\$15,135	\$11,623

Livingston	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,227	-\$2,502	\$7,251	\$0	\$445	\$18	-\$377
	\$ 5,000 -	9,999	2,514	18,512	15,275	34	3,203	128	-342
	10,000 -	19,999	3,876	57,489	36,068	1,152	20,270	825	-597
	20,000 -	29,999	3,156	78,144	32,856	1,612	43,677	1,959	832
	30,000 -	39,999	2,570	89,697	29,042	1,451	59,204	2,899	2,062
	40,000 -	49,999	2,136	95,783	25,849	1,323	68,611	3,548	3,119
	50,000 -	59,999	1,767	96,882	23,554	1,366	71,962	3,811	3,352
	60,000 -	74,999	2,085	140,266	30,365	1,906	107,995	5,944	5,317
	75,000 -	99,999	2,337	202,557	37,524	2,510	162,523	9,379	8,576
	100,000 -	199,999	1,910	241,398	34,986	2,353	204,059	13,190	12,442
	200,000 -	249,999	106	23,089	2,522	128	20,439	1,400	1,271
	250,000 -	499,999	112	37,100	2,935	139	34,025	2,331	2,102
	500,000 -	and over	33	32,289	815	38	31,436	2,153	2,112
	Total		26,829	\$1,110,705	\$279,042	\$14,012	\$827,849	\$47,586	\$39,869

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Madison	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,268	-\$9,071	\$7,858	\$0	\$530	\$21	-\$1,263
	\$	5,000 - 9,999	2,640	19,387	16,012	43	3,332	133	-377
		10,000 - 19,999	4,301	64,562	40,417	1,499	22,647	923	-866
		20,000 - 29,999	3,854	95,632	40,035	2,022	53,575	2,402	976
		30,000 - 39,999	2,790	97,115	31,750	1,739	63,627	3,107	2,397
		40,000 - 49,999	2,230	99,778	28,042	1,617	70,118	3,586	3,100
		50,000 - 59,999	1,718	94,170	23,785	1,389	68,996	3,617	3,164
		60,000 - 74,999	1,982	132,898	29,812	1,809	101,276	5,563	4,965
		75,000 - 99,999	2,300	198,718	38,077	2,458	158,184	9,118	8,240
		100,000 - 199,999	2,099	272,241	40,319	2,628	229,295	14,916	14,234
		200,000 - 249,999	173	38,310	4,371	189	33,751	2,312	2,227
		250,000 - 499,999	223	73,315	7,244	252	65,820	4,509	4,178
		500,000 - and over	104	139,885	3,844	123	135,918	9,310	8,377
		Total	28,682	\$1,316,941	\$311,564	\$15,768	\$1,007,069	\$59,518	\$49,351

Monroe	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	52,202	-\$29,069	\$95,238	\$1	\$6,174	\$247	-\$3,637
	\$	5,000 - 9,999	32,117	236,915	194,481	679	41,755	1,670	-4,951
		10,000 - 19,999	48,732	722,799	445,391	18,565	258,843	10,553	-10,076
		20,000 - 29,999	42,118	1,045,052	426,223	23,004	595,824	26,802	10,286
		30,000 - 39,999	31,875	1,107,464	345,131	16,784	745,549	37,188	30,200
		40,000 - 49,999	24,507	1,098,471	292,430	13,729	792,312	41,760	37,425
		50,000 - 59,999	18,941	1,037,412	251,968	12,778	772,666	41,745	38,086
		60,000 - 74,999	21,791	1,465,051	326,276	18,419	1,120,355	62,297	57,337
		75,000 - 99,999	26,204	2,269,428	439,052	27,204	1,803,172	104,600	97,452
		100,000 - 199,999	29,444	3,881,402	600,250	35,793	3,245,358	212,056	203,578
		200,000 - 249,999	2,886	640,366	71,512	3,589	565,265	38,720	37,320
		250,000 - 499,999	3,580	1,193,436	99,933	4,632	1,088,872	74,587	70,888
		500,000 - and over	1,438	1,801,170	79,197	1,812	1,720,162	117,831	106,191
		Total	335,835	\$16,469,896	\$3,667,082	\$176,989	\$12,756,306	\$770,057	\$670,097

Montgomery	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,767	-\$1,390	\$6,848	\$0	\$324	\$13	-\$446
	\$	5,000 - 9,999	2,403	17,777	15,266	46	2,464	99	-486
		10,000 - 19,999	3,988	59,162	37,712	1,796	19,654	800	-1,120
		20,000 - 29,999	3,550	88,114	37,001	2,398	48,714	2,170	599
		30,000 - 39,999	2,678	92,983	29,367	1,654	61,962	3,048	2,400
		40,000 - 49,999	1,813	81,202	21,975	1,203	58,024	3,000	2,613
		50,000 - 59,999	1,384	75,758	18,357	1,122	56,279	2,984	2,630
		60,000 - 74,999	1,625	109,229	23,945	1,431	83,853	4,610	4,178
		75,000 - 99,999	1,585	136,716	25,660	1,511	109,545	6,338	5,867
		100,000 - 199,999	1,253	158,886	23,265	1,410	134,211	8,686	8,277
		200,000 - 249,999	60	13,254	1,077	49	12,128	831	772
		250,000 - 499,999	65	21,477	1,330	68	20,079	1,375	1,219
		500,000 - and over	30	25,948	1,377	24	24,547	1,681	1,337
		Total	24,201	\$879,117	\$243,180	\$12,713	\$631,785	\$35,636	\$27,839

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Nassau	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	92,853	-\$1,380,319	\$154,069	\$6	\$10,799	\$432	-\$3,166	
	\$	5,000 -	9,999	48,851	360,834	291,101	555	69,178	2,768	-3,486
		10,000 -	19,999	72,474	1,071,703	691,200	20,228	360,275	14,729	-9,841
		20,000 -	29,999	57,162	1,419,698	678,529	25,348	715,820	32,178	12,278
		30,000 -	39,999	50,022	1,744,365	670,962	24,765	1,048,638	52,143	40,814
		40,000 -	49,999	42,995	1,928,555	641,756	22,377	1,264,423	66,982	59,591
		50,000 -	59,999	36,031	1,974,845	595,568	20,730	1,358,547	74,771	68,514
		60,000 -	74,999	43,509	2,926,136	829,748	30,232	2,066,157	117,122	108,964
		75,000 -	99,999	55,258	4,797,454	1,257,082	48,494	3,491,878	204,435	192,257
		100,000 -	199,999	99,492	13,708,719	2,914,650	118,079	10,675,989	704,709	680,068
		200,000 -	249,999	14,609	3,242,687	486,310	19,244	2,737,133	187,491	182,116
		250,000 -	499,999	20,342	6,883,440	735,142	27,527	6,120,771	419,269	403,570
		500,000 -	and over	12,078	19,321,863	913,723	17,341	18,390,799	1,259,766	1,184,649
			Total	645,676	\$57,999,979	\$10,859,840	\$374,926	\$48,310,407	\$3,136,796	\$2,916,326

Niagara	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	16,173	\$3,386	\$29,272	\$0	\$1,647	\$66	-\$1,134	
	\$	5,000 -	9,999	10,063	74,842	61,027	136	13,678	547	-1,261
		10,000 -	19,999	16,256	240,949	146,368	5,382	89,199	3,640	-2,231
		20,000 -	29,999	12,553	311,162	126,845	6,300	178,017	8,005	3,674
		30,000 -	39,999	9,407	326,731	102,065	5,160	219,506	10,842	8,907
		40,000 -	49,999	7,019	314,666	85,102	4,617	224,947	11,582	10,325
		50,000 -	59,999	5,416	297,214	71,810	4,192	221,213	11,727	10,556
		60,000 -	74,999	6,670	449,566	97,384	6,231	345,952	19,062	17,433
		75,000 -	99,999	7,562	651,920	121,246	8,113	522,561	30,196	28,080
		100,000 -	199,999	6,696	849,173	124,227	8,110	716,837	46,380	44,479
		200,000 -	249,999	368	81,814	8,196	431	73,187	5,013	4,881
		250,000 -	499,999	364	120,965	9,261	385	111,319	7,625	7,237
		500,000 -	and over	150	221,233	3,985	165	217,083	14,870	12,061
			Total	98,697	\$3,943,622	\$986,787	\$49,223	\$2,935,145	\$169,557	\$143,007

Oneida	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	16,917	-\$2,512	\$30,594	\$0	\$1,701	\$68	-\$1,570	
	\$	5,000 -	9,999	10,312	76,104	64,145	210	11,750	470	-1,597
		10,000 -	19,999	16,601	247,454	155,289	6,439	85,726	3,490	-3,689
		20,000 -	29,999	14,372	356,077	146,545	8,469	201,063	9,002	3,323
		30,000 -	39,999	10,019	348,317	109,500	5,975	232,842	11,467	9,050
		40,000 -	49,999	7,454	333,979	89,990	4,873	239,116	12,370	10,892
		50,000 -	59,999	5,673	310,999	74,284	4,379	232,336	12,388	11,157
		60,000 -	74,999	6,517	436,908	94,147	5,693	337,068	18,618	17,067
		75,000 -	99,999	6,716	579,112	106,989	7,086	465,036	26,897	24,931
		100,000 -	199,999	6,286	805,671	116,924	7,400	681,348	44,222	42,291
		200,000 -	249,999	381	84,591	8,630	446	75,515	5,173	5,043
		250,000 -	499,999	572	191,889	14,167	671	177,051	12,128	11,368
		500,000 -	and over	233	313,222	7,872	323	305,027	20,894	18,555
			Total	102,053	\$4,081,812	\$1,019,076	\$51,963	\$3,045,581	\$177,188	\$146,821

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Onondaga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	31,696	-\$20,548	\$58,856	\$0	\$3,827	\$153	-\$3,471
	\$	5,000 - 9,999	19,647	144,994	120,064	508	24,422	977	-3,114
		10,000 - 19,999	29,530	437,534	270,073	11,362	156,098	6,362	-6,483
		20,000 - 29,999	25,416	632,166	254,826	14,086	363,255	16,360	6,312
		30,000 - 39,999	19,448	675,839	208,434	10,903	456,502	22,706	16,721
		40,000 - 49,999	15,040	674,429	176,661	8,718	489,050	25,726	23,095
		50,000 - 59,999	11,978	656,237	155,112	8,141	492,984	26,738	24,203
		60,000 - 74,999	13,474	904,818	195,275	11,262	698,282	38,975	35,905
		75,000 - 99,999	16,233	1,406,936	265,979	16,782	1,124,176	65,354	60,943
		100,000 - 199,999	19,333	2,531,544	380,900	23,844	2,126,800	138,850	133,081
		200,000 - 249,999	1,646	364,446	39,497	2,011	322,938	22,121	20,562
		250,000 - 499,999	2,187	731,227	58,492	2,881	669,854	45,885	42,626
		500,000 - and over	894	1,149,247	33,422	1,195	1,114,630	76,352	64,020
		Total	206,522	\$10,288,868	\$2,217,589	\$111,692	\$8,042,819	\$486,559	\$414,400

Ontario	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,679	-\$4,711	\$14,053	\$2	\$1,002	\$40	-\$583
	\$	5,000 - 9,999	4,554	33,761	27,595	56	6,110	244	-513
		10,000 - 19,999	7,069	104,340	65,238	2,023	37,078	1,510	-850
		20,000 - 29,999	5,865	145,594	60,759	2,680	82,155	3,694	1,755
		30,000 - 39,999	4,453	155,244	50,053	2,387	102,804	5,058	4,082
		40,000 - 49,999	3,585	160,399	44,784	2,309	113,307	5,829	5,061
		50,000 - 59,999	2,798	153,305	38,938	2,125	112,242	5,919	5,253
		60,000 - 74,999	3,400	228,733	51,581	3,091	174,061	9,547	8,634
		75,000 - 99,999	3,972	343,144	66,495	4,322	272,327	15,702	14,430
		100,000 - 199,999	4,174	545,055	85,477	5,165	454,414	29,606	28,093
		200,000 - 249,999	400	88,830	9,521	558	78,751	5,394	5,229
		250,000 - 499,999	524	177,561	14,765	668	162,128	11,106	10,675
		500,000 - and over	194	176,638	7,105	230	169,304	11,597	10,434
		Total	48,667	\$2,307,893	\$536,365	\$25,616	\$1,765,681	\$105,248	\$91,698

Orange	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	20,684	-\$42,667	\$37,032	\$2	\$2,565	\$103	-\$1,100
	\$	5,000 - 9,999	12,927	95,668	77,073	196	18,399	736	-1,516
		10,000 - 19,999	21,016	307,987	200,437	8,148	99,402	4,055	-6,123
		20,000 - 29,999	16,088	399,853	177,108	11,106	211,638	9,459	2,125
		30,000 - 39,999	13,233	460,069	160,621	9,414	290,035	14,283	10,268
		40,000 - 49,999	10,821	485,443	145,931	7,761	331,751	17,375	14,573
		50,000 - 59,999	8,993	493,256	138,545	7,122	347,588	18,824	16,211
		60,000 - 74,999	11,154	750,740	197,140	10,231	543,368	30,361	26,475
		75,000 - 99,999	14,450	1,254,699	302,272	15,813	936,614	54,367	47,492
		100,000 - 199,999	22,130	2,959,495	587,413	29,167	2,342,915	153,533	135,510
		200,000 - 249,999	2,004	442,607	62,132	2,778	377,697	25,872	22,060
		250,000 - 499,999	1,744	575,662	53,159	2,426	520,076	35,625	29,894
		500,000 - and over	586	741,434	26,661	788	713,985	48,908	39,208
		Total	155,830	\$8,924,245	\$2,165,523	\$104,954	\$6,736,034	\$413,501	\$335,077

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Orleans	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,869	\$1,614	\$4,995	\$0	\$291	\$12	-\$238
	\$	5,000 -	1,744	12,917	10,866	49	2,002	80	-258
		10,000 -	2,851	42,646	26,853	1,100	14,693	599	-549
		20,000 -	2,544	63,108	26,366	1,679	35,062	1,562	486
		30,000 -	1,841	63,743	20,915	1,279	41,549	2,007	1,515
		40,000 -	1,386	62,066	17,178	1,044	43,843	2,226	1,876
		50,000 -	1,093	59,963	15,034	1,045	43,883	2,283	1,971
		60,000 -	1,279	85,689	18,888	1,274	65,528	3,564	3,128
		75,000 -	1,245	106,807	19,701	1,370	85,736	4,936	3,354
		100,000 -	791	99,198	14,373	932	83,893	5,411	5,081
		200,000 -	38	8,561	795	42	7,724	529	454
		250,000 -	37	12,214	940	35	11,239	770	722
		500,000 -	12	16,776	175	12	16,589	1,136	1,112
		and over							
		Total	17,730	\$635,301	\$177,080	\$9,861	\$452,033	\$25,115	\$18,653

Oswego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,870	-\$4,250	\$14,458	\$0	\$875	\$35	-\$549
	\$	5,000 -	5,129	37,913	31,793	106	6,014	241	-829
		10,000 -	7,990	118,060	75,192	3,090	39,778	1,618	-1,745
		20,000 -	6,506	161,280	68,355	4,265	88,660	3,946	1,286
		30,000 -	5,007	174,201	56,932	3,592	113,677	5,495	4,227
		40,000 -	3,892	174,148	47,832	2,956	123,359	6,295	5,531
		50,000 -	3,067	167,991	41,335	2,610	124,045	6,524	5,806
		60,000 -	3,540	237,406	51,145	3,397	182,864	10,051	9,161
		75,000 -	3,850	332,870	60,020	4,102	268,749	15,552	14,401
		100,000 -	3,606	458,459	64,085	4,102	390,272	25,295	24,264
		200,000 -	139	30,894	2,939	140	27,815	1,905	1,772
		250,000 -	137	44,770	3,119	153	41,498	2,843	2,700
		500,000 -	46	61,084	1,344	42	59,698	4,089	4,050
		and over							
		Total	50,779	\$1,994,825	\$518,551	\$28,555	\$1,467,303	\$83,888	\$70,074

Otsego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,493	-\$5,980	\$8,066	\$0	\$452	\$18	-\$374
	\$	5,000 -	2,601	19,191	16,620	42	2,529	101	-384
		10,000 -	4,051	60,598	38,679	1,295	20,625	839	-687
		20,000 -	3,594	88,858	37,845	1,852	49,160	2,194	940
		30,000 -	2,540	88,053	29,101	1,556	57,395	2,777	2,122
		40,000 -	1,860	83,314	23,354	1,228	58,732	2,991	2,584
		50,000 -	1,371	75,138	18,825	1,123	55,190	2,905	2,575
		60,000 -	1,637	109,596	24,215	1,495	83,886	4,590	4,136
		75,000 -	1,712	147,501	27,710	1,637	118,154	6,833	6,259
		100,000 -	1,412	183,623	26,837	1,477	155,309	10,118	9,643
		200,000 -	105	23,379	2,331	131	20,916	1,433	1,377
		250,000 -	175	58,746	5,163	198	53,385	3,657	3,525
		500,000 -	55	101,948	2,186	52	99,710	6,830	6,344
		and over							
		Total	25,606	\$1,033,964	\$260,932	\$12,085	\$775,445	\$45,287	\$38,060

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Putnam	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,504	-\$26,470	\$10,958	\$2	\$918	\$37	-\$257
	\$	5,000 -	3,317	24,176	18,614	16	5,546	222	-66
		10,000 -	4,149	60,891	38,820	710	21,361	875	-55
		20,000 -	3,408	84,814	40,095	1,217	43,503	1,975	1,050
		30,000 -	3,247	113,402	42,303	1,387	69,712	3,482	2,733
		40,000 -	3,012	134,988	44,123	1,545	89,319	4,697	4,019
		50,000 -	2,588	141,758	41,890	1,569	98,298	5,371	4,631
		60,000 -	3,284	221,122	62,561	2,376	156,185	8,776	7,701
		75,000 -	4,488	392,800	98,913	4,262	289,625	16,876	14,905
		100,000 -	8,796	1,208,395	249,361	11,076	947,958	62,481	57,241
		200,000 -	1,071	236,617	33,369	1,466	201,782	13,822	12,726
		250,000 -	1,120	368,155	34,424	1,440	332,291	22,762	20,687
		500,000 -	351	673,719	18,240	437	655,042	44,870	42,392
		and over							
		Total	45,335	\$3,634,368	\$733,672	\$27,503	\$2,911,540	\$186,246	\$167,709

Rensselaer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,549	\$1,599	\$19,155	\$0	\$1,111	\$44	-\$683
	\$	5,000 -	6,613	48,723	40,300	118	8,305	332	-899
		10,000 -	9,569	141,746	87,204	3,200	51,342	2,096	-1,621
		20,000 -	8,874	221,222	88,733	4,270	128,218	5,794	2,577
		30,000 -	7,467	259,907	79,257	3,718	176,931	8,857	7,139
		40,000 -	5,860	262,531	68,416	3,138	190,977	10,107	8,993
		50,000 -	4,489	245,818	58,593	2,843	184,382	10,032	9,010
		60,000 -	5,224	350,744	76,016	3,984	270,744	15,159	13,686
		75,000 -	6,256	541,569	103,249	5,769	432,551	25,150	23,029
		100,000 -	6,863	889,868	135,587	7,780	746,502	48,599	46,055
		200,000 -	398	88,327	9,741	456	78,130	5,352	5,111
		250,000 -	442	144,503	10,937	497	133,069	9,115	8,116
		500,000 -	139	151,950	3,728	115	148,106	10,145	9,052
		and over							
		Total	72,743	\$3,348,507	\$780,916	\$35,890	\$2,550,369	\$150,781	\$129,565

Rockland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	18,934	-\$188,539	\$31,786	\$3	\$2,260	\$91	-\$682
	\$	5,000 -	10,176	75,405	61,385	123	13,898	556	-1,102
		10,000 -	16,964	248,375	169,729	6,058	72,589	2,965	-6,230
		20,000 -	12,109	300,568	141,246	7,988	151,334	6,770	1,482
		30,000 -	9,900	345,036	128,762	6,505	209,768	10,378	7,298
		40,000 -	8,504	381,545	122,007	5,297	254,241	13,424	10,893
		50,000 -	6,966	381,353	111,957	4,752	264,644	14,534	12,087
		60,000 -	8,358	562,150	156,083	6,524	399,543	22,606	19,251
		75,000 -	11,013	957,426	246,850	10,389	700,186	41,004	35,076
		100,000 -	20,575	2,850,358	611,682	26,906	2,211,770	146,130	126,656
		200,000 -	2,939	651,150	98,269	4,310	548,572	37,577	31,697
		250,000 -	3,479	1,151,436	120,283	5,234	1,025,919	70,275	59,281
		500,000 -	1,404	1,983,734	91,968	2,195	1,889,571	129,435	108,553
		and over							
		Total	131,321	\$9,699,997	\$2,092,004	\$86,285	\$7,744,297	\$495,744	\$404,260

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

St. Lawrence	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,006	\$2,215	\$12,234	\$0	\$622	\$25	-\$626
	\$	5,000 -	4,437	33,020	28,155	80	4,785	191	-791
		10,000 -	7,014	103,925	66,928	2,684	34,314	1,395	-1,617
		20,000 -	5,108	125,947	54,998	3,298	67,651	2,996	871
		30,000 -	3,718	129,196	42,574	2,549	84,073	4,057	3,059
		40,000 -	3,115	139,626	37,919	2,268	99,439	5,081	4,385
		50,000 -	2,609	142,954	34,813	2,212	105,929	5,598	4,920
		60,000 -	2,995	200,612	42,228	2,784	155,601	8,590	7,807
		75,000 -	2,957	254,916	45,591	3,333	205,992	11,906	10,967
		100,000 -	2,439	307,480	43,077	2,921	261,482	16,896	16,080
		200,000 -	120	26,359	2,553	124	23,682	1,622	1,565
		250,000 -	133	44,451	2,801	125	41,524	2,844	2,636
		500,000 -	60	70,154	1,706	41	68,407	4,686	4,412
		and over							
		Total	41,711	\$1,580,854	\$415,575	\$22,419	\$1,153,501	\$65,887	\$53,668

Saratoga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	14,412	-\$24,062	\$25,955	\$0	\$1,865	\$75	-\$766
	\$	5,000 -	8,315	60,669	48,793	78	11,797	472	-579
		10,000 -	12,322	182,718	113,080	2,945	66,693	2,724	-830
		20,000 -	10,512	261,298	108,599	4,139	148,561	6,726	3,765
		30,000 -	8,937	311,466	99,924	4,041	207,501	10,351	8,687
		40,000 -	7,406	332,343	90,056	3,893	238,394	12,558	11,348
		50,000 -	6,100	334,446	84,347	3,938	246,161	13,280	12,175
		60,000 -	7,538	507,235	116,000	6,027	385,208	21,437	19,723
		75,000 -	9,699	840,720	168,647	9,775	662,299	38,420	35,805
		100,000 -	13,138	1,730,406	274,059	15,659	1,440,688	94,162	90,800
		200,000 -	1,153	255,526	28,507	1,453	225,566	15,451	14,930
		250,000 -	1,165	389,580	31,238	1,434	356,908	24,448	23,264
		500,000 -	471	747,265	32,137	573	714,555	48,947	46,923
		and over							
		Total	101,168	\$5,929,610	\$1,221,342	\$53,954	\$4,706,196	\$289,051	\$265,246

Schenectady	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,290	-\$7,171	\$19,669	\$0	\$1,095	\$44	-\$605
	\$	5,000 -	6,712	49,559	41,852	149	7,557	302	-1,069
		10,000 -	10,326	153,302	96,264	4,002	53,036	2,162	-2,200
		20,000 -	8,776	218,440	89,883	5,008	123,549	5,547	2,039
		30,000 -	7,115	247,312	77,295	3,797	166,220	8,281	6,687
		40,000 -	5,387	241,118	64,823	3,090	173,205	9,117	8,170
		50,000 -	4,098	224,395	54,692	2,793	166,909	9,046	8,199
		60,000 -	4,915	330,031	72,630	3,772	253,629	14,190	13,139
		75,000 -	5,947	515,290	99,246	5,606	410,438	23,848	22,244
		100,000 -	6,638	863,181	135,134	7,722	720,325	46,920	45,196
		200,000 -	434	95,964	10,529	494	84,941	5,818	5,608
		250,000 -	551	184,409	14,941	626	168,842	11,566	11,018
		500,000 -	193	218,101	7,393	242	210,466	14,417	13,503
		and over							
		Total	71,382	\$3,333,931	\$784,353	\$37,302	\$2,540,212	\$151,258	\$131,930

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Schoharie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,075	-\$3,657	\$3,445	\$0	\$184	\$7	-\$166
	\$	5,000 - 9,999	1,192	8,765	7,572	16	1,176	47	-169
		10,000 - 19,999	1,856	27,499	17,988	563	8,947	364	-363
		20,000 - 29,999	1,540	38,437	16,432	850	21,155	949	379
		30,000 - 39,999	1,210	42,135	13,917	695	27,524	1,341	1,068
		40,000 - 49,999	1,003	44,887	12,747	667	31,473	1,597	1,383
		50,000 - 59,999	761	41,709	10,500	639	30,570	1,600	1,406
		60,000 - 74,999	871	58,249	13,054	816	44,379	2,430	2,181
		75,000 - 99,999	941	80,985	15,213	872	64,900	3,745	3,468
		100,000 - 199,999	720	91,367	13,542	782	77,043	4,990	4,786
		200,000 - 249,999	35	7,707	754	24	6,928	475	463
		250,000 - 499,999	42	13,627	819	36	12,772	875	848
		500,000 - and over	10	15,967	736	9	15,222	1,043	915
		Total	12,256	\$467,676	\$126,719	\$5,970	\$342,273	\$19,462	\$16,200

Schuyler	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,337	\$704	\$2,373	\$0	\$133	\$5	-\$123
	\$	5,000 - 9,999	791	5,843	5,025	10	807	32	-118
		10,000 - 19,999	1,385	20,687	13,375	483	6,829	278	-288
		20,000 - 29,999	1,035	25,517	10,891	606	14,020	625	252
		30,000 - 39,999	836	29,125	9,515	510	19,100	925	726
		40,000 - 49,999	692	30,965	8,551	451	21,963	1,120	961
		50,000 - 59,999	515	28,239	6,989	447	20,803	1,084	940
		60,000 - 74,999	547	36,841	8,137	525	28,179	1,543	1,377
		75,000 - 99,999	599	51,747	9,554	554	41,639	2,402	2,203
		100,000 - 199,999	407	51,293	7,211	408	43,674	2,821	2,603
		200,000 - 249,999	d/	d/	d/	d/	d/	d/	d/
		250,000 - 499,999	28	9,051	568	23	8,460	580	553
		500,000 - and over	d/	d/	d/	d/	d/	d/	d/
		Total	8,205	\$301,663	\$82,938	\$4,049	\$216,478	\$12,160	\$9,822

Seneca	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,495	-\$3,307	\$4,244	\$0	\$248	\$10	-\$173
	\$	5,000 - 9,999	1,434	10,525	8,888	36	1,601	64	-226
		10,000 - 19,999	2,317	34,420	22,064	839	11,517	469	-507
		20,000 - 29,999	1,937	48,022	20,412	1,168	26,443	1,178	398
		30,000 - 39,999	1,429	49,695	16,036	934	32,724	1,595	1,223
		40,000 - 49,999	1,191	53,145	14,414	796	37,935	1,948	1,673
		50,000 - 59,999	908	49,671	12,289	764	36,618	1,931	1,655
		60,000 - 74,999	1,036	69,564	15,283	975	53,306	2,912	2,579
		75,000 - 99,999	997	85,840	16,208	1,075	68,557	3,948	3,542
		100,000 - 199,999	755	95,820	14,234	868	80,718	5,222	4,721
		200,000 - 249,999	36	7,994	878	38	7,078	485	439
		250,000 - 499,999	48	16,351	994	42	15,315	1,049	1,002
		500,000 - and over	19	31,781	476	15	31,290	2,143	1,879
		Total	14,602	\$549,520	\$146,419	\$7,550	\$403,351	\$22,953	\$18,204

d/ Tax Law secrecy provisions prohibit disclosure.

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Steuben	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,889	\$1	\$12,070	\$0	\$610	\$24	-\$551
	\$	5,000 - 9,999	4,177	30,890	26,268	97	4,525	181	-647
		10,000 - 19,999	6,741	99,314	64,229	2,442	32,643	1,327	-1,537
		20,000 - 29,999	5,147	127,397	54,793	3,394	69,209	3,078	876
		30,000 - 39,999	4,163	145,335	47,507	2,928	94,899	4,600	3,449
		40,000 - 49,999	3,346	149,876	41,022	2,443	106,411	5,440	4,628
		50,000 - 59,999	2,531	138,548	33,741	2,139	102,668	5,403	4,663
		60,000 - 74,999	2,818	189,450	40,560	2,698	146,192	8,028	7,138
		75,000 - 99,999	2,907	250,377	46,106	3,047	201,224	11,614	10,611
		100,000 - 199,999	2,434	314,790	44,529	2,852	267,409	17,386	16,446
		200,000 - 249,999	216	47,723	4,919	272	42,532	2,913	2,802
		250,000 - 499,999	261	85,307	6,037	307	78,963	5,409	5,110
		500,000 - and over	139	190,252	4,674	156	185,422	12,701	12,351
		Total	41,769	\$1,769,259	\$426,456	\$22,776	\$1,332,706	\$78,104	\$65,340

Suffolk	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	93,269	-\$454,949	\$160,508	\$3	\$11,215	\$449	-\$3,692
	\$	5,000 - 9,999	54,893	405,325	327,512	660	77,153	3,087	-4,400
		10,000 - 19,999	85,543	1,268,618	805,667	26,239	436,712	17,848	-12,537
		20,000 - 29,999	68,936	1,711,271	799,142	34,151	877,977	39,416	13,379
		30,000 - 39,999	59,926	2,088,024	786,457	32,377	1,269,190	62,954	48,974
		40,000 - 49,999	49,088	2,200,758	728,634	28,136	1,443,987	75,953	67,340
		50,000 - 59,999	40,371	2,211,479	672,965	26,405	1,512,109	82,266	75,107
		60,000 - 74,999	47,788	3,214,517	917,135	36,576	2,260,806	126,752	117,758
		75,000 - 99,999	62,249	5,406,054	1,411,675	60,572	3,933,807	228,287	213,747
		100,000 - 199,999	102,014	13,840,299	2,913,139	125,995	10,801,165	709,942	688,385
		200,000 - 249,999	11,662	2,583,009	380,934	15,626	2,186,448	149,770	146,389
		250,000 - 499,999	13,198	4,406,161	448,767	17,407	3,939,987	269,887	260,924
		500,000 - and over	6,274	12,759,125	365,067	7,806	12,386,252	848,456	816,301
		Total	695,211	\$51,639,690	\$10,717,602	\$411,954	\$41,136,809	\$2,615,068	\$2,427,676

Sullivan	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,934	-\$10,209	\$8,681	\$1	\$459	\$18	-\$384
	\$	5,000 - 9,999	3,156	23,323	20,049	79	3,195	128	-561
		10,000 - 19,999	5,317	78,854	51,562	2,443	24,849	1,011	-1,589
		20,000 - 29,999	4,327	107,223	47,311	2,949	56,963	2,535	698
		30,000 - 39,999	3,220	111,745	38,288	2,252	71,205	3,461	2,550
		40,000 - 49,999	2,402	107,811	31,727	1,717	74,367	3,833	3,306
		50,000 - 59,999	1,984	108,649	28,801	1,487	78,361	4,206	3,739
		60,000 - 74,999	2,127	142,545	34,669	1,786	106,090	5,895	5,303
		75,000 - 99,999	2,482	213,834	47,036	2,374	164,424	9,534	8,715
		100,000 - 199,999	2,463	319,851	54,841	2,722	262,288	17,083	16,009
		200,000 - 249,999	153	34,049	4,413	147	29,488	2,020	1,922
		250,000 - 499,999	197	65,543	5,463	134	59,946	4,106	3,770
		500,000 - and over	73	83,122	2,343	53	80,726	5,530	4,641
		Total	32,835	\$1,386,339	\$375,183	\$18,145	\$1,012,362	\$59,361	\$48,120

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Tioga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,312	-\$343	\$6,315	\$0	\$396	\$16	-\$192
	\$	5,000 -	2,135	15,877	13,067	43	2,767	111	-269
		10,000 -	3,413	50,899	32,458	1,146	17,294	705	-591
		20,000 -	2,919	72,515	31,118	1,585	39,812	1,779	635
		30,000 -	2,350	81,915	26,984	1,503	53,428	2,581	1,823
		40,000 -	1,738	77,673	21,208	1,170	55,295	2,815	2,303
		50,000 -	1,439	78,822	19,373	1,266	58,183	3,053	2,503
		60,000 -	1,628	109,178	23,685	1,570	83,924	4,586	3,849
		75,000 -	1,828	158,150	28,980	2,016	127,154	7,333	6,476
		100,000 -	1,896	244,530	33,815	2,322	208,393	13,546	12,644
		200,000 -	121	26,856	2,425	143	24,288	1,664	1,570
		250,000 -	104	34,507	1,944	115	32,448	2,223	2,069
		500,000 -	29	33,758	768	25	32,965	2,258	2,055
		and over							
		Total	22,912	\$984,336	\$242,140	\$12,904	\$736,345	\$42,669	\$34,875

Tompkins	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,090	-\$10,567	\$9,516	\$1	\$571	\$23	-\$359
	\$	5,000 -	3,278	24,140	20,013	48	4,079	163	-429
		10,000 -	5,202	77,127	46,706	1,316	29,104	1,187	-458
		20,000 -	5,148	128,939	49,845	1,836	77,258	3,541	2,218
		30,000 -	3,858	134,199	41,347	1,678	91,174	4,564	3,859
		40,000 -	2,939	131,775	34,739	1,454	95,582	5,021	4,506
		50,000 -	2,256	123,481	30,114	1,394	91,972	4,960	4,496
		60,000 -	2,583	173,584	37,329	1,860	134,395	7,506	6,904
		75,000 -	2,899	250,738	46,731	2,578	201,429	11,734	10,919
		100,000 -	3,683	493,202	73,275	3,624	416,303	27,332	26,216
		200,000 -	454	100,233	10,507	444	89,282	6,116	5,847
		250,000 -	535	175,883	14,153	582	161,149	11,039	10,406
		500,000 -	154	284,933	12,392	185	272,356	18,656	17,174
		and over							
		Total	38,079	\$2,087,666	\$426,667	\$17,000	\$1,664,654	\$101,842	\$91,299

Ulster	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	12,300	-\$40,599	\$21,233	\$0	\$1,186	\$47	-\$790
	\$	5,000 -	7,513	55,705	46,928	93	8,684	347	-925
		10,000 -	11,652	171,760	108,833	3,500	59,427	2,421	-1,460
		20,000 -	9,552	237,359	102,965	4,723	129,671	5,824	2,693
		30,000 -	7,481	260,076	87,270	4,125	168,680	8,337	6,802
		40,000 -	5,971	266,988	77,044	3,435	186,509	9,728	8,672
		50,000 -	4,863	266,579	70,254	3,345	192,980	10,422	9,353
		60,000 -	5,654	379,955	90,931	4,534	284,489	15,871	14,518
		75,000 -	6,940	601,684	128,653	6,658	466,372	27,099	25,123
		100,000 -	7,732	1,012,852	175,506	8,465	828,881	54,075	51,627
		200,000 -	587	129,751	15,837	602	113,312	7,762	7,465
		250,000 -	644	212,842	17,453	591	194,798	13,344	12,614
		500,000 -	253	334,663	12,935	171	321,558	22,027	20,468
		and over							
		Total	81,142	\$3,889,613	\$955,842	\$40,242	\$2,956,548	\$177,305	\$156,160

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Warren	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,296	-\$25,675	\$9,872	\$0	\$676	\$27	-\$341
	\$	5,000 - 9,999	3,215	23,755	19,881	42	3,832	153	-362
		10,000 - 19,999	4,911	73,052	46,125	1,422	25,505	1,040	-583
		20,000 - 29,999	4,194	104,072	44,024	1,980	58,068	2,611	1,315
		30,000 - 39,999	3,042	105,585	34,663	1,654	69,267	3,402	2,788
		40,000 - 49,999	2,195	98,109	27,849	1,332	68,928	3,552	3,169
		50,000 - 59,999	1,746	95,737	25,240	1,255	69,241	3,650	3,292
		60,000 - 74,999	2,095	140,587	32,452	1,723	106,412	5,838	5,358
		75,000 - 99,999	2,163	186,817	37,332	2,108	147,376	8,506	7,896
		100,000 - 199,999	2,198	287,431	46,405	2,525	238,500	15,550	14,828
		200,000 - 249,999	211	46,726	5,142	224	41,360	2,833	2,735
		250,000 - 499,999	275	92,349	8,329	289	83,731	5,736	5,542
		500,000 - and over	112	132,829	4,663	97	128,069	8,773	7,971
		Total	31,653	\$1,361,372	\$341,977	\$14,652	\$1,040,967	\$61,670	\$53,608

Washington	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,062	-\$4,231	\$7,188	\$0	\$407	\$16	-\$309
	\$	5,000 - 9,999	2,519	18,667	15,817	53	2,797	112	-384
		10,000 - 19,999	4,188	62,207	39,932	1,552	20,723	844	-883
		20,000 - 29,999	3,620	90,082	38,062	2,014	50,006	2,238	843
		30,000 - 39,999	2,711	94,303	30,538	1,636	62,128	3,029	2,303
		40,000 - 49,999	2,012	90,108	25,229	1,464	63,414	3,236	2,649
		50,000 - 59,999	1,595	87,547	21,789	1,350	64,408	3,377	2,818
		60,000 - 74,999	1,772	119,008	26,230	1,602	91,176	4,994	4,281
		75,000 - 99,999	1,860	159,678	30,568	1,906	127,204	7,317	6,427
		100,000 - 199,999	1,243	155,825	23,460	1,317	131,047	8,450	7,565
		200,000 - 249,999	69	15,411	1,507	66	13,837	948	842
		250,000 - 499,999	69	23,221	1,610	48	21,563	1,477	1,373
		500,000 - and over	31	34,252	906	22	33,323	2,283	1,870
		Total	25,751	\$946,075	\$262,837	\$13,030	\$682,035	\$38,321	\$29,394

Wayne	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,297	-\$2,751	\$11,720	\$0	\$826	\$33	-\$552
	\$	5,000 - 9,999	4,057	29,998	24,491	53	5,454	218	-563
		10,000 - 19,999	6,491	96,752	60,669	2,286	33,798	1,377	-1,166
		20,000 - 29,999	5,489	136,013	56,873	3,194	75,946	3,397	1,228
		30,000 - 39,999	4,194	145,682	47,286	2,805	95,591	4,654	3,522
		40,000 - 49,999	3,275	146,637	41,203	2,390	103,043	5,261	4,499
		50,000 - 59,999	2,747	150,542	37,613	2,330	110,599	5,801	5,083
		60,000 - 74,999	3,212	215,390	48,185	3,051	164,154	8,954	8,074
		75,000 - 99,999	3,735	322,874	60,305	4,165	258,404	14,881	13,620
		100,000 - 199,999	2,976	377,310	55,701	3,564	318,045	20,570	19,650
		200,000 - 249,999	151	32,980	3,568	180	29,232	2,002	1,873
		250,000 - 499,999	158	51,081	3,519	130	47,431	3,249	3,043
		500,000 - and over	40	39,837	976	25	38,835	2,660	2,480
		Total	42,822	\$1,742,343	\$452,109	\$24,173	\$1,281,358	\$73,058	\$60,792

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Westchester	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	62,494	-\$726,182	\$101,031	\$2	\$6,824	\$273	-\$2,530	
	\$	5,000 -	9,999	31,796	234,875	192,631	296	41,948	1,678	-3,407
		10,000 -	19,999	48,214	712,084	459,379	17,970	234,734	9,584	-9,053
		20,000 -	29,999	39,311	978,625	447,960	23,132	507,533	22,676	6,663
		30,000 -	39,999	34,784	1,212,017	433,166	20,564	758,288	37,604	27,588
		40,000 -	49,999	29,778	1,334,866	405,617	16,928	912,322	48,528	41,348
		50,000 -	59,999	24,108	1,321,057	360,659	13,675	946,723	52,689	46,381
		60,000 -	74,999	27,975	1,878,660	481,907	17,102	1,379,651	79,320	71,323
		75,000 -	99,999	33,567	2,910,998	699,442	23,803	2,187,753	129,912	118,766
		100,000 -	199,999	58,270	8,108,341	1,691,989	58,122	6,358,230	421,227	390,550
		200,000 -	249,999	11,135	2,479,868	390,116	13,618	2,076,134	142,214	131,428
		250,000 -	499,999	20,040	6,907,515	781,482	27,116	6,098,917	417,773	383,713
		500,000 -	and over	15,591	27,579,930	1,119,078	25,465	26,435,387	1,810,818	1,655,557
			Total	437,063	\$54,932,654	\$7,564,456	\$257,794	\$47,944,443	\$3,174,297	\$2,858,326

Wyoming	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	2,738	-\$3,243	\$5,027	\$1	\$309	\$12	-\$265	
	\$	5,000 -	9,999	1,611	11,889	9,785	17	2,087	83	-175
		10,000 -	19,999	2,656	39,447	24,716	735	13,996	570	-333
		20,000 -	29,999	2,299	57,285	23,690	1,195	32,399	1,456	611
		30,000 -	39,999	1,850	64,459	20,704	1,100	42,655	2,085	1,611
		40,000 -	49,999	1,462	65,326	17,776	1,053	46,497	2,376	2,021
		50,000 -	59,999	1,155	63,477	15,622	1,034	46,821	2,446	2,105
		60,000 -	74,999	1,464	98,209	21,338	1,466	75,405	4,106	3,619
		75,000 -	99,999	1,386	119,426	21,695	1,458	96,272	5,543	4,986
		100,000 -	199,999	950	119,431	16,584	1,077	101,770	6,568	5,773
		200,000 -	249,999	47	10,256	1,056	61	9,140	626	552
		250,000 -	499,999	60	19,174	1,353	71	17,750	1,216	778
		500,000 -	and over	21	26,359	1,207	5	25,147	1,723	1,521
			Total	17,699	\$691,494	\$180,553	\$9,273	\$510,249	\$28,810	\$22,805

Yates	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	1,771	-\$879	\$3,133	\$0	\$167	\$7	-\$174	
	\$	5,000 -	9,999	1,141	8,415	7,321	15	1,079	43	-190
		10,000 -	19,999	1,878	28,006	18,383	645	8,978	365	-398
		20,000 -	29,999	1,365	33,550	14,947	900	17,704	787	230
		30,000 -	39,999	1,081	37,887	12,985	818	24,084	1,153	826
		40,000 -	49,999	794	35,633	10,238	700	24,695	1,244	998
		50,000 -	59,999	625	34,148	9,048	633	24,467	1,258	1,003
		60,000 -	74,999	713	47,798	10,988	757	36,053	1,960	1,635
		75,000 -	99,999	689	59,169	11,369	844	46,956	2,693	2,318
		100,000 -	199,999	465	59,248	8,964	526	49,758	3,221	2,905
		200,000 -	249,999	31	6,866	660	18	6,188	424	410
		250,000 -	499,999	50	16,590	1,438	24	15,128	1,036	959
		500,000 -	and over	11	7,802	251	7	7,544	517	510
			Total	10,614	\$374,235	\$109,726	\$5,887	\$262,800	\$14,709	\$11,033

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2008 (Cont'd)**

(Dollar Data in Thousands)

Total, Counties Outside of New York City	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	746,567	-\$3,195,733	\$1,313,222	\$30	\$83,822	\$3,355	-\$46,571
	\$ 5,000 -	9,999	443,053	3,272,276	2,694,054	6,520	571,702	22,871	-53,857
	10,000 -	19,999	682,521	10,109,192	6,378,832	229,489	3,500,870	142,817	-121,148
	20,000 -	29,999	557,938	13,850,954	5,991,245	296,845	7,562,864	339,595	130,575
	30,000 -	39,999	448,555	15,609,163	5,281,828	251,560	10,075,776	498,568	389,655
	40,000 -	49,999	358,808	16,080,526	4,682,702	214,315	11,183,510	585,624	514,633
	50,000 -	59,999	288,295	15,798,939	4,188,256	198,523	11,412,161	617,079	552,987
	60,000 -	74,999	338,472	22,741,892	5,553,534	271,732	16,916,626	945,426	861,330
	75,000 -	99,999	403,964	34,990,778	7,708,505	391,302	26,890,971	1,564,535	1,442,261
	100,000 -	199,999	542,361	72,773,198	13,595,667	642,065	58,535,467	3,839,920	3,643,872
	200,000 -	249,999	61,886	13,729,471	1,897,599	79,224	11,752,648	805,048	763,398
	250,000 -	499,999	82,554	27,847,626	2,777,151	107,855	24,962,621	1,709,928	1,604,897
	500,000 -	and over	45,444	74,881,989	2,945,168	64,590	71,872,230	4,923,232	4,542,327
	Total		5,000,418	\$318,490,273	\$65,007,762	\$2,754,051	\$255,321,268	\$15,997,999	\$14,224,358

NYS Unclassified+	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	52	-\$622	\$70	\$0	\$3	\$0	-\$1
	\$ 5,000 -	9,999	28	204	183	0	21	1	0
	10,000 -	19,999	30	436	267	14	156	6	3
	20,000 -	29,999	30	753	323	13	417	19	11
	30,000 -	39,999	26	893	282	11	600	31	27
	40,000 -	49,999	16	721	221	7	493	27	26
	50,000 -	59,999	14	775	242	3	530	29	28
	60,000 -	74,999	14	943	232	5	706	40	39
	75,000 -	99,999	25	2,146	512	16	1,619	97	95
	100,000 -	199,999	36	5,233	1,248	36	3,949	264	259
	200,000 -	249,999	d/	d/	d/	d/	d/	d/	d/
	250,000 -	499,999	17	5,383	427	20	4,937	338	338
	500,000 -	and over	d/	d/	d/	d/	d/	d/	d/
	Total		296	\$48,738	\$5,257	\$137	\$44,040	\$2,948	\$2,896

Residence Unknown++	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	987	-\$87,333	\$1,448	\$0	\$61	\$2	-\$30
	\$ 5,000 -	9,999	584	4,272	3,769	19	485	19	-36
	10,000 -	19,999	845	12,483	7,534	248	4,702	192	6
	20,000 -	29,999	591	14,668	6,212	311	8,145	371	248
	30,000 -	39,999	406	14,006	4,500	210	9,297	474	415
	40,000 -	49,999	308	13,741	3,983	117	9,641	525	479
	50,000 -	59,999	231	12,622	3,164	116	9,342	528	486
	60,000 -	74,999	240	16,164	3,710	88	12,366	732	674
	75,000 -	99,999	278	23,922	5,052	114	18,755	1,142	1,070
	100,000 -	199,999	404	55,824	8,584	211	47,028	3,132	2,921
	200,000 -	249,999	82	18,437	2,321	44	16,072	1,101	1,025
	250,000 -	499,999	171	60,426	6,076	109	54,241	3,715	3,385
	500,000 -	and over	284	1,046,659	52,183	299	994,177	68,101	60,060
	Total		5,411	\$1,205,891	\$108,536	\$1,886	\$1,184,312	\$80,035	\$70,702

d/ Tax Law secrecy provisions prohibit disclosure.

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

\*\* Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

**Table 5: Average Income and Tax Liability of Full-Year Residents by County in 2008**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$30,631	\$712	\$49,340	\$1,936	\$10,621
Kings	43,090	1,560	65,749	2,972	9,428
Manhattan	174,149	10,234	250,301	14,614	-10,509
Queens	41,213	1,477	60,395	2,626	9,571
Richmond	56,582	2,300	76,878	3,404	8,158
<b>Total, New York City</b>	<b>70,272</b>	<b>3,358</b>	<b>109,185</b>	<b>5,692</b>	<b>6,256</b>
Albany	52,037	2,253	69,442	3,285	8,038
Allegany	36,766	1,155	52,534	2,054	9,536
Broome	42,317	1,519	57,767	2,520	10,771
Cattaraugus	35,839	1,109	50,528	1,968	9,978
Cayuga	39,267	1,349	53,468	2,198	9,437
Chautauqua	36,037	1,116	51,685	2,039	9,932
Chemung	41,955	1,540	59,254	2,561	9,304
Chenango	34,989	1,116	50,309	1,988	7,903
Clinton	39,728	1,422	54,279	2,245	8,407
Columbia	48,720	1,960	68,377	3,012	6,154
Cortland	38,952	1,294	52,782	2,146	10,087
Delaware	37,270	1,283	55,189	2,272	7,841
Dutchess	61,657	2,678	80,931	3,746	8,069
Erie	46,294	1,877	63,477	2,889	8,258
Essex	38,647	1,348	55,646	2,247	6,648
Franklin	35,190	1,121	50,440	2,016	8,557
Fulton	36,526	1,190	51,133	2,048	9,300
Genesee	39,979	1,404	54,405	2,222	8,551
Greene	41,780	1,580	58,391	2,485	7,542
Hamilton	36,808	1,325	54,317	2,236	7,593
Herkimer	35,627	1,100	49,319	1,911	9,645
Jefferson	38,497	1,281	52,859	2,176	11,035
Lewis	36,917	1,144	50,677	1,978	10,272
Livingston	41,399	1,486	55,915	2,330	8,539
Madison	45,915	1,721	62,048	2,713	8,812
Monroe	49,042	1,995	67,084	3,076	8,947
Montgomery	36,326	1,150	50,784	2,038	9,643
Nassau	89,828	4,517	122,356	6,320	3,476
Niagara	39,957	1,449	54,678	2,297	8,725
Oneida	39,997	1,439	56,214	2,402	8,761
Onondaga	49,820	2,007	67,340	3,103	10,032
Ontario	47,422	1,884	63,907	2,844	8,892
Orange	57,269	2,150	76,394	3,197	10,338
Orleans	35,832	1,052	49,553	1,930	9,977
Oswego	39,284	1,380	54,348	2,248	8,652
Otsego	40,380	1,486	57,721	2,476	8,114
Putnam	80,167	3,699	102,885	4,912	7,122
Rensselaer	46,032	1,781	61,044	2,650	8,912

**Table 5: Average Income and  
Tax Liability of Full-Year  
Residents by County in 2008 (Cont'd)**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$73,865	\$3,078	\$102,996	\$4,598	\$7,586
St. Lawrence	37,900	1,287	53,823	2,225	9,111
Saratoga	58,612	2,622	76,151	3,611	7,132
Schenectady	46,705	1,848	63,375	2,839	9,009
Schoharie	38,159	1,322	53,838	2,183	7,712
Schuyler	36,766	1,197	50,926	2,028	9,373
Seneca	37,633	1,247	52,587	2,146	9,613
Steuben	42,358	1,564	60,190	2,630	9,444
Suffolk	74,279	3,492	99,154	4,922	8,092
Sullivan	42,221	1,466	59,558	2,464	9,302
Tioga	42,962	1,522	58,199	2,405	10,713
Tompkins	54,825	2,398	71,291	3,370	8,401
Ulster	47,936	1,925	65,711	2,897	7,026
Warren	43,009	1,694	60,361	2,632	6,122
Washington	36,739	1,141	50,694	1,930	9,522
Wayne	40,688	1,420	54,440	2,229	9,517
Westchester	125,686	6,540	172,152	9,187	5,550
Wyoming	39,070	1,288	51,909	2,077	10,327
Yates	35,259	1,039	50,386	1,964	10,994
Total, Counties Outside of					
New York City	63,693	2,845	87,499	4,211	7,837
NYS Unclassified +	164,655	9,783	237,981	14,312	4,599
Residence Unknown	222,859	13,066	355,666	19,838	-36,593
<b>Grand Total</b>	<b>\$66,540</b>	<b>\$3,066</b>	<b>\$96,090</b>	<b>\$4,796</b>	<b>\$7,057</b>

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

+ Resident returns that could not be classified by county.

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



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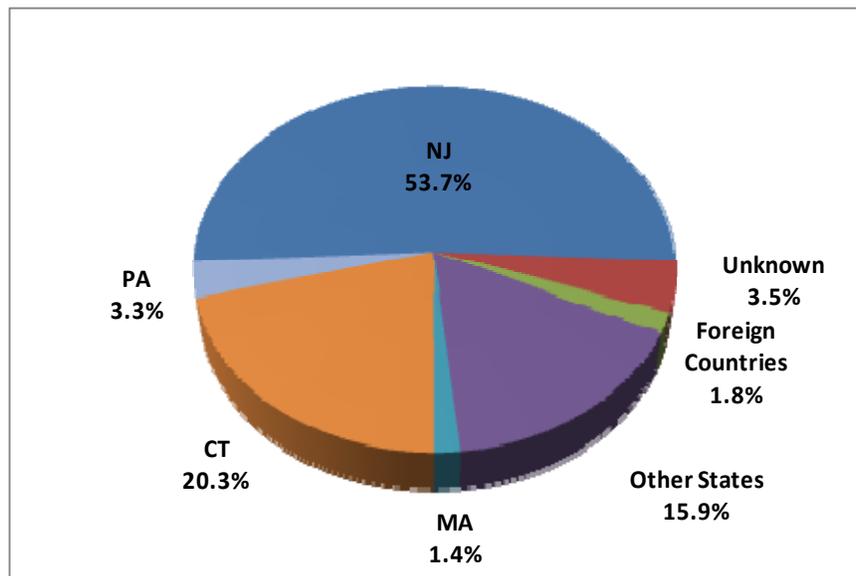
# Nonresidents

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Tables 6 through 8 provide information on individuals who resided out of state for the entire year but who had income from New York sources. Data reported on these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203. Over 798,000 returns fell into the nonresident category during 2008. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for 67 percent of all nonresident income tax filers. These states, as shown in Figure 1, accounted for approximately 79 percent of the total New York income tax liability paid by full year nonresidents.

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**Figure 1: Share of Nonresident Tax Liability by Place of Residence in 2008**



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

As illustrated in Table 6, the number of full-year nonresidents filing a New York State personal income tax return totaled 798,174 in 2008. This was an increase over the 773,782 filed in 2007. Also, the 2008 average New York tax liability for full-year nonresident returns of \$6,057 decreased 6.7 percent from the 2007 average of \$6,491. The \$6,057 average nonresident tax was \$2,991 more than the average tax of \$3,066 reported on full-year resident returns primarily because of higher income and the limited availability of refundable credits to full-year nonresidents.

Table 6A depicts the income tax components of full-year nonresidents omitting dependent filers by size of income.

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

Table 7 contains the nonresident tax returns from all states that had at least one thousand tax returns and the five countries with the greatest number of tax returns for tax year 2008. The report shows the number of nonresident returns with income from New York for 35 different states (including the District of Columbia). The data in the table indicates that there was an increase of over 24,000 nonresident returns filed in 2008 compared to 2007, with income and tax liability decreasing by 25.6 and 3.7 percent, respectively.

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

**Table 6: Income Tax Components of Full-Year Nonresidents by Size of Income (All Returns) in 2008**

(Dollar Data in Thousands)

	Number	NYAGI*	Before Proration		Taxable Income	Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions			
Under \$5,000	67,229	-\$10,962,314	\$92,906	\$1	\$6,307	\$252	-\$4,305
\$5,000 - 9,999	30,577	225,618	156,953	218	50,587	2,024	1,153
10,000 - 19,999	49,942	744,089	385,532	9,241	282,475	11,615	6,849
20,000 - 29,999	45,361	1,132,046	435,319	16,852	575,415	26,320	16,550
30,000 - 39,999	44,430	1,554,885	494,237	19,598	921,527	46,363	32,826
40,000 - 49,999	43,941	1,976,085	549,923	21,547	1,278,965	68,180	50,046
50,000 - 59,999	41,251	2,265,973	577,517	22,659	1,534,286	84,810	69,279
60,000 - 74,999	56,001	3,772,897	890,264	35,818	2,649,835	151,291	109,284
75,000 - 99,999	78,139	6,797,311	1,494,010	61,034	4,920,373	290,365	200,667
100,000 - 199,999	167,556	23,650,483	4,213,262	168,886	18,176,940	1,207,340	743,980
200,000 - 249,999	36,290	8,089,969	1,045,517	41,587	6,581,784	450,851	257,347
250,000 - 499,999	68,385	23,651,864	2,153,846	82,298	19,817,821	1,357,518	717,007
500,000 and over	69,072	195,657,029	7,012,895	88,061	149,834,572	10,263,649	2,633,707
Total	798,174	\$258,555,934	\$19,502,181	\$567,799	\$206,630,889	\$13,960,578	\$4,834,390

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

**Table 6A: Income Tax Components of Full-Year Nonresidents by Size of Income (All Returns) in 2008 Minus Dependent Filers**

(Dollar Data in Thousands)

	Number	NYAGI*	Before Proration		Taxable Income	Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions			
Under \$5,000	53,613	-\$10,991,956	\$62,923	\$1	\$46	\$2	-\$4,481
\$5,000 - 9,999	19,997	149,964	125,878	216	7,944	318	31
10,000 - 19,999	42,535	642,041	363,069	9,241	205,168	8,347	4,621
20,000 - 29,999	43,580	1,088,999	429,499	16,852	539,587	24,533	15,338
30,000 - 39,999	43,895	1,536,587	492,271	19,598	906,089	45,506	32,267
40,000 - 49,999	43,697	1,965,327	548,654	21,545	1,269,736	67,642	49,720
50,000 - 59,999	41,135	2,259,649	576,744	22,659	1,529,007	84,491	69,089
60,000 - 74,999	55,896	3,765,872	889,559	35,817	2,644,455	150,959	109,091
75,000 - 99,999	78,025	6,787,674	1,493,011	61,032	4,911,983	289,834	200,440
100,000 - 199,999	167,403	23,629,662	4,211,927	168,879	18,160,968	1,206,268	743,652
200,000 - 249,999	36,258	8,083,044	1,044,739	41,581	6,576,686	450,502	257,246
250,000 - 499,999	68,336	23,635,893	2,153,375	82,296	19,807,035	1,356,779	716,890
500,000 and over	68,987	195,535,406	7,011,340	88,060	149,740,258	10,257,188	2,632,581
Total	763,357	\$258,088,162	\$19,402,990	\$567,776	\$206,298,962	\$13,942,369	\$4,826,484

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

**Table 7: Total Income and Tax Liability of Full-Year Nonresidents by Place of Residence in 2008**

(Dollar Data in Thousands)

Place of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*
Alabama	1,250	\$1,111,499	\$2,497	863	\$528,499	\$2,503	387	\$583,000
Arizona	3,352	1,872,712	8,825	2,335	1,719,199	8,834	1,017	153,513
California	30,321	30,838,535	144,925	21,444	23,577,782	146,917	8,877	7,260,753
Colorado	3,771	1,661,073	14,239	2,667	1,342,851	14,251	1,104	318,222
Connecticut	76,989	32,691,824	983,791	68,992	29,539,844	985,139	7,997	3,151,980
Delaware	1,700	421,961	4,955	1,314	381,720	5,050	386	40,242
District of Columbia	2,330	1,939,262	40,481	1,824	1,685,263	40,724	506	253,999
Florida	34,989	18,027,183	204,716	23,327	13,365,253	206,840	11,662	4,661,929
Georgia	7,920	2,650,321	19,521	5,463	2,099,300	19,582	2,457	551,021
Illinois	10,844	12,514,093	51,693	8,745	9,059,654	52,262	2,099	3,454,439
Indiana	1,722	648,741	3,668	1,305	656,407	3,668	417	-7,666
Kansas	1,234	1,187,451	5,014	836	679,227	5,014	398	508,223
Kentucky	1,187	413,793	2,375	785	309,171	2,375	402	104,622
Louisiana	1,291	949,937	2,028	918	385,757	2,033	373	564,180
Maine	2,047	515,195	9,920	1,655	491,810	10,019	392	23,385
Maryland	8,088	3,917,965	34,262	5,820	3,254,833	34,303	2,268	663,132
Massachusetts	18,765	8,485,262	69,149	15,040	7,079,075	70,349	3,725	1,406,188
Michigan	4,285	1,786,617	9,079	3,245	1,315,256	9,085	1,040	471,361
Minnesota	2,340	2,067,641	5,572	1,804	1,525,513	5,578	536	542,128
Missouri	2,181	1,229,406	6,027	1,633	1,082,456	6,219	548	146,951
Nevada	1,640	1,226,709	5,377	1,093	797,900	5,391	547	428,809
New Hampshire	2,645	826,338	6,279	2,079	559,083	7,268	566	267,255
New Jersey	378,970	70,799,236	2,594,752	346,011	68,604,080	2,596,843	32,959	2,195,156
North Carolina	9,615	2,780,732	21,357	6,105	2,345,227	21,544	3,510	435,504
Ohio	5,992	2,819,086	13,803	4,534	2,357,107	13,856	1,458	461,979
Oregon	1,375	942,478	2,995	986	385,447	2,995	389	557,031
Pennsylvania	58,819	8,994,497	159,175	49,568	8,424,949	161,151	9,251	569,548
Rhode Island	2,222	550,969	5,311	1,718	426,071	5,319	504	124,898
South Carolina	3,861	949,275	12,430	2,427	838,379	12,439	1,434	110,896
Tennessee	2,344	1,597,819	6,707	1,669	954,467	6,735	675	643,351
Texas	9,673	10,544,772	35,781	7,080	5,946,415	36,222	2,593	4,598,356
Vermont	5,046	940,678	13,721	4,080	724,894	13,819	966	215,784
Virginia	10,411	5,559,154	36,354	7,206	4,539,822	36,488	3,205	1,019,332
Washington	3,016	5,345,549	7,124	1,969	1,676,436	7,134	1,047	3,669,112
Wisconsin	1,743	1,112,918	7,356	1,317	913,390	7,395	426	199,528
All Other States	8,577	5,097,351	22,226	5,809	4,012,776	22,463	2,768	1,084,575
Canada	3,553	573,012	11,197	2,677	561,298	11,205	876	11,714
China	1,056	160,218	2,828	608	142,905	2,828	448	17,313
Germany	20,797	137,826	3,169	797	102,135	3,170	20,000	35,691
Ireland	1,692	25,714	458	290	17,802	482	1,402	7,913
United Kingdom	2,985	3,043,893	45,020	1,944	2,849,874	45,022	1,041	194,019
All Other Countries+	7,592	1,408,168	26,629	4,185	1,176,724	26,629	3,407	231,444
Residence Unknown++	37,944	8,189,072	171,604	24,177	7,503,321	171,992	13,767	685,751
Total	798,174	\$258,555,934	\$4,834,390	648,344	\$215,939,373	\$4,849,134	149,830	\$42,616,561

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

+ Includes other foreign countries.

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008**

(Dollar Data in Thousands)

Alabama				Before Proration					
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Income Class*	Number	NYAGI*							
Under \$ 5,000	137	-\$24,084	\$124	\$0	\$17	\$1	\$0		
<b>\$</b> 5,000 - 9,999	79	585	375	0	152	6	4		
10,000 - 19,999	103	1,514	758	22	565	23	10		
20,000 - 29,999	78	1,950	702	33	961	44	18		
30,000 - 39,999	81	2,805	807	42	1,300	64	29		
40,000 - 49,999	75	3,362	962	27	2,018	105	43		
50,000 - 59,999	68	3,740	996	42	2,112	112	49		
60,000 - 74,999	82	5,514	1,407	25	3,284	183	72		
75,000 - 99,999	107	9,309	1,874	57	6,159	361	124		
100,000 - 199,999	150	21,165	3,543	101	14,907	992	282		
200,000 - 249,999	40	9,063	863	26	6,608	453	147		
250,000 - 499,999	91	32,106	2,810	82	23,281	1,595	288		
500,000 - and over	159	1,044,470	47,359	122	758,033	51,925	1,432		
<b>Total</b>	<b>1,250</b>	<b>\$1,111,499</b>	<b>\$62,578</b>	<b>\$579</b>	<b>\$819,398</b>	<b>\$55,864</b>	<b>\$2,497</b>		

Arizona				Before Proration					
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Income Class*	Number	NYAGI*							
Under \$ 5,000	332	-\$64,684	\$378	\$0	\$41	\$2	\$1		
<b>\$</b> 5,000 - 9,999	151	1,129	733	2	242	10	5		
10,000 - 19,999	297	4,486	2,155	20	1,447	60	28		
20,000 - 29,999	227	5,671	2,216	54	2,278	103	43		
30,000 - 39,999	188	6,554	2,039	43	2,945	146	68		
40,000 - 49,999	180	8,084	2,433	57	3,968	204	77		
50,000 - 59,999	156	8,600	2,258	50	4,703	253	95		
60,000 - 74,999	195	13,057	3,279	74	7,229	399	124		
75,000 - 99,999	265	23,083	5,567	115	14,248	829	259		
100,000 - 199,999	519	72,571	13,182	307	49,162	3,255	911		
200,000 - 249,999	124	27,790	3,439	78	18,674	1,279	302		
250,000 - 499,999	292	104,343	10,686	191	76,545	5,243	1,246		
500,000 - and over	426	1,662,027	80,021	366	1,424,284	97,563	5,667		
<b>Total</b>	<b>3,352</b>	<b>\$1,872,712</b>	<b>\$128,388</b>	<b>\$1,357</b>	<b>\$1,605,765</b>	<b>\$109,346</b>	<b>\$8,825</b>		

California				Before Proration					
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Income Class*	Number	NYAGI*							
Under \$ 5,000	2,539	-\$2,252,054	\$2,279	\$0	\$216	\$9	-\$1,145		
<b>\$</b> 5,000 - 9,999	1,132	8,419	5,549	3	1,852	74	40		
10,000 - 19,999	1,831	27,327	12,858	137	10,597	436	141		
20,000 - 29,999	1,598	39,926	13,666	228	19,361	900	401		
30,000 - 39,999	1,371	47,788	14,285	191	24,635	1,267	577		
40,000 - 49,999	1,186	53,239	14,027	200	29,866	1,629	648		
50,000 - 59,999	1,028	56,365	13,638	196	32,134	1,816	647		
60,000 - 74,999	1,383	92,942	21,359	351	54,706	3,170	968		
75,000 - 99,999	1,943	169,281	36,833	646	102,135	6,117	1,765		
100,000 - 199,999	4,650	669,485	117,337	2,303	423,037	28,280	6,247		
200,000 - 249,999	1,336	299,839	40,705	784	200,977	13,767	2,789		
250,000 - 499,999	3,486	1,239,604	131,069	2,590	878,548	60,180	10,889		
500,000 - and over	6,838	30,386,373	1,091,589	6,367	21,491,616	1,472,174	120,959		
<b>Total</b>	<b>30,321</b>	<b>\$30,838,535</b>	<b>\$1,515,195</b>	<b>\$13,995</b>	<b>\$23,269,680</b>	<b>\$1,589,818</b>	<b>\$144,925</b>		

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

Colorado		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	383	-\$133,090	\$404	\$0	\$48	\$2	\$1
\$	5,000 -	9,999	181	1,320	839	0	320	13	7
	10,000 -	19,999	271	4,077	1,941	33	1,659	68	33
	20,000 -	29,999	236	5,940	1,975	43	2,612	121	50
	30,000 -	39,999	178	6,305	1,570	35	2,964	151	67
	40,000 -	49,999	143	6,453	1,777	20	3,532	189	76
	50,000 -	59,999	121	6,688	1,362	30	3,930	220	82
	60,000 -	74,999	183	12,354	2,307	60	8,001	463	151
	75,000 -	99,999	235	20,402	3,867	129	12,438	738	189
	100,000 -	199,999	655	93,073	14,643	407	63,366	4,216	1,130
	200,000 -	249,999	188	42,034	5,345	145	29,207	2,001	426
	250,000 -	499,999	389	136,748	13,326	356	105,710	7,241	1,328
	500,000 -	and over	608	1,458,769	56,033	573	1,051,194	72,007	10,697
		Total	3,771	\$1,661,073	\$105,389	\$1,831	\$1,284,980	\$87,429	\$14,239

Connecticut		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	2,808	-\$555,819	\$4,608	\$0	\$665	\$27	-\$597
\$	5,000 -	9,999	2,133	15,585	9,740	13	4,780	191	114
	10,000 -	19,999	3,405	50,610	24,985	620	21,361	883	503
	20,000 -	29,999	3,266	81,878	32,298	1,214	41,944	1,925	1,183
	30,000 -	39,999	3,381	118,591	40,239	1,586	70,016	3,529	2,413
	40,000 -	49,999	3,563	160,599	46,532	1,692	103,496	5,536	3,980
	50,000 -	59,999	3,388	186,054	51,729	1,996	124,977	6,897	4,890
	60,000 -	74,999	4,587	309,538	77,530	3,017	215,824	12,302	8,821
	75,000 -	99,999	6,936	604,816	140,614	5,571	437,558	25,740	17,614
	100,000 -	199,999	18,298	2,613,908	491,423	19,529	2,024,443	134,686	85,975
	200,000 -	249,999	4,856	1,083,090	151,829	6,106	894,647	61,283	37,825
	250,000 -	499,999	10,034	3,493,920	343,976	14,145	3,012,138	206,331	130,692
	500,000 -	and over	10,334	24,529,054	710,691	17,029	20,628,678	1,413,061	690,379
		Total	76,989	\$32,691,824	\$2,126,193	\$72,518	\$27,580,528	\$1,872,392	\$983,791

Delaware		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	130	-\$24,833	\$189	\$0	\$21	\$1	-\$94
\$	5,000 -	9,999	85	631	393	2	190	8	5
	10,000 -	19,999	149	2,204	1,076	21	821	34	19
	20,000 -	29,999	109	2,738	1,051	31	1,223	55	23
	30,000 -	39,999	134	4,665	1,460	92	2,529	124	70
	40,000 -	49,999	104	4,757	1,272	68	2,685	142	52
	50,000 -	59,999	60	3,314	790	43	1,978	109	65
	60,000 -	74,999	124	8,420	2,124	66	5,430	309	186
	75,000 -	99,999	186	16,101	3,341	143	11,143	659	356
	100,000 -	199,999	317	44,799	7,334	247	33,687	2,237	924
	200,000 -	249,999	74	16,578	1,905	56	13,022	892	279
	250,000 -	499,999	109	36,970	3,140	114	30,124	2,063	675
	500,000 -	and over	119	305,618	7,968	134	256,047	17,539	2,395
		Total	1,700	\$421,961	\$32,043	\$1,017	\$358,901	\$24,171	\$4,955

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

					Before Proration				
<b>District of Columbia</b>						Dependent	Taxable	Tax Before	Tax
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under	\$ 5,000	96	-\$94,350	\$118	\$0	\$14	\$1	\$0	
<b>\$</b>	5,000 -	9,999	68	498	280	0	119	5	2
	10,000 -	19,999	118	1,845	716	3	829	34	21
	20,000 -	29,999	117	2,943	806	9	1,600	76	39
	30,000 -	39,999	141	4,944	1,176	10	3,180	170	117
	40,000 -	49,999	94	4,178	711	5	2,588	146	62
	50,000 -	59,999	78	4,330	688	11	2,748	161	52
	60,000 -	74,999	113	7,547	1,190	16	4,930	295	100
	75,000 -	99,999	150	13,141	2,164	17	8,088	496	152
	100,000 -	199,999	328	48,498	7,198	87	33,023	2,222	581
	200,000 -	249,999	110	24,801	3,164	55	17,741	1,215	254
	250,000 -	499,999	324	114,638	9,680	158	86,548	5,929	1,076
	500,000 -	and over	593	1,806,249	57,283	509	1,471,500	100,798	38,023
		<b>Total</b>	<b>2,330</b>	<b>\$1,939,262</b>	<b>\$85,173</b>	<b>\$880</b>	<b>\$1,632,907</b>	<b>\$111,548</b>	<b>\$40,481</b>

					Before Proration				
<b>Florida</b>						Dependent	Taxable	Tax Before	Tax
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under	\$ 5,000	3,353	-\$1,318,365	\$3,128	\$0	\$187	\$8	-\$199	
<b>\$</b>	5,000 -	9,999	1,628	12,223	8,370	10	1,569	63	36
	10,000 -	19,999	3,210	47,919	26,274	386	12,207	500	258
	20,000 -	29,999	2,579	64,041	27,285	608	24,563	1,098	549
	30,000 -	39,999	2,158	75,101	26,733	558	33,498	1,615	823
	40,000 -	49,999	1,824	82,039	26,539	616	41,502	2,122	1,001
	50,000 -	59,999	1,649	90,297	26,450	476	48,203	2,564	1,209
	60,000 -	74,999	2,141	143,785	37,323	794	82,181	4,567	2,036
	75,000 -	99,999	2,558	221,551	52,380	947	135,112	7,899	3,413
	100,000 -	199,999	5,213	734,941	136,350	2,208	489,890	32,534	12,629
	200,000 -	249,999	1,200	268,242	37,826	462	191,261	13,101	4,664
	250,000 -	499,999	3,006	1,064,240	115,344	1,241	777,309	53,246	18,066
	500,000 -	and over	4,470	16,541,170	546,390	2,014	11,051,269	757,011	160,231
		<b>Total</b>	<b>34,989</b>	<b>\$18,027,183</b>	<b>\$1,070,391</b>	<b>\$10,321</b>	<b>\$12,888,752</b>	<b>\$876,326</b>	<b>\$204,716</b>

					Before Proration				
<b>Georgia</b>						Dependent	Taxable	Tax Before	Tax
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under	\$ 5,000	857	-\$137,183	\$898	\$0	\$70	\$3	-\$2	
<b>\$</b>	5,000 -	9,999	403	3,035	2,019	7	525	21	9
	10,000 -	19,999	719	10,681	5,587	205	3,276	134	67
	20,000 -	29,999	549	13,631	5,184	274	5,442	245	97
	30,000 -	39,999	453	15,797	4,915	258	7,372	357	148
	40,000 -	49,999	376	16,902	4,786	218	9,086	466	200
	50,000 -	59,999	353	19,337	4,744	201	11,143	603	243
	60,000 -	74,999	456	30,737	7,144	311	18,425	1,034	376
	75,000 -	99,999	586	51,044	10,560	405	31,814	1,870	689
	100,000 -	199,999	1,157	164,427	26,073	1,007	117,073	7,786	2,103
	200,000 -	249,999	312	69,956	8,048	336	53,031	3,633	867
	250,000 -	499,999	714	251,665	23,468	774	200,809	13,755	2,505
	500,000 -	and over	985	2,140,293	78,722	1,203	1,571,714	107,662	12,220
		<b>Total</b>	<b>7,920</b>	<b>\$2,650,321</b>	<b>\$182,148</b>	<b>\$5,200</b>	<b>\$2,029,781</b>	<b>\$137,569</b>	<b>\$19,521</b>

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

Illinois					Before Proration				
					Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*	Number	NYAGI*							
Under \$ 5,000	606	-\$512,336	\$873	\$0	\$101	\$4	\$3		
\$ 5,000 - 9,999	351	2,561	1,660	0	772	31	16		
10,000 - 19,999	495	7,246	3,264	33	3,367	140	72		
20,000 - 29,999	400	9,913	3,281	77	5,524	257	137		
30,000 - 39,999	314	10,959	2,954	28	6,946	364	194		
40,000 - 49,999	289	12,980	2,993	77	8,386	461	227		
50,000 - 59,999	302	16,645	3,627	86	11,445	653	213		
60,000 - 74,999	406	27,333	5,197	122	18,734	1,103	372		
75,000 - 99,999	556	48,402	9,181	236	34,442	2,078	636		
100,000 - 199,999	1,514	220,857	34,565	984	155,948	10,445	2,432		
200,000 - 249,999	514	115,516	14,778	487	83,255	5,703	1,035		
250,000 - 499,999	1,713	615,017	55,155	1,965	481,454	32,980	4,914		
500,000 - and over	3,384	11,939,000	352,084	4,574	8,194,411	561,316	41,444		
Total	10,844	\$12,514,093	\$489,611	\$8,668	\$9,004,785	\$615,535	\$51,693		

Indiana					Before Proration				
					Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*	Number	NYAGI*							
Under \$ 5,000	166	-\$109,695	\$307	\$0	\$45	\$2	\$1		
\$ 5,000 - 9,999	118	872	533	1	306	12	8		
10,000 - 19,999	179	2,635	1,226	44	1,145	47	24		
20,000 - 29,999	94	2,305	828	38	1,245	57	30		
30,000 - 39,999	83	2,912	842	32	1,724	86	29		
40,000 - 49,999	76	3,433	778	37	2,081	111	41		
50,000 - 59,999	75	4,097	771	36	2,258	125	51		
60,000 - 74,999	96	6,496	1,338	66	4,135	231	60		
75,000 - 99,999	127	11,122	2,000	101	7,996	467	131		
100,000 - 199,999	279	38,821	5,550	271	28,959	1,915	434		
200,000 - 249,999	49	10,982	897	38	8,706	596	119		
250,000 - 499,999	162	57,271	5,204	193	44,106	3,021	472		
500,000 - and over	218	617,491	32,061	232	514,114	35,217	2,269		
Total	1,722	\$648,741	\$52,336	\$1,089	\$616,820	\$41,889	\$3,668		

Kansas					Before Proration				
					Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*	Number	NYAGI*							
Under \$ 5,000	187	-\$12,500	\$167	\$0	\$12	\$0	\$0		
\$ 5,000 - 9,999	81	593	371	1	148	6	3		
10,000 - 19,999	119	1,752	761	11	687	29	12		
20,000 - 29,999	97	2,421	780	31	1,157	53	18		
30,000 - 39,999	64	2,264	702	23	1,117	54	20		
40,000 - 49,999	40	1,780	399	13	1,062	56	16		
50,000 - 59,999	43	2,356	454	19	1,171	63	24		
60,000 - 74,999	58	3,803	758	37	2,680	153	66		
75,000 - 99,999	58	4,946	995	54	3,232	191	66		
100,000 - 199,999	139	20,711	3,043	142	14,834	995	236		
200,000 - 249,999	43	9,517	914	58	7,274	498	97		
250,000 - 499,999	108	39,061	3,068	128	30,855	2,114	346		
500,000 - and over	197	1,110,744	15,897	236	595,152	40,768	4,110		
Total	1,234	\$1,187,451	\$28,308	\$753	\$659,379	\$44,980	\$5,014		

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

Kentucky				Before Proration					
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	150	-\$14,330	\$151	\$0	\$13	\$1	\$0	
\$	5,000 - 9,999	61	424	307	0	79	3	2	
	10,000 - 19,999	110	1,611	853	26	484	20	10	
	20,000 - 29,999	100	2,500	937	81	1,169	53	31	
	30,000 - 39,999	68	2,362	604	31	1,300	65	30	
	40,000 - 49,999	54	2,434	693	21	1,270	64	24	
	50,000 - 59,999	57	3,113	758	27	2,008	108	41	
	60,000 - 74,999	76	5,156	1,174	56	3,572	202	82	
	75,000 - 99,999	99	8,654	1,587	60	5,722	336	109	
	100,000 - 199,999	146	21,057	3,128	116	13,889	924	265	
	200,000 - 249,999	26	5,775	567	23	4,049	277	77	
	250,000 - 499,999	110	37,676	3,436	95	26,567	1,820	215	
	500,000 - and over	130	337,363	10,869	116	241,198	16,522	1,490	
	Total	1,187	\$413,793	\$25,062	\$652	\$301,321	\$20,394	\$2,375	

Louisiana				Before Proration					
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	132	-\$3,008	\$144	\$0	\$14	\$1	\$0	
\$	5,000 - 9,999	67	489	349	1	93	4	2	
	10,000 - 19,999	106	1,623	730	26	687	29	14	
	20,000 - 29,999	117	2,900	893	26	1,406	65	32	
	30,000 - 39,999	93	3,238	951	28	1,790	91	45	
	40,000 - 49,999	90	4,059	971	25	2,513	135	54	
	50,000 - 59,999	54	2,961	582	17	1,658	92	40	
	60,000 - 74,999	75	5,060	1,119	34	3,433	196	73	
	75,000 - 99,999	106	9,223	2,003	51	5,775	340	139	
	100,000 - 199,999	197	28,180	4,277	148	21,701	1,449	480	
	200,000 - 249,999	35	7,780	706	25	5,897	404	170	
	250,000 - 499,999	82	28,865	1,961	75	23,456	1,607	299	
	500,000 - and over	137	858,565	9,945	108	470,354	32,219	681	
	Total	1,291	\$949,937	\$24,631	\$564	\$538,777	\$36,630	\$2,028	

Maine				Before Proration					
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	182	-\$9,278	\$332	\$0	\$61	\$2	-\$83	
\$	5,000 - 9,999	183	1,333	746	0	537	21	12	
	10,000 - 19,999	197	2,870	1,201	19	1,326	54	30	
	20,000 - 29,999	127	3,173	1,153	24	1,762	82	37	
	30,000 - 39,999	128	4,444	1,420	45	2,703	137	52	
	40,000 - 49,999	118	5,270	1,369	52	3,352	177	52	
	50,000 - 59,999	103	5,682	1,360	34	3,634	200	68	
	60,000 - 74,999	160	10,751	2,850	98	7,208	400	131	
	75,000 - 99,999	199	17,123	3,977	156	12,045	700	226	
	100,000 - 199,999	337	46,771	7,425	266	33,018	2,184	756	
	200,000 - 249,999	71	15,784	1,752	61	12,030	824	204	
	250,000 - 499,999	122	42,506	2,936	98	33,571	2,300	765	
	500,000 - and over	120	368,766	11,529	124	344,868	23,623	7,670	
	Total	2,047	\$515,195	\$38,049	\$977	\$456,115	\$30,705	\$9,920	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	718	-\$102,798	\$1,010	\$0	\$127	\$5	-\$6
<b>\$</b>	5,000 - 9,999	437	3,216	1,965	1	932	37	22
	10,000 - 19,999	581	8,515	3,536	80	3,354	139	76
	20,000 - 29,999	427	10,549	3,306	94	4,371	201	95
	30,000 - 39,999	365	12,659	3,503	148	6,075	305	120
	40,000 - 49,999	332	14,905	3,599	107	8,112	437	175
	50,000 - 59,999	286	15,776	3,449	131	8,852	492	209
	60,000 - 74,999	360	24,209	4,828	162	13,595	773	270
	75,000 - 99,999	494	43,191	7,938	283	25,799	1,524	462
	100,000 - 199,999	1,243	179,511	29,802	991	117,964	7,859	1,941
	200,000 - 249,999	338	75,393	9,629	323	55,215	3,782	880
	250,000 - 499,999	982	350,904	34,958	1,118	274,880	18,829	3,924
	500,000 - and over	1,525	3,281,937	138,139	1,918	2,556,804	175,141	26,092
	<b>Total</b>	<b>8,088</b>	<b>\$3,917,965</b>	<b>\$245,662</b>	<b>\$5,356</b>	<b>\$3,076,080</b>	<b>\$209,525</b>	<b>\$34,262</b>

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	1,441	-\$221,929	\$2,676	\$0	\$431	\$17	-\$5
<b>\$</b>	5,000 - 9,999	1,301	9,487	5,490	5	3,534	141	81
	10,000 - 19,999	1,395	20,481	8,878	133	9,925	412	223
	20,000 - 29,999	1,024	25,323	8,347	171	14,059	658	316
	30,000 - 39,999	888	31,178	8,561	177	18,872	980	511
	40,000 - 49,999	812	36,645	9,049	241	23,990	1,300	570
	50,000 - 59,999	723	39,705	9,131	265	25,629	1,434	549
	60,000 - 74,999	996	67,084	13,955	442	46,337	2,663	993
	75,000 - 99,999	1,379	119,933	23,797	806	84,046	4,978	1,759
	100,000 - 199,999	3,192	454,399	67,556	2,349	334,058	22,228	6,700
	200,000 - 249,999	820	183,390	21,656	740	140,111	9,598	2,408
	250,000 - 499,999	1,991	702,268	65,397	2,131	558,240	38,239	8,874
	500,000 - and over	2,803	7,017,298	348,153	3,443	5,453,828	373,586	46,170
	<b>Total</b>	<b>18,765</b>	<b>\$8,485,262</b>	<b>\$592,645</b>	<b>\$10,902</b>	<b>\$6,713,060</b>	<b>\$456,233</b>	<b>\$69,149</b>

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	417	-\$302,606	\$684	\$0	\$93	\$4	\$3
<b>\$</b>	5,000 - 9,999	307	2,267	1,376	1	793	32	21
	10,000 - 19,999	429	6,276	2,752	39	3,097	128	74
	20,000 - 29,999	233	5,811	2,026	65	3,165	148	80
	30,000 - 39,999	203	7,061	2,029	64	4,341	222	135
	40,000 - 49,999	190	8,433	2,183	87	5,048	269	133
	50,000 - 59,999	163	8,917	2,067	84	5,519	302	107
	60,000 - 74,999	209	14,115	3,361	140	9,003	505	187
	75,000 - 99,999	289	25,103	4,798	184	16,982	1,003	331
	100,000 - 199,999	701	99,683	16,947	636	69,081	4,589	1,290
	200,000 - 249,999	132	29,416	3,547	159	21,710	1,487	295
	250,000 - 499,999	423	149,667	12,345	408	110,802	7,590	1,491
	500,000 - and over	589	1,732,474	58,933	544	1,127,355	77,224	4,933
	<b>Total</b>	<b>4,285</b>	<b>\$1,786,617</b>	<b>\$113,048</b>	<b>\$2,410</b>	<b>\$1,376,990</b>	<b>\$93,501</b>	<b>\$9,079</b>

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

				Before Proration					
Minnesota				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Income Class*		Number	NYAGI*						
Under \$ 5,000		198	-\$43,783	\$375	\$0	\$48	\$2	\$2	
\$ 5,000 - 9,999		154	1,137	710	0	354	14	7	
10,000 - 19,999		175	2,578	1,103	10	1,269	52	29	
20,000 - 29,999		141	3,462	1,153	17	2,003	94	41	
30,000 - 39,999		94	3,291	945	16	1,989	102	41	
40,000 - 49,999		71	3,130	792	15	2,199	120	39	
50,000 - 59,999		74	4,029	832	10	2,476	137	46	
60,000 - 74,999		107	7,168	1,786	58	4,674	265	83	
75,000 - 99,999		169	14,731	2,704	68	10,205	610	182	
100,000 - 199,999		369	52,338	8,140	280	34,969	2,321	511	
200,000 - 249,999		95	21,308	2,828	90	14,802	1,014	219	
250,000 - 499,999		278	97,158	8,353	298	73,294	5,021	853	
500,000 - and over		415	1,901,093	98,435	471	1,275,200	87,351	3,520	
		Total	2,340	\$2,067,641	\$128,155	\$1,333	\$1,423,481	\$97,103	\$5,572

				Before Proration					
Missouri				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Income Class*		Number	NYAGI*						
Under \$ 5,000		233	-\$85,755	\$289	\$0	\$36	\$1	\$1	
\$ 5,000 - 9,999		141	1,039	659	3	307	12	7	
10,000 - 19,999		192	2,830	1,281	17	1,307	54	27	
20,000 - 29,999		106	2,684	857	29	1,340	62	23	
30,000 - 39,999		109	3,865	1,022	29	2,035	104	-37	
40,000 - 49,999		92	4,126	1,152	42	2,707	143	61	
50,000 - 59,999		70	3,848	862	43	2,604	145	57	
60,000 - 74,999		103	6,972	1,571	52	4,475	255	73	
75,000 - 99,999		160	13,889	2,457	107	9,744	572	198	
100,000 - 199,999		285	40,153	6,619	206	28,086	1,867	521	
200,000 - 249,999		81	18,100	2,323	82	13,665	936	246	
250,000 - 499,999		220	78,551	6,404	233	60,344	4,134	613	
500,000 - and over		389	1,139,105	39,518	455	898,314	61,534	4,237	
		Total	2,181	\$1,229,406	\$65,014	\$1,298	\$1,024,964	\$69,819	\$6,027

				Before Proration					
Nevada				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Income Class*		Number	NYAGI*						
Under \$ 5,000		177	-\$138,445	\$123	\$0	\$6	\$0	\$0	
\$ 5,000 - 9,999		67	501	348	0	63	3	1	
10,000 - 19,999		132	2,040	954	8	568	23	12	
20,000 - 29,999		92	2,272	1,055	13	932	42	19	
30,000 - 39,999		88	3,069	1,126	9	1,340	66	27	
40,000 - 49,999		81	3,596	1,218	21	2,008	106	41	
50,000 - 59,999		61	3,326	769	9	1,727	95	28	
60,000 - 74,999		109	7,335	1,745	35	4,270	243	64	
75,000 - 99,999		152	13,076	2,762	79	8,061	477	156	
100,000 - 199,999		282	40,088	6,585	94	26,373	1,757	441	
200,000 - 249,999		60	13,277	1,741	39	9,703	665	172	
250,000 - 499,999		102	36,242	3,678	32	26,218	1,796	385	
500,000 - and over		237	1,240,332	61,504	109	668,882	45,818	4,031	
		Total	1,640	\$1,226,709	\$83,609	\$448	\$750,153	\$51,090	\$5,377

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

New Hampshire		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	230	-\$16,054	\$413	\$0	\$65	\$3	-\$286
\$	5,000 -	9,999	218	1,550	842	2	613	25	15
	10,000 -	19,999	261	3,801	1,499	15	2,005	83	47
	20,000 -	29,999	188	4,606	1,590	28	2,466	115	58
	30,000 -	39,999	129	4,473	1,336	33	2,479	128	62
	40,000 -	49,999	119	5,344	1,364	41	3,272	175	70
	50,000 -	59,999	106	5,824	1,433	47	3,716	204	78
	60,000 -	74,999	141	9,519	2,010	45	6,412	367	150
	75,000 -	99,999	226	19,781	3,738	148	13,684	806	276
	100,000 -	199,999	482	67,792	10,177	378	48,037	3,193	945
	200,000 -	249,999	101	22,560	3,075	86	16,696	1,144	331
	250,000 -	499,999	209	72,433	7,226	215	57,565	3,943	936
	500,000 -	and over	235	624,708	97,654	178	392,758	26,904	3,596
		Total	2,645	\$826,338	\$132,356	\$1,216	\$549,768	\$37,089	\$6,279

New Jersey		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	10,496	-\$850,722	\$18,042	\$0	\$2,106	\$84	-\$83
\$	5,000 -	9,999	9,159	68,282	47,756	66	17,175	687	416
	10,000 -	19,999	18,048	271,444	150,329	4,457	103,820	4,269	2,680
	20,000 -	29,999	18,630	466,580	193,920	8,573	245,408	11,191	7,615
	30,000 -	39,999	21,821	765,974	253,688	10,685	476,423	24,038	19,086
	40,000 -	49,999	23,725	1,067,267	304,046	12,336	722,574	38,752	32,203
	50,000 -	59,999	22,879	1,257,386	326,359	13,021	887,145	49,416	48,619
	60,000 -	74,999	32,129	2,165,938	522,618	21,283	1,579,927	90,721	74,852
	75,000 -	99,999	46,147	4,018,693	916,797	38,343	2,994,809	176,965	139,222
	100,000 -	199,999	102,818	14,510,411	2,689,001	115,495	11,475,629	762,074	532,807
	200,000 -	249,999	20,830	4,635,438	611,287	27,090	3,916,640	268,289	180,426
	250,000 -	499,999	32,734	11,109,941	996,650	45,818	9,811,918	672,115	459,317
	500,000 -	and over	19,554	31,312,603	886,517	31,748	28,652,786	1,962,711	1,097,591
		Total	378,970	\$70,799,236	\$7,917,009	\$328,915	\$60,886,361	\$4,061,313	\$2,594,752

North Carolina		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	1,377	-\$82,147	\$1,184	\$0	\$90	\$4	\$2
\$	5,000 -	9,999	526	3,913	2,621	12	688	28	15
	10,000 -	19,999	1,072	16,005	8,058	245	4,633	191	92
	20,000 -	29,999	767	18,914	6,973	320	7,583	338	135
	30,000 -	39,999	594	20,631	6,235	270	9,585	465	187
	40,000 -	49,999	516	23,235	6,295	255	12,172	624	268
	50,000 -	59,999	457	25,148	6,241	302	14,758	785	276
	60,000 -	74,999	578	38,979	8,670	362	23,908	1,329	539
	75,000 -	99,999	722	62,696	12,607	568	40,048	2,318	881
	100,000 -	199,999	1,314	182,580	28,421	1,111	127,949	8,456	2,765
	200,000 -	249,999	294	65,804	8,393	285	47,099	3,226	900
	250,000 -	499,999	605	210,626	18,702	634	164,743	11,285	3,073
	500,000 -	and over	793	2,194,348	72,651	925	1,798,447	123,193	12,223
		Total	9,615	\$2,780,732	\$187,051	\$5,289	\$2,251,704	\$152,240	\$21,357

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

Ohio		Income Class*		Number	NYAGI*	Before Proration			Tax Liability	
						Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
	Under	\$	5,000	528	-\$117,975	\$846	\$1	\$131	\$5	\$4
\$	5,000 -		9,999	362	2,678	1,608	2	840	34	21
	10,000 -		19,999	504	7,434	2,998	36	3,910	163	95
	20,000 -		29,999	313	7,713	2,429	80	4,008	186	89
	30,000 -		39,999	255	8,907	2,388	82	4,985	253	125
	40,000 -		49,999	254	11,459	2,632	99	6,565	352	138
	50,000 -		59,999	253	13,952	3,261	108	9,084	504	177
	60,000 -		74,999	325	21,786	4,325	141	13,300	758	236
	75,000 -		99,999	476	41,008	7,258	353	27,432	1,616	472
	100,000 -		199,999	992	140,195	20,265	815	97,305	6,467	1,462
	200,000 -		249,999	258	57,421	6,582	266	43,084	2,951	441
	250,000 -		499,999	572	201,655	14,218	561	156,542	10,723	1,820
	500,000 -		and over	900	2,422,853	90,731	939	1,914,118	131,117	8,723
			Total	5,992	\$2,819,086	\$159,542	\$3,483	\$2,281,304	\$155,129	\$13,803

Oregon		Income Class*		Number	NYAGI*	Before Proration			Tax Liability	
						Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
	Under	\$	5,000	116	-\$91,201	\$185	\$0	\$22	\$1	\$1
\$	5,000 -		9,999	82	628	377	0	195	8	4
	10,000 -		19,999	159	2,375	1,114	3	1,008	42	21
	20,000 -		29,999	79	1,946	695	6	880	40	18
	30,000 -		39,999	71	2,490	807	4	1,236	63	25
	40,000 -		49,999	58	2,583	692	12	1,470	77	25
	50,000 -		59,999	66	3,665	958	11	2,144	119	44
	60,000 -		74,999	73	4,858	1,079	25	2,865	163	55
	75,000 -		99,999	100	8,704	1,738	39	5,275	310	75
	100,000 -		199,999	223	31,395	5,149	131	21,531	1,433	354
	200,000 -		249,999	55	12,400	1,313	45	9,684	663	192
	250,000 -		499,999	144	50,017	3,764	88	34,325	2,351	455
	500,000 -		and over	149	912,618	48,805	121	803,092	55,012	1,728
			Total	1,375	\$942,478	\$66,676	\$485	\$883,729	\$60,283	\$2,995

Pennsylvania		Income Class*		Number	NYAGI*	Before Proration			Tax Liability	
						Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
	Under	\$	5,000	3,177	-\$915,249	\$6,141	\$0	\$798	\$32	-\$1,532
\$	5,000 -		9,999	2,735	20,314	13,873	48	5,226	209	126
	10,000 -		19,999	4,734	70,511	38,440	1,434	26,596	1,090	592
	20,000 -		29,999	5,222	131,284	49,913	2,627	69,543	3,163	2,016
	30,000 -		39,999	4,790	166,608	53,959	3,080	102,296	5,010	3,592
	40,000 -		49,999	4,417	198,804	57,895	3,480	129,650	6,621	4,781
	50,000 -		59,999	4,253	233,495	61,789	3,684	160,522	8,469	5,913
	60,000 -		74,999	5,729	385,982	92,783	5,518	276,123	15,235	10,522
	75,000 -		99,999	7,357	636,937	136,072	8,052	473,279	27,407	18,264
	100,000 -		199,999	9,948	1,342,762	222,649	11,116	1,043,925	68,579	39,936
	200,000 -		249,999	1,379	306,469	34,318	1,466	247,704	16,968	7,408
	250,000 -		499,999	2,537	877,499	71,009	2,785	715,144	48,987	17,311
	500,000 -		and over	2,541	5,539,082	176,658	2,907	4,399,076	301,336	50,246
			Total	58,819	\$8,994,497	\$1,015,499	\$46,198	\$7,649,881	\$503,108	\$159,175

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

Rhode Island				Before Proration					
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
	Under \$	5,000	209	-\$8,112	\$371	\$0	\$61	\$2	\$1
\$	5,000 -	9,999	189	1,380	810	1	488	20	10
	10,000 -	19,999	259	3,797	1,698	33	1,705	71	40
	20,000 -	29,999	144	3,610	1,351	59	1,897	87	47
	30,000 -	39,999	100	3,456	1,008	49	2,010	101	49
	40,000 -	49,999	90	4,075	982	27	2,577	139	65
	50,000 -	59,999	89	4,917	1,198	21	3,205	181	96
	60,000 -	74,999	113	7,558	1,727	67	4,610	258	98
	75,000 -	99,999	191	16,437	3,497	129	11,044	652	229
	100,000 -	199,999	403	57,439	8,906	295	41,126	2,735	896
	200,000 -	249,999	86	19,157	2,262	91	15,028	1,029	275
	250,000 -	499,999	176	60,587	5,871	163	48,241	3,305	1,039
	500,000 -	and over	173	376,667	16,442	156	273,546	18,738	2,465
		Total	2,222	\$550,969	\$46,124	\$1,091	\$405,539	\$27,317	\$5,311

South Carolina				Before Proration					
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
	Under \$	5,000	486	-\$52,759	\$436	\$0	\$30	\$1	\$1
\$	5,000 -	9,999	240	1,765	1,228	3	277	11	6
	10,000 -	19,999	434	6,412	3,152	71	1,734	71	32
	20,000 -	29,999	369	9,107	3,489	129	3,401	151	61
	30,000 -	39,999	291	10,126	3,115	105	4,797	232	108
	40,000 -	49,999	230	10,335	2,673	117	5,200	262	102
	50,000 -	59,999	197	10,833	2,432	83	5,879	308	94
	60,000 -	74,999	237	15,999	3,861	153	9,373	511	193
	75,000 -	99,999	300	25,839	5,325	171	16,519	952	334
	100,000 -	199,999	493	68,509	10,661	282	47,772	3,160	1,115
	200,000 -	249,999	104	23,218	3,369	69	16,560	1,134	370
	250,000 -	499,999	223	76,611	6,968	136	57,832	3,961	1,439
	500,000 -	and over	257	743,280	20,236	183	646,197	44,264	8,575
		Total	3,861	\$949,275	\$66,944	\$1,502	\$815,571	\$55,018	\$12,430

Tennessee				Before Proration					
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
	Under \$	5,000	219	-\$11,738	\$302	\$0	\$29	\$1	\$1
\$	5,000 -	9,999	114	866	596	2	223	9	6
	10,000 -	19,999	205	3,050	1,611	29	1,118	46	23
	20,000 -	29,999	162	4,040	1,408	47	1,782	81	38
	30,000 -	39,999	129	4,519	1,362	41	2,608	128	72
	40,000 -	49,999	85	3,830	1,154	28	2,196	115	49
	50,000 -	59,999	100	5,529	1,337	52	3,269	177	70
	60,000 -	74,999	144	9,684	2,379	91	5,787	323	111
	75,000 -	99,999	192	16,573	3,758	106	10,317	603	177
	100,000 -	199,999	347	49,762	8,483	233	33,554	2,234	675
	200,000 -	249,999	96	21,591	2,639	84	14,632	1,002	241
	250,000 -	499,999	185	65,671	5,505	157	47,618	3,262	573
	500,000 -	and over	366	1,424,443	56,168	314	785,692	53,820	4,670
		Total	2,344	\$1,597,819	\$86,700	\$1,183	\$908,827	\$61,800	\$6,707

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	778	-\$545,029	\$785	\$0	\$93	\$4	\$3
<b>\$</b>	5,000 - 9,999	416	3,098	1,967	2	738	30	17
	10,000 - 19,999	715	10,674	5,000	107	4,023	166	91
	20,000 - 29,999	565	14,004	4,749	175	6,630	304	154
	30,000 - 39,999	447	15,636	4,131	176	8,359	420	209
	40,000 - 49,999	426	19,086	4,798	177	10,710	567	255
	50,000 - 59,999	422	23,155	5,178	179	14,450	797	324
	60,000 - 74,999	445	29,924	6,391	240	18,553	1,057	381
	75,000 - 99,999	652	56,674	9,702	326	37,014	2,208	767
	100,000 - 199,999	1,403	201,568	30,658	1,022	142,460	9,507	2,589
	200,000 - 249,999	391	87,554	10,104	364	67,564	4,628	1,122
	250,000 - 499,999	1,006	363,620	31,856	1,024	277,686	19,021	3,223
	500,000 - and over	2,007	10,264,807	372,755	2,176	5,533,451	379,041	26,645
	<b>Total</b>	<b>9,673</b>	<b>\$10,544,772</b>	<b>\$488,074</b>	<b>\$5,968</b>	<b>\$6,121,730</b>	<b>\$417,748</b>	<b>\$35,781</b>

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	397	-\$29,958	\$680	\$0	\$121	\$5	\$3
<b>\$</b>	5,000 - 9,999	358	2,657	1,707	0	768	31	10
	10,000 - 19,999	512	7,641	3,887	60	3,192	131	67
	20,000 - 29,999	423	10,617	4,116	167	5,687	259	123
	30,000 - 39,999	367	12,795	4,071	162	7,623	378	202
	40,000 - 49,999	364	16,291	4,554	181	10,715	551	299
	50,000 - 59,999	345	18,956	4,728	186	12,959	687	361
	60,000 - 74,999	423	28,453	6,591	293	19,821	1,093	529
	75,000 - 99,999	553	47,905	9,254	434	35,556	2,057	947
	100,000 - 199,999	757	103,698	16,192	621	79,094	5,205	2,114
	200,000 - 249,999	106	23,538	2,733	74	17,820	1,221	493
	250,000 - 499,999	238	81,581	7,125	183	66,864	4,580	1,614
	500,000 - and over	203	616,503	14,096	212	423,522	29,011	6,959
	<b>Total</b>	<b>5,046</b>	<b>\$940,678</b>	<b>\$79,734</b>	<b>\$2,573</b>	<b>\$683,744</b>	<b>\$45,209</b>	<b>\$13,721</b>

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	1,046	-\$992,378	\$945	\$0	\$91	\$4	\$0
<b>\$</b>	5,000 - 9,999	490	3,681	2,249	4	880	35	22
	10,000 - 19,999	699	10,439	4,735	89	3,767	155	88
	20,000 - 29,999	648	16,154	4,911	170	6,423	295	145
	30,000 - 39,999	595	20,817	5,436	200	10,400	526	275
	40,000 - 49,999	448	20,145	4,259	108	10,233	543	241
	50,000 - 59,999	421	23,053	5,544	173	12,223	667	238
	60,000 - 74,999	490	32,835	6,348	214	19,103	1,088	408
	75,000 - 99,999	733	63,810	11,981	380	36,864	2,168	751
	100,000 - 199,999	1,609	228,912	34,310	1,068	150,590	10,037	2,977
	200,000 - 249,999	449	100,418	12,641	369	73,596	5,041	1,207
	250,000 - 499,999	1,144	406,700	35,965	1,234	331,331	22,696	4,573
	500,000 - and over	1,639	5,624,567	426,114	1,947	4,309,400	295,193	25,428
	<b>Total</b>	<b>10,411</b>	<b>\$5,559,154</b>	<b>\$555,438</b>	<b>\$5,956</b>	<b>\$4,964,900</b>	<b>\$338,449</b>	<b>\$36,354</b>

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

				Before Proration				
Washington		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*								
Under	\$ 5,000	363	-\$449,035	\$312	\$0	\$40	\$2	\$1
<b>\$</b>	5,000 - 9,999	137	996	584	0	262	10	7
	10,000 - 19,999	247	3,669	1,642	17	1,426	59	33
	20,000 - 29,999	173	4,194	1,315	33	1,926	89	45
	30,000 - 39,999	141	4,950	1,179	30	2,544	129	61
	40,000 - 49,999	141	6,320	1,459	35	3,626	196	80
	50,000 - 59,999	88	4,809	934	19	2,940	164	56
	60,000 - 74,999	125	8,495	1,581	35	4,695	274	88
	75,000 - 99,999	199	17,202	3,129	56	10,735	638	204
	100,000 - 199,999	471	66,911	10,456	272	44,844	2,980	754
	200,000 - 249,999	131	29,381	3,263	78	18,024	1,235	285
	250,000 - 499,999	294	103,248	11,046	247	68,997	4,726	812
	500,000 - and over	506	5,544,409	177,258	444	4,311,606	295,345	4,699
	<b>Total</b>	<b>3,016</b>	<b>\$5,345,549</b>	<b>\$214,157</b>	<b>\$1,266</b>	<b>\$4,471,666</b>	<b>\$305,846</b>	<b>\$7,124</b>

				Before Proration				
Wisconsin		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*								
Under	\$ 5,000	156	-\$47,111	\$244	\$0	\$36	\$1	\$1
<b>\$</b>	5,000 - 9,999	124	909	569	0	281	11	6
	10,000 - 19,999	156	2,259	1,011	15	1,059	44	21
	20,000 - 29,999	95	2,437	754	9	1,435	68	38
	30,000 - 39,999	68	2,360	545	9	1,530	80	43
	40,000 - 49,999	65	2,910	638	11	1,716	93	39
	50,000 - 59,999	72	3,932	845	15	2,421	137	32
	60,000 - 74,999	80	5,408	1,073	32	3,768	218	59
	75,000 - 99,999	137	12,059	2,101	95	8,406	496	147
	100,000 - 199,999	325	46,219	7,062	233	32,187	2,141	495
	200,000 - 249,999	72	16,043	2,097	79	12,519	858	170
	250,000 - 499,999	151	51,885	5,021	145	38,366	2,628	342
	500,000 - and over	242	1,013,606	27,249	223	801,812	54,924	5,963
	<b>Total</b>	<b>1,743</b>	<b>\$1,112,918</b>	<b>\$49,209</b>	<b>\$866</b>	<b>\$905,535</b>	<b>\$61,697</b>	<b>\$7,356</b>

				Before Proration				
All Other States		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*								
Under	\$ 5,000	977	-\$303,527	\$938	\$0	\$105	\$4	-\$42
<b>\$</b>	5,000 - 9,999	578	4,328	2,846	3	968	39	22
	10,000 - 19,999	887	13,151	6,167	89	4,630	190	98
	20,000 - 29,999	658	16,220	5,306	143	7,281	333	163
	30,000 - 39,999	540	18,865	5,253	194	10,216	510	249
	40,000 - 49,999	458	20,575	5,408	154	11,411	602	254
	50,000 - 59,999	436	23,923	4,962	155	13,986	765	331
	60,000 - 74,999	518	34,708	8,083	278	20,595	1,151	410
	75,000 - 99,999	637	55,461	11,022	377	35,959	2,109	758
	100,000 - 199,999	1,192	166,652	27,596	883	114,479	7,593	2,265
	200,000 - 249,999	218	48,692	5,849	196	36,588	2,506	681
	250,000 - 499,999	585	209,425	19,956	524	154,869	10,609	1,945
	500,000 - and over	893	4,788,877	407,106	770	3,141,730	215,208	15,091
	<b>Total</b>	<b>8,577</b>	<b>\$5,097,351</b>	<b>\$510,491</b>	<b>\$3,766</b>	<b>\$3,552,818</b>	<b>\$241,620</b>	<b>\$22,226</b>

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

Canada		Income Class*	Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
	Under	\$ 5,000	621	-\$27,162	\$520	\$0	\$13	\$1	-\$5
\$	5,000 -	9,999	163	1,164	997	6	78	3	1
	10,000 -	19,999	388	5,710	3,004	78	2,428	99	76
	20,000 -	29,999	329	8,290	2,778	78	5,169	241	210
	30,000 -	39,999	348	12,232	3,026	141	8,787	460	405
	40,000 -	49,999	260	11,704	2,472	124	8,929	496	420
	50,000 -	59,999	219	12,026	2,096	128	9,586	554	474
	60,000 -	74,999	244	16,454	2,366	160	13,335	797	678
	75,000 -	99,999	235	20,306	2,526	170	17,286	1,066	824
	100,000 -	199,999	342	46,457	4,207	158	40,419	2,702	1,766
	200,000 -	249,999	62	13,852	1,029	42	12,362	847	536
	250,000 -	499,999	147	53,519	2,395	100	48,445	3,318	1,708
	500,000 -	and over	195	398,461	6,326	165	363,624	24,908	4,104
	Total		3,553	\$573,012	\$33,742	\$1,349	\$530,461	\$35,492	\$11,197

China		Income Class*	Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
	Under	\$ 5,000	302	-\$806	\$393	\$0	\$2	\$0	\$0
\$	5,000 -	9,999	104	766	684	0	62	2	1
	10,000 -	19,999	186	2,761	1,399	3	1,268	52	41
	20,000 -	29,999	95	2,278	693	7	1,409	65	58
	30,000 -	39,999	31	1,067	226	4	711	38	31
	40,000 -	49,999	35	1,550	236	3	1,047	59	47
	50,000 -	59,999	15	843	123	5	656	38	29
	60,000 -	74,999	21	1,421	180	3	956	57	44
	75,000 -	99,999	27	2,341	272	7	1,901	118	102
	100,000 -	199,999	46	6,979	449	17	5,291	357	155
	200,000 -	249,999	22	4,936	227	10	3,767	258	74
	250,000 -	499,999	73	26,539	1,229	71	21,740	1,489	504
	500,000 -	and over	99	109,541	1,522	120	98,177	6,725	1,742
	Total		1,056	\$160,218	\$7,633	\$250	\$136,987	\$9,260	\$2,828

Germany		Income Class*	Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
	Under	\$ 5,000	19,470	\$24,749	\$26,237	\$0	\$0	\$0	-\$1
\$	5,000 -	9,999	618	4,244	4,019	0	190	8	3
	10,000 -	19,999	262	3,780	1,926	0	1,783	73	39
	20,000 -	29,999	113	2,768	871	2	1,871	88	39
	30,000 -	39,999	78	2,765	571	0	2,122	115	37
	40,000 -	49,999	36	1,591	285	1	1,217	69	32
	50,000 -	59,999	23	1,247	200	3	1,044	62	30
	60,000 -	74,999	33	2,240	250	3	1,772	109	60
	75,000 -	99,999	43	3,660	398	7	3,077	193	108
	100,000 -	199,999	30	4,642	358	1	3,987	270	188
	200,000 -	249,999	4	968	61	2	905	62	37
	250,000 -	499,999	25	9,056	224	7	8,219	563	246
	500,000 -	and over	62	76,116	734	20	71,414	4,892	2,349
	Total		20,797	\$137,826	\$36,135	\$46	\$97,602	\$6,504	\$3,169

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	938	\$2,443	\$2,741	\$0	\$2	\$0	-\$23
\$	5,000 - 9,999	514	3,414	3,264	0	125	5	2
	10,000 - 19,999	118	1,712	878	1	814	33	31
	20,000 - 29,999	49	1,190	368	0	822	38	37
	30,000 - 39,999	15	520	105	0	382	21	18
	40,000 - 49,999	11	485	83	0	403	23	21
	50,000 - 59,999	13	717	138	0	525	31	27
	60,000 - 74,999	8	530	78	3	378	22	17
	75,000 - 99,999	3	255	30	0	225	14	10
	100,000 - 199,999	7	1,046	60	0	986	67	67
	200,000 - 249,999	0	0	0	0	0	0	0
	250,000 - 499,999	6	2,330	76	3	2,251	154	43
	500,000 - and over	10	11,074	485	9	8,187	561	209
Total		1,692	\$25,714	\$8,305	\$16	\$15,099	\$970	\$458

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	808	-\$35,975	\$190	\$0	\$1	\$0	-\$2
\$	5,000 - 9,999	69	532	425	1	50	2	2
	10,000 - 19,999	99	1,423	648	2	567	23	20
	20,000 - 29,999	71	1,793	548	7	1,081	51	43
	30,000 - 39,999	69	2,391	462	2	1,450	78	70
	40,000 - 49,999	65	2,926	453	4	1,890	109	85
	50,000 - 59,999	46	2,501	400	1	1,836	109	80
	60,000 - 74,999	83	5,605	828	17	4,357	266	201
	75,000 - 99,999	98	8,550	920	19	7,113	448	303
	100,000 - 199,999	270	38,605	2,523	35	32,189	2,168	1,329
	200,000 - 249,999	101	22,748	1,007	21	20,394	1,397	631
	250,000 - 499,999	326	118,283	3,754	87	104,299	7,144	3,104
	500,000 - and over	880	2,874,509	39,595	1,012	2,668,351	182,782	39,153
Total		2,985	\$3,043,893	\$51,752	\$1,208	\$2,843,579	\$194,576	\$45,020

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	2,101	-\$9,306	\$4,616	\$0	\$2	\$0	\$0
\$	5,000 - 9,999	1,100	7,833	7,091	6	525	21	8
	10,000 - 19,999	965	13,812	7,370	70	5,642	230	199
	20,000 - 29,999	643	15,595	5,124	86	9,465	438	375
	30,000 - 39,999	345	11,933	3,033	60	7,925	415	355
	40,000 - 49,999	228	10,161	1,940	60	7,256	407	337
	50,000 - 59,999	162	8,893	1,504	34	6,692	392	341
	60,000 - 74,999	217	14,576	2,290	91	11,081	662	540
	75,000 - 99,999	247	21,492	2,585	97	16,798	1,041	798
	100,000 - 199,999	551	80,085	6,716	225	66,472	4,476	3,141
	200,000 - 249,999	125	27,952	1,337	66	22,445	1,537	837
	250,000 - 499,999	332	118,373	4,692	206	102,438	7,017	3,286
	500,000 - and over	576	1,086,770	13,845	594	869,794	59,581	16,411
Total		7,592	\$1,408,168	\$62,143	\$1,595	\$1,126,536	\$76,218	\$26,629

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2008 (Cont'd)**

(Dollar Data in Thousands)

Residence Unknown	+	Income Class*	Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
		Under \$ 5,000	7,192	-\$242,339	\$7,130	\$0	\$204	\$8	-\$230
		\$ 5,000 - 9,999	3,153	23,274	18,029	10	2,271	91	31
		10,000 - 19,999	4,819	71,109	36,080	496	25,365	1,036	738
		20,000 - 29,999	3,908	96,671	32,219	946	51,130	2,361	1,778
		30,000 - 39,999	2,624	91,516	24,418	827	54,387	2,779	2,083
		40,000 - 49,999	2,120	95,005	21,372	653	62,668	3,429	2,662
		50,000 - 59,999	1,677	91,990	18,542	625	64,337	3,664	2,826
		60,000 - 74,999	1,826	122,572	21,407	747	86,992	5,123	3,825
		75,000 - 99,999	2,110	182,807	27,902	941	134,285	8,199	6,060
		100,000 - 199,999	3,562	502,428	58,245	1,816	399,645	26,764	18,394
		200,000 - 249,999	902	202,196	17,470	632	167,086	11,445	7,218
		250,000 - 499,999	1,935	672,844	44,201	1,485	563,584	38,605	19,731
		500,000 - and over	2,116	6,278,998	206,828	2,251	5,522,977	378,323	106,488
		Total	37,944	\$8,189,072	\$533,842	\$11,429	\$7,134,932	\$481,828	\$171,604

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

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



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# Part-Year Residents

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Tables 9 and 10 highlight information on individuals who had income from New York sources and resided in New York for only part of 2008. As with full-year nonresidents, data reported by these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203.

In 2008, part-year resident filers represented 2.1 percent of all personal income tax filers. As Table 9 indicates, the number of filers identified as part-year residents decreased by 7.7 percent to 204,166 in 2008. Tax liability reported by part-year residents was \$486 million in 2008, or 11.3 percent less than 2007.

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

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

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

**Table 9: Total Income and Tax Liability of Part-Year Residents In 2007-2008**  
(Dollar Data in Thousands)

Item	2007	2008	Change	
			Number	Percent
<b>All Returns</b>				
Number	221,201	204,166	-17,035	-7.7
Total Income*	\$18,009,487	\$15,699,647	-\$2,309,840	-12.8
Tax Liability**	\$547,971	\$485,941	-\$62,029	-11.3
<b>Taxable Returns</b>				
Number	177,145	159,931	-17,214	-9.7
Total Income*	\$17,235,253	\$14,914,732	-\$2,320,521	-13.5
Tax Liability**	\$554,937	\$492,989	-\$61,948	-11.2
<b>Nontaxable Returns</b>				
Number	44,056	44,235	179	0.4
Total Income*	\$774,234	\$784,915	\$10,681	1.4
Tax Liability**	-\$6,967	-\$7,048	-\$81	1.2

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

\*\* Includes refundable tax credits.

**Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns) in 2008**  
(Dollar Data in Thousands)

Income Class *	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$5,000	13,510	-\$57,896	\$25,557	\$2	\$1,150	\$46	-\$437
\$5,000 - 9,999	16,588	125,252	98,386	228	16,468	659	-1,021
10,000 - 19,999	34,540	517,780	272,547	7,264	209,207	8,566	1,221
20,000 - 29,999	28,092	694,820	245,303	7,660	410,856	18,945	9,496
30,000 - 39,999	20,929	729,445	198,074	5,843	498,875	25,775	15,384
40,000 - 49,999	16,344	731,934	166,372	4,980	536,075	29,402	17,846
50,000 - 59,999	12,347	675,632	136,794	4,350	515,250	29,271	17,574
60,000 - 74,999	13,368	897,082	164,129	5,211	705,841	41,368	24,720
75,000 - 99,999	14,548	1,256,992	205,061	6,718	1,018,695	61,586	36,593
100,000 - 199,999	21,854	3,009,717	378,747	12,790	2,574,159	171,231	99,516
200,000 - 249,999	3,703	824,441	75,327	2,527	733,737	50,261	29,858
250,000 - 499,999	5,440	1,832,409	122,900	4,001	1,688,856	115,686	69,849
500,000 and over	2,903	4,462,040	121,249	2,706	4,289,666	293,841	165,341
<b>Total</b>	<b>204,166</b>	<b>\$15,699,647</b>	<b>\$2,210,446</b>	<b>\$64,280</b>	<b>\$13,198,836</b>	<b>\$846,637</b>	<b>\$485,941</b>

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



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# Data Sources

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The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 2008 New York State income tax returns. The full-year resident data were drawn from the two resident tax forms: The IT-150 short form and the IT-201 long form. Full-year nonresident and part-year resident filers generally file the IT-203 income tax form. A copy of each resident, nonresident, and part-year resident tax return for 2008 appears in the Appendix.

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## Tax Liability and Collections

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



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# **Appendix: New York State Personal Income Tax Returns — 2008**

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



**IT-150**

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

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

- (C)** Were you a **New York City** resident for all of 2008? *(Part-year residents must file Form IT-201; see page 14.)* Yes  No
- (D)** Can you be claimed as a dependent on another taxpayer's federal return? *(see page 14)* Yes  No
- (E)** Enter your **2-digit special condition code if applicable** *(see page 14)* .....  **if applicable, also enter your second 2-digit special condition code** .....

**(B)** Have you underreported your tax due on past returns? To correct this without penalty, visit us at [www.nystax.gov](http://www.nystax.gov)

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 <i>(also enter on line 17 below)</i> ....	8.		
9 <b>Add lines 1 through 8</b> ....	9.		
10 Total federal adjustments to income <i>(see page 15)</i> Identify: .....	10.		
11 <b>Federal adjusted gross income</b> <i>(subtract line 10 from line 9)</i> ....	11.		
12 Interest income on state and local bonds and obligations <i>(but not those of NYS or its local governments)</i> ...	12.		
13 Public employee 414(h) retirement contributions from your wage and tax statements <i>(see page 16)</i> ...	13.		
14 Other <i>(see page 16)</i> Identify: .....	14.		
15 <b>Add lines 11 through 14</b> ....	15.		
16 Pensions of NYS and local governments and federal government <i>(see page 17)</i>	16.		
17 Taxable amount of social security benefits <i>(from line 8 above)</i> .....	17.		
18 Pension and annuity income exclusion <i>(see page 18)</i> .....	18.		
19 Other <i>(see page 19)</i> Identify: .....	19.		
20 Add lines 16 through 19 .....	20.		
21 <b>New York adjusted gross income</b> <i>(subtract line 20 from line 15)</i> .....	21.		
22 New York standard deduction <i>(see page 21)</i> .....	22.	0 0	0 0
23 Dependent exemptions <i>(not the same as total federal exemptions; see page 21)</i>	23.	0 0 0	0 0 0
24 Add lines 22 and 23 .....	24.	0 0	0 0
25 <b>Taxable income</b> <i>(subtract line 24 from line 21)</i> .....	25.		

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Please file this original scannable return with the Tax Department.

<b>26 Taxable income</b> (enter the amount from line 25 on the front page) .....	<b>26.</b>			
<b>27</b> New York State tax on line 26 amount (see page 22 and Tax computation on page 52) .....	<b>27.</b>			
<b>28</b> New York State (NYS) household credit (from table 1, 2, or 3 on pages 22 and 23) .....	<b>28.</b>			
<b>29</b> Subtract line 28 from line 27 (if line 28 is more than line 27, leave blank) .....	<b>29.</b>			
<b>30</b> New York City (NYC) resident tax (see page 23) .....	<b>30.</b>			
<b>31</b> NYC household credit (from table 4, 5, or 6 on pages 23 and 24) .....	<b>31.</b>			
<b>32</b> Subtract line 31 from line 30 (if line 31 is more than line 30, leave blank) .....	<b>32.</b>			
<b>33</b> Yonkers resident income tax surcharge (from Yonkers worksheet on page 24) .....	<b>33.</b>			
<b>34</b> Yonkers <b>nonresident</b> earnings tax (attach Form Y-203) .....	<b>34.</b>			
<b>35 Sales or use tax</b> (See the instructions on page 25. <b>Do not leave line 35 blank.</b> ) .....	<b>35.</b>			
<b>36 Voluntary contributions</b> (whole dollars only; see page 26) Return a Gift to Wildlife <b>36a.</b> [ ] .				
Missing/Exploited Children Fund <b>36b.</b> [ ] . Breast Cancer Research Fund <b>36c.</b> [ ] .				
Prostate Cancer Research Fund <b>36d.</b> [ ] . Alzheimer's Fund <b>36e.</b> [ ] .				
Olympic Fund <b>36f.</b> [ ] . National 9/11 Memorial <b>36g.</b> [ ] . <b>Total</b> (add lines 36a through 36g)	<b>36.</b>			<b>0 0</b>
<b>37 Add line 29 and lines 32 through 36</b> .....	<b>37.</b>			
<b>38</b> Empire State child credit (attach Form IT-213) .....	<b>38.</b>			
<b>39</b> NYS/NYC child and dependent care credit (attach Form IT-216) .....	<b>39.</b>			
<b>40</b> NYS earned income credit (attach Form IT-215 or Form IT-209) [ ] .....	<b>40.</b>			
<b>41</b> NYS noncustodial parent earned income credit (attach Form IT-209) ....	<b>41.</b>			
<b>42</b> Real property tax credit (attach Form IT-214) .....	<b>42.</b>			
<b>43</b> College tuition credit (attach Form IT-272) .....	<b>43.</b>			
<b>44</b> NYC school tax credit .....	<b>44.</b>			
<b>45</b> NYC earned income credit (attach Form IT-215 or Form IT-209) [ ] .....	<b>45.</b>			
<b>46 Total New York State tax withheld</b> .....	<b>46.</b>			
<b>47 Total New York City tax withheld</b> .....	<b>47.</b>			
<b>48 Total Yonkers tax withheld</b> .....	<b>48.</b>			
<b>49 Total estimated tax payments / Amount paid with Form IT-370</b> .....	<b>49.</b>			
<b>50</b> Add lines 38 through 49 .....	<b>50.</b>			
<b>51 Total amount overpaid</b> (if line 50 is <b>more than</b> line 37, subtract line 37 from line 50) .....	<b>51.</b>			
<b>52</b> Amount of line 51 that you want refunded to you. <b>Complete line 56.</b> [Refund] .....	<b>52.</b>			
<b>53</b> Amount of line 51 that you want applied to your 2009 estimated tax (see instructions) .....	<b>53.</b>			
<b>54 Total amount you owe</b> (if line 50 is <b>less than</b> line 37, subtract line 50 from line 37). <b>Complete line 56.</b> [Owe] .....	<b>54.</b>			
<b>55</b> Estimated tax penalty (include this amount in line 54 or reduce the overpayment on line 51; see page 29) .....	<b>55.</b>			

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

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

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

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

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

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

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

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

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

For information about private delivery services, see page 38.

**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, 2008, through December 31, 2008, or fiscal year beginning ... **0 8**  
and ending ...

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

<b>Print or type</b>	<b>Important:</b> You <b>must</b> enter your social security number(s) in the boxes to the right.			▼ Your social security number
	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>		<input type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address <i>(see instructions, page 64)</i> (number and street or rural route)		Apartment number	New York State county of residence
	City, village, or post office		State	ZIP code
Permanent home address <i>(see instructions, page 64)</i> (number and street or rural route)			Apartment number	School district name
City, village, or post office			State	ZIP code
			Decedent information	Taxpayer's date of death Spouse's date of death

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

**(B) Did you itemize your deductions on your 2008 federal income tax return?** Yes  No

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

**(D) Have you underreported your tax due on past returns?** To correct this without penalty, visit us at [www.nystax.gov](http://www.nystax.gov)

**(E) Did you or your spouse maintain living quarters in NYC during 2008** *(see page 65)?* Yes  No

**(F) NYC residents and NYC part-year residents only** *(see page 65):*

(1) Number of months **you** lived in NYC in 2008.....●

(2) Number of months **your spouse** lived in NYC in 2008...●

**(G) Enter your 2-digit special condition code if applicable** *(see page 66)*.....●

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

### Federal income and adjustments

Only full-year New York State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 67). Also see page 67 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 <i>(also enter on line 25)</i> .....	4.	●
5 Alimony received .....	5.	●
6 Business income or loss <i>(attach a copy of federal Schedule C or C-EZ, Form 1040)</i> .....	6.	●
7 Capital gain or loss <i>(if required, attach a copy of federal Schedule D, Form 1040)</i> .....	7.	●
8 Other gains or losses <i>(attach a copy of federal Form 4797)</i> .....	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. <i>(attach copy of federal Schedule E, Form 1040)</i> .....	11.	●
12 Farm income or loss <i>(attach a copy of federal Schedule F, Form 1040)</i> .....	12.	●
13 Unemployment compensation .....	13.	●
14 Taxable amount of social security benefits <i>(also enter on line 27)</i> .....	14.	●
15 Other income <i>(see page 67)</i> <i>Identify:</i> .....	15.	●
16 Add lines 1 through 15 .....	16.	●
17 Total federal adjustments to income <i>(see page 67)</i> <i>Identify:</i> .....	17.	●
18 Subtract line 17 from line 16. This is your <b>federal adjusted gross income.</b> .....	18.	●

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



▼ Enter your social security number

Dollars Cents

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

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

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 69) 21.  .   
 22 New York's 529 college savings program distributions (see page 69) ..... 22.  .   
 23 Other (see page 70) Identify: 23.  .   
 24 Add lines 19 through 23 ..... 24.  .

**New York subtractions** (see page 73)

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 73) 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 73) ..... 29.  .   
 30 New York's 529 college savings program deduction/earnings 30.  .   
 31 Other (see page 74) Identify: 31.  .   
 32 Add lines 25 through 31 ..... 32.  .   
 33 Subtract line 32 from line 24. This is your New York adjusted gross income. .... 33.  .

**Standard deduction or itemized deduction** (see page 78)

34 Enter your standard deduction (from the table below) or your itemized deduction (from the worksheet below). Mark an X in the appropriate box: •  Standard ... or ... •  Itemized 34.  .   
 35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) ..... 35.  .   
 36 Dependent exemptions (not the same as total federal exemptions; see page 80) ..... 36.  0 0 0 .  0 0  
 37 Subtract line 36 from line 35. This is your taxable income. .... 37.  .

◀ or ▶

**New York State standard deduction table**

Filing status (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 (from federal Schedule A, line 4)	a. <input type="text"/> . <input type="text"/>
b Taxes you paid (from federal Schedule A, line 9) .....	b. <input type="text"/> . <input type="text"/>
c Interest you paid (from federal Schedule A, line 15) .....	c. <input type="text"/> . <input type="text"/>
d Gifts to charity (from federal Schedule A, line 19) .....	d. <input type="text"/> . <input type="text"/>
e Casualty and theft losses (from federal Schedule A, line 20) ...	e. <input type="text"/> . <input type="text"/>
f Job expenses and most other miscellaneous deductions (from federal Schedule A, line 27) .....	f. <input type="text"/> . <input type="text"/>
g Other miscellaneous deductions (from federal Schedule A, line 28) .....	g. <input type="text"/> . <input type="text"/>
h Enter amount from federal Schedule A, line 29 .....	h. <input type="text"/> . <input type="text"/>
i State, local, and foreign income taxes and other subtraction adjustments (see page 78) .....	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 79) .....	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 80) .....	m. <input type="text"/> . <input type="text"/>
n Subtract line m from line l .....	n. <input type="text"/> . <input type="text"/>
o College tuition itemized deduction (see Form IT-272) .....	o. <input type="text"/> . <input type="text"/>
p Add lines n and o. This is your New York State itemized deduction; enter on line 34 above. ....	p. <input type="text"/> . <input type="text"/>

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Name(s) as shown on page 1

▼ Enter your social security number

**Tax computation, credits, and other taxes** (see page 81)

	Dollars	Cents
<b>38</b> Enter the amount from <b>line 37</b> on page 2. This is your <b>taxable income</b> .	<b>38.</b>	.
<b>39</b> New York State tax on <b>line 38</b> amount (see page 81 and Tax computation on page 52)	<b>39.</b>	.
<b>40</b> New York State household credit (from table 1, 2, or 3 on pages 81 and 82)	<b>40.</b>	.
<b>41</b> Resident credit (attach Form IT-112-R or IT-112-C, or both; see page 82)	<b>41.</b>	.
<b>42</b> Other New York State nonrefundable credits (from Form IT-201-ATT, line 7; attach form)	<b>42.</b>	.
<b>43</b> Add lines 40, 41, and 42	<b>43.</b>	.
<b>44</b> Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	<b>44.</b>	.
<b>45</b> Net other New York State taxes (from Form IT-201-ATT, line 30; attach form)	<b>45.</b>	.
<b>46</b> Add lines 44 and 45. This is the total of your <b>New York State taxes</b> .	<b>46.</b>	.

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

<b>47</b> New York City resident tax on <b>line 38</b> amount (see page 82)	<b>47.</b>	.
<b>48</b> New York City household credit (from table 4, 5, or 6 on page 83)	<b>48.</b>	.
<b>49</b> Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	<b>49.</b>	.
<b>50</b> Part-year New York City resident tax (attach Form IT-360.1)	<b>50.</b>	.
<b>51</b> Other New York City taxes (from Form IT-201-ATT, line 34; attach form)	<b>51.</b>	.
<b>52</b> Add lines 49, 50, and 51	<b>52.</b>	.
<b>53</b> NY City nonrefundable credits (from Form IT-201-ATT, line 10; attach form)	<b>53.</b>	.
<b>54</b> Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	<b>54.</b>	.
<b>55</b> Yonkers resident income tax surcharge (see page 84)	<b>55.</b>	.
<b>56</b> Yonkers <b>nonresident</b> earnings tax (attach Form Y-203)	<b>56.</b>	.
<b>57</b> Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	<b>57.</b>	.
<b>58</b> Add lines 54 through 57. This is the total of your <b>New York City and Yonkers taxes / surcharges</b> .	<b>58.</b>	.

See instructions on pages 82, 83, and 84, to compute New York City and Yonkers taxes, credits, and tax surcharges.

**59** Sales or use tax (See the instructions on page 85.) Do not leave line 59 blank.

**Voluntary contributions** (whole dollar amounts only; see page 86)

<b>60a</b> Return a Gift to Wildlife	<b>60a.</b>	.	<b>0 0</b>
<b>60b</b> Missing/Exploited Children Fund	<b>60b.</b>	.	<b>0 0</b>
<b>60c</b> Breast Cancer Research Fund	<b>60c.</b>	.	<b>0 0</b>
<b>60d</b> Alzheimer's Fund	<b>60d.</b>	.	<b>0 0</b>
<b>60e</b> Olympic Fund (\$2 or \$4; see page 86)	<b>60e.</b>	.	<b>0 0</b>
<b>60f</b> Prostate Cancer Research Fund	<b>60f.</b>	.	<b>0 0</b>
<b>60g</b> National 9/11 Memorial	<b>60g.</b>	.	<b>0 0</b>
<b>60</b> Add lines 60a through 60g. This is your total <b>voluntary contributions</b> .	<b>60.</b>	.	<b>0 0</b>
<b>61</b> Add lines 46, 58, 59, and 60. This is your total <b>New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions</b> .	<b>61.</b>	.	

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▼ Enter your social security number

[Social Security Number Field]

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

Payments and refundable credits (see page 87)

Table with 3 columns: Line number, Description, Amount. Rows 63-75 include Empire State child credit, NYS/NYC child and dependent care credit, NY State earned income credit (EIC), NY State noncustodial parent EIC, Real property tax credit, College tuition credit, NY City school tax credit, NY City 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 Add lines 63 through 75.

Forms IT-2 and/or IT-1099-R must be completed and attached to your return instead of federal Forms W-2 and/or 1099-R. Staple them (and any other applicable forms) to the top of this page 4. See Step 11 on page 94 for the proper assembly of your four-page return and all attachments.

Your refund/amount overpaid (see page 90)

77 If line 76 is more than line 62, subtract line 62 from line 76. 77. [ ] . [ ]
78 Amount of line 77 that you want refunded to you. Complete line 82. Refund 78. [ ] . [ ]
79 Amount of line 77 that you want applied to your 2009 estimated tax (see instructions) 79. [ ] . [ ]

Amount you owe (see page 91)

80 If line 76 is less than line 62, subtract line 76 from line 62. Complete line 82. Owe 80. [ ] . [ ]
81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 91) 81. [ ] . [ ]

82 Account information (see page 92) Mark one: [ ] Refund - Direct deposit [ ] Owe - Electronic funds withdrawal
82a Routing number [ ] Electronic funds withdrawal effective date [ ]
82b Account number [ ] 82c Account type [ ] Checking [ ] Savings

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

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

Sign your return here Your signature [ ] Your occupation [ ] Spouse's signature (if joint return) [ ] Spouse's occupation (if joint return) [ ] Date [ ] Daytime phone number [ ] E-mail: [ ]

Mail your completed return and any attachments to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001. For information about private delivery services, see page 38.

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, 2008, through December 31, 2008, or fiscal year beginning 0 8

Form with sections for 'Print or type' (names, addresses, social security numbers) and 'Permanent home address'.

- (A) Filing status — mark an X in one box: 1 Single, 2 Married filing joint return, 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er) with dependent child

- (D) Have you underreported your tax due on past returns?
(E) New York City part-year residents only (see page 16)
(1) Number of months you lived in NY City in 2008
(2) Number of months your spouse lived in NY City in 2008

- (B) Did you itemize your deductions on your 2008 federal income tax return?
(C) Can you be claimed as a dependent on another taxpayer's federal return?

- (F) Enter your 2-digit special condition code if applicable (see page 16)
If applicable, also enter your second 2-digit special condition code

Federal income and adjustments

Table with columns: Federal amount (Dollars, Cents), New York State amount (Dollars, Cents). Rows 1-18 listing various income types like Wages, interest, dividends, etc.

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▼ 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 32) Identify: **29.**   **29.**

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

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

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

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

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

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

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

◀ or ▶

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

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

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

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

<b>51</b> Part-year New York City resident tax (attach Form IT-360.1) .....	<b>51.</b>		See instructions on pages 40 and 41 to compute New York City and Yonkers taxes, credits, and surcharges.
<b>52</b> New York City minimum income tax (attach Form IT-220) ....	<b>52.</b>		
<b>52a</b> Add lines 51 and 52 .....	<b>52a.</b>		
<b>52b</b> Part-year resident nonrefundable New York City child and dependent care credit (attach Form IT-216) .....	<b>52b.</b>		
<b>52c</b> Subtract line 52b from 52a .....	<b>52c.</b>		
<b>53</b> Yonkers nonresident earnings tax (attach Form Y-203) .....	<b>53.</b>		
<b>54</b> Part-year Yonkers resident income tax surcharge (attach Form IT-360.1) .....	<b>54.</b>		
<b>55</b> Total New York City and Yonkers taxes (add lines 52c, 53, and 54) .....	<b>55.</b>		
<b>56</b> Sales or use tax (See the instructions on page 42. Do not leave line 56 blank.) .....	<b>56.</b>		

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

<b>57a</b> Return a Gift to Wildlife .....	<b>57a.</b>	<b>0</b>	<b>0</b>
<b>57b</b> Missing/Exploited Children Fund .....	<b>57b.</b>	<b>0</b>	<b>0</b>
<b>57c</b> Breast Cancer Research Fund .....	<b>57c.</b>	<b>0</b>	<b>0</b>
<b>57d</b> Alzheimer's Fund .....	<b>57d.</b>	<b>0</b>	<b>0</b>
<b>57e</b> Olympic Fund (\$2 or \$4; see page 43) .....	<b>57e.</b>	<b>0</b>	<b>0</b>
<b>57f</b> Prostate Cancer Research Fund .....	<b>57f.</b>	<b>0</b>	<b>0</b>
<b>57g</b> National 9/11 Memorial .....	<b>57g.</b>	<b>0</b>	<b>0</b>
<b>57</b> Total voluntary contributions (add lines 57a through 57g) .....	<b>57.</b>		<b>0 0</b>
<b>58</b> Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57) .....	<b>58.</b>		

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▼ Enter your social security number

[Social Security Number Box]

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

Dollars Cents

59. [Dollars] [Cents]

Payments and refundable credits

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

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

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

66. [Dollars] [Cents]

Refund/ amount overpaid

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

67. [Dollars] [Cents]

68 Amount of line 67 that you want refunded to you. Complete line 72. Refund 68. [Dollars] [Cents]

69 Amount of line 67 that you want applied to your 2009 estimated tax (see instructions). 69. [Dollars] [Cents]

Amount you owe

70 If line 66 is less than line 59, subtract line 66 from line 59. Complete line 72. Owe 70. [Dollars] [Cents]

71 Estimated tax penalty (Include this amount on line 70, or reduce the overpayment on line 67; see page 46.) 71. [Dollars] [Cents]

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

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

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

Additional information

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

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

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

74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2008? (If Yes, complete Form IT-203-B, Schedule B, and attach form.) Yes [ ] No [ ]

Third-party designee? (see instr.) Print designee's name, Designee's phone number, Personal identification number (PIN), E-mail.

Paid preparer's use only: Preparer's signature, Firm's name, Address, E-mail, SSN or PTIN, Employer identification number, Date, Mark an X if self-employed.

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

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

For information about private delivery services, see page 60.

File all four pages of this original scannable return with the Tax Department.





**For more information concerning the data provided in this publication, please contact:  
New York State Department of Taxation and Finance**

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