



November 2013

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# **New York Adjusted Gross Income and Tax Liability**

*Analysis of 2010 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 2010 New York State personal income tax returns that were timely filed during 2011. 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, 2010.

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 2010. 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 2010 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 727,500 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 2010 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 the report for tax year 2008, 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 reports from tax years prior to 2008 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 years prior to 2008. For example, in Table 3 of this year's report, the number of nontaxable returns and total NYAGI in Manhattan is 234,512 and -\$2.8 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 2011, the department received nearly 9.7 million timely filed New York State personal income tax returns for the 2010 tax liability year. This value compares with nearly 9.6 million tax returns filed for the 2009 tax liability year, an increase of approximately 167,600 returns. These filers reported total New York adjusted gross income of \$843 billion in 2010, an increase of 12.0 percent from \$753 billion in 2009. Aggregate tax liability for 2010 was \$34.9 billion, an increase of 11.8 percent from \$31.2 billion in 2009.

Some major findings for 2010 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 increased by over \$90 billion, reflecting a 12.0 percent rise from 2009.
- New York adjusted gross income for full-year residents increased by \$35.2 billion, or 6.8 percent, above the 2009 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 \$272.5 billion. Income tax liability increased to \$5.4 billion from \$4.9 billion in 2009.
- Part-year resident filers reported the smallest share — \$15.5 billion in income and \$540 million in tax liability.

**Table 1: Total Income and Tax Liability by Place of Residence in 2010**  
(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
<b>All Returns</b>				
Number	8,670,809	820,431	201,130	9,692,370
Total Income*	\$555,436,270	\$272,481,820	\$15,540,993	\$843,459,083
Tax Liability**	\$28,977,013	\$5,350,606	\$540,410	\$34,868,029
<b>Taxable Returns</b>				
Number	5,727,859	668,844	156,965	6,553,668
Total Income*	\$537,369,594	\$228,691,262	\$15,029,768	\$781,090,624
Tax Liability**	\$30,272,866	\$5,370,442	\$546,189	\$36,189,498
<b>Nontaxable Returns</b>				
Number	2,942,950	151,587	44,165	3,138,702
Total Income*	\$18,066,676	\$43,790,558	\$511,225	\$62,368,459
Tax Liability**	-\$1,295,854	-\$19,836	-\$5,779	-\$1,321,469

\* 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 nearly 8.7 million full-year resident tax returns reported New York adjusted gross income (NYAGI) of \$555 billion and a tax of \$29.0 billion. Table 2 shows 51 percent of all returns had NYAGI of less than \$30,000. This group accounted for 7.1 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, 41.6 percent of NYAGI, and paid 59.9 percent of tax liability.

**Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2010**

(Dollar Data in Thousands)

Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$5,000	1,282,711	-\$11,417,633	\$1,899,789	\$54	\$90,887	\$3,638	-\$92,214
\$5,000 - 9,999	800,816	6,010,299	5,222,442	17,057	770,800	30,844	-157,452
10,000 - 19,999	1,326,538	19,587,734	12,646,690	612,467	6,328,577	257,558	-425,938
20,000 - 29,999	1,019,577	25,222,742	10,880,007	679,442	13,663,293	608,692	134,398
30,000 - 39,999	799,696	27,823,940	9,116,920	534,750	18,172,270	896,706	644,131
40,000 - 49,999	626,044	28,047,390	7,679,517	401,887	19,965,985	1,053,394	918,924
50,000 - 59,999	491,094	26,900,063	6,557,307	324,839	20,017,917	1,101,295	999,461
60,000 - 74,999	551,121	36,995,584	8,213,042	400,574	28,381,968	1,616,720	1,495,589
75,000 - 99,999	626,636	54,208,251	10,869,546	530,308	42,808,397	2,530,155	2,364,101
100,000 - 199,999	822,011	110,852,042	18,583,922	857,537	91,410,582	6,022,830	5,728,904
200,000 - 249,999	101,517	22,543,501	2,769,115	108,440	19,665,945	1,349,151	1,280,846
250,000 - 499,999	139,846	47,177,223	4,270,080	151,259	42,755,884	3,161,539	2,978,239
500,000 and over	83,202	161,485,134	4,002,297	101,536	157,381,302	14,089,305	13,108,024
<b>Total</b>	<b>8,670,809</b>	<b>\$555,436,270</b>	<b>\$102,710,674</b>	<b>\$4,720,151</b>	<b>\$461,413,809</b>	<b>\$32,721,827</b>	<b>\$28,977,013</b>

\* 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 5.22 percent for all resident filers in 2010. In other words, resident filers paid an average state income tax of \$5.22 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 7.51 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 Empire State child 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 2010 Minus Dependent Filers**  
(Dollar Data in Thousands)

Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$5,000	1,021,397	-\$11,934,240	\$1,385,912	\$54	\$949	\$38	-\$95,230
\$5,000 - 9,999	668,785	5,074,264	4,823,318	17,056	233,890	9,365	-178,260
10,000 - 19,999	1,264,170	18,759,665	12,453,713	612,450	5,693,502	230,951	-451,546
20,000 - 29,999	1,012,047	25,045,194	10,854,096	679,428	13,511,670	601,199	127,206
30,000 - 39,999	797,870	27,761,654	9,109,474	534,740	18,117,440	893,669	641,270
40,000 - 49,999	625,356	28,016,821	7,675,837	401,881	19,939,103	1,051,823	917,418
50,000 - 59,999	490,721	26,879,691	6,554,939	324,825	19,999,927	1,100,211	998,407
60,000 - 74,999	550,802	36,974,292	8,210,224	400,565	28,363,503	1,615,580	1,494,573
75,000 - 99,999	626,341	54,182,940	10,867,242	530,303	42,785,395	2,528,697	2,362,712
100,000 - 199,999	821,634	110,800,454	18,579,668	857,533	91,363,253	6,019,649	5,725,947
200,000 - 249,999	101,434	22,525,176	2,767,882	108,440	19,648,853	1,347,968	1,279,809
250,000 - 499,999	139,768	47,150,469	4,268,732	151,259	42,730,478	3,159,616	2,976,653
500,000 and over	83,128	161,402,545	4,001,143	101,536	157,299,867	14,082,043	13,101,575
<b>Total</b>	<b>8,203,453</b>	<b>\$552,638,925</b>	<b>\$101,552,181</b>	<b>\$4,720,071</b>	<b>\$459,687,829</b>	<b>\$32,640,809</b>	<b>\$28,900,534</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 2010**

(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	575,413	\$17,589,666	\$416,455	296,939	\$14,534,812	\$584,757	278,474	\$3,054,855
Kings	1,056,904	45,113,438	1,757,565	623,586	41,183,950	2,001,618	433,318	3,929,489
Manhattan	797,364	126,708,890	9,253,928	562,852	129,515,594	9,341,847	234,512	-2,806,703
Queens	1,011,216	40,119,505	1,453,845	617,754	36,476,684	1,628,541	393,462	3,642,821
Richmond	202,362	11,183,369	472,970	140,685	10,736,267	495,722	61,677	447,103
<b>Total, New York City</b>	<b>3,643,259</b>	<b>240,714,870</b>	<b>13,354,763</b>	<b>2,241,816</b>	<b>232,447,306</b>	<b>14,052,485</b>	<b>1,401,443</b>	<b>8,267,564</b>
Albany	138,965	7,371,583	344,099	97,917	7,053,612	359,460	41,048	317,972
Allegany	18,144	659,227	20,457	11,329	592,005	23,482	6,815	67,222
Broome	87,539	3,642,685	136,627	57,363	3,381,476	154,542	30,176	261,208
Cattaraugus	33,212	1,187,148	37,246	20,799	1,064,256	43,176	12,413	122,892
Cayuga	32,683	1,303,125	46,089	21,786	1,198,110	51,304	10,897	105,015
Chautauqua	55,380	1,949,591	60,233	34,183	1,742,136	69,936	21,197	207,455
Chemung	37,790	1,595,723	60,407	24,270	1,466,747	66,206	13,520	128,976
Chenango	21,860	772,308	24,732	13,716	698,782	28,503	8,144	73,526
Clinton	35,090	1,459,960	54,769	23,764	1,370,060	59,061	11,326	89,900
Columbia	27,578	1,266,741	54,539	18,410	1,233,686	57,561	9,168	33,054
Cortland	19,836	785,453	27,304	13,126	719,695	30,789	6,710	65,757
Delaware	18,455	643,622	21,429	11,176	588,013	24,180	7,279	55,608
Dutchess	129,277	7,815,517	358,138	93,779	7,553,758	369,738	35,498	261,759
Erie	413,989	19,545,953	846,830	283,752	18,454,163	898,311	130,237	1,091,790
Essex	16,104	613,104	22,887	10,326	579,116	24,701	5,778	33,988
Franklin	18,959	710,168	25,444	12,038	655,894	28,800	6,921	54,275
Fulton	23,061	836,036	27,418	14,912	758,730	31,281	8,149	77,306
Genesee	27,328	1,080,810	39,203	18,664	1,010,779	42,896	8,664	70,031
Greene	21,134	857,000	32,943	14,109	807,706	35,086	7,025	49,294
Hamilton	2,341	80,062	2,920	1,403	74,246	3,131	938	5,816
Herkimer	26,986	967,892	30,787	17,527	879,149	35,391	9,459	88,743
Jefferson	40,943	1,635,901	57,988	26,849	1,478,795	64,982	14,094	157,106
Lewis	10,188	371,570	11,878	6,623	341,146	13,721	3,565	30,424
Livingston	26,713	1,115,000	40,697	18,329	1,042,459	44,398	8,384	72,541
Madison	28,841	1,310,898	52,535	19,814	1,241,375	56,958	9,027	69,523
Monroe	338,509	16,409,581	703,638	231,036	15,491,044	750,307	107,473	918,538
Montgomery	23,906	883,734	29,031	15,327	802,556	33,423	8,579	81,178
Nassau	648,663	55,900,521	3,232,638	467,407	56,044,912	3,283,811	181,256	-144,391
Niagara	99,045	3,906,754	147,497	66,888	3,685,568	159,680	32,157	221,185
Oneida	100,947	4,038,660	150,776	65,479	3,728,540	166,827	35,468	310,121
Onondaga	207,209	10,165,158	425,866	142,697	9,538,533	459,443	64,512	626,625
Ontario	49,546	2,485,291	107,026	34,230	2,350,718	113,248	15,316	134,572
Orange	157,693	8,884,195	350,897	110,326	8,428,692	371,862	47,367	455,502

**Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2010 (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	17,791	631,351	19,064	11,624	568,384	22,309	6,167	62,967
Oswego	50,958	2,023,764	72,297	33,989	1,868,232	79,644	16,969	155,532
Otsego	25,650	995,472	37,287	16,524	925,934	40,753	9,126	69,538
Putnam	45,193	3,327,728	159,086	34,142	3,260,094	161,541	11,051	67,634
Rensselaer	72,859	3,420,468	139,268	51,385	3,239,992	148,147	21,474	180,475
Rockland	132,399	9,115,789	409,666	90,093	8,953,413	427,991	42,306	162,376
St. Lawrence	41,422	1,560,411	53,715	26,219	1,426,107	60,697	15,203	134,305
Saratoga	102,558	6,025,447	289,523	75,542	5,851,639	297,925	27,016	173,808
Schenectady	71,472	3,374,387	140,368	48,691	3,176,250	150,444	22,781	198,137
Schoharie	12,126	456,216	16,220	7,924	427,943	17,899	4,202	28,273
Schuyler	8,301	304,417	9,815	5,370	275,999	11,181	2,931	28,418
Seneca	14,559	553,965	18,552	9,384	501,274	21,034	5,175	52,691
Steuben	41,859	1,771,723	69,253	27,005	1,643,156	75,910	14,854	128,567
Suffolk	699,541	48,500,050	2,464,317	504,747	47,196,222	2,524,704	194,794	1,303,828
Sullivan	32,827	1,371,971	48,550	21,166	1,266,961	54,119	11,661	105,010
Tioga	22,775	985,200	34,535	15,178	892,112	37,533	7,597	93,088
Tompkins	38,592	1,997,547	89,457	27,978	1,913,767	93,498	10,614	83,780
Ulster	81,130	3,857,431	161,192	55,851	3,677,342	169,596	25,279	180,089
Warren	31,688	1,373,538	57,966	21,289	1,330,317	61,550	10,399	43,221
Washington	25,560	937,989	29,820	16,657	857,765	33,802	8,903	80,224
Wayne	42,914	1,754,430	61,846	29,345	1,615,636	68,001	13,569	138,794
Westchester	436,805	51,975,645	3,232,006	309,311	51,695,980	3,275,427	127,494	279,665
Wyoming	17,800	684,901	22,769	12,118	628,155	25,696	5,682	56,746
Yates	10,719	388,333	12,550	6,545	344,293	14,562	4,174	44,039
Total, Counties Outside of New York City	5,015,412	309,639,143	15,234,086	3,477,431	299,593,426	15,830,157	1,537,981	10,045,717
NYS Unclassified +	71	5,974	315	47	5,807	319	24	168
Residence Unknown ++	12,067	5,076,284	387,849	8,565	5,323,056	389,905	3,502	-246,772
<b>Grand Total</b>	<b>8,670,809</b>	<b>\$555,436,270</b>	<b>\$28,977,013</b>	<b>5,727,859</b>	<b>\$537,369,594</b>	<b>\$30,272,866</b>	<b>2,942,950</b>	<b>\$18,066,676</b>

\* 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 2010**

(Dollar Data in Thousands)

Bronx	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	93,548	\$9,241	\$109,633	\$4	\$2,675	\$107	-\$6,175
	\$ 5,000 -	9,999	66,293	511,393	471,373	4,284	35,736	1,430	-27,347
	10,000 -	19,999	120,467	1,760,600	1,157,634	97,234	505,732	20,456	-78,614
	20,000 -	29,999	80,722	1,996,065	833,918	79,094	1,083,054	47,290	-8,656
	30,000 -	39,999	66,511	2,311,912	720,839	65,145	1,525,928	74,420	41,482
	40,000 -	49,999	46,802	2,091,215	537,601	41,975	1,511,638	79,711	65,075
	50,000 -	59,999	29,971	1,636,421	369,024	25,993	1,241,404	69,030	61,075
	60,000 -	74,999	26,927	1,801,392	361,620	23,078	1,416,694	82,117	76,179
	75,000 -	99,999	23,866	2,047,488	367,917	21,340	1,658,232	99,570	94,277
	100,000 -	199,999	17,849	2,298,124	348,769	17,910	1,931,445	126,537	121,456
	200,000 -	249,999	1,063	234,603	24,888	1,090	208,625	14,310	13,710
	250,000 -	499,999	1,059	344,056	26,617	1,190	316,250	23,150	21,774
	500,000 -	and over	335	547,154	15,357	403	531,394	47,532	42,218
	Total		575,413	\$17,589,666	\$5,345,190	\$378,741	\$11,968,807	\$685,659	\$416,455

Kings	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	148,076	-\$714,575	\$205,744	\$7	\$5,231	\$210	-\$11,284
	\$ 5,000 -	9,999	112,764	858,676	788,826	2,215	67,636	2,707	-33,486
	10,000 -	19,999	199,623	2,939,708	1,996,062	119,395	824,251	33,435	-108,161
	20,000 -	29,999	143,481	3,543,329	1,530,769	124,603	1,887,957	83,192	-961
	30,000 -	39,999	110,287	3,834,170	1,211,145	88,913	2,534,112	124,623	82,983
	40,000 -	49,999	81,244	3,635,547	933,117	60,194	2,642,237	140,372	120,613
	50,000 -	59,999	60,081	3,286,639	732,264	42,436	2,511,938	140,433	128,062
	60,000 -	74,999	61,453	4,117,352	815,318	43,480	3,258,554	189,407	177,833
	75,000 -	99,999	59,406	5,110,624	904,264	45,939	4,160,420	250,372	237,847
	100,000 -	199,999	60,097	8,030,443	1,172,802	54,263	6,803,377	449,171	430,618
	200,000 -	249,999	7,099	1,576,096	171,196	6,905	1,397,996	95,930	91,617
	250,000 -	499,999	9,264	3,080,994	261,942	10,459	2,808,593	206,898	196,340
	500,000 -	and over	4,029	5,814,436	213,175	5,993	5,595,268	500,422	445,542
	Total		1,056,904	\$45,113,438	\$10,936,625	\$604,801	\$34,497,570	\$2,217,172	\$1,757,565

Manhattan (New York)	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	110,093	-\$5,046,098	\$127,605	\$12	\$3,530	\$141	-\$8,874
	\$ 5,000 -	9,999	61,681	465,504	422,660	1,710	41,134	1,647	-13,266
	10,000 -	19,999	98,869	1,456,930	921,600	44,544	490,786	19,963	-28,501
	20,000 -	29,999	74,752	1,847,668	756,273	39,526	1,051,870	47,467	18,621
	30,000 -	39,999	62,600	2,181,904	651,225	29,776	1,500,903	76,514	61,306
	40,000 -	49,999	54,830	2,460,152	586,475	21,582	1,852,096	102,084	93,673
	50,000 -	59,999	44,156	2,419,941	491,079	13,765	1,915,097	110,855	105,040
	60,000 -	74,999	49,827	3,346,181	597,518	13,337	2,735,326	164,077	156,855
	75,000 -	99,999	57,203	4,951,231	781,215	14,690	4,155,326	257,024	245,591
	100,000 -	199,999	92,891	13,002,429	1,590,233	26,602	11,385,594	762,755	728,393
	200,000 -	249,999	19,830	4,427,227	425,885	7,556	3,993,786	274,783	261,767
	250,000 -	499,999	38,087	13,104,479	1,055,645	20,658	12,028,177	898,883	852,226
	500,000 -	and over	32,545	82,091,343	1,975,972	29,305	80,086,066	7,174,640	6,781,097
	Total		797,364	\$126,708,890	\$10,383,383	\$263,063	\$121,239,690	\$9,890,833	\$9,253,928

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

Queens	Income Class			Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$	5,000				Exemptions	Income	Credits	Liability**	
	Under	\$	5,000	148,419	-\$263,544	\$220,508	\$2	\$6,077	\$243	-\$10,478	
	\$	5,000 -	9,999	109,762	825,239	749,389	1,481	74,369	2,977	-22,326	
		10,000 -	19,999	173,808	2,568,526	1,743,110	86,658	738,758	29,986	-66,348	
		20,000 -	29,999	130,204	3,215,108	1,456,412	101,943	1,656,753	72,877	5,344	
		30,000 -	39,999	100,527	3,496,047	1,176,318	76,152	2,243,577	109,287	76,066	
		40,000 -	49,999	80,102	3,588,691	987,351	57,297	2,544,043	133,458	116,561	
		50,000 -	59,999	60,174	3,292,695	789,391	42,303	2,461,000	135,695	124,466	
		60,000 -	74,999	63,502	4,257,206	905,472	46,578	3,305,156	189,864	178,403	
		75,000 -	99,999	66,258	5,708,624	1,076,826	53,451	4,578,347	273,092	259,816	
		100,000 -	199,999	66,091	8,716,738	1,331,313	65,560	7,319,866	481,136	463,451	
		200,000 -	249,999	5,423	1,200,669	125,436	5,515	1,069,718	73,375	70,653	
		250,000 -	499,999	5,515	1,801,417	135,367	5,700	1,660,351	121,876	116,695	
		500,000 -	and over	1,431	1,712,087	45,926	1,543	1,664,619	148,596	141,543	
				Total	1,011,216	\$40,119,505	\$10,742,818	\$544,184	\$29,322,634	\$1,772,463	\$1,453,845

Richmond	Income Class			Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$	5,000				Exemptions	Income	Credits	Liability**	
	Under	\$	5,000	29,449	-\$116,187	\$41,668	\$1	\$2,080	\$83	-\$1,544	
	\$	5,000 -	9,999	17,028	127,678	108,983	208	18,488	740	-2,773	
		10,000 -	19,999	25,741	377,238	247,124	10,627	119,487	4,869	-6,915	
		20,000 -	29,999	19,837	491,415	221,958	13,200	256,258	11,401	2,555	
		30,000 -	39,999	16,673	580,448	198,413	11,416	370,619	18,229	13,107	
		40,000 -	49,999	14,073	631,355	182,315	9,205	439,835	23,095	19,893	
		50,000 -	59,999	12,111	664,535	168,307	7,997	488,231	26,868	23,977	
		60,000 -	74,999	14,947	1,007,011	233,414	11,574	762,023	43,460	39,389	
		75,000 -	99,999	19,799	1,717,001	362,363	18,325	1,336,312	78,911	72,289	
		100,000 -	199,999	27,246	3,663,204	634,750	32,934	2,995,520	197,121	182,212	
		200,000 -	249,999	2,478	546,867	64,528	3,097	479,241	32,846	29,623	
		250,000 -	499,999	2,274	745,621	61,552	2,679	681,390	49,886	45,087	
		500,000 -	and over	706	747,184	20,391	952	725,841	64,815	56,071	
				Total	202,362	\$11,183,369	\$2,545,766	\$122,214	\$8,675,325	\$552,323	\$472,970

Total New York City	Income Class			Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$	5,000				Exemptions	Income	Credits	Liability**	
	Under	\$	5,000	529,585	-\$6,131,164	\$705,157	\$26	\$19,593	\$785	-\$38,355	
	\$	5,000 -	9,999	367,528	2,788,491	2,541,230	9,899	237,362	9,501	-99,198	
		10,000 -	19,999	618,508	9,103,002	6,065,529	358,458	2,679,014	108,710	-288,539	
		20,000 -	29,999	448,996	11,093,586	4,799,330	358,365	5,935,891	262,227	16,903	
		30,000 -	39,999	356,598	12,404,482	3,957,941	271,401	8,175,140	403,073	274,943	
		40,000 -	49,999	277,051	12,406,960	3,226,859	190,252	8,989,849	478,720	415,815	
		50,000 -	59,999	206,493	11,300,231	2,550,066	132,495	8,617,671	482,881	442,619	
		60,000 -	74,999	216,656	14,529,142	2,913,341	138,047	11,477,753	668,925	628,660	
		75,000 -	99,999	226,532	19,534,969	3,492,586	153,746	15,888,637	958,969	909,821	
		100,000 -	199,999	264,174	35,710,938	5,077,867	197,269	30,435,803	2,016,720	1,926,130	
		200,000 -	249,999	35,893	7,985,462	811,934	24,163	7,149,365	491,244	467,370	
		250,000 -	499,999	56,199	19,076,567	1,541,122	40,686	17,494,759	1,300,692	1,232,122	
		500,000 -	and over	39,046	90,912,204	2,270,819	38,196	88,603,189	7,936,005	7,466,471	
				Total	3,643,259	\$240,714,870	\$39,953,781	\$1,913,003	\$205,704,026	\$15,118,450	\$13,354,763

\* 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 2010 (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	21,167	-\$28,833	\$34,224	\$0	\$1,829	\$73	-\$1,467	
	\$ 5,000 -	9,999	11,727	87,138	73,563	150	13,425	537	-1,828	
	10,000 -	19,999	18,833	279,059	169,987	6,471	102,601	4,187	-3,171	
	20,000 -	29,999	15,986	397,569	157,333	7,955	232,281	10,518	4,515	
	30,000 -	39,999	13,542	471,511	140,564	6,333	324,614	16,397	13,390	
	40,000 -	49,999	10,532	471,930	117,958	5,024	348,948	18,778	17,164	
	50,000 -	59,999	8,425	461,059	103,059	4,397	353,602	19,653	18,344	
	60,000 -	74,999	9,576	643,037	133,763	6,242	503,032	28,669	26,867	
	75,000 -	99,999	11,236	972,768	179,517	9,409	783,842	46,084	43,617	
	100,000 -	199,999	14,335	1,909,029	284,982	15,902	1,608,145	105,527	101,867	
	200,000 -	249,999	1,314	290,882	32,321	1,572	256,989	17,617	16,918	
	250,000 -	499,999	1,602	539,935	42,851	1,995	495,089	36,620	35,324	
	500,000 -	and over	690	876,499	21,709	917	853,873	76,280	72,559	
			Total	138,965	\$7,371,583	\$1,491,832	\$66,367	\$5,878,270	\$380,940	\$344,099

Allegany	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	3,105	-\$115	\$5,210	\$0	\$254	\$10	-\$291	
	\$ 5,000 -	9,999	1,803	13,376	11,377	41	1,958	78	-320	
	10,000 -	19,999	3,181	46,983	30,653	1,236	15,093	613	-865	
	20,000 -	29,999	2,161	53,409	23,735	1,571	28,103	1,249	164	
	30,000 -	39,999	1,819	63,460	20,902	1,369	41,189	1,985	1,356	
	40,000 -	49,999	1,456	65,363	18,288	1,208	45,867	2,315	1,882	
	50,000 -	59,999	1,155	63,211	15,815	1,070	46,326	2,400	2,023	
	60,000 -	74,999	1,295	86,782	18,939	1,331	66,512	3,631	3,145	
	75,000 -	99,999	1,229	105,304	19,321	1,375	84,608	4,867	4,325	
	100,000 -	199,999	838	105,373	14,393	1,062	89,917	5,804	5,320	
	200,000 -	249,999	40	8,830	1,215	31	7,584	520	472	
	250,000 -	499,999	42	13,700	1,065	50	12,585	918	819	
	500,000 -	and over	20	33,553	1,116	19	32,418	2,904	2,427	
			Total	18,144	\$659,227	\$182,030	\$10,363	\$472,414	\$27,294	\$20,457

Broome	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
	Under	\$ 5,000	14,807	-\$11,075	\$24,722	\$0	\$1,207	\$48	-\$3,780	
	\$ 5,000 -	9,999	9,039	67,268	57,252	117	9,899	396	-1,423	
	10,000 -	19,999	14,520	214,513	133,706	4,829	75,977	3,093	-2,640	
	20,000 -	29,999	11,153	275,497	114,198	6,000	155,299	6,967	2,592	
	30,000 -	39,999	7,871	273,439	87,411	4,628	181,400	8,903	6,809	
	40,000 -	49,999	6,187	277,185	72,455	3,794	200,935	10,455	9,154	
	50,000 -	59,999	5,076	278,217	65,232	3,567	209,418	11,229	10,132	
	60,000 -	74,999	5,453	365,715	76,369	4,330	285,016	15,868	14,600	
	75,000 -	99,999	5,879	507,112	90,724	5,687	410,702	23,869	22,205	
	100,000 -	199,999	6,271	823,092	115,006	7,050	701,036	45,840	43,460	
	200,000 -	249,999	472	104,295	10,196	566	93,533	6,412	6,183	
	250,000 -	499,999	581	192,438	13,851	586	178,001	13,119	12,284	
	500,000 -	and over	230	274,987	5,799	277	268,912	24,013	17,052	
			Total	87,539	\$3,642,685	\$866,921	\$41,432	\$2,771,336	\$170,212	\$136,627

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

Cattaraugus	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	5,570	-\$2,741	\$8,853	\$0	\$467	\$19	-\$693	
\$	5,000 -	9,999	3,457	25,860	22,174	93	3,594	144	-708	
	10,000 -	19,999	5,997	89,216	56,802	2,438	29,976	1,218	-1,557	
	20,000 -	29,999	4,382	107,849	46,182	2,702	58,964	2,628	675	
	30,000 -	39,999	3,244	113,268	36,463	2,186	74,619	3,623	2,518	
	40,000 -	49,999	2,562	114,637	31,332	1,900	81,406	4,143	3,441	
	50,000 -	59,999	1,951	107,236	25,966	1,605	79,665	4,183	3,567	
	60,000 -	74,999	2,175	145,274	31,374	1,907	111,993	6,122	5,438	
	75,000 -	99,999	2,048	177,092	32,056	2,033	143,002	8,259	7,354	
	100,000 -	199,999	1,569	197,569	28,629	1,771	167,170	10,802	10,025	
	200,000 -	249,999	92	20,182	1,942	84	18,156	1,245	1,135	
	250,000 -	499,999	119	39,017	3,349	139	35,528	2,620	2,226	
	500,000 -	and over	46	52,689	1,481	48	51,160	4,562	3,826	
			<b>Total</b>	<b>33,212</b>	<b>\$1,187,148</b>	<b>\$326,603</b>	<b>\$16,905</b>	<b>\$855,700</b>	<b>\$49,568</b>	<b>\$37,246</b>

Cayuga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	5,020	-\$8,718	\$8,627	\$1	\$464	\$19	-\$425	
\$	5,000 -	9,999	3,227	24,095	20,345	42	3,707	148	-516	
	10,000 -	19,999	5,364	79,450	49,482	2,025	27,944	1,138	-1,159	
	20,000 -	29,999	4,403	109,196	44,861	2,476	61,859	2,776	987	
	30,000 -	39,999	3,118	108,414	34,797	1,922	71,695	3,509	2,572	
	40,000 -	49,999	2,356	105,465	28,069	1,537	75,859	3,907	3,351	
	50,000 -	59,999	1,985	108,824	25,706	1,473	81,645	4,372	3,855	
	60,000 -	74,999	2,305	153,959	32,614	2,097	119,247	6,585	5,936	
	75,000 -	99,999	2,395	206,702	37,826	2,410	166,466	9,634	8,872	
	100,000 -	199,999	2,186	276,522	39,617	2,566	234,339	15,163	14,065	
	200,000 -	249,999	118	25,971	2,551	126	23,294	1,597	1,461	
	250,000 -	499,999	138	47,010	3,894	140	42,976	3,173	2,742	
	500,000 -	and over	68	66,234	1,660	69	64,505	5,758	4,347	
			<b>Total</b>	<b>32,683</b>	<b>\$1,303,125</b>	<b>\$330,050</b>	<b>\$16,883</b>	<b>\$974,001</b>	<b>\$57,779</b>	<b>\$46,089</b>

Chautauqua	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	9,415	-\$4,608	\$16,341	\$0	\$855	\$34	-\$880	
\$	5,000 -	9,999	6,036	44,863	38,126	101	6,637	266	-1,059	
	10,000 -	19,999	10,134	150,258	96,380	4,165	49,713	2,022	-2,730	
	20,000 -	29,999	7,209	177,416	76,381	4,775	96,261	4,277	791	
	30,000 -	39,999	5,373	186,711	60,887	3,526	122,298	5,936	4,157	
	40,000 -	49,999	4,090	183,116	51,122	2,916	129,078	6,546	5,435	
	50,000 -	59,999	3,179	174,124	42,928	2,626	128,569	6,734	5,701	
	60,000 -	74,999	3,441	230,633	50,043	3,072	177,518	9,709	8,428	
	75,000 -	99,999	3,411	293,643	53,635	3,459	236,549	13,653	12,097	
	100,000 -	199,999	2,647	338,663	48,696	2,951	287,016	18,620	17,112	
	200,000 -	249,999	158	34,872	3,757	141	30,974	2,123	1,983	
	250,000 -	499,999	219	73,801	5,479	252	68,070	5,037	4,714	
	500,000 -	and over	68	66,099	2,231	82	63,786	5,686	4,484	
			<b>Total</b>	<b>55,380</b>	<b>\$1,949,591</b>	<b>\$546,005</b>	<b>\$28,065</b>	<b>\$1,397,324</b>	<b>\$80,643</b>	<b>\$60,233</b>

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

Chemung	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
		5,000	6,073	\$3,395	\$10,394	\$0	\$489	\$20	-\$445	
\$	5,000 -	9,999	3,994	29,709	25,650	95	3,964	159	-769	
	10,000 -	19,999	6,342	93,662	59,509	2,563	31,589	1,284	-1,611	
	20,000 -	29,999	4,608	113,671	48,127	2,925	62,619	2,786	599	
	30,000 -	39,999	3,340	116,059	37,034	1,969	77,055	3,774	2,785	
	40,000 -	49,999	2,746	123,045	32,042	1,625	89,378	4,647	4,067	
	50,000 -	59,999	2,190	119,994	28,196	1,597	90,202	4,828	4,266	
	60,000 -	74,999	2,526	169,417	35,605	2,043	131,769	7,312	6,586	
	75,000 -	99,999	2,686	232,603	42,042	2,824	187,737	10,879	9,910	
	100,000 -	199,999	2,618	337,468	47,691	2,972	286,805	18,650	17,573	
	200,000 -	249,999	216	47,996	4,851	238	42,907	2,942	2,607	
	250,000 -	499,999	345	117,958	8,812	408	108,738	8,068	7,566	
	500,000 -	and over	106	90,746	2,960	143	87,644	7,811	7,274	
			<b>Total</b>	<b>37,790</b>	<b>\$1,595,723</b>	<b>\$382,913</b>	<b>\$19,402</b>	<b>\$1,200,897</b>	<b>\$73,161</b>	<b>\$60,407</b>

Chenango	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
		5,000	3,682	-\$4,031	\$6,026	\$0	\$317	\$13	-\$392	
\$	5,000 -	9,999	2,239	16,744	14,553	65	2,125	85	-482	
	10,000 -	19,999	3,706	55,299	35,516	1,503	18,280	744	-1,056	
	20,000 -	29,999	2,984	73,673	31,356	1,934	40,384	1,796	408	
	30,000 -	39,999	2,095	73,046	23,862	1,503	47,681	2,306	1,573	
	40,000 -	49,999	1,797	80,402	21,557	1,264	57,581	2,945	2,515	
	50,000 -	59,999	1,329	72,798	17,556	1,125	54,118	2,851	2,488	
	60,000 -	74,999	1,463	98,227	21,270	1,384	75,573	4,135	3,742	
	75,000 -	99,999	1,360	117,510	20,801	1,386	95,323	5,516	5,081	
	100,000 -	199,999	1,042	131,285	18,178	1,151	111,956	7,237	6,864	
	200,000 -	249,999	68	15,088	1,195	43	13,850	950	929	
	250,000 -	499,999	67	20,781	1,450	65	19,266	1,386	1,339	
	500,000 -	and over	28	21,486	736	20	20,729	1,837	1,724	
			<b>Total</b>	<b>21,860</b>	<b>\$772,308</b>	<b>\$214,056</b>	<b>\$11,443</b>	<b>\$557,182</b>	<b>\$31,802</b>	<b>\$24,732</b>

Clinton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$								
		5,000	5,690	-\$10,040	\$8,895	\$0	\$457	\$18	-\$474	
\$	5,000 -	9,999	3,174	23,650	19,856	43	3,750	150	-422	
	10,000 -	19,999	5,713	84,606	52,200	1,730	30,676	1,250	-740	
	20,000 -	29,999	4,540	112,193	46,014	2,382	63,796	2,863	1,123	
	30,000 -	39,999	3,353	116,261	37,082	1,902	77,277	3,781	2,848	
	40,000 -	49,999	2,422	108,477	28,849	1,410	78,218	4,041	3,540	
	50,000 -	59,999	2,081	114,311	26,517	1,402	86,392	4,638	4,151	
	60,000 -	74,999	2,480	166,496	34,562	1,896	130,037	7,234	6,611	
	75,000 -	99,999	2,569	222,220	39,833	2,506	179,880	10,442	9,576	
	100,000 -	199,999	2,643	337,399	47,182	3,012	287,206	18,642	17,403	
	200,000 -	249,999	163	36,103	3,253	150	32,700	2,242	2,139	
	250,000 -	499,999	214	69,838	5,042	235	64,560	4,753	4,576	
	500,000 -	and over	48	78,447	1,256	43	77,147	6,897	4,439	
			<b>Total</b>	<b>35,090</b>	<b>\$1,459,960</b>	<b>\$350,542</b>	<b>\$16,711</b>	<b>\$1,112,098</b>	<b>\$66,950</b>	<b>\$54,769</b>

\* 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 2010 (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	4,370	-\$60,107	\$6,811	\$0	\$337	\$13	-\$339
	\$ 5,000 -	9,999	2,516	18,600	15,919	35	2,646	106	-332
	10,000 -	19,999	4,165	61,750	39,107	1,257	21,385	872	-583
	20,000 -	29,999	3,317	82,311	35,390	1,751	45,171	2,028	769
	30,000 -	39,999	2,668	93,027	31,192	1,567	60,268	2,952	2,130
	40,000 -	49,999	2,004	89,789	25,119	1,209	63,461	3,285	2,746
	50,000 -	59,999	1,608	88,031	22,535	1,037	64,458	3,455	2,970
	60,000 -	74,999	1,909	128,213	29,347	1,441	97,424	5,408	4,647
	75,000 -	99,999	2,094	180,840	35,274	1,772	143,794	8,373	7,523
	100,000 -	199,999	2,322	303,904	48,567	2,391	252,946	16,518	15,338
	200,000 -	249,999	233	51,741	6,184	197	45,360	3,110	2,854
	250,000 -	499,999	243	81,510	7,503	169	73,838	5,454	5,183
	500,000 -	and over	129	147,132	5,872	65	141,196	12,605	11,633
	Total		27,578	\$1,266,741	\$308,820	\$12,891	\$1,012,285	\$64,179	\$54,539

Cortland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,957	-\$3,596	\$5,105	\$0	\$281	\$11	-\$340
	\$ 5,000 -	9,999	1,903	14,051	12,008	41	2,002	80	-336
	10,000 -	19,999	3,310	49,529	30,494	1,283	17,753	722	-794
	20,000 -	29,999	2,712	67,078	27,861	1,659	37,558	1,682	412
	30,000 -	39,999	2,006	69,914	22,292	1,328	46,293	2,260	1,579
	40,000 -	49,999	1,572	70,365	18,599	1,040	50,726	2,625	2,261
	50,000 -	59,999	1,201	65,902	15,724	977	49,201	2,611	2,302
	60,000 -	74,999	1,306	87,441	18,539	1,153	67,749	3,733	3,354
	75,000 -	99,999	1,414	121,692	22,570	1,438	97,684	5,639	5,159
	100,000 -	199,999	1,269	161,809	23,313	1,454	137,042	8,880	8,408
	200,000 -	249,999	85	18,866	1,869	89	16,909	1,160	1,095
	250,000 -	499,999	78	25,531	1,797	90	23,644	1,724	1,490
	500,000 -	and over	23	36,870	571	28	36,272	3,248	2,713
	Total		19,836	\$785,453	\$200,741	\$10,580	\$583,112	\$34,376	\$27,304

Delaware	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,535	-\$7,096	\$5,460	\$0	\$204	\$8	-\$339
	\$ 5,000 -	9,999	1,861	13,876	12,342	40	1,494	60	-323
	10,000 -	19,999	3,055	45,222	29,936	1,070	14,215	578	-752
	20,000 -	29,999	2,401	59,363	26,255	1,380	31,728	1,409	373
	30,000 -	39,999	1,886	65,700	22,255	1,217	42,228	2,032	1,438
	40,000 -	49,999	1,423	63,869	17,473	941	45,455	2,340	2,036
	50,000 -	59,999	1,047	57,311	14,457	827	42,028	2,210	1,955
	60,000 -	74,999	1,109	74,348	16,495	954	56,899	3,122	2,808
	75,000 -	99,999	1,116	96,024	17,925	1,025	77,074	4,460	4,119
	100,000 -	199,999	867	111,369	16,316	808	94,246	6,129	5,768
	200,000 -	249,999	51	11,228	1,270	23	9,935	682	653
	250,000 -	499,999	77	25,534	1,729	44	23,761	1,758	1,613
	500,000 -	and over	27	26,874	753	18	26,103	2,323	2,080
	Total		18,455	\$643,622	\$182,664	\$8,348	\$465,371	\$27,110	\$21,429

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

Dutchess	Income Class			Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$	5,000				Exemptions	Income	Credits	Liability**
	Under	\$	5,000	18,461	-\$70,324	\$28,991	\$0	\$1,818	\$73	-\$1,113
\$	5,000 -	9,999	10,413	10,413	77,133	62,776	116	14,241	570	-1,020
	10,000 -	19,999	15,799	15,799	234,250	145,812	4,794	83,643	3,419	-1,660
	20,000 -	29,999	13,243	13,243	328,879	143,569	6,980	178,330	8,013	3,319
	30,000 -	39,999	10,727	10,727	373,617	126,833	6,349	240,435	11,900	9,015
	40,000 -	49,999	8,737	8,737	391,723	114,657	5,129	271,936	14,263	12,421
	50,000 -	59,999	7,508	7,508	411,816	106,771	4,912	300,133	16,377	14,671
	60,000 -	74,999	9,470	9,470	635,995	153,961	7,365	474,668	26,712	24,160
	75,000 -	99,999	12,129	12,129	1,053,527	228,652	11,937	812,938	47,451	43,167
	100,000 -	199,999	18,448	18,448	2,487,890	435,927	22,543	2,029,420	133,414	125,194
	200,000 -	249,999	1,909	1,909	422,315	51,404	2,380	368,531	25,257	23,300
	250,000 -	499,999	1,788	1,788	588,136	49,962	2,177	535,996	39,314	37,344
	500,000 -	and over	645	645	880,563	27,266	745	852,552	76,132	69,340
	Total			129,277	\$7,815,517	\$1,676,581	\$75,428	\$6,164,642	\$402,894	\$358,138

Erie	Income Class			Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$	5,000				Exemptions	Income	Credits	Liability**
	Under	\$	5,000	65,624	-\$57,360	\$106,950	\$0	\$6,103	\$244	-\$4,523
\$	5,000 -	9,999	41,003	41,003	305,814	250,827	601	54,386	2,176	-6,001
	10,000 -	19,999	65,153	65,153	960,101	578,006	22,130	359,965	14,690	-10,903
	20,000 -	29,999	51,006	51,006	1,262,144	503,680	26,012	732,452	33,070	13,971
	30,000 -	39,999	38,518	38,518	1,338,098	403,446	20,260	914,392	45,679	36,368
	40,000 -	49,999	28,832	28,832	1,291,311	329,050	16,188	946,072	49,904	44,960
	50,000 -	59,999	22,865	22,865	1,253,883	288,903	15,311	949,669	51,516	47,360
	60,000 -	74,999	27,212	27,212	1,827,741	381,138	22,278	1,424,325	79,633	73,808
	75,000 -	99,999	31,273	31,273	2,705,397	488,326	31,585	2,185,486	127,243	119,179
	100,000 -	199,999	34,006	34,006	4,434,925	637,379	41,863	3,755,683	245,020	235,887
	200,000 -	249,999	2,932	2,932	650,503	68,325	3,638	578,540	39,657	38,343
	250,000 -	499,999	3,856	3,856	1,295,094	100,468	4,852	1,189,774	87,909	82,713
	500,000 -	and over	1,709	1,709	2,278,304	50,339	2,115	2,225,850	198,894	175,667
	Total			413,989	\$19,545,953	\$4,186,837	\$206,833	\$15,322,697	\$975,635	\$846,830

Essex	Income Class			Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$	5,000				Exemptions	Income	Credits	Liability**
	Under	\$	5,000	2,963	-\$15,711	\$4,709	\$0	\$268	\$11	-\$140
\$	5,000 -	9,999	1,519	1,519	11,256	9,757	17	1,483	59	-203
	10,000 -	19,999	2,582	2,582	38,368	24,566	780	13,021	531	-386
	20,000 -	29,999	2,122	2,122	52,681	22,545	1,137	28,999	1,294	459
	30,000 -	39,999	1,539	1,539	53,414	17,877	945	34,593	1,675	1,198
	40,000 -	49,999	1,185	1,185	53,036	14,603	752	37,681	1,927	1,632
	50,000 -	59,999	935	935	51,075	12,757	604	37,715	1,993	1,716
	60,000 -	74,999	1,101	1,101	73,767	16,473	1,025	56,269	3,079	2,707
	75,000 -	99,999	1,086	1,086	93,776	17,362	1,059	75,355	4,360	3,867
	100,000 -	199,999	898	898	115,284	17,201	905	97,178	6,313	5,815
	200,000 -	249,999	52	52	11,570	1,482	42	10,047	689	662
	250,000 -	499,999	81	81	27,331	2,408	67	24,855	1,843	1,757
	500,000 -	and over	41	41	47,257	1,829	39	45,390	4,060	3,802
	Total			16,104	\$613,104	\$163,566	\$7,372	\$462,854	\$27,835	\$22,887

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

Franklin	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000							
	Under	\$	5,000	3,292	-\$8,357	\$4,932	\$0	\$253	\$10	-\$568
	\$	5,000 -	9,999	1,801	13,420	11,685	19	1,716	69	-376
		10,000 -	19,999	3,136	46,402	29,806	1,235	15,361	625	-807
		20,000 -	29,999	2,641	64,996	27,908	1,747	35,341	1,570	334
		30,000 -	39,999	1,863	64,775	21,043	1,258	42,474	2,062	1,446
		40,000 -	49,999	1,407	62,972	17,283	1,010	44,679	2,282	1,933
		50,000 -	59,999	1,160	63,602	14,829	913	47,859	2,554	2,270
		60,000 -	74,999	1,312	87,603	18,242	1,155	68,206	3,774	3,451
		75,000 -	99,999	1,247	107,379	19,248	1,347	86,784	5,016	4,620
		100,000 -	199,999	979	121,808	16,709	1,139	103,959	6,697	6,405
		200,000 -	249,999	49	10,966	1,014	46	9,906	679	662
		250,000 -	499,999	51	17,128	1,579	64	15,485	1,138	1,084
		500,000 -	and over	21	57,475	837	28	56,610	5,063	4,989
			Total	18,959	\$710,168	\$185,116	\$9,960	\$528,635	\$31,539	\$25,444

Fulton	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000							
	Under	\$	5,000	3,560	-\$1,236	\$5,784	\$0	\$264	\$11	-\$501
	\$	5,000 -	9,999	2,240	16,728	14,573	35	2,121	85	-435
		10,000 -	19,999	3,811	56,893	36,235	1,604	19,055	775	-981
		20,000 -	29,999	3,555	88,561	36,576	2,323	49,662	2,219	654
		30,000 -	39,999	2,492	86,270	27,370	1,694	57,206	2,794	2,090
		40,000 -	49,999	1,758	78,736	21,714	1,160	55,863	2,865	2,528
		50,000 -	59,999	1,310	71,772	17,591	988	53,193	2,819	2,573
		60,000 -	74,999	1,555	104,444	22,187	1,364	80,893	4,464	4,101
		75,000 -	99,999	1,455	125,001	23,062	1,395	100,543	5,824	5,459
		100,000 -	199,999	1,181	149,262	21,499	1,212	126,550	8,193	7,910
		200,000 -	249,999	50	11,035	1,199	44	9,792	671	640
		250,000 -	499,999	67	22,270	1,749	60	20,461	1,501	1,248
		500,000 -	and over	27	26,301	859	23	25,419	2,270	2,131
			Total	23,061	\$836,036	\$230,398	\$11,902	\$601,021	\$34,489	\$27,418

Genesee	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000							
	Under	\$	5,000	4,272	-\$10,268	\$6,984	\$0	\$431	\$17	-\$319
	\$	5,000 -	9,999	2,659	19,679	15,920	49	3,710	148	-278
		10,000 -	19,999	4,321	64,289	39,138	1,468	23,682	966	-736
		20,000 -	29,999	3,538	87,529	35,580	2,012	49,937	2,247	821
		30,000 -	39,999	2,678	93,441	29,092	1,710	62,639	3,086	2,293
		40,000 -	49,999	2,207	98,952	26,617	1,521	70,814	3,636	3,106
		50,000 -	59,999	1,602	88,080	21,384	1,292	65,405	3,448	3,025
		60,000 -	74,999	2,005	134,271	29,245	1,946	103,080	5,632	5,114
		75,000 -	99,999	2,109	182,324	33,568	2,286	146,470	8,443	7,762
		100,000 -	199,999	1,715	216,491	30,680	2,057	183,755	11,883	11,218
		200,000 -	249,999	78	17,401	1,834	89	15,478	1,061	951
		250,000 -	499,999	87	29,224	2,352	74	26,798	1,974	1,726
		500,000 -	and over	57	59,397	1,684	49	57,664	5,137	4,519
			Total	27,328	\$1,080,810	\$274,078	\$14,553	\$809,862	\$47,679	\$39,203

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

Greene	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000							
				3,603	-\$6,302	\$5,722	\$0	\$268	\$11	-\$182
	\$	5,000 -	9,999	1,988	14,736	12,628	34	2,074	83	-282
		10,000 -	19,999	3,249	47,926	30,632	954	16,340	665	-467
		20,000 -	29,999	2,555	63,336	27,436	1,365	34,535	1,544	646
		30,000 -	39,999	1,980	68,871	22,274	1,198	45,400	2,228	1,733
		40,000 -	49,999	1,628	72,949	19,791	1,116	52,041	2,691	2,364
		50,000 -	59,999	1,262	68,956	16,461	843	51,651	2,790	2,551
		60,000 -	74,999	1,419	95,182	20,414	1,157	73,611	4,098	3,770
		75,000 -	99,999	1,677	144,564	27,023	1,633	115,908	6,747	6,276
		100,000 -	199,999	1,522	195,630	29,171	1,643	164,816	10,714	10,257
		200,000 -	249,999	109	24,041	2,457	80	21,504	1,475	1,383
		250,000 -	499,999	108	35,702	3,283	87	32,331	2,372	2,306
		500,000 -	and over	34	31,409	1,326	35	30,048	2,679	2,589
			Total	21,134	\$857,000	\$218,618	\$10,144	\$640,529	\$38,096	\$32,943

Hamilton	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000							
				512	-\$1,095	\$761	\$0	\$31	\$1	-\$21
	\$	5,000 -	9,999	244	1,840	1,598	2	240	10	-19
		10,000 -	19,999	364	5,360	3,684	78	1,597	65	-30
		20,000 -	29,999	299	7,333	3,321	156	3,857	172	60
		30,000 -	39,999	217	7,546	2,500	120	4,926	241	185
		40,000 -	49,999	169	7,583	2,162	76	5,346	269	240
		50,000 -	59,999	123	6,747	1,766	90	4,891	253	222
		60,000 -	74,999	154	10,358	2,377	101	7,879	433	391
		75,000 -	99,999	139	11,960	2,338	107	9,514	548	511
		100,000 -	199,999	96	12,150	1,758	74	10,318	670	628
		200,000 -	249,999	d/	d/	d/	d/	d/	d/	d/
		250,000 -	499,999	11	3,802	187	7	3,608	270	268
		500,000 -	and over	d/	d/	d/	d/	d/	d/	d/
			Total	2,341	\$80,062	\$22,845	\$825	\$58,278	\$3,448	\$2,920

Herkimer	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000							
				4,294	-\$4,837	\$7,069	\$0	\$339	\$14	-\$475
	\$	5,000 -	9,999	2,573	19,207	16,382	29	2,796	112	-439
		10,000 -	19,999	4,417	65,750	41,503	1,632	22,615	921	-1,081
		20,000 -	29,999	3,966	98,271	41,108	2,547	54,616	2,437	598
		30,000 -	39,999	2,875	100,112	31,776	1,868	66,468	3,248	2,351
		40,000 -	49,999	2,099	93,835	25,581	1,512	66,742	3,401	2,906
		50,000 -	59,999	1,621	89,036	22,072	1,360	65,604	3,429	3,042
		60,000 -	74,999	1,926	129,104	28,166	1,737	99,201	5,433	4,906
		75,000 -	99,999	1,731	148,455	27,231	1,835	119,390	6,879	6,330
		100,000 -	199,999	1,348	169,230	24,399	1,618	143,214	9,249	8,794
		200,000 -	249,999	59	13,063	1,244	53	11,766	806	769
		250,000 -	499,999	46	14,921	1,186	44	13,691	1,000	777
		500,000 -	and over	31	31,744	835	27	30,882	2,755	2,310
			Total	26,986	\$967,892	\$268,550	\$14,263	\$697,323	\$39,684	\$30,787

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

\*\* Includes refundable tax credits.

d/ Tax Law secrecy provisions prohibit disclosure.



**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2010 (Cont'd)**

(Dollar Data in Thousands)

Jefferson	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,032	-\$8,895	\$10,848	\$0	\$602	\$24	-\$551
	\$ 5,000 -	9,999	4,144	30,903	26,146	113	4,645	186	-744
	10,000 -	19,999	7,316	107,910	68,679	2,880	36,351	1,479	-1,847
	20,000 -	29,999	5,621	138,619	59,227	3,525	75,868	3,378	877
	30,000 -	39,999	4,029	140,154	46,551	2,886	90,717	4,369	3,048
	40,000 -	49,999	3,058	137,009	37,981	2,338	96,690	4,913	4,176
	50,000 -	59,999	2,407	131,876	32,173	1,935	97,767	5,152	4,569
	60,000 -	74,999	2,781	185,777	39,990	2,496	143,291	7,874	7,144
	75,000 -	99,999	2,706	233,466	42,844	2,707	187,915	10,840	10,070
	100,000 -	199,999	2,392	305,177	42,542	2,858	259,777	16,846	16,019
	200,000 -	249,999	167	36,754	3,442	173	33,139	2,272	2,074
	250,000 -	499,999	194	65,358	4,473	202	60,684	4,502	4,025
	500,000 -	and over	96	131,792	2,458	96	129,238	11,544	9,129
	Total		40,943	\$1,635,901	\$417,353	\$22,209	\$1,216,683	\$73,377	\$57,988

Lewis	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,680	-\$6,865	\$2,920	\$0	\$187	\$7	-\$357
	\$ 5,000 -	9,999	933	6,842	5,800	17	1,026	41	-134
	10,000 -	19,999	1,555	23,177	15,055	541	7,582	308	-377
	20,000 -	29,999	1,349	33,338	14,326	843	18,168	810	192
	30,000 -	39,999	1,043	36,270	12,230	817	23,222	1,112	694
	40,000 -	49,999	852	38,197	10,504	669	27,025	1,370	1,120
	50,000 -	59,999	689	37,718	9,405	624	27,689	1,438	1,202
	60,000 -	74,999	804	53,823	11,836	801	41,186	2,245	1,998
	75,000 -	99,999	728	62,453	11,379	822	50,252	2,895	2,575
	100,000 -	199,999	497	62,898	8,471	641	53,786	3,476	3,248
	200,000 -	249,999	22	4,837	441	32	4,365	299	297
	250,000 -	499,999	25	7,762	533	26	7,203	519	457
	500,000 -	and over	11	11,118	176	12	10,931	964	963
	Total		10,188	\$371,570	\$103,075	\$5,845	\$272,622	\$15,484	\$11,878

Livingston	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,128	-\$7,090	\$6,612	\$0	\$451	\$18	-\$345
	\$ 5,000 -	9,999	2,480	18,378	15,257	24	3,097	124	-330
	10,000 -	19,999	3,999	59,218	37,177	1,243	20,798	847	-703
	20,000 -	29,999	3,177	78,878	33,226	1,699	43,953	1,968	669
	30,000 -	39,999	2,529	88,184	28,223	1,571	58,390	2,862	2,076
	40,000 -	49,999	2,239	100,353	26,910	1,492	71,951	3,723	3,184
	50,000 -	59,999	1,569	85,933	21,116	1,115	63,703	3,383	2,956
	60,000 -	74,999	1,975	132,520	28,270	1,758	102,492	5,649	5,111
	75,000 -	99,999	2,303	199,016	36,317	2,454	160,245	9,265	8,471
	100,000 -	199,999	2,061	261,907	37,728	2,486	221,694	14,352	13,641
	200,000 -	249,999	114	25,423	2,447	119	22,857	1,567	1,262
	250,000 -	499,999	107	34,644	2,389	126	32,130	2,349	2,179
	500,000 -	and over	32	37,636	692	27	36,917	3,304	2,526
	Total		26,713	\$1,115,000	\$276,364	\$14,113	\$838,676	\$49,411	\$40,697

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

Madison	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,252	-\$24,409	\$7,080	\$0	\$430	\$17	-\$437
	\$ 5,000 -	9,999	2,646	19,694	16,545	62	3,088	124	-402
	10,000 -	19,999	4,370	64,962	40,811	1,492	22,659	922	-973
	20,000 -	29,999	3,721	91,959	38,424	2,083	51,452	2,306	740
	30,000 -	39,999	2,871	99,797	32,332	1,796	65,669	3,208	2,359
	40,000 -	49,999	2,205	98,894	27,094	1,485	70,316	3,613	3,117
	50,000 -	59,999	1,720	94,182	22,837	1,274	70,071	3,713	3,316
	60,000 -	74,999	1,971	131,889	29,390	1,791	100,708	5,529	5,021
	75,000 -	99,999	2,285	197,197	36,980	2,363	157,855	9,127	8,404
	100,000 -	199,999	2,298	300,231	44,020	2,790	253,422	16,517	15,653
	200,000 -	249,999	184	41,073	4,265	208	36,600	2,509	2,426
	250,000 -	499,999	218	73,168	5,676	253	67,239	4,957	4,649
	500,000 -	and over	100	122,259	3,205	126	118,927	10,608	8,663
		Total	28,841	\$1,310,898	\$308,659	\$15,723	\$1,018,435	\$63,149	\$52,535

Monroe	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	51,790	-\$117,776	\$85,388	\$0	\$5,351	\$214	-\$3,801
	\$ 5,000 -	9,999	31,727	235,858	195,996	797	39,065	1,563	-5,325
	10,000 -	19,999	51,285	759,300	465,299	20,508	273,493	11,146	-11,489
	20,000 -	29,999	43,001	1,065,353	434,413	23,822	607,118	27,293	9,453
	30,000 -	39,999	31,781	1,104,892	343,530	17,419	743,943	37,060	28,774
	40,000 -	49,999	24,219	1,085,465	286,455	13,301	785,708	41,419	37,122
	50,000 -	59,999	19,022	1,041,598	247,406	12,374	781,818	42,465	38,912
	60,000 -	74,999	21,839	1,466,895	319,105	17,697	1,130,092	63,128	58,394
	75,000 -	99,999	25,649	2,222,136	423,813	25,509	1,772,814	102,992	96,199
	100,000 -	199,999	30,131	3,977,724	602,953	36,794	3,337,977	218,314	209,953
	200,000 -	249,999	2,944	652,783	73,560	3,656	575,568	39,452	38,130
	250,000 -	499,999	3,722	1,239,613	100,468	4,720	1,134,425	83,462	79,346
	500,000 -	and over	1,399	1,675,738	49,143	1,768	1,624,827	145,136	127,970
		Total	338,509	\$16,409,581	\$3,627,530	\$178,366	\$12,812,200	\$813,644	\$703,638

Montgomery	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,769	-\$4,632	\$6,125	\$0	\$255	\$10	-\$488
	\$ 5,000 -	9,999	2,298	17,169	14,875	41	2,253	90	-533
	10,000 -	19,999	3,867	57,495	36,741	1,757	18,997	773	-1,186
	20,000 -	29,999	3,401	84,663	35,296	2,339	47,028	2,098	419
	30,000 -	39,999	2,682	93,361	29,438	1,726	62,197	3,052	2,205
	40,000 -	49,999	1,804	80,612	21,464	1,152	57,997	3,014	2,618
	50,000 -	59,999	1,315	72,113	16,851	938	54,324	2,923	2,660
	60,000 -	74,999	1,577	105,936	22,943	1,362	81,631	4,506	4,111
	75,000 -	99,999	1,609	138,412	25,425	1,516	111,471	6,459	6,004
	100,000 -	199,999	1,435	182,035	26,186	1,575	154,274	9,992	9,537
	200,000 -	249,999	57	12,409	1,257	50	11,102	760	739
	250,000 -	499,999	68	22,087	1,689	69	20,329	1,499	1,400
	500,000 -	and over	24	22,074	904	21	21,150	1,891	1,543
		Total	23,906	\$883,734	\$239,193	\$12,546	\$643,008	\$37,067	\$29,031

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

Nassau	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	94,299	-\$1,914,057	\$140,098	\$3	\$9,172	\$367	-\$3,763	
	\$ 5,000 -	9,999	48,135	356,899	291,363	595	64,941	2,598	-3,882	
	10,000 -	19,999	75,282	1,113,289	711,831	22,779	378,679	15,475	-10,294	
	20,000 -	29,999	59,544	1,473,183	692,401	29,030	751,752	33,679	12,426	
	30,000 -	39,999	49,209	1,714,659	641,391	26,921	1,046,347	51,803	38,786	
	40,000 -	49,999	41,117	1,843,946	588,963	22,471	1,232,512	65,072	57,826	
	50,000 -	59,999	35,132	1,925,188	556,621	21,204	1,347,363	74,074	67,912	
	60,000 -	74,999	42,725	2,873,758	777,435	29,853	2,066,470	117,202	109,457	
	75,000 -	99,999	55,026	4,777,430	1,197,683	47,842	3,531,905	207,416	195,326	
	100,000 -	199,999	101,031	13,976,649	2,871,481	121,050	10,984,118	726,033	700,585	
	200,000 -	249,999	15,468	3,430,840	493,354	20,648	2,916,838	199,926	193,865	
	250,000 -	499,999	20,564	6,927,265	711,158	28,396	6,187,711	455,709	438,251	
	500,000 -	and over	11,131	17,401,471	420,974	16,368	16,964,129	1,517,781	1,436,144	
			Total	648,663	\$55,900,521	\$10,094,753	\$387,159	\$47,481,938	\$3,467,135	\$3,232,638

Niagara	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	16,076	-\$55,223	\$26,032	\$0	\$1,492	\$60	-\$1,216	
	\$ 5,000 -	9,999	10,005	74,701	60,997	128	13,575	543	-1,347	
	10,000 -	19,999	16,502	244,227	148,221	5,412	90,594	3,699	-2,507	
	20,000 -	29,999	12,679	314,269	127,190	6,533	180,546	8,128	3,450	
	30,000 -	39,999	9,473	329,338	102,524	5,267	221,547	10,926	8,643	
	40,000 -	49,999	6,942	310,956	82,745	4,468	223,742	11,579	10,228	
	50,000 -	59,999	5,581	306,096	73,079	4,089	228,928	12,214	11,061	
	60,000 -	74,999	6,473	434,476	92,435	5,744	336,297	18,579	17,032	
	75,000 -	99,999	7,459	644,204	118,010	7,712	518,482	30,000	27,930	
	100,000 -	199,999	7,015	896,295	128,475	8,583	759,238	49,248	47,241	
	200,000 -	249,999	336	73,985	7,855	413	65,717	4,503	4,323	
	250,000 -	499,999	367	123,358	9,823	383	113,151	8,339	7,979	
	500,000 -	and over	137	210,072	3,491	152	206,429	18,468	14,679	
			Total	99,045	\$3,906,754	\$980,879	\$48,884	\$2,959,737	\$176,287	\$147,497

Oneida	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	16,846	-\$12,151	\$27,670	\$1	\$1,393	\$56	-\$1,473	
	\$ 5,000 -	9,999	9,913	73,633	62,542	207	10,884	435	-1,769	
	10,000 -	19,999	16,276	242,516	152,532	6,777	83,208	3,386	-4,468	
	20,000 -	29,999	14,088	349,090	143,620	8,653	196,817	8,822	2,552	
	30,000 -	39,999	9,895	344,031	107,911	5,916	230,204	11,319	8,570	
	40,000 -	49,999	7,129	319,521	84,491	4,635	230,396	11,945	10,470	
	50,000 -	59,999	5,526	303,112	71,386	4,038	227,688	12,204	11,049	
	60,000 -	74,999	6,451	433,024	90,936	5,527	336,561	18,702	17,238	
	75,000 -	99,999	6,681	576,952	103,803	6,613	466,536	27,085	25,245	
	100,000 -	199,999	6,863	884,339	124,770	8,102	751,467	48,866	46,905	
	200,000 -	249,999	475	105,402	10,690	564	94,148	6,453	6,270	
	250,000 -	499,999	584	197,916	14,057	666	183,193	13,550	12,877	
	500,000 -	and over	220	221,275	5,616	316	215,343	19,250	17,312	
			Total	100,947	\$4,038,660	\$1,000,025	\$52,014	\$3,027,836	\$182,072	\$150,776

\* 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 2010 (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	31,160	-\$58,224	\$52,320	\$0	\$3,155	\$126	-\$2,382
	\$ 5,000 -	9,999	18,993	140,352	117,296	590	22,467	899	-3,161
	10,000 -	19,999	30,701	454,669	279,463	12,575	162,630	6,627	-7,195
	20,000 -	29,999	25,461	631,419	254,906	14,638	361,876	16,277	5,552
	30,000 -	39,999	19,546	679,579	210,870	11,084	457,624	22,725	17,544
	40,000 -	49,999	14,768	661,954	172,141	8,591	481,222	25,348	22,624
	50,000 -	59,999	12,042	660,302	153,023	7,892	499,387	27,204	24,710
	60,000 -	74,999	13,837	928,570	195,635	11,010	721,925	40,503	37,426
	75,000 -	99,999	16,016	1,387,172	257,698	16,072	1,113,402	64,831	60,424
	100,000 -	199,999	19,824	2,614,117	386,376	23,914	2,203,827	144,163	137,551
	200,000 -	249,999	1,788	396,046	41,816	2,204	352,026	24,130	23,069
	250,000 -	499,999	2,174	722,981	57,538	2,839	662,604	48,738	44,739
	500,000 -	and over	899	946,222	24,812	1,204	920,206	82,106	64,964
	Total		207,209	\$10,165,158	\$2,203,893	\$112,613	\$7,962,351	\$503,677	\$425,866

Ontario	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,728	-\$11,573	\$12,715	\$0	\$828	\$33	-\$695
	\$ 5,000 -	9,999	4,574	33,869	27,679	71	6,118	245	-518
	10,000 -	19,999	7,431	110,302	68,071	2,359	39,872	1,626	-1,152
	20,000 -	29,999	5,870	145,374	60,716	2,878	81,780	3,672	1,396
	30,000 -	39,999	4,488	155,998	50,418	2,406	103,173	5,075	3,858
	40,000 -	49,999	3,600	161,299	44,300	2,217	114,782	5,925	5,200
	50,000 -	59,999	2,904	159,052	39,509	2,253	117,290	6,237	5,510
	60,000 -	74,999	3,368	226,097	50,219	2,909	172,969	9,527	8,617
	75,000 -	99,999	3,943	341,208	64,953	4,120	272,134	15,723	14,430
	100,000 -	199,999	4,461	587,397	86,835	5,580	494,982	32,323	30,875
	200,000 -	249,999	408	90,828	9,708	535	80,585	5,524	5,281
	250,000 -	499,999	545	182,929	15,104	713	167,112	12,362	11,882
	500,000 -	and over	226	302,511	6,985	251	295,275	26,397	22,343
	Total		49,546	\$2,485,291	\$537,213	\$26,292	\$1,946,901	\$124,668	\$107,026

Orange	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	21,286	-\$52,228	\$33,942	\$2	\$2,244	\$90	-\$1,605
	\$ 5,000 -	9,999	12,681	94,269	77,751	228	16,289	652	-1,769
	10,000 -	19,999	22,464	330,608	214,418	9,799	106,390	4,338	-7,021
	20,000 -	29,999	16,758	415,868	182,220	12,674	220,973	9,857	2,083
	30,000 -	39,999	12,853	447,052	152,503	9,844	284,705	13,991	9,740
	40,000 -	49,999	10,520	471,984	138,631	7,861	325,491	17,000	14,307
	50,000 -	59,999	8,965	491,619	131,851	7,231	352,537	19,126	16,588
	60,000 -	74,999	10,793	726,323	180,979	9,616	535,728	30,101	26,461
	75,000 -	99,999	14,668	1,275,380	290,893	15,619	968,868	56,537	50,036
	100,000 -	199,999	22,265	2,998,361	563,134	29,139	2,406,088	158,098	140,222
	200,000 -	249,999	2,069	457,359	61,419	2,861	393,079	26,936	23,241
	250,000 -	499,999	1,830	597,435	53,547	2,511	541,376	39,554	33,183
	500,000 -	and over	541	630,165	17,262	746	612,157	54,701	45,432
	Total		157,693	\$8,884,195	\$2,098,552	\$108,131	\$6,765,927	\$430,981	\$350,897

\* 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 2010 (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	2,850	\$136	\$4,493	\$0	\$226	\$9	-\$243
	\$	5,000 - 9,999	1,685	12,565	10,618	31	1,915	77	-264
		10,000 - 19,999	2,951	44,051	27,594	1,201	15,257	621	-659
		20,000 - 29,999	2,525	62,488	25,936	1,610	34,943	1,557	488
		30,000 - 39,999	1,875	65,161	20,979	1,374	42,808	2,078	1,476
		40,000 - 49,999	1,397	62,558	16,928	1,073	44,556	2,280	1,919
		50,000 - 59,999	1,085	59,469	14,389	983	44,097	2,319	2,038
		60,000 - 74,999	1,259	84,603	18,252	1,208	65,142	3,563	3,212
		75,000 - 99,999	1,223	104,968	19,285	1,306	84,377	4,860	4,415
		100,000 - 199,999	862	109,099	15,055	971	93,073	6,026	5,591
		200,000 - 249,999	d/	d/	d/	d/	d/	d/	d/
		250,000 - 499,999	39	13,189	845	32	12,312	915	707
		500,000 - and over	d/	d/	d/	d/	d/	d/	d/
		Total	17,791	\$631,351	\$175,147	\$9,819	\$450,968	\$25,262	\$19,064

Oswego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,653	-\$3,236	\$12,957	\$0	\$747	\$30	-\$541
	\$	5,000 - 9,999	4,925	36,941	31,326	116	5,499	220	-882
		10,000 - 19,999	8,427	124,722	79,036	3,283	42,404	1,726	-2,022
		20,000 - 29,999	6,485	160,483	67,964	4,342	88,177	3,922	994
		30,000 - 39,999	5,062	175,816	56,978	3,631	115,207	5,582	4,022
		40,000 - 49,999	3,815	170,982	46,474	2,801	121,707	6,236	5,455
		50,000 - 59,999	3,011	165,140	39,889	2,468	122,782	6,494	5,866
		60,000 - 74,999	3,663	246,245	52,231	3,411	190,603	10,536	9,642
		75,000 - 99,999	3,835	332,187	59,366	3,792	269,029	15,600	14,576
		100,000 - 199,999	3,712	476,040	65,123	4,257	406,661	26,437	25,431
		200,000 - 249,999	186	40,995	3,719	202	37,074	2,542	2,428
		250,000 - 499,999	136	44,003	3,081	117	40,805	2,994	2,886
		500,000 - and over	48	53,445	1,386	43	52,016	4,643	4,440
		Total	50,958	\$2,023,764	\$519,529	\$28,462	\$1,492,712	\$86,962	\$72,297

Otsego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,651	-\$6,959	\$7,528	\$0	\$389	\$16	-\$537
	\$	5,000 - 9,999	2,529	18,638	16,050	45	2,544	102	-354
		10,000 - 19,999	3,991	59,689	37,933	1,293	20,463	834	-713
		20,000 - 29,999	3,466	85,834	36,304	1,793	47,737	2,137	795
		30,000 - 39,999	2,530	87,800	28,621	1,522	57,657	2,811	2,082
		40,000 - 49,999	1,916	85,818	23,457	1,232	61,128	3,132	2,724
		50,000 - 59,999	1,420	77,734	19,083	1,046	57,605	3,052	2,728
		60,000 - 74,999	1,599	107,500	23,666	1,340	82,493	4,538	4,126
		75,000 - 99,999	1,721	147,909	27,609	1,645	118,655	6,866	6,326
		100,000 - 199,999	1,451	186,492	27,334	1,564	157,594	10,240	9,818
		200,000 - 249,999	127	28,288	3,025	128	25,136	1,724	1,662
		250,000 - 499,999	185	61,867	4,883	238	56,746	4,175	4,091
		500,000 - and over	64	54,862	1,731	45	53,086	4,714	4,539
		Total	25,650	\$995,472	\$257,224	\$11,892	\$741,232	\$44,340	\$37,287

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

\*\* Includes refundable tax credits.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2010 (Cont'd)**

(Dollar Data in Thousands)

Putnam	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000							
				6,476	-\$35,762	\$9,926	\$0	\$768	\$31	-\$241
	\$	5,000 -	9,999	3,229	23,799	18,631	12	5,156	206	-108
		10,000 -	19,999	4,454	65,814	41,276	836	23,702	970	-90
		20,000 -	29,999	3,765	93,308	43,391	1,403	48,514	2,195	1,096
		30,000 -	39,999	3,106	108,457	39,743	1,465	67,250	3,342	2,577
		40,000 -	49,999	2,779	124,803	39,712	1,465	83,626	4,408	3,755
		50,000 -	59,999	2,485	136,375	39,686	1,518	95,171	5,198	4,501
		60,000 -	74,999	3,244	218,529	58,582	2,321	157,626	8,855	7,783
		75,000 -	99,999	4,394	383,437	92,755	4,025	286,657	16,762	14,943
		100,000 -	199,999	8,712	1,199,912	236,289	10,851	952,773	62,908	57,620
		200,000 -	249,999	1,140	251,894	35,363	1,506	215,025	14,737	13,642
		250,000 -	499,999	1,089	356,173	32,668	1,478	322,027	23,604	21,410
		500,000 -	and over	320	400,989	9,593	410	390,985	34,928	32,197
			Total	45,193	\$3,327,728	\$697,614	\$27,291	\$2,649,280	\$178,143	\$159,086

Rensselaer	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000							
				10,708	-\$11,291	\$17,306	\$1	\$959	\$38	-\$715
	\$	5,000 -	9,999	6,188	46,013	38,329	103	7,582	303	-981
		10,000 -	19,999	9,922	146,897	89,815	3,485	53,597	2,186	-1,778
		20,000 -	29,999	8,871	220,718	88,935	4,624	127,159	5,739	2,255
		30,000 -	39,999	7,192	250,564	76,137	3,704	170,723	8,549	6,695
		40,000 -	49,999	5,812	260,354	66,658	3,029	190,667	10,133	8,987
		50,000 -	59,999	4,410	241,432	55,948	2,676	182,808	10,011	9,020
		60,000 -	74,999	5,262	353,302	75,257	3,877	274,168	15,424	14,030
		75,000 -	99,999	6,166	533,447	99,687	5,530	428,231	24,974	22,907
		100,000 -	199,999	7,281	945,770	142,173	8,133	795,464	51,849	48,798
		200,000 -	249,999	480	106,554	11,313	602	94,639	6,485	6,113
		250,000 -	499,999	430	141,077	10,765	491	129,821	9,522	8,772
		500,000 -	and over	137	185,631	3,402	141	182,087	16,252	15,163
			Total	72,859	\$3,420,468	\$775,724	\$36,395	\$2,637,905	\$161,467	\$139,268

Rockland	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000							
				19,020	-\$356,107	\$28,104	\$1	\$1,794	\$72	-\$794
	\$	5,000 -	9,999	10,000	74,660	61,688	188	12,785	512	-1,179
		10,000 -	19,999	18,173	268,331	182,753	7,661	77,918	3,182	-7,399
		20,000 -	29,999	13,088	322,796	152,054	10,504	160,238	7,133	597
		30,000 -	39,999	10,080	351,593	130,380	7,714	213,499	10,494	6,560
		40,000 -	49,999	8,085	362,403	114,340	5,682	242,381	12,719	10,230
		50,000 -	59,999	6,741	369,386	104,655	5,014	259,716	14,208	11,813
		60,000 -	74,999	8,172	549,310	143,997	6,768	398,544	22,599	19,193
		75,000 -	99,999	10,826	942,399	231,002	10,355	701,042	41,181	35,304
		100,000 -	199,999	20,476	2,842,772	585,220	27,044	2,230,509	147,504	128,576
		200,000 -	249,999	3,086	684,631	100,989	4,571	579,070	39,682	34,186
		250,000 -	499,999	3,413	1,123,302	117,701	5,177	1,000,424	73,144	61,953
		500,000 -	and over	1,239	1,580,312	55,731	1,924	1,522,657	135,970	110,627
			Total	132,399	\$9,115,789	\$2,008,614	\$92,603	\$7,400,577	\$508,400	\$409,666

\* 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 2010 (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	7,005	-\$5,844	\$10,998	\$0	\$573	\$23	-\$754
	\$	5,000 - 9,999	4,141	30,832	26,748	55	4,029	161	-789
		10,000 - 19,999	6,941	102,614	66,280	2,821	33,513	1,363	-2,022
		20,000 - 29,999	5,336	131,137	57,128	3,687	70,322	3,110	538
		30,000 - 39,999	3,733	129,912	42,825	2,650	84,438	4,066	2,852
		40,000 - 49,999	3,050	136,637	37,012	2,221	97,404	4,980	4,246
		50,000 - 59,999	2,573	140,960	33,365	2,155	105,440	5,589	4,950
		60,000 - 74,999	2,824	189,375	39,264	2,434	147,677	8,192	7,484
		75,000 - 99,999	2,934	253,569	44,471	3,182	205,916	11,936	11,036
		100,000 - 199,999	2,544	321,810	43,818	3,035	274,957	17,800	17,026
		200,000 - 249,999	155	34,163	3,114	163	30,886	2,117	2,037
		250,000 - 499,999	138	44,946	3,237	131	41,577	3,052	2,901
		500,000 - and over	48	50,300	1,053	44	49,203	4,389	4,209
		Total	41,422	\$1,560,411	\$409,314	\$22,577	\$1,145,934	\$66,777	\$53,715

Saratoga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	14,891	-\$47,225	\$24,530	\$0	\$1,643	\$66	-\$924
	\$	5,000 - 9,999	8,312	61,322	49,869	71	11,382	455	-672
		10,000 - 19,999	12,710	188,983	116,108	3,315	69,559	2,840	-1,050
		20,000 - 29,999	10,513	260,947	108,684	4,451	147,813	6,675	3,281
		30,000 - 39,999	8,638	301,080	96,037	4,086	200,957	9,996	8,070
		40,000 - 49,999	7,326	329,019	88,176	3,682	237,162	12,511	11,257
		50,000 - 59,999	6,042	331,242	80,262	3,672	247,309	13,447	12,318
		60,000 - 74,999	7,241	487,031	108,404	5,615	373,011	20,858	19,208
		75,000 - 99,999	9,833	854,597	165,854	9,519	679,224	39,578	36,983
		100,000 - 199,999	14,126	1,881,103	287,658	16,826	1,576,619	103,380	99,921
		200,000 - 249,999	1,195	265,263	29,112	1,471	234,680	16,083	15,536
		250,000 - 499,999	1,281	423,884	32,989	1,675	389,220	28,625	27,501
		500,000 - and over	450	688,200	17,860	595	669,745	59,846	58,095
		Total	102,558	\$6,025,447	\$1,205,544	\$54,978	\$4,838,323	\$314,359	\$289,523

Schenectady	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,770	-\$13,704	\$18,711	\$0	\$938	\$38	-\$677
	\$	5,000 - 9,999	6,498	48,058	41,037	144	6,878	275	-1,193
		10,000 - 19,999	10,450	154,395	96,833	4,256	53,306	2,170	-2,481
		20,000 - 29,999	8,620	213,605	88,258	4,992	120,355	5,395	1,730
		30,000 - 39,999	6,824	237,242	74,682	4,022	158,539	7,877	5,969
		40,000 - 49,999	5,202	233,349	61,552	2,907	168,890	8,914	7,993
		50,000 - 59,999	4,210	230,818	54,764	2,643	173,410	9,469	8,686
		60,000 - 74,999	4,804	322,729	70,476	3,735	248,518	13,951	12,877
		75,000 - 99,999	5,772	500,687	95,002	5,234	400,452	23,336	21,906
		100,000 - 199,999	7,129	931,896	140,938	8,206	782,752	51,087	49,200
		200,000 - 249,999	463	102,462	11,440	576	90,446	6,198	5,831
		250,000 - 499,999	549	183,372	14,085	666	168,621	12,443	11,765
		500,000 - and over	181	229,477	5,238	187	224,052	20,009	18,762
		Total	71,472	\$3,374,387	\$773,017	\$37,567	\$2,597,156	\$161,162	\$140,368

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

Schoharie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
		5,000	2,112	-\$7,248	\$3,241	\$0	\$155	\$6	-\$255
<b>\$</b>	5,000 -	9,999	1,144	8,518	7,360	22	1,135	45	-193
	10,000 -	19,999	1,895	28,030	18,081	584	9,364	381	-316
	20,000 -	29,999	1,463	36,120	15,480	805	19,835	886	269
	30,000 -	39,999	1,252	43,824	14,210	767	28,848	1,408	1,056
	40,000 -	49,999	909	40,680	11,432	590	28,658	1,462	1,264
	50,000 -	59,999	731	39,970	9,937	596	29,437	1,553	1,380
	60,000 -	74,999	855	57,487	12,705	800	43,983	2,415	2,184
	75,000 -	99,999	933	80,615	15,010	884	64,722	3,754	3,480
	100,000 -	199,999	751	95,630	13,666	824	81,140	5,264	5,042
	200,000 -	249,999	41	8,976	868	35	8,072	554	480
	250,000 -	499,999	29	9,890	616	24	9,250	688	672
	500,000 -	and over	11	13,724	510	10	13,204	1,183	1,154
		Total	12,126	\$456,216	\$123,117	\$5,941	\$337,802	\$19,599	\$16,220

Schuyler	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
		5,000	1,355	-\$835	\$2,207	\$0	\$100	\$4	-\$117
<b>\$</b>	5,000 -	9,999	842	6,264	5,464	16	785	31	-148
	10,000 -	19,999	1,392	20,708	13,181	479	7,049	287	-328
	20,000 -	29,999	1,087	26,850	11,536	657	14,657	653	184
	30,000 -	39,999	810	28,089	9,215	503	18,371	887	671
	40,000 -	49,999	640	28,675	7,800	419	20,456	1,046	893
	50,000 -	59,999	520	28,465	6,906	398	21,161	1,119	980
	60,000 -	74,999	552	37,002	7,995	452	28,555	1,568	1,371
	75,000 -	99,999	588	50,928	9,011	540	41,377	2,396	2,206
	100,000 -	199,999	447	56,689	8,262	445	47,982	3,106	2,936
	200,000 -	249,999	d/	d/	d/	d/	d/	d/	d/
	250,000 -	499,999	38	11,530	806	38	10,686	768	566
	500,000 -	and over	d/	d/	d/	d/	d/	d/	d/
		Total	8,301	\$304,417	\$83,075	\$3,973	\$220,511	\$12,596	\$9,815

Seneca	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
		5,000	2,526	-\$2,226	\$4,179	\$0	\$218	\$9	-\$270
<b>\$</b>	5,000 -	9,999	1,320	9,733	8,224	29	1,480	59	-222
	10,000 -	19,999	2,341	34,836	21,890	842	12,104	493	-477
	20,000 -	29,999	1,877	46,519	19,923	1,176	25,420	1,130	253
	30,000 -	39,999	1,472	50,942	16,533	1,001	33,408	1,624	1,174
	40,000 -	49,999	1,147	51,403	13,746	811	36,846	1,902	1,635
	50,000 -	59,999	906	49,694	12,026	776	36,892	1,945	1,668
	60,000 -	74,999	979	65,787	14,113	898	50,776	2,796	2,517
	75,000 -	99,999	999	85,908	15,894	1,049	68,965	3,977	3,570
	100,000 -	199,999	887	112,466	16,930	991	94,544	6,116	5,602
	200,000 -	249,999	28	6,172	591	30	5,551	381	334
	250,000 -	499,999	60	20,100	1,471	50	18,579	1,373	1,314
	500,000 -	and over	17	22,630	291	14	22,326	1,997	1,453
		Total	14,559	\$553,965	\$145,812	\$7,667	\$407,108	\$23,803	\$18,552

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

\*\* Includes refundable tax credits.

d/ Tax Law secrecy provisions prohibit disclosure.



**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2010 (Cont'd)**

(Dollar Data in Thousands)

Steuben	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,856	-\$12,905	\$11,006	\$0	\$543	\$22	-\$725
\$	5,000 -	9,999	4,138	30,865	26,553	70	4,242	170	-700
	10,000 -	19,999	6,901	102,466	65,430	2,798	34,238	1,391	-1,826
	20,000 -	29,999	5,079	125,455	54,212	3,328	67,915	3,019	576
	30,000 -	39,999	3,954	137,633	44,873	2,836	89,924	4,353	3,023
	40,000 -	49,999	3,343	149,960	40,112	2,402	107,446	5,530	4,717
	50,000 -	59,999	2,622	143,586	34,061	2,145	107,381	5,702	4,967
	60,000 -	74,999	2,868	192,312	40,704	2,564	149,045	8,227	7,392
	75,000 -	99,999	2,812	242,493	43,389	2,948	196,156	11,352	10,293
	100,000 -	199,999	2,668	346,115	48,345	3,093	294,677	19,187	18,220
	200,000 -	249,999	244	54,082	5,801	277	48,004	3,291	3,155
	250,000 -	499,999	259	85,497	6,659	332	78,505	5,756	5,549
	500,000 -	and over	115	174,163	4,350	126	169,687	15,180	14,613
	Total		41,859	\$1,771,723	\$425,494	\$22,919	\$1,347,764	\$83,180	\$69,253

Suffolk	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	94,993	-\$620,120	\$146,288	\$8	\$9,771	\$391	-\$3,599
\$	5,000 -	9,999	53,985	402,281	328,259	685	73,336	2,934	-4,751
	10,000 -	19,999	89,543	1,329,460	831,620	29,966	467,873	19,117	-12,714
	20,000 -	29,999	72,589	1,795,617	818,312	38,662	938,643	42,025	14,546
	30,000 -	39,999	59,071	2,058,430	746,563	35,080	1,276,787	63,067	47,003
	40,000 -	49,999	47,071	2,109,719	665,078	28,518	1,416,123	74,259	65,600
	50,000 -	59,999	39,430	2,161,492	619,537	25,561	1,516,394	82,712	75,800
	60,000 -	74,999	46,562	3,131,033	839,370	35,804	2,255,859	126,841	118,005
	75,000 -	99,999	61,311	5,327,671	1,310,338	57,751	3,959,582	231,041	217,313
	100,000 -	199,999	103,180	14,088,897	2,814,576	126,970	11,147,351	734,329	712,468
	200,000 -	249,999	12,587	2,788,621	394,319	17,146	2,377,156	162,910	159,241
	250,000 -	499,999	13,407	4,448,765	435,379	17,809	3,995,577	293,400	284,541
	500,000 -	and over	5,812	9,478,185	198,041	7,465	9,272,679	829,460	790,864
	Total		699,541	\$48,500,050	\$10,147,680	\$421,425	\$38,707,131	\$2,662,486	\$2,464,317

Sullivan	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,139	-\$16,923	\$8,174	\$2	\$423	\$17	-\$571
\$	5,000 -	9,999	3,017	22,464	19,530	72	2,863	115	-633
	10,000 -	19,999	5,215	77,258	50,031	2,410	24,817	1,009	-1,544
	20,000 -	29,999	4,508	111,600	48,729	3,328	59,543	2,644	457
	30,000 -	39,999	3,163	109,908	37,113	2,323	70,472	3,429	2,412
	40,000 -	49,999	2,396	107,414	31,562	1,805	74,047	3,818	3,218
	50,000 -	59,999	1,899	104,000	26,808	1,478	75,714	4,064	3,625
	60,000 -	74,999	2,138	143,665	33,704	1,793	108,168	6,044	5,452
	75,000 -	99,999	2,409	208,514	43,107	2,290	163,117	9,493	8,749
	100,000 -	199,999	2,536	329,584	55,804	2,795	270,985	17,663	16,458
	200,000 -	249,999	162	35,568	4,294	142	31,132	2,135	1,931
	250,000 -	499,999	180	60,246	5,480	122	54,643	4,034	3,630
	500,000 -	and over	65	78,675	2,569	61	76,045	6,808	5,366
	Total		32,827	\$1,371,971	\$366,904	\$18,621	\$1,011,969	\$61,271	\$48,550

\* 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 2010 (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	3,317	-\$796	\$5,903	\$0	\$338	\$14	-\$212
	\$	5,000 - 9,999	2,046	15,232	12,757	23	2,452	98	-274
		10,000 - 19,999	3,574	52,970	33,966	1,276	17,728	721	-766
		20,000 - 29,999	2,944	72,595	31,162	1,665	39,767	1,773	443
		30,000 - 39,999	2,224	77,381	25,463	1,408	50,509	2,440	1,616
		40,000 - 49,999	1,740	77,803	21,269	1,120	55,414	2,831	2,315
		50,000 - 59,999	1,405	76,891	18,859	1,235	56,797	2,976	2,450
		60,000 - 74,999	1,586	106,483	22,992	1,448	82,043	4,502	3,782
		75,000 - 99,999	1,804	155,607	28,349	1,946	125,312	7,229	6,320
		100,000 - 199,999	1,901	246,890	33,655	2,282	210,953	13,748	12,724
		200,000 - 249,999	102	22,485	2,025	119	20,341	1,394	1,297
		250,000 - 499,999	103	34,048	2,217	136	31,695	2,331	2,084
		500,000 - and over	29	47,611	914	24	46,673	4,170	2,755
		Total	22,775	\$985,200	\$239,531	\$12,682	\$740,022	\$44,227	\$34,535

Tompkins	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,219	-\$17,579	\$9,265	\$0	\$577	\$23	-\$402
	\$	5,000 - 9,999	3,402	25,088	21,341	57	3,690	148	-505
		10,000 - 19,999	5,439	80,584	49,085	1,526	29,973	1,221	-682
		20,000 - 29,999	5,214	131,011	50,968	1,869	78,174	3,588	2,176
		30,000 - 39,999	3,857	133,646	41,631	1,659	90,356	4,514	3,707
		40,000 - 49,999	2,846	127,166	33,501	1,386	92,279	4,855	4,368
		50,000 - 59,999	2,298	125,914	30,311	1,347	94,256	5,098	4,624
		60,000 - 74,999	2,492	167,184	36,280	1,817	129,088	7,225	6,629
		75,000 - 99,999	2,942	254,103	47,472	2,467	204,164	11,904	11,144
		100,000 - 199,999	3,756	501,792	73,809	3,681	424,302	27,847	26,714
		200,000 - 249,999	428	95,033	10,666	457	83,910	5,750	5,506
		250,000 - 499,999	554	184,093	14,815	588	168,690	12,416	11,813
		500,000 - and over	145	189,512	9,722	169	179,621	16,034	14,365
		Total	38,592	\$1,997,547	\$428,866	\$17,022	\$1,579,081	\$100,624	\$89,457

Ulster	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	12,376	-\$44,346	\$19,644	\$1	\$966	\$39	-\$696
	\$	5,000 - 9,999	7,389	54,983	46,851	95	8,037	322	-976
		10,000 - 19,999	11,923	175,779	110,803	3,727	61,248	2,499	-1,700
		20,000 - 29,999	9,719	241,382	103,894	5,034	132,454	5,951	2,484
		30,000 - 39,999	7,319	254,575	85,818	4,037	164,721	8,110	6,364
		40,000 - 49,999	5,685	254,621	72,664	3,469	178,488	9,313	8,243
		50,000 - 59,999	4,744	260,096	65,954	3,084	191,059	10,363	9,435
		60,000 - 74,999	5,778	387,877	91,624	4,464	291,789	16,315	15,015
		75,000 - 99,999	6,592	570,503	118,258	6,044	446,201	26,013	24,243
		100,000 - 199,999	8,087	1,063,669	178,409	8,849	876,411	57,295	54,492
		200,000 - 249,999	616	135,938	16,263	622	119,053	8,164	7,806
		250,000 - 499,999	659	214,837	18,130	618	196,088	14,323	13,571
		500,000 - and over	243	287,516	7,720	165	279,632	24,972	22,909
		Total	81,130	\$3,857,431	\$936,032	\$40,208	\$2,946,148	\$183,679	\$161,192

\* 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 2010 (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	5,285	-\$47,274	\$8,958	\$0	\$603	\$24	-\$385
	\$	5,000 - 9,999	3,176	23,556	19,638	51	3,867	155	-372
		10,000 - 19,999	5,098	75,522	47,504	1,499	26,520	1,080	-664
		20,000 - 29,999	4,139	102,552	43,629	2,024	56,899	2,555	1,117
		30,000 - 39,999	2,889	100,187	33,055	1,545	65,587	3,213	2,521
		40,000 - 49,999	2,211	99,075	27,926	1,285	69,864	3,614	3,207
		50,000 - 59,999	1,778	97,447	25,000	1,271	71,176	3,765	3,402
		60,000 - 74,999	1,958	131,450	29,842	1,542	100,066	5,526	5,085
		75,000 - 99,999	2,205	190,712	36,744	2,023	151,945	8,808	8,209
		100,000 - 199,999	2,352	308,802	48,509	2,694	257,599	16,806	16,157
		200,000 - 249,999	199	44,514	5,083	186	39,244	2,690	2,576
		250,000 - 499,999	292	96,814	7,669	301	88,844	6,529	6,241
		500,000 - and over	106	150,182	3,158	101	146,923	13,121	10,872
		Total	31,688	\$1,373,538	\$336,716	\$14,522	\$1,079,135	\$67,887	\$57,966

Washington	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,014	-\$7,647	\$6,570	\$0	\$336	\$13	-\$426
	\$	5,000 - 9,999	2,454	18,256	15,799	54	2,403	96	-429
		10,000 - 19,999	4,143	61,647	38,872	1,541	21,234	865	-1,036
		20,000 - 29,999	3,661	90,721	38,395	2,173	50,154	2,241	633
		30,000 - 39,999	2,616	91,111	29,644	1,692	59,775	2,913	2,039
		40,000 - 49,999	2,002	89,827	24,743	1,353	63,731	3,264	2,658
		50,000 - 59,999	1,561	85,447	20,968	1,283	63,196	3,334	2,813
		60,000 - 74,999	1,789	120,183	25,902	1,549	92,731	5,112	4,399
		75,000 - 99,999	1,810	155,637	28,745	1,781	125,111	7,225	6,420
		100,000 - 199,999	1,362	171,160	25,580	1,372	144,208	9,314	8,440
		200,000 - 249,999	68	14,958	1,378	74	13,506	926	842
		250,000 - 499,999	52	17,393	994	59	16,340	1,213	1,123
		500,000 - and over	28	29,295	868	13	28,414	2,527	2,344
		Total	25,560	\$937,989	\$258,460	\$12,943	\$681,139	\$39,044	\$29,820

Wayne	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,202	-\$4,636	\$10,536	\$0	\$679	\$27	-\$550
	\$	5,000 - 9,999	3,916	29,128	23,895	70	5,163	207	-535
		10,000 - 19,999	6,844	101,822	63,179	2,521	36,121	1,472	-1,341
		20,000 - 29,999	5,432	134,556	56,465	3,429	74,662	3,332	881
		30,000 - 39,999	4,250	147,837	47,500	2,837	97,499	4,760	3,420
		40,000 - 49,999	3,361	150,699	41,216	2,485	106,998	5,476	4,650
		50,000 - 59,999	2,727	149,572	36,760	2,249	110,563	5,830	5,161
		60,000 - 74,999	3,081	206,886	45,400	2,766	158,720	8,702	7,880
		75,000 - 99,999	3,610	312,386	57,988	3,780	250,618	14,460	13,263
		100,000 - 199,999	3,134	399,517	56,888	3,756	338,874	21,954	20,866
		200,000 - 249,999	153	33,658	3,096	171	30,392	2,082	1,928
		250,000 - 499,999	169	54,737	3,852	149	50,736	3,712	3,560
		500,000 - and over	35	38,269	662	23	37,584	3,363	2,663
		Total	42,914	\$1,754,430	\$447,436	\$24,237	\$1,298,608	\$75,377	\$61,846

\* 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 2010 (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	62,955	-\$1,114,232	\$90,739	\$9	\$5,555	\$222	-\$4,506
	\$ 5,000 -	9,999	31,438	234,469	196,818	453	37,199	1,489	-4,034
	10,000 -	19,999	50,582	748,218	483,815	20,950	243,453	9,930	-10,550
	20,000 -	29,999	41,071	1,017,888	464,450	25,473	527,965	23,537	6,580
	30,000 -	39,999	33,956	1,181,901	423,582	21,969	736,350	36,361	25,310
	40,000 -	49,999	27,978	1,253,635	378,147	16,715	858,772	45,538	38,695
	50,000 -	59,999	23,423	1,285,056	347,805	13,982	923,270	51,244	45,238
	60,000 -	74,999	27,555	1,851,278	463,139	17,218	1,370,921	78,819	71,053
	75,000 -	99,999	33,590	2,914,341	680,205	24,066	2,210,070	131,359	120,021
	100,000 -	199,999	58,743	8,182,326	1,664,193	59,325	6,458,808	428,125	396,740
	200,000 -	249,999	11,369	2,534,551	391,937	14,286	2,128,327	145,894	135,020
	250,000 -	499,999	19,536	6,703,696	746,390	27,179	5,930,127	438,599	403,508
	500,000 -	and over	14,609	25,182,518	631,060	24,389	24,527,069	2,195,543	2,008,930
	Total		436,805	\$51,975,645	\$6,962,280	\$266,013	\$45,957,886	\$3,586,660	\$3,232,006

Wyoming	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,794	-\$4,376	\$4,540	\$0	\$282	\$11	-\$379
	\$ 5,000 -	9,999	1,565	11,426	9,611	24	1,791	72	-199
	10,000 -	19,999	2,689	39,989	24,713	783	14,493	591	-417
	20,000 -	29,999	2,337	58,166	23,802	1,294	33,070	1,487	574
	30,000 -	39,999	1,866	65,182	20,733	1,302	43,147	2,104	1,508
	40,000 -	49,999	1,476	66,111	17,892	1,073	47,145	2,413	1,981
	50,000 -	59,999	1,169	64,258	15,848	992	47,419	2,475	2,097
	60,000 -	74,999	1,378	92,554	20,011	1,257	71,285	3,901	3,487
	75,000 -	99,999	1,409	121,348	21,882	1,493	97,973	5,644	5,034
	100,000 -	199,999	1,000	124,891	17,565	1,118	106,208	6,844	6,260
	200,000 -	249,999	52	11,483	914	62	10,507	721	584
	250,000 -	499,999	38	12,190	839	52	11,300	824	621
	500,000 -	and over	27	21,680	858	17	20,805	1,850	1,617
	Total		17,800	\$684,901	\$179,208	\$9,466	\$505,425	\$28,937	\$22,769

Yates	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,857	-\$2,945	\$3,044	\$0	\$143	\$6	-\$248
	\$ 5,000 -	9,999	1,103	8,164	7,051	13	1,100	44	-180
	10,000 -	19,999	1,858	27,566	17,745	653	9,168	373	-431
	20,000 -	29,999	1,540	38,259	16,840	1,017	20,401	906	220
	30,000 -	39,999	1,020	35,540	12,561	815	22,164	1,056	644
	40,000 -	49,999	779	34,685	9,863	706	24,116	1,211	950
	50,000 -	59,999	618	33,733	8,557	616	24,560	1,279	1,050
	60,000 -	74,999	690	46,114	10,551	702	34,862	1,891	1,598
	75,000 -	99,999	641	54,797	10,218	764	43,814	2,520	2,163
	100,000 -	199,999	512	65,069	9,580	552	54,937	3,561	3,234
	200,000 -	249,999	33	7,331	780	29	6,522	447	441
	250,000 -	499,999	47	16,080	1,552	30	14,498	1,080	1,052
	500,000 -	and over	21	23,940	365	16	23,559	2,106	2,056
	Total		10,719	\$388,333	\$108,707	\$5,913	\$279,844	\$16,480	\$12,550

\* 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 2010 (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	\$ 5,000								
			752,042	-\$4,970,255	\$1,193,165	\$28	\$71,224	\$2,851	-\$53,584	
	\$ 5,000 -	9,999	432,387	3,214,864	2,675,005	7,134	532,726	21,315	-58,057	
	10,000 -	19,999	705,656	10,448,909	6,558,996	253,075	3,636,837	148,329	-136,932	
	20,000 -	29,999	568,780	14,085,575	6,061,829	319,844	7,703,901	345,422	117,246	
	30,000 -	39,999	442,362	15,394,083	5,149,750	262,447	9,981,886	492,908	368,901	
	40,000 -	49,999	348,588	15,622,327	4,447,261	211,242	10,963,824	574,034	502,632	
	50,000 -	59,999	284,293	15,582,952	4,002,862	192,170	11,387,920	617,721	556,244	
	60,000 -	74,999	334,115	22,443,015	5,294,762	262,326	16,885,927	946,731	865,985	
	75,000 -	99,999	399,715	34,639,679	7,369,774	376,271	26,893,635	1,569,621	1,452,947	
	100,000 -	199,999	556,682	74,971,671	13,479,637	659,289	60,832,745	3,996,582	3,795,076	
	200,000 -	249,999	65,257	14,476,230	1,947,355	84,004	12,444,871	852,982	809,474	
	250,000 -	499,999	82,901	27,836,905	2,703,573	110,001	25,023,331	1,843,009	1,731,899	
	500,000 -	and over	42,634	65,893,187	1,624,330	61,874	64,206,983	5,743,483	5,282,256	
			Total	5,015,412	\$309,639,143	\$62,508,300	\$2,799,704	\$250,565,811	\$17,154,987	\$15,234,086

NYS Unclassified+	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$ 5,000								
			14	\$30	\$29	\$0	\$2	\$0	\$0	
	\$ 5,000 -	9,999	d/	d/	d/	d/	d/	d/	d/	
	10,000 -	19,999	d/	d/	d/	d/	d/	d/	d/	
	20,000 -	29,999	d/	d/	d/	d/	d/	d/	d/	
	30,000 -	39,999	d/	d/	d/	d/	d/	d/	d/	
	40,000 -	49,999	d/	d/	d/	d/	d/	d/	d/	
	50,000 -	59,999	d/	d/	d/	d/	d/	d/	d/	
	60,000 -	74,999	d/	d/	d/	d/	d/	d/	d/	
	75,000 -	99,999	d/	d/	d/	d/	d/	d/	d/	
	100,000 -	199,999	14	1,994	358	19	1,618	107	107	
	200,000 -	249,999	d/	d/	d/	d/	d/	d/	d/	
	250,000 -	499,999	0	0	0	0	0	0	0	
	500,000 -	and over	d/	d/	d/	d/	d/	d/	d/	
			Total	71	\$5,974	\$1,016	\$38	\$4,921	\$364	\$315

Residence Unknown++	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**	
	Under	\$ 5,000								
			1,070	-\$316,244	\$1,438	\$0	\$69	\$3	-\$275	
	\$ 5,000 -	9,999	894	6,887	6,167	22	698	28	-196	
	10,000 -	19,999	2,367	35,717	22,082	932	12,703	518	-466	
	20,000 -	29,999	1,797	43,489	18,793	1,231	23,466	1,042	248	
	30,000 -	39,999	730	25,175	9,148	901	15,126	720	281	
	40,000 -	49,999	404	18,062	5,383	392	12,287	639	477	
	50,000 -	59,999	305	16,725	4,346	170	12,209	687	593	
	60,000 -	74,999	346	23,158	4,894	200	18,064	1,050	931	
	75,000 -	99,999	381	32,901	7,021	290	25,590	1,533	1,301	
	100,000 -	199,999	1,141	167,438	26,060	961	140,417	9,421	7,592	
	200,000 -	249,999	366	81,602	9,774	272	71,557	4,915	3,992	
	250,000 -	499,999	746	263,750	25,385	572	237,793	17,838	14,218	
	500,000 -	and over	1,520	4,677,622	107,086	1,464	4,569,072	409,633	359,154	
			Total	12,067	\$5,076,284	\$247,577	\$7,406	\$5,139,051	\$448,026	\$387,849

\* 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.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 5: Average Income and Tax Liability of Full-Year Residents by County in 2010**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$30,569	\$724	\$48,949	\$1,969	\$10,970
Kings	42,685	1,663	66,044	3,210	9,068
Manhattan	158,910	11,606	230,106	16,597	-11,968
Queens	39,675	1,438	59,047	2,636	9,258
Richmond	55,264	2,337	76,314	3,524	7,249
Total, New York City	66,071	3,666	103,687	6,268	5,899
Albany	53,046	2,476	72,037	3,671	7,746
Allegany	36,333	1,128	52,256	2,073	9,864
Broome	41,612	1,561	58,949	2,694	8,656
Cattaraugus	35,745	1,121	51,169	2,076	9,900
Cayuga	39,872	1,410	54,994	2,355	9,637
Chautauqua	35,204	1,088	50,965	2,046	9,787
Chemung	42,226	1,598	60,435	2,728	9,540
Chenango	35,330	1,131	50,947	2,078	9,028
Clinton	41,606	1,561	57,653	2,485	7,937
Columbia	45,933	1,978	67,012	3,127	3,605
Cortland	39,597	1,377	54,830	2,346	9,800
Delaware	34,875	1,161	52,614	2,164	7,640
Dutchess	60,456	2,770	80,549	3,943	7,374
Erie	47,214	2,046	65,036	3,166	8,383
Essex	38,072	1,421	56,083	2,392	5,882
Franklin	37,458	1,342	54,485	2,392	7,842
Fulton	36,253	1,189	50,880	2,098	9,487
Genesee	39,550	1,435	54,157	2,298	8,083
Greene	40,551	1,559	57,248	2,487	7,017
Hamilton	34,200	1,247	52,920	2,232	6,200
Herkimer	35,866	1,141	50,160	2,019	9,382
Jefferson	39,956	1,416	55,078	2,420	11,147
Lewis	36,471	1,166	51,509	2,072	8,534
Livingston	41,740	1,523	56,875	2,422	8,652
Madison	45,453	1,822	62,651	2,875	7,702
Monroe	48,476	2,079	67,050	3,248	8,547
Montgomery	36,967	1,214	52,362	2,181	9,462
Nassau	86,178	4,984	119,906	7,026	-797
Niagara	39,444	1,489	55,101	2,387	6,878
Oneida	40,008	1,494	56,943	2,548	8,744
Onondaga	49,058	2,055	66,845	3,220	9,713
Ontario	50,161	2,160	68,674	3,308	8,786
Orange	56,339	2,225	76,398	3,371	9,616
Orleans	35,487	1,072	48,897	1,919	10,210
Oswego	39,714	1,419	54,966	2,343	9,166
Otsego	38,810	1,454	56,036	2,466	7,620
Putnam	73,634	3,520	95,486	4,731	6,120
Rensselaer	46,946	1,911	63,053	2,883	8,404

**Table 5: Average Income and  
Tax Liability of Full-Year  
Residents by County in 2010 (Cont'd)**

County of Residence	All Returns		Taxable Returns		Nontaxable
	NYAGI*	Tax	NYAGI*	Tax	Returns NYAGI*
Rockland	\$68,851	\$3,094	\$99,380	\$4,751	\$3,838
St. Lawrence	37,671	1,297	54,392	2,315	8,834
Saratoga	58,752	2,823	77,462	3,944	6,434
Schenectady	47,213	1,964	65,233	3,090	8,697
Schoharie	37,623	1,338	54,006	2,259	6,729
Schuyler	36,672	1,182	51,396	2,082	9,696
Seneca	38,050	1,274	53,418	2,241	10,182
Steuben	42,326	1,654	60,846	2,811	8,655
Suffolk	69,331	3,523	93,505	5,002	6,693
Sullivan	41,794	1,479	59,858	2,557	9,005
Tioga	43,258	1,516	58,777	2,473	12,253
Tompkins	51,761	2,318	68,403	3,342	7,893
Ulster	47,546	1,987	65,842	3,037	7,124
Warren	43,346	1,829	62,488	2,891	4,156
Washington	36,698	1,167	51,496	2,029	9,011
Wayne	40,882	1,441	55,057	2,317	10,229
Westchester	118,990	7,399	167,133	10,589	2,194
Wyoming	38,478	1,279	51,837	2,121	9,987
Yates	36,228	1,171	52,604	2,225	10,551
Total, Counties Outside of New York City	61,738	3,037	86,154	4,552	6,532
NYS Unclassified +	84,146	4,430	123,544	6,779	6,989
Residence Unknown	420,675	32,141	621,489	45,523	-70,466
<b>Grand Total</b>	<b>\$64,058</b>	<b>\$3,342</b>	<b>\$93,817</b>	<b>\$5,285</b>	<b>\$6,139</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.





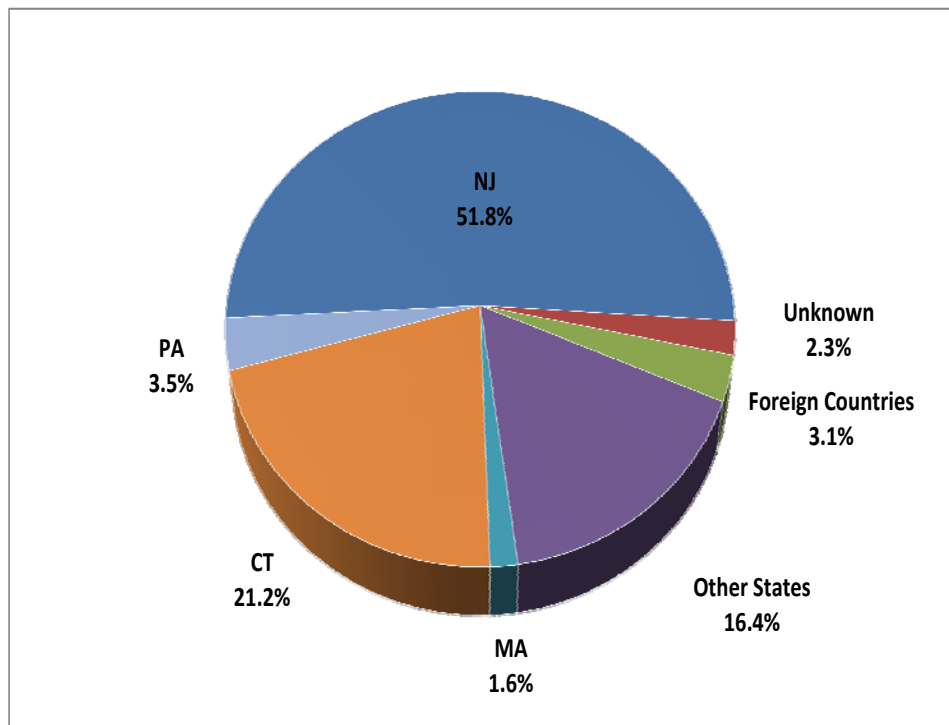
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# Nonresidents

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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 820,000 returns fell into the nonresident category during 2010. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for nearly 67 percent of all nonresident income tax filers. These states, as shown in Figure 1, accounted for approximately 78.2 percent of the total New York income tax liability paid by full year nonresidents.

**Figure 1: Share of Nonresident Tax Liability by Place of Residence in 2010**



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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 820,431 in 2010. This was an increase from the 771,066 filed in 2009. Also, the 2010 average New York tax liability for full-year nonresident returns of \$6,522 increased 6.0 percent from the 2009 average of \$6,152. The \$6,522 average nonresident tax was \$3,180 more than the average tax of \$3,342 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 2010. The report shows the number of nonresident returns with income from New York for 37 different states (including the District of Columbia). The data in the table indicates that there was an increase of over 49,000 nonresident returns filed in 2010 compared to 2009, with income and tax liability increasing by 24.5 and 12.8 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 2010**  
(Dollar Data in Thousands)

		Before Proration						
		Number	NYAGI*	Dependent		Taxable	Tax Before	Tax
				Deductions	Exemptions	Income	Credits	Liability
Under	\$5,000	58,479	-\$11,749,856	\$67,238	\$4	\$6,016	\$241	-\$2,853
\$5,000 -	9,999	31,393	235,064	165,664	237	50,076	2,004	1,180
10,000 -	19,999	55,426	826,568	427,974	10,035	311,654	12,803	7,985
20,000 -	29,999	54,058	1,349,601	490,810	18,918	666,801	30,484	19,295
30,000 -	39,999	47,696	1,663,611	506,826	21,236	976,854	48,986	33,575
40,000 -	49,999	44,686	2,008,140	541,347	22,329	1,311,026	69,723	50,330
50,000 -	59,999	42,009	2,306,994	566,456	23,056	1,579,945	87,264	62,194
60,000 -	74,999	57,040	3,841,112	871,745	36,925	2,724,249	155,418	109,721
75,000 -	99,999	79,187	6,885,400	1,442,845	62,184	5,041,604	297,757	202,892
100,000 -	199,999	172,814	24,436,342	4,131,494	178,074	18,924,931	1,257,753	765,992
200,000 -	249,999	37,880	8,450,634	1,035,693	43,660	6,873,295	471,279	264,797
250,000 -	499,999	70,379	24,313,991	2,110,028	86,716	20,276,374	1,505,947	766,953
500,000	and over	69,384	207,914,220	3,214,691	89,170	163,819,947	14,678,396	3,068,545
Total		820,431	\$272,481,820	\$15,572,811	\$592,544	\$222,562,770	\$18,618,056	\$5,350,606

\*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 2010 Minus Dependent Filers**  
(Dollar Data in Thousands)

		Before Proration						
		Number	NYAGI*	Dependent		Taxable	Tax Before	Tax
				Deductions	Exemptions	Income	Credits	Liability
Under	\$5,000	44,947	-\$11,780,095	\$38,254	\$4	\$49	\$2	-\$3,023
\$5,000 -	9,999	21,507	164,407	136,494	237	10,198	408	96
10,000 -	19,999	48,687	732,974	407,498	10,035	240,630	9,792	5,876
20,000 -	29,999	52,356	1,308,816	485,261	18,915	632,432	28,774	18,124
30,000 -	39,999	47,115	1,643,890	504,513	21,236	960,094	48,058	33,032
40,000 -	49,999	44,472	1,998,627	540,403	22,329	1,303,262	69,269	50,097
50,000 -	59,999	41,894	2,300,748	565,715	23,056	1,574,939	86,963	62,060
60,000 -	74,999	56,931	3,833,814	871,121	36,923	2,718,162	155,041	109,557
75,000 -	99,999	79,070	6,875,486	1,441,726	62,182	5,033,642	297,254	202,641
100,000 -	199,999	172,673	24,416,452	4,130,183	178,069	18,908,737	1,256,659	765,557
200,000 -	249,999	37,845	8,442,820	1,035,408	43,660	6,866,878	470,834	264,764
250,000 -	499,999	70,310	24,289,891	2,108,739	86,714	20,258,572	1,504,600	766,721
500,000	and over	69,300	207,797,740	3,212,343	89,170	163,717,458	14,669,229	3,068,082
Total		787,107	\$272,025,570	\$15,477,657	\$592,530	\$222,225,054	\$18,596,885	\$5,343,583

\*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 2010**

(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	1,219	\$723,153	\$4,933	803	\$414,430	\$4,958	416	\$308,723
Arizona	3,556	1,546,195	13,769	2,380	1,221,315	13,820	1,176	324,879
California	33,043	34,575,358	182,445	23,167	26,870,170	183,048	9,876	7,705,188
Colorado	4,136	2,276,678	15,170	2,780	1,628,902	16,235	1,356	647,776
Connecticut	80,193	31,759,888	1,135,136	71,224	29,723,507	1,135,993	8,969	2,036,381
Delaware	1,876	362,933	5,819	1,412	319,438	5,819	464	43,495
District of Columbia	2,654	1,772,260	45,045	2,014	1,641,205	45,326	640	131,055
Florida	36,716	19,670,646	196,927	23,621	15,809,252	201,407	13,095	3,861,395
Georgia	8,493	2,795,300	35,122	5,857	2,386,016	35,224	2,636	409,284
Hawaii	1,005	345,447	2,146	484	114,297	2,146	521	231,150
Illinois	11,317	11,042,311	58,714	9,197	8,415,582	58,909	2,120	2,626,730
Indiana	1,782	980,440	5,858	1,367	926,610	5,941	415	53,830
Kansas	1,285	528,107	3,280	834	489,188	3,297	451	38,918
Kentucky	1,290	554,248	3,101	837	412,395	3,274	453	141,854
Louisiana	1,361	968,951	4,332	880	505,320	4,350	481	463,631
Maine	2,228	599,661	7,023	1,792	415,863	7,078	436	183,799
Maryland	8,635	4,203,472	45,475	6,319	3,463,356	45,493	2,316	740,116
Massachusetts	19,994	12,173,814	86,093	15,900	8,238,288	86,787	4,094	3,935,526
Michigan	4,459	2,560,320	11,718	3,378	1,586,862	11,784	1,081	973,458
Minnesota	2,607	1,555,980	5,983	2,013	1,131,651	8,630	594	424,329
Missouri	2,435	2,096,770	6,424	1,779	1,913,755	6,581	656	183,015
Nevada	1,773	1,343,620	6,809	1,120	930,010	6,824	653	413,611
New Hampshire	2,882	1,536,604	7,320	2,286	799,121	7,793	596	737,483
New Jersey	387,907	69,438,908	2,772,606	350,116	65,174,978	2,776,433	37,791	4,263,930
North Carolina	10,063	2,903,454	24,714	6,320	2,512,875	24,834	3,743	390,579
Ohio	6,419	3,444,927	21,023	4,855	2,478,120	21,352	1,564	966,807
Oregon	1,519	871,647	3,447	1,073	737,699	3,447	446	133,948
Pennsylvania	60,402	12,392,900	189,293	48,811	10,839,185	189,662	11,591	1,553,714
Rhode Island	2,377	904,637	5,649	1,805	829,361	5,673	572	75,277
South Carolina	4,055	1,074,107	13,199	2,531	850,112	13,386	1,524	223,994
Tennessee	2,473	2,234,068	5,719	1,757	1,487,507	5,746	716	746,561
Texas	10,567	8,136,935	44,463	7,645	5,690,392	45,486	2,922	2,446,543
Utah	1,127	521,767	3,948	794	441,706	4,031	333	80,061
Vermont	5,316	703,926	11,909	4,253	554,586	12,105	1,063	149,339
Virginia	10,957	5,156,241	47,718	7,627	4,326,940	47,892	3,330	829,302
Washington	3,136	9,817,047	9,465	1,964	7,099,193	9,488	1,172	2,717,854
Wisconsin	1,864	889,711	4,943	1,477	847,990	4,961	387	41,721
All Other States	6,586	4,073,539	13,308	4,402	2,463,715	13,399	2,184	1,609,824
Germany	19,946	485,706	19,604	11,797	496,730	19,613	8,149	-11,024
United Kingdom	3,864	4,193,785	65,275	2,592	4,067,885	65,275	1,272	125,900
Canada	3,449	590,771	12,871	2,699	562,859	12,895	750	27,911
China	2,229	1,012,215	15,861	1,385	814,739	15,861	844	197,476
Ireland	1,468	45,809	1,448	324	39,031	1,449	1,144	6,778
All Other Countries+	11,541	2,710,015	50,731	6,023	2,418,937	50,838	5,518	291,078
Residence Unknown++	28,227	4,907,547	124,770	17,150	4,600,189	125,897	11,077	307,358
Total	820,431	\$272,481,820	\$5,350,606	668,844	\$228,691,262	\$5,370,442	151,587	\$43,790,558

\* 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 2010**

(Dollar Data in Thousands)

Alabama		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	142	-\$20,398	\$117	\$0	\$8	\$0	\$0
\$	5,000 -	9,999	63	469	333	0	89	4	2
	10,000 -	19,999	105	1,563	737	19	571	24	11
	20,000 -	29,999	91	2,264	703	21	1,168	54	28
	30,000 -	39,999	69	2,409	782	48	1,035	49	20
	40,000 -	49,999	61	2,729	694	12	1,440	75	27
	50,000 -	59,999	62	3,394	782	16	1,990	108	30
	60,000 -	74,999	78	5,258	1,264	58	3,115	171	49
	75,000 -	99,999	95	8,317	2,016	74	5,432	314	93
	100,000 -	199,999	172	23,994	3,861	119	16,096	1,064	307
	200,000 -	249,999	43	9,616	909	31	6,585	452	104
	250,000 -	499,999	87	30,073	2,386	76	19,878	1,481	112
	500,000 -	and over	151	653,465	13,953	125	382,303	34,284	4,149
		Total	1,219	\$723,153	\$28,536	\$599	\$439,710	\$38,080	\$4,933

Arizona		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	417	-\$139,720	\$323	\$0	\$35	\$1	\$1
\$	5,000 -	9,999	175	1,267	886	0	226	9	5
	10,000 -	19,999	313	4,655	2,475	39	1,472	60	22
	20,000 -	29,999	257	6,377	2,563	65	2,825	128	64
	30,000 -	39,999	228	7,880	2,445	69	3,990	194	77
	40,000 -	49,999	156	6,969	1,964	41	3,839	198	81
	50,000 -	59,999	167	9,133	2,317	69	5,182	276	100
	60,000 -	74,999	198	13,382	3,136	108	7,349	409	150
	75,000 -	99,999	255	22,140	4,554	121	13,879	811	267
	100,000 -	199,999	509	71,805	11,965	288	47,954	3,188	979
	200,000 -	249,999	141	31,767	3,259	71	21,044	1,446	433
	250,000 -	499,999	323	113,688	11,332	245	85,920	6,415	1,448
	500,000 -	and over	417	1,396,851	21,134	334	1,094,173	98,082	10,143
		Total	3,556	\$1,546,195	\$68,354	\$1,450	\$1,287,888	\$111,217	\$13,769

California		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	3,006	-\$2,685,363	\$2,522	\$0	\$246	\$10	-\$111
\$	5,000 -	9,999	1,217	9,048	6,132	9	1,889	76	43
	10,000 -	19,999	1,965	29,383	13,702	119	11,434	470	242
	20,000 -	29,999	1,729	42,701	14,862	248	21,288	985	394
	30,000 -	39,999	1,444	50,438	14,985	262	27,825	1,430	576
	40,000 -	49,999	1,266	56,930	14,735	241	32,098	1,742	626
	50,000 -	59,999	1,163	63,860	15,058	245	36,967	2,080	674
	60,000 -	74,999	1,425	95,711	20,768	427	58,221	3,358	1,048
	75,000 -	99,999	2,064	179,923	35,172	720	110,896	6,656	1,725
	100,000 -	199,999	4,985	718,356	115,621	2,440	458,841	30,678	6,978
	200,000 -	249,999	1,565	351,898	45,738	997	235,697	16,177	3,086
	250,000 -	499,999	3,819	1,361,442	131,306	2,980	964,465	72,221	12,399
	500,000 -	and over	7,395	34,301,033	472,792	7,235	25,095,894	2,250,047	154,764
		Total	33,043	\$34,575,358	\$903,392	\$15,922	\$27,055,761	\$2,385,930	\$182,445

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

					Before Proration			
Income Class*		Number	NYAGI*	Dependent		Taxable	Tax Before	Tax
				Deductions	Exemptions	Income	Credits	Liability
Under	\$ 5,000	459	-\$145,399	\$391	\$0	\$31	\$1	-\$11
\$ 5,000 -	9,999	226	1,674	1,051	0	398	16	9
10,000 -	19,999	320	4,755	2,107	32	1,829	76	38
20,000 -	29,999	257	6,409	2,200	51	2,603	119	59
30,000 -	39,999	207	7,149	1,960	43	3,460	173	72
40,000 -	49,999	161	7,304	1,807	49	4,217	223	79
50,000 -	59,999	159	8,706	1,870	66	4,932	266	96
60,000 -	74,999	205	13,833	2,700	68	7,955	453	146
75,000 -	99,999	265	23,212	4,169	117	14,075	831	209
100,000 -	199,999	694	99,399	13,881	460	66,280	4,422	1,144
200,000 -	249,999	157	34,723	3,503	113	25,112	1,723	406
250,000 -	499,999	420	149,693	13,431	392	114,239	8,552	1,782
500,000 -	and over	606	2,065,220	43,398	600	1,490,403	133,600	11,139
Total		4,136	\$2,276,678	\$92,469	\$1,992	\$1,735,534	\$150,454	\$15,170

					Before Proration			
Income Class*		Number	NYAGI*	Dependent		Taxable	Tax Before	Tax
				Deductions	Exemptions	Income	Credits	Liability
Under	\$ 5,000	3,105	-\$862,579	\$4,844	\$0	\$701	\$28	-\$77
\$ 5,000 -	9,999	2,183	16,180	10,334	26	4,791	192	121
10,000 -	19,999	3,738	55,712	28,361	695	22,475	927	542
20,000 -	29,999	3,874	96,592	38,126	1,523	50,423	2,303	1,393
30,000 -	39,999	3,762	131,386	43,019	1,902	78,932	3,955	2,624
40,000 -	49,999	3,718	166,816	48,076	1,948	108,782	5,790	4,126
50,000 -	59,999	3,565	195,581	51,205	2,083	132,898	7,328	5,187
60,000 -	74,999	4,866	327,179	80,128	3,262	230,447	13,101	9,364
75,000 -	99,999	7,473	651,539	145,112	6,124	476,480	28,050	18,973
100,000 -	199,999	18,936	2,710,690	487,225	20,709	2,113,728	140,695	89,562
200,000 -	249,999	4,843	1,082,519	143,729	6,270	895,881	61,409	37,934
250,000 -	499,999	10,168	3,529,561	333,323	14,467	3,034,594	225,364	140,509
500,000 -	and over	9,962	23,658,711	412,120	16,505	21,164,230	1,895,954	824,877
Total		80,193	\$31,759,888	\$1,825,602	\$75,514	\$28,314,362	\$2,385,097	\$1,135,136

					Before Proration			
Income Class*		Number	NYAGI*	Dependent		Taxable	Tax Before	Tax
				Deductions	Exemptions	Income	Credits	Liability
Under	\$ 5,000	155	-\$43,227	\$186	\$0	\$13	\$1	\$0
\$ 5,000 -	9,999	106	784	515	0	207	8	5
10,000 -	19,999	150	2,201	1,001	20	720	29	16
20,000 -	29,999	142	3,507	1,368	77	1,584	71	31
30,000 -	39,999	108	3,793	1,118	50	1,925	94	50
40,000 -	49,999	110	4,918	1,223	47	2,934	155	68
50,000 -	59,999	107	5,863	1,387	77	3,796	210	101
60,000 -	74,999	157	10,546	2,352	93	6,874	390	225
75,000 -	99,999	189	16,392	3,678	169	11,502	677	359
100,000 -	199,999	346	48,782	7,740	341	37,097	2,466	990
200,000 -	249,999	63	14,080	1,206	57	10,597	727	315
250,000 -	499,999	119	40,672	3,298	125	32,545	2,421	689
500,000 -	and over	124	254,623	6,010	133	193,469	17,342	2,970
Total		1,876	\$362,933	\$31,083	\$1,189	\$303,263	\$24,589	\$5,819

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

District of Columbia					Before Proration				Tax Liability
					Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability		
Under \$ 5,000	128	-\$156,802	\$148	\$0	\$9	\$0	\$0		
\$ 5,000 - 9,999	72	524	321	0	107	4	2		
10,000 - 19,999	125	1,823	960	5	685	28	12		
20,000 - 29,999	180	4,556	1,045	4	1,999	94	44		
30,000 - 39,999	131	4,509	946	10	2,665	140	73		
40,000 - 49,999	91	4,126	767	6	2,707	153	64		
50,000 - 59,999	81	4,471	736	9	3,053	180	43		
60,000 - 74,999	128	8,619	1,235	11	5,758	346	109		
75,000 - 99,999	157	13,574	1,724	13	8,805	543	163		
100,000 - 199,999	426	61,930	7,855	116	41,183	2,767	626		
200,000 - 249,999	136	30,740	3,098	54	21,025	1,444	316		
250,000 - 499,999	387	138,390	10,944	251	107,347	8,082	1,536		
500,000 - and over	612	1,655,799	32,911	554	1,393,167	124,872	42,055		
Total	2,654	\$1,772,260	\$62,689	\$1,033	\$1,588,511	\$138,654	\$45,045		

Florida					Before Proration				Tax Liability
					Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability		
Under \$ 5,000	3,939	-\$1,658,262	\$3,114	\$0	\$164	\$7	-\$1,031		
\$ 5,000 - 9,999	1,782	13,478	9,160	14	1,586	63	32		
10,000 - 19,999	3,570	53,318	28,879	603	13,752	562	292		
20,000 - 29,999	3,002	74,529	29,699	739	29,432	1,317	655		
30,000 - 39,999	2,307	80,380	26,929	654	37,073	1,779	857		
40,000 - 49,999	1,893	84,885	25,472	584	43,362	2,203	1,032		
50,000 - 59,999	1,626	89,298	23,319	418	49,584	2,664	1,216		
60,000 - 74,999	1,962	131,845	31,834	649	77,954	4,364	1,393		
75,000 - 99,999	2,591	224,801	45,880	995	139,110	8,166	3,542		
100,000 - 199,999	5,177	730,797	123,045	2,207	487,739	32,398	12,307		
200,000 - 249,999	1,281	286,435	34,753	579	200,209	13,738	4,833		
250,000 - 499,999	3,000	1,062,491	102,433	1,425	781,612	58,510	18,530		
500,000 - and over	4,586	18,496,651	241,023	2,243	13,902,486	1,246,330	153,268		
Total	36,716	\$19,670,646	\$725,542	\$11,110	\$15,764,063	\$1,372,104	\$196,927		

Georgia					Before Proration				Tax Liability
					Dependent Exemptions	Taxable Income	Tax Before Credits	Tax	
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability		
Under \$ 5,000	968	-\$110,536	\$768	\$0	\$57	\$2	-\$3		
\$ 5,000 - 9,999	410	3,118	2,188	4	473	19	11		
10,000 - 19,999	797	11,910	6,178	207	3,579	147	93		
20,000 - 29,999	691	17,116	6,404	275	7,545	341	234		
30,000 - 39,999	481	16,655	5,209	252	8,528	417	246		
40,000 - 49,999	391	17,556	4,583	180	10,272	537	273		
50,000 - 59,999	345	18,906	4,561	207	11,158	597	275		
60,000 - 74,999	429	28,810	6,173	262	18,139	1,029	404		
75,000 - 99,999	558	48,269	9,916	395	32,720	1,928	694		
100,000 - 199,999	1,236	175,417	26,094	1,041	127,701	8,502	2,402		
200,000 - 249,999	353	78,968	9,104	294	60,102	4,123	876		
250,000 - 499,999	770	275,128	24,636	918	217,053	16,241	2,493		
500,000 - and over	1,064	2,213,984	52,078	1,304	1,883,231	168,708	27,123		
Total	8,493	\$2,795,300	\$157,892	\$5,338	\$2,380,558	\$202,590	\$35,122		

\* 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 2010 (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	228	-\$4,570	\$143	\$0	\$16	\$1	\$1
\$	5,000 - 9,999	60	\$438	\$280	\$1	\$80	\$3	\$2
	10,000 - 19,999	123	\$1,800	\$829	\$9	\$512	\$21	\$12
	20,000 - 29,999	112	\$2,783	\$807	\$27	\$1,007	\$45	\$26
	30,000 - 39,999	74	\$2,566	\$656	\$20	\$1,014	\$48	\$27
	40,000 - 49,999	56	\$2,491	\$341	\$17	\$834	\$44	\$19
	50,000 - 59,999	45	\$2,475	\$434	\$9	\$1,142	\$62	\$24
	60,000 - 74,999	49	\$3,279	\$634	\$24	\$1,831	\$103	\$34
	75,000 - 99,999	56	\$4,875	\$772	\$18	\$2,585	\$152	\$48
	100,000 - 199,999	86	\$12,347	\$1,647	\$34	\$6,995	\$467	\$124
	200,000 - 249,999	19	\$4,391	\$510	\$17	\$2,469	\$169	\$48
	250,000 - 499,999	46	\$16,312	\$1,386	\$23	\$10,308	\$762	\$167
	500,000 - and over	51	\$296,259	\$2,481	\$51	\$86,437	\$7,737	\$1,613
Total		1,005	\$345,447	\$10,921	\$250	\$115,230	\$9,614	\$2,146

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	652	-\$462,497	\$855	\$0	\$92	\$4	\$3
\$	5,000 - 9,999	345	2,557	1,601	0	803	32	19
	10,000 - 19,999	473	6,976	3,157	39	3,327	138	77
	20,000 - 29,999	410	10,107	3,401	54	5,917	276	152
	30,000 - 39,999	315	10,980	3,079	59	6,390	327	147
	40,000 - 49,999	278	12,563	2,985	116	7,920	429	147
	50,000 - 59,999	280	15,449	3,312	64	10,437	596	189
	60,000 - 74,999	454	30,691	5,741	148	21,865	1,285	410
	75,000 - 99,999	640	55,295	9,854	303	39,666	2,386	659
	100,000 - 199,999	1,798	261,682	39,205	1,239	196,610	13,165	2,718
	200,000 - 249,999	587	131,319	14,691	563	101,025	6,931	1,295
	250,000 - 499,999	1,788	641,426	56,201	2,183	513,567	38,500	5,721
	500,000 - and over	3,297	10,325,764	162,002	4,483	7,931,584	710,894	47,177
Total		11,317	\$11,042,311	\$306,084	\$9,251	\$8,839,203	\$774,962	\$58,714

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	135	-\$66,090	\$251	\$0	\$45	\$2	-\$42
\$	5,000 - 9,999	134	972	656	0	271	11	6
	10,000 - 19,999	143	2,059	971	23	862	36	19
	20,000 - 29,999	119	2,926	1,043	36	1,475	67	27
	30,000 - 39,999	85	2,978	875	44	1,628	81	38
	40,000 - 49,999	84	3,710	905	31	2,287	121	35
	50,000 - 59,999	90	4,970	1,045	67	3,145	169	47
	60,000 - 74,999	103	6,981	1,553	58	4,124	230	60
	75,000 - 99,999	138	11,915	2,234	99	8,544	504	142
	100,000 - 199,999	283	40,009	5,475	263	30,349	2,015	451
	200,000 - 249,999	52	11,638	1,087	58	7,857	538	131
	250,000 - 499,999	158	56,105	4,368	182	44,294	3,298	445
	500,000 - and over	258	902,267	20,683	314	822,933	73,769	4,500
Total		1,782	\$980,440	\$41,146	\$1,175	\$927,813	\$80,840	\$5,858

\* 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 2010 (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	177	-\$52,620	\$143	\$0	\$13	\$1	\$0
\$	5,000 -	9,999	79	571	385	0	134	5	4
	10,000 -	19,999	129	1,850	739	15	617	26	13
	20,000 -	29,999	112	2,768	989	44	1,229	55	27
	30,000 -	39,999	50	1,754	362	24	786	39	17
	40,000 -	49,999	58	2,620	512	26	1,319	69	13
	50,000 -	59,999	60	3,290	640	24	2,086	114	29
	60,000 -	74,999	58	3,901	682	31	2,444	139	45
	75,000 -	99,999	62	5,395	1,004	61	3,450	201	62
	100,000 -	199,999	146	20,275	2,902	121	14,206	943	218
	200,000 -	249,999	49	10,991	1,131	74	9,115	625	133
	250,000 -	499,999	132	47,402	4,197	152	36,128	2,699	484
	500,000 -	and over	173	479,909	9,736	210	429,804	38,518	2,234
		Total	1,285	\$528,107	\$23,422	\$782	\$501,333	\$43,434	\$3,280

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	162	-\$58,153	\$118	\$0	\$12	\$0	\$0
\$	5,000 -	9,999	95	728	461	1	145	6	3
	10,000 -	19,999	116	1,715	922	37	602	25	11
	20,000 -	29,999	110	2,713	999	56	1,280	58	26
	30,000 -	39,999	72	2,489	684	41	1,081	51	20
	40,000 -	49,999	76	3,448	814	37	1,896	99	42
	50,000 -	59,999	54	2,961	762	29	1,567	81	30
	60,000 -	74,999	63	4,203	933	52	2,367	130	39
	75,000 -	99,999	112	9,733	1,942	78	6,949	406	111
	100,000 -	199,999	153	21,629	2,914	119	13,852	916	223
	200,000 -	249,999	32	7,255	504	27	5,067	348	109
	250,000 -	499,999	96	34,045	2,749	95	23,550	1,769	268
	500,000 -	and over	149	521,482	13,984	144	440,266	39,481	2,218
		Total	1,290	\$554,248	\$27,787	\$717	\$498,635	\$43,371	\$3,101

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	181	-\$40,777	\$188	\$0	\$7	\$0	-\$2
\$	5,000 -	9,999	67	501	371	1	83	3	2
	10,000 -	19,999	124	1,830	876	26	641	26	14
	20,000 -	29,999	117	2,902	1,052	44	1,366	62	29
	30,000 -	39,999	85	2,937	757	34	1,387	68	27
	40,000 -	49,999	78	3,521	705	31	1,819	97	44
	50,000 -	59,999	73	4,024	894	41	2,424	131	53
	60,000 -	74,999	76	5,086	1,077	29	2,985	168	51
	75,000 -	99,999	101	8,806	1,469	64	5,457	321	109
	100,000 -	199,999	201	27,809	4,005	148	20,081	1,326	358
	200,000 -	249,999	36	7,943	728	29	6,304	432	99
	250,000 -	499,999	78	27,522	1,999	58	21,095	1,580	218
	500,000 -	and over	144	916,846	5,916	126	450,143	40,360	3,330
		Total	1,361	\$968,951	\$20,039	\$631	\$513,791	\$44,575	\$4,332

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

			Before Proration					
Income Class*	Number	NYAGI*	Dependent		Taxable	Tax Before		Tax Liability
			Deductions	Exemptions	Income	Credits		
Under \$ 5,000	215	-\$5,536	\$397	\$0	\$75	\$3	\$2	
\$ 5,000 - 9,999	158	1,134	742	1	375	15	7	
10,000 - 19,999	225	3,376	1,532	9	1,656	69	34	
20,000 - 29,999	161	4,026	1,428	44	2,098	97	47	
30,000 - 39,999	137	4,841	1,445	51	2,928	149	54	
40,000 - 49,999	130	5,838	1,593	49	3,742	196	48	
50,000 - 59,999	132	7,303	1,893	73	4,953	266	85	
60,000 - 74,999	157	10,539	2,452	88	6,930	388	108	
75,000 - 99,999	211	18,300	4,067	120	12,884	751	220	
100,000 - 199,999	352	48,897	7,580	290	35,837	2,371	861	
200,000 - 249,999	83	18,680	1,986	62	14,338	983	311	
250,000 - 499,999	136	47,922	3,848	137	37,203	2,775	819	
500,000 - and over	131	434,341	7,422	119	265,715	23,796	4,427	
<b>Total</b>	<b>2,228</b>	<b>\$599,661</b>	<b>\$36,387</b>	<b>\$1,043</b>	<b>\$388,735</b>	<b>\$31,859</b>	<b>\$7,023</b>	

			Before Proration					
Income Class*	Number	NYAGI*	Dependent		Taxable	Tax Before		Tax Liability
			Deductions	Exemptions	Income	Credits		
Under \$ 5,000	724	-\$160,953	\$990	\$0	\$116	\$5	\$4	
\$ 5,000 - 9,999	476	3,545	2,177	3	1,084	43	29	
10,000 - 19,999	619	9,152	4,051	103	3,611	149	72	
20,000 - 29,999	482	12,124	3,860	130	5,552	256	115	
30,000 - 39,999	379	13,202	3,783	126	7,087	357	157	
40,000 - 49,999	342	15,377	3,784	133	8,454	450	170	
50,000 - 59,999	276	15,138	3,372	95	8,944	493	164	
60,000 - 74,999	411	27,714	5,368	169	15,966	912	312	
75,000 - 99,999	534	46,174	8,840	290	27,770	1,629	515	
100,000 - 199,999	1,311	187,031	29,642	1,012	129,604	8,630	2,311	
200,000 - 249,999	385	86,246	10,110	323	59,431	4,076	993	
250,000 - 499,999	1,042	370,483	31,585	1,128	284,212	21,251	4,019	
500,000 - and over	1,654	3,578,239	72,683	2,150	2,783,843	249,380	36,615	
<b>Total</b>	<b>8,635</b>	<b>\$4,203,472</b>	<b>\$180,242</b>	<b>\$5,662</b>	<b>\$3,335,674</b>	<b>\$287,631</b>	<b>\$45,475</b>	

			Before Proration					
Income Class*	Number	NYAGI*	Dependent		Taxable	Tax Before		Tax Liability
			Deductions	Exemptions	Income	Credits		
Under \$ 5,000	1,477	-\$178,517	\$2,594	\$0	\$408	\$16	-\$75	
\$ 5,000 - 9,999	1,176	8,499	5,033	6	3,015	121	73	
10,000 - 19,999	1,548	22,651	9,853	141	10,829	449	241	
20,000 - 29,999	1,115	27,638	9,200	257	15,216	709	350	
30,000 - 39,999	940	32,735	8,871	229	19,529	1,005	440	
40,000 - 49,999	764	34,376	8,252	241	21,973	1,190	496	
50,000 - 59,999	813	44,578	9,949	334	29,555	1,644	630	
60,000 - 74,999	1,073	72,439	14,813	513	50,778	2,924	1,111	
75,000 - 99,999	1,499	130,827	23,854	856	93,143	5,525	1,599	
100,000 - 199,999	3,517	504,723	74,391	2,809	371,252	24,749	7,081	
200,000 - 249,999	934	209,215	24,268	916	159,663	10,952	3,188	
250,000 - 499,999	2,170	756,622	62,226	2,240	585,984	43,619	9,695	
500,000 - and over	2,968	10,508,026	167,741	3,660	6,733,795	603,458	61,264	
<b>Total</b>	<b>19,994</b>	<b>\$12,173,814</b>	<b>\$421,046</b>	<b>\$12,202</b>	<b>\$8,095,138</b>	<b>\$696,361</b>	<b>\$86,093</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 2010 (Cont'd)**

(Dollar Data in Thousands)

				Before Proration				
Income Class*	Number	NYAGI*	Dependent		Taxable Income	Tax Before Credits	Tax Liability	
			Deductions	Exemptions				
Under \$ 5,000	401	-\$212,832	\$652	\$0	\$89	\$4	\$2	
\$ 5,000 - 9,999	267	1,975	1,152	0	648	26	17	
10,000 - 19,999	424	6,150	2,701	49	2,801	116	68	
20,000 - 29,999	280	6,903	2,521	47	3,763	174	98	
30,000 - 39,999	224	7,820	2,324	76	4,640	233	112	
40,000 - 49,999	184	8,250	2,185	79	4,991	264	94	
50,000 - 59,999	177	9,710	2,428	118	6,285	342	115	
60,000 - 74,999	269	18,169	4,303	184	11,990	671	240	
75,000 - 99,999	363	31,612	6,073	278	21,728	1,276	383	
100,000 - 199,999	745	104,845	15,092	684	73,664	4,881	1,234	
200,000 - 249,999	152	34,036	3,589	155	26,780	1,836	468	
250,000 - 499,999	413	144,078	12,798	427	107,277	7,994	1,333	
500,000 - and over	560	2,399,604	30,745	595	1,373,916	123,137	7,554	
<b>Total</b>	<b>4,459</b>	<b>\$2,560,320</b>	<b>\$86,564</b>	<b>\$2,692</b>	<b>\$1,638,572</b>	<b>\$140,953</b>	<b>\$11,718</b>	

				Before Proration				
Income Class*	Number	NYAGI*	Dependent		Taxable Income	Tax Before Credits	Tax Liability	
			Deductions	Exemptions				
Under \$ 5,000	200	-\$52,176	\$339	\$0	\$55	\$2	-\$513	
\$ 5,000 - 9,999	167	1,223	799	0	384	15	8	
10,000 - 19,999	194	2,798	1,395	17	1,203	49	29	
20,000 - 29,999	140	3,464	1,225	31	1,840	85	-35	
30,000 - 39,999	105	3,672	1,138	25	2,223	113	54	
40,000 - 49,999	79	3,580	918	21	2,187	118	39	
50,000 - 59,999	82	4,501	1,081	30	2,774	154	70	
60,000 - 74,999	131	8,807	2,022	61	5,721	325	112	
75,000 - 99,999	163	14,125	2,617	100	9,853	586	176	
100,000 - 199,999	433	61,495	9,340	303	45,612	3,040	655	
200,000 - 249,999	95	21,225	2,775	77	15,064	1,033	154	
250,000 - 499,999	319	114,415	9,225	361	89,073	6,692	1,023	
500,000 - and over	499	1,368,853	22,373	583	1,023,784	91,742	4,211	
<b>Total</b>	<b>2,607</b>	<b>\$1,555,980</b>	<b>\$55,246</b>	<b>\$1,609</b>	<b>\$1,199,775</b>	<b>\$103,954</b>	<b>\$5,983</b>	

				Before Proration				
Income Class*	Number	NYAGI*	Dependent		Taxable Income	Tax Before Credits	Tax Liability	
			Deductions	Exemptions				
Under \$ 5,000	251	-\$66,269	\$284	\$0	\$41	\$2	-\$83	
\$ 5,000 - 9,999	132	957	622	0	267	11	6	
10,000 - 19,999	191	2,804	1,221	14	1,020	42	20	
20,000 - 29,999	143	3,580	1,180	44	1,745	80	36	
30,000 - 39,999	138	4,839	1,442	57	2,369	117	55	
40,000 - 49,999	95	4,267	911	31	2,516	135	53	
50,000 - 59,999	89	4,897	1,101	61	2,773	149	43	
60,000 - 74,999	116	7,795	1,639	94	5,178	289	93	
75,000 - 99,999	171	14,783	2,601	102	9,817	579	172	
100,000 - 199,999	387	54,804	7,945	338	40,389	2,681	649	
200,000 - 249,999	79	17,522	1,733	80	11,940	819	188	
250,000 - 499,999	215	75,972	6,131	238	61,160	4,559	796	
500,000 - and over	428	1,970,819	36,539	470	1,726,294	154,767	4,396	
<b>Total</b>	<b>2,435</b>	<b>\$2,096,770</b>	<b>\$63,349</b>	<b>\$1,528</b>	<b>\$1,865,509</b>	<b>\$164,229</b>	<b>\$6,424</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 2010 (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	220	-\$247,211	\$146	\$0	\$15	\$1	\$0
\$ 5,000 -	9,999	75	543	387	1	68	3	2
10,000 -	19,999	150	2,168	1,084	15	607	25	12
20,000 -	29,999	136	3,358	1,299	39	1,539	70	31
30,000 -	39,999	83	2,890	842	16	1,488	75	30
40,000 -	49,999	100	4,513	1,431	24	2,395	125	56
50,000 -	59,999	75	4,092	1,058	25	2,210	120	29
60,000 -	74,999	115	7,804	1,620	39	4,433	254	86
75,000 -	99,999	149	12,871	2,520	50	7,926	474	125
100,000 -	199,999	253	34,859	5,045	95	22,412	1,487	440
200,000 -	249,999	49	11,016	1,227	18	7,500	514	131
250,000 -	499,999	112	39,508	4,384	50	26,924	2,006	469
500,000 -	and over	256	1,467,211	12,731	124	844,530	75,710	5,398
Total		1,773	\$1,343,620	\$33,774	\$496	\$922,047	\$80,864	\$6,809

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	240	-\$17,130	\$442	\$0	\$75	\$3	-\$87
\$ 5,000 -	9,999	235	1,750	1,002	0	673	27	16
10,000 -	19,999	264	3,825	1,619	12	1,956	81	45
20,000 -	29,999	197	4,911	1,543	23	2,881	136	78
30,000 -	39,999	160	5,552	1,630	44	3,415	173	76
40,000 -	49,999	164	7,334	1,981	57	4,221	223	82
50,000 -	59,999	128	6,963	1,751	62	4,163	228	72
60,000 -	74,999	152	10,208	2,208	72	6,428	362	121
75,000 -	99,999	235	20,408	3,882	172	14,179	838	293
100,000 -	199,999	519	73,090	11,164	430	51,966	3,451	1,020
200,000 -	249,999	111	24,958	2,494	99	19,556	1,342	256
250,000 -	499,999	225	78,093	6,224	209	62,420	4,648	1,144
500,000 -	and over	252	1,316,643	10,377	209	672,190	60,253	4,202
Total		2,882	\$1,536,604	\$46,319	\$1,389	\$844,122	\$71,766	\$7,320

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	11,027	-\$1,157,881	\$18,054	\$3	\$2,004	\$80	-\$522
\$ 5,000 -	9,999	9,484	71,044	50,728	80	16,515	661	426
10,000 -	19,999	19,445	293,631	161,730	4,737	110,591	4,547	2,896
20,000 -	29,999	21,876	547,262	216,573	9,831	274,364	12,474	8,261
30,000 -	39,999	22,603	790,828	254,378	11,750	480,136	24,035	18,186
40,000 -	49,999	23,583	1,061,634	294,776	12,906	724,807	38,727	31,712
50,000 -	59,999	22,956	1,261,295	318,783	13,517	900,727	50,020	40,905
60,000 -	74,999	32,410	2,183,675	509,638	22,108	1,605,632	91,985	74,863
75,000 -	99,999	46,431	4,040,537	884,544	39,299	3,044,906	179,937	140,548
100,000 -	199,999	105,408	14,913,506	2,636,850	120,996	11,896,976	790,648	551,528
200,000 -	249,999	21,601	4,809,642	610,360	28,190	4,080,699	279,708	186,638
250,000 -	499,999	32,881	11,123,651	974,925	47,324	9,803,624	724,016	489,526
500,000 -	and over	18,202	29,500,084	550,489	30,208	26,536,090	2,373,868	1,227,639
Total		387,907	\$69,438,908	\$7,481,826	\$340,949	\$59,477,070	\$4,570,707	\$2,772,606

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

**North Carolina**

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	1,521	-\$106,624	\$1,028	\$0	\$73	\$3	\$2
\$ 5,000 - 9,999	546	4,092	2,696	7	581	23	-1
10,000 - 19,999	1,003	15,123	7,575	258	4,290	176	85
20,000 - 29,999	869	21,546	8,064	388	8,772	393	195
30,000 - 39,999	660	22,984	6,706	313	10,757	516	221
40,000 - 49,999	567	25,449	6,655	307	13,904	704	259
50,000 - 59,999	420	23,046	5,212	221	12,745	667	231
60,000 - 74,999	578	38,953	8,188	380	24,564	1,369	508
75,000 - 99,999	723	62,917	11,739	504	41,522	2,420	877
100,000 - 199,999	1,379	194,237	28,011	1,174	141,198	9,377	2,908
200,000 - 249,999	309	69,029	7,805	300	51,450	3,527	1,062
250,000 - 499,999	620	218,661	18,614	698	175,520	13,123	3,006
500,000 - and over	868	2,314,040	33,279	1,077	1,982,422	177,639	15,361
<b>Total</b>	<b>10,063</b>	<b>\$2,903,454</b>	<b>\$145,572</b>	<b>\$5,626</b>	<b>\$2,467,797</b>	<b>\$209,937</b>	<b>\$24,714</b>

**Ohio**

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	509	-\$196,197	\$786	\$0	\$119	\$5	\$11
\$ 5,000 - 9,999	345	2,552	1,565	1	775	31	20
10,000 - 19,999	547	8,084	3,460	44	3,757	156	87
20,000 - 29,999	340	8,389	2,748	87	4,449	206	91
30,000 - 39,999	280	9,815	2,814	104	5,657	284	121
40,000 - 49,999	261	11,776	2,943	89	6,612	351	129
50,000 - 59,999	260	14,282	3,099	116	9,365	515	167
60,000 - 74,999	361	24,224	4,826	175	15,416	876	266
75,000 - 99,999	494	43,369	7,821	357	28,916	1,698	501
100,000 - 199,999	1,105	156,772	20,711	974	110,969	7,377	1,648
200,000 - 249,999	223	49,595	4,891	256	38,424	2,635	461
250,000 - 499,999	659	234,027	16,730	630	174,515	13,091	2,024
500,000 - and over	1,035	3,078,238	66,533	1,118	2,211,320	198,188	15,497
<b>Total</b>	<b>6,419</b>	<b>\$3,444,927</b>	<b>\$138,925</b>	<b>\$3,951</b>	<b>\$2,610,293</b>	<b>\$225,413</b>	<b>\$21,023</b>

**Oregon**

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	172	-\$35,729	\$262	\$0	\$39	\$2	\$1
\$ 5,000 - 9,999	102	740	484	0	176	7	4
10,000 - 19,999	125	1,847	870	2	818	34	18
20,000 - 29,999	104	2,573	1,121	18	1,242	57	26
30,000 - 39,999	75	2,639	842	9	1,512	77	29
40,000 - 49,999	80	3,555	917	15	2,004	108	49
50,000 - 59,999	55	3,016	710	13	1,845	100	38
60,000 - 74,999	67	4,415	886	19	2,706	153	35
75,000 - 99,999	122	10,449	2,052	40	6,687	391	108
100,000 - 199,999	261	37,506	6,535	196	25,963	1,733	434
200,000 - 249,999	58	13,093	1,011	38	8,638	593	136
250,000 - 499,999	156	53,683	4,637	127	38,511	2,887	541
500,000 - and over	142	773,862	13,038	110	653,534	58,599	2,028
<b>Total</b>	<b>1,519</b>	<b>\$871,647</b>	<b>\$33,364</b>	<b>\$587</b>	<b>\$743,676</b>	<b>\$64,740</b>	<b>\$3,447</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 2010 (Cont'd)**

(Dollar Data in Thousands)

Pennsylvania				Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*	Number	NYAGI*						
Under \$ 5,000	3,085	-\$449,292	\$5,662	\$0	\$682	\$27	\$14	
\$ 5,000 - 9,999	2,684	19,964	13,685	41	5,009	200	121	
10,000 - 19,999	4,952	74,449	40,093	1,542	27,513	1,130	617	
20,000 - 29,999	6,127	154,266	46,881	2,562	60,635	2,730	1,549	
30,000 - 39,999	5,020	173,915	51,148	2,993	97,554	4,762	3,120	
40,000 - 49,999	4,378	196,614	55,250	3,174	129,880	6,645	4,684	
50,000 - 59,999	4,136	227,215	57,573	3,277	158,874	8,463	5,807	
60,000 - 74,999	5,736	386,760	89,206	5,345	281,250	15,594	10,704	
75,000 - 99,999	7,147	618,276	126,097	7,477	467,756	27,197	18,196	
100,000 - 199,999	10,159	1,370,550	215,208	11,377	1,074,984	70,645	40,238	
200,000 - 249,999	1,470	326,875	35,471	1,587	265,377	18,194	7,849	
250,000 - 499,999	2,843	984,296	74,429	3,251	796,209	59,212	19,045	
500,000 - and over	2,665	8,309,012	122,360	3,036	6,832,229	612,230	77,349	
Total	60,402	\$12,392,900	\$933,062	\$45,661	\$10,197,951	\$827,029	\$189,293	

Rhode Island				Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*	Number	NYAGI*						
Under \$ 5,000	244	-\$27,654	\$409	\$0	\$64	\$3	\$2	
\$ 5,000 - 9,999	186	1,342	836	3	461	18	11	
10,000 - 19,999	256	3,829	1,860	33	1,649	68	33	
20,000 - 29,999	171	4,238	1,336	54	2,016	92	39	
30,000 - 39,999	132	4,629	1,424	57	2,747	137	60	
40,000 - 49,999	102	4,597	1,259	32	2,842	151	47	
50,000 - 59,999	106	5,830	1,639	35	3,659	199	73	
60,000 - 74,999	140	9,341	2,126	82	6,100	344	137	
75,000 - 99,999	178	15,610	3,077	95	10,737	634	225	
100,000 - 199,999	400	56,189	8,825	361	41,677	2,766	914	
200,000 - 249,999	99	22,108	2,269	101	16,435	1,127	297	
250,000 - 499,999	159	55,163	4,127	159	45,367	3,374	927	
500,000 - and over	204	749,415	16,997	224	661,545	59,295	2,884	
Total	2,377	\$904,637	\$46,183	\$1,236	\$795,300	\$68,208	\$5,649	

South Carolina				Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*	Number	NYAGI*						
Under \$ 5,000	547	-\$49,514	\$407	\$0	\$37	\$1	\$1	
\$ 5,000 - 9,999	254	1,899	1,269	0	245	10	6	
10,000 - 19,999	444	6,748	3,708	122	1,743	71	32	
20,000 - 29,999	361	8,928	3,867	138	3,778	168	76	
30,000 - 39,999	260	9,024	2,718	110	4,102	196	76	
40,000 - 49,999	241	10,704	2,771	107	6,017	303	136	
50,000 - 59,999	208	11,436	2,928	105	6,857	358	150	
60,000 - 74,999	293	19,618	4,103	119	11,868	657	257	
75,000 - 99,999	273	23,855	4,313	135	14,575	844	334	
100,000 - 199,999	527	73,346	11,196	337	49,024	3,241	1,216	
200,000 - 249,999	116	25,877	3,312	83	19,827	1,359	397	
250,000 - 499,999	234	80,063	7,477	127	56,977	4,204	1,279	
500,000 - and over	297	852,122	13,721	244	625,899	56,080	9,240	
Total	4,055	\$1,074,107	\$61,789	\$1,627	\$800,950	\$67,494	\$13,199	

\* 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 2010 (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	215	-\$14,943	\$226	\$0	\$23	\$1	\$1	
\$	5,000 - 9,999	102	769	511	0	169	7	4	
	10,000 - 19,999	212	3,101	1,541	24	1,003	41	23	
	20,000 - 29,999	169	4,213	1,589	62	1,909	87	45	
	30,000 - 39,999	134	4,678	1,394	35	2,546	127	58	
	40,000 - 49,999	125	5,608	1,666	79	3,193	162	50	
	50,000 - 59,999	118	6,458	1,572	54	3,412	181	59	
	60,000 - 74,999	160	10,803	2,214	86	6,289	354	124	
	75,000 - 99,999	195	16,850	3,278	125	11,453	676	185	
	100,000 - 199,999	368	51,529	7,770	321	37,594	2,491	589	
	200,000 - 249,999	99	21,933	2,767	76	16,394	1,124	226	
	250,000 - 499,999	221	78,874	6,886	193	59,252	4,399	835	
	500,000 - and over	355	2,044,195	22,970	325	1,440,559	129,132	3,520	
	Total	2,473	\$2,234,068	\$54,385	\$1,380	\$1,583,797	\$138,779	\$5,719	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	962	-\$690,986	\$1,008	\$0	\$121	\$5	-\$11	
\$	5,000 - 9,999	440	3,329	2,150	2	703	28	17	
	10,000 - 19,999	784	11,660	5,611	135	4,190	173	102	
	20,000 - 29,999	633	15,650	5,719	224	7,639	349	174	
	30,000 - 39,999	503	17,477	5,139	215	9,255	458	220	
	40,000 - 49,999	439	19,786	4,916	193	10,885	569	224	
	50,000 - 59,999	383	21,055	5,051	189	12,519	680	274	
	60,000 - 74,999	507	33,967	6,885	269	22,202	1,264	445	
	75,000 - 99,999	658	57,249	10,331	384	38,847	2,311	793	
	100,000 - 199,999	1,531	218,643	30,169	1,141	157,634	10,505	2,622	
	200,000 - 249,999	443	98,756	10,872	421	73,491	5,040	977	
	250,000 - 499,999	1,147	415,268	34,130	1,216	315,766	23,750	4,063	
	500,000 - and over	2,137	7,915,081	131,465	2,345	5,868,438	526,010	34,564	
	Total	10,567	\$8,136,935	\$253,446	\$6,734	\$6,521,691	\$571,143	\$44,463	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	115	-\$150,747	\$71	\$0	\$7	\$0	-\$44	
\$	5,000 - 9,999	46	349	247	0	75	3	1	
	10,000 - 19,999	95	1,423	787	12	493	20	9	
	20,000 - 29,999	72	1,749	739	21	884	40	17	
	30,000 - 39,999	54	1,902	641	28	991	47	15	
	40,000 - 49,999	42	1,905	557	29	1,193	61	26	
	50,000 - 59,999	56	3,125	733	35	1,783	94	24	
	60,000 - 74,999	67	4,458	1,004	58	2,470	134	40	
	75,000 - 99,999	85	7,506	1,530	66	4,860	283	84	
	100,000 - 199,999	168	23,403	3,748	155	14,644	969	247	
	200,000 - 249,999	49	10,986	1,064	56	7,892	541	101	
	250,000 - 499,999	96	34,021	3,925	119	24,500	1,829	301	
	500,000 - and over	182	581,688	16,895	260	462,579	41,463	3,125	
	Total	1,127	\$521,767	\$31,941	\$839	\$522,372	\$45,485	\$3,948	

\* 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 2010 (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	425	-\$29,968	\$734	\$0	\$112	\$4	\$3
\$	5,000 - 9,999	378	2,785	1,780	6	850	34	6
	10,000 - 19,999	530	7,874	4,136	77	3,274	135	69
	20,000 - 29,999	487	12,111	4,567	175	6,454	294	144
	30,000 - 39,999	400	13,891	4,527	179	8,719	432	219
	40,000 - 49,999	393	17,636	4,776	211	11,244	577	294
	50,000 - 59,999	349	19,070	4,728	176	13,145	697	346
	60,000 - 74,999	411	27,735	6,147	299	19,838	1,095	495
	75,000 - 99,999	561	48,876	9,297	459	37,096	2,156	980
	100,000 - 199,999	834	114,312	16,269	651	84,535	5,576	2,242
	200,000 - 249,999	152	33,876	3,250	112	25,597	1,755	744
	250,000 - 499,999	210	73,941	5,892	165	60,360	4,479	1,436
	500,000 - and over	186	361,788	8,264	180	222,599	19,910	4,931
	Total	5,316	\$703,926	\$74,367	\$2,690	\$493,823	\$37,144	\$11,909

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	1,133	-\$136,954	\$891	\$1	\$79	\$3	-\$8
\$	5,000 - 9,999	489	3,606	2,251	3	762	30	19
	10,000 - 19,999	749	11,088	5,149	121	3,760	156	85
	20,000 - 29,999	704	17,433	5,972	202	7,649	348	167
	30,000 - 39,999	536	18,580	5,033	182	9,193	457	212
	40,000 - 49,999	452	20,186	4,723	164	11,087	588	238
	50,000 - 59,999	373	20,510	4,119	127	12,215	677	227
	60,000 - 74,999	586	39,438	7,680	246	24,032	1,375	463
	75,000 - 99,999	755	65,534	10,755	402	38,716	2,280	743
	100,000 - 199,999	1,647	236,780	33,590	1,198	156,837	10,456	2,574
	200,000 - 249,999	493	110,519	11,861	457	80,532	5,522	1,308
	250,000 - 499,999	1,301	463,537	38,432	1,438	368,266	27,607	5,184
	500,000 - and over	1,739	4,285,984	77,202	2,280	3,665,033	328,379	36,505
	Total	10,957	\$5,156,241	\$207,658	\$6,822	\$4,378,161	\$377,877	\$47,718

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	391	-\$230,407	\$414	\$0	\$43	\$2	\$1
\$	5,000 - 9,999	149	1,084	688	1	272	11	6
	10,000 - 19,999	258	3,846	1,722	34	1,313	54	27
	20,000 - 29,999	229	5,705	2,018	73	2,494	113	62
	30,000 - 39,999	167	5,783	1,461	43	2,936	149	64
	40,000 - 49,999	100	4,513	1,021	27	2,306	120	51
	50,000 - 59,999	119	6,520	1,408	40	3,760	211	82
	60,000 - 74,999	143	9,686	1,527	50	5,537	320	112
	75,000 - 99,999	200	17,421	2,711	87	10,623	636	221
	100,000 - 199,999	477	68,684	10,092	308	45,121	3,012	807
	200,000 - 249,999	116	26,305	2,604	103	19,036	1,306	298
	250,000 - 499,999	297	105,626	8,119	213	66,849	5,006	896
	500,000 - and over	490	9,792,282	47,421	401	6,918,760	620,526	6,835
	Total	3,136	\$9,817,047	\$81,204	\$1,380	\$7,079,051	\$631,465	\$9,465

\* 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 2010 (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	137	-\$129,503	\$225	\$0	\$35	\$1	\$1
\$	5,000 - 9,999	138	1,036	668	1	314	13	8
	10,000 - 19,999	159	2,314	1,013	7	1,112	46	26
	20,000 - 29,999	100	2,472	833	8	1,405	65	34
	30,000 - 39,999	94	3,262	919	38	2,093	107	55
	40,000 - 49,999	87	3,885	840	30	2,385	128	47
	50,000 - 59,999	82	4,488	1,015	28	2,846	156	42
	60,000 - 74,999	124	8,323	1,663	61	5,734	328	88
	75,000 - 99,999	154	13,286	2,535	102	8,845	518	134
	100,000 - 199,999	293	41,514	6,023	247	30,692	2,040	526
	200,000 - 249,999	58	12,735	1,289	50	10,090	692	194
	250,000 - 499,999	167	59,854	4,545	166	45,721	3,441	559
	500,000 - and over	271	866,045	11,224	296	730,008	65,453	3,228
Total		1,864	\$889,711	\$32,794	\$1,035	\$841,278	\$72,988	\$4,943

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	851	-\$206,797	\$757	\$0	\$89	\$4	-\$53
\$	5,000 - 9,999	389	2,956	1,954	0	671	27	13
	10,000 - 19,999	618	9,259	4,821	102	3,319	136	73
	20,000 - 29,999	550	13,632	4,823	192	6,287	284	133
	30,000 - 39,999	391	13,663	3,866	152	7,362	366	149
	40,000 - 49,999	367	16,418	4,098	164	9,508	495	165
	50,000 - 59,999	325	17,906	4,050	151	10,676	577	187
	60,000 - 74,999	407	27,371	5,997	229	16,743	930	276
	75,000 - 99,999	491	42,629	8,486	325	27,317	1,591	410
	100,000 - 199,999	870	120,699	17,559	643	84,024	5,558	1,496
	200,000 - 249,999	202	45,258	5,122	163	31,105	2,133	487
	250,000 - 499,999	441	155,830	12,637	349	112,417	8,421	1,499
	500,000 - and over	684	3,814,715	79,360	459	2,436,514	218,469	8,473
Total		6,586	\$4,073,539	\$153,530	\$2,929	\$2,746,031	\$238,992	\$13,308

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	7,842	-\$26,832	\$1,527	\$0	\$3	\$0	\$0
\$	5,000 - 9,999	1,561	13,194	11,422	1	1,716	69	46
	10,000 - 19,999	3,479	50,139	26,060	1	23,996	976	925
	20,000 - 29,999	3,096	78,646	23,183	3	55,283	2,624	2,572
	30,000 - 39,999	1,751	60,473	13,064	0	47,065	2,533	2,490
	40,000 - 49,999	881	38,659	6,625	5	31,665	1,823	1,806
	50,000 - 59,999	473	25,932	3,574	6	22,183	1,331	1,303
	60,000 - 74,999	181	12,071	1,435	0	10,429	644	624
	75,000 - 99,999	234	20,211	1,769	9	18,162	1,152	1,149
	100,000 - 199,999	237	31,718	2,094	12	28,425	1,904	1,687
	200,000 - 249,999	31	6,906	343	10	6,113	422	289
	250,000 - 499,999	68	24,792	722	17	21,940	1,665	803
	500,000 - and over	112	149,797	1,530	34	140,748	12,610	5,910
Total		19,946	\$485,706	\$93,349	\$98	\$407,728	\$27,752	\$19,604

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

United Kingdom			Before Proration						Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	
Under	\$ 5,000	877	-\$101,196	\$736	\$0	\$5	\$0	\$0	
\$ 5,000 -	9,999	221	1,816	1,515	1	239	10	4	
10,000 -	19,999	141	2,003	1,046	9	816	33	30	
20,000 -	29,999	130	3,292	946	10	2,022	96	79	
30,000 -	39,999	93	3,215	683	11	2,131	113	82	
40,000 -	49,999	83	3,733	695	4	2,633	149	98	
50,000 -	59,999	82	4,472	595	27	3,149	186	131	
60,000 -	74,999	87	5,915	837	9	4,123	252	187	
75,000 -	99,999	118	10,279	1,241	14	8,224	516	400	
100,000 -	199,999	362	52,903	3,480	77	43,742	2,953	1,650	
200,000 -	249,999	140	31,572	1,511	56	24,781	1,711	763	
250,000 -	499,999	484	175,019	6,532	268	148,246	11,264	4,321	
500,000 -	and over	1,046	4,000,762	24,939	1,185	3,811,204	341,686	57,531	
Total		3,864	\$4,193,785	\$44,756	\$1,671	\$4,051,314	\$358,970	\$65,275	

Canada			Before Proration						Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	
Under	\$ 5,000	469	-\$11,087	\$473	\$0	\$8	\$0	-\$1	
\$ 5,000 -	9,999	180	1,325	1,173	1	97	4	2	
10,000 -	19,999	424	6,182	3,254	53	2,597	106	75	
20,000 -	29,999	349	8,583	2,919	91	5,298	245	201	
30,000 -	39,999	266	9,309	2,344	101	6,584	343	294	
40,000 -	49,999	215	9,673	2,088	120	7,189	394	338	
50,000 -	59,999	209	11,489	1,833	106	8,992	524	435	
60,000 -	74,999	258	17,399	2,556	193	14,042	839	685	
75,000 -	99,999	253	21,817	2,641	163	17,709	1,093	806	
100,000 -	199,999	361	49,485	4,341	217	43,028	2,875	1,796	
200,000 -	249,999	70	15,673	775	25	13,787	952	470	
250,000 -	499,999	168	60,273	2,995	118	55,025	4,179	1,882	
500,000 -	and over	227	390,648	5,212	186	356,613	31,924	5,889	
Total		3,449	\$590,771	\$32,605	\$1,374	\$530,969	\$43,479	\$12,871	

China			Before Proration						Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	
Under	\$ 5,000	495	-\$3,714	\$703	\$0	\$0	\$0	\$0	
\$ 5,000 -	9,999	175	1,265	1,094	2	106	4	2	
10,000 -	19,999	331	4,872	2,455	6	2,183	89	74	
20,000 -	29,999	135	3,295	1,007	15	2,045	95	92	
30,000 -	39,999	78	2,695	567	7	1,529	80	63	
40,000 -	49,999	52	2,328	488	8	1,517	84	57	
50,000 -	59,999	38	2,071	408	13	1,385	78	46	
60,000 -	74,999	39	2,597	275	7	1,581	95	56	
75,000 -	99,999	43	3,763	399	17	2,902	178	96	
100,000 -	199,999	161	23,792	1,951	69	17,603	1,183	497	
200,000 -	249,999	55	12,252	584	32	8,516	586	196	
250,000 -	499,999	199	70,920	2,552	169	55,837	4,219	1,076	
500,000 -	and over	428	886,080	7,389	554	709,991	63,634	13,607	
Total		2,229	\$1,012,215	\$19,874	\$899	\$805,194	\$70,326	\$15,861	

\* 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 2010 (Cont'd)**

(Dollar Data in Thousands)

Ireland			Before Proration						Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	
Under	\$ 5,000	784	\$641	\$2,364	\$0	\$0	\$0	\$0	
\$ 5,000 -	9,999	389	2,673	2,458	1	112	4	1	
10,000 -	19,999	138	1,900	1,013	0	848	34	27	
20,000 -	29,999	54	1,345	414	1	905	43	39	
30,000 -	39,999	15	524	98	0	329	18	16	
40,000 -	49,999	12	547	106	3	390	21	19	
50,000 -	59,999	d/	d/	d/	d/	d/	d/	d/	
60,000 -	74,999	d/	d/	d/	d/	d/	d/	d/	
75,000 -	99,999	d/	d/	d/	d/	d/	d/	d/	
100,000 -	199,999	20	2,950	188	10	2,435	164	113	
200,000 -	249,999	d/	d/	d/	d/	d/	d/	d/	
250,000 -	499,999	15	5,849	198	12	5,202	403	86	
500,000 -	and over	16	27,097	203	20	25,442	2,275	1,060	
Total		1,468	\$45,809	\$7,263	\$57	\$37,519	\$3,081	\$1,448	

All Other Countries			Before Proration						Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	
Under	\$ 5,000	3,443	-\$109,457	\$6,061	\$0	\$7	\$0	-\$1	
\$ 5,000 -	9,999	1,426	10,255	9,145	3	696	28	10	
10,000 -	19,999	1,324	19,128	10,034	101	7,560	308	241	
20,000 -	29,999	864	21,154	6,734	203	11,976	555	482	
30,000 -	39,999	511	17,734	3,939	134	10,593	552	436	
40,000 -	49,999	345	15,437	2,866	112	10,003	553	431	
50,000 -	59,999	273	14,959	2,433	103	10,401	604	455	
60,000 -	74,999	334	22,287	3,116	139	16,147	959	724	
75,000 -	99,999	359	31,081	3,877	142	23,522	1,448	1,003	
100,000 -	199,999	778	111,211	8,441	398	82,528	5,538	3,359	
200,000 -	249,999	220	49,276	2,880	133	38,989	2,686	1,339	
250,000 -	499,999	632	221,710	8,854	526	187,064	14,118	5,760	
500,000 -	and over	1,032	2,285,237	22,146	1,138	2,090,689	187,339	36,494	
Total		11,541	\$2,710,015	\$90,526	\$3,132	\$2,490,176	\$214,689	\$50,731	

Residence Unknown			Before Proration						Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	
Under	\$ 5,000	5,653	-\$437,398	\$4,485	\$0	\$142	\$6	-\$229	
\$ 5,000 -	9,999	2,009	15,052	10,756	15	1,733	69	31	
10,000 -	19,999	3,606	53,595	24,685	369	18,069	740	491	
20,000 -	29,999	2,781	68,868	21,237	682	33,519	1,545	909	
30,000 -	39,999	2,089	72,736	17,842	640	41,664	2,130	1,540	
40,000 -	49,999	1,546	69,373	14,674	549	43,557	2,371	1,756	
50,000 -	59,999	1,330	72,767	13,971	493	47,079	2,670	1,899	
60,000 -	74,999	1,472	99,014	16,754	549	68,477	4,039	2,911	
75,000 -	99,999	1,624	139,928	20,340	660	100,850	6,161	4,438	
100,000 -	199,999	2,803	391,945	44,810	1,606	305,851	20,435	13,262	
200,000 -	249,999	627	140,331	13,470	444	112,964	7,772	4,708	
250,000 -	499,999	1,358	467,888	32,261	1,069	398,359	29,822	15,804	
500,000 -	and over	1,329	3,753,450	71,224	1,219	3,253,138	291,464	77,249	
Total		28,227	\$4,907,547	\$306,508	\$8,295	\$4,425,402	\$369,225	\$124,770	

\* 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.

d/ Tax Law secrecy provisions prohibit disclosure.



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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 2010. 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 2010, 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 increased by 9.8 percent to 201,130 in 2010. Tax Liability reported by part-year residents was \$540 million in 2010, or 2.7 percent more than 2009.

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 2009-2010**  
(Dollar Data in Thousands)

Item	2009	2010	Change	
			Number	Percent
<b>All Returns</b>				
Number	183,216	201,130	17,914	9.8
Total Income*	\$14,051,286	\$15,540,993	\$1,489,707	10.6
Tax Liability**	\$526,146	\$540,410	\$14,264	2.7
<b>Taxable Returns</b>				
Number	139,968	156,965	16,997	12.1
Total Income*	\$13,402,201	\$15,029,768	\$1,627,567	12.1
Tax Liability**	\$532,568	\$546,189	\$13,621	2.6
<b>Nontaxable Returns</b>				
Number	43,248	44,165	917	2.1
Total Income*	\$649,086	\$511,225	-\$137,861	-21.2
Tax Liability**	-\$6,423	-\$5,779	\$644	-10.0

\* 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 2010**  
(Dollar Data in Thousands)

Income Class *	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$5,000	13,464	-\$337,308	\$24,331	\$0	\$1,042	\$42	-\$302
\$5,000 - 9,999	16,638	126,300	99,722	245	16,101	644	-881
10,000 - 19,999	34,655	517,320	269,946	6,892	209,323	8,568	1,494
20,000 - 29,999	27,487	678,699	235,035	7,264	400,811	18,494	9,400
30,000 - 39,999	19,795	688,198	183,978	5,324	471,380	24,315	14,483
40,000 - 49,999	15,729	704,212	155,487	4,381	520,412	28,624	17,506
50,000 - 59,999	11,988	656,431	126,857	3,675	506,091	28,849	17,126
60,000 - 74,999	13,242	889,251	153,013	4,804	707,389	41,594	24,816
75,000 - 99,999	14,281	1,232,012	187,037	6,181	1,010,394	61,309	36,143
100,000 - 199,999	21,935	3,023,160	344,827	12,403	2,614,893	174,118	100,551
200,000 - 249,999	3,701	823,393	68,640	2,503	741,207	50,923	29,689
250,000 - 499,999	5,461	1,846,009	118,276	4,516	1,698,468	126,153	74,414
500,000 and over	2,754	4,693,316	66,656	2,910	4,525,276	404,984	215,970
<b>Total</b>	<b>201,130</b>	<b>\$15,540,993</b>	<b>\$2,033,804</b>	<b>\$61,098</b>	<b>\$13,422,788</b>	<b>\$968,617</b>	<b>\$540,410</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 2010 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 2010 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 — 2010**

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



**IT-150**

<b>Print or type</b>	<b>Important:</b> You <b>must</b> enter your social security number(s) in the boxes to the right.					
	Your first name and middle initial		Your last name (for a <b>joint return</b> , enter spouse's name on line below)		▼ Your social security number	
	Spouse's first name and middle initial		Spouse's last name		▼ Spouse's social security number	
	Mailing address (see instructions, page 12) (number and street or rural route)			Apartment number	New York State county of residence	
City, village, or post office		State	ZIP code	Country (if not United States)		School district name
<b>Permanent home address</b> (see instructions, page 12) (number and street or rural route)				Apartment number	School district code number	
City, village, or post office			State	ZIP code	Taxpayer's date of death Spouse's date of death	
			<b>NY</b>	Decedent information		

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

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

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

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

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



Please file this original scannable return with the Tax Department.

<b>26 Taxable income</b> (from line 25 on the front page) .....	<b>26.</b>			
<b>27</b> New York State tax on line 26 amount (see page 20 and Tax computation on pages 50 and 51) .....	<b>27.</b>			
<b>28</b> New York State (NYS) household credit (from table 1, 2, or 3 on page 20). .....	<b>28.</b>			
<b>29</b> Subtract line 28 from line 27 (if line 28 is more than line 27, leave blank) .....	<b>29.</b>			
<b>30</b> New York City (NYC) resident tax (see page 21) .....	<b>30.</b>			
<b>31</b> NYC household credit (from table 4, 5, or 6 on pages 21 and 22) .....	<b>31.</b>			
<b>32</b> Subtract line 31 from line 30 (if line 31 is more than line 30, leave blank) .....	<b>32.</b>			
<b>33</b> Yonkers resident income tax surcharge (from Yonkers worksheet on page 22) .....	<b>33.</b>			
<b>34</b> Yonkers <b>nonresident</b> earnings tax (attach Form Y-203) .....	<b>34.</b>			
<b>35 Sales or use tax</b> (See the instructions on page 23. <b>Do not leave line 35 blank.</b> ) .....	<b>35.</b>			
<b>36 Voluntary contributions</b> (whole dollars only; see page 24)				
Fund a <b>36a.</b> [ ] . Fund b <b>36b.</b> [ ] . Fund c <b>36c.</b> [ ] .				
Fund d <b>36d.</b> [ ] . Fund e <b>36e.</b> [ ] . Fund f <b>36f.</b> [ ] .				
Fund g <b>36g.</b> [ ] . Fund h <b>36h.</b> [ ] . <b>Total</b> (add lines 36a through 36h)	<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 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 to be <b>refunded</b> by (mark one): <input type="checkbox"/> <b>direct deposit</b> (fill in line 56) or <input type="checkbox"/> <b>paper check refund</b>	<b>52.</b>			
<b>53</b> Amount of line 51 that you want applied to your <b>2011</b> estimated tax (see instructions) .....	<b>53.</b>			
<b>54</b> Amount you <b>owe</b> (if line 50 is <b>less than</b> line 37, subtract line 50 from line 37). To pay by electronic funds withdrawal, mark this box <input type="checkbox"/> and fill in line 56 .....	<b>54.</b>			
<b>55</b> Estimated tax penalty (include this amount in line 54 or reduce the overpayment on line 51; see page 27) .....	<b>55.</b>			
<b>56 Account information</b> for direct deposit or electronic funds withdrawal (see page 28). If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an <b>X</b> in this box (see pg. 28) <input type="checkbox"/>				

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

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

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

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

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

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

See instructions for where to mail your return.

Please file this original scannable return with the Tax Department.





# Resident Income Tax Return (long form)

# IT-201

New York State • New York City • Yonkers

For the full year January 1, 2010, through December 31, 2010, or fiscal year beginning ... **1 0**  
and ending ...

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

<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 first name and middle initial		Your last name (for a <b>joint return</b> , enter spouse's name on line below)		▼ Your social security number	
	Spouse's first name and middle initial		Spouse's last name		▼ Spouse's social security number	
	Mailing address (see instructions, page 61) (number and street or rural route)				Apartment number	New York State county of residence
	City, village, or post office		State	ZIP code	Country (if not United States)	
Permanent home address (see instructions, page 61) (number and street or rural route)						
City, village, or post office				State	ZIP code	Apartment number
				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 2010 federal income tax return? Yes  No

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

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

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

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

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

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

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

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▼ Enter your social security number

Dollars

Cents

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

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

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

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

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

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

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

◀ OR ▶

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

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

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

Name(s) as shown on page 1

▼ Enter your social security number

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

Table with columns for line number, description, and amounts in Dollars and Cents. Rows include Taxable income (38), New York State tax (39), household credit (40), resident credit (41), nonrefundable credits (42), and total taxes (46).

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

Table with columns for line number, description, and amounts in Dollars and Cents. Rows include New York City resident tax (47), household credit (48), part-year tax (50), other taxes (51), nonrefundable credits (53), and total taxes/surcharges (58).

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

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

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

Table with columns for contribution type (60a-60h) and amounts in Dollars and Cents. Types include Return a Gift to Wildlife, Missing/Exploited Children Fund, Breast Cancer Research Fund, Alzheimer's Fund, Olympic Fund, Prostate Cancer Research Fund, 9/11 Memorial, and Volunteer Firefighting & EMS Recruitment Fund.

60 Total voluntary contributions (add lines 60a through 60h)

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

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



▼ Enter your social security number

[Social Security Number Box]

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

Payments and refundable credits (see page 83)

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

Forms IT-2, IT-1099-R, and/or IT-1099-UI must be completed and attached to your return (see page 85).

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

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

Your refund/amount overpaid (see page 85)

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

Amount you owe (see page 86)

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

Account information

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

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

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

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

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

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

See instructions for where to mail your return.

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





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

IT-203

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

Form with sections for 'Print or type' (names, addresses, social security numbers) and 'Permanent home address' (state, ZIP code, city, school district).

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

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

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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 31) Identify: ..... **29.**   **29.**

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

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

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

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

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

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

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

◀ or ▶

**New York State standard deduction table**

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

**New York State itemized deduction worksheet**

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

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Name(s) as shown on page 1

▼ Enter your social security number

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

Table with columns for Dollars and Cents. Rows 37-50: New York taxable income, New York State tax, household credit, child and dependent care credit, earned income credit, base tax, income percentage, allocated New York State tax, nonrefundable credits, net other New York State taxes, total New York State taxes.

New York City and Yonkers taxes and credits

Table with columns for Dollars and Cents. Rows 51-55: Part-year New York City resident tax, New York City minimum income tax, add lines 51 and 52, part-year resident nonrefundable New York City child and dependent care credit, subtract line 52b from 52a, Yonkers nonresident earnings tax, part-year Yonkers resident income tax surcharge, total New York City and Yonkers taxes.

See instructions on pages 40 and 41 to compute New York City and Yonkers taxes, credits, and surcharges.

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

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

Table with columns for Dollars and Cents. Rows 57a-57h: Return a Gift to Wildlife, Missing/Exploited Children Fund, Breast Cancer Research Fund, Alzheimer's Fund, Olympic Fund, Prostate Cancer Research Fund, 9/11 Memorial, Volunteer Firefighting & EMS Recruitment Fund.

57 Total voluntary contributions (add lines 57a through 57h)

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

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▼ Enter your social security number

[Social Security Number Field]

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

Dollars Cents

59. [Dollars] [Cents]

Payments and refundable credits

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

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

Refund/ amount overpaid

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

Amount you owe

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

Account information

72 Account information for direct deposit or electronic funds withdrawal (see page 47). If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 47)
72a Routing number
72b Account number
72c Account type [ ] Checking [ ] Savings

Additional information

73 Part-year residents only: If you were a NYS resident for only part of the year, enter date of last move (mm-dd-yyyy)
Mark an X in the box that describes your situation on the last day of the tax year:
73a Moved into New York State
73b Moved out of New York State; received income from NYS sources during nonresident period
73c Moved out of New York State; received no income from NYS sources during nonresident period
74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2010? (If Yes, complete Form IT-203-B, Schedule B, and attach form.) Yes No

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

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

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

See instructions for where to mail your return.

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

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