



July 2005

Analysis of 2002 Personal Income Tax Returns

*Profile of Income, Deductions,
Credits and Tax*

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Statistical Highlights of 2002 Returns

Summary

Highlights from tax year 2002 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2002 equaled approximately \$405 billion, a decrease of \$20 billion (5 percent) from 2001. New York adjusted gross income (NYAGI) totaled \$388 billion, compared to \$406 billion in 2001.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$21.4 billion, a decrease of 7 percent from 2001. Full-year resident taxpayers accounted for \$18.1 billion, or 85 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$3,269, down from \$3,399 in 2001.
- Total tax liability per taxable resident return, as a percentage of NYAGI, declined slightly from 4.8 percent in 2001 to 4.7 percent in 2002.
- The total number of tax returns filed with the Department of Taxation and Finance in 2002 totaled approximately 8.8 million, slightly less than the number filed in 2001. About 2.6 million of this total were nontaxable returns. The number of taxable returns decreased from 6.4 million to 6.2 million, with resident returns accounting for 89 percent of this total.



Introduction and Background

This publication contains findings from a study of 2002 personal income tax returns filed during 2003. To aid the reader in interpreting the contents of this report, several key definitions and descriptions appear in Appendix A. It is particularly important to note that the term “taxpayer” means an individual, or married couple filing jointly, who files a return indicating a positive tax liability. By this definition, the terms “taxpayers” and “taxable returns” are interchangeable.

This study contains statistics based on a stratified sample of approximately 113,000 personal income tax returns selected from a total filing population of just under 9 million returns, approximately 8 million of which were filed by New York State residents. Both taxable and nontaxable returns were sampled. However, this report primarily provides statistics on 6.2 million resident, part-year resident, and nonresident returns with a New York personal income tax liability. Appendix B details the specific sampling techniques employed in developing this study.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2002 tax year. The information reflects corrections for computational or minor errors, but does not account for subsequent audits or amendments that may occur after initial processing. Therefore, the data contained in the report do not reflect final 2002 liability for all returns. The concept of tax liability differs from tax collections. Actual tax collections during the State fiscal year (April 1 through March 31) include receipts of various types of payments made to satisfy taxpayers’ tax liability including withholding, estimated payments, final payments, refunds, audit payments, and payments from delinquent accounts. Personal income tax collection data are presented in the annual *New York State Tax Collections* statistical report prepared by the Office of Tax Policy Analysis (OTPA).

This report describes the prominent features of New York's personal income tax, with particular emphasis on the 2002 tax year. It also includes taxpayer profiles consisting of number of taxable returns, sources of income, federal adjustments, New York modifications, deductions, dependent exemptions, tax liability and credits by NYAGI class, filing status and return type. In addition, it includes separate sections on income, itemized deduction amounts, exemptions, available credits and information on refundable credits. Finally, it compares statistics for 2002 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2002.

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

Comparison With Other OTPA Reports

The aggregate statistics reported in this publication do not completely coincide with data presented in the *New York Adjusted Gross Income and Tax Liability, Analysis of State Personal Income Tax Returns by Place of Residence (POR)* publication also prepared by OTPA. The data provided in this report are based on a statistically valid sample of approximately 113,000 personal income tax returns selected from a population of just under 9 million returns. OTPA staff reviewed taxpayer entries, inserted missing data, corrected data and recomputed subtotals. (See Appendix B for a more complete description of the sample.) Using either the number of tax returns, adjusted gross income, or tax liability data for each sample cell, the sample was inflated to represent all timely filed 2002 State personal income tax returns. In comparison, the POR publication tabulates information from all returns filed with the Department of Taxation and Finance (the Department). The POR report represents the compilation of records on the Department's master file on a particular day. The data variables represent amounts accepted by the Department's tax return processing system within system tolerances. Analysts compiled the data and reported the statistics with minimal review. Furthermore, the report covers only some of the information contained on New York State income tax returns. In addition to the POR report, the Office of Tax

Policy Analysis also produces special legislatively mandated studies on the earned income tax credit and real property tax credits.



Prominent Features

New York automatically conforms to most federal definitions of income and itemized deductions. Therefore, some of the tables contained in this study refer to federal components of income and federal components of deductions, the starting point for State computations. New York was one of thirteen states which automatically conformed to federal adjusted gross income in 2002. However, like most of these states, New York modifies federal adjusted gross income for various reasons. These modifications include exemptions for certain pensions and social security, and interest on federal obligations (which federal law precludes states from taxing).

Table 1 highlights the major provisions of New York's 2002 personal income tax law.

Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2002 Tax Year

Social Security Benefits	Fully Exempt
Pension Income	New York State and local and federal pensions fully exempt; others eligible for up to \$20,000 exclusion (\$20,000 each spouse for married couples).
Married Standard Deduction	\$14,200
Head of Household Standard Deduction	\$10,500
Single Standard Deduction	\$7,500
Dependent Filer Standard Deduction	\$3,000
Itemized Deductions	Federal amount (after limitation*) minus deduction for state and local income tax. Upper-income taxpayers must further reduce itemized deductions by up to 50 percent.
Dependent Exemption Amount	\$1,000
Tax Treatment of Married Taxpayers	Joint rate schedule with full income splitting.
Minimum Tax	Add-on tax equal to 6 percent of certain federal tax preference items, minus deductions of \$5,000 and regular tax.

*Taxpayers with federal AGI of \$137,300 or more (\$68,650 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$137,300 (\$68,650 for married filing separately). The reduction does not apply to deductions for medical expenses, casualty and gambling losses, and investment interest expense, and it cannot reduce deductions subject to the limitation by more than 80 percent.

New York has a graduated rate structure in which tax rates increase as taxable income increases. Table 2 shows the 2002 tax rate schedule. Also, the supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the value of tax rates below the top rate.

This effectively means that these taxpayers paid a flat tax of 6.85 percent on all of their taxable income. Credits which decline in value as income rises also help make the tax progressive. On the other hand, New York permits most federal itemized deductions, which tend to diminish progressivity. Federal and State limitations on itemized deductions reduce some of this effect.

Table 2: 2002 Tax Rates

Married Joint and Surviving Spouse		
If taxable income is:		
Over	But not over	
\$0	\$16,000	4% of taxable income
16,000	22,000	\$640 plus 4.50% of amount over \$16,000
22,000	26,000	\$910 plus 5.25% of amount over \$22,000
26,000	40,000	\$1,120 plus 5.90% of amount over \$26,000
40,000		\$1,946 plus 6.85% of amount over \$40,000
Single, Married Separate and Estates and Trusts		
If taxable income is:		
Over	But not over	
\$0	\$8,000	4% of taxable income
8,000	11,000	\$320 plus 4.50% of amount over \$ 8,000
11,000	13,000	\$455 plus 5.25% of amount over \$11,000
13,000	20,000	\$560 plus 5.90% of amount over \$13,000
20,000		\$973 plus 6.85% of amount over \$20,000
Head of Household		
If taxable income is:		
Over	But not over	
\$0	\$11,000	4% of taxable income
11,000	15,000	\$440 plus 4.50% of amount over \$11,000
15,000	17,000	\$620 plus 5.25% of amount over \$15,000
17,000	30,000	\$725 plus 5.90% of amount over \$17,000
30,000		\$1,492 plus 6.85% of amount over \$30,000

Supplemental Tax: A supplemental income tax for the purpose of recapturing the benefits conferred to taxpayers through tax brackets with rates lower than the maximum rate applies to all taxpayers with NYAGI over \$100,000. The benefit of the lower brackets begins to be recaptured at \$100,000 of New York adjusted gross income and is totally recaptured at \$150,000. Once taxpayers New York adjusted gross income exceeds \$150,000, all of their taxable income becomes effectively subject to a flat 6.85 percent rate. Maximum supplemental tax amounts equal \$794 for married taxpayers, \$563 for heads of households, and \$397 for single taxpayers.

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

income they must then multiply this base tax by an income percentage.

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

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

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



Statistical Summary

The personal income tax accounts for more than half of New York State tax revenues collected by the Department of Taxation and Finance. Approximately 8 million returns were timely filed by full-year residents for tax year 2002, of which 2.5 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers and refundable tax credits. The remaining 5.5 million taxable returns reported a total tax liability of \$18.1 billion. In addition, approximately 671,000 nonresidents and part-year residents had tax liability of nearly \$3.3 billion and another 131,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2001 and 2002. In 2002, total New York adjusted gross income (NYAGI) equaled approximately \$388 billion, compared with approximately \$405 billion in total federal adjusted gross income (FAGI). The \$17 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modification is interest from obligations of states other than New York. Appendix A provides more detailed income definitions.

Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2001 and 2002

Major Items	2001	2002	Change	
			Amount	Percent
Total Number of Returns* (000)	8,050	8,029	-21	-0.3
Number of Taxable Returns (000)	5,714	5,547	-167	-2.9
Number of Nontaxable Returns (000)	2,337	2,483	146	6.2
Millions of Dollars				
Total Federal Adjusted Gross Income	424,574	404,883	-19,691	-4.6
Total NY Adjusted Gross Income	405,866	388,110	-17,756	-4.4
Total Deductions Used	72,547	72,672	125	0.2
Total Value of Exemptions Used	3,650	3,682	32	0.9
Total Taxable Income	329,668	311,790	-17,878	-5.4
Total Tax Liability	19,421	18,132	-1,289	-6.6
Dollars				
Average Tax Liability	3,399	3,269	-130	-3.8

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

Distribution of Taxpayer Income and Tax Liability

Table 4 compares the distribution of taxpayers, income, and tax liability in 2001 and 2002. It shows that in 2002, taxpayers with incomes above \$200,000 made up smaller shares of total income and total tax liability than in 2001. Figure 1 depicts the distribution of these items in tax

Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2001 and 2002

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	2001	2002	2001	2002	2001	2002
Less than \$10,000	6.4	5.8	0.6	0.5	0.2	0.2
\$ 10,000 - 19,999	13.5	12.9	2.9	2.8	0.9	0.9
20,000 - 29,999	16.1	15.4	5.7	5.6	2.8	2.7
30,000 - 49,999	25.2	25.7	13.8	14.4	9.8	10.2
50,000 - 99,999	26.1	27.0	25.6	27.1	23.1	24.6
100,000 - 199,999	9.2	9.6	17.2	18.2	19.3	20.7
200,000 and over	3.5	3.5	34.2	31.5	43.9	40.8
Total	100.0	100.0	100.0	100.0	100.0	100.0

Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2002

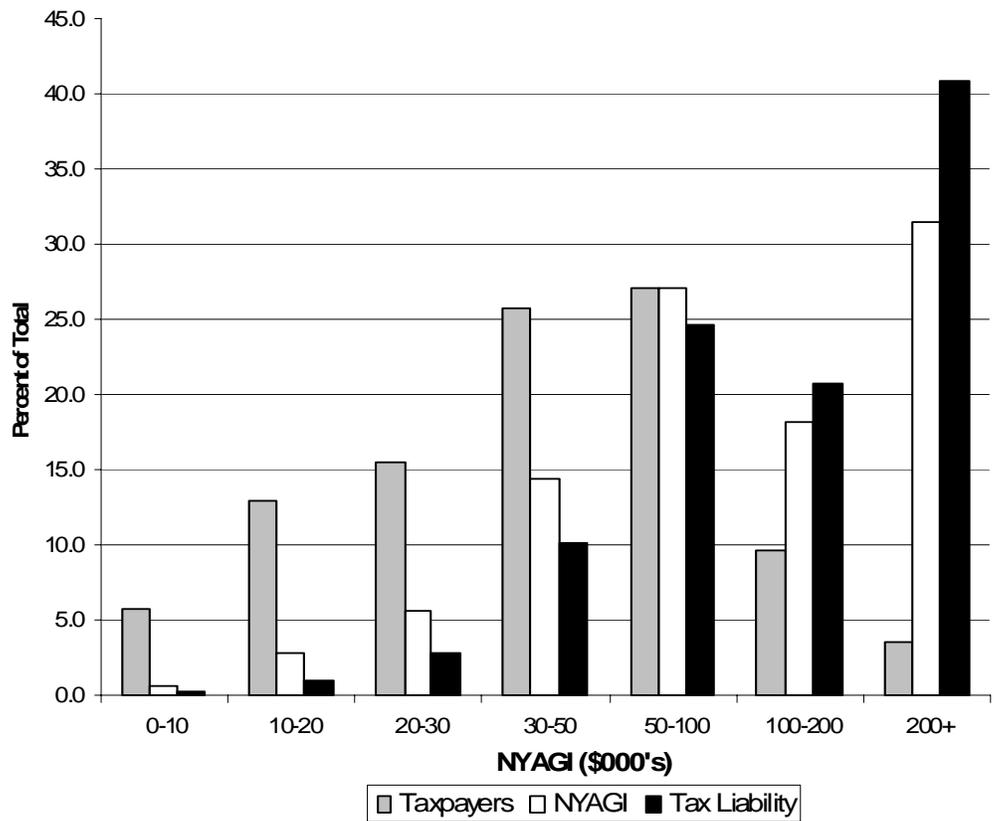


Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.2 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 44.9 percent of all income and paid 56.4 percent of all tax. The increasing effective tax rate, especially for the top decile, illustrates the progressive structure of the tax. The median income for taxpayers equaled \$41,040. Taxpayers below the median had 18 percent of total NYAGI and paid 9.1 percent of total tax, while those above the median bore 90.9 percent of the tax burden.

Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2002 1/

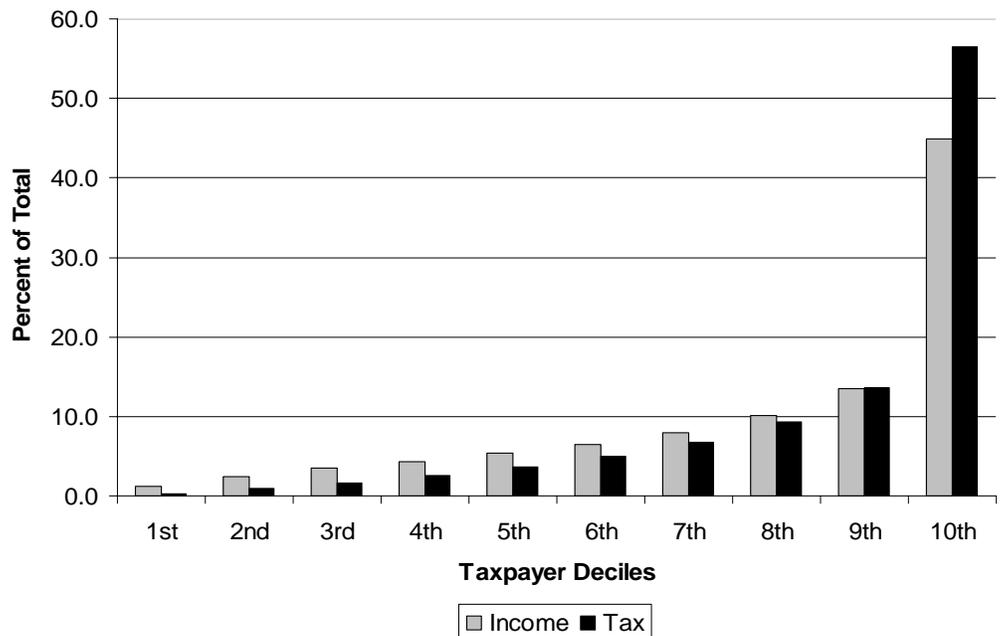
Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Less than \$13,468	\$4,826	1.2	\$61	0.3	1.3
\$13,469 - 21,012	9,597	2.5	162	0.9	1.7
21,013 - 27,515	13,503	3.5	301	1.7	2.2
27,516 - 33,823	16,955	4.4	461	2.5	2.7
33,824 - 41,039	20,701	5.3	667	3.7	3.2
41,040 - 50,180	25,174	6.5	901	5.0	3.6
50,181 - 62,815	31,127	8.0	1,214	6.7	3.9
62,816 - 80,259	39,368	10.1	1,676	9.2	4.3
80,260 - 114,369	52,581	13.5	2,457	13.6	4.7
114,370 and over	174,278	44.9	10,232	56.4	5.9
Total	\$388,110	100.0	\$18,132	100.0	4.7

1/ Positive tax liability.

2/ NYAGI.

3/ Tax liability as a percent of NYAGI.

Figure 2: Percent of NYAGI and Tax Liability by Decile for Resident Taxpayers in 2002



Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2001.

Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2001 and 2002 1/
(Dollar Data in Millions)

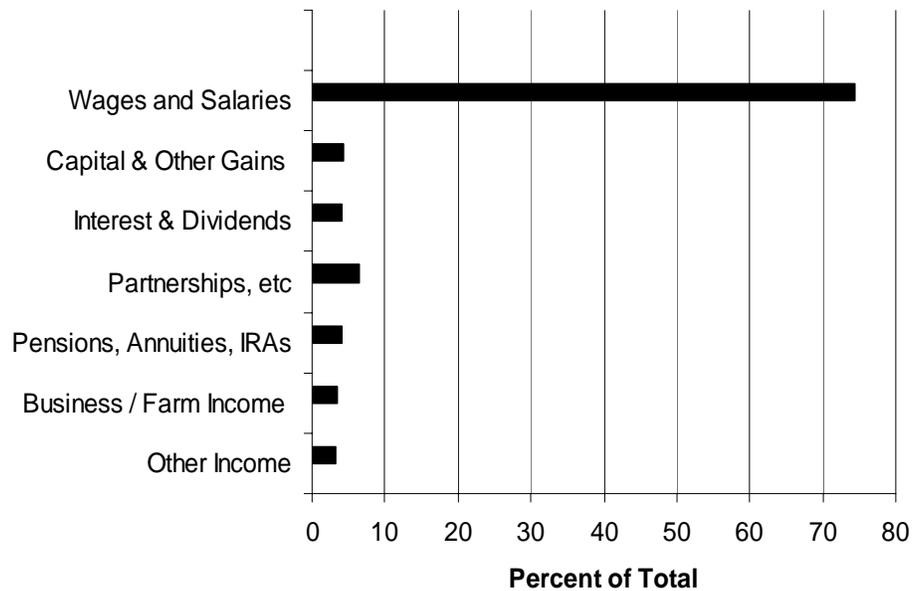
Components of Income	2001	2002	Change	
			Amount	Percent
Wages and Salaries	\$309,448	\$305,042	-\$4,406	-1.4
Capital & Other Gains (Net)	26,538	17,573	-8,965	-33.8
Interest and Dividends	22,296	16,622	-5,674	-25.5
Partnerships, Estates, Trusts, Rents, Royalties	25,579	26,470	891	3.5
Pensions, Annuities, IRAs	18,408	16,845	-1,563	-8.5
Business and Farm Income (Net)	14,024	14,280	256	1.8
All Other Income 2/	12,238	13,246	1,008	8.2
Total	\$428,531	\$410,078	-\$18,453	-4.3

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

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

Reflecting a slowdown in the State's economy, total federal gross income declined 4.3 percent in 2002. Significant decreases in capital gains and interest and dividend income were the major factors in the overall decline. Only partnerships, estates and trusts, rent/royalty, business and farm income and other income realized modest increases in 2002. Wages and salaries comprised the largest single income component, about 74.4 percent of federal gross income. Partnerships, estates, trusts, rents and royalty income constituted the second largest single source of income comprising nearly 6.5 percent of federal gross income. Continued decline in the financial markets in 2002 resulted in capital gains income dropping to the third largest income source. Figure 3 depicts the overall distribution of components of federal gross income.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2002



year 2002.

Standard and Itemized Deductions

Approximately 73 percent of resident taxpayers used the standard deduction in 2002 compared to 74 percent in 2001. Approximately 1.5 million taxpayers claimed itemized deductions worth \$32.4 billion, compared to \$32.2 billion in the previous year.

Table 7 and Figure 4 show that the deduction for taxes paid was the most often claimed New York State itemized deduction, followed closely by deductions for charitable contributions and interest paid.

Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2002

Deduction	Number of Taxpayers Claiming (000)	Amount Deductions (Millions)	Average Amount
Taxes Paid 1/	1,481	\$8,266	\$5,581
Charitable Contributions	1,423	8,540	6,000
Interest Paid	1,148	14,269	12,427
Medical and Dental	227	1,212	5,351
Other 2/	835	6,360	7,618
Total Before Limitations 3/	1,484	38,648	26,035
Total After Limitations 4/	1,484	\$32,368	\$21,808

1/ Primarily includes real property taxes. Federal deductions for New York State and local income taxes and certain other federal deductions (e.g., interest expense relating to items exempt from tax in New York) totaling \$13.7 billion were not allowed on State returns.

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

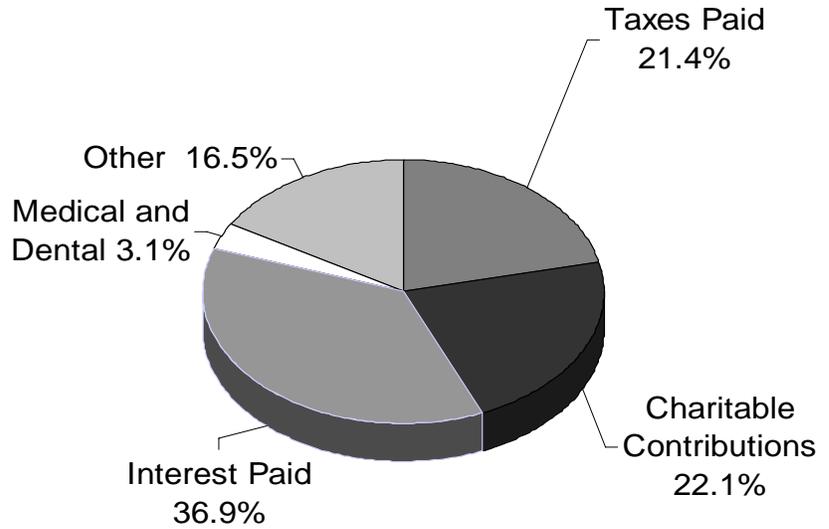
3/ Also includes minor corrections.

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

As Table 7 also shows, interest payments of approximately \$14.3 billion represented the largest component of itemized deductions in dollar terms. Deductions for interest paid were 67 percent greater than that of the second largest deduction which were charitable contributions.

As described in Table 1 on page 7, the federal limitation, to which New York conforms, requires upper-income taxpayers to reduce their itemized deductions. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed. However, it reduced 297,000 taxpayers' total itemized deductions by approximately \$2.3 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 182,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$4 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$6.3 billion, to \$32.4 billion. Like the federal limitation, the New York adjustment applies to aggregate itemized deductions, so its effect on any particular deduction cannot be calculated. Figure 4 shows the distribution of itemized deductions prior to the limitations.

Figure 4: Percent of Gross Itemized Deductions Before Limitations by Type for Resident Taxpayers in 2002



Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2002 totaled nearly \$3.7 billion, nearly unchanged from the amount claimed in 2001. This amount has remained fairly constant since 1995. Approximately 2.0 million taxpayers claimed at least one dependent exemption.

Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by \$921 million for tax year 2002. These credits include:

- Household Credit
- Earned Income Tax Credit
- Special Additional Mortgage Recording Tax Credit
- Real Property Tax Circuit Breaker Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Investment Credit for Financial Services Industry
- Resident Credit (Taxes Paid to Other Jurisdictions)
- Child and Dependent Care Credit
- Empire Zone and Zone Equivalent Area Credits
- Farmers School Tax Credit
- Solar Electric Generating Equipment Credit
- Employment of Persons with Disabilities Credit
- Alternative Fuels Vehicles Credit
- Qualified Emerging Technology Company Credits
- Low Income Housing Credit
- Transportation Access Credit
- Industrial or Manufacturing Business Credit
- Residential Petroleum Tank Credit
- Qualified Empire Zone (QEZE) Credits
- College Tuition Credit
- Defibrillator Credit
- Green Buildings Credit
- Long-Term Care Insurance Credit

Table 8 summarizes the credits claimed by resident taxpayers in 2002.

Table 8: Summary of Credits Claimed by Resident Taxpayers in 2002

Credit	Amount (000)
Resident	\$662,308
Household	61,379
Child Care	78,865
Earned Income	29,439
College Tuition	39,517
All Other Credits*	49,244
Total	\$920,752

* Investment, real property tax, accumulation distribution, EZ/ZEA, special additional mortgage recording tax, farmers school tax, alternative fuels vehicles, solar electric generating equipment, low income housing, transportation access, industrial/manufacturing business, employment of persons with disabilities, qualified emerging technology company, petroleum tank, QEZE, defibrillator, green buildings, and long-term care insurance credits.

Household Credit

All nondependent taxpayers with FAGI below \$28,000 (single) or \$32,000 (all others) may take the nonrefundable household credit. The credit ranges between \$20 and \$75 for single filers, with similar amounts for other filers and additional amounts for dependents. In 2002, 1.4 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$61.4 million. Table 9 details the distribution of this credit by NYAGI.

Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2002

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	75,045	5.3	\$3,248	5.3	\$43
\$10,000 - 14,999	284,347	19.9	12,868	21.0	45
15,000 - 19,999	317,727	22.2	15,915	25.9	50
20,000 - 24,999	353,862	24.8	17,089	27.8	48
25,000 and over	397,658	27.8	12,258	20.0	31
Total	1,428,648	100.0	\$61,379	100.0	\$43

Earned Income Tax Credit

For tax year 2002, certain taxpayers could claim an earned income tax credit (EITC) equal to 27.5 percent of the federal credit. The EITC is refundable to residents and nonrefundable to nonresidents. (For more information on the credit, see Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2002*.)

Table 10 shows that in tax year 2002, nearly 1.3 million New York residents claimed \$585 million in earned income tax credits. Approximately 96 percent of total credit claims were made on nontaxable returns, and thus constituted refunds, sometimes termed “negative taxes.” The amount of EITC claimed on taxable resident returns totaled nearly \$29 million (see Table 8 on page 19). Under the 2002 EITC structure, the credit increased with earned income to \$10,350 for claimants with children; the credit remained flat as earned income increased until income exceeded \$14,520 for marrieds and \$13,520 for others, and it phased out at higher income levels. As a result, the highest average credit amount for 2002 occurred in the \$12,000-\$16,000 earned income class. The amount of EITC which can be claimed must be reduced by any household credit amount used by the taxpayer.

Table 10: Residents Who Claimed the Earned Income Credit by Earned Income Class in 2002*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	144,908	11.3	\$18,437	3.2	\$127
4,001 - 8,000	272,271	21.2	101,624	17.4	373
8,001 - 12,000	218,295	17.0	156,259	26.7	716
12,001 - 16,000	162,452	12.7	129,087	22.1	795
16,001 - 20,000	149,366	11.7	87,226	14.9	584
20,001 - 24,000	137,793	10.7	55,034	9.4	399
24,001 - 28,000	122,280	9.5	27,809	4.8	227
28,001 - 32,000	60,280	4.7	8,682	1.5	144
32,001 and over	14,384	1.1	683	0.1	47
Total	1,282,029	100.0	\$584,841	100.0	\$456

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

Source: Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2002*

Other major credits include the resident credit and the child and dependent care credit. The resident credit for taxes paid to other jurisdictions totaled approximately \$662 million. The child and dependent care credit, claimed by 303,000 resident taxpayers, equaled approximately \$79 million. Even with a decline of nearly 3 percent in the number of taxable returns in 2002 compared to 2001, total credits claimed by resident taxpayers increased from \$819 million in 2001 to \$921 million in 2002.

Overpayments and Final Payments

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

Of the approximately 5.5 million resident taxable returns, nearly 3.7 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$997. Thus, for about 66 percent of taxpayers, withholding by employers or estimated tax payments exceeded total tax liability. About 3.4 million taxpayers received all of their overpayment as refunds averaging \$717, while about 106,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$5,758, toward their 2003 tax. (Approximately 152,000 taxpayers requested both refunds and credits averaging \$1,372 and \$2,603, respectively.) Approximately 1.9 million taxpayers owed an average of \$758 in State and local taxes when they filed their returns.

Nonresidents and Part-Year Residents

Nonresidents and part-year residents typically account for between 10 and 15 percent of all taxpayers and tax liability. Table 11 provides a summary of nonresident and part-year resident returns filed in 2002.

Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2002

Filer	Total Number of Returns	Total Number of Taxpayers	Base Tax Before Proration (000)	Total Tax After Proration (000)	Average Tax Liability
Full-Year Nonresidents	622,945	530,422	\$7,312,489	\$2,901,624	\$5,470
Part-Year Residents	178,846	140,675	\$593,896	\$361,882	\$2,572

For full-year nonresidents, the ratio of final tax to base tax equaled about 40 percent (\$2,902 million/\$7,312 million). This means that, overall, 40 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 61 percent (\$362 million/\$594 million), the higher percentage reflecting New York-source income earned during their resident period.

Selected Historical Trends

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

Income Sources

Table 12 shows the pattern of resident taxpayers' long-term capital gains and retirement income (pensions, annuities, IRA distributions) between 1998 and 2002. Strong growth in capital gains income from 1998 to 2000 turned significantly negative in 2001 and 2002 due to a substantial weakening of financial markets. Partnership, rent/royalty, and estate/trust income continued to grow at a modest rate in 2002. Pension income decreased significantly in 2002 continuing a negative trend since 2000.

Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 1998 Through 2002 (Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
1998	35,532	19,782	15,430
1999	44,074	22,391	17,392
2000	57,301	24,976	19,637
2001	26,538	25,579	18,408
2002	17,573	26,470	16,845

Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 1998 and 2002.

These include:

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

Table 13 indicates that each of these major New York subtraction modifications declined in 2002 for the second year in a row. Declining levels of unearned or non-wage income to social security recipients in 2001 and 2002 may have shifted benefits from federally taxable to non-taxable. This would result in a reduction in the modification for taxable social security benefits at the state level.

Table 13: Major Subtraction Modifications for Resident Taxpayers from 1998 Through 2002
(Millions of Dollars)

Tax Year	Social Security	U.S. Government	
		Bond Interest	Pension and Annuity Exclusion
1998	4,291	2,529	4,174
1999	4,723	2,343	4,801
2000	5,914	2,735	5,262
2001	5,592	2,523	4,684
2002	5,212	1,644	4,272

Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 1998 through 2002. Absent major law changes, average itemized deductions generally increase from year to year due to increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes generally rise as the cost of schools and local government increases). However, the average deduction for property taxes paid has not grown significantly since 1998. This is largely due to the State School Tax Reduction Program (known as the STAR program) which has reduced property tax bills since becoming effective in 1998.

Furthermore, increases in the standard deduction for married taxpayers filing jointly for the 2001 and 2002 tax years has limited growth in the number of itemizers. Also, the decline in average incomes and the number of taxable returns from 2000 to 2002 has resulted in decreases in average itemized deductions over this period.

Table 14: Average Major Itemized Deductions for Resident Taxpayers from 1998 Through 2002 (Dollars)

Tax	Taxes*	Contributions	Interest	Medical
1998	5,798	5,509	11,900	5,116
1999	5,864	6,434	12,334	5,159
2000	6,025	7,049	13,201	5,504
2001	5,729	6,348	12,977	5,377
2002	5,581	6,000	12,427	5,351

* After subtraction of state and local income taxes.

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



Focus on Nontaxable Returns

As a result of tax reductions that have been enacted since the mid-1990s, many more returns are now filed by persons who do not owe tax, but file to claim refundable tax credits. Tax reductions enacted which have increased the number of nontaxable returns filed over this period include increases in standard deduction amounts, enhancements to the refundable earned income tax credit (EITC), significant increases in the child and dependent care credit for lower-income taxpayers, and the establishment of a refundable farmer's school tax credit.

This section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 2002 tax year.

Overview of Tax Years 1998 Through 2002

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 1998 to 2002. "Negative tax liabilities" refer to filers who receive refundable credits in excess of their pre-credit tax liability. Higher negative liabilities and negative effective tax rates correspond with higher amounts of refundable credits which benefit filers who claim them.

Table 15 and Figure 5 show that the number of nontaxable resident returns increased from 2.1 million in 1998 to nearly 2.5 million in 2002. Figure 6 illustrates how total credits increased dramatically from \$413 million in 1998 to \$814 million in 2002. This was primarily due to the increases in the earned income credit rate from 2000 to 2002 and annual enhancements to the child care credit from 1998 to 2000. Correspondingly, the overall effective tax rate on nontaxable returns dropped from -2.2 percent in 1998 to -3.2 percent in 2002 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 1998-2002

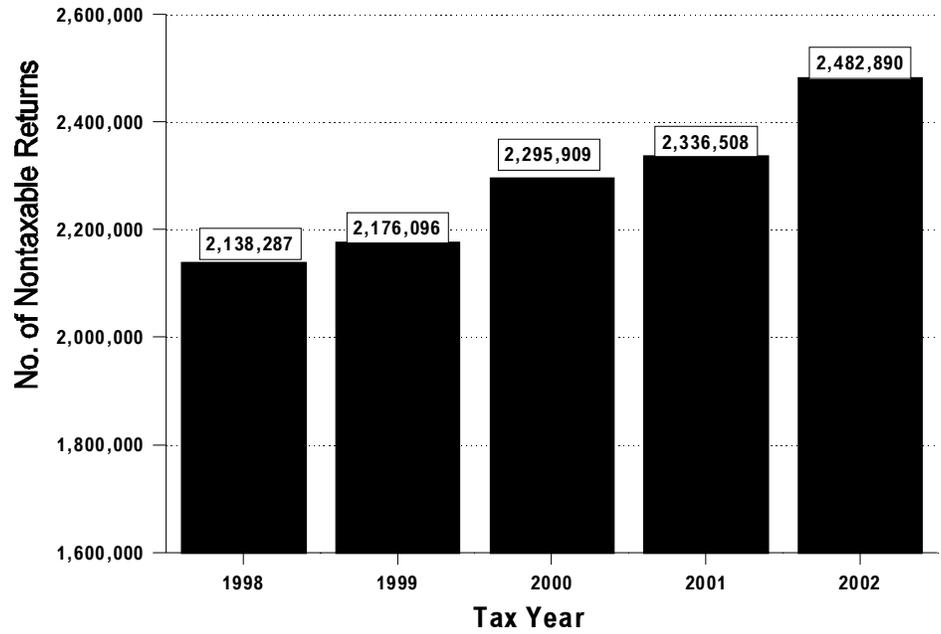


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 1998-2002

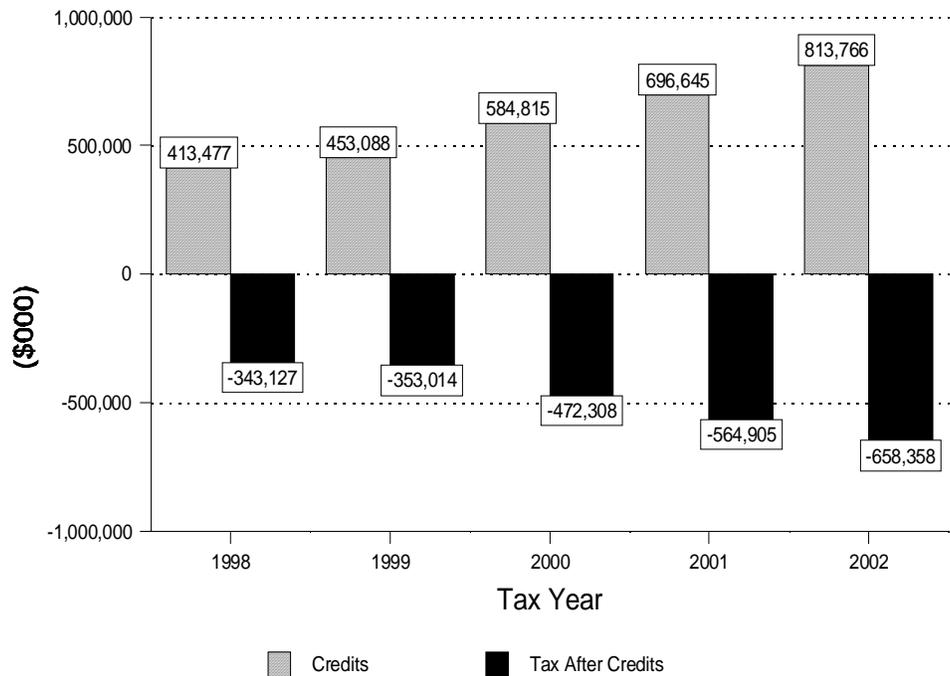


Table 15: Summary of Nontaxable Resident Returns – 1998-2002

2002 Tax Year						
NYAGI Class	# of Returns	Positive NYAGI (000)	Tax Before Credit (000)	Credits (000)	Tax After Credits (000)	Effective Rate (Tax/NYAGI)
Less than \$10,000	1,680,096	\$6,543,495	\$3,016	\$220,260	-\$217,244	-3.3%
\$10,000 - 15,000	367,842	4,516,313	9,387	231,579	-222,192	-4.9%
15,000 - 20,000	231,084	4,004,239	35,407	165,070	-129,663	-3.2%
20,000 - 25,000	132,105	2,940,243	42,205	94,106	-51,901	-1.8%
25,000 and over	71,763	2,812,548	65,393	102,750	-37,357	-1.3%
Total	2,482,890	\$20,816,839	\$155,408	\$813,766	-\$658,358	-3.2%
2001 Tax Year						
Less than \$10,000	1,619,042	\$6,417,601	\$2,604	\$203,619	-\$201,015	-3.1%
\$10,000 - 15,000	343,537	4,239,005	8,340	204,596	-196,257	-4.6%
15,000 - 20,000	216,935	3,767,808	35,177	137,315	-102,138	-2.7%
20,000 - 25,000	99,344	2,207,188	31,075	66,214	-35,139	-1.6%
25,000 and over	57,649	2,417,060	54,544	84,900	-30,356	-1.3%
Total	2,336,507	\$19,048,662	\$131,740	\$696,645	-\$564,905	-3.0%
2000 Tax Year						
Less than \$10,000	1,622,228	\$6,692,144	\$2,446	\$188,738	-\$186,292	-2.8%
\$10,000 - 15,000	337,010	4,151,907	8,406	170,747	-162,341	-3.9%
15,000 - 20,000	209,225	3,622,147	34,880	119,700	-84,819	-2.3%
20,000 - 25,000	89,809	1,979,981	28,952	54,824	-25,872	-1.3%
25,000 and over	37,637	1,658,640	37,823	50,806	-12,984	-0.8%
Total	2,295,909	\$18,104,819	\$112,507	\$584,815	-\$472,308	-2.6%
1999 Tax Year						
Less than \$10,000	1,550,592	\$6,412,616	\$2,187	\$148,374	-\$146,188	-2.3%
\$10,000 - 15,000	334,104	4,095,213	7,482	132,556	-125,075	-3.1%
15,000 - 20,000	187,823	3,243,905	30,787	92,702	-61,916	-1.9%
20,000 - 25,000	70,197	1,548,787	21,602	35,924	-14,321	-0.9%
25,000 and over	33,380	1,458,576	38,017	43,532	-5,515	-0.4%
Total	2,176,096	\$16,759,098	\$100,074	\$453,088	-\$353,014	-2.1%
1998 Tax Year						
Less than \$10,000	1,554,377	\$6,509,869	\$2,302	\$155,739	-\$153,437	-2.4%
\$10,000 - 15,000	338,420	4,159,992	7,761	129,859	-122,098	-2.9%
15,000 - 20,000	173,549	2,971,272	25,769	80,211	-54,441	-1.8%
20,000 - 25,000	56,032	1,210,363	15,718	24,685	-8,967	-0.7%
25,000 and over	15,909	806,761	18,800	22,984	-4,184	-0.5%
Total	2,138,287	\$15,658,257	\$70,351	\$413,477	-\$343,127	-2.2%

Table 16 provides detail on claims for each of the major credits for tax years 1998 through 2002. The earned income tax credit has grown significantly since 1998 due to statutory increases at both the State and federal levels. Because no law changes occurred, the household and real property tax credits remained fairly constant. Finally, the child care credit rose markedly from 1998 to 2000 due to legislation enhancing the credit for lower-income filers and continued to grow significantly in 2001 and 2002. The significant growth in other credits is attributable to a large increase in other refundable credits claimed.

Table 16: Summary of Credits on Nontaxable Resident Returns – 1998-2002 (Millions of Dollars)

Year	Earned Income	Household	Real Property Tax	Child Care	Farmer School	Other	Total
2002	\$537.0	\$35.3	\$9.3	\$136.5	\$17.2	\$78.5	\$813.8
2001	453.0	32.4	9.8	122.5	14.4	64.5	696.6
2000	393.4	31.3	10.2	110.6	13.9	25.4	584.8
1999	311.1	27.9	9.3	75.0	19.2	10.6	453.1
1998	309.4	25.1	9.6	38.1	12.0	19.3	413.5

Usage of Modifications -
2002

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$28.7 billion by \$13.6 billion in total.

Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2002 Tax Year

NYAGI Class	Positive Federal Adjusted Gross Income		Social Security Benefits		NY & Federal Government Pensions		Pensions & Annuities		U.S. Government Interest	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,661,935	\$11,907,963	191,981	\$1,263,762	207,883	\$5,313,775	415,070	\$4,213,398	106,573	\$346,728
\$10,000 - 15,000	367,842	6,148,880	38,171	304,571	23,383	738,053	43,675	520,087	10,125	35,571
15,000 - 20,000	231,084	4,478,416	10,279	114,469	6,402	183,796	11,002	127,994	4,755	39,009
20,000 - 25,000	132,105	3,077,438	4,020	40,597	1,421	43,010	3,007	39,736	1,697	2,868
25,000 and over	71,763	3,054,425	8,695	111,192	1,929	82,984	3,239	49,831	3,837	50,292
Total	2,464,729	\$28,667,122	253,146	\$1,834,591	241,018	\$6,361,618	475,993	\$4,951,046	126,987	\$474,467

Usage of Deductions -
2002

Table 18 shows that standard and itemized deductions totaled nearly \$16.4 billion, reducing most of the \$20.8 billion of NYAGI subject to tax. Note that the total deductions used was \$4.4 billion less than NYAGI, because many filers with dependent exemptions did not need to use the full amount of their deductions to reduce their taxable income to zero.

Table 18: Deductions on Nontaxable Resident Returns – 2002 Tax Year

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used	
	Number	Amt.	Number	Amt.
		(000)		(000)
Under \$10,000	1,492,692	\$6,543,495		\$6,458,604
\$10,000 - 15,000	367,842	4,516,313		4,063,280
15,000 - 20,000	231,084	4,004,239		2,791,532
20,000 - 25,000	132,105	2,940,243		1,650,221
25,000 and over	71,763	2,812,548		1,421,328
Total	2,295,486	\$20,816,839		\$16,384,965

Usage of Credits – 2002

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

Table 19: Credits Claimed on Nontaxable Resident Returns – 2002 Tax Year

NYAGI Class	Earned Income		Household		Real Property Tax*		Child Care		Other		Total	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number**	Amt. (000)
Under \$10,000	506,454	\$169,277	102,308	\$2,644	82,014	\$7,836	29,329	\$20,199	35,065	\$20,304	755,170	\$220,260
\$10,000 - 15,000	225,121	183,796	136,038	6,446	23,033	1,260	40,601	32,859	19,285	7,218	444,078	231,579
15,000 - 20,000	191,419	119,106	197,679	14,803	4,908	199	39,690	28,405	13,417	2,556	447,113	165,070
20,000 - 25,000	120,078	53,473	123,720	9,371	0	0	40,424	27,030	13,393	4,231	297,615	94,106
25,000 and over	43,315	11,349	43,759	2,056	0	0	37,312	28,002	14,174	61,343	138,560	102,750
Total	1,086,387	\$537,002	603,504	\$35,321	109,955	\$9,295	187,356	\$136,495	95,333	\$95,653	2,082,536	\$813,766

* Does not include additional credits claimed on "stand alone" IT-214 forms filed by persons not required to file regular tax returns.

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

Note: "Other" credits include the resident credit, farmers' school tax credit, various business credits, and other refundable and non-refundable credits listed on Form IT-201-ATT.

Tables Accompanying This Report

The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 2002 tax year. Section 1 (tables 20 through 36) depicts distributions of resident, nonresident and part-year resident taxable returns classified by New York adjusted gross income or New York-source income. Summary information only is provided for nonresidents and part-year residents. Section 2 (tables 37 through 56) displays selected tax components by filing status for resident taxable returns. In addition, a brief overview of fiduciary returns, which are not otherwise included in the study, begins on page 91.

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

**Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002
(Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than	\$5,000	102,324	\$362,251	\$306,258	\$14	\$91,081
\$5,000 -	9,999	218,572	1,729,657	1,033,042	1,154	695,462
10,000 -	14,999	345,019	4,325,556	2,498,726	10,009	1,816,821
15,000 -	19,999	369,956	6,502,443	3,291,602	40,976	3,169,865
20,000 -	24,999	402,879	9,093,183	3,912,854	119,008	5,061,321
25,000 -	29,999	453,859	12,485,699	4,683,734	257,720	7,544,245
30,000 -	34,999	426,031	13,832,969	4,660,070	288,722	8,884,177
35,000 -	39,999	382,020	14,309,782	4,348,875	266,478	9,694,429
40,000 -	44,999	331,574	14,066,176	3,926,962	240,802	9,898,412
45,000 -	49,999	285,508	13,536,935	3,569,455	217,354	9,750,126
50,000 -	54,999	243,504	12,757,919	3,206,732	208,723	9,342,464
55,000 -	59,999	213,841	12,281,030	2,881,820	178,052	9,221,159
60,000 -	64,999	191,399	11,957,017	2,749,625	179,285	9,028,107
65,000 -	74,999	326,836	22,841,397	4,931,445	316,323	17,593,628
75,000 -	99,999	524,624	45,183,734	8,697,405	557,083	35,929,246
100,000 -	149,999	401,126	48,071,890	7,854,765	439,651	39,777,474
150,000 -	199,999	131,634	22,486,740	3,092,074	146,031	19,248,634
200,000 -	499,999	145,008	42,468,910	3,769,182	157,198	38,542,531
500,000 -	999,999	31,250	21,307,431	928,350	34,865	20,344,215
1,000,000 -	4,999,999	17,651	33,096,277	1,117,663	20,400	31,958,214
5,000,000 -	9,999,999	1,307	8,889,338	310,677	1,630	8,577,031
10,000,000 and over		669	16,523,391	901,015	751	15,621,625
	Total	5,546,591	\$388,109,724	\$72,672,331	\$3,682,228	\$311,790,267

NYAGI Class		Tax Before Credits	Tax Credits 1/	Tax After Credits	Tax Liability as a Percent of NYAGI
Less than	\$5,000	\$3,594	\$53	\$3,541	0.977
\$5,000 -	9,999	27,716	3,652	24,064	1.391
10,000 -	14,999	72,734	16,527	56,207	1.299
15,000 -	19,999	130,307	20,291	110,016	1.692
20,000 -	24,999	220,949	32,423	188,526	2.073
25,000 -	29,999	343,899	38,958	304,941	2.442
30,000 -	34,999	426,112	24,245	401,868	2.905
35,000 -	39,999	482,881	21,144	461,737	3.227
40,000 -	44,999	507,985	19,383	488,602	3.474
45,000 -	49,999	511,254	17,762	493,492	3.646
50,000 -	54,999	497,602	13,944	483,658	3.791
55,000 -	59,999	500,094	14,349	485,745	3.955
60,000 -	64,999	495,586	12,413	483,173	4.041
65,000 -	74,999	988,624	23,852	964,772	4.224
75,000 -	99,999	2,094,750	51,921	2,042,829	4.521
100,000 -	149,999	2,549,911	74,363	2,475,547	5.150
150,000 -	199,999	1,318,466	47,527	1,270,939	5.652
200,000 -	499,999	2,640,091	122,395	2,517,696	5.928
500,000 -	999,999	1,393,563	89,093	1,304,470	6.122
1,000,000 -	4,999,999	2,189,129	150,031	2,039,098	6.161
5,000,000 -	9,999,999	587,526	42,331	545,195	6.133
10,000,000 and over		1,070,081	84,096	985,985	5.967
	Total	\$19,052,853	\$920,752	\$18,132,101	4.672

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax, college tuition and various refundable credits for new businesses. See footnote 3/ and 4/ of Table 27 for a complete list.

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

Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$5,000	102,324	1.84	\$362,251	0.09	\$3,541	0.02
\$5,000 - 9,999	320,896	5.79	2,091,908	0.54	27,605	0.15
10,000 - 14,999	665,915	12.01	6,417,464	1.65	83,812	0.46
15,000 - 19,999	1,035,871	18.68	12,919,907	3.33	193,828	1.07
20,000 - 24,999	1,438,750	25.94	22,013,089	5.67	382,354	2.11
25,000 - 29,999	1,892,609	34.12	34,498,788	8.89	687,295	3.79
30,000 - 34,999	2,318,640	41.80	48,331,757	12.45	1,089,163	6.01
35,000 - 39,999	2,700,660	48.69	62,641,539	16.14	1,550,900	8.55
40,000 - 44,999	3,032,234	54.67	76,707,715	19.76	2,039,502	11.25
45,000 - 49,999	3,317,742	59.82	90,244,649	23.25	2,532,994	13.97
50,000 - 54,999	3,561,246	64.21	103,002,568	26.54	3,016,651	16.64
55,000 - 59,999	3,775,087	68.06	115,283,599	29.70	3,502,396	19.32
60,000 - 64,999	3,966,486	71.51	127,240,616	32.78	3,985,569	21.98
65,000 - 74,999	4,293,322	77.40	150,082,013	38.67	4,950,341	27.30
75,000 - 99,999	4,817,946	86.86	195,265,747	50.31	6,993,170	38.57
100,000 - 149,999	5,219,072	94.10	243,337,637	62.70	9,468,718	52.22
150,000 - 199,999	5,350,706	96.47	265,824,377	68.49	10,739,657	59.23
200,000 - 499,999	5,495,714	99.08	308,293,287	79.43	13,257,353	73.12
500,000 - 999,999	5,526,964	99.65	329,600,718	84.92	14,561,823	80.31
1,000,000 - 4,999,999	5,544,615	99.96	362,696,995	93.45	16,600,921	91.56
5,000,000 - 9,999,999	5,545,922	99.99	371,586,333	95.74	17,146,116	94.56
10,000,000 and over	5,546,591	100.00	\$388,109,724	100.00	\$18,132,101	100.00

Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Tax able Income	Tax Before Credits	Tax After Credits
Less than \$5,000	\$3,540	\$2,993	\$0	\$890	\$35	\$35
\$5,000 - 9,999	7,913	4,726	5	3,182	127	110
10,000 - 14,999	12,537	7,242	29	5,266	211	163
15,000 - 19,999	17,576	8,897	111	8,568	352	297
20,000 - 24,999	22,571	9,712	295	12,563	548	468
25,000 - 29,999	27,510	10,320	568	16,622	758	672
30,000 - 34,999	32,469	10,938	678	20,853	1,000	943
35,000 - 39,999	37,458	11,384	698	25,377	1,264	1,209
40,000 - 44,999	42,422	11,843	726	29,853	1,532	1,474
45,000 - 49,999	47,414	12,502	761	34,150	1,791	1,728
50,000 - 54,999	52,393	13,169	857	38,367	2,044	1,986
55,000 - 59,999	57,431	13,476	833	43,122	2,339	2,272
60,000 - 64,999	62,472	14,366	937	47,169	2,589	2,524
65,000 - 74,999	69,886	15,088	968	53,830	3,025	2,952
75,000 - 99,999	86,126	16,578	1,062	68,486	3,993	3,894
100,000 - 149,999	119,842	19,582	1,096	99,165	6,357	6,171
150,000 - 199,999	170,828	23,490	1,109	146,228	10,016	9,655
200,000 - 499,999	292,873	25,993	1,084	265,796	18,207	17,362
500,000 - 999,999	681,838	29,707	1,116	651,015	44,594	41,743
1,000,000 - 4,999,999	1,875,037	63,320	1,156	1,810,561	124,023	115,523
5,000,000 - 9,999,999	6,801,330	237,702	1,247	6,562,380	449,523	417,135
10,000,000 and over	24,698,642	1,346,809	1,123	23,350,710	1,599,523	1,473,819
Resident Average	\$69,973	\$13,102	\$664	\$56,213	\$3,435	\$3,269

**Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002
(Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	102,324	\$370,408	94,378	\$359,326	34,176	\$26,384	18,862	\$13,004
\$5,000 - 9,999	218,572	2,175,538	192,143	1,424,728	93,390	135,313	41,223	56,486
10,000 - 14,999	345,019	5,279,184	288,294	3,364,021	131,328	286,306	58,632	150,660
15,000 - 19,999	369,956	8,168,874	318,379	5,167,696	157,099	378,719	76,856	193,532
20,000 - 24,999	402,879	10,650,855	359,427	7,734,658	181,959	407,288	81,387	230,545
25,000 - 29,999	453,859	13,945,698	425,717	11,222,901	211,289	300,691	79,502	188,474
30,000 - 34,999	426,031	15,172,730	405,139	12,626,881	218,886	265,218	78,681	153,260
35,000 - 39,999	382,020	15,648,301	363,312	13,105,416	211,700	273,759	81,699	162,521
40,000 - 44,999	331,574	15,284,830	318,233	12,955,738	196,230	240,533	77,328	134,472
45,000 - 49,999	285,508	14,669,457	272,800	12,364,807	190,198	207,162	76,522	122,250
50,000 - 54,999	243,504	13,631,635	236,284	11,712,098	174,647	149,932	75,924	129,580
55,000 - 59,999	213,841	13,067,855	206,494	11,258,994	154,100	173,845	66,029	123,197
60,000 - 64,999	191,399	12,689,514	184,212	10,874,988	145,967	173,413	62,407	138,621
65,000 - 74,999	326,836	24,205,248	315,169	20,853,512	262,941	298,438	122,037	258,305
75,000 - 99,999	524,624	47,737,034	511,183	41,338,488	461,631	568,365	239,102	415,785
100,000 - 149,999	401,126	50,686,887	385,048	42,379,066	371,597	670,162	230,067	500,494
150,000 - 199,999	131,634	23,931,238	123,714	18,144,781	125,501	344,305	90,661	416,427
200,000 - 499,999	145,008	45,207,302	130,417	29,961,428	140,383	911,407	118,784	987,172
500,000 - 999,999	31,250	22,513,468	26,519	12,443,616	30,852	618,757	28,784	621,144
1,000,000 - 4,999,999	17,651	34,243,651	14,539	16,643,560	17,537	1,307,973	16,935	1,174,392
5,000,000 - 9,999,999	1,307	9,104,183	1,111	3,893,579	1,300	424,101	1,276	366,677
10,000,000 and over	669	16,888,371	573	5,211,781	668	1,112,528	661	809,993
Total	5,546,591	\$415,272,260	5,173,084	\$305,042,063	3,513,381	\$9,274,599	1,723,357	\$7,346,992

NYAGI Class		Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$5,000	5,555	\$17,205	3,174	\$7,635	d/	d/	0	\$0
\$5,000 - 9,999	9,999	13,618	12,860	13,511	26,881	d/	d/	1,373	6,409
10,000 - 14,999	14,999	22,632	50,826	21,700	45,199	\$11,316	\$65,755	6,536	29,425
15,000 - 19,999	19,999	26,122	71,521	27,995	57,525	15,959	102,800	12,478	127,392
20,000 - 24,999	24,999	28,182	109,453	32,605	79,357	20,702	138,353	15,354	159,000
25,000 - 29,999	29,999	24,932	72,372	32,136	81,700	15,421	149,676	18,028	136,509
30,000 - 34,999	34,999	21,327	87,535	38,039	88,098	17,355	147,139	25,081	222,445
35,000 - 39,999	39,999	25,711	138,959	35,377	92,709	14,032	136,492	24,208	215,534
40,000 - 44,999	44,999	20,031	94,051	32,880	91,554	15,817	200,978	17,338	140,160
45,000 - 49,999	49,999	20,736	89,073	31,582	73,367	14,916	219,809	18,550	152,902
50,000 - 54,999	54,999	21,264	103,333	29,682	64,770	13,249	159,731	18,332	161,898
55,000 - 59,999	59,999	21,474	96,195	25,210	51,445	12,331	181,374	15,995	119,543
60,000 - 64,999	64,999	18,027	124,387	26,135	55,653	13,074	169,563	15,347	124,623
65,000 - 74,999	74,999	37,260	228,601	51,668	123,774	23,285	372,243	30,329	294,620
75,000 - 99,999	99,999	66,848	463,835	103,507	241,984	45,257	834,807	47,533	408,240
100,000 - 149,999	149,999	64,464	802,198	111,674	274,876	52,038	1,559,735	37,924	353,824
150,000 - 199,999	199,999	28,072	627,948	47,364	124,436	28,877	1,508,086	9,052	166,867
200,000 - 499,999	499,999	37,975	2,293,246	69,025	220,923	51,320	5,736,640	13,010	415,561
500,000 - 999,999	999,999	10,353	1,931,698	17,562	75,077	16,728	4,819,736	4,122	287,121
1,000,000 - 4,999,999	4,999,999	6,991	4,570,654	9,833	64,592	10,692	8,926,905	3,301	598,785
5,000,000 - 9,999,999	9,999,999	689	1,949,408	583	6,238	786	2,177,519	360	186,968
10,000,000 and over		437	5,607,415	225	22,167	391	3,736,012	232	538,344
Total		522,702	\$19,542,772	761,468	\$1,969,962	398,351	\$31,364,516	335,283	\$4,894,359

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002 (Cont'd)
(Dollar Data in Thousands)**

NYAGI Class	Business and Farm Income							
			Net Profit		Net Loss		Pensions and Annuities 3/	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000			2,379	\$9,489	795	\$1,168	d/	d/
\$5,000 - 9,999			10,659	62,671	3,431	8,724	25,436	349,138
10,000 - 14,999			28,115	240,422	4,748	17,597	52,472	722,509
15,000 - 19,999			36,620	414,896	8,803	44,812	75,663	1,297,627
20,000 - 24,999			27,828	410,820	12,167	46,329	71,904	1,091,512
25,000 - 29,999			34,478	396,203	14,514	74,046	65,797	1,024,443
30,000 - 34,999			34,711	448,095	13,171	77,556	61,050	930,091
35,000 - 39,999			30,842	442,684	13,266	64,376	52,754	917,980
40,000 - 44,999			26,511	398,189	14,103	124,088	52,046	791,901
45,000 - 49,999			28,702	477,176	11,585	71,723	47,979	752,329
50,000 - 54,999			22,873	419,705	10,695	64,338	40,626	563,257
55,000 - 59,999			20,189	337,754	10,840	58,368	37,030	601,809
60,000 - 64,999			22,178	352,855	7,951	28,296	33,068	549,132
65,000 - 74,999			34,357	651,053	15,678	71,449	58,786	1,061,063
75,000 - 99,999			65,722	1,393,605	24,858	128,344	98,035	1,830,948
100,000 - 149,999			59,258	2,005,852	21,628	119,643	78,705	1,768,753
150,000 - 199,999			26,362	1,328,530	7,377	62,104	25,904	822,714
200,000 - 499,999			30,480	2,878,725	7,771	106,455	27,578	1,145,218
500,000 - 999,999			6,284	1,140,768	1,646	46,210	5,687	340,278
1,000,000 - 4,999,999			2,951	932,869	946	62,103	3,224	246,948
5,000,000 - 9,999,999			232	184,702	82	24,741	281	16,944
10,000,000 and over			122	682,483	53	26,994	d/	d/
Total			551,853	\$15,609,546	206,110	\$1,329,465	914,175	\$16,844,994

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	2,153	-\$368	4,270	\$1,967	\$366,474
\$5,000 - 9,999	31,500	133,297	21,163	22,119	2,131,300
10,000 - 14,999	87,917	430,311	52,574	60,596	5,157,992
15,000 - 19,999	113,232	661,546	69,039	110,265	7,948,343
20,000 - 24,999	126,347	651,597	74,906	161,314	10,328,228
25,000 - 29,999	136,310	725,542	84,537	157,651	13,630,395
30,000 - 34,999	148,383	721,476	91,310	181,134	14,810,461
35,000 - 39,999	145,013	673,895	85,811	169,214	15,309,874
40,000 - 44,999	141,968	639,675	84,086	185,096	14,914,638
45,000 - 49,999	131,817	557,049	82,605	177,792	14,313,873
50,000 - 54,999	122,026	521,869	64,520	163,137	13,305,361
55,000 - 59,999	115,073	401,898	56,929	122,143	12,823,568
60,000 - 64,999	102,291	382,322	59,306	132,805	12,423,903
65,000 - 74,999	202,641	745,253	84,480	226,622	23,752,005
75,000 - 99,999	334,450	1,133,333	178,398	536,436	46,664,162
100,000 - 149,999	257,148	1,081,739	151,654	667,231	49,352,425
150,000 - 199,999	84,091	656,543	47,109	435,311	23,060,616
200,000 - 499,999	106,114	1,149,043	58,171	887,362	43,432,577
500,000 - 999,999	25,344	590,605	15,126	415,275	21,682,918
1,000,000 - 4,999,999	15,353	844,169	9,096	321,660	33,600,330
5,000,000 - 9,999,999	1,188	279,847	690	29,353	9,045,476
10,000,000 and over	610	265,162	379	30,273	16,827,825
Total	2,430,971	\$13,245,805	1,376,159	\$5,194,758	\$404,882,744

3/ Includes IRA Distributions

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

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 24: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002 (Dollar Data In Thousands)

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement				Taxable State & Local Income Tax Refunds		Government Pension Exclusion			
	Number	Amount	System Contributions		Other NY Additions		Number	Amount	Number	Amount		
			Number	Amount	Number	Amount						
Less than \$5,000	d/	d/	0	\$0	6	\$908	1,604	\$677	0	\$0		
\$5,000 - 9,999	d/	d/	2,843	491	686	158	6,608	8,719	5,383	126,041		
10,000 - 14,999	2,906	2,462	5,096	1,657	3,330	1,611	16,967	8,864	10,416	237,452		
15,000 - 19,999	2,937	9,121	9,531	4,047	5,368	6,474	33,198	21,153	18,399	512,374		
20,000 - 24,999	4,315	13,392	23,033	14,205	10,859	7,254	50,782	33,134	12,931	316,535		
25,000 - 29,999	3,608	5,821	30,909	22,692	16,158	4,360	61,802	45,201	14,491	365,851		
30,000 - 34,999	2,298	5,718	31,787	31,751	17,011	8,542	86,619	59,553	12,335	240,549		
35,000 - 39,999	2,239	3,033	40,954	44,933	21,347	13,051	89,536	57,616	10,545	259,429		
40,000 - 44,999	2,027	2,096	32,596	37,553	19,561	13,023	95,355	67,059	11,353	292,972		
45,000 - 49,999	1,581	2,248	33,057	39,814	15,157	5,891	98,553	74,157	10,873	242,664		
50,000 - 54,999	1,939	5,103	36,080	49,485	13,942	12,155	93,362	71,636	7,969	149,528		
55,000 - 59,999	1,367	1,213	29,559	42,258	14,388	9,897	90,489	70,243	7,095	178,013		
60,000 - 64,999	1,976	4,551	35,320	53,343	18,846	13,495	81,525	64,885	6,979	154,298		
65,000 - 74,999	3,546	5,562	53,195	96,364	28,915	22,316	171,838	139,451	10,661	239,802		
75,000 - 99,999	8,885	35,857	85,744	154,492	47,109	29,346	287,392	240,908	20,479	542,918		
100,000 - 149,999	10,473	53,005	63,070	134,094	47,766	46,920	217,782	247,281	14,287	365,222		
150,000 - 199,999	5,951	35,895	14,083	31,113	19,917	33,358	70,053	132,760	4,486	98,381		
200,000 - 499,999	13,157	84,467	8,253	16,430	32,500	117,148	90,314	331,041	3,833	93,736		
500,000 - 999,999	4,953	59,857	717	1,280	11,774	141,205	21,942	225,137	527	12,740		
1,000,000 - 4,999,999	4,937	112,859	190	321	8,608	390,689	13,701	389,074	201	5,681		
5,000,000 - 9,999,999	547	29,378	d/	d/	728	121,687	1,056	105,371	11	277		
10,000,000 and over	357	79,275	d/	d/	440	422,980	559	191,672	3	29		
Total	81,374	\$551,276	536,028	\$776,346	354,415	\$1,422,468	1,681,038	\$2,585,593	183,257	\$4,434,491		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	4,326	\$3,740	d/	d/	797	\$684
\$5,000 - 9,999	13,061	76,853	11,518	16,262	15,806	\$174,304	1,716	3,098
10,000 - 14,999	25,961	183,741	14,518	67,179	34,556	334,300	2,927	5,215
15,000 - 19,999	44,413	360,932	14,472	38,780	45,470	511,153	2,929	16,295
20,000 - 24,999	47,417	391,308	13,949	61,032	39,263	459,572	2,444	7,540
25,000 - 29,999	47,395	391,638	15,289	47,007	31,379	315,437	2,177	9,763
30,000 - 34,999	42,215	385,785	11,249	18,956	25,706	300,857	3,346	12,478
35,000 - 39,999	34,186	380,506	10,102	66,141	22,224	269,630	3,033	24,473
40,000 - 44,999	28,488	332,650	10,701	35,316	15,272	157,478	3,470	10,643
45,000 - 49,999	21,301	293,138	10,629	52,576	14,041	152,637	1,990	1,897
50,000 - 54,999	18,660	229,033	8,781	19,150	11,848	135,708	2,187	6,150
55,000 - 59,999	13,539	170,096	9,685	41,084	9,298	129,152	1,615	1,825
60,000 - 64,999	10,802	164,602	6,928	35,681	7,493	104,172	3,388	10,503
65,000 - 74,999	25,284	354,420	15,705	36,780	16,938	244,870	3,692	12,644
75,000 - 99,999	32,071	448,923	31,796	99,695	23,866	304,005	8,438	26,857
100,000 - 149,999	25,167	402,060	28,957	100,366	20,776	297,595	10,133	36,264
150,000 - 199,999	11,357	210,328	11,690	42,240	8,633	127,845	5,824	19,572
200,000 - 499,999	15,659	294,248	19,223	125,845	11,427	173,278	11,441	76,993
500,000 - 999,999	4,033	80,665	7,533	109,567	2,907	48,607	5,026	75,292
1,000,000 - 4,999,999	2,560	53,366	6,647	280,198	1,691	27,981	4,449	238,835
5,000,000 - 9,999,999	208	4,537	722	90,282	135	2,306	485	103,808
10,000,000 and over	130	2,857	454	255,834	d/	d/	298	355,881
Total	463,907	\$5,211,687	264,876	\$1,643,713	358,813	\$4,272,426	81,803	\$1,056,710

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 25: New York State Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002
(Dollar Data in Thousands)**

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		
	Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	102,062	\$306,258	102,062	\$306,258	0	\$0	
\$5,000 - 9,999	218,572	1,033,042	215,974	1,021,399	2,598	11,643	
10,000 - 14,999	345,020	2,498,726	328,962	2,350,722	16,058	148,004	
15,000 - 19,999	369,956	3,291,602	341,241	2,980,659	28,715	310,943	
20,000 - 24,999	402,672	3,912,854	357,166	3,325,169	45,506	587,686	
25,000 - 29,999	453,859	4,683,734	390,348	3,819,190	63,511	864,543	
30,000 - 34,999	426,031	4,660,070	352,867	3,565,193	73,164	1,094,877	
35,000 - 39,999	382,020	4,348,875	304,657	3,153,892	77,363	1,194,982	
40,000 - 44,999	331,428	3,926,962	254,465	2,693,743	76,963	1,233,219	
45,000 - 49,999	285,508	3,569,455	210,275	2,299,095	75,233	1,270,361	
50,000 - 54,999	243,380	3,206,732	173,024	1,942,993	70,356	1,263,739	
55,000 - 59,999	213,717	2,881,820	147,331	1,722,614	66,386	1,159,206	
60,000 - 64,999	191,279	2,749,625	127,271	1,536,990	64,008	1,212,635	
65,000 - 74,999	326,836	4,931,445	205,678	2,561,834	121,158	2,369,611	
75,000 - 99,999	524,623	8,697,405	285,588	3,648,695	239,035	5,048,710	
100,000 - 149,999	401,126	7,854,765	163,118	2,092,862	238,008	5,761,903	
150,000 - 199,999	131,634	3,092,074	41,512	518,877	90,122	2,573,198	
200,000 - 499,999	145,009	3,769,182	45,163	572,525	99,846	3,196,657	
500,000 - 999,999	31,251	928,350	10,604	138,723	20,647	789,627	
1,000,000 - 4,999,999	17,650	1,117,663	3,925	50,654	13,725	1,067,009	
5,000,000 - 9,999,999	1,307	310,677	135	1,682	1,172	308,995	
10,000,000 and over	669	901,015	43	564	626	900,452	
Total	5,545,607	\$72,672,331	4,061,409	\$40,304,333	1,484,198	\$32,367,998	

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

Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	0	\$0	0	\$0
\$5,000 - 9,999	708	1,718	2,361	4,039	472	2,198
10,000 - 14,999	8,246	27,130	15,624	44,395	7,161	22,570
15,000 - 19,999	13,674	48,766	28,031	81,058	13,503	81,087
20,000 - 24,999	20,202	84,278	45,368	162,820	21,236	141,274
25,000 - 29,999	22,333	92,312	63,045	218,195	30,941	220,684
30,000 - 34,999	25,430	100,301	72,747	302,430	41,897	315,860
35,000 - 39,999	19,383	76,864	77,193	366,207	45,057	365,379
40,000 - 44,999	19,569	84,530	76,963	378,346	49,799	404,651
45,000 - 49,999	16,361	76,841	75,099	417,849	49,887	464,112
50,000 - 54,999	12,859	57,431	70,356	443,320	52,180	502,772
55,000 - 59,999	8,670	42,319	66,510	434,071	47,931	416,381
60,000 - 64,999	8,302	47,139	64,008	491,069	50,532	481,967
65,000 - 74,999	14,064	73,682	121,158	977,845	98,102	946,249
75,000 - 99,999	17,978	127,127	238,760	2,327,913	210,142	2,171,805
100,000 - 149,999	12,376	123,024	237,829	3,208,904	220,252	2,586,540
150,000 - 199,999	3,526	41,110	90,122	1,747,115	83,322	1,191,121
200,000 - 499,999	2,589	77,340	99,718	3,416,565	92,238	1,880,417
500,000 - 999,999	273	25,282	20,647	1,645,293	19,220	672,519
1,000,000 - 4,999,999	55	5,242	13,720	2,926,849	12,701	729,101
5,000,000 - 9,999,999	d/	d/	1,171	852,847	1,067	153,892
10,000,000 and over	d/	d/	626	1,551,581	575	518,480
Total	226,599	\$1,212,435	1,481,055	\$21,998,711	1,148,217	\$14,269,058

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	0	\$0
\$5,000 - 9,999	1,889	1,426	945	\$3,583
10,000 - 14,999	14,539	31,454	8,680	32,006
15,000 - 19,999	25,809	56,372	13,674	67,777
20,000 - 24,999	40,610	87,829	27,786	165,945
25,000 - 29,999	58,393	135,978	43,504	286,109
30,000 - 34,999	67,745	175,701	48,985	314,014
35,000 - 39,999	71,922	177,559	53,389	364,382
40,000 - 44,999	71,121	191,086	50,237	352,320
45,000 - 49,999	70,003	191,327	47,473	319,273
50,000 - 54,999	67,265	200,871	42,535	261,190
55,000 - 59,999	64,404	190,508	43,844	293,579
60,000 - 64,999	62,203	183,863	40,787	266,122
65,000 - 74,999	117,469	379,164	75,969	497,177
75,000 - 99,999	232,890	740,290	139,697	884,418
100,000 - 149,999	234,122	905,763	122,502	865,594
150,000 - 199,999	88,653	470,694	36,393	338,101
200,000 - 499,999	98,487	935,574	30,112	418,964
500,000 - 999,999	20,470	516,386	5,258	188,570
1,000,000 - 4,999,999	13,612	1,100,833	2,807	260,906
5,000,000 - 9,999,999	1,165	425,678	221	67,472
10,000,000 and over	625	1,441,891	110	112,586
Total	1,423,396	\$8,540,247	834,907	\$6,360,090

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002 (Cont'd)
(Dollar Data in Thousands)**

NYAGI Class		Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number	Amount	
Less than	\$5,000	\$0	0	\$0	0	\$0	
	\$5,000 - 9,999	12,964	2,125	1,322	0	0	
	10,000 - 14,999	157,557	13,888	10,067	217	514	
	15,000 - 19,999	334,634	26,322	23,973	0	0	
	20,000 - 24,999	642,035	43,230	54,831	0	0	
	25,000 - 29,999	953,193	60,254	90,733	233	617	
	30,000 - 34,999	1,208,280	70,246	116,215	0	0	
	35,000 - 39,999	1,350,018	74,982	160,221	0	0	
	40,000 - 44,999	1,410,864	75,648	184,576	146	39	
	45,000 - 49,999	1,469,446	73,490	204,004	268	637	
	50,000 - 54,999	1,465,379	68,749	207,824	0	0	
	55,000 - 59,999	1,376,391	65,643	224,671	0	0	
	60,000 - 64,999	1,469,766	63,286	262,944	0	0	
	65,000 - 74,999	2,872,507	119,198	517,719	0	0	
	75,000 - 99,999	6,245,822	235,733	1,246,692	275	550	
	100,000 - 149,999	7,663,294	235,916	1,873,751	179	1,135	
	150,000 - 199,999	3,684,671	89,493	1,066,057	42	11	
	200,000 - 499,999	6,237,603	99,302	2,201,616	256	958	
	500,000 - 999,999	2,700,948	20,575	1,141,774	152	458	
	1,000,000 - 4,999,999	4,279,747	13,705	2,149,100	132	2,673	
	5,000,000 - 9,999,999	1,260,318	1,168	642,584	19	242	
	10,000,000 and over	3,150,429	626	1,352,070	15	2,522	
	Total	\$49,945,865	1,453,578	\$13,732,742	1,934	\$10,356	

NYAGI Class		Itemized Deduction Adjustment		New York Itemized Deductions	
		Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	0	\$0
	\$5,000 - 9,999	0	0	2,598	11,643
	10,000 - 14,999	0	0	16,058	148,004
	15,000 - 19,999	0	0	28,715	310,943
	20,000 - 24,999	0	0	45,506	587,686
	25,000 - 29,999	0	0	63,511	864,543
	30,000 - 34,999	0	0	73,164	1,094,877
	35,000 - 39,999	0	0	77,363	1,194,982
	40,000 - 44,999	0	0	76,963	1,233,219
	45,000 - 49,999	0	0	75,233	1,270,361
	50,000 - 54,999	0	0	70,356	1,263,739
	55,000 - 59,999	0	0	66,386	1,159,206
	60,000 - 64,999	0	0	64,008	1,212,635
	65,000 - 74,999	0	0	121,158	2,369,611
	75,000 - 99,999	0	0	239,035	5,048,710
	100,000 - 149,999	33,181	79,690	238,008	5,761,903
	150,000 - 199,999	12,509	74,585	90,122	2,573,198
	200,000 - 499,999	99,830	860,029	99,846	3,196,657
	500,000 - 999,999	20,647	770,509	20,647	789,627
	1,000,000 - 4,999,999	13,725	1,066,663	13,725	1,067,009
	5,000,000 - 9,999,999	1,172	308,988	1,172	308,995
	10,000,000 and over	626	900,441	626	900,452
	Total	181,690	\$4,060,905	1,484,198	\$32,367,998

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

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

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

**Table 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002
(Dollar Data in Thousands)**

NYAGI Class		Total Credits	Child & Dependent Care		Household		College Tuition	
			Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	\$53	0	\$0	0	\$0	0	\$0
\$5,000 -	9,999	3,652	0	0	75,045	3,248	0	0
10,000 -	14,999	16,527	0	0	284,347	12,868	18,771	2,093
15,000 -	19,999	20,291	598	99	317,727	15,915	24,612	3,092
20,000 -	24,999	32,423	843	159	353,862	17,089	22,119	2,453
25,000 -	29,999	38,958	16,241	6,621	322,500	10,076	29,121	3,364
30,000 -	34,999	24,245	23,977	10,839	74,017	2,135	25,919	2,946
35,000 -	39,999	21,144	24,750	12,785	765	40	22,454	2,739
40,000 -	44,999	19,383	21,587	10,385	146	3	19,750	2,610
45,000 -	49,999	17,762	19,333	9,113	0	0	17,367	2,052
50,000 -	54,999	13,944	15,753	6,506	230	5	13,026	1,598
55,000 -	59,999	14,349	18,403	5,448	0	0	14,549	1,611
60,000 -	64,999	12,413	16,807	2,590	0	0	11,299	1,304
65,000 -	74,999	23,852	26,284	2,615	0	0	21,686	2,691
75,000 -	99,999	51,921	51,339	4,923	0	0	40,833	5,657
100,000 -	149,999	74,363	42,220	4,237	0	0	22,932	3,419
150,000 -	199,999	47,527	11,953	1,164	0	0	5,197	822
200,000 -	499,999	122,395	10,594	1,105	0	0	4,089	753
500,000 -	999,999	89,093	1,575	180	d/	d/	1,100	234
1,000,000 -	4,999,999	150,031	727	89	d/	d/	349	74
5,000,000 -	9,999,999	42,331	40	4	0	0	16	4
10,000,000	and over	84,096	17	2	0	0	5	1
Total		\$920,752	303,042	\$78,865	1,428,648	\$61,379	315,194	\$39,517

NYAGI Class		Real Property Tax 1/, 2/		Earned Income 2/		Other Refundable Credits 3/		Other Non-refundable Credits 4/	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	0	\$0	0	\$0	2,379	\$53
\$5,000 -	9,999	343	10	2,740	5	0	0	4,118	388
10,000 -	14,999	17,219	823	0	0	0	0	8,410	742
15,000 -	19,999	6,701	252	1,219	142	0	0	6,325	791
20,000 -	24,999	0	0	52,006	10,773	0	0	6,463	1,949
25,000 -	29,999	0	0	88,994	15,204	489	209	10,883	3,484
30,000 -	34,999	0	0	38,904	3,316	0	0	14,208	5,009
35,000 -	39,999	0	0	0	0	198	109	12,955	5,471
40,000 -	44,999	0	0	0	0	517	226	11,880	6,158
45,000 -	49,999	0	0	0	0	169	3	11,183	6,595
50,000 -	54,999	0	0	0	0	0	0	8,051	5,836
55,000 -	59,999	0	0	0	0	284	255	8,493	7,035
60,000 -	64,999	0	0	0	0	458	585	9,131	7,934
65,000 -	74,999	0	0	0	0	146	311	18,108	18,235
75,000 -	99,999	0	0	0	0	419	290	33,131	41,051
100,000 -	149,999	0	0	0	0	494	668	35,598	66,039
150,000 -	199,999	0	0	0	0	335	195	16,430	45,345
200,000 -	499,999	0	0	0	0	617	1,242	24,880	119,295
500,000 -	999,999	0	0	0	0	327	1,059	8,406	87,620
1,000,000 -	4,999,999	0	0	0	0	237	1,597	6,930	148,271
5,000,000 -	9,999,999	0	0	0	0	17	239	660	42,084
10,000,000	and over	0	0	0	0	11	300	387	83,792
Total		24,264	\$1,086	183,864	\$29,439	4,718	\$7,288	259,008	\$703,179

1/ Excludes stand-alone IT-214 claims.

2/ Does not include claims filed with nontaxable returns.

3/ Includes the farmers school tax credit, the IMB credit, the QEZE credit for real property taxes, and the following credits for new business : investment, financial services investment, EDZ investment/employment incentive, financial services EDZ investment/employment incentive, EDZ wage, ZEA wage, and the qualified emerging technology employment credits

4/ Includes the following credits: resident, accumulation distribution, defibrillator, QEZE tax reduction, solar electric generating equipment, investment, financial services industry investment, EDZ investment tax and EDZ employment incentive, financial services industry EDZ investment tax and EDZ employment incentive, EDZ wage tax, zone equivalent area (ZEA) wage tax, EDZ capital tax, special additional mortgage recording tax, solar and wind energy, employment of persons with disabilities, alternative fuels, residential fuel tank, green buildings, low income housing, long term care insurance.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2002
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	403,510	7.27	\$19,083
100	- 200	335,017	13.31	49,175
200	- 300	282,958	18.42	70,193
300	- 400	221,548	22.41	77,193
400	- 500	192,501	25.88	86,033
500	- 600	180,189	29.13	98,804
600	- 700	172,595	32.24	111,605
700	- 800	173,989	35.38	129,911
800	- 900	168,675	38.42	143,295
900	- 1,000	146,562	41.06	138,848
1,000	- 1,500	653,041	52.84	809,951
1,500	- 2,000	502,112	61.89	874,730
2,000	- 2,500	388,588	68.89	870,735
2,500	- 3,000	313,411	74.54	857,959
3,000	- 5,000	726,999	87.65	2,781,664
5,000	- 10,000	438,979	95.57	3,017,316
10,000	- 25,000	179,479	98.80	2,647,428
25,000	- 50,000	40,285	99.53	1,382,155
50,000	- 100,000	15,960	99.82	1,091,327
100,000	and over	10,192	100.00	2,874,695
Total		5,546,591	100.00	\$18,132,101

**Table 29: Major Items by Size of Federal AGI after New York Modifications - Full-Year Nonresident Taxable Returns in 2002
(Dollar Data in Thousands)**

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$5,000	4,681	\$19,948	\$15,964	\$13,958	\$0
\$5,000 - 9,999	10,292	77,168	45,502	42,493	0
10,000 - 14,999	16,443	202,685	159,592	107,154	349
15,000 - 19,999	15,810	277,007	179,856	125,863	788
20,000 - 24,999	15,028	338,777	234,516	134,686	1,548
25,000 - 29,999	17,710	486,343	348,667	196,422	9,178
30,000 - 34,999	20,288	658,726	533,745	228,306	10,463
35,000 - 39,999	20,028	749,409	558,008	214,716	11,288
40,000 - 44,999	20,297	862,889	635,897	241,057	11,524
45,000 - 49,999	19,995	949,837	710,428	248,062	11,604
50,000 - 54,999	18,685	981,934	766,727	262,326	12,454
55,000 - 59,999	17,684	1,022,529	696,857	250,459	12,726
60,000 - 64,999	17,329	1,084,022	781,660	285,692	15,219
65,000 - 74,999	32,264	2,256,411	1,511,955	488,669	21,552
75,000 - 99,999	66,829	5,794,265	3,936,286	1,186,152	62,685
100,000 - 149,999	79,455	9,737,226	6,051,911	1,750,690	91,376
150,000 - 199,999	40,500	6,974,679	4,025,520	986,915	47,939
200,000 - 499,999	63,687	19,080,396	10,201,992	1,777,636	81,555
500,000 - 999,999	18,523	12,733,369	5,685,072	556,298	26,582
1,000,000 - 4,999,999	12,787	24,617,597	8,572,064	862,944	17,391
5,000,000 - 9,999,999	1,299	8,981,356	2,143,821	318,622	1,743
10,000,000 and over	807	23,392,459	2,773,717	1,057,925	961
Total	530,422	\$121,279,034	\$50,569,757	\$11,337,043	\$448,924

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits 4/	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$5,000	\$5,991	\$238	\$0	\$0	\$188
\$5,000 - 9,999	34,676	1,382	107	0	789
10,000 - 14,999	95,183	3,813	527	0	2,479
15,000 - 19,999	150,356	6,250	613	0	3,629
20,000 - 24,999	202,543	9,066	692	0	5,647
25,000 - 29,999	280,743	12,766	980	36	8,292
30,000 - 34,999	419,957	20,302	137	4	15,666
35,000 - 39,999	523,406	26,796	0	0	20,437
40,000 - 44,999	610,308	32,153	0	34	23,669
45,000 - 49,999	690,172	36,846	0	9	27,966
50,000 - 54,999	707,155	38,510	0	40	29,750
55,000 - 59,999	759,344	41,663	0	37	28,715
60,000 - 64,999	783,112	43,018	0	18	31,176
65,000 - 74,999	1,746,190	99,845	0	56	67,925
75,000 - 99,999	4,545,427	266,931	0	152	182,300
100,000 - 149,999	7,895,160	509,137	0	175	316,053
150,000 - 199,999	5,939,824	406,858	0	113	234,572
200,000 - 499,999	17,221,205	1,179,621	0	697	630,793
500,000 - 999,999	12,150,488	832,299	0	463	372,591
1,000,000 - 4,999,999	23,735,256	1,625,859	1	2,137	569,207
5,000,000 - 9,999,999	8,655,833	592,924	0	276	143,404
10,000,000 and over	22,280,487	1,526,213	0	726	186,376
Total	\$109,432,817	\$7,312,489	\$3,057	\$4,973	\$2,901,624

1/ Line 30, federal amount of New York adjusted gross income on form IT-203.

2/ Line 30, New York State amount of New York adjusted gross income on form IT-203.

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

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

Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 2002 (Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	4,681	0.88	\$19,948,195	0.02	\$188	0.01
	\$5,000 - 9,999	14,973	2.82	97,116,436	0.08	977	0.03
	10,000 - 14,999	31,416	5.92	299,801,687	0.25	3,456	0.12
	15,000 - 19,999	47,226	8.90	576,808,502	0.48	7,085	0.24
	20,000 - 24,999	62,254	11.74	915,585,222	0.75	12,732	0.44
	25,000 - 29,999	79,964	15.08	1,401,927,845	1.16	21,024	0.72
	30,000 - 34,999	100,252	18.90	2,060,654,145	1.70	36,691	1.26
	35,000 - 39,999	120,280	22.68	2,810,063,369	2.32	57,127	1.97
	40,000 - 44,999	140,577	26.50	3,672,952,666	3.03	80,797	2.78
	45,000 - 49,999	160,572	30.27	4,622,790,106	3.81	108,763	3.75
	50,000 - 54,999	179,257	33.80	5,604,724,313	4.62	138,513	4.77
	55,000 - 59,999	196,941	37.13	6,627,252,903	5.46	167,228	5.76
	60,000 - 64,999	214,270	40.40	7,711,275,279	6.36	198,404	6.84
	65,000 - 74,999	246,534	46.48	9,967,686,263	8.22	266,329	9.18
	75,000 - 99,999	313,363	59.08	15,761,951,498	13.00	448,629	15.46
	100,000 - 149,999	392,818	74.06	25,499,177,608	21.03	764,681	26.35
	150,000 - 199,999	433,318	81.69	32,473,856,302	26.78	999,253	34.44
	200,000 - 499,999	497,005	93.70	51,554,252,700	42.51	1,630,046	56.18
	500,000 - 999,999	515,528	97.19	64,287,621,322	53.01	2,002,638	69.02
	1,000,000 - 4,999,999	528,315	99.60	88,905,218,449	73.31	2,571,845	88.63
	5,000,000 - 9,999,999	529,614	99.85	97,886,574,485	80.71	2,715,248	93.58
	10,000,000 and over	530,422	100.00	\$121,279,033,715	100.00	\$2,901,624	100.00

Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2002

Federal AGI After NY Modifications		Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
			Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than	\$5,000	\$4,262	\$2,982	\$0	\$1,280	\$51	\$40
\$5,000 -	9,999	7,498	4,129	0	3,369	134	77
10,000 -	14,999	12,327	6,517	21	5,789	232	151
15,000 -	19,999	17,521	7,961	50	9,510	395	230
20,000 -	24,999	22,543	8,962	103	13,478	603	376
25,000 -	29,999	27,461	11,091	518	15,852	721	468
30,000 -	34,999	32,469	11,253	516	20,700	1,001	772
35,000 -	39,999	37,418	10,721	564	26,134	1,338	1,020
40,000 -	44,999	42,513	11,876	568	30,069	1,584	1,166
45,000 -	49,999	47,504	12,406	580	34,517	1,843	1,399
50,000 -	54,999	52,552	14,039	667	37,846	2,061	1,592
55,000 -	59,999	57,822	14,163	720	42,940	2,356	1,624
60,000 -	64,999	62,555	16,486	878	45,191	2,482	1,799
65,000 -	74,999	69,936	15,146	668	54,122	3,095	2,105
75,000 -	99,999	86,703	17,749	938	68,016	3,994	2,728
100,000 -	149,999	122,550	22,034	1,150	99,366	6,408	3,978
150,000 -	199,999	172,214	24,368	1,184	146,662	10,046	5,792
200,000 -	499,999	299,596	27,912	1,281	270,404	18,522	9,905
500,000 -	999,999	687,436	30,033	1,435	655,968	44,933	20,115
1,000,000 -	4,999,999	1,925,205	67,486	1,360	1,856,202	127,149	44,514
5,000,000 -	9,999,999	6,914,054	245,283	1,342	6,663,459	456,446	110,395
10,000,000	and over	28,986,938	1,310,936	1,191	27,609,029	1,891,218	230,950
Nonresident Average		\$228,646	\$21,374	\$846	\$206,313	\$13,786	\$5,470

Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2002

(Dollar Data in Thousands)

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	47,475	8.95	\$2,052
100	- 200	29,022	14.42	4,258
200	- 300	24,000	18.95	5,954
300	- 400	17,627	22.27	6,109
400	- 500	13,643	24.84	6,061
500	- 600	13,175	27.33	7,232
600	- 700	10,214	29.25	6,659
700	- 800	8,928	30.93	6,664
800	- 900	10,152	32.85	8,674
900	- 1,000	7,791	34.32	7,405
1,000	- 1,500	43,618	42.54	54,833
1,500	- 2,000	42,766	50.60	74,205
2,000	- 2,500	32,087	56.65	72,246
2,500	- 3,000	30,678	62.44	84,291
3,000	- 5,000	77,453	77.04	300,635
5,000	- 10,000	65,927	89.47	458,098
10,000	- 25,000	39,219	96.86	590,654
25,000	- 50,000	9,994	98.75	347,102
50,000	- 100,000	4,209	99.54	286,523
100,000	and over	2,445	100.00	571,969
Total		530,422	100.00	\$2,901,624

Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2002
(Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$5,000	559	\$2,238	\$1,760	\$1,664	\$0
\$5,000 - 9,999	4,252	35,142	24,704	21,493	0
10,000 - 14,999	11,350	146,277	102,479	78,714	199
15,000 - 19,999	11,964	211,608	124,506	96,322	994
20,000 - 24,999	11,989	272,187	179,908	103,757	3,767
25,000 - 29,999	10,622	292,495	200,726	103,258	3,816
30,000 - 34,999	9,505	306,866	192,656	92,503	4,800
35,000 - 39,999	8,464	316,184	204,214	86,773	3,421
40,000 - 44,999	7,698	325,485	215,358	83,362	3,263
45,000 - 49,999	6,256	298,412	196,395	72,031	3,245
50,000 - 54,999	5,453	285,624	175,049	63,678	2,065
55,000 - 59,999	4,764	273,319	181,890	63,287	3,537
60,000 - 64,999	4,274	265,928	182,027	52,735	2,690
65,000 - 74,999	7,024	487,904	344,367	91,376	3,339
75,000 - 99,999	11,861	1,021,614	675,010	173,210	6,263
100,000 - 149,999	11,773	1,419,548	918,230	197,158	7,859
150,000 - 199,999	5,040	865,647	520,346	105,272	4,277
200,000 - 499,999	5,996	1,722,307	1,105,208	130,182	4,336
500,000 - 999,999	1,202	814,952	485,996	28,086	889
1,000,000 - 4,999,999	559	1,023,185	613,773	21,484	559
5,000,000 - 9,999,999	45	323,028	189,730	5,286	63
10,000,000 and over	25	462,216	285,668	7,463	32
Total	140,675	\$11,172,165	\$7,120,001	\$1,679,092	\$59,414

Federal AGI After NY Modifications 1/	Before Proration				Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/	All Other Credits 4/	
Less than \$5,000	\$574	\$23	\$0	\$0	\$17
\$5,000 - 9,999	13,649	544	83	0	329
10,000 - 14,999	67,364	2,704	421	0	1,596
15,000 - 19,999	114,293	4,730	505	17	2,500
20,000 - 24,999	164,663	7,350	595	9	4,303
25,000 - 29,999	185,421	8,643	279	61	5,686
30,000 - 34,999	209,563	10,409	114	115	6,279
35,000 - 39,999	225,989	11,691	0	5	7,534
40,000 - 44,999	238,860	12,480	0	181	8,089
45,000 - 49,999	223,136	12,060	0	16	8,325
50,000 - 54,999	219,881	12,131	0	7	7,351
55,000 - 59,999	206,495	11,446	0	562	7,076
60,000 - 64,999	210,502	11,832	0	121	8,056
65,000 - 74,999	393,189	22,790	0	119	16,036
75,000 - 99,999	842,141	50,501	0	1,079	32,475
100,000 - 149,999	1,214,531	78,684	0	1,999	49,017
150,000 - 199,999	756,097	51,790	0	1,193	30,052
200,000 - 499,999	1,587,789	108,760	0	3,382	66,681
500,000 - 999,999	785,977	53,839	0	1,095	31,060
1,000,000 - 4,999,999	1,001,142	68,578	0	1,856	39,220
5,000,000 - 9,999,999	317,680	21,761	0	979	11,806
10,000,000 and over	454,722	31,148	0	788	18,394
Total	\$9,433,659	\$593,896	\$1,998	\$13,586	\$361,882

1/ Line 30, federal amount of New York adjusted gross income on form IT-203.

2/ Line 30, New York State amount of New York adjusted gross income on form IT-203.

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

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

Table 34: Cumulative Distribution of Taxpayers, Federal AGI after New York Modifications and Tax Liability by Size of Federal AGI after New York Modifications - Part-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	559	0.40	\$2,238	0.02	\$17	0.00
\$5,000 -	9,999	4,811	3.42	37,380	0.33	346	0.10
10,000 -	14,999	16,161	11.49	183,657	1.64	1,941	0.54
15,000 -	19,999	28,125	19.99	395,265	3.54	4,441	1.23
20,000 -	24,999	40,114	28.52	667,452	5.97	8,745	2.42
25,000 -	29,999	50,736	36.07	959,947	8.59	14,430	3.99
30,000 -	34,999	60,241	42.82	1,266,813	11.34	20,709	5.72
35,000 -	39,999	68,705	48.84	1,582,997	14.17	28,242	7.80
40,000 -	44,999	76,403	54.31	1,908,482	17.08	36,331	10.04
45,000 -	49,999	82,659	58.76	2,206,894	19.75	44,656	12.34
50,000 -	54,999	88,112	62.64	2,492,518	22.31	52,007	14.37
55,000 -	59,999	92,876	66.02	2,765,838	24.76	59,084	16.33
60,000 -	64,999	97,150	69.06	3,031,765	27.14	67,140	18.55
65,000 -	74,999	104,174	74.05	3,519,669	31.50	83,175	22.98
75,000 -	99,999	116,035	82.48	4,541,283	40.65	115,651	31.96
100,000 -	149,999	127,808	90.85	5,960,831	53.35	164,668	45.50
150,000 -	199,999	132,848	94.44	6,826,477	61.10	194,720	53.81
200,000 -	499,999	138,844	98.70	8,548,784	76.52	261,401	72.23
500,000 -	999,999	140,046	99.55	9,363,736	83.81	292,461	80.82
1,000,000 -	4,999,999	140,605	99.95	10,386,920	92.97	331,681	91.65
5,000,000 -	9,999,999	140,650	99.98	10,709,949	95.86	343,488	94.92
10,000,000	and over	140,675	100.00	\$11,172,165	100.00	\$361,882	100.00

Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2002

Federal AGI After NY Modifications		Before Proration					Tax After Credits and Proration
		Federal AGI After NY Modifications	Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than	\$5,000	\$4,003	\$2,976	\$0	\$1,026	\$41	\$30
\$5,000 -	9,999	8,265	5,055	0	3,210	128	77
10,000 -	14,999	12,888	6,935	18	5,935	238	141
15,000 -	19,999	17,687	8,051	83	9,553	395	209
20,000 -	24,999	22,703	8,654	314	13,735	613	359
25,000 -	29,999	27,537	9,721	359	17,456	814	535
30,000 -	34,999	32,285	9,732	505	22,048	1,095	661
35,000 -	39,999	37,356	10,252	404	26,700	1,381	890
40,000 -	44,999	42,282	10,829	424	31,029	1,621	1,051
45,000 -	49,999	47,700	11,514	519	35,668	1,928	1,331
50,000 -	54,999	52,379	11,678	379	40,323	2,225	1,348
55,000 -	59,999	57,372	13,284	742	43,345	2,403	1,485
60,000 -	64,999	62,220	12,339	629	49,252	2,768	1,885
65,000 -	74,999	69,462	13,009	475	55,978	3,245	2,283
75,000 -	99,999	86,132	14,603	528	71,001	4,258	2,738
100,000 -	149,999	120,577	16,747	668	103,162	6,683	4,164
150,000 -	199,999	171,755	20,887	849	150,019	10,276	5,963
200,000 -	499,999	287,243	21,711	723	264,808	18,139	11,121
500,000 -	999,999	677,996	23,366	740	653,891	44,791	25,841
1,000,000 -	4,999,999	1,830,384	38,433	1,000	1,790,951	122,680	70,161
5,000,000 -	9,999,999	7,178,410	117,456	1,400	7,059,554	483,579	262,362
10,000,000	and over	18,488,649	298,506	1,280	18,188,863	1,245,937	735,777
Part-Year Resident Average		\$79,418	\$11,936	\$422	\$67,060	\$4,222	\$2,572

Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2002

(Dollar Data in Thousands)

Size of Tax Liability		Taxpayers		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$1 -	\$100	18,054	12.83	\$824
100 -	200	10,983	20.64	1,655
200 -	300	10,978	28.44	2,676
300 -	400	6,888	33.34	2,449
400 -	500	8,483	39.37	3,782
500 -	600	5,917	43.58	3,221
600 -	700	4,881	47.05	3,160
700 -	800	4,738	50.42	3,541
800 -	900	3,751	53.08	3,206
900 -	1,000	3,184	55.35	2,997
1,000 -	1,500	14,337	65.54	17,644
1,500 -	2,000	8,726	71.74	15,105
2,000 -	2,500	7,561	77.11	17,071
2,500 -	3,000	4,652	80.42	12,779
3,000 -	5,000	13,138	89.76	50,299
5,000 -	10,000	9,050	96.19	62,310
10,000 -	25,000	4,030	99.06	59,668
25,000 -	50,000	840	99.66	29,284
50,000 -	100,000	312	99.88	21,518
100,000	and over	172	100.00	48,695
Total		140,675	100.00	\$361,882



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

Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2002
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$5,000	102,056	\$395,480	\$306,172	\$0
\$5,000 - 9,999	211,696	1,672,099	994,780	445
10,000 - 14,999	317,303	3,953,571	2,240,620	2,658
15,000 - 19,999	267,663	4,681,427	2,033,128	3,767
20,000 - 24,999	239,908	5,404,373	1,939,749	6,509
25,000 - 29,999	225,904	6,185,200	1,867,527	11,776
30,000 - 34,999	199,700	6,468,915	1,734,181	4,788
35,000 - 39,999	168,934	6,320,380	1,521,461	6,591
40,000 - 44,999	144,459	6,128,871	1,334,595	5,407
45,000 - 49,999	111,184	5,268,373	1,043,237	3,042
50,000 - 54,999	83,822	4,392,427	785,751	4,818
55,000 - 59,999	69,571	3,989,906	710,050	1,820
60,000 - 64,999	52,850	3,306,451	589,004	4,809
65,000 - 74,999	77,121	5,382,358	886,972	3,937
75,000 - 99,999	96,486	8,204,025	1,183,902	3,836
100,000 - 149,999	60,375	7,218,055	842,570	2,629
150,000 - 199,999	19,201	3,290,390	262,063	796
200,000 - 499,999	22,095	6,445,649	446,990	901
500,000 - 999,999	4,575	3,105,808	118,410	208
1,000,000 - 4,999,999	2,491	4,563,936	148,505	106
5,000,000 - 9,999,999	179	1,214,806	33,665	11
10,000,000 and over	82	2,225,137	174,875	7
Total	2,477,655	\$99,817,636	\$21,198,207	\$68,861

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$5,000	\$90,677	\$3,578	\$53	\$3,525
\$5,000 - 9,999	\$676,873	\$26,974	3,485	23,489
10,000 - 14,999	1,710,293	68,478	15,489	52,989
15,000 - 19,999	2,644,533	109,157	14,769	94,387
20,000 - 24,999	3,458,116	155,518	12,625	142,892
25,000 - 29,999	4,305,897	208,792	7,357	201,435
30,000 - 34,999	4,729,946	246,038	4,029	242,009
35,000 - 39,999	4,792,328	261,700	3,490	258,210
40,000 - 44,999	4,788,869	271,019	4,259	266,760
45,000 - 49,999	4,222,094	245,146	3,551	241,595
50,000 - 54,999	3,601,858	213,488	4,153	209,335
55,000 - 59,999	3,278,036	196,930	3,552	193,378
60,000 - 64,999	2,712,638	164,896	3,547	161,349
65,000 - 74,999	4,491,448	277,011	6,105	270,906
75,000 - 99,999	7,016,287	442,322	12,878	429,444
100,000 - 149,999	6,372,856	421,945	12,225	409,720
150,000 - 199,999	3,027,532	207,376	7,617	199,759
200,000 - 499,999	5,997,758	410,835	21,427	389,409
500,000 - 999,999	2,987,190	204,620	13,794	190,826
1,000,000 - 4,999,999	4,415,325	302,448	20,399	282,049
5,000,000 - 9,999,999	1,181,130	80,907	5,470	75,438
10,000,000 and over	2,050,255	140,442	11,494	128,948
Total	\$78,551,938	\$4,659,621	\$191,767	\$4,467,855

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

Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income		Wages		Interest		Dividends	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	102,056	402,399	94,372	358,526	34,170	19,104	18,595	11,510	
\$5,000 - 9,999	211,696	2,072,528	188,137	1,396,839	90,066	129,683	38,928	54,150	
10,000 - 14,999	317,303	4,695,045	268,046	3,121,789	118,947	255,554	52,302	135,429	
15,000 - 19,999	267,663	5,389,093	237,337	3,906,025	96,393	223,052	46,980	109,140	
20,000 - 24,999	239,908	5,977,406	216,740	4,694,876	102,587	196,388	44,954	147,419	
25,000 - 29,999	225,904	6,650,615	213,428	5,588,939	104,428	139,386	36,498	89,519	
30,000 - 34,999	199,700	6,926,015	190,093	5,978,562	98,886	120,320	38,292	86,666	
35,000 - 39,999	168,934	6,703,258	161,395	5,862,303	93,892	101,705	37,191	51,748	
40,000 - 44,999	144,459	6,503,900	138,272	5,693,852	85,264	115,107	34,080	54,776	
45,000 - 49,999	111,184	5,484,285	106,400	4,920,589	70,885	51,841	32,061	41,313	
50,000 - 54,999	83,822	4,558,830	80,768	4,084,574	58,562	54,654	25,964	55,943	
55,000 - 59,999	69,571	4,168,025	66,218	3,634,973	49,035	75,967	21,859	55,181	
60,000 - 64,999	52,850	3,459,777	50,489	2,998,955	38,607	59,161	18,030	48,817	
65,000 - 74,999	77,121	5,648,795	72,045	4,870,109	58,505	94,268	32,469	109,529	
75,000 - 99,999	96,486	8,544,444	90,348	7,232,100	79,500	142,221	45,723	148,741	
100,000 - 149,999	60,375	7,567,528	54,654	5,980,143	51,858	156,591	36,909	156,837	
150,000 - 199,999	19,201	3,466,790	16,688	2,533,617	17,389	59,911	13,495	94,404	
200,000 - 499,999	22,095	6,778,755	17,930	4,350,230	20,554	184,927	17,978	235,243	
500,000 - 999,999	4,575	3,240,501	3,488	1,688,270	4,455	112,885	4,144	113,031	
1,000,000 - 4,999,999	2,491	4,732,970	1,741	2,033,100	2,455	204,312	2,330	224,468	
5,000,000 - 9,999,999	179	1,249,035	131	419,533	179	56,730	171	56,524	
10,000,000 and over	82	2,251,800	57	422,334	81	188,840	78	126,726	
Total	2,477,655	\$106,471,793	2,268,775	\$81,770,238	1,276,696	\$2,742,605	599,034	\$2,207,114	

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	5,551	\$10,639	3,172	\$7,054	0	\$0	794	\$3,110
\$5,000 - 9,999	12,696	11,867	13,511	26,881	4,118	16,984	1,373	6,409
10,000 - 14,999	19,218	39,739	19,901	41,760	10,644	61,109	4,965	21,478
15,000 - 19,999	13,551	35,631	16,946	33,107	9,029	65,402	6,612	46,574
20,000 - 24,999	15,454	48,407	18,434	40,169	9,342	71,068	6,039	49,456
25,000 - 29,999	11,616	30,888	13,489	31,504	5,284	50,067	5,725	35,315
30,000 - 34,999	9,616	35,088	20,060	44,804	5,226	29,164	7,105	46,401
35,000 - 39,999	12,019	69,550	14,711	36,345	4,790	41,739	6,916	33,597
40,000 - 44,999	7,456	35,260	13,953	30,848	4,941	74,415	4,638	30,779
45,000 - 49,999	8,502	24,875	12,856	27,576	3,203	64,393	4,989	30,176
50,000 - 54,999	5,985	24,120	10,818	23,090	3,137	48,560	3,385	33,229
55,000 - 59,999	7,043	24,606	9,525	19,875	3,405	71,813	3,013	18,760
60,000 - 64,999	5,952	39,217	8,335	17,346	3,277	50,714	3,170	42,118
65,000 - 74,999	9,162	57,858	13,773	37,729	3,192	55,923	5,559	48,508
75,000 - 99,999	14,275	108,006	21,547	46,216	6,961	157,736	5,407	35,026
100,000 - 149,999	10,839	227,813	20,240	50,815	8,742	292,603	4,321	32,418
150,000 - 199,999	4,439	181,307	7,160	20,484	3,560	169,384	1,215	30,998
200,000 - 499,999	6,100	568,561	10,518	32,038	6,358	776,729	1,563	47,307
500,000 - 999,999	1,637	466,729	2,308	13,101	2,036	578,160	655	23,788
1,000,000 - 4,999,999	1,074	864,360	1,247	7,581	1,368	1,142,936	466	61,029
5,000,000 - 9,999,999	97	263,633	73	655	101	346,910	39	8,279
10,000,000 and over	55	581,543	26	300	45	903,774	30	71,164
Total	182,339	\$3,749,699	252,603	\$589,279	98,758	\$5,069,584	77,979	\$755,920

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

2/ Includes estate and trust income.

**Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2002 (Cont'd)
(Dollar Data in Thousands)**

NYAGI Class		Business and Farm Income				Pensions and Annuities 3/	
		Net Profit		Net Loss		Number	Amount
		Number	Amount	Number	Amount		
Less than	\$5,000	2,379	\$9,489	794	\$92	d/	d/
\$5,000 -	9,999	8,471	48,119	3,431	8,724	24,277	321,016
10,000 -	14,999	24,939	211,956	3,848	16,150	44,776	541,855
15,000 -	19,999	22,067	247,894	5,252	29,147	38,740	483,318
20,000 -	24,999	10,742	157,590	7,078	26,747	30,861	378,026
25,000 -	29,999	12,385	130,443	7,484	34,976	23,370	307,701
30,000 -	34,999	9,826	130,238	6,689	30,897	24,454	318,949
35,000 -	39,999	9,326	161,604	4,450	18,913	16,129	220,229
40,000 -	44,999	8,517	137,102	4,346	49,507	18,399	226,964
45,000 -	49,999	7,394	127,084	4,459	15,851	13,047	143,433
50,000 -	54,999	4,996	117,222	2,106	12,090	7,926	92,603
55,000 -	59,999	3,617	80,648	3,369	15,890	8,158	148,150
60,000 -	64,999	3,943	98,409	1,365	3,819	7,210	108,542
65,000 -	74,999	6,038	159,856	2,615	13,171	10,081	198,533
75,000 -	99,999	7,615	254,236	3,297	11,799	13,128	319,258
100,000 -	149,999	6,655	288,367	2,991	27,296	10,114	289,492
150,000 -	199,999	2,137	191,629	586	4,054	2,722	120,807
200,000 -	499,999	2,320	271,681	846	15,699	3,537	191,507
500,000 -	999,999	527	139,548	200	5,087	719	53,919
1,000,000 -	4,999,999	269	129,199	109	7,873	409	36,887
5,000,000 -	9,999,999	21	25,120	11	4,034	31	1,753
10,000,000	and over	11	63,678	10	1,889	d/	d/
Total		154,194	\$3,181,113	65,337	\$353,708	298,109	\$4,504,620

NYAGI Class		Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$5,000	1,887	\$1,384	4,267	\$1,944	\$398,510
\$5,000 -	9,999	29,210	116,141	18,632	19,742	2,033,044
10,000 -	14,999	77,194	352,794	47,672	54,208	4,586,629
15,000 -	19,999	69,904	349,925	48,303	77,533	5,234,028
20,000 -	24,999	69,589	322,440	44,386	77,564	5,822,278
25,000 -	29,999	62,616	348,936	43,400	66,531	6,517,552
30,000 -	34,999	59,849	272,741	42,755	76,389	6,773,236
35,000 -	39,999	53,251	209,213	42,658	74,023	6,555,211
40,000 -	44,999	53,814	199,796	38,588	77,763	6,348,375
45,000 -	49,999	41,591	127,370	33,418	56,991	5,370,303
50,000 -	54,999	33,211	98,981	21,639	50,581	4,457,668
55,000 -	59,999	32,461	96,583	17,369	34,629	4,098,766
60,000 -	64,999	24,716	85,527	13,157	33,719	3,392,339
65,000 -	74,999	44,601	147,838	11,960	54,287	5,540,220
75,000 -	99,999	60,013	208,831	14,564	66,357	8,411,730
100,000 -	149,999	39,477	205,289	11,123	80,922	7,405,685
150,000 -	199,999	13,331	111,634	4,146	59,631	3,347,527
200,000 -	499,999	16,935	197,919	5,553	97,004	6,584,747
500,000 -	999,999	3,641	89,067	1,574	40,866	3,158,769
1,000,000 -	4,999,999	2,111	132,849	997	41,343	4,650,283
5,000,000 -	9,999,999	165	84,542	89	7,259	1,234,517
10,000,000	and over	74	32,274	32	4,365	2,243,069
Total		789,641	\$3,792,074	466,282	\$1,153,653	\$104,164,487

3/ Includes IRA Distributions.

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

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2002 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	0	\$0	d/	d/	1,340	\$46,168	0	\$0
\$5,000 - 9,999	1,373	351	2,843	491	d/	d/	5,583	7,586	5,040	102,997
10,000 - 14,999	2,461	2,452	4,259	1,222	2,875	\$1,585	15,384	8,366	8,378	188,740
15,000 - 19,999	2,261	7,604	7,185	2,945	2,424	6,008	17,690	9,355	8,018	222,650
20,000 - 24,999	2,741	7,654	12,088	8,118	4,587	1,313	29,876	19,304	4,459	91,966
25,000 - 29,999	1,688	4,488	13,307	9,198	7,025	1,842	24,804	19,133	4,085	55,751
30,000 - 34,999	1,462	1,643	14,887	15,809	4,596	1,601	35,312	19,872	3,135	53,798
35,000 - 39,999	935	642	17,660	19,348	9,741	2,856	33,993	19,405	2,438	63,319
40,000 - 44,999	809	541	14,637	18,307	8,753	9,585	36,646	21,723	3,936	66,316
45,000 - 49,999	1,009	1,411	12,813	18,584	4,350	1,347	31,709	21,524	2,223	28,185
50,000 - 54,999	825	3,825	11,678	18,937	4,919	7,668	26,433	15,404	1,115	12,825
55,000 - 59,999	444	192	8,415	15,467	5,482	3,637	27,542	17,482	372	10,942
60,000 - 64,999	819	1,483	8,442	15,881	4,720	2,139	21,613	16,733	1,213	9,488
65,000 - 74,999	1,392	3,696	10,054	25,562	7,886	11,448	39,121	36,017	1,215	39,016
75,000 - 99,999	3,076	19,535	8,330	23,315	7,342	6,393	53,009	40,403	1,244	31,768
100,000 - 149,999	2,910	26,934	2,063	6,192	5,246	15,666	33,713	45,912	903	16,497
150,000 - 199,999	1,215	12,803	293	540	2,472	5,419	11,529	20,232	251	3,238
200,000 - 499,999	2,146	14,225	163	394	3,690	17,224	14,649	55,243	486	9,713
500,000 - 999,999	783	8,133	8	15	1,422	16,280	3,113	31,061	32	460
1,000,000 - 4,999,999	670	20,697	d/	d/	1,100	42,548	1,829	55,338	19	610
5,000,000 - 9,999,999	56	2,858	d/	d/	90	18,732	145	14,605	d/	d/
10,000,000 and over	44	21,756	0	0	58	27,083	70	22,301	d/	d/
Total	29,119	\$162,923	149,133	\$200,348	89,464	\$200,560	465,103	\$517,044	48,566	\$1,008,367

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	4,323	\$2,952	d/	d/	793	\$40,438
\$5,000 - 9,999	11,796	66,018	11,282	15,064	15,227	\$169,816	1,716	3,098
10,000 - 14,999	20,541	129,733	13,380	65,484	28,909	239,383	2,699	5,200
15,000 - 19,999	19,774	137,231	10,378	27,371	19,487	158,045	1,803	9,347
20,000 - 24,999	22,024	144,501	6,352	27,559	13,419	145,095	1,781	6,125
25,000 - 29,999	17,318	137,998	7,139	26,894	10,556	106,559	733	1,545
30,000 - 34,999	12,950	133,290	4,046	8,117	11,489	104,799	1,045	3,382
35,000 - 39,999	6,973	87,584	4,626	26,335	5,556	59,706	737	337
40,000 - 44,999	6,929	83,625	4,890	20,881	5,155	46,022	1,881	8,418
45,000 - 49,999	3,267	44,831	3,947	4,041	2,929	24,433	741	422
50,000 - 54,999	3,673	42,809	2,606	3,099	1,732	18,861	907	2,474
55,000 - 59,999	3,421	37,127	2,687	25,684	2,482	35,365	248	655
60,000 - 64,999	2,272	34,939	2,129	10,657	2,240	28,573	875	3,336
65,000 - 74,999	4,721	59,646	4,110	18,151	3,445	41,722	1,423	3,920
75,000 - 99,999	6,740	85,552	6,030	19,652	4,765	70,184	1,413	6,533
100,000 - 149,999	5,281	71,716	5,016	42,602	4,004	53,183	2,082	6,428
150,000 - 199,999	1,885	26,060	1,676	6,520	1,466	18,241	1,173	1,399
200,000 - 499,999	3,029	44,988	2,828	27,629	1,800	24,662	1,478	7,422
500,000 - 999,999	736	11,226	1,134	22,825	408	5,710	687	5,849
1,000,000 - 4,999,999	485	7,703	885	48,654	262	3,869	553	33,048
5,000,000 - 9,999,999	37	653	84	16,869	17	283	70	8,804
10,000,000 and over	21	396	52	31,214	d/	d/	40	12,751
Total	153,872	\$1,387,624	99,601	\$498,254	135,356	\$1,354,686	24,877	\$130,532

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 40: New York State Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2002
(Dollar Data in Thousands)**

NYAGI Class	New York Deductions					
	Total with New York Deductions		Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	102,056	\$306,172	102,056	\$306,172	0	\$0
\$5,000 - 9,999	211,697	994,780	210,280	984,384	1,417	10,396
10,000 - 14,999	317,303	2,240,620	303,415	2,109,385	13,888	131,235
15,000 - 19,999	267,663	2,033,128	245,101	1,795,078	22,562	238,050
20,000 - 24,999	239,909	1,939,749	207,710	1,546,126	32,199	393,623
25,000 - 29,999	225,904	1,867,527	188,914	1,409,671	36,990	457,856
30,000 - 34,999	199,700	1,734,181	160,929	1,203,547	38,771	530,633
35,000 - 39,999	168,935	1,521,461	126,768	948,077	42,167	573,383
40,000 - 44,999	144,459	1,334,595	105,613	790,430	38,846	544,165
45,000 - 49,999	111,185	1,043,237	78,597	586,128	32,588	457,109
50,000 - 54,999	83,821	785,751	59,586	446,155	24,235	339,597
55,000 - 59,999	69,571	710,050	42,447	316,915	27,124	393,135
60,000 - 64,999	52,849	589,004	30,591	229,336	22,258	359,667
65,000 - 74,999	77,121	886,972	41,154	308,652	35,967	578,321
75,000 - 99,999	96,487	1,183,902	50,624	378,620	45,863	805,282
100,000 - 149,999	60,375	842,570	30,243	226,257	30,132	616,313
150,000 - 199,999	19,201	262,063	9,588	71,535	9,613	190,528
200,000 - 499,999	22,094	446,990	9,196	68,596	12,898	378,394
500,000 - 999,999	4,575	118,410	1,585	11,816	2,990	106,594
1,000,000 - 4,999,999	2,491	148,505	682	5,084	1,809	143,422
5,000,000 - 9,999,999	179	33,665	26	195	153	33,470
10,000,000 and over	82	174,875	7	53	75	174,822
Total	2,477,655	\$21,198,207	2,005,112	\$13,742,212	472,543	\$7,455,995

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

Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$10,000	472	\$1,470	1,417	\$3,868	472	\$2,198
\$10,000 -	14,999	7,595	25,845	13,454	37,315	6,510	21,177
15,000 -	19,999	11,281	39,122	21,878	59,608	9,743	53,782
20,000 -	24,999	14,134	55,490	31,923	110,120	13,100	81,251
25,000 -	29,999	11,865	41,538	36,757	115,338	13,493	80,250
30,000 -	34,999	14,174	48,018	38,562	142,667	19,802	120,748
35,000 -	39,999	9,692	35,170	42,167	174,735	21,424	144,864
40,000 -	44,999	8,762	25,302	38,846	177,677	21,614	135,949
45,000 -	49,999	6,035	32,041	32,453	155,852	17,836	124,378
50,000 -	54,999	3,339	16,926	24,235	135,513	14,591	108,093
55,000 -	59,999	3,344	9,984	27,124	167,184	16,101	116,293
60,000 -	64,999	2,527	14,149	22,258	164,364	15,400	122,126
65,000 -	74,999	2,997	13,202	35,967	269,707	24,439	182,681
75,000 -	99,999	3,302	29,475	45,771	435,722	32,012	287,984
100,000 -	149,999	2,212	46,740	29,953	410,526	23,914	263,808
150,000 -	199,999	672	17,052	9,613	186,593	7,346	92,063
200,000 -	499,999	416	31,427	12,818	444,902	10,565	193,227
500,000 -	999,999	80	12,686	2,990	234,683	2,589	79,148
1,000,000 -	4,999,999	20	3,201	1,805	391,804	1,557	78,644
5,000,000 -	9,999,999	0	0	153	113,700	131	15,843
10,000,000	and over	0	0	75	220,300	64	50,248
Total		102,918	\$498,835	470,219	\$4,152,176	272,702	\$2,354,754

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$10,000	945	\$976	708	\$3,044
\$10,000 -	14,999	12,369	26,428	7,378	28,241
15,000 -	19,999	20,340	42,221	11,794	60,120
20,000 -	24,999	29,303	59,882	20,409	128,530
25,000 -	29,999	34,198	83,904	28,615	193,300
30,000 -	34,999	36,478	92,264	27,932	189,102
35,000 -	39,999	39,617	92,602	29,925	220,252
40,000 -	44,999	36,218	100,189	27,017	205,468
45,000 -	49,999	29,771	72,248	22,798	163,221
50,000 -	54,999	23,246	62,248	15,580	99,330
55,000 -	59,999	26,009	69,388	18,578	132,610
60,000 -	64,999	21,657	66,611	14,438	96,690
65,000 -	74,999	34,814	115,814	24,554	170,513
75,000 -	99,999	44,120	137,385	26,967	199,403
100,000 -	149,999	28,697	116,279	15,186	146,201
150,000 -	199,999	9,193	53,840	3,988	53,101
200,000 -	499,999	12,435	135,769	4,571	89,120
500,000 -	999,999	2,933	74,611	922	35,483
1,000,000 -	4,999,999	1,769	150,871	478	55,202
5,000,000 -	9,999,999	149	49,795	26	6,083
10,000,000	and over	75	291,175	17	26,577
Total		444,335	\$1,894,500	301,879	\$2,301,593

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

**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2002 (Cont'd)
(Dollar Data in Thousands)**

NYAGI Class		Total Federal Deductions 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than	\$10,000	\$11,557	1,181	\$1,161	0	\$0
	\$10,000 - 14,999	139,006	11,718	8,285	217	514
	15,000 - 19,999	254,852	20,511	17,085	0	0
	20,000 - 24,999	435,274	30,751	42,133	0	0
	25,000 - 29,999	514,244	35,594	57,540	233	617
	30,000 - 34,999	592,770	37,312	63,179	0	0
	35,000 - 39,999	667,249	40,977	95,304	0	0
	40,000 - 44,999	644,533	37,970	102,792	146	39
	45,000 - 49,999	547,782	31,783	91,701	134	273
	50,000 - 54,999	422,111	24,235	82,748	0	0
	55,000 - 59,999	495,133	26,876	101,998	0	0
	60,000 - 64,999	463,812	22,138	104,144	0	0
	65,000 - 74,999	751,366	35,275	173,621	0	0
	75,000 - 99,999	1,089,749	44,487	285,383	0	0
	100,000 - 149,999	980,586	29,594	292,872	120	1,083
	150,000 - 199,999	391,828	9,319	137,897	0	0
	200,000 - 499,999	830,791	12,627	325,615	48	265
	500,000 - 999,999	386,860	2,950	176,846	32	142
	1,000,000 - 4,999,999	585,313	1,797	298,815	34	347
	5,000,000 - 9,999,999	154,154	152	87,222	d/	d/
	10,000,000 and over	526,459	75	177,635	d/	d/
	Total	\$10,885,429	457,320	\$2,723,974	969	\$4,108

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions	
		Number	Amount	Number	Amount
Less than	\$10,000	0	\$0	1,417	\$10,397
	\$10,000 - 14,999	0	0	13,888	131,235
	15,000 - 19,999	0	0	22,562	237,768
	20,000 - 24,999	0	0	32,199	393,141
	25,000 - 29,999	0	0	36,990	457,321
	30,000 - 34,999	0	0	38,771	529,591
	35,000 - 39,999	0	0	42,167	571,945
	40,000 - 44,999	0	0	38,846	541,780
	45,000 - 49,999	0	0	32,588	456,353
	50,000 - 54,999	0	0	24,235	339,363
	55,000 - 59,999	0	0	27,124	393,135
	60,000 - 64,999	0	0	22,258	359,667
	65,000 - 74,999	0	0	35,967	577,745
	75,000 - 99,999	0	0	45,863	804,366
	100,000 - 149,999	30,132	72,847	30,132	688,798
	150,000 - 199,999	9,613	63,484	9,613	253,931
	200,000 - 499,999	12,898	127,053	12,898	505,440
	500,000 - 999,999	2,990	103,563	2,990	210,156
	1,000,000 - 4,999,999	1,809	143,423	1,809	286,845
	5,000,000 - 9,999,999	153	33,470	153	66,939
	10,000,000 and over	75	174,823	75	349,645
	Total	57,670	\$718,661	472,543	\$8,165,563

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

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

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses
Full-Year Resident Taxable Returns in 2002
(Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	3,414	\$50,130	\$48,476	\$0
\$15,000 -	19,999	58,484	1,048,020	834,058	6,651
20,000 -	24,999	73,648	1,664,912	1,062,436	31,011
25,000 -	29,999	98,217	2,725,840	1,433,820	80,940
30,000 -	34,999	113,489	3,698,589	1,691,288	135,346
35,000 -	39,999	112,566	4,214,700	1,688,979	124,864
40,000 -	44,999	114,032	4,844,756	1,716,542	144,371
45,000 -	49,999	115,288	5,473,521	1,788,844	137,464
50,000 -	54,999	113,260	5,935,999	1,804,927	149,863
55,000 -	59,999	108,143	6,219,393	1,698,211	134,439
60,000 -	64,999	110,762	6,919,907	1,792,521	139,790
65,000 -	74,999	203,890	14,266,365	3,359,761	258,513
75,000 -	99,999	383,622	33,203,639	6,797,582	501,993
100,000 -	149,999	324,700	38,981,205	6,721,748	419,496
150,000 -	199,999	108,284	18,486,302	2,751,159	141,337
200,000 -	499,999	117,466	34,412,720	3,181,763	151,652
500,000 -	999,999	25,621	17,471,498	782,335	33,931
1,000,000 -	4,999,999	14,410	27,043,307	912,253	19,717
5,000,000 -	9,999,999	1,043	7,091,116	259,419	1,540
10,000,000	and over	536	12,770,761	579,217	711
	Total	2,200,883	\$246,489,047	\$40,905,422	\$2,613,644

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits ^{1/}	Tax After Credits
Less than	\$15,000	\$1,654	\$64	\$0	\$64
\$15,000 -	19,999	207,311	8,264	2,831	5,433
20,000 -	24,999	571,465	22,825	5,009	17,816
25,000 -	29,999	1,211,080	48,397	10,365	38,032
30,000 -	34,999	1,871,954	75,591	6,204	69,386
35,000 -	39,999	2,400,857	99,773	4,067	95,706
40,000 -	44,999	2,983,842	129,907	6,537	123,370
45,000 -	49,999	3,547,213	162,187	7,109	155,078
50,000 -	54,999	3,981,209	188,361	6,184	182,177
55,000 -	59,999	4,386,743	216,086	7,192	208,895
60,000 -	64,999	4,987,596	254,556	6,496	248,061
65,000 -	74,999	10,648,091	568,217	13,099	555,118
75,000 -	99,999	25,904,064	1,470,261	35,751	1,434,510
100,000 -	149,999	31,839,961	2,026,408	58,586	1,967,822
150,000 -	199,999	15,593,806	1,068,122	37,954	1,030,168
200,000 -	499,999	31,079,305	2,128,874	97,070	2,031,804
500,000 -	999,999	16,655,232	1,140,870	71,234	1,069,636
1,000,000 -	4,999,999	26,111,338	1,788,619	122,566	1,666,053
5,000,000 -	9,999,999	6,830,158	467,865	33,294	434,571
10,000,000	and over	12,190,834	835,072	59,941	775,131
	Total	\$203,003,712	\$12,700,321	\$591,491	\$12,108,830

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



Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	3,414	\$175,213	1,593	\$14,265	3,414	\$12,385	2,276	\$4,136	
\$15,000 - 19,999	58,484	1,902,084	42,090	616,575	45,576	141,839	26,659	76,810	
20,000 - 24,999	73,648	2,543,138	56,562	1,127,410	51,644	174,224	28,034	72,800	
25,000 - 29,999	98,217	3,622,367	86,369	2,240,258	62,750	138,377	32,619	88,788	
30,000 - 34,999	113,489	4,479,488	104,291	3,117,448	77,982	111,939	31,458	59,063	
35,000 - 39,999	112,566	5,100,519	103,070	3,640,624	76,724	157,016	32,530	95,790	
40,000 - 44,999	114,032	5,582,438	108,311	4,300,925	79,766	101,487	33,888	68,829	
45,000 - 49,999	115,288	6,290,478	108,944	4,769,470	86,933	133,843	34,254	61,405	
50,000 - 54,999	113,260	6,577,718	109,918	5,308,311	86,824	84,305	38,704	54,062	
55,000 - 59,999	108,143	6,780,747	105,161	5,654,896	84,403	72,460	38,136	62,645	
60,000 - 64,999	110,762	7,445,677	107,332	6,292,692	89,278	98,973	37,818	70,296	
65,000 - 74,999	203,890	15,278,572	198,544	13,020,002	174,692	175,528	78,786	123,895	
75,000 - 99,999	383,622	35,312,585	377,380	30,628,909	349,101	394,812	179,093	241,901	
100,000 - 149,999	324,700	41,186,945	315,674	34,845,370	305,849	493,612	185,446	329,551	
150,000 - 199,999	108,284	19,718,060	103,296	15,083,109	104,256	273,771	74,484	310,274	
200,000 - 499,999	117,466	36,717,289	108,106	24,614,818	114,689	693,800	96,884	704,587	
500,000 - 999,999	25,621	18,505,217	22,271	10,434,090	25,365	485,862	23,753	475,434	
1,000,000 - 4,999,999	14,410	27,990,788	12,244	13,984,791	14,339	1,013,227	13,906	871,224	
5,000,000 - 9,999,999	1,043	7,246,135	919	3,293,317	1,040	332,175	1,026	276,245	
10,000,000 and over	536	13,062,973	478	4,379,412	536	810,000	532	592,969	
Total	2,200,883	\$265,485,655	2,072,561	\$187,367,493	1,835,168	\$5,906,917	990,290	\$4,641,794	

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	1,593	\$1,746	228	\$683	228	\$505	455	\$214
\$15,000 - 19,999	11,896	35,410	8,679	19,904	5,183	25,462	4,452	67,550
20,000 - 24,999	11,244	59,134	12,092	34,577	9,786	54,758	6,091	73,215
25,000 - 29,999	11,139	39,776	12,874	38,308	7,776	76,925	9,183	76,493
30,000 - 34,999	8,784	44,347	13,800	36,309	10,875	113,060	14,425	144,773
35,000 - 39,999	10,999	41,021	14,542	43,734	7,711	88,292	13,578	126,191
40,000 - 44,999	10,616	51,034	14,093	50,464	10,067	116,115	10,566	89,515
45,000 - 49,999	9,934	53,693	15,325	40,636	10,400	142,750	10,591	94,380
50,000 - 54,999	12,388	66,437	14,490	33,063	8,916	97,245	12,719	106,143
55,000 - 59,999	12,764	70,731	12,723	25,676	7,987	100,668	10,324	76,240
60,000 - 64,999	10,502	75,554	14,894	32,953	8,377	96,431	10,265	69,906
65,000 - 74,999	25,367	153,528	33,027	75,900	17,633	270,873	21,348	226,213
75,000 - 99,999	48,083	308,248	74,696	179,281	35,271	607,913	38,251	327,772
100,000 - 149,999	51,190	527,846	87,383	216,141	41,361	1,209,123	31,970	305,391
150,000 - 199,999	22,670	413,354	38,946	101,285	24,312	1,290,688	7,586	133,547
200,000 - 499,999	30,143	1,546,455	56,283	180,795	42,960	4,705,970	10,849	356,149
500,000 - 999,999	8,276	1,338,365	14,791	60,833	14,100	4,073,603	3,315	259,951
1,000,000 - 4,999,999	5,604	3,476,668	8,196	53,720	8,846	7,337,169	2,703	462,329
5,000,000 - 9,999,999	550	1,577,826	475	5,134	629	1,629,374	303	174,619
10,000,000 and over	353	4,464,558	179	20,542	316	2,432,156	183	441,815
Total	304,100	\$14,352,298	447,718	\$1,250,520	272,735	\$24,469,303	219,164	\$3,657,485

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

2/ Includes estate and trust income.

Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2002 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class		Business and Farm Income				Pensions and Annuities 3/	
		Net Profit		Net Loss			
		Number	Amount	Number	Amount		
Less than	\$15,000	455	\$4,265	0	\$0	3,414	\$105,085
\$15,000 -	19,999	9,355	106,936	3,100	13,150	32,688	733,494
20,000 -	24,999	14,165	212,419	2,852	10,123	32,052	638,379
25,000 -	29,999	15,831	182,955	4,842	27,684	31,532	635,666
30,000 -	34,999	21,123	283,888	4,602	35,974	25,513	520,208
35,000 -	39,999	17,406	221,556	6,180	28,985	28,234	590,224
40,000 -	44,999	15,781	214,681	7,175	58,012	27,673	504,820
45,000 -	49,999	19,050	296,946	6,385	45,589	29,055	552,238
50,000 -	54,999	16,102	281,352	6,235	41,127	26,427	406,331
55,000 -	59,999	14,354	203,513	6,496	35,031	25,168	407,358
60,000 -	64,999	16,564	193,476	5,919	23,384	21,521	398,889
65,000 -	74,999	26,312	437,413	11,440	49,896	41,276	773,633
75,000 -	99,999	55,489	1,045,479	18,957	99,753	77,000	1,394,035
100,000 -	149,999	50,663	1,619,615	17,489	86,129	65,863	1,400,651
150,000 -	199,999	23,681	1,100,922	6,456	52,997	22,554	655,309
200,000 -	499,999	27,302	2,521,235	6,715	84,835	23,267	910,968
500,000 -	999,999	5,565	945,599	1,390	39,863	4,824	271,058
1,000,000 -	4,999,999	2,579	748,689	804	48,901	2,715	199,418
5,000,000 -	9,999,999	201	151,104	66	20,382	235	14,925
10,000,000	and over	101	606,264	41	25,071	123	16,451
Total		352,079	\$11,378,306	117,146	\$827,963	521,135	\$11,129,254

NYAGI Class		Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$15,000	3,414	\$33,428	455	\$294	\$174,624
\$15,000 -	19,999	32,447	244,822	13,107	21,339	1,859,407
20,000 -	24,999	37,620	255,453	22,557	66,475	2,410,188
25,000 -	29,999	49,891	294,089	27,380	68,018	3,486,331
30,000 -	34,999	55,577	359,179	35,289	87,411	4,304,667
35,000 -	39,999	59,937	390,254	32,173	74,654	4,951,212
40,000 -	44,999	61,635	343,305	32,663	79,234	5,423,971
45,000 -	49,999	65,239	365,740	38,018	94,997	6,100,485
50,000 -	54,999	65,734	363,641	35,616	96,366	6,384,986
55,000 -	59,999	64,050	272,257	32,501	73,168	6,634,412
60,000 -	64,999	61,641	264,575	40,382	81,033	7,283,611
65,000 -	74,999	127,365	521,265	66,877	154,443	14,969,685
75,000 -	99,999	243,964	850,613	156,604	447,482	34,417,622
100,000 -	149,999	206,781	802,018	136,957	566,822	40,053,302
150,000 -	199,999	68,035	515,193	41,915	363,269	18,991,522
200,000 -	499,999	85,433	890,215	50,563	751,020	35,215,249
500,000 -	999,999	20,911	481,555	13,033	360,298	17,784,621
1,000,000 -	4,999,999	12,604	662,679	7,701	261,874	27,467,041
5,000,000 -	9,999,999	951	151,538	559	19,767	7,206,601
10,000,000	and over	490	225,784	317	22,807	13,017,359
Total		1,323,723	\$8,285,466	784,670	\$3,690,792	\$258,104,071

3/ Includes IRA Distributions.

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

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

**Table 44: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2002
(Dollar Data In Thousands)**

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	0	\$0	228	\$19	455	\$270	1,366	\$33,212
\$15,000 - 19,999	676	1,516	1,127	483	1,895	383	10,606	7,958	9,588	256,136
20,000 - 24,999	1,575	5,738	4,310	2,066	2,783	2,317	13,562	9,611	7,581	210,628
25,000 - 29,999	1,676	1,333	7,207	4,773	4,109	569	23,294	18,727	9,440	296,878
30,000 - 34,999	836	4,075	6,788	5,535	5,646	4,774	27,418	26,300	7,736	167,763
35,000 - 39,999	539	177	11,110	9,844	4,139	5,089	32,364	24,191	7,512	193,768
40,000 - 44,999	1,033	1,103	9,178	8,698	5,558	1,639	38,853	31,289	6,569	206,473
45,000 - 49,999	572	838	13,197	11,280	7,049	2,266	46,057	35,544	8,114	195,182
50,000 - 54,999	990	1,262	15,055	17,290	5,721	2,967	47,339	37,213	5,905	130,328
55,000 - 59,999	800	975	14,375	15,527	5,733	3,872	45,484	38,606	6,104	153,871
60,000 - 64,999	764	2,283	19,093	22,035	8,525	6,527	45,070	35,278	4,642	132,572
65,000 - 74,999	2,008	1,676	34,289	49,910	14,553	7,159	103,579	78,949	7,908	182,340
75,000 - 99,999	5,181	13,313	70,645	116,570	35,383	20,107	206,788	173,686	18,057	492,513
100,000 - 149,999	7,259	25,807	59,984	125,071	40,714	28,737	174,333	188,758	13,202	347,986
150,000 - 199,999	4,652	22,910	13,581	29,686	16,859	27,070	56,051	108,311	4,235	95,143
200,000 - 499,999	10,463	65,531	7,945	15,675	27,616	95,689	72,449	262,866	3,299	82,880
500,000 - 999,999	4,002	48,517	709	1,264	10,000	122,265	18,125	186,784	495	12,280
1,000,000 - 4,999,999	4,039	83,685	180	295	7,117	282,723	11,291	310,700	181	5,069
5,000,000 - 9,999,999	459	25,859	d/	d/	582	89,889	850	80,737	d/	d/
10,000,000 and over	289	53,676	d/	d/	344	378,018	446	145,658	d/	d/
Total	47,812	\$360,284	288,783	\$436,025	204,559	\$1,082,961	974,418	\$1,801,683	121,940	\$3,195,231

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	3,186	\$33,219	910	\$1,647	2,959	\$56,166	0	\$0
\$15,000 - 19,999	22,828	206,404	2,650	8,805	23,667	327,524	1,127	6,948
20,000 - 24,999	22,265	227,860	5,953	26,299	22,011	279,469	594	1,194
25,000 - 29,999	26,923	234,532	6,695	18,075	18,181	192,713	1,211	4,847
30,000 - 34,999	26,759	225,023	6,215	10,734	12,544	177,587	1,883	8,430
35,000 - 39,999	25,314	274,541	4,909	38,441	15,336	194,399	2,126	24,082
40,000 - 44,999	20,049	232,958	4,530	11,327	9,230	103,344	1,404	1,576
45,000 - 49,999	16,919	236,277	5,503	44,425	10,809	122,136	1,080	1,398
50,000 - 54,999	14,121	178,414	5,226	14,751	9,044	105,713	1,032	2,629
55,000 - 59,999	9,870	129,745	6,059	14,247	6,656	93,494	1,367	1,170
60,000 - 64,999	8,136	125,723	3,980	21,668	4,980	72,755	1,759	4,086
65,000 - 74,999	18,994	274,117	11,018	18,499	12,793	195,165	1,924	6,451
75,000 - 99,999	24,296	352,535	23,868	74,545	17,948	219,686	6,724	19,944
100,000 - 149,999	19,706	328,373	22,787	55,577	16,410	238,363	7,570	28,963
150,000 - 199,999	9,304	181,427	9,554	34,067	6,916	105,381	4,567	18,110
200,000 - 499,999	12,230	243,611	15,623	94,545	9,305	144,084	9,496	67,995
500,000 - 999,999	3,161	67,543	6,142	84,019	2,444	42,004	4,146	67,115
1,000,000 - 4,999,999	2,001	44,511	5,475	203,082	1,386	23,497	3,675	191,400
5,000,000 - 9,999,999	162	3,727	591	68,121	115	1,985	382	75,863
10,000,000 and over	97	2,245	365	198,004	69	1,257	238	330,898
Total	286,322	\$3,602,786	148,059	\$1,041,668	202,804	\$2,696,739	52,307	\$863,742

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 45: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2002
(Dollar Data in Thousands)**

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$15,000	3,414	\$48,476	3,414	\$48,476	0	\$0
\$15,000 - 19,999	58,484	834,058	56,433	801,351	2,051	32,706
20,000 - 24,999	73,648	1,062,436	68,270	969,440	5,378	92,995
25,000 - 29,999	98,218	1,433,820	88,214	1,252,636	10,004	181,184
30,000 - 34,999	113,490	1,691,288	99,107	1,407,316	14,383	283,973
35,000 - 39,999	112,566	1,688,979	97,604	1,385,973	14,962	303,006
40,000 - 44,999	114,033	1,716,542	95,924	1,362,115	18,109	354,427
45,000 - 49,999	115,288	1,788,844	91,283	1,296,216	24,005	492,627
50,000 - 54,999	113,260	1,804,927	85,810	1,218,505	27,450	586,421
55,000 - 59,999	108,144	1,698,211	84,240	1,196,203	23,904	502,008
60,000 - 64,999	110,762	1,792,521	81,285	1,154,244	29,477	638,277
65,000 - 74,999	203,890	3,359,761	143,023	2,030,923	60,867	1,328,838
75,000 - 99,999	383,622	6,797,582	218,792	3,106,846	164,830	3,690,735
100,000 - 149,999	324,699	6,721,748	128,362	1,822,746	196,337	4,899,003
150,000 - 199,999	108,285	2,751,159	30,671	435,523	77,614	2,315,635
200,000 - 499,999	117,466	3,181,763	34,546	490,554	82,920	2,691,209
500,000 - 999,999	25,621	782,335	8,757	124,351	16,864	657,984
1,000,000 - 4,999,999	14,410	912,253	3,150	44,730	11,260	867,523
5,000,000 - 9,999,999	1,043	259,419	99	1,406	944	258,013
10,000,000 and over	536	579,217	36	511	500	578,706
Total	2,200,883	\$40,905,422	1,419,025	\$20,150,152	781,858	\$20,755,271

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

Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0	0	\$0
\$15,000 -	19,999	855	3,849	2,051	10,907	1,709	\$14,939
20,000 -	24,999	2,758	16,384	5,309	27,285	3,792	31,696
25,000 -	29,999	5,118	32,484	10,004	54,202	6,979	61,858
30,000 -	34,999	5,420	30,711	14,383	87,715	12,298	118,314
35,000 -	39,999	4,761	27,951	14,962	106,318	12,582	122,656
40,000 -	44,999	5,549	30,112	18,109	110,882	17,233	177,074
45,000 -	49,999	5,632	26,551	24,005	163,911	20,518	222,964
50,000 -	54,999	6,059	26,861	27,450	192,265	24,483	272,020
55,000 -	59,999	3,344	24,481	23,904	172,118	20,560	200,991
60,000 -	64,999	4,452	25,311	29,477	243,113	26,590	281,840
65,000 -	74,999	8,070	39,484	60,867	515,077	55,564	587,632
75,000 -	99,999	12,566	86,021	164,738	1,640,295	155,474	1,660,850
100,000 -	149,999	9,506	69,613	196,337	2,649,414	186,951	2,218,345
150,000 -	199,999	2,686	22,542	77,614	1,502,876	73,458	1,061,230
200,000 -	499,999	1,966	34,908	82,904	2,835,274	78,237	1,616,421
500,000 -	999,999	184	10,549	16,864	1,348,613	15,950	572,528
1,000,000 -	4,999,999	d/	d/	11,258	2,377,060	10,554	609,041
5,000,000 -	9,999,999	d/	d/	944	680,452	870	128,243
10,000,000	and over	0	0	500	1,189,224	465	325,528
	Total	78,960	\$509,801	781,679	\$15,907,001	724,266	\$10,284,169

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0
\$15,000 -	19,999	1,880	4,610	342	405
20,000 -	24,999	4,137	14,165	1,999	7,478
25,000 -	29,999	9,306	21,546	3,955	24,614
30,000 -	34,999	12,715	37,433	6,045	29,995
35,000 -	39,999	13,092	35,622	6,631	30,681
40,000 -	44,999	15,772	36,815	7,448	32,059
45,000 -	49,999	22,261	67,166	12,338	66,835
50,000 -	54,999	25,595	82,550	13,725	76,930
55,000 -	59,999	23,656	69,557	14,491	94,081
60,000 -	64,999	28,876	74,629	17,566	114,567
65,000 -	74,999	58,908	184,993	35,391	215,186
75,000 -	99,999	160,977	505,841	93,376	558,755
100,000 -	149,999	194,364	743,592	101,756	671,466
150,000 -	199,999	76,564	405,318	31,230	275,369
200,000 -	499,999	82,185	754,305	24,214	307,494
500,000 -	999,999	16,767	425,515	4,128	146,403
1,000,000 -	4,999,999	11,202	898,461	2,161	188,080
5,000,000 -	9,999,999	941	354,873	173	55,216
10,000,000	and over	499	998,276	85	75,592
	Total	759,698	\$5,715,268	377,053	\$2,971,206

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2002 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class		Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number	Amount	
Less than	\$15,000	\$0	0	\$0	0	\$0	
\$15,000 -	19,999	34,711	2,051	2,004	0	0	
20,000 -	24,999	96,992	4,620	3,997	0	0	
25,000 -	29,999	194,704	9,073	13,520	0	0	
30,000 -	34,999	304,169	13,757	20,196	0	0	
35,000 -	39,999	323,229	14,622	23,119	0	0	
40,000 -	44,999	386,924	17,963	34,278	0	0	
45,000 -	49,999	547,429	23,334	58,209	134	364	
50,000 -	54,999	650,482	26,337	66,558	0	0	
55,000 -	59,999	561,087	23,532	65,661	0	0	
60,000 -	64,999	739,318	28,996	105,651	0	0	
65,000 -	74,999	1,541,865	59,830	224,231	0	0	
75,000 -	99,999	4,449,117	163,271	800,241	275	550	
100,000 -	149,999	6,333,514	194,902	1,482,542	60	52	
150,000 -	199,999	3,179,468	77,278	892,313	42	11	
200,000 -	499,999	5,144,323	82,728	1,783,184	208	693	
500,000 -	999,999	2,220,637	16,832	921,024	112	302	
1,000,000 -	4,999,999	3,464,054	11,251	1,731,907	86	2,261	
5,000,000 -	9,999,999	1,026,515	943	510,737	16	234	
10,000,000	and over	2,223,154	500	1,066,744	7	979	
Total		\$33,421,691	771,820	\$9,806,117	940	\$5,447	

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0
\$15,000 -	19,999	0	0	2,051	32,706
20,000 -	24,999	0	0	5,378	92,995
25,000 -	29,999	0	0	10,004	181,184
30,000 -	34,999	0	0	14,383	283,973
35,000 -	39,999	0	0	14,962	300,109
40,000 -	44,999	0	0	18,109	352,646
45,000 -	49,999	0	0	24,005	489,584
50,000 -	54,999	0	0	27,450	583,925
55,000 -	59,999	0	0	23,904	495,426
60,000 -	64,999	0	0	29,477	633,667
65,000 -	74,999	0	0	60,867	1,317,634
75,000 -	99,999	0	0	164,830	3,649,426
100,000 -	149,999	0	0	196,337	4,851,024
150,000 -	199,999	0	0	77,614	2,287,166
200,000 -	499,999	82,904	689,906	82,920	3,361,833
500,000 -	999,999	16,864	642,435	16,864	1,299,915
1,000,000 -	4,999,999	11,260	867,207	11,260	1,734,409
5,000,000 -	9,999,999	944	258,006	944	516,011
10,000,000	and over	500	578,694	500	1,157,389
Total		112,471	\$3,036,249	781,858	\$23,621,021

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

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

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

Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$5,000	262	\$404	\$0	\$0
\$5,000 - 9,999	6,875	57,558	38,261	708
10,000 - 14,999	11,403	142,236	73,498	1,800
15,000 - 19,999	10,564	187,634	72,436	5,437
20,000 - 24,999	12,988	295,122	90,333	5,591
25,000 - 29,999	12,868	353,432	107,262	7,684
30,000 - 34,999	7,599	244,638	56,244	2,449
35,000 - 39,999	10,041	375,169	86,457	5,998
40,000 - 44,999	7,142	302,540	65,726	3,060
45,000 - 49,999	5,740	273,181	67,383	3,839
50,000 - 54,999	6,278	329,116	66,644	3,094
55,000 - 59,999	4,667	265,761	52,336	1,966
60,000 - 64,999	4,587	283,015	46,209	1,643
65,000 - 74,999	5,835	409,128	82,882	3,290
75,000 - 99,999	6,874	582,797	86,160	1,310
100,000 - 149,999	3,929	464,133	58,456	2,605
150,000 - 199,999	1,174	201,871	17,199	420
200,000 - 499,999	2,063	607,176	52,215	695
500,000 - 999,999	536	374,450	13,952	144
1,000,000 - 4,999,999	441	914,148	40,167	173
5,000,000 - 9,999,999	61	414,544	12,969	45
10,000,000 and over	41	1,350,272	143,938	17
Total	121,967	\$8,428,325	\$1,330,728	\$51,966

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits ^{1/}	Tax After Credits
Less than \$5,000	\$404	\$16	\$0	\$16
\$5,000 - 9,999	18,589	742	\$167	575
10,000 - 14,999	66,938	2,680	259	2,421
15,000 - 19,999	109,761	4,572	267	4,305
20,000 - 24,999	199,198	9,112	213	8,899
25,000 - 29,999	238,486	11,620	421	11,199
30,000 - 34,999	185,945	9,745	124	9,620
35,000 - 39,999	282,713	15,387	133	15,254
40,000 - 44,999	233,754	13,204	0	13,204
45,000 - 49,999	201,959	11,584	237	11,347
50,000 - 54,999	259,378	15,277	115	15,162
55,000 - 59,999	211,459	12,630	377	12,253
60,000 - 64,999	235,163	14,285	291	13,994
65,000 - 74,999	322,956	19,803	1,266	18,537
75,000 - 99,999	495,326	31,198	1,022	30,176
100,000 - 149,999	403,072	26,613	882	25,731
150,000 - 199,999	184,253	12,621	1,172	11,449
200,000 - 499,999	554,266	37,966	1,514	36,452
500,000 - 999,999	360,354	24,684	2,855	21,829
1,000,000 - 4,999,999	873,808	59,856	4,660	55,196
5,000,000 - 9,999,999	401,530	27,505	2,540	24,965
10,000,000 and over	1,206,317	82,633	10,957	71,676
Total	\$7,045,631	\$443,730	\$29,470	\$414,260

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



Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	262	\$787	0	\$0	0	\$0	262	\$404
\$5,000 - 9,999	6,875	103,009	4,006	27,889	3,324	5,630	2,295	2,336
10,000 - 14,999	11,403	186,776	8,021	94,551	4,436	10,256	2,699	5,038
15,000 - 19,999	10,564	206,043	8,808	152,650	4,444	651	622	3,818
20,000 - 24,999	12,988	321,333	11,710	252,443	5,186	20,667	2,535	4,680
25,000 - 29,999	12,868	377,397	11,424	291,165	4,527	717	1,676	1,309
30,000 - 34,999	7,599	272,882	7,183	219,720	4,272	8,073	1,879	1,661
35,000 - 39,999	10,041	388,117	9,701	340,146	5,300	2,879	1,814	6,753
40,000 - 44,999	7,142	321,013	6,558	279,640	3,914	1,571	1,286	160
45,000 - 49,999	5,740	293,959	5,034	236,360	2,724	753	1,044	108
50,000 - 54,999	6,278	342,937	6,154	316,225	4,563	1,930	2,517	2,104
55,000 - 59,999	4,667	282,108	4,063	232,125	2,853	890	1,259	2,341
60,000 - 64,999	4,587	301,797	3,735	220,216	3,452	6,357	1,268	11,422
65,000 - 74,999	5,835	435,462	5,227	345,261	4,881	8,057	1,991	3,360
75,000 - 99,999	6,874	614,388	6,416	513,762	5,369	9,275	2,815	9,314
100,000 - 149,999	3,929	480,174	3,567	367,749	3,507	4,969	2,123	6,112
150,000 - 199,999	1,174	212,245	1,174	160,531	1,090	1,785	880	1,832
200,000 - 499,999	2,063	642,441	1,546	349,682	1,948	17,904	1,691	32,380
500,000 - 999,999	536	396,958	377	160,104	512	13,958	456	24,761
1,000,000 - 4,999,999	441	924,124	319	365,255	437	52,344	416	58,165
5,000,000 - 9,999,999	61	426,421	41	127,275	58	28,995	57	29,188
10,000,000 and over	41	1,393,132	29	344,759	41	104,502	41	86,349
Total	121,967	\$8,923,503	105,093	\$5,397,506	66,840	\$302,164	31,626	\$293,595

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	0	\$0	0	\$0	0	\$0	
\$5,000 - 9,999	922	992	0	0	686	3,957	0	0	
10,000 - 14,999	910	5,438	1,117	1,391	217	1,088	672	3,626	
15,000 - 19,999	0	0	1,072	1,551	676	7,312	567	5,713	
20,000 - 24,999	138	18	891	1,282	684	3,018	642	7,174	
25,000 - 29,999	722	161	1,455	1,715	0	0	244	343	
30,000 - 34,999	835	1,751	418	334	209	415	209	783	
35,000 - 39,999	709	24,977	737	778	0	0	709	35,474	
40,000 - 44,999	331	4,108	809	1,111	438	9,341	185	6,348	
45,000 - 49,999	339	73	268	318	134	6,519	339	371	
50,000 - 54,999	496	357	702	1,052	660	6,493	289	3,645	
55,000 - 59,999	372	515	531	797	124	360	408	4,255	
60,000 - 64,999	634	8,162	1,060	1,161	514	8,118	426	1,659	
65,000 - 74,999	492	7,804	1,153	1,729	576	18,238	408	125	
75,000 - 99,999	1,336	9,815	1,244	1,670	969	29,688	183	1,245	
100,000 - 149,999	547	20,191	1,384	1,807	846	23,415	362	5,830	
150,000 - 199,999	293	5,737	419	835	335	15,903	84	1,178	
200,000 - 499,999	695	68,083	898	3,404	918	93,016	240	5,923	
500,000 - 999,999	240	62,124	216	324	280	78,716	80	683	
1,000,000 - 4,999,999	182	140,276	237	1,100	291	272,573	80	50,297	
5,000,000 - 9,999,999	34	82,201	24	248	44	144,199	12	3,193	
10,000,000 and over	25	546,719	16	1,302	24	325,281	16	24,863	
Total	10,251	\$989,502	14,651	\$23,909	8,626	\$1,047,651	6,155	\$162,726	

1/ Lines 7-8 on tax form 11-201; includes other gains and losses and capital gain distributions.

2/ Includes estate and trust income.

Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class		Business and Farm Income				Pensions and Annuities 3/	
		Net Profit		Net Loss		Number	Amount
		Number	Amount	Number	Amount		
Less than	\$5,000	0	\$0	0	\$0	0	\$0
\$5,000 -	9,999	2,188	14,552	0	0	1,159	28,122
10,000 -	14,999	1,810	15,329	672	1,240	1,800	32,166
15,000 -	19,999	2,269	29,781	225	887	513	3,939
20,000 -	24,999	594	12,026	69	415	2,306	18,931
25,000 -	29,999	1,664	32,685	244	2,089	2,153	22,931
30,000 -	34,999	208	128	208	104	1,672	20,177
35,000 -	39,999	1,077	18,650	368	2,851	1,247	19,549
40,000 -	44,999	584	22,122	185	6,708	702	6,438
45,000 -	49,999	438	25,919	0	0	303	6,252
50,000 -	54,999	331	69	578	2,456	825	15,238
55,000 -	59,999	887	40,150	284	735	655	1,825
60,000 -	64,999	852	33,007	120	600	241	5,078
65,000 -	74,999	607	25,241	0	0	1,068	10,872
75,000 -	99,999	393	23,337	602	7,632	1,218	12,965
100,000 -	149,999	481	35,758	302	2,929	422	6,900
150,000 -	199,999	168	7,703	84	693	209	15,224
200,000 -	499,999	260	38,981	64	2,850	306	16,677
500,000 -	999,999	88	27,945	32	613	104	13,888
1,000,000 -	4,999,999	69	37,682	19	2,504	72	9,079
5,000,000 -	9,999,999	7	2,723	d/	d/	9	245
10,000,000	and over	6	1,969	d/	d/	6	2,157
Total		14,980	\$445,759	4,062	\$35,488	16,990	\$268,651

NYAGI Class		Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$5,000	262	\$382	0	\$0	\$787
\$5,000 -	9,999	2,290	17,155	2,531	2,377	98,256
10,000 -	14,999	4,135	24,780	2,854	4,386	178,004
15,000 -	19,999	2,470	12,251	2,152	3,792	198,459
20,000 -	24,999	3,155	14,815	1,325	3,604	314,125
25,000 -	29,999	3,083	26,866	2,386	5,710	365,977
30,000 -	34,999	2,658	18,850	626	3,327	266,229
35,000 -	39,999	2,981	12,949	879	1,317	385,484
40,000 -	44,999	2,640	7,207	1,471	4,593	311,827
45,000 -	49,999	1,814	13,302	1,009	5,363	283,234
50,000 -	54,999	2,928	5,631	702	2,043	338,850
55,000 -	59,999	1,734	2,116	1,295	7,574	266,960
60,000 -	64,999	2,143	5,486	1,213	7,370	287,057
65,000 -	74,999	3,520	10,270	838	8,212	419,037
75,000 -	99,999	3,824	7,908	1,611	8,872	596,644
100,000 -	149,999	2,234	20,468	906	5,179	469,816
150,000 -	199,999	629	3,110	293	3,126	205,993
200,000 -	499,999	1,595	25,325	692	12,571	617,299
500,000 -	999,999	416	9,434	256	7,648	381,662
1,000,000 -	4,999,999	382	33,158	232	9,493	905,138
5,000,000 -	9,999,999	53	13,755	34	1,431	423,560
10,000,000	and over	37	4,844	23	2,751	1,387,629
Total		44,984	\$290,061	23,328	\$110,738	\$8,702,028

3/ Includes IRA Distributions.

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

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 49: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002
(Dollar Data In Thousands)**

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$10,000	0	\$0	0	\$0	0	\$0	1,025	\$1,132	343	\$23,045
\$10,000 - 14,999	445	9	382	181	0	0	900	218	228	7,316
15,000 - 19,999	0	0	225	112	0	0	2,128	1,478	171	72
20,000 - 24,999	0	0	1,140	693	297	62	1,262	1,202	0	0
25,000 - 29,999	0	0	244	173	0	0	1,640	641	0	0
30,000 - 34,999	0	0	361	273	361	24	1,044	346	0	0
35,000 - 39,999	368	1,977	1,342	1,708	657	82	1,757	1,360	0	0
40,000 - 44,999	0	0	517	597	623	205	1,792	1,610	371	5,839
45,000 - 49,999	0	0	650	987	402	400	1,376	1,267	134	2,856
50,000 - 54,999	0	0	1,238	1,900	247	21	2,516	3,138	289	1,082
55,000 - 59,999	0	0	939	1,114	408	511	1,734	1,915	124	834
60,000 - 64,999	393	784	889	1,577	361	1,954	1,902	1,094	0	0
65,000 - 74,999	0	0	607	1,454	723	430	3,174	2,197	262	2,724
75,000 - 99,999	92	2,236	734	1,579	642	560	3,314	3,334	275	5,682
100,000 - 149,999	245	263	179	836	780	1,143	1,812	2,581	120	694
150,000 - 199,999	0	0	84	505	210	428	629	1,467	0	0
200,000 - 499,999	369	3,407	16	80	546	1,380	1,322	5,666	16	37
500,000 - 999,999	104	3,022	0	0	184	1,381	360	4,706	0	0
1,000,000 - 4,999,999	154	6,534	3	6	243	42,667	341	14,321	0	0
5,000,000 - 9,999,999	22	382	0	0	43	3,797	47	7,445	0	0
10,000,000 and over	19	3,250	0	0	33	16,513	34	21,374	0	0
Total	2,212	\$21,865	9,552	\$13,777	6,761	\$71,557	30,372	\$78,875	2,331	\$50,179

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$10,000	1,266	\$10,835	236	\$1,198	579	\$4,488	0	\$0
\$10,000 - 14,999	1,344	13,629	0	0	1,344	14,780	228	16
15,000 - 19,999	567	6,133	225	134	171	3,418	0	0
20,000 - 24,999	1,140	6,432	435	5,596	753	6,528	0	0
25,000 - 29,999	722	6,471	0	0	465	5,606	0	0
30,000 - 34,999	835	12,236	0	0	626	9,253	209	52
35,000 - 39,999	510	6,959	170	3	340	5,629	170	54
40,000 - 44,999	331	2,478	472	147	185	15	0	0
45,000 - 49,999	303	3,847	0	0	169	3,386	0	0
50,000 - 54,999	124	1,197	0	0	247	4,946	247	1,046
55,000 - 59,999	0	0	531	76	0	0	0	0
60,000 - 64,999	120	604	393	3,235	120	435	361	2,991
65,000 - 74,999	346	4,764	0	0	262	2,110	0	0
75,000 - 99,999	367	4,355	576	2,008	275	2,843	0	0
100,000 - 149,999	60	867	365	1,187	60	1,196	120	729
150,000 - 199,999	84	1,627	84	76	84	1,675	0	0
200,000 - 499,999	272	3,916	401	1,599	161	2,604	256	599
500,000 - 999,999	104	1,635	160	2,359	56	893	104	1,942
1,000,000 - 4,999,999	59	982	192	13,158	38	544	147	11,111
5,000,000 - 9,999,999	9	156	35	4,460	3	38	24	1,094
10,000,000 and over	12	217	31	25,458	5	89	18	11,229
Total	8,575	\$89,340	4,306	\$60,695	5,944	\$70,477	1,884	\$30,863

Table 50: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	0	\$0	0	\$0
\$5,000 - 9,999	6,876	38,261	5,695	37,015	1,181	1,246
10,000 - 14,999	11,403	73,498	9,884	64,245	1,519	9,254
15,000 - 19,999	10,564	72,436	8,171	53,115	2,393	19,322
20,000 - 24,999	12,780	90,333	10,712	69,631	2,068	20,702
25,000 - 29,999	12,867	107,262	7,982	51,884	4,885	55,378
30,000 - 34,999	7,599	56,244	5,098	33,138	2,501	23,107
35,000 - 39,999	10,042	86,457	5,791	37,640	4,251	48,817
40,000 - 44,999	6,997	65,726	3,638	23,644	3,359	42,082
45,000 - 49,999	5,739	67,383	1,850	12,028	3,889	55,355
50,000 - 54,999	6,154	66,644	2,939	19,105	3,215	47,538
55,000 - 59,999	4,543	52,336	1,818	11,817	2,725	40,519
60,000 - 64,999	4,466	46,209	2,060	13,390	2,406	32,820
65,000 - 74,999	5,835	82,882	878	5,704	4,957	77,178
75,000 - 99,999	6,874	86,160	1,646	10,700	5,228	75,461
100,000 - 149,999	3,929	58,456	880	5,719	3,049	52,737
150,000 - 199,999	1,174	17,199	334	2,172	840	15,028
200,000 - 499,999	2,062	52,215	384	2,498	1,678	49,717
500,000 - 999,999	537	13,952	48	309	489	13,643
1,000,000 - 4,999,999	440	40,167	34	221	406	39,946
5,000,000 - 9,999,999	61	12,969	6	39	55	12,930
10,000,000 and over	41	143,938	0	0	41	143,938
Total	120,983	\$1,330,728	69,848	\$454,013	51,135	\$876,715

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

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	0	\$0	0	\$0
\$5,000 - 9,999	236	247	945	171	0	0
10,000 - 14,999	434	439	1,519	4,177	217	12
15,000 - 19,999	684	3,082	2,393	4,304	1,026	6,225
20,000 - 24,999	689	1,882	2,275	6,557	1,103	5,437
25,000 - 29,999	1,628	6,469	4,885	14,727	2,792	15,562
30,000 - 34,999	417	866	2,501	8,588	417	2,958
35,000 - 39,999	680	1,466	4,081	18,034	2,720	15,533
40,000 - 44,999	730	7,226	3,505	14,185	2,045	16,166
45,000 - 49,999	671	2,947	3,889	17,990	2,280	22,746
50,000 - 54,999	618	1,941	3,339	20,142	2,473	18,869
55,000 - 59,999	372	1,517	2,849	17,482	1,858	14,106
60,000 - 64,999	120	694	2,406	18,268	1,925	17,431
65,000 - 74,999	346	1,770	4,957	46,716	3,343	28,492
75,000 - 99,999	183	1,980	5,228	49,609	3,669	28,824
100,000 - 149,999	239	1,942	3,049	43,824	2,212	24,801
150,000 - 199,999	0	0	840	17,014	714	12,046
200,000 - 499,999	96	6,665	1,678	60,318	1,279	24,810
500,000 - 999,999	d/	d/	489	38,244	385	9,368
1,000,000 - 4,999,999	d/	d/	407	105,155	358	28,956
5,000,000 - 9,999,999	0	0	54	40,413	47	6,176
10,000,000 and over	0	0	41	125,153	37	141,788
Total	8,153	\$43,219	51,330	\$671,071	30,898	\$440,306

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	0	\$0
\$5,000 - 9,999	945	450	236	539
10,000 - 14,999	1,519	3,475	651	1,857
15,000 - 19,999	2,051	4,393	855	3,284
20,000 - 24,999	1,931	3,581	1,241	5,859
25,000 - 29,999	4,885	6,320	2,792	17,045
30,000 - 34,999	2,501	7,114	1,459	8,523
35,000 - 39,999	4,081	7,963	3,061	14,864
40,000 - 44,999	3,067	4,763	1,606	8,176
45,000 - 49,999	3,755	9,826	2,414	13,523
50,000 - 54,999	3,215	7,155	1,484	9,175
55,000 - 59,999	2,477	9,452	1,610	9,125
60,000 - 64,999	2,286	5,880	1,203	4,363
65,000 - 74,999	4,842	15,431	2,306	15,462
75,000 - 99,999	5,228	13,351	2,935	15,764
100,000 - 149,999	2,690	9,873	1,076	12,427
150,000 - 199,999	840	2,341	420	2,819
200,000 - 499,999	1,566	23,440	575	5,040
500,000 - 999,999	473	11,297	136	2,918
1,000,000 - 4,999,999	394	38,559	109	11,602
5,000,000 - 9,999,999	55	17,004	16	4,082
10,000,000 and over	41	148,010	6	9,116
Total	48,841	\$349,679	26,191	\$175,563

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

**Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002 (Cont'd)
(Dollar Data in Thousands)**

NYAGI Class		Total Federal Deductions 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than	\$5,000	\$0	0	\$0	0	\$0
\$5,000 -	9,999	1,407	945	161	0	0
10,000 -	14,999	9,961	1,519	707	0	0
15,000 -	19,999	21,288	2,051	1,966	0	0
20,000 -	24,999	23,316	2,137	2,614	0	0
25,000 -	29,999	60,122	4,420	5,675	0	0
30,000 -	34,999	28,049	2,501	4,942	0	0
35,000 -	39,999	57,861	3,741	9,044	0	0
40,000 -	44,999	50,516	3,359	8,434	0	0
45,000 -	49,999	67,033	3,755	11,679	0	0
50,000 -	54,999	57,220	3,215	9,986	0	0
55,000 -	59,999	51,683	2,849	11,164	0	0
60,000 -	64,999	46,512	2,527	14,294	0	0
65,000 -	74,999	107,317	4,957	30,715	0	0
75,000 -	99,999	106,752	5,137	31,674	0	0
100,000 -	149,999	88,478	3,049	29,902	0	0
150,000 -	199,999	31,636	840	11,599	0	0
200,000 -	499,999	108,645	1,662	41,719	0	0
500,000 -	999,999	54,644	489	27,571	8	13
1,000,000 -	4,999,999	159,347	407	79,533	8	63
5,000,000 -	9,999,999	56,314	53	30,455	d/	d/
10,000,000	and over	382,617	41	95,464	d/	d/
Total		\$1,570,719	49,652	\$459,298	21	\$799

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions	
		Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	262	\$0
\$5,000 -	9,999	0	0	1,181	1,246
10,000 -	14,999	0	0	1,519	9,254
15,000 -	19,999	0	0	2,393	19,322
20,000 -	24,999	0	0	2,068	20,702
25,000 -	29,999	0	0	4,885	54,447
30,000 -	34,999	0	0	2,501	23,107
35,000 -	39,999	0	0	4,251	48,817
40,000 -	44,999	0	0	3,359	42,082
45,000 -	49,999	0	0	3,889	55,355
50,000 -	54,999	0	0	3,215	47,234
55,000 -	59,999	0	0	2,725	40,519
60,000 -	64,999	0	0	2,406	32,218
65,000 -	74,999	0	0	4,957	76,601
75,000 -	99,999	0	0	5,228	75,078
100,000 -	149,999	3,049	6,843	3,049	58,576
150,000 -	199,999	840	5,009	840	20,036
200,000 -	499,999	1,678	17,270	1,678	66,926
500,000 -	999,999	489	13,443	489	27,086
1,000,000 -	4,999,999	406	39,938	406	79,877
5,000,000 -	9,999,999	55	12,930	55	25,860
10,000,000	and over	41	143,938	41	287,876
Total		6,558	\$239,371	51,397	\$1,112,219

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

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

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 52: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$15,000	\$15,000	12,900	\$179,619	\$136,131	\$5,552
\$15,000 - 19,999	19,999	33,244	585,361	351,980	25,121
20,000 - 24,999	24,999	76,334	1,728,775	820,337	75,897
25,000 - 29,999	29,999	116,870	3,221,227	1,275,125	157,321
30,000 - 34,999	34,999	105,242	3,420,827	1,178,357	146,138
35,000 - 39,999	39,999	90,478	3,399,532	1,051,978	129,024
40,000 - 44,999	44,999	65,939	2,790,010	810,099	87,964
45,000 - 49,999	49,999	53,297	2,521,859	669,992	73,008
50,000 - 54,999	54,999	40,144	2,100,377	549,410	50,948
55,000 - 59,999	59,999	31,460	1,805,970	421,223	39,826
60,000 - 64,999	64,999	23,201	1,447,644	321,891	33,043
65,000 - 74,999	74,999	39,991	2,783,547	601,830	50,584
75,000 - 99,999	99,999	37,641	3,193,274	629,761	49,944
100,000 - 149,999	149,999	12,122	1,408,497	231,990	14,921
150,000 - 199,999	199,999	2,976	508,177	61,654	3,479
200,000 - 499,999	499,999	3,385	1,003,366	88,214	3,951
500,000 - 999,999	999,999	519	355,675	13,653	582
1,000,000 - 4,999,999	4,999,999	309	574,886	16,738	404
5,000,000 - 9,999,999	9,999,999	24	168,872	4,625	34
10,000,000 and over	and over	10	177,221	2,986	16
Total		746,086	\$33,374,715	\$9,237,973	\$947,757

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$15,000	\$15,000	\$37,937	\$1,511	\$779	\$732
\$15,000 - 19,999	19,999	208,260	8,315	2,424	5,891
20,000 - 24,999	24,999	832,541	33,495	14,576	18,919
25,000 - 29,999	29,999	1,788,782	75,091	20,816	54,275
30,000 - 34,999	34,999	2,096,332	94,739	13,887	80,852
35,000 - 39,999	39,999	2,218,530	106,021	13,454	92,568
40,000 - 44,999	44,999	1,891,947	93,855	8,587	85,268
45,000 - 49,999	49,999	1,778,859	92,337	6,866	85,471
50,000 - 54,999	54,999	1,500,019	80,476	3,492	76,984
55,000 - 59,999	59,999	1,344,921	74,447	3,228	71,218
60,000 - 64,999	64,999	1,092,710	61,848	2,079	59,769
65,000 - 74,999	74,999	2,131,132	123,593	3,382	120,211
75,000 - 99,999	99,999	2,513,569	150,969	2,270	148,700
100,000 - 149,999	149,999	1,161,586	74,944	2,670	72,274
150,000 - 199,999	199,999	443,044	30,347	784	29,563
200,000 - 499,999	499,999	911,201	62,416	2,385	60,031
500,000 - 999,999	999,999	341,439	23,388	1,210	22,178
1,000,000 - 4,999,999	4,999,999	557,744	38,205	2,405	35,800
5,000,000 - 9,999,999	9,999,999	164,213	11,249	1,027	10,221
10,000,000 and over	and over	174,219	11,934	1,704	10,230
Total		\$23,188,985	\$1,249,181	\$108,024	\$1,141,156

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



Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	12,900	\$222,151	10,635	\$133,416	4,531	\$8,110	1,355	\$6,057
\$15,000 - 19,999	33,244	671,654	30,144	492,445	10,687	13,177	2,595	3,763
20,000 - 24,999	76,334	1,808,979	74,415	1,659,930	22,543	16,009	5,864	5,646
25,000 - 29,999	116,870	3,295,319	114,496	3,102,538	39,583	22,211	8,709	8,858
30,000 - 34,999	105,242	3,494,345	103,572	3,311,150	37,746	24,885	7,052	5,870
35,000 - 39,999	90,478	3,456,407	89,146	3,262,344	35,784	12,158	10,164	8,230
40,000 - 44,999	65,939	2,877,479	65,091	2,681,322	27,287	22,368	8,074	10,707
45,000 - 49,999	53,297	2,600,734	52,421	2,438,388	29,656	20,725	9,162	19,424
50,000 - 54,999	40,144	2,152,150	39,443	2,002,987	24,698	9,043	8,739	17,471
55,000 - 59,999	31,460	1,836,975	31,052	1,737,000	17,810	24,528	4,775	3,030
60,000 - 64,999	23,201	1,482,263	22,655	1,363,126	14,630	8,922	5,290	8,085
65,000 - 74,999	39,991	2,842,420	39,353	2,618,140	24,864	20,585	8,791	21,521
75,000 - 99,999	37,641	3,265,617	37,039	2,963,717	27,661	22,057	11,470	15,829
100,000 - 149,999	12,122	1,452,239	11,153	1,185,805	10,383	14,990	5,589	7,994
150,000 - 199,999	2,976	534,143	2,556	367,524	2,766	8,838	1,802	9,917
200,000 - 499,999	3,385	1,068,817	2,835	646,697	3,191	14,776	2,231	14,962
500,000 - 999,999	519	370,791	383	161,152	519	6,052	431	7,917
1,000,000 - 4,999,999	309	595,769	235	260,413	306	38,091	283	20,536
5,000,000 - 9,999,999	24	182,592	20	53,454	23	6,202	22	4,721
10,000,000 and over	10	180,467	9	65,277	10	9,186	10	3,949
Total	746,086	\$34,391,309	726,654	\$30,506,825	334,677	\$322,913	102,407	\$204,489

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	910	\$3,902	455	\$1,366	228	\$3,052	445	\$4,106	
\$15,000 - 19,999	676	480	1,298	2,963	1,072	4,624	847	7,556	
20,000 - 24,999	1,347	1,894	1,188	3,329	891	9,509	2,582	29,156	
25,000 - 29,999	1,455	1,547	4,318	10,174	2,362	22,684	2,874	24,358	
30,000 - 34,999	2,092	6,349	3,762	6,650	1,044	4,500	3,342	30,488	
35,000 - 39,999	1,985	3,412	5,386	11,851	1,531	6,461	3,005	20,272	
40,000 - 44,999	1,628	3,649	4,025	9,131	371	1,107	1,949	13,519	
45,000 - 49,999	1,961	10,431	3,133	4,837	1,178	6,146	2,632	27,975	
50,000 - 54,999	2,395	12,419	3,673	7,565	536	7,432	1,939	18,881	
55,000 - 59,999	1,295	343	2,430	5,097	815	8,534	2,250	20,287	
60,000 - 64,999	939	1,453	1,847	4,194	907	14,300	1,486	10,940	
65,000 - 74,999	2,239	9,410	3,715	8,416	1,884	27,209	3,014	19,774	
75,000 - 99,999	3,154	37,766	6,021	14,817	2,055	39,471	3,692	44,197	
100,000 - 149,999	1,887	26,349	2,667	6,114	1,088	34,595	1,271	10,185	
150,000 - 199,999	670	27,549	839	1,832	670	32,111	167	1,145	
200,000 - 499,999	1,037	110,147	1,326	4,686	1,083	160,925	357	6,181	
500,000 - 999,999	200	64,480	247	818	312	89,256	72	2,700	
1,000,000 - 4,999,999	131	89,350	153	2,190	187	174,227	52	25,130	
5,000,000 - 9,999,999	8	25,748	11	202	12	57,035	6	878	
10,000,000 and over	4	14,594	4	23	6	74,801	3	502	
Total	26,012	\$451,274	46,496	\$106,253	18,232	\$777,978	31,985	\$318,228	

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

2/ Includes estate and trust income.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2002 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Business and Farm Income						Pensions and Annuities 3/	
	Net Profit		Net Loss		Number	Amount		
	Number	Amount	Number	Amount				
Less than \$15,000	910	\$8,873	228	\$208	2,482	\$43,402		
\$15,000 - 19,999	2,929	30,285	225	1,628	3,722	76,876		
20,000 - 24,999	2,327	28,785	2,168	9,045	6,685	56,176		
25,000 - 29,999	4,598	50,120	1,944	9,297	8,742	58,145		
30,000 - 34,999	3,553	33,840	1,672	10,581	9,411	70,756		
35,000 - 39,999	3,033	40,874	2,268	13,627	7,144	87,978		
40,000 - 44,999	1,628	24,283	2,397	9,861	5,272	53,679		
45,000 - 49,999	1,821	27,227	741	10,283	5,574	50,407		
50,000 - 54,999	1,445	21,061	1,776	8,665	5,448	49,085		
55,000 - 59,999	1,331	13,443	691	6,711	3,049	44,476		
60,000 - 64,999	819	27,962	546	493	4,096	36,623		
65,000 - 74,999	1,401	28,543	1,623	8,381	6,361	78,024		
75,000 - 99,999	2,225	70,554	2,001	9,159	6,688	104,690		
100,000 - 149,999	1,459	62,112	846	3,289	2,306	71,710		
150,000 - 199,999	377	28,275	251	4,361	419	31,375		
200,000 - 499,999	599	46,829	145	3,071	468	26,066		
500,000 - 999,999	104	27,676	24	648	40	1,413		
1,000,000 - 4,999,999	34	17,299	14	2,825	28	1,564		
5,000,000 - 9,999,999	3	5,755	3	175	d/	d/		
10,000,000 and over	4	10,573	0	0	d/	d/		
Total	30,600	\$604,368	19,565	\$112,306	77,942	\$942,469		

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	3,173	\$19,309	1,593	\$1,708	\$218,735
\$15,000 - 19,999	8,411	54,549	5,477	7,603	656,448
20,000 - 24,999	15,983	58,888	6,638	13,671	1,781,638
25,000 - 29,999	20,720	55,651	11,372	17,392	3,260,536
30,000 - 34,999	30,298	70,706	12,639	14,008	3,466,330
35,000 - 39,999	28,844	61,479	10,102	19,220	3,417,966
40,000 - 44,999	23,880	89,368	11,364	23,507	2,830,465
45,000 - 49,999	23,173	50,637	10,160	20,441	2,559,851
50,000 - 54,999	20,152	53,615	6,563	14,147	2,123,856
55,000 - 59,999	16,829	30,943	5,763	6,772	1,823,430
60,000 - 64,999	13,792	26,734	4,554	10,684	1,460,896
65,000 - 74,999	27,156	65,880	4,805	9,678	2,823,063
75,000 - 99,999	26,649	65,982	5,619	13,725	3,238,167
100,000 - 149,999	8,657	53,965	2,667	14,309	1,423,622
150,000 - 199,999	2,096	26,606	754	9,285	515,573
200,000 - 499,999	2,151	35,586	1,363	26,767	1,015,282
500,000 - 999,999	375	10,549	263	6,462	357,866
1,000,000 - 4,999,999	256	15,484	166	8,950	577,868
5,000,000 - 9,999,999	19	30,012	8	896	180,799
10,000,000 and over	9	2,261	7	350	179,767
Total	272,622	\$878,204	101,879	\$239,575	\$33,912,158

3/ Includes IRA Distributions.

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

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 54: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Head of Household Full-Year Resident Taxable Returns in 2002 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	455	\$254	228	\$6	228	\$10	445	\$8,184
\$15,000 - 19,999	0	0	994	507	1,048	83	2,774	2,363	622	33,516
20,000 - 24,999	0	0	5,495	3,328	3,193	3,562	6,082	3,018	891	13,941
25,000 - 29,999	244	0	10,150	8,548	5,025	1,949	12,064	6,699	966	13,222
30,000 - 34,999	0	0	9,751	10,133	6,407	2,142	22,846	13,034	1,464	18,988
35,000 - 39,999	397	237	10,842	14,032	6,811	5,024	21,421	12,661	595	2,341
40,000 - 44,999	185	451	8,264	9,950	4,626	1,594	18,064	12,437	477	14,345
45,000 - 49,999	0	0	6,396	8,963	3,356	1,877	19,411	15,822	402	16,442
50,000 - 54,999	124	16	8,109	11,358	3,055	1,499	17,074	15,882	660	5,292
55,000 - 59,999	124	46	5,829	10,148	2,766	1,878	15,730	12,241	495	12,366
60,000 - 64,999	0	0	6,897	13,850	5,239	2,875	12,940	11,781	1,125	12,238
65,000 - 74,999	146	190	8,245	19,438	5,753	3,278	25,963	22,289	1,277	15,723
75,000 - 99,999	536	773	6,035	13,028	3,742	2,287	24,281	23,485	903	12,956
100,000 - 149,999	60	2	843	1,995	1,026	1,374	7,924	10,030	63	43
150,000 - 199,999	84	183	126	381	377	441	1,844	2,750	0	0
200,000 - 499,999	179	1,304	d/	d/	647	2,855	1,893	7,265	32	1,106
500,000 - 999,999	64	186	0	0	167	1,279	343	2,587	0	0
1,000,000 - 4,999,999	74	1,942	d/	d/	148	22,751	240	8,715	d/	d/
5,000,000 - 9,999,999	10	280	0	0	13	9,269	14	2,584	d/	d/
10,000,000 and over	5	593	0	0	5	1,366	9	2,338	0	0
Total	2,232	\$6,203	88,561	\$126,196	53,631	\$67,390	211,146	\$187,991	10,419	\$180,714

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	889	\$7,161	228	\$48	1,344	\$23,972	0	\$0
\$15,000 - 19,999	1,243	11,164	1,219	2,470	2,144	22,165	0	0
20,000 - 24,999	1,988	12,515	1,209	1,577	3,080	28,481	69	221
25,000 - 29,999	2,433	12,638	1,455	2,039	2,177	10,559	233	3,371
30,000 - 34,999	1,672	15,236	988	105	1,046	9,218	209	614
35,000 - 39,999	1,389	11,423	397	1,362	992	9,895	0	0
40,000 - 44,999	1,179	13,589	809	2,960	702	8,097	185	648
45,000 - 49,999	811	8,183	1,178	4,110	134	2,682	169	78
50,000 - 54,999	743	6,612	949	1,301	825	6,188	0	0
55,000 - 59,999	248	3,225	408	1,078	160	293	0	0
60,000 - 64,999	273	3,337	426	121	153	2,410	393	91
65,000 - 74,999	1,223	15,894	576	130	439	5,873	346	2,273
75,000 - 99,999	668	6,481	1,322	3,489	877	11,292	301	381
100,000 - 149,999	120	1,104	789	1,000	302	4,853	362	144
150,000 - 199,999	84	1,213	377	1,576	167	2,549	84	63
200,000 - 499,999	128	1,732	371	2,072	161	1,929	211	977
500,000 - 999,999	32	261	96	364	0	0	88	387
1,000,000 - 4,999,999	15	169	95	15,304	5	71	74	3,275
5,000,000 - 9,999,999	0	0	12	833	0	0	d/	d/
10,000,000 and over	0	0	6	1,158	0	0	d/	d/
Total	15,138	\$131,937	12,909	\$43,096	14,709	\$150,525	2,735	\$31,573

d/ Tax Law secrecy provisions prohibit disclosure.

Table 55: New York State Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$15,000	12,900	\$136,131	12,249	\$128,616	651	\$7,515
\$15,000 - 19,999	33,244	351,980	31,535	331,115	1,709	20,865
20,000 - 24,999	76,334	820,337	70,473	739,972	5,861	80,365
25,000 - 29,999	116,870	1,275,125	105,238	1,104,999	11,632	170,126
30,000 - 34,999	105,242	1,178,357	87,733	921,193	17,509	257,164
35,000 - 39,999	90,478	1,051,978	74,495	782,202	15,983	269,776
40,000 - 44,999	65,939	810,099	49,291	517,554	16,648	292,545
45,000 - 49,999	53,297	669,992	38,545	404,722	14,752	265,270
50,000 - 54,999	40,144	549,410	24,688	259,227	15,456	290,183
55,000 - 59,999	31,460	421,223	18,827	197,679	12,633	223,544
60,000 - 64,999	23,201	321,891	13,335	140,020	9,866	181,871
65,000 - 74,999	39,991	601,830	20,624	216,556	19,367	385,275
75,000 - 99,999	37,642	629,761	14,527	152,529	23,115	477,233
100,000 - 149,999	12,122	231,990	3,632	38,140	8,490	193,850
150,000 - 199,999	2,976	61,654	919	9,647	2,057	52,007
200,000 - 499,999	3,386	88,214	1,036	10,878	2,350	77,336
500,000 - 999,999	519	13,653	214	2,247	305	11,407
1,000,000 - 4,999,999	309	16,738	59	620	250	16,118
5,000,000 - 9,999,999	24	4,625	4	42	20	4,583
10,000,000 and over	10	2,986	0	0	10	2,986
Total	746,086	\$9,237,973	567,424	\$5,957,956	178,662	\$3,280,017

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

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	217	\$846	651	\$2,903	434	\$1,381
\$15,000 -	19,999	855	2,713	1,709	6,239	1,026	6,141
20,000 -	24,999	2,620	10,522	5,861	18,858	3,241	22,890
25,000 -	29,999	3,722	11,822	11,399	33,928	7,677	63,015
30,000 -	34,999	5,420	20,706	17,301	63,459	9,380	73,841
35,000 -	39,999	4,251	12,276	15,983	67,121	8,331	82,327
40,000 -	44,999	4,527	21,891	16,502	75,602	8,908	75,463
45,000 -	49,999	4,023	15,302	14,752	80,096	9,253	94,024
50,000 -	54,999	2,844	11,702	15,332	95,400	10,634	103,790
55,000 -	59,999	1,610	6,337	12,633	77,287	9,413	84,990
60,000 -	64,999	1,203	6,985	9,866	65,324	6,617	60,570
65,000 -	74,999	2,651	19,227	19,367	146,345	14,756	147,444
75,000 -	99,999	1,926	9,652	23,023	202,287	18,987	194,146
100,000 -	149,999	419	4,728	8,490	105,140	7,174	79,586
150,000 -	199,999	168	1,516	2,057	40,632	1,805	25,782
200,000 -	499,999	d/	d/	2,318	76,071	2,158	45,960
500,000 -	999,999	0	0	305	23,754	297	11,475
1,000,000 -	4,999,999	d/	d/	250	52,830	232	12,460
5,000,000 -	9,999,999	0	0	20	18,283	19	3,630
10,000,000	and over	0	0	10	16,904	9	915
Total		36,569	\$160,580	177,827	\$1,268,462	120,351	\$1,189,829

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	651	\$1,551	651	\$1,909
\$15,000 -	19,999	1,538	5,148	684	3,968
20,000 -	24,999	5,240	10,200	4,137	24,078
25,000 -	29,999	10,004	24,208	8,142	51,150
30,000 -	34,999	16,050	38,890	13,549	86,395
35,000 -	39,999	15,132	41,371	13,772	98,584
40,000 -	44,999	16,064	49,318	14,166	106,617
45,000 -	49,999	14,215	42,086	9,924	75,694
50,000 -	54,999	15,209	48,917	11,747	75,755
55,000 -	59,999	12,262	42,110	9,165	57,762
60,000 -	64,999	9,385	36,742	7,580	50,502
65,000 -	74,999	18,906	62,926	13,718	96,016
75,000 -	99,999	22,564	83,713	16,419	110,496
100,000 -	149,999	8,370	36,019	4,484	35,500
150,000 -	199,999	2,057	9,195	756	6,812
200,000 -	499,999	2,302	22,062	751	17,310
500,000 -	999,999	297	4,963	72	3,766
1,000,000 -	4,999,999	247	12,941	59	6,022
5,000,000 -	9,999,999	20	4,006	d/	d/
10,000,000	and over	10	4,430	d/	d/
Total		170,522	\$580,799	129,783	\$911,728

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2002 (Cont'd)
(Dollar Data in Thousands)**

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$15,000	\$8,590	651	\$1,075	0	\$0	0
\$15,000 - 19,999	23,783	1,709	2,918	0	0	0
20,000 - 24,999	86,453	5,723	6,087	0	0	0
25,000 - 29,999	184,124	11,167	13,998	0	0	0
30,000 - 34,999	283,292	16,676	27,898	0	0	0
35,000 - 39,999	301,679	15,643	32,753	0	0	0
40,000 - 44,999	328,891	16,356	39,072	0	0	0
45,000 - 49,999	307,203	14,617	42,415	0	0	0
50,000 - 54,999	335,565	14,962	48,533	0	0	0
55,000 - 59,999	268,488	12,385	45,848	0	0	0
60,000 - 64,999	220,124	9,625	38,855	0	0	0
65,000 - 74,999	471,959	19,136	89,152	0	0	0
75,000 - 99,999	600,204	22,840	129,394	0	0	0
100,000 - 149,999	260,716	8,370	68,436	0	0	0
150,000 - 199,999	81,739	2,057	24,247	0	0	0
200,000 - 499,999	153,844	2,286	51,098	0	0	0
500,000 - 999,999	38,807	305	16,333	0	0	0
1,000,000 - 4,999,999	71,033	250	38,846	4	2	2
5,000,000 - 9,999,999	23,334	20	14,169	0	0	0
10,000,000 and over	18,198	10	12,226	0	0	0
Total	\$4,068,026	174,787	\$743,352	4	\$2	

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	651	\$7,515
\$15,000 - 19,999	0	0	1,709	20,865
20,000 - 24,999	0	0	5,861	80,366
25,000 - 29,999	0	0	11,632	170,126
30,000 - 34,999	0	0	17,509	255,394
35,000 - 39,999	0	0	15,983	268,926
40,000 - 44,999	0	0	16,648	289,819
45,000 - 49,999	0	0	14,752	264,787
50,000 - 54,999	0	0	15,456	287,032
55,000 - 59,999	0	0	12,633	222,640
60,000 - 64,999	0	0	9,866	181,269
65,000 - 74,999	0	0	19,367	382,808
75,000 - 99,999	0	0	23,115	470,810
100,000 - 149,999	0	0	8,490	192,280
150,000 - 199,999	2,057	6,092	2,057	57,492
200,000 - 499,999	2,350	25,800	2,350	102,746
500,000 - 999,999	305	11,068	305	22,475
1,000,000 - 4,999,999	250	16,095	250	32,189
5,000,000 - 9,999,999	20	4,583	20	9,165
10,000,000 and over	10	2,986	10	5,971
Total	4,991	\$66,623	178,662	\$3,324,676

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

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

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



2002 Fiduciary Returns

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

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

Table 57 shows that approximately 43,000 resident estates and trusts had 2002 tax liability of approximately \$118.4 million. Approximately 1,600 nonresident and part-year resident estates and trusts paid \$8.3 million in tax. In total, Table 57 shows that 45,070 fiduciary returns had total tax liability after credits of \$126.8 million.

The data in Table 57 are based on all fiduciary returns received for the 2002 tax year. This differs from data in the remainder of this report, which come from a sample of regular tax returns.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2002
(Dollar Data in Thousands)**

NY Taxable Income Class	Federal Amounts					
	Total Income (Line A)*		Deductions & Exemptions		Taxable Income (Line 1)*	
	Number	Amount	Number	Amount	Number	Amount
		\$0		\$48		\$4
\$1 - 49	7	3,728	6	3,552	5	176
50 - 99	1,036	7,885	1,009	6,134	937	1,751
100 - 199	1,907	13,853	1,866	13,295	1,791	558
200 - 299	1,474	7,315	1,437	6,762	1,417	553
300 - 399	1,321	6,331	1,297	5,605	1,270	725
400 - 499	1,216	10,270	1,196	6,977	1,169	3,294
500 - 599	978	5,567	954	4,885	949	683
600 - 699	982	5,720	964	5,010	954	711
700 - 799	895	6,490	877	5,584	869	906
800 - 899	796	8,027	780	7,237	782	789
900 - 999	749	4,714	734	3,912	718	802
1,000 - 1,999	5,576	44,088	5,436	34,823	5,437	9,264
2,000 - 2,999	3,361	47,017	3,288	28,701	3,266	18,316
3,000 - 3,999	2,471	28,713	2,424	19,032	2,418	9,681
4,000 - 4,999	1,868	41,277	1,836	23,631	1,830	17,646
5,000 - 5,999	1,450	23,123	1,424	14,949	1,420	8,174
6,000 - 6,999	1,188	20,736	1,167	12,925	1,168	7,810
7,000 - 7,999	1,072	23,113	1,060	14,994	1,047	8,119
8,000 - 8,999	838	20,334	831	12,102	829	8,233
9,000 - 9,999	726	32,145	717	14,112	712	18,033
10,000 - 10,999	661	18,371	654	11,174	644	7,196
11,000 - 11,999	592	19,687	584	12,968	582	6,718
12,000 - 12,999	530	37,873	525	20,970	519	16,903
13,000 - 13,999	488	14,170	482	7,561	484	6,609
14,000 - 14,999	399	11,573	394	5,908	391	5,665
15,000 - 19,999	1,626	69,201	1,606	41,138	1,605	28,063
20,000 - 24,999	1,183	72,017	1,174	35,711	1,172	36,306
25,000 - 49,999	3,045	270,720	3,018	131,018	3,015	139,702
50,000 - 99,999	2,267	259,217	2,251	103,211	2,241	156,006
100,000 - 499,999	2,674	859,458	2,673	270,527	2,650	588,931
500,000 - 999,999	377	505,262	376	239,585	374	265,677
1,000,000 and over	396	1,974,008	396	569,634	395	1,404,373
Total	44,909	\$4,472,049	44,167	\$1,693,669	43,736	\$2,778,380

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2002 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	New York Amounts			
	Adjusted Gross Income (Line B)*		Taxable Income (Line 5)*	
	Number	Amount	Number	Amount
\$0	d/	d/	0	\$0
\$1 - 49	d/	d/	759	23
50 - 99	929	527	1,034	77
100 - 199	1,715	2,679	1,906	280
200 - 299	1,317	1,134	1,475	364
300 - 399	1,194	1,131	1,315	457
400 - 499	1,104	3,831	1,218	546
500 - 599	864	956	980	536
600 - 699	865	1,204	981	636
700 - 799	798	1,473	895	669
800 - 899	700	1,317	788	670
900 - 999	673	1,164	748	711
1,000 - 1,999	5,025	13,092	5,549	8,103
2,000 - 2,999	3,072	21,504	3,338	8,238
3,000 - 3,999	2,242	10,321	2,432	8,456
4,000 - 4,999	1,719	20,846	1,823	8,183
5,000 - 5,999	1,340	9,198	1,426	7,803
6,000 - 6,999	1,092	9,237	1,158	7,510
7,000 - 7,999	1,004	9,406	1,031	7,724
8,000 - 8,999	774	10,067	804	6,813
9,000 - 9,999	683	18,251	706	6,688
10,000 - 10,999	621	8,121	634	6,646
11,000 - 11,999	562	7,672	568	6,529
12,000 - 12,999	495	19,292	496	6,206
13,000 - 13,999	462	7,617	475	6,406
14,000 - 14,999	371	6,210	376	5,459
15,000 - 19,999	1,527	33,260	1,543	26,682
20,000 - 24,999	1,136	42,879	1,140	25,529
25,000 - 49,999	2,909	119,012	2,896	103,081
50,000 - 99,999	2,179	175,498	2,096	148,388
100,000 - 499,999	2,617	612,376	2,282	464,519
500,000 - 999,999	367	317,831	310	216,955
1,000,000 and over	365	1,443,140	247	730,399
Total	41,393	\$2,930,630	43,429	\$1,821,288

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2002 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	Resident Fiduciaries								
	Tax Before Credits (Line 8)*		Credits 1/		Tax After Credits (Line 8 - Credits)		Other	Total	
	Number	Amount	Number	Amount	Number	Amount	State Taxes 2/ Amount	NYS Tax Amount	
\$0	8	\$2	0	\$0	8	\$2	\$0	\$2	
\$1 - 49	759	1	d/	d/	759	1	0	1	
50 - 99	1,034	3	d/	d/	1,034	3	0	3	
100 - 199	1,906	11	d/	d/	1,906	11	0	11	
200 - 299	1,475	15	d/	d/	1,475	15	0	15	
300 - 399	1,315	18	d/	d/	1,315	18	0	18	
400 - 499	1,218	22	d/	d/	1,218	22	0	22	
500 - 599	980	21	3	0	980	21	0	21	
600 - 699	981	26	d/	d/	981	25	0	25	
700 - 799	895	27	d/	d/	895	27	0	27	
800 - 899	788	27	3	a/	788	27	0	27	
900 - 999	748	28	d/	d/	748	28	0	28	
1,000 - 1,999	5,549	325	28	a/	5,549	324	0	324	
2,000 - 2,999	3,338	490	9	a/	3,338	490	0	490	
3,000 - 3,999	2,432	340	17	a/	2,432	339	0	339	
4,000 - 4,999	1,823	328	9	a/	1,823	327	0	327	
5,000 - 5,999	1,426	312	18	1	1,426	311	3	314	
6,000 - 6,999	1,158	301	12	1	1,158	300	0	300	
7,000 - 7,999	1,031	309	9	a/	1,031	309	0	309	
8,000 - 8,999	804	275	6	1	804	274	0	274	
9,000 - 9,999	706	273	5	1	706	272	0	272	
10,000 - 10,999	634	274	4	a/	634	274	0	274	
11,000 - 11,999	568	274	5	1	568	273	0	273	
12,000 - 12,999	496	265	4	1	496	264	0	264	
13,000 - 13,999	475	281	9	2	475	279	0	279	
14,000 - 14,999	376	244	4	1	376	244	0	244	
15,000 - 19,999	1,543	1,257	39	8	1,543	1,249	0	1,249	
20,000 - 24,999	1,140	1,301	31	10	1,140	1,292	0	1,292	
25,000 - 49,999	2,896	5,920	94	50	2,896	5,871	0	5,871	
50,000 - 99,999	2,096	9,369	115	185	2,096	9,184	30	9,214	
100,000 - 499,999	2,282	36,505	142	2,655	2,282	33,850	20	33,870	
500,000 - 999,999	310	14,861	42	577	310	14,284	0	14,284	
1,000,000 and over	247	50,032	42	1,834	247	48,198	8	48,206	
Total	43,437	\$123,738	661	\$5,330	43,437	\$118,408	\$62	\$118,470	

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2002 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	Nonresident & Part-Year Resident Fiduciaries				All Taxpayers			
	Taxable Income (Line C)*		Allocated NYS Tax (Line 9)*		Tax After Credits	Other State Taxes 2/	Total NYS Tax	
	Number	Amount	Number	Amount	Amount	Amount	Number	Amount
\$0	0	\$0	0	\$0	\$2	\$0	8	\$2
\$1 - 49	6	a/	6	a/	1	0	765	1
50 - 99	10	1	10	a/	3	0	1,044	3
100 - 199	5	1	5	a/	11	0	1,911	11
200 - 299	4	1	4	a/	15	0	1,479	15
300 - 399	10	4	10	a/	18	0	1,325	18
400 - 499	6	3	6	a/	22	0	1,224	22
500 - 599	4	2	4	a/	21	0	984	21
600 - 699	7	5	7	a/	26	0	988	26
700 - 799	9	7	9	a/	27	0	904	27
800 - 899	12	10	12	a/	27	0	800	27
900 - 999	7	7	7	a/	29	0	755	29
1,000 - 1,999	53	77	53	2	327	0	5,602	327
2,000 - 2,999	44	110	44	4	494	0	3,382	494
3,000 - 3,999	46	158	46	4	343	0	2,478	343
4,000 - 4,999	48	211	48	7	334	0	1,871	334
5,000 - 5,999	34	184	34	5	316	3	1,460	319
6,000 - 6,999	31	202	31	6	306	0	1,189	307
7,000 - 7,999	47	353	47	11	320	0	1,078	320
8,000 - 8,999	34	292	34	15	289	0	838	289
9,000 - 9,999	21	199	21	5	277	0	727	277
10,000 - 10,999	30	312	30	8	282	0	664	282
11,000 - 11,999	25	288	25	8	281	0	593	281
12,000 - 12,999	36	455	36	7	271	0	532	271
13,000 - 13,999	14	188	14	8	286	0	489	286
14,000 - 14,999	24	349	24	9	253	0	400	253
15,000 - 19,999	87	1,464	87	44	1,292	0	1,630	1,292
20,000 - 24,999	44	973	44	29	1,321	0	1,184	1,321
25,000 - 49,999	152	5,407	152	177	6,047	0	3,048	6,047
50,000 - 99,999	172	12,418	172	385	9,569	30	2,268	9,599
100,000 - 499,999	395	94,637	395	2,615	36,464	20	2,677	36,484
500,000 - 999,999	67	48,642	67	1,007	15,292	0	377	15,292
1,000,000 and over	149	721,416	149	3,939	52,137	8	396	52,145
Total	1,633	\$888,374	1,633	\$8,295	\$126,703	\$62	45,070	\$126,765

* Corresponds to the line number on the 2002 Fiduciary Tax Return (IT-205).

1/ Includes the farmers' school tax credit (Line 33) and any other allowable state credits (Line 10) except for the household credit, earned income credit, real property tax credit and investment credit refund.

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

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

Appendix A: Glossary of Terms

Federal Adjusted Gross Income (FAGI)

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

New York Adjusted Gross Income (NYAGI)

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

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

Some major differences exist between income defined for tax purposes and the personal income series for New York published by the U.S. Department of Commerce's Bureau of Economic Analysis. Personal

income is more comprehensive in that it includes most federal exclusions from income, such as:

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

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

Forms

Short Forms:IT-100 and IT-200, used by resident taxpayers who have limited income sources, use the standard deduction, and make limited use of credits.

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

Nontaxable Returns

A return with no tax liability, or a negative tax liability resulting from refundable credits.

Nonresident

A taxpayer who is not a resident for the entire tax year.

Part-Year Resident

A taxpayer who changes from a resident to a nonresident, or from a nonresident to a resident, during the tax year.

Return

Income tax forms IT-100, IT-200, IT-201, and IT-203. A husband and wife filing a joint return are considered to be one taxpayer.

Taxable Return

A return with any amount of positive tax liability.

Taxable Year The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 2002 and fiscal years ending before February 1, 2003.

Tax Liability For residents, the amount of tax is based on New York taxable income. The tax is computed by subtracting allowable deductions and exemptions from New York adjusted gross income, and multiplying the remainder by the appropriate New York State tax rate schedule. The result, minus the amount of allowable credits, equals tax liability. “Negative tax liability” refers to the amount of refundable credits received by persons who otherwise have a zero tax liability.

The computation for full-year nonresidents and part-year residents is different. They first compute their base tax through the applicable tax rate schedule and subtraction of the household, earned income, and dependent care credits. They then multiply this after-credit liability by the ratio of New York-source NYAGI to total NYAGI to arrive at a prorated tax. After subtracting other, refundable credits, final New York tax liability results.

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



Appendix B: Description of the Sample

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

Data in this report are based on a sample of nearly 113,000 personal income tax returns of all types, selected from a total of approximately 9 million returns. The sample includes both taxable and nontaxable returns, but data in this report primarily relate to those with some State income tax liability. The sample is based on New York adjusted gross income and drawn according to the ratios shown in Table B-1. The sampling ratio is defined as the selection of one out of every “n” returns. For example, the following table shows that for IT-100 returns with income between \$75,000 and \$100,000, 1 out of every 61 returns was selected.

Table B-1 : 2002 Personal Income Tax Study

Inverse Sampling Ratios by Return Type, Residency, and Deduction Type

Income Class*			IT-201		IT-203			
	IT-100	IT-200	Itemized	Standard	Full Year Non-Resident		Part Year Resident	
					Itemized	Standard	Itemized	Standard
-\$10,000,000 and under	N/A	N/A	N/A	1	N/A	1	N/A	1
-1,000,000 - -9,999,999	N/A	N/A	N/A	1	N/A	1	N/A	1
-200,000 - -999,999	N/A	N/A	N/A	32	N/A	15	N/A	31
-100,000 - -199,999	N/A	N/A	N/A	58	N/A	51	N/A	48
-75,000 - -99,999	N/A	N/A	N/A	94	N/A	58	N/A	34
-50,000 - -74,999	N/A	N/A	N/A	113	N/A	66	N/A	34
-25,000 - -49,999	N/A	N/A	N/A	110	N/A	59	N/A	49
-10,000 - -24,999	N/A	N/A	N/A	42	N/A	87	N/A	62
-5,000 - -9,999	N/A	N/A	N/A	186	N/A	79	N/A	53
-1 - -4,999	N/A	N/A	N/A	311	N/A	108	N/A	80
= 0	81	171	N/A	304	N/A	161	N/A	99
1 - 4,999	352	571	281	803	80	236	73	188
5,000 - 9,999	288	457	254	351	94	267	73	251
10,000 - 14,999	248	393	232	229	111	199	87	238
15,000 - 19,999	235	383	178	228	126	210	97	238
20,000 - 24,999	230	403	70	229	132	250	102	198
25,000 - 29,999	218	391	243	247	139	226	107	214
30,000 - 34,999	203	380	215	211	144	220	108	207
35,000 - 39,999	183	338	174	201	157	201	109	184
40,000 - 44,999	158	312	149	187	158	161	109	164
45,000 - 49,999	134	276	136	171	156	147	108	147
50,000 - 54,999	116	259	126	167	133	133	108	152
55,000 - 59,999	92	249	126	162	98	105	106	128
60,000 - 64,999	74	223	123	155	121	95	103	116
65,000 - 74,999	69	238	117	147	104	74	107	100
75,000 - 99,999	61	159	92	118	66	57	90	61
100,000 - 149,999	1	51	60	63	47	40	54	44
150,000 - 199,999	1	25	42	42	31	26	39	27
200,000 - 499,999	1	21	16	17	14	13	14	14
500,000 - 999,999	1	1	8	8	6	6	6	6
1,000,000 -1,999,999	1	1	1	1	1	1	1	1
2,000,000 -4,999,999	1	1	1	1	1	1	1	1
5,000,000 - and over	1	1	1	1	1	1	1	1

* The income classifier for IT -100, IT -200 and IT -201 returns is NY Adjusted Gross Income.
The income classifier for IT -203 returns is Federal amount of NY Adjusted Gross Income.

A sample is conducted to eliminate the need to tabulate components of income and deductions from all of the approximately 9 million tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. As in past years, the sample was stratified by income class and return type for resident and nonresident returns. The long-form returns IT-201 and IT-203 were additionally stratified by deduction status: standard or itemized. The IT-203 returns were further stratified by full-year nonresidents and part-year residents. Also, the income classifier for IT-203 returns is federal-source NYAGI.

The sampling error depends not only on the sample size, but also on the allocation of the sample to the different strata of income classes and return types. For the 2002 study, the allocation of the sample was computed according to statistical principles which minimized the sample size while maintaining or improving the precision of estimation of total income, tax liability and six of the most important federal components of income in comparison to past studies. In general, the sampling plan requires the proportion of returns to be sampled to increase with income.



Appendix C: 2002 New York State Income Tax Forms



Resident Fast Form Income Tax Return

New York State • City of New York • City of Yonkers



IT-100



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

(A) Filing status — mark an X in one box:

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

- ① Single
- ② Married filing joint return
- ③ Head of household *(with qualifying person)*
- ④ Qualifying widow(er) with dependent child

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

(C) Were you a city of New York resident for all of 2002? *(Part-year residents must file Form IT-201; see instructions.)* Yes No

(D) Were you a city of Yonkers resident for all of 2002? *(Part-year residents must file Form IT-201; see instructions.)* Yes No

1	Number of federal exemptions <i>(1040EZ filers - enter "1" if single, "2" if married; 1040A filers - copy from line 6d. We will figure your New York State dependent exemptions for you.)</i>	<input type="text"/>	Dollars	<input type="text"/>	Cents
2	Wages, salaries, tips, etc. <i>(1040EZ filers - copy from line 1; 1040A filers - copy from line 7)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
3	Taxable interest income <i>(1040EZ filers - copy from line 2; 1040A filers - copy from line 8a)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
4	Interest income on U.S. government bonds included on line 3 above	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
5	Ordinary dividends <i>(1040EZ filers - enter "0"; 1040A filers - copy from line 9)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6	Unemployment compensation <i>(1040EZ filers - copy from line 3; 1040A filers - copy from line 13)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7	Individual retirement arrangement (IRA) deduction <i>(1040EZ filers - enter "0"; 1040A filers - copy from line 17)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8	Voluntary gifts/contributions <i>(whole dollar amounts only; see instructions)</i> Olympic Fund ... <input type="checkbox"/> o. <input type="checkbox"/> Return a Gift to Wildlife ... <input type="checkbox"/> w. <input type="text"/> Breast Cancer Research Fund ... <input type="checkbox"/> b. <input type="text"/> Missing/Exploited Children Fund ... <input type="checkbox"/> c. <input type="text"/> Alzheimer's Fund ... <input type="checkbox"/> a. <input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
9	Amount of federal earned income credit <i>(see instructions and complete the back of this form)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
10	Amount of federal child and dependent care credit <i>(see instructions and complete the back of this form)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Lines 11, 12, and 13 — Tax withheld *(from your wage and tax statement(s))*

New York State	<input type="text"/>	City of New York	<input type="text"/>	City of Yonkers	<input type="text"/>
11.	<input type="text"/>	12.	<input type="text"/>	13.	<input type="text"/>

For office use only

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

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

Sign your return here	Your signature
	Spouse's signature <i>(if joint return)</i>
	Date
	Daytime phone number (optional) ()

Request for direct deposit

1 If you want us to deposit any refund from Form IT-100 directly into your bank account, complete the following (see instructions):

a Routing number: b Type: Checking Savings

c Account number:

Claim for earned income credit for IT-100 filers

- 2 Did you claim the **federal** earned income credit for 2002? If **No**, stop; you do not qualify for the NYS credit 2. Yes No
- 3 Was your 2002 investment income greater than \$2,550? If **Yes**, stop; you do not qualify for the NYS credit (see instructions) ... 3. Yes No
- 4 Did you claim qualifying children on your 2002 **federal** Schedule EIC? 4. Yes No
 If **No**, continue with line number 5 below. If **Yes**, fill in the following for the same children claimed on federal Schedule EIC.

First name, middle initial, and last name	Relationship	Number of months lived with you	* Full-time student	** Person with disability	Social security number	Year of birth
	•	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	• <input style="width: 100px;" type="text"/>	• <input style="width: 40px;" type="text"/>
	•	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	• <input style="width: 100px;" type="text"/>	• <input style="width: 40px;" type="text"/>

* Place an **X** in this box **only** if you checked **Yes** on your 2002 federal Schedule EIC, line 4a.
 ** Place an **X** in this box **only** if you checked **Yes** on your 2002 federal Schedule EIC, line 4b.

- 5 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, or if you were paid any amount for work as an inmate in a penal institution, enter that amount here 5. Dollars Cents
- 6 Are you having the IRS figure the credit for you? If **Yes**, write **EIC** in the area at the left of line 9 on the front of this form 6. Yes No

Claim for child and dependent care credit for IT-100 filers

- 7 If you are claiming the **child and dependent care credit**, list below the qualifying persons you are claiming. If you are also claiming the earned income credit (above) and you have already identified your qualifying children in item 4, simply check the box at the right and continue with line 8 below 7.

First name, middle initial, and last name	Qualified expenses paid in 2002	* Person with disability	Social security number	Year of birth
		<input type="checkbox"/>	• <input style="width: 100px;" type="text"/>	• <input style="width: 40px;" type="text"/>
		<input type="checkbox"/>	• <input style="width: 100px;" type="text"/>	• <input style="width: 40px;" type="text"/>

- * See instructions.
 8 Can you claim an exemption for all the qualifying persons listed above? 8. Yes No

9 Persons or organizations who provided the care.

(A) Care provider's first name, middle initial, and last name	(B) Address	(C) Identifying number (SSN or EIN)	(D) Amount paid (see instructions)
		• <input style="width: 100px;" type="text"/>	• <input style="width: 60px;" type="text"/> Dollars <input style="width: 30px;" type="text"/> Cents
		• <input style="width: 100px;" type="text"/>	• <input style="width: 60px;" type="text"/> Dollars <input style="width: 30px;" type="text"/> Cents

- 10 Qualified expenses (see instructions) 10. Dollars Cents

If you are claiming expenses paid for a dependent child born in 1989, enter that **child's month of birth**. Include as qualified expenses only those paid from January 1, 2002, through the day preceding the child's 13th birthday.

- 11 Enter your earned income (see instructions) 11. Dollars Cents
- 12 If your filing status is $\textcircled{2}$ *Married filing joint return*, enter your spouse's earned income (see instructions) 12. Dollars Cents
- 13 Enter the total amount of dependent care benefits you received (from your federal Form(s) W-2, box 10) .. 13. Dollars Cents

New York State Department of Taxation and Finance
Resident Income Tax Return
 New York State • City of New York • City of Yonkers



IT-200

For office use only



Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address (number and street or rural route)		Apartment number
	City, village, or post office	State	ZIP code
Permanent home address (see page 14) (number and street or rural route)			Apartment number
City, village, or post office		State NY	ZIP code
		If taxpayer is deceased, enter first name and date of death .	

▼ Your social security number

▼ Spouse's social security number

NY State county of residence
 ●

School district name
 ●

School district code number

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

- (B)** Were you a **city of New York** resident for all of 2002? (Part-year residents must file Form IT-201; see instructions.) Yes No
- (C)** Can you be claimed as a dependent on another taxpayer's federal return? Yes No
- (D)** If you do not need forms mailed to you next year, mark an X in the box (see instructions, page 8)

	Dollars	Cents
1 Wages, salaries, tips, etc.	<input type="text"/>	<input type="text"/>
2 Taxable interest income	<input type="text"/>	<input type="text"/>
3 Ordinary dividends	<input type="text"/>	<input type="text"/>
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 12 below)	<input type="text"/>	<input type="text"/>
5 Unemployment compensation	<input type="text"/>	<input type="text"/>
6 Add lines 1 through 5	<input type="text"/>	<input type="text"/>
7 Individual retirement arrangement (IRA) deduction (see instructions, page 9)	<input type="text"/>	<input type="text"/>
8 Subtract line 7 from line 6. This is your federal adjusted gross income (see instructions, page 9)	<input type="text"/>	<input type="text"/>
9 Public employee contributions (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
10 Flexible benefits program (IRC 125 amount) (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
11 Add lines 8, 9, and 10	<input type="text"/>	<input type="text"/>
12 Taxable refunds, credits, or offsets of state and local income taxes from line 4 above	<input type="text"/>	<input type="text"/>
13 Interest income on U.S. government bonds (see instructions, page 9)	<input type="text"/>	<input type="text"/>
14 New York standard deduction (see instructions, page 9)	<input type="text"/>	<input type="text" value="00"/>
15 Exemptions for dependents only (not the same as total federal exemptions; see instructions, page 10)	<input type="text" value="000"/>	<input type="text" value="00"/>
16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 28)	<input type="text"/>	<input type="text"/>
17 Subtract line 16 from line 11. This is your taxable income (if \$65,000 or more, stop ; you must file Form IT-201)	<input type="text"/>	<input type="text"/>

Reminder: Only full-year New York State residents who are not reporting income such as IRA distributions, pensions/annuities, social security benefits, or capital gains may file this form. All others, see page 5 of the instructions.

18 Enter the amount from line 17 on the front page. This is your **taxable income** 18. .

19 New York State tax on line 18 amount (use the State Tax Table, violet pages 41 through 48 of the instructions) 19. .

20 New York State household credit (from table I, II, or III; see instructions, page 10) 20. .

21 Subtract line 20 from line 19 (if line 20 is more than line 19, leave blank). This is the total of your New York State taxes 21. .

22 City of New York resident tax on line 18 amount (use City Tax Table, white pages 49 through 56 of the instructions) 22. .

23 City of New York household credit (see instructions, page 11) 23. .

24 Subtract line 23 from line 22 (if line 23 is more than line 22, leave blank) 24. .

25 City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 11 of the instructions) 25. .

26 City of Yonkers nonresident earnings tax (attach Form Y-203) 26. .

27 Add lines 24 through 26. This is the total of your city of New York and city of Yonkers taxes 27. .

• This is a scannable form; please file this original return with the Tax Department.

28 **Voluntary gifts/contributions** (whole dollar amounts only) (see instructions, page 11)
 Return a Gift to Wildlife w. . Missing/Exploited Children Fund ... c. .
 Breast Cancer Research Fund ... b. . Olympic Fund o. .
 Alzheimer's Fund a. . **Total of your line 28 gifts and contributions =** 28. . **00**

29 Add lines 21, 27, and 28 29. .

30 New York State child and dependent care credit (from Form IT-216; attach form) 30. .

31 New York State earned income credit (from Form IT-215; attach form) 31. .

32 Real property tax credit (from Form IT-214; attach form) 32. .

33 College tuition credit (from Form IT-272; attach form) 33. .

34 City of New York school tax credit (see instructions, page 12) 34. .

35 Total New York State tax withheld (staple wage and tax statements; see instr., page 12) 35. .

36 Total city of New York tax withheld (staple wage and tax statements; see instr., page 13) 36. .

37 Total city of Yonkers tax withheld (staple wage and tax statements; see instr., page 13) 37. .

• Staple your wage and tax statements to the bottom front of this return. See Step 7, page 15 of the instructions, for the proper assembly of your return and attachments.

38 Add lines 30 through 37 38. .

39 If line 38 is more than line 29, subtract line 29 from line 38. This is the amount to be **refunded to you** 39. .

If you choose to have your refund sent directly to your bank account, complete a, b, and c below

a Routing number b Type: Checking Savings
 c Account number

40 If line 38 is less than line 29, subtract line 38 from line 29. This is the **amount you owe** (do not send cash; make your check or money order payable to **New York State Income Tax**; write your social security number and 2002 income tax on it) 40. .

Third – party designee Do you want to allow another person to discuss this return with the Tax Dept? (see page 14) Yes No (complete the following) No

Designee's name Designee's phone number () Personal identification number (PIN)

Paid preparer's use only

Preparer's signature **Preparer's SSN or PTIN**

Firm's name (or yours, if self-employed) **Employer identification number**

Address **Date** **Mark X if self-employed**

Sign your return here

Your signature

Spouse's signature (if joint return)

Date Daytime phone number (optional) ()

Resident Income Tax Return

New York State • City of New York • City of Yonkers

For the full year January 1, 2002, through December 31, 2002, or fiscal year beginning



IT-201

0 2

For office use only



Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.			and ending 0 2		
	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>		▼ Your social security number		
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number		
	Mailing address <i>(number and street or rural route)</i>		Apartment number	New York State county of residence		
	City, village, or post office	State	ZIP code	School district name		
Permanent home address <i>(see page 37) (number and street or rural route)</i>			Apartment number	School district code number		
City, village, or post office		State	ZIP code	If taxpayer is deceased, enter first name and 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) Can you be claimed** as a dependent on another taxpayer's federal return? Yes No
- (C) If you do not need forms mailed** to you next year, mark an **X** in the box *(see page 16)*
- (D) If you or your spouse maintained any living quarters in NY City** during 2002, mark an **X** in the box *(see pg. 16)*
- (E) City of New York residents and city of New York part-year residents only:** *(see page 17)*
- (1) Number of months you lived in New York City in 2002
 - (2) Number of months your spouse lived in New York City in 2002

Federal income and adjustments

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

	Dollars	Cents
1 Wages, salaries, tips, etc.	1.	.
2 Taxable interest income	2.	.
3 Ordinary dividends	3.	.
4 Taxable refunds, credits, or offsets of state and local income taxes <i>(also enter on line 24 below)</i>	4.	.
5 Alimony received	5.	.
6 Business income or loss <i>(attach a copy of federal Schedule C or C-EZ, Form 1040)</i>	6.	.
7 Capital gain or loss <i>(if required, attach copy of federal Schedule D, Form 1040)</i>	7.	.
8 Other gains or losses <i>(attach copy of federal Form 4797)</i>	8.	.
9 Taxable amount of IRA distributions	9.	.
10 Taxable amount of pensions and annuities	10.	.
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <i>(attach copy of federal Schedule E, Form 1040)</i>	11.	.
12 Farm income or loss <i>(attach copy of federal Schedule F, Form 1040)</i>	12.	.
13 Unemployment compensation	13.	.
14 Taxable amount of social security benefits <i>(also enter on line 26 below)</i>	14.	.
15 Other income <i>(see page 18)</i> <i>Identify:</i>	15.	.
16 Add lines 1 through 15	16.	.
17 Total federal adjustments to income <i>(see page 18)</i> <i>Identify:</i>	17.	.
18 Subtract line 17 from line 16. This is your federal adjusted gross income	18.	.

New York additions *(see page 19)*

19 Interest income on state and local bonds and obligations (but not those of NY State or its local governments) ...	19.	.
20 Public employee 414(h) retirement contributions from your wage and tax statements <i>(see page 19)</i> ..	20.	.
21 College choice tuition savings distributions	21.	.
22 Other <i>(see page 19)</i> <i>Identify:</i>	22.	.
23 Add lines 18 through 22	23.	.

New York subtractions *(see page 22)*

24 Taxable refunds, credits, or offsets of state and local income taxes <i>(from line 4 above)</i>	24.	.
25 Pensions of NYS and local governments and the federal government <i>(see page 22)</i>	25.	.
26 Taxable amount of social security benefits <i>(from line 14 above)</i> ..	26.	.
27 Interest income on U.S. government bonds	27.	.
28 Pension and annuity income exclusion	28.	.
29 College choice tuition savings deduction / earnings distributions	29.	.
30 Other <i>(see page 23)</i> <i>Identify:</i>	30.	.
31 Add lines 24 through 30	31.	.
32 Subtract line 31 from line 23. This is your New York adjusted gross income	32.	.

Tax computation, credits, and other taxes (see page 26)

IT-201 (2002) (back)

Dollars

Cents

33	Enter the amount from line 32 on the front page. This is your New York adjusted gross income	33.		.	
34	Enter the larger of your standard deduction (from page 26) or your itemized deduction (from Form IT-201-ATT, Part I, line 16; attach form). Mark an X in the appropriate box: <input type="checkbox"/> Standard <input checked="" type="checkbox"/> Itemized	34.		.	
35	Subtract line 34 from line 33	35.		.	
36	Exemptions for dependents only (not the same as total federal exemptions; see page 26)	36.	0 0 0	.	0 0
37	Subtract line 36 from line 35 and enter the result on line 37. This is your taxable income	37.		.	
38	NY State tax on line 37 amount (use red NY State Tax Table on pages 65-72; if line 33 is more than \$100,000, see page 27) ...	38.		.	
39	New York State household credit (from table I, II, or III on page 28)	39.		.	
40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.		.	
41	New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 64)	41.		.	
42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42.		.	
43	Net other New York State taxes (from Form IT-201-ATT, Part II, line 36; attach form)	43.		.	
44	Add lines 42 and 43. This is the total of your New York State taxes	44.		.	

City of New York and City of Yonkers taxes and credits

45	City of NY resident tax (use the City of NY Tax Table on white pages 73-80) ..	45.		.	
46	City of New York household credit (from table IV, V, or VI, page 29) ..	46.		.	
47	Subtract line 46 from line 45 (if line 46 is more than line 45, leave blank)	47.		.	
48	Other city of New York taxes (from Form IT-201-ATT, Part III, line 41; attach form)	48.		.	
49	Add lines 47 and 48	49.		.	
50	City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 67) ..	50.		.	
51	Subtract line 50 from line 49 (if line 50 is more than line 49, leave blank)	51.		.	
52	City of Yonkers resident income tax surcharge (see page 30)	52.		.	
53	City of Yonkers nonresident earnings tax (attach Form Y-203) ..	53.		.	
54	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1) ...	54.		.	

See instructions on pages 29 and 30 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

55	Add lines 51 through 54. This is the total of your city of New York and city of Yonkers taxes	55.		.	
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Voluntary gifts/contributions (whole dollar amounts only; see page 31)

56	Return a Gift to Wildlife <input type="checkbox"/> w. _____, Missing/Exploited Children Fund .. <input type="checkbox"/> c. _____, Breast Cancer Research Fund .. <input type="checkbox"/> b. _____, Olympic Fund <input type="checkbox"/> o. _____, Alzheimer's Fund <input type="checkbox"/> a. _____	Total of your line 56 gifts and contributions =		56.		.	0 0
----	---	---	--	-----	--	---	-----

57	Add lines 44, 55, and 56. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions	57.		.	
----	--	-----	--	---	--

Payments and refundable credits (see page 32)

58	NY State child and dependent care credit (from Form IT-216; attach form) ...	58.		.	
59	NY State earned income credit (from Form IT-215; attach form)	59.		.	
60	Real property tax credit (from Form IT-214; attach form)	60.		.	
61	College tuition credit (from Form IT-272; attach form)	61.		.	
62	City of NY school tax credit (also complete (E) on front; see page 32) ..	62.		.	
63	Other refundable credits (from Form IT-201-ATT, Part IV, line 82) ...	63.		.	
64	Total New York State tax withheld	64.		.	
65	Total city of New York tax withheld	65.		.	
66	Total city of Yonkers tax withheld	66.		.	
67	Total estimated tax payments / Amount paid with Form IT-370 ...	67.		.	

Mail your completed return to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 38 for the proper assembly of your return and attachments.

68	Add lines 58 through 67. This is the total of your payments	68.		.	
69	Amount overpaid If line 68 is more than line 57, subtract line 57 from line 68	69.		.	
70	Amount of line 69 that you want refunded to you	Refund	70.		

a Routing number : _____ b Type : Checking Savings
c Account number : _____

You can choose to have your refund sent directly to your bank account. See instructions on page 34 and fill in lines 70a, b, and c.

71	Estimated tax only Amount of line 69 that you want applied to your 2003 estimated tax. (Do not include any amount that you claimed as a refund on line 70.)	71.		.	
----	---	-----	--	---	--

72	Amount you owe If line 68 is less than line 57, subtract line 68 from line 57. For details on how to pay, see page 35	Owe	72.		
----	---	-----	-----	--	--

73	Estimated tax penalty (Include this amount in line 72 or reduce the overpayment on line 69. See page 35.)	73.		.	
----	--	-----	--	---	--

Sign your return below.

Third - party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see page 36) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> (complete the following) <input checked="" type="checkbox"/> No <input type="checkbox"/>		
	Designee's name	Designee's phone number ()	Personal identification number (PIN) _____

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

Sign your return here	Your signature
	Spouse's signature (if joint return)
Date	Daytime phone number (optional) ()

Nonresident and Part-Year Resident Income Tax Return

New York State • City of New York • City of Yonkers



IT-203

For the year January 1, 2002, through December 31, 2002, or fiscal tax year beginning 0 2

For office use only



Form with fields for name, address, social security numbers, and filing status.

- (A) Filing status - mark an X in one box: 1 Single, 2 Married filing joint return*, 3 Married filing separate return*, 4 Head of household, 5 Qualifying widow(er) with dependent child. (B) Can you be claimed as a dependent... (C) If you do not need forms mailed... (D) City of New York part-year residents only...

Enter federal amounts in the left-hand column and New York State amounts in the right-hand column. See instructions, page 13. Part-year residents: complete page 14 worksheet first.

Table with columns for Federal amount (Dollars, Cents) and New York State amount (Dollars, Cents). Rows 1-18 for federal income, 19-22 for New York additions, 23-29 for New York subtractions, and 30 for final adjusted gross income.

Fiduciary Income Tax Return

New York State • City of New York • City of Yonkers



IT-205

Type of entity: For the full year Jan. 1, 2002, through Dec. 31, 2002, or fiscal tax year beginning **0 2** and ending

- Decedent's estate
- Simple trust
- Complex trust
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

Print or type

Name of estate or trust

Name and title of fiduciary

Address of fiduciary (number and street or rural route)

City, village, or post office State ZIP code

Date entity created

Employer identification number

Decedent's social security number (see inst.)

Check applicable box:

Initial return Final return

If you do not need forms mailed to you next year, check box

Amended return (attach explanation)

Income distribution deduction (see instructions)

Number of beneficiaries

See instructions

A Total income		A.		
B New York adjusted gross income from NYAGI worksheet, line 5		B.		
C Amount from Form IT-205-A, Schedule 1, line 10, column (a)		C.		
1 Federal taxable income of fiduciary		1.		
2 New York modifications relating to amounts allocated to principal		2.		
3 Balance (line 1 and add or subtract line 2)		3.		
4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)		4.		
5 New York taxable income of fiduciary (line 3 and add or subtract line 4)		5.		
6 State tax on line 5 amount (full-year resident estate and trust only)		6.		
7 New York State amount from Form IT-230, Part II, line 2 (resident estate and trust only)		7.		
8 Add lines 6 and 7		8.		
9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13)		9.		
• If you completed Form IT-230, Part II, check this box <input type="checkbox"/>				
10 State credits (attach schedule)		10.		
11 Subtract line 10 from line 8 or line 9		11.		
12 State separate tax on lump-sum distributions and other add-backs		12.		
13 State minimum income tax		13.		
14 Total New York State tax (add lines 11, 12, and 13)		14.		
15a City of New York resident tax on line 5 amount (see instructions)	15a.			
15b City of New York part-year resident tax (see instructions)	15b.			
16 City of New York amount from Form IT-230, Part II, line 2 (see instructions)	16.			
17 Add line 15a or 15b to line 16	17.			
18 City of New York accumulation distribution credit	18.			
19 Subtract line 18 from line 17 (if less than zero, leave blank)	19.			
20 City of New York separate tax on lump-sum distributions (see instructions)	20.			
21 Add lines 19 and 20	21.			
22 City of New York - UBT credit (from Form IT-219)	22.			
23 Subtract line 22 from line 21 (if less than zero, leave blank)	23.			
24 City of New York minimum income tax (see instructions)	24.			
25 City of Yonkers resident income tax surcharge from Yonkers worksheet, line o (see instructions)	25.			
26 City of Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26.			
27 City of Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27.			
28 Total New York State, city of New York, and city of Yonkers tax (add line 14 and lines 23 through 27)	28.			
29 Estimated tax paid (including payments made with Form IT-370-PF)	29.			
30 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	30.			
31 Subtract line 30 from line 29	31.			
32 Farmers' school tax credit (from Form IT-217; attach form)	32.			
33 New York State tax withheld Identify:	33.			
34 City of New York tax withheld	34.			
35 City of Yonkers tax withheld	35.			
36 Total (add lines 31 through 35)	36.			
37 If line 36 is more than the total of lines 28 and 41, enter the overpayment	37.			
38 Amount of line 37 to be refunded to you	38.			
39 Amount of line 37 to be credited to 2003 estimated tax	39.			
40 If line 36 is less than the total of lines 28 and 41, enter amount you owe	40.			
41 Estimated tax penalty (will reduce line 37 or increase line 40; see instructions)	41.			

See instructions on pages 13 through 15 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.



Make check or money order payable to NY State Income Tax; write your employer identification number and 2002 Fiduciary Income Tax on it.

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

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

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



Table with 5 columns: Line number, Description, Amount, and two decimal columns. Rows 42-50: Interest income, Dividends, Business income, Capital gain, Rents, Farm income, Ordinary gain, Other income, Total income.

Table with 5 columns: Line number, Description, Amount, and two decimal columns. Rows 51-61: Interest, Taxes, Fiduciary fees, Charitable deduction, Attorney fees, Other deductions, Income distribution deduction, Estate tax deduction, Exemption, Total, Federal taxable income.

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

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

Table with 5 columns: Line number, Description, Amount, and two decimal columns. Rows 62-69: Interest on state bonds, Income taxes, Other additions, Interest on US obligations, Other subtractions, Total subtractions, New York fiduciary adjustment.

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

Table with 5 columns: (1) Name and address, (2) Identifying number, (3) Amount, (4) Percent, (5) Shares of New York fiduciary adjustment. Includes a section for totals.

- A. If inter vivos trust, enter name and address of grantor:
B. If revocable trust which changed state or city residence during the year, enter the date of the change of residence
C. Resident status — check all boxes that apply: (1) NYS full-year resident estate or trust, (2) NYS part-year resident trust, (3) NYS full-year nonresident estate or trust, (4) NYC full-year resident estate or trust, (5) NYC part-year resident trust, (6) Yonkers full-year resident estate or trust, (7) Yonkers part-year resident trust, (8) Yonkers full-year nonresident estate or trust
D. If an estate, indicate last known address of decedent
E. Nonresident estate - indicate state of residency
F. Attach a list of executors or trustees with their addresses and social security numbers.

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

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

Sign your return here section: Signature of fiduciary or officer representing fiduciary, Date, Daytime phone number (optional)

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

**New York State Department of Taxation and Finance
Office of Tax Policy Analysis
W.A. Harriman State Campus Office
Albany, New York 12227
Phone: (518) 457-3187
Web Site: www.tax.state.ny.us/statistics**