



# Analysis of 2007 Personal Income Tax Returns

*Profile of Income, Deductions,  
Credits and Tax*



---

# Contents

---

Statistical Highlights of 2007 Returns	1
Summary	1
Introduction and Background	3
Comparison With Other OTPA Reports	4
Prominent Features	5
Statistical Summary	9
Distribution of Taxpayer Income and Tax Liability	10
Income Sources	13
Standard and Itemized Deductions	14
Dependent Exemptions	16
Credits	16
Overpayments and Final Payments	19
Nonresidents and Part Year Residents	19
Selected Historical Trends	21
Income Sources	21
Subtraction Modifications	21
Itemized Deductions	22
Focus on Nontaxable Returns	25
Overview of Tax Years 2003 Through 2007	25
Usage of Modifications—2007	28
Usage of Deductions—2007	28
Usage of Credits—2007	29

<hr/>		
Tables		
Accompanying		
This Report		31
	Section I: Resident, Nonresident and Part Year Resident Taxable Returns Classified by New York Adjusted Gross Income or New York Source Income Tables 20 Through 36	33
	Section II: Selected Tax Components by Filing Status for Resident Taxable Returns Tables 37 Through 56	55
<hr/>		
2007 Fiduciary		89
Returns		
<hr/>		
Figures	<b>Figure 1:</b> Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2007	11
	<b>Figure 2:</b> Percent of NYAGI and Tax Liability by Decile For Resident Taxpayers in 2007	12
	<b>Figure 3:</b> Distribution of Federal Gross Income by Source For Resident Taxpayers in 2007	14
	<b>Figure 4:</b> Percent of Gross Itemized Deductions by Type For Resident Taxpayers in 2007	15
	<b>Figure 5:</b> Number of Nontaxable Resident Returns—2003-2007	26
	<b>Figure 6:</b> Tax Credits and Tax After Credits for Nontaxable Resident Returns—2003-2007	26
<hr/>		
Tables	<b>Table 1:</b> Selected Provisions of New York State Personal Income Tax Structure— 2007 Tax Year	5
	<b>Table 2:</b> 2007 Tax Rates	6
	<b>Table 3:</b> Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2006 and 2007	10
	<b>Table 4:</b> Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2006 and 2007	10
	<b>Table 5:</b> Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2007	12
	<b>Table 6:</b> New York State Personal Income Tax—Components of Federal Gross Income for Resident Taxpayers in 2006 and 2007	13
	<b>Table 7:</b> Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2007	15

---

	<b>Table 8:</b> Summary of Credits Claimed by Resident Taxpayers in 2007	17
	<b>Table 9:</b> Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2007	17
	<b>Table 10:</b> Residents Who Claimed the Earned Income Credit by Earned Income Class in 2007	18
	<b>Table 11:</b> Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2007	19
	<b>Table 12:</b> Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2003 through 2007	21
	<b>Table 13:</b> Major Subtraction Modifications for Resident Taxpayers from 2003 Through 2007	22
	<b>Table 14:</b> Average Major Itemized Deductions for Resident Taxpayers from 2003 Through 2007	23
	<b>Table 15:</b> Summary of Nontaxable Resident Returns – 2003-2007	27
	<b>Table 16:</b> Summary of Credits on Nontaxable Resident Returns - 2003-2007	28
	<b>Table 17:</b> Major Subtraction Modifications on Nontaxable Resident Returns - 2007 Tax Year	28
	<b>Table 18:</b> Deductions on Nontaxable Resident Returns - 2007 Tax Year	29
	<b>Table 19:</b> Credits Claimed on Nontaxable Resident Returns – 2007	29
Full-Year Resident Taxable Returns In 2007	<b>Table 20:</b> Major Items by New York Adjusted Gross Income Class	35
	<b>Table 21:</b> Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class	36
	<b>Table 22:</b> Average Amounts for Selected Items by New York Adjusted Gross Income Class	37
	<b>Table 23:</b> Federal Components of Income by New York Adjusted Gross Income Class	38
	<b>Table 24:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	40
	<b>Table 25:</b> New York State Deductions by New York Adjusted Gross Income Class	41
	<b>Table 26:</b> Itemized Deductions by New York Adjusted Gross Income Class	42
	<b>Table 27:</b> Tax Credits by New York Adjusted Gross Income Class	44
	<b>Table 28:</b> Distribution of Taxpayers by Size of Tax Liability	45

Full-Year Nonresident Taxable Returns In 2007	<b>Table 29:</b> Major Items by Size of Federal AGI After New York	46	
	<b>Table 30:</b> Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of	47	
	<b>Table 31:</b> Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	48	
	<b>Table 32:</b> Distribution of Taxpayers by Size of Tax Liability	49	
	<b>Table 33:</b> Major Items by Size of Federal AGI After New York Modifications	50	
Part-Year Resident Taxable Returns in 2007	<b>Table 34:</b> Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	51	
	<b>Table 35:</b> Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	52	
	<b>Table 36:</b> Distribution of Taxpayers by Size of Tax Liability	53	
<i>Single</i>			
Full-Year Resident Taxable Returns by Filing Status in 2007	<b>Table 37:</b> Major Items by New York Adjusted Gross Income Class	57	
	<b>Table 38:</b> Federal Components of Income by New York Adjusted Gross Income Class	58	
	<b>Table 39:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	60	
	<b>Table 40:</b> New York State Deductions by New York Adjusted Gross Income Class	61	
	<b>Table 41:</b> Itemized Deductions by New York Adjusted Gross Income Class	62	
	<i>Married Filing Jointly and Surviving Spouses</i>		
	<b>Table 42:</b> Major Items by New York Adjusted Gross Income Class	64	
<b>Table 43:</b> Federal Components of Income by New York Adjusted Gross Income Class	66		
<b>Table 44:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	68		
<b>Table 45:</b> New York State Deductions by New York Adjusted Gross Income Class	69		
<b>Table 46:</b> Itemized Deductions by New York Adjusted Gross Income Class	70		

---

*Married Filing Separately*

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

*Head of Household*

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

2007 Fiduciary Returns	<b>Table 57:</b> Taxable Fiduciary Returns by New York Taxable Income Class in 2007	90
------------------------	---	----

---

Appendices	<a href="#">Appendix A:</a> Glossary of Terms	A-1
	<a href="#">Appendix B:</a> Description of the Sample	B-1
	<a href="#">Appendix C:</a> 2007 New York State Income Tax Forms	C-1



---

# Statistical Highlights of 2007 Returns

---

## Summary

Highlights from tax year 2007 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2007 equaled approximately \$631 billion, an increase of \$81 billion (14.6 percent) from 2006. New York adjusted gross income (NYAGI) totaled \$606 billion compared to \$526 billion in 2006.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$36.6 billion, an increase of 18.5 percent from 2006. Full-year resident taxpayers accounted for \$31 billion, or 85 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$5,300 up from \$4,622 in 2006.
- Total tax liability of taxable resident returns, as a percentage of NYAGI, increased slightly from 4.9 percent in 2006 to 5.1 percent in 2007.
- The total number of tax returns filed with the Department of Taxation and Finance in 2007 totaled approximately 9.7 million, over 4 percent more than the number filed in 2006. About 3 million of these were “nontaxable” returns with no tax liability, or a negative tax liability resulting from refundable credits. The number of taxable returns increased to 6.7 million, with resident returns accounting for 88 percent of this total. The increases in total returns filed and taxable returns are mainly attributable to strong economic growth in 2007.



---

# Introduction and Background

---

This publication contains findings from a study of 2007 personal income tax returns filed during 2008. 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 688,000 personal income tax returns selected from a total filing population of 9.7 million returns, approximately 8.7 million of which were filed by New York State full-year residents. Both taxable and nontaxable returns were sampled. However, this report primarily provides statistics on 6.7 million resident, part-year resident, and nonresident returns with a New York personal income tax liability. It is important to note that the sample sizes of the files used since 2005 are significantly larger than in previous years. This has resulted in smaller sampling error and more accurate estimates compared to information reported prior to 2005.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2007 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 2007 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 2007 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 2007 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2007.

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 688,000 personal income tax returns selected from a population of 9.7 million returns. OTPA staff reviewed taxpayer entries, inserted missing data, corrected data and recomputed subtotals. (See Appendix B for a more complete description of the sample). Using either the number of tax returns, adjusted gross income, or tax liability data for each sample cell, the sample was inflated to represent all timely filed 2007 State personal income tax returns. In comparison, the POR publication tabulates information from all returns filed with the Department of Taxation and Finance (the Department). The POR report represents the compilation of records on the Department's master file on a particular day. The data variables represent amounts accepted by the Department's tax return processing system within system tolerances. Analysts compiled the data and reported the statistics with minimal review. Furthermore, the report covers only some of the information contained on New York State income tax returns. In addition to the POR report, the Office of Tax Policy Analysis also produces special legislatively mandated studies on the earned income tax credit and real property tax credits.

# Prominent Features

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

Table 1 highlights the major provisions of New York's 2007 personal income tax law.

**Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2007 Tax Year**

Social Security Benefits	Fully Exempt
Pension Income	New York State and local and federal pensions fully exempt; others eligible for up to \$20,000 exclusion (\$20,000 each spouse for married couples).
Married Standard Deduction	\$15,000
Head of Household Standard Deduction	\$10,500
Single Standard Deduction	\$7,500
Dependent Filer Standard Deduction	\$3,000
Itemized Deductions	Federal amount (after limitation*) minus deduction for state and local income tax. Upper-income taxpayers must further reduce itemized deductions by up to 50 percent.
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 \$156,400 or more (\$78,200 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds these amounts. 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. For 2007, this limitation is reduced by one-third.

New York has a graduated rate structure in which tax rates increase as taxable income increases. Table 2 shows the 2007 tax rate schedule. The supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the benefit of lower tax rates below the top rate.

This effectively means that these taxpayers paid a flat tax of 6.85 percent on all of their taxable income when their New York Adjusted Gross Income exceeded \$150,000. However, certain credits which decline in value as income rises help make the tax progressive. On the other hand, New York permits most federal itemized deductions, which tend to diminish progressivity. Federal and State limitations on itemized deductions reduce some of this effect.

**Table 2: 2007 Tax Rates**

<i>Married Joint and Surviving Spouse</i>		
If taxable income is:		
Over	But not over	
\$0	\$16,000	4% of taxable income
16,000	22,000	\$640 plus 4.50% of amount over \$16,000
22,000	26,000	\$910 plus 5.25% of amount over \$22,000
26,000	40,000	\$1,120 plus 5.90% of amount over \$26,000
40,000	Over	\$1,946 plus 6.85% of amount over \$40,000
<i>Single, Married Separate and Estates and Trusts</i>		
If taxable income is:		
Over	But not over	
\$0	\$8,000	4% of taxable income
8,000	11,000	\$320 plus 4.50% of amount over \$ 8,000
11,000	13,000	\$455 plus 5.25% of amount over \$11,000
13,000	20,000	\$560 plus 5.90% of amount over \$13,000
20,000	Over	\$973 plus 6.85% of amount over \$20,000
<i>Head of Household</i>		
If taxable income is:		
Over	But not over	
\$0	\$11,000	4% of taxable income
11,000	15,000	\$440 plus 4.50% of amount over \$11,000
15,000	17,000	\$620 plus 5.25% of amount over \$15,000
17,000	30,000	\$725 plus 5.90% of amount over \$17,000
30,000	Over	\$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 NY AGI 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 accounted for nearly 63 percent of New York State tax revenues collected by the Department of Taxation and Finance during SFY 2007-08. Approximately 8.7 million returns were timely filed by full-year residents for tax year 2007, of which 2.9 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers and refundable tax credits. The remaining 5.8 million taxable returns reported a total tax liability of \$31.0 billion. In addition, approximately 824,000 nonresidents and part-year residents had tax liability of \$5.6 billion and another 170,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2006 and 2007. In 2007, total New York adjusted gross income (NYAGI) equaled approximately \$606 billion, compared with approximately \$631 billion in total federal adjusted gross income (FAGI). The \$25 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modifications are interest from obligations of states other than New York and public employee retirement contributions. Appendix A provides more detailed income definitions.

Table 3 indicates that while NYAGI increased by over 15 percent in 2007 compared to 2006, tax liability increased from \$26.0 billion to \$31.0 billion, or over 19 percent. Liability generally increases at a higher rate than increases in income because of the progressive tax rate structure in the New York income tax.

**Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2006 and 2007**

	Major Items		Change	
	2006	2007	Amount	Percent
	Total Number of Returns* (000)	8,353	8,697	344
Number of Taxable Returns (000)	5,623	5,843	220	3.9
Number of Nontaxable Returns (000)	2,729	2,854	125	4.6
	Millions of Dollars			
Total Federal Adjusted Gross Income	550,627	631,241	80,614	14.6
Total NY Adjusted Gross Income	526,354	606,439	80,085	15.2
Total Deductions Used	83,370	88,490	5,120	6.1
Total Value of Exemptions Used	3,271	3,288	17	0.5
Total Taxable Income	439,733	514,675	74,942	17.0
Total Tax Liability	25,991	30,967	4,976	19.1
	Dollars			
Average Tax Liability	4,622	5,300	678	14.7

\* 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 2006 and 2007. It shows that in 2007, taxpayers with incomes above \$200,000 made up larger shares of total income and total tax liability than in 2006. There was also an increase in the share of taxpayers with incomes above \$200,000 due to income growth for high income taxpayers. Figure 1 depicts the distribution of these items in tax year 2007.

**Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2006 and 2007**

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	2006	2007	2006	2007	2006	2007
Less than \$10,000	5.8	5.9	0.4	0.4	0.1	0.1
\$ 10,000 - 19,999	11.8	11.7	1.9	1.7	0.6	0.6
20,000 - 29,999	12.5	12.0	3.3	2.9	1.5	1.3
30,000 - 49,999	23.8	23.3	10.0	8.9	6.5	5.6
50,000 - 99,999	28.6	28.5	21.5	19.4	17.5	15.4
100,000 - 199,999	12.5	13.1	17.8	16.9	18.5	17.0
200,000 and over	5.2	5.7	45.0	49.9	55.2	60.0
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 2007**

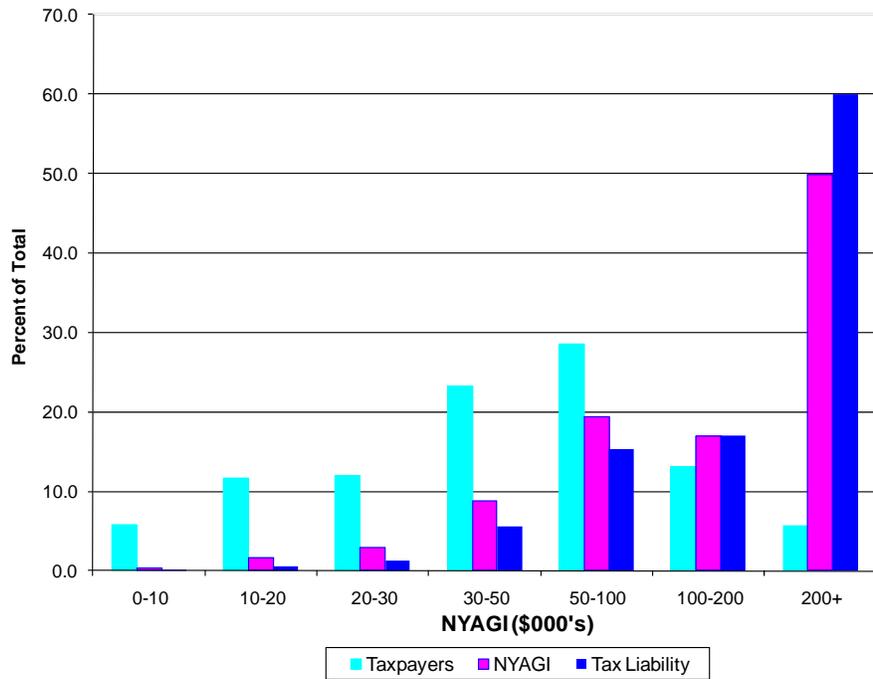


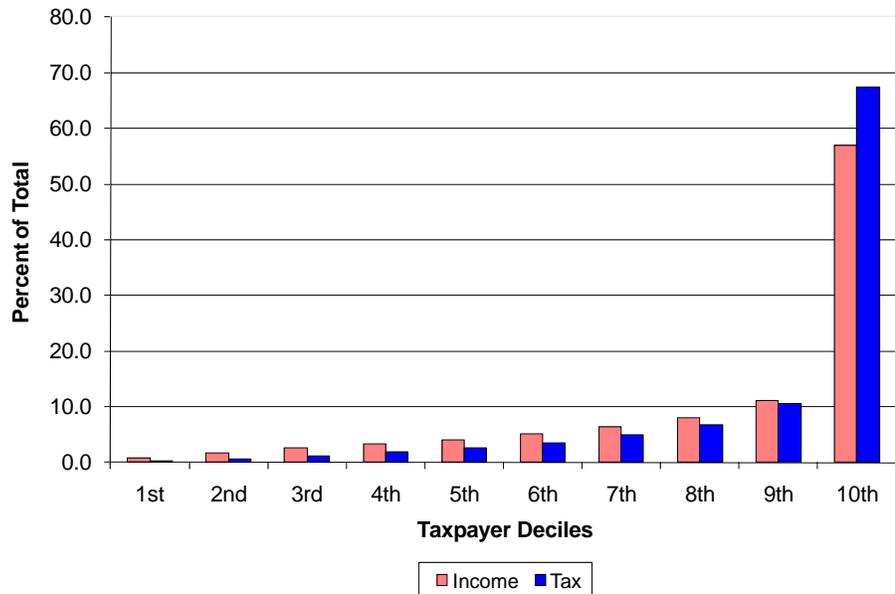
Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 0.8 percent of all income and paid 0.2 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 56.9 percent of all income and paid 67.5 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 \$47,035. Taxpayers below the median had 12.4 percent of total NYAGI and paid 6.7 percent of total tax, while those above the median bore 93.3 percent of the tax burden.

**Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2007**

Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Less than \$13,624	\$4,996	0.8	\$71	0.2	1.4
\$13,625 - 22,016	10,439	1.7	194	0.6	1.9
22,017 - 30,364	15,333	2.5	389	1.3	2.5
30,365 - 38,304	20,048	3.3	601	1.9	3.0
38,305 - 47,034	24,866	4.1	829	2.7	3.3
47,035 - 58,444	30,666	5.1	1,112	3.6	3.6
58,445 - 73,848	38,450	6.3	1,514	4.9	3.9
73,849 - 96,065	49,189	8.1	2,102	6.8	4.3
96,066 - 143,092	67,432	11.1	3,260	10.5	4.8
143,093 and over	345,019	56.9	20,896	67.5	6.1
<b>Total</b>	<b>\$606,438</b>	<b>100.0</b>	<b>\$30,968</b>	<b>100.0</b>	<b>5.1</b>

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 2007**



## Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2006.

**Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2006 and 2007 1/**  
(Dollar Data in Millions)

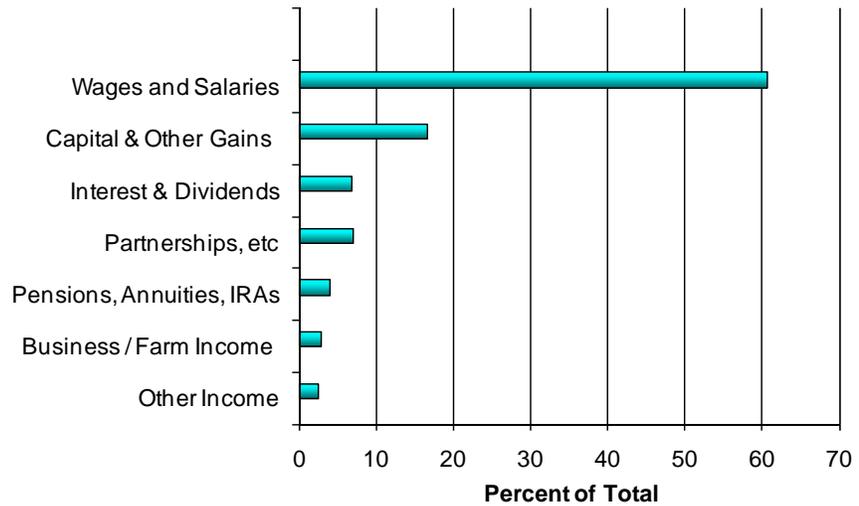
Components of Income	2006	2007	Change	
			Amount	Percent
Wages and Salaries	\$356,574	\$386,857	\$30,283	8.5
Capital & Other Gains (Net)	72,303	105,627	33,324	46.1
Interest and Dividends	34,295	42,914	8,619	25.1
Partnerships, Estates, Trusts, Rents, Royalties	38,955	44,408	5,453	14.0
Pensions, Annuities, IRAs	23,333	24,941	1,608	6.9
Business and Farm Income (Net)	17,873	18,320	447	2.5
All Other Income 2/	14,754	16,213	1,459	9.9
<b>Total</b>	<b>\$558,086</b>	<b>\$639,280</b>	<b>\$81,194</b>	<b>14.5</b>

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

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

Reflecting robust growth in the State's economy, total federal gross income increased 14.5 percent in 2007. Substantial growth in non-wage income, especially interest, dividends and capital gains were the main engines of growth. Wage growth was also strong increasing by 8.5 percent for the year. Figure 3 depicts the overall distribution of components of federal gross income. Wages and salaries comprised the largest single income component accounting for 61 percent of federal gross income in 2007. This is slightly smaller than the 64 percent share for wages in 2006. Conversely, the share of federal gross income comprised of non-wage income increased from 36 percent to 39 percent. The trend of non-wage income making up a larger share of total income has been evident since 2002.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2007



## Standard and Itemized Deductions

Approximately 69 percent of resident taxpayers used the standard deduction in 2007. Approximately 1.8 million taxpayers claimed itemized deductions worth \$49.6 billion, compared to \$45.2 billion in the previous year.

Table 7 shows that the deduction for taxes paid was the most often claimed New York State itemized deduction, followed closely by deductions for charitable contributions and interest paid. Furthermore, the deduction for interest paid was the largest single itemized deduction totaling \$23.7 billion in 2007. Taxes paid and charitable contributions were also significant with resident taxpayers claiming over \$29.8 billion for these itemized deductions combined. Figure 4 illustrates the percent of gross itemized deduction before limitation by type of deduction for resident taxpayers in 2007.

**Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2007**

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,813	\$14,608	\$8,059
Charitable Contributions	1,635	15,237	9,321
Interest Paid	1,410	23,672	16,789
Medical and Dental	242	1,667	6,886
Other 2/	917	7,879	8,597
Total Before Limitations 3/	1,814	63,063	34,769
Total After Limitations 4/	1,814	\$49,607	\$27,350

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 \$26.4 billion were not allowed on State returns.

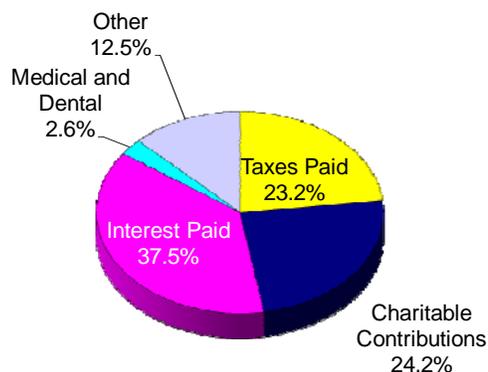
2/ Includes deductions for miscellaneous expenses and casualty/theft losses. Number claiming includes taxpayers claiming at least one of these deductions.

3/ Also includes minor corrections.

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

As described in Table 1 on page 5, the federal itemized deduction limitation, to which New York conforms, requires upper-income taxpayers to reduce certain itemized deductions. Federal law reduced the itemized deduction limitation by one-third in 2007. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed. However, it reduced 396,000 taxpayers' total itemized deductions by approximately \$3.1 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 323,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$10.4 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$13.5 billion, to \$49.6 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 these limitations.

**Figure 4: Percent of Gross Itemized Deductions Before Limitations by Type for Resident Taxpayers in 2007**



---

## Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2007 totaled nearly \$3.3 billion, an amount similar to what was claimed in 2006. In fact, this amount has remained fairly constant since 1995. Approximately 1.9 million taxpayers claimed at least one dependent exemption.

---

## Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by \$2,008 million for tax year 2007. The following credits were available in 2007:

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

Table 8 summarizes the credits claimed by resident taxpayers in 2007.

Table 8: Summary of Credits Claimed by Resident Taxpayers in 2007

Credit	Amount (000)
Resident	\$1,221,994
Empire State Child Household	392,155
Child Care	47,635
Earned Income	75,096
College Tuition	21,367
All Other Credits*	97,007
Total	152,450
	\$2,007,703

\* Credits are listed on page 16.

## Household Credit

All nondependent taxpayers with FAGI below \$28,000 (single) or \$32,000 (all others) may take the nonrefundable household credit. The credit ranges between \$20 and \$75 for single filers, with similar amounts for other filers and additional amounts for dependents. In 2007, nearly 1.2 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$48 million. Table 9 details the distribution of this credit by NYAGI class.

Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2007

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	54,901	4.8	\$2,417	5.1	\$44
\$10,000 - 14,999	253,693	22.0	11,407	23.9	45
15,000 - 19,999	288,559	25.0	13,855	29.1	48
20,000 - 24,999	291,438	25.2	12,782	26.8	44
25,000 and over	266,448	23.1	7,173	15.1	27
Total	1,155,049	100.0	\$47,635	100.0	\$41

Earned Income Tax Credit

For Tax year 2007, certain taxpayers could claim an earned income tax credit (EITC) equal to 30 percent of the federal credit. EITC is refundable to residents and nonrefundable to nonresidents. (For more information on the credit, see Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2007*).

Table 10 shows that in tax year 2007, 1.5 million New York residents claimed \$850 million in earned income tax credits. This does not include claims of the separate earned income tax credit for non-custodial parents. Approximately 98 percent of the total credit claimed was on nontaxable returns. A portion of the credit claimed on these returns constituted refunds, sometimes termed “negative taxes.” The amount of EITC claimed on taxable resident returns totaled \$21.4 million (see Table 8 on page 17). Under the 2007 EITC structure, the credit increased with earned income up to \$11,790 for claimants with children and then remained flat as earned income increased until it exceeded \$17,390 for married and \$15,390 for others. The credit phased out at higher income levels. As a result, the highest average credit amount for 2007 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 2007\*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	138,822	9.4	\$16,237	1.9	\$117
4,001 - 8,000	252,589	17.2	86,926	10.2	344
8,001 - 12,000	284,762	19.4	203,692	24.0	715
12,001 - 16,000	191,464	13.0	202,409	23.8	1,057
16,001 - 20,000	150,155	10.2	136,772	16.1	911
20,001 - 24,000	137,114	9.3	94,516	11.1	689
24,001 - 28,000	122,539	8.3	60,845	7.2	497
28,001 - 32,000	108,694	7.4	33,548	3.9	309
32,001 and over	84,120	5.7	14,998	1.8	178
Total	1,470,259	100.0	\$849,943	100.0	\$578

\* 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 2007*

Other major credits claimed by resident taxpayers include the resident credit, the Empire State child tax credit, and the child and dependent care credit. The resident credit for taxes paid to other jurisdictions totaled approximately \$1.22 billion. The child and dependent care credit, claimed by 303,000 resident taxpayers, equaled approximately \$75.1 million. While the number of taxable returns grew by 4 percent in 2007 compared to 2006, total credits claimed by resident taxpayers increased from \$1,892 million in 2006 to \$2,007 million in 2007, or 6 percent.

## Overpayments and Final Payments

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

Of the approximately 5.8 million resident taxable returns, 4.0 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$1,471. Thus, for about 68 percent of taxpayers, withholding by employers and/or estimated tax payments exceeded total tax liability. About 3.8 million taxpayers received all of their overpayment as refunds averaging \$927, while about 56,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$7,507, toward their 2008 tax. (Approximately 152,000 taxpayers requested both refunds and credits averaging \$2,481 and \$10,198, respectively.) Approximately 1.9 million taxpayers owed an average of \$1,611 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 2007. For full-year nonresidents, the ratio of final tax to base tax equaled approximately 28 percent (\$5,053 million/\$17,963 million). This means that, overall, 28 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 58 percent (\$558 million/\$961 million), the higher percentage reflecting New York-source income earned during their resident period.

Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2007

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	772,805	647,985	\$17,962,537	\$5,053,415	\$7,799
Part-Year Residents	220,953	175,616	\$961,034	\$558,323	\$3,179



---

# Selected Historical Trends

---

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

---

## Income Sources

Table 12 shows the pattern of resident taxpayers' long-term capital gains, retirement income (pensions, annuities, IRA distributions), and partnership, rent and estate/trust income between 2003 and 2007. Net capital gain income rose significantly in 2007 continuing a growth trend from 2003 which saw a three-fold increase in capital gains over this period. Also, partnership, rent and estate/trust income exhibited steady growth from 2003 to 2007 as did retirement income.

**Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2003 Through 2007 (Millions of Dollars)**

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
2003	25,292	26,911	17,169
2004	44,763	29,091	18,694
2005	55,584	35,413	20,609
2006	72,303	38,955	23,333
2007	105,627	44,408	24,941

---

## Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 2003 and 2007.

These include:

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

Table 13 indicates that subtraction modifications for social security benefits, the pension and annuity exclusion, and the exemption of interest on U.S. Government obligations claimed as a subtraction modification all increased in 2007. The social security and pension exclusion modifications have grown steadily since 2003.

**Table 13: Major Subtraction Modifications for Resident Taxpayers from 2003 Through 2007**  
(Millions of Dollars)

Tax Year	Social Security	U.S. Government	Pension and
		Bond Interest	Annuity Exclusion
2003	5,354	1,171	4,344
2004	5,660	1,154	4,426
2005	6,498	1,524	5,104
2006	7,776	2,185	5,833
2007	8,279	2,831	6,317

## Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 2003 through 2007. Absent major law changes, average itemized deductions generally increase from year to year due to increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes generally rise as the cost of schools and local government increases). However, the State School Tax Reduction (STAR) program has helped to offset increases in the average deduction for property taxes paid.

The average charitable contribution itemized deduction rose strongly over the period 2003 to 2006 and the growth from 2006 to 2007 was exceptionally strong at 11 percent. Furthermore, higher mortgage interest payments were reflected in increased average deductions for interest paid in 2007 while average deductions for medical and dental expenses also increased along with the cost for these services. The average itemized deduction for real property taxes paid dropped slightly in 2006 reversing a growth trend from 2003. This reduction is partially attributable to the local property tax rebate program initiated in 2006 which resulted in property tax relief in the state. The average taxes paid deduction increased substantially in 2007 even though rebates were still paid in that year.

**Table 14: Average Major Itemized Deductions for Resident Taxpayers from 2003 Through 2007 (Dollars)**

Tax Year	Taxes*	Contributions	Interest	Medical
2003	6,187	6,148	12,295	5,773
2004	6,904	6,888	12,313	5,635
2005	7,342	7,536	13,553	6,112
2006	7,226	8,394	15,223	6,368
2007	8,059	9,321	16,789	6,886

\* After subtraction of state and local income taxes.

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



---

# Focus on Nontaxable Returns

---

As a result of tax credits enacted and enhanced in recent years, many more returns are now filed by persons who do not owe tax, but file to claim refundable tax credits. Tax changes which have increased the number of nontaxable returns include 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 the Empire State child tax credit and other new credits.

This section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 2007 tax year.

---

## Overview of Tax Years 2003 Through 2007

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 2003 to 2007. “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 2.6 million in 2003 to 2.9 million in 2007. Figure 6 illustrates how total credits increased robustly from \$1.1 billion in 2003 to nearly \$1.8 billion in 2007. This was primarily due to the establishment of the Empire State child tax credit in 2006, multi-year increases in earned income credit claims through 2007, enhancements to the federal child care credit beginning in 2003, and growth in other credits such as the qualified empire zone credits. Correspondingly, the overall effective tax rate on nontaxable returns dropped from -3.7 percent in 2003 to -4.3 percent in 2007 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 2003-2007

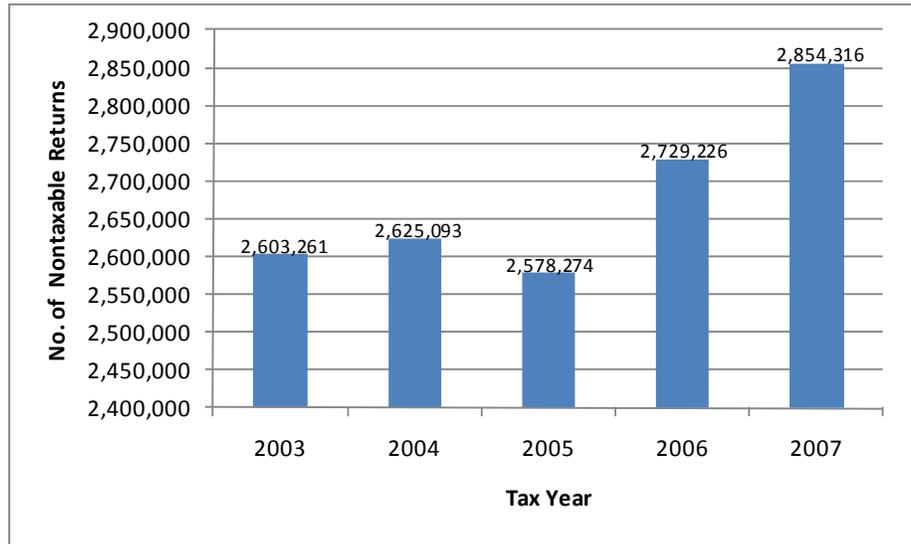
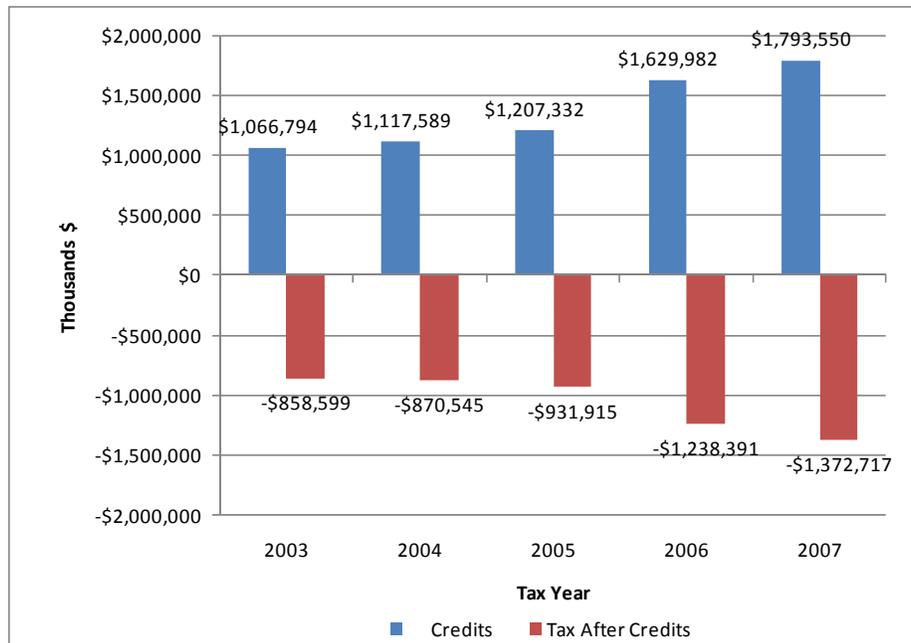


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 2003-2007



**Table 15: Summary of Nontaxable Resident Returns – 2003-2007**

<b>2007 Tax Year</b>						
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	1,723,323	\$6,455,035	\$4,019	\$356,481	-\$352,277	-5.5%
\$10,000 - 15,000	375,506	4,675,726	13,566	341,241	-327,635	-7.0%
15,000 - 20,000	255,774	4,426,127	38,646	288,646	-249,975	-5.6%
20,000 - 25,000	192,601	4,308,386	62,460	229,923	-167,457	-3.9%
25,000 and over	307,112	12,414,680	301,588	577,259	-275,373	-2.2%
Total	2,854,316	\$32,279,955	\$420,279	\$1,793,550	-\$1,372,717	-4.3%
<b>2006 Tax Year</b>						
Less than \$10,000	1,631,963	\$6,293,186	\$3,548	\$301,065	-\$295,954	-4.7%
\$10,000 - 15,000	375,341	4,674,198	13,716	321,587	-307,760	-6.6%
15,000 - 20,000	251,827	4,360,028	38,010	278,330	-240,272	-5.5%
20,000 - 25,000	187,074	4,188,039	60,252	215,707	-155,419	-3.7%
25,000 and over	283,021	11,250,710	273,226	513,293	-238,986	-2.1%
Total	2,729,226	\$30,766,162	\$388,753	\$1,629,982	-\$1,238,391	-4.0%
<b>2005 Tax Year</b>						
Less than \$10,000	1,636,111	\$6,241,152	\$3,486	\$247,974	-\$244,488	-3.9%
\$10,000 - 15,000	373,161	4,618,497	12,967	276,341	-263,375	-5.7%
15,000 - 20,000	243,586	4,226,032	37,721	231,352	-193,631	-4.6%
20,000 - 25,000	160,565	3,574,717	51,915	151,795	-99,880	-2.8%
25,000 and over	164,851	6,617,207	169,329	299,870	-130,541	-2.0%
Total	2,578,274	\$25,277,604	\$275,417	\$1,207,332	-\$931,915	-3.7%
<b>2004 Tax Year</b>						
Less than \$10,000	1,695,050	\$6,550,587	\$2,908	\$241,521	-\$238,612	-3.6%
\$10,000 - 15,000	386,310	4,743,363	12,401	271,919	-259,517	-5.5%
15,000 - 20,000	238,520	4,121,412	36,850	218,265	-181,415	-4.4%
20,000 - 25,000	157,398	3,500,869	49,398	140,023	-90,625	-2.6%
25,000 and over	147,815	5,754,913	145,487	245,862	-100,375	-1.7%
Total	2,625,093	\$24,671,144	\$247,044	\$1,117,589	-\$870,545	-3.5%
<b>2003 Tax Year</b>						
Less than \$10,000	1,720,648	\$6,551,779	\$2,998	\$251,028	-\$248,030	-3.8%
\$10,000 - 15,000	373,440	4,590,389	10,893	277,241	-266,348	-5.8%
15,000 - 20,000	234,116	4,052,803	35,519	201,860	-166,341	-4.1%
20,000 - 25,000	152,435	3,387,430	48,038	135,242	-87,204	-2.6%
25,000 and over	122,622	4,679,088	110,746	201,423	-90,677	-1.9%
Total	2,603,261	\$23,261,489	\$208,195	\$1,066,794	-\$858,599	-3.7%

Table 16 provides detail on claims for each of the major credits for tax years 2003 through 2007. Total credits claimed by nontaxable resident returns increased from \$1.63 billion in 2006 to \$1.8 billion in 2007. This was attributable to large increases in the earned income credit and other credits. Because no law changes occurred, the household credit remained fairly constant. The child care credit experienced a small decline from 2006 to 2007. Finally, the significant growth in other credits since 2003 is mainly attributable to large increases in other refundable credits claimed.

**Table 16: Summary of Credits on Nontaxable Resident Returns – 2003-2007 (Millions of Dollars)**

Year	Earned Income	Household	Empire State Child	Child Care	Farmer School Tax	Other	Total
2007	\$836.4	\$43.3	\$267.8	\$254.8	\$23.8	\$367.4	\$1,793.6
2006	733.5	42.0	256.1	278.7	22.8	296.9	1,630.0
2005	660.0	38.6	NA	244.0	23.1	241.6	1,207.3
2004	633.1	37.7	NA	247.0	22.7	177.1	1,117.6
2003	640.2	37.2	NA	232.9	22.4	134.0	1,066.8

## Usage of Modifications - 2007

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$41.2 billion by \$16.1 billion in total.

**Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2007 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	1,668,291	\$10,627,460	202,169	\$1,726,822	201,273	\$5,814,440	357,307	\$3,649,966	39,389	\$306,664
\$10,000 - 15,000	375,506	6,521,104	43,908	405,652	23,936	793,239	47,252	591,582	6,961	37,548
15,000 - 20,000	255,774	5,207,941	17,119	184,865	10,368	391,402	15,392	179,402	3,420	14,591
20,000 - 25,000	192,601	4,884,228	13,486	165,747	4,788	183,592	9,627	148,414	2,239	69,725
25,000 and over	307,112	13,922,393	30,172	472,921	12,764	541,442	20,530	308,740	7,201	102,615
Total	2,799,284	\$41,163,126	306,854	\$2,956,007	253,129	\$7,724,115	450,108	\$4,878,104	59,210	\$531,144

## Usage of Deductions - 2007

Table 18 shows that standard and itemized deductions totaled \$21.9 billion, reducing a substantial portion of the \$32.3 billion of NYAGI subject to tax. Note that the total deductions used was \$10.4 billion less than NYAGI, because many filers with dependent exemptions or sizeable credit claims did not need to use the full amount of their deductions to reduce their tax liability to zero.

**Table 18: Deductions on Nontaxable Resident Returns – 2007 Tax Year**

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used	
	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,495,257	\$6,455,035		\$6,335,919
\$10,000 - 15,000	375,506	4,675,726		4,091,206
15,000 - 20,000	255,774	4,426,127		3,140,370
20,000 - 25,000	192,601	4,308,386		2,462,215
25,000 and over	307,112	12,414,680		5,887,809
<b>Total</b>	<b>2,626,250</b>	<b>\$32,279,955</b>		<b>\$21,917,520</b>

Usage of Credits - Table 19 shows credits claimed on nontaxable returns. The refundable earned income credit was the largest of these credits. 2007

**Table 19: Credits Claimed on Nontaxable Resident Returns – 2007 Tax Year**

NYAGI Class	Earned Income		Household		Empire State Child		Child Care		Other		Total	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number*	Amt. (000)
Under \$10,000	542,347	\$202,933	114,883	\$3,251	167,218	\$26,270	29,733	\$23,291	190,362	\$100,736	1,044,543	\$356,481
\$10,000 - 15,000	252,700	257,530	146,598	7,022	164,396	26,989	34,589	36,019	64,067	13,682	662,350	341,241
15,000 - 20,000	196,404	186,549	202,310	14,496	143,996	38,471	37,783	38,646	33,190	10,485	613,683	288,646
20,000 - 25,000	163,083	111,805	172,127	12,311	127,131	49,402	45,041	47,445	23,130	8,961	530,512	229,923
25,000 and over	188,262	77,599	149,614	6,204	229,380	126,711	113,160	109,398	58,644	257,347	739,060	577,259
<b>Total</b>	<b>1,342,796</b>	<b>\$836,415</b>	<b>785,532</b>	<b>\$43,283</b>	<b>832,121</b>	<b>\$267,842</b>	<b>260,306</b>	<b>\$254,798</b>	<b>\$369,393</b>	<b>\$391,211</b>	<b>\$3,590,148</b>	<b>\$1,793,550</b>

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

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



---

# Tables Accompanying This Report

---

The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 2007 tax year. Section 1 (tables 20 through 36) depicts distributions of resident, nonresident and part-year resident taxable returns classified by New York adjusted gross income or New York-source income. Summary information only is provided for nonresidents and part-year residents. Section 2 (tables 37 through 56) displays selected tax components by filing status for resident taxable returns. In addition, a brief overview of fiduciary returns, which are not otherwise included in the study, begins on page 89.



---

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

---



**Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2007  
(Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than	\$5,000	122,173	\$468,121	\$365,187	\$2	\$116,966
\$5,000 -	9,999	220,357	1,687,978	960,184	125	727,679
10,000 -	14,999	333,662	4,155,735	2,284,828	8,112	1,862,795
15,000 -	19,999	351,261	6,160,710	2,961,294	24,369	3,175,046
20,000 -	24,999	345,811	7,777,970	3,197,557	41,115	4,539,297
25,000 -	29,999	353,000	9,716,173	3,504,881	89,071	6,122,221
30,000 -	34,999	370,730	12,069,135	3,922,802	142,745	8,003,587
35,000 -	39,999	362,379	13,570,393	4,089,153	178,010	9,303,230
40,000 -	44,999	331,557	14,083,368	3,933,684	183,799	9,965,885
45,000 -	49,999	294,672	13,956,820	3,706,472	182,947	10,067,401
50,000 -	54,999	261,487	13,712,436	3,525,592	172,684	10,014,160
55,000 -	59,999	226,916	13,038,660	3,138,162	153,934	9,746,564
60,000 -	64,999	201,772	12,605,932	3,001,582	147,204	9,457,147
65,000 -	74,999	352,399	24,640,847	5,590,091	274,856	18,775,899
75,000 -	99,999	617,915	53,384,867	11,097,273	557,576	41,730,018
100,000 -	149,999	559,366	67,278,088	12,249,059	578,874	54,450,154
150,000 -	199,999	207,000	35,396,797	5,433,225	211,092	29,752,591
200,000 -	499,999	233,146	68,432,538	6,625,563	234,124	61,572,851
500,000 -	999,999	54,391	37,250,570	1,637,117	58,394	35,555,059
1,000,000 -	4,999,999	36,384	71,286,871	2,214,545	41,242	69,031,084
5,000,000 -	9,999,999	3,601	24,841,638	728,668	4,252	24,108,718
10,000,000	and over	2,761	100,923,102	4,323,155	3,451	96,596,496
	Total	5,842,737	\$606,438,748	\$88,490,075	\$3,287,980	\$514,674,848

NYAGI Class		Tax Before Credits	Tax Credits 1/	Tax After Credits 2/	Tax Liability as a Percent of NYAGI
Less than	\$5,000	\$4,619	\$35	\$4,685	1.001
\$5,000 -	9,999	29,003	2,917	26,091	1.546
10,000 -	14,999	74,754	14,214	60,550	1.457
15,000 -	19,999	131,156	21,307	109,850	1.783
20,000 -	24,999	201,055	25,124	175,947	2.262
25,000 -	29,999	285,693	32,043	253,661	2.611
30,000 -	34,999	393,124	38,723	354,445	2.937
35,000 -	39,999	472,589	50,284	422,305	3.112
40,000 -	44,999	520,164	51,510	468,660	3.328
45,000 -	49,999	538,533	51,768	486,769	3.488
50,000 -	54,999	543,393	50,198	493,245	3.597
55,000 -	59,999	538,526	45,625	492,905	3.780
60,000 -	64,999	528,229	41,937	486,292	3.858
65,000 -	74,999	1,069,350	77,374	992,080	4.026
75,000 -	99,999	2,454,893	163,780	2,291,348	4.292
100,000 -	149,999	3,498,883	178,453	3,320,857	4.936
150,000 -	199,999	2,037,950	79,771	1,958,339	5.533
200,000 -	499,999	4,217,624	200,625	4,017,768	5.871
500,000 -	999,999	2,435,495	149,986	2,285,774	6.136
1,000,000 -	4,999,999	4,728,611	323,455	4,405,493	6.180
5,000,000 -	9,999,999	1,651,445	104,463	1,547,134	6.228
10,000,000	and over	6,616,859	304,110	6,313,088	6.255
	Total	\$32,971,947	\$2,007,703	\$30,967,285	5.106

1/ Credits are listed on page 16.

2/ Includes other taxes.

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

**Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers		NYAGI		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	122,173	2.09	\$468,121	0.08	\$4,685	0.02
\$5,000 -	9,999	342,530	5.86	2,156,099	0.36	30,776	0.10
10,000 -	14,999	676,192	11.57	6,311,834	1.04	91,326	0.29
15,000 -	19,999	1,027,453	17.59	12,472,544	2.06	201,176	0.65
20,000 -	24,999	1,373,264	23.50	20,250,513	3.34	377,123	1.22
25,000 -	29,999	1,726,264	29.55	29,966,686	4.94	630,783	2.04
30,000 -	34,999	2,096,994	35.89	42,035,821	6.93	985,229	3.18
35,000 -	39,999	2,459,373	42.09	55,606,214	9.17	1,407,534	4.55
40,000 -	44,999	2,790,930	47.77	69,689,582	11.49	1,876,195	6.06
45,000 -	49,999	3,085,602	52.81	83,646,402	13.79	2,362,963	7.63
50,000 -	54,999	3,347,089	57.29	97,358,838	16.05	2,856,208	9.22
55,000 -	59,999	3,574,005	61.17	110,397,498	18.20	3,349,113	10.82
60,000 -	64,999	3,775,777	64.62	123,003,430	20.28	3,835,405	12.39
65,000 -	74,999	4,128,176	70.65	147,644,277	24.35	4,827,485	15.59
75,000 -	99,999	4,746,091	81.23	201,029,144	33.15	7,118,832	22.99
100,000 -	149,999	5,305,457	90.80	268,307,232	44.24	10,439,689	33.71
150,000 -	199,999	5,512,457	94.35	303,704,029	50.08	12,398,028	40.04
200,000 -	499,999	5,745,603	98.34	372,136,567	61.36	16,415,796	53.01
500,000 -	999,999	5,799,994	99.27	409,387,138	67.51	18,701,570	60.39
1,000,000 -	4,999,999	5,836,378	99.89	480,674,008	79.26	23,107,063	74.62
5,000,000 -	9,999,999	5,839,979	99.95	505,515,646	83.36	24,654,197	79.61
10,000,000	and over	5,842,740	100.00	\$606,438,748	100.00	\$30,967,285	100.00

**Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2007**

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Tax able Income	Tax Before Credits	Tax After Credits
Less than \$5,000	\$3,832	\$2,989	\$0	\$957	\$38	\$38
\$5,000 - 9,999	7,660	4,357	1	3,302	132	118
10,000 - 14,999	12,455	6,848	24	5,583	224	181
15,000 - 19,999	17,539	8,430	69	9,039	373	313
20,000 - 24,999	22,492	9,247	119	13,127	581	509
25,000 - 29,999	27,525	9,929	252	17,343	809	719
30,000 - 34,999	32,555	10,581	385	21,589	1,060	956
35,000 - 39,999	37,448	11,284	491	25,673	1,304	1,165
40,000 - 44,999	42,476	11,864	554	30,058	1,569	1,414
45,000 - 49,999	47,364	12,578	621	34,165	1,828	1,652
50,000 - 54,999	52,440	13,483	660	38,297	2,078	1,886
55,000 - 59,999	57,460	13,830	678	42,952	2,373	2,172
60,000 - 64,999	62,476	14,876	730	46,870	2,618	2,410
65,000 - 74,999	69,923	15,863	780	53,280	3,034	2,815
75,000 - 99,999	86,395	17,959	902	67,534	3,973	3,708
100,000 - 149,999	120,276	21,898	1,035	97,343	6,255	5,937
150,000 - 199,999	170,999	26,247	1,020	143,732	9,845	9,461
200,000 - 499,999	293,518	28,418	1,004	264,096	18,090	17,233
500,000 - 999,999	684,866	30,099	1,074	653,694	44,778	42,025
1,000,000 - 4,999,999	1,959,292	60,866	1,134	1,897,292	129,964	121,083
5,000,000 - 9,999,999	6,898,539	202,352	1,181	6,695,006	458,607	429,640
10,000,000 and over	36,553,097	1,565,793	1,250	34,986,054	2,396,544	2,286,522
Resident Average	\$103,794	\$15,145	\$563	\$88,088	\$5,643	\$5,300

**Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class	Tax payers	Federal Gross Income							
		Wages		Interest		Dividends			
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	122,173		\$474,306	41,329	\$16,617	27,565	\$24,188		
\$5,000 - 9,999	220,357	186,086	1,338,353	75,683	162,855	40,346	68,190		
10,000 - 14,999	333,662	272,871	3,222,314	109,496	303,373	57,948	141,159		
15,000 - 19,999	351,261	293,315	4,869,829	129,255	466,345	66,118	213,215		
20,000 - 24,999	345,811	299,443	6,458,738	138,221	373,549	65,554	212,756		
25,000 - 29,999	353,000	315,933	8,327,150	141,936	396,527	64,112	223,469		
30,000 - 34,999	370,730	344,081	10,734,116	153,015	337,966	59,571	213,254		
35,000 - 39,999	362,379	339,493	12,149,861	176,220	333,153	66,022	211,630		
40,000 - 44,999	331,557	310,467	12,577,454	163,725	286,948	70,568	193,905		
45,000 - 49,999	294,672	275,314	12,337,798	164,669	331,451	67,568	226,009		
50,000 - 54,999	261,487	244,591	12,129,892	152,295	273,313	62,540	211,095		
55,000 - 59,999	226,916	213,743	11,551,619	143,433	295,075	64,664	198,464		
60,000 - 64,999	201,772	190,113	11,167,019	130,649	239,036	59,863	209,055		
65,000 - 74,999	352,399	333,293	21,838,759	249,450	587,009	115,254	350,101		
75,000 - 99,999	617,915	590,582	47,362,371	486,882	1,025,137	222,853	864,750		
100,000 - 149,999	559,366	529,415	57,529,762	490,587	1,442,776	274,493	1,366,174		
150,000 - 199,999	207,000	193,644	28,217,700	191,669	850,048	125,800	784,818		
200,000 - 499,999	233,146	209,005	47,354,952	222,758	1,973,260	175,929	2,323,004		
500,000 - 999,999	54,391	46,207	20,957,768	53,686	1,410,118	48,335	1,507,922		
1,000,000 - 4,999,999	36,384	29,183	31,146,783	36,157	3,112,176	34,415	3,248,404		
5,000,000 - 9,999,999	3,601	2,801	8,746,145	3,593	1,393,270	3,531	1,350,439		
10,000,000 and over	2,761	2,057	16,437,642	2,759	7,538,556	2,727	5,623,702		
<b>Total</b>	<b>5,842,737</b>	<b>5,328,882</b>	<b>\$386,857,175</b>	<b>3,457,467</b>	<b>\$23,148,559</b>	<b>1,775,777</b>	<b>\$19,765,704</b>		

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	18,833	\$30,292	3,206	\$9,406	336	\$2,028	144	\$5,862	
\$5,000 - 9,999	27,872	66,970	5,477	8,113	2,183	11,009	1,759	11,668	
10,000 - 14,999	35,391	129,706	11,404	25,278	8,784	52,609	7,015	49,344	
15,000 - 19,999	38,201	171,309	14,959	32,558	12,081	86,475	9,956	82,781	
20,000 - 24,999	38,678	210,628	13,816	32,075	14,019	105,760	13,441	143,171	
25,000 - 29,999	34,592	193,943	15,247	36,213	13,888	162,299	15,826	166,281	
30,000 - 34,999	35,746	230,741	17,468	34,364	10,961	136,391	17,971	169,473	
35,000 - 39,999	37,876	232,961	16,927	36,189	15,508	175,323	18,566	243,039	
40,000 - 44,999	36,823	259,972	14,268	32,474	14,630	220,742	18,420	191,471	
45,000 - 49,999	35,131	276,718	19,945	45,254	15,097	239,884	17,031	201,160	
50,000 - 54,999	34,101	247,320	14,183	33,216	13,609	197,058	15,551	176,197	
55,000 - 59,999	34,714	392,795	18,181	43,773	14,129	215,517	17,206	243,081	
60,000 - 64,999	30,711	326,856	16,020	36,271	12,740	207,105	18,718	182,747	
65,000 - 74,999	64,814	671,130	27,457	66,898	26,653	475,204	29,428	458,625	
75,000 - 99,999	119,048	1,178,418	59,543	131,317	44,116	899,724	57,760	588,628	
100,000 - 149,999	154,681	2,156,766	75,415	183,633	66,246	1,984,292	53,980	581,041	
150,000 - 199,999	75,602	1,603,183	37,667	92,391	36,109	1,768,863	13,292	233,700	
200,000 - 499,999	115,382	6,049,042	51,948	146,910	67,862	7,067,185	22,566	755,508	
500,000 - 999,999	34,774	5,569,165	13,249	59,836	24,685	6,431,098	8,037	512,264	
1,000,000 - 4,999,999	27,831	17,324,175	6,838	51,952	20,143	16,026,588	7,687	1,404,795	
5,000,000 - 9,999,999	3,186	9,003,849	366	7,492	2,041	4,681,934	1,169	675,082	
10,000,000 and over	2,597	60,459,064	153	12,019	1,503	14,686,875	1,126	4,349,945	
<b>Total</b>	<b>1,036,585</b>	<b>\$106,785,003</b>	<b>453,737</b>	<b>\$1,157,629</b>	<b>437,321</b>	<b>\$55,833,961</b>	<b>366,649</b>	<b>\$11,425,863</b>	

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

2/ Includes estate and trust income.

**Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2007 (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	Number	Amount				
Less than \$5,000	4,044	\$11,871	612	\$5,333	23	\$84		
\$5,000 - 9,999	12,853	82,970	1,632	8,802	22,115	380,090		
10,000 - 14,999	32,582	293,637	4,938	27,135	47,193	608,573		
15,000 - 19,999	33,827	362,928	7,706	48,023	64,223	1,192,062		
20,000 - 24,999	29,800	376,091	10,670	68,315	62,859	1,244,770		
25,000 - 29,999	24,218	358,701	12,093	75,321	59,676	1,207,048		
30,000 - 34,999	30,223	444,566	11,168	58,232	59,223	1,084,817		
35,000 - 39,999	28,806	366,977	12,146	74,703	55,290	1,129,620		
40,000 - 44,999	28,302	489,180	11,881	94,557	51,273	1,090,190		
45,000 - 49,999	29,187	492,989	11,412	54,161	48,494	1,049,644		
50,000 - 54,999	27,338	537,719	12,266	72,898	48,339	1,110,126		
55,000 - 59,999	24,490	420,843	11,663	48,053	41,963	905,041		
60,000 - 64,999	22,792	420,594	12,194	61,246	39,137	709,999		
65,000 - 74,999	40,318	742,395	17,084	100,957	70,602	1,712,994		
75,000 - 99,999	80,781	1,588,722	28,155	139,263	122,272	2,733,849		
100,000 - 149,999	84,263	2,301,957	27,633	157,607	114,440	3,257,110		
150,000 - 199,999	36,930	1,880,515	10,794	70,111	43,026	1,524,824		
200,000 - 499,999	47,142	3,950,687	13,508	171,404	47,773	2,447,612		
500,000 - 999,999	10,780	1,900,867	3,011	169,220	10,818	733,828		
1,000,000 - 4,999,999	6,520	2,009,153	2,029	115,537	7,093	608,621		
5,000,000 - 9,999,999	601	333,877	235	46,039	732	84,885		
10,000,000 and over	433	742,516	258	122,994	574	124,762		
Total	636,229	\$20,109,755	223,086	\$1,789,912	1,017,136	\$24,940,549		

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	4,587	\$8,674	5,925	\$3,038	\$471,268
\$5,000 - 9,999	21,453	129,049	18,807	20,687	2,190,216
10,000 - 14,999	61,925	288,124	55,616	74,767	4,862,971
15,000 - 19,999	88,774	552,722	68,826	114,681	7,636,841
20,000 - 24,999	99,447	659,965	74,693	151,973	9,246,721
25,000 - 29,999	107,083	712,206	76,783	158,217	11,145,310
30,000 - 34,999	105,979	672,293	85,543	188,514	13,403,561
35,000 - 39,999	124,824	753,724	89,878	181,497	14,817,821
40,000 - 44,999	120,993	667,452	91,604	237,613	15,229,729
45,000 - 49,999	122,730	748,728	89,656	250,124	15,152,521
50,000 - 54,999	112,333	561,289	83,408	235,475	14,750,027
55,000 - 59,999	108,803	528,165	77,814	198,927	13,973,685
60,000 - 64,999	105,752	567,268	66,740	184,710	13,381,958
65,000 - 74,999	189,766	805,393	117,609	327,202	26,229,303
75,000 - 99,999	386,658	1,556,524	214,417	644,475	55,705,815
100,000 - 149,999	371,459	1,706,078	247,875	1,055,041	69,767,593
150,000 - 199,999	126,236	814,822	79,272	643,189	36,405,383
200,000 - 499,999	131,571	1,434,048	88,290	1,413,961	70,112,007
500,000 - 999,999	33,859	714,835	24,555	709,199	37,775,081
1,000,000 - 4,999,999	28,491	1,127,287	18,802	905,695	72,125,208
5,000,000 - 9,999,999	3,060	338,364	2,039	135,703	25,068,446
10,000,000 and over	2,402	865,992	1,808	205,031	101,789,121
Total	2,458,185	\$16,213,000	1,679,963	\$8,039,718	\$631,240,585

3/ Includes IRA Distributions

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

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

**Table 24: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2007 (Dollar Data In Thousands)**

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement				Other NY Additions		Taxable State & Local		Government Pension	
			System Contributions		Income Tax Refunds				Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$5,000	19	\$83	0	\$0	347	\$339	d/	d/	0	\$0		
\$5,000 - 9,999	2,598	5,806	1,658	168	746	709	2,194	969	7,037	114,619		
10,000 - 14,999	4,302	6,666	5,418	1,658	3,303	3,126	10,189	5,235	9,512	179,193		
15,000 - 19,999	4,433	9,380	9,679	4,373	7,743	5,342	16,662	10,128	17,096	470,989		
20,000 - 24,999	4,560	9,268	12,332	6,857	7,664	5,458	24,730	15,357	15,940	423,909		
25,000 - 29,999	3,919	11,109	17,245	14,295	9,167	8,752	37,889	22,581	14,173	419,702		
30,000 - 34,999	5,603	9,805	25,509	26,133	12,423	11,353	43,028	28,047	14,180	393,029		
35,000 - 39,999	3,796	11,243	28,475	32,394	14,439	15,186	65,585	46,821	9,695	262,092		
40,000 - 44,999	3,733	7,255	34,166	45,163	18,748	12,874	70,825	56,589	12,974	339,831		
45,000 - 49,999	4,518	8,060	29,315	44,422	18,130	126,486	78,022	64,052	13,063	343,854		
50,000 - 54,999	5,810	25,482	28,237	45,393	21,168	19,354	79,042	64,022	13,131	367,283		
55,000 - 59,999	2,675	10,152	27,064	45,475	16,270	12,854	77,120	66,953	8,717	260,992		
60,000 - 64,999	3,405	8,403	25,238	42,798	15,481	15,667	78,488	74,022	8,233	186,879		
65,000 - 74,999	6,468	26,596	47,713	87,059	32,222	34,550	148,994	139,748	18,989	594,937		
75,000 - 99,999	15,942	45,535	94,115	192,569	66,031	66,975	322,153	318,447	23,004	701,864		
100,000 - 149,999	18,834	59,832	79,410	201,279	67,367	119,908	310,588	355,349	19,359	646,080		
150,000 - 199,999	11,619	48,498	26,967	80,765	32,740	77,604	97,849	136,827	7,069	219,963		
200,000 - 499,999	26,431	148,962	13,927	38,389	45,578	186,521	91,469	246,709	7,287	250,010		
500,000 - 999,999	11,880	131,634	1,278	3,518	17,841	172,259	22,167	156,200	1,178	43,151		
1,000,000 - 4,999,999	12,831	245,734	448	1,062	15,995	550,212	21,505	436,350	559	18,976		
5,000,000 - 9,999,999	1,942	105,137	16	30	1,980	229,652	2,270	141,527	30	1,263		
10,000,000 and over	1,684	268,335	16	54	1,898	1,019,954	d/	d/	15	351		
Total	157,003	\$1,202,904	508,225	\$913,852	427,282	\$2,695,135	1,602,511	\$2,800,420	221,240	\$6,293,348		

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	18	\$158	1,953	\$1,952	4	\$31	3,720	\$1,338
\$5,000 - 9,999	12,500	106,475	7,485	51,364	14,383	166,029	3,775	14,790
10,000 - 14,999	25,317	174,976	8,010	44,045	31,560	299,584	4,913	14,180
15,000 - 19,999	46,495	412,015	9,705	90,119	41,246	475,467	5,039	34,717
20,000 - 24,999	51,637	498,228	10,725	38,864	39,538	491,009	5,176	18,735
25,000 - 29,999	49,681	531,777	8,741	46,592	34,224	428,466	4,048	14,406
30,000 - 34,999	44,779	536,199	7,839	30,734	31,043	364,604	7,083	26,267
35,000 - 39,999	37,871	518,980	8,848	34,724	26,369	402,142	5,662	39,952
40,000 - 44,999	31,793	461,393	6,938	31,007	22,854	298,085	5,143	21,440
45,000 - 49,999	31,426	481,437	8,755	41,931	20,755	285,059	6,370	154,518
50,000 - 54,999	24,502	385,191	6,415	26,367	18,496	254,646	5,658	15,836
55,000 - 59,999	24,698	377,780	6,815	18,185	18,891	245,471	5,427	25,563
60,000 - 64,999	21,052	327,608	6,793	23,056	16,033	207,178	4,667	13,909
65,000 - 74,999	31,455	531,823	12,791	67,072	24,243	356,296	8,273	24,694
75,000 - 99,999	48,585	807,546	27,436	97,228	42,631	597,561	14,642	32,626
100,000 - 149,999	47,050	850,266	33,953	164,776	42,045	609,100	19,010	102,737
150,000 - 199,999	17,686	356,987	16,279	96,164	16,624	251,323	10,230	63,277
200,000 - 499,999	27,209	590,788	25,701	244,040	23,650	389,030	20,344	135,081
500,000 - 999,999	7,706	172,966	10,642	157,071	6,356	105,761	10,384	124,877
1,000,000 - 4,999,999	5,537	129,786	12,406	414,073	4,506	75,795	11,265	516,117
5,000,000 - 9,999,999	612	15,095	1,971	206,347	479	8,052	1,516	185,893
10,000,000 and over	470	11,814	1,992	904,972	376	6,626	1,483	814,647
Total	588,079	\$8,279,289	242,191	\$2,830,683	476,306	\$6,317,316	163,830	\$2,395,601

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 2007 (Dollar Data in Thousands)**

NYAGI Class	New York Deductions					
	Total with New York Deductions		Standard		Itemized <sup>1/</sup>	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	121,805	\$365,187	121,094	\$364,551	711	\$636
\$5,000 - 9,999	220,309	960,184	217,740	941,200	2,569	18,984
10,000 - 14,999	333,419	2,284,828	318,118	2,144,033	15,301	140,795
15,000 - 19,999	351,133	2,961,294	324,358	2,662,499	26,775	298,795
20,000 - 24,999	345,767	3,197,557	307,023	2,695,058	38,744	502,500
25,000 - 29,999	352,892	3,504,881	302,864	2,783,302	50,028	721,579
30,000 - 34,999	370,695	3,922,802	304,769	2,912,433	65,926	1,010,369
35,000 - 39,999	362,173	4,089,153	287,966	2,860,570	74,207	1,228,583
40,000 - 44,999	331,421	3,933,684	252,646	2,580,884	78,775	1,352,800
45,000 - 49,999	294,672	3,706,472	213,622	2,224,713	81,050	1,481,759
50,000 - 54,999	261,464	3,525,592	181,232	1,980,778	80,232	1,544,814
55,000 - 59,999	226,900	3,138,162	150,827	1,679,720	76,073	1,458,442
60,000 - 64,999	201,772	3,001,582	129,920	1,509,052	71,852	1,492,530
65,000 - 74,999	352,369	5,590,091	211,582	2,543,057	140,787	3,047,034
75,000 - 99,999	617,910	11,097,273	325,680	4,127,224	292,230	6,970,049
100,000 - 149,999	559,089	12,249,059	219,264	2,851,406	339,825	9,397,654
150,000 - 199,999	206,998	5,433,225	61,561	765,792	145,437	4,667,433
200,000 - 499,999	233,088	6,625,563	71,297	915,850	161,791	5,709,713
500,000 - 999,999	54,390	1,637,117	17,916	238,527	36,474	1,398,590
1,000,000 - 4,999,999	36,384	2,214,545	7,276	96,638	29,108	2,117,907
5,000,000 - 9,999,999	3,601	728,668	326	4,340	3,275	724,329
10,000,000 and over	2,761	4,323,155	148	1,916	2,613	4,321,240
<b>Total</b>	<b>5,841,010</b>	<b>\$88,490,075</b>	<b>4,027,228</b>	<b>\$38,883,540</b>	<b>1,813,782</b>	<b>\$49,606,535</b>

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

**Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class	Medical &					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	13	\$24	731	\$603	76	\$115
\$5,000 - 9,999	1,506	5,238	2,569	7,159	832	2,464
10,000 - 14,999	6,602	24,787	15,404	48,559	6,162	25,706
15,000 - 19,999	11,263	51,525	26,567	99,525	11,934	64,691
20,000 - 24,999	15,361	76,609	38,477	158,544	18,067	121,890
25,000 - 29,999	16,605	89,719	50,052	224,163	24,376	188,246
30,000 - 34,999	21,020	97,094	65,490	316,738	35,006	305,364
35,000 - 39,999	17,721	77,014	74,404	403,142	41,856	414,295
40,000 - 44,999	15,344	91,100	78,871	459,242	47,722	471,657
45,000 - 49,999	18,212	105,801	80,861	525,743	52,824	547,270
50,000 - 54,999	16,101	100,573	79,716	580,214	54,161	625,800
55,000 - 59,999	12,887	89,042	75,970	576,806	54,763	556,050
60,000 - 64,999	11,630	76,120	71,852	571,679	53,425	601,688
65,000 - 74,999	18,388	112,173	140,807	1,256,990	110,353	1,355,874
75,000 - 99,999	24,742	162,601	291,980	3,156,031	244,874	3,180,625
100,000 - 149,999	22,676	241,050	340,081	4,977,183	305,101	4,403,861
150,000 - 199,999	6,705	91,651	145,431	2,949,715	134,339	2,251,127
200,000 - 499,999	4,736	134,287	161,848	5,636,366	148,021	3,457,743
500,000 - 999,999	427	29,281	36,475	2,918,624	33,628	1,246,570
1,000,000 - 4,999,999	103	10,809	29,103	6,178,123	26,874	1,595,693
5,000,000 - 9,999,999	d/	d/	3,274	2,158,428	3,081	428,150
10,000,000 and over	d/	d/	2,613	7,772,238	2,490	1,827,536
<b>Total</b>	<b>242,045</b>	<b>\$1,666,737</b>	<b>1,812,576</b>	<b>\$40,975,816</b>	<b>1,409,964</b>	<b>\$23,672,414</b>

NYAGI Class	Charitable Contributions				Other Deductions 1/	
	Number		Amount		Number	Amount
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	306	\$157	34	\$4		
\$5,000 - 9,999	2,337	2,179	1,085	\$3,585		
10,000 - 14,999	12,236	24,846	5,266	21,890		
15,000 - 19,999	21,490	36,135	11,403	64,678		
20,000 - 24,999	31,883	69,932	18,269	109,292		
25,000 - 29,999	40,756	89,801	28,009	179,412		
30,000 - 34,999	55,294	113,584	39,109	267,311		
35,000 - 39,999	60,917	143,548	47,138	333,109		
40,000 - 44,999	66,299	159,628	48,548	331,377		
45,000 - 49,999	68,008	158,664	45,067	336,680		
50,000 - 54,999	70,311	155,721	46,222	298,249		
55,000 - 59,999	65,829	172,964	41,356	287,295		
60,000 - 64,999	63,907	168,588	41,064	296,647		
65,000 - 74,999	125,416	342,292	78,496	509,230		
75,000 - 99,999	268,700	734,478	164,441	1,077,010		
100,000 - 149,999	317,992	1,028,295	171,560	1,155,022		
150,000 - 199,999	137,387	615,211	61,468	484,229		
200,000 - 499,999	155,428	1,197,531	46,769	606,401		
500,000 - 999,999	35,627	730,021	9,343	258,262		
1,000,000 - 4,999,999	28,679	1,772,274	9,020	478,803		
5,000,000 - 9,999,999	3,246	811,294	1,405	201,709		
10,000,000 and over	2,598	6,709,989	1,446	578,740		
<b>Total</b>	<b>1,634,646</b>	<b>\$15,237,134</b>	<b>916,516</b>	<b>\$7,878,936</b>		

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 2007 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class		Federal	Income Taxes & Subtraction		Addition	
		Deductions 2/	Adjustments 3/		Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than	\$5,000	\$903	288	\$267	0	\$0
\$5,000 -	9,999	20,625	1,660	1,641	0	0
10,000 -	14,999	145,783	7,312	5,035	0	0
15,000 -	19,999	316,555	16,897	18,409	9	72
20,000 -	24,999	536,267	28,212	36,844	0	0
25,000 -	29,999	771,342	39,128	58,459	13	103
30,000 -	34,999	1,100,062	55,001	101,374	8	12
35,000 -	39,999	1,371,096	66,237	162,702	19	48
40,000 -	44,999	1,512,952	72,195	186,267	0	0
45,000 -	49,999	1,673,907	72,888	226,101	113	1,492
50,000 -	54,999	1,760,409	75,063	248,874	0	0
55,000 -	59,999	1,682,029	71,167	253,804	0	0
60,000 -	64,999	1,714,549	67,597	261,513	10	12
65,000 -	74,999	3,575,922	133,940	608,624	8	7
75,000 -	99,999	8,306,654	284,603	1,602,228	136	803
100,000 -	149,999	11,790,042	332,524	2,617,490	130	532
150,000 -	199,999	6,330,528	142,827	1,684,719	19	31
200,000 -	499,999	10,553,900	155,578	3,475,408	189	401
500,000 -	999,999	4,783,399	36,170	2,029,955	184	197
1,000,000 -	4,999,999	8,943,924	28,925	4,719,991	281	4,231
5,000,000 -	9,999,999	3,161,606	3,255	1,714,987	92	1,051
10,000,000	and over	14,993,289	2,604	6,353,570	87	2,348
	Total	\$85,045,742	1,694,071	\$26,368,261	1,299	\$11,340

NYAGI Class		Itemized Deduction		New York	
		Adjustment		Itemized Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	711	\$636
\$5,000 -	9,999	0	0	2,569	18,984
10,000 -	14,999	0	0	15,301	140,795
15,000 -	19,999	0	0	26,775	298,795
20,000 -	24,999	0	0	38,744	502,500
25,000 -	29,999	0	0	50,028	721,579
30,000 -	34,999	0	0	65,926	1,010,369
35,000 -	39,999	0	0	74,207	1,228,583
40,000 -	44,999	0	0	78,775	1,352,800
45,000 -	49,999	0	0	81,050	1,481,759
50,000 -	54,999	0	0	80,232	1,544,814
55,000 -	59,999	0	0	76,073	1,458,442
60,000 -	64,999	0	0	71,852	1,492,530
65,000 -	74,999	0	0	140,787	3,047,034
75,000 -	99,999	0	0	292,230	6,970,049
100,000 -	149,999	64,941	151,390	339,825	9,397,654
150,000 -	199,999	24,339	172,170	145,437	4,667,433
200,000 -	499,999	161,767	1,524,159	161,791	5,709,713
500,000 -	999,999	36,473	1,361,621	36,474	1,398,590
1,000,000 -	4,999,999	29,108	2,114,075	29,108	2,117,907
5,000,000 -	9,999,999	3,275	723,834	3,275	724,329
10,000,000	and over	2,613	4,321,033	2,613	4,321,240
	Total	322,517	\$10,368,281	1,813,782	\$49,606,535

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

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

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

5/ Includes College Tuition Itemized Deduction

**Table 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2007**  
**(Dollar Data in Thousands)**

NYAGI Class	Total Credits	Child & Dependent Care		Household		College Tuition	
		Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$35	0	\$0	137	\$6	0	\$0
\$5,000 - 9,999	2,917	0	0	54,764	2,411	201	37
10,000 - 14,999	14,214	0	0	253,693	11,407	6,456	1,297
15,000 - 19,999	21,307	6	a/	288,559	13,855	25,863	5,653
20,000 - 24,999	25,124	91	17	291,438	12,782	26,890	6,400
25,000 - 29,999	32,043	605	176	218,769	5,926	27,128	6,466
30,000 - 34,999	38,723	6,495	3,778	47,276	1,231	26,738	6,307
35,000 - 39,999	50,284	18,073	10,962	170	5	26,820	6,419
40,000 - 44,999	51,510	18,465	10,219	106	4	25,387	6,237
45,000 - 49,999	51,768	17,644	10,063	10	1	23,262	5,560
50,000 - 54,999	50,198	17,086	8,611	31	1	19,425	4,913
55,000 - 59,999	45,625	15,062	5,444	22	1	16,284	4,057
60,000 - 64,999	41,937	14,855	3,042	15	1	14,193	3,427
65,000 - 74,999	77,374	28,227	3,349	10	0	27,379	6,731
75,000 - 99,999	163,780	54,310	6,182	13	1	51,069	13,046
100,000 - 149,999	178,453	61,106	7,175	11	1	41,548	10,988
150,000 - 199,999	79,771	23,562	2,799	d/	d/	11,090	3,127
200,000 - 499,999	200,625	21,070	2,520	15	1	10,426	3,363
500,000 - 999,999	149,986	3,732	475	d/	d/	4,293	1,853
1,000,000 - 4,999,999	323,455	1,935	256	0	0	2,250	1,018
5,000,000 - 9,999,999	104,463	119	17	0	0	159	73
10,000,000 and over	304,110	80	12	0	0	85	37
Total	\$2,007,703	302,523	\$75,096	1,155,049	\$47,635	386,945	\$97,007

NYAGI Class	Empire State Child		Earned Income		Resident Credit		Other Credits
	Number	Amount	Number	Amount	Number	Amount	Amount
Less than \$5,000	d/	d/	0	\$0	1,443	\$27	d/
\$5,000 - 9,999	d/	d/	11,161	237	3,884	\$212	d/
10,000 - 14,999	372	\$42	11,981	91	6,068	\$625	\$753
15,000 - 19,999	918	\$202	141	11	6,754	\$991	\$594
20,000 - 24,999	2,993	\$913	7,016	2,544	6,628	\$1,338	\$1,129
25,000 - 29,999	20,030	\$6,682	39,900	9,360	7,427	\$2,126	\$1,307
30,000 - 34,999	43,439	\$15,571	48,584	7,191	8,209	\$3,070	\$1,575
35,000 - 39,999	62,002	\$24,889	17,624	1,921	8,015	\$4,208	\$1,880
40,000 - 44,999	63,907	\$27,969	140	8	8,917	\$5,033	\$2,040
45,000 - 49,999	60,831	\$27,802	0	0	8,524	\$6,109	\$2,234
50,000 - 54,999	57,911	\$27,922	0	0	7,844	\$6,367	\$2,384
55,000 - 59,999	53,335	\$26,327	0	0	7,880	\$7,398	\$2,397
60,000 - 64,999	50,988	\$25,440	0	0	7,266	\$7,623	\$2,405
65,000 - 74,999	92,997	\$47,466	0	0	12,828	\$15,161	\$4,667
75,000 - 99,999	181,596	\$93,203	0	0	27,309	\$40,874	\$10,475
100,000 - 149,999	153,772	\$65,985	d/	d/	35,159	\$79,144	d/
150,000 - 199,999	7,765	\$1,702	0	0	18,513	\$63,057	d/
200,000 - 499,999	134	\$39	d/	d/	29,817	\$172,328	d/
500,000 - 999,999	d/	d/	0	0	11,762	\$132,429	d/
1,000,000 - 4,999,999	d/	d/	0	0	12,837	\$293,772	d/
5,000,000 - 9,999,999	0	\$0	0	0	1,773	\$94,647	\$9,727
10,000,000 and over	0	\$0	0	0	1,712	\$285,453	\$18,608
Total	852,994	\$392,155	136,551	\$21,367	240,569	\$1,221,994	\$152,450

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2007  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	393,007	6.73	\$18,943
100	- 200	324,901	12.29	48,010
200	- 300	272,321	16.95	67,560
300	- 400	231,962	20.92	80,749
400	- 500	195,145	24.26	87,269
500	- 600	175,667	27.26	96,229
600	- 700	157,379	29.96	102,028
700	- 800	157,040	32.65	117,453
800	- 900	148,087	35.18	125,904
900	- 1,000	132,207	37.44	125,085
1,000	- 1,500	609,751	47.88	758,507
1,500	- 2,000	519,080	56.76	902,710
2,000	- 2,500	391,979	63.47	879,739
2,500	- 3,000	332,681	69.17	911,466
3,000	- 5,000	816,849	83.15	3,154,471
5,000	- 10,000	585,301	93.16	4,080,046
10,000	- 25,000	277,655	97.92	4,102,858
25,000	- 50,000	67,230	99.07	2,317,771
50,000	- 100,000	29,955	99.58	2,063,538
100,000	and over	24,540	100.00	10,926,949
Total		5,842,737	100.00	\$30,967,285

**Table 29: Major Items by Size of Federal AGI after New York Modifications - Full-Year Nonresident Taxable Returns in 2007 (Dollar Data in Thousands)**

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/ \$12,507	NYAGI 2/ \$13,077	Before Proration	
				New York Deductions \$14,020	Dependent Exemptions \$2
Less than \$5,000	4,627				
\$5,000 - 9,999	14,343	116,259	89,797	67,482	0
10,000 - 14,999	17,601	223,106	166,977	112,425	973
15,000 - 19,999	18,835	321,640	256,404	143,239	1,762
20,000 - 24,999	19,116	433,770	263,374	164,917	2,660
25,000 - 29,999	18,504	511,901	348,520	191,037	8,746
30,000 - 34,999	18,713	609,591	442,957	195,966	7,864
35,000 - 39,999	19,616	735,307	493,653	219,447	8,038
40,000 - 44,999	20,837	882,992	618,151	259,314	9,811
45,000 - 49,999	20,179	959,653	725,643	273,821	10,537
50,000 - 54,999	18,664	978,037	669,327	264,382	13,188
55,000 - 59,999	17,660	1,015,870	702,590	265,282	11,746
60,000 - 64,999	18,341	1,143,729	778,961	283,894	11,388
65,000 - 74,999	33,566	2,350,681	1,680,942	596,194	22,027
75,000 - 99,999	72,718	6,318,258	4,238,425	1,420,865	62,098
100,000 - 149,999	97,325	11,954,803	7,500,236	2,298,802	103,399
150,000 - 199,999	55,671	9,631,002	5,588,298	1,571,423	62,680
200,000 - 499,999	93,590	28,465,494	15,017,501	2,797,586	117,186
500,000 - 999,999	32,564	22,708,309	9,583,324	998,574	44,581
1,000,000 - 4,999,999	28,494	57,722,842	18,241,698	1,896,690	39,074
5,000,000 - 9,999,999	3,727	25,899,367	5,185,768	890,436	4,763
10,000,000 and over	3,296	111,907,354	11,689,150	4,414,009	4,123
Total	647,985	\$284,902,474	\$84,294,775	\$19,339,804	\$546,647

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	\$4,246	\$168	\$1	\$0	\$142
\$5,000 - 9,999	48,778	1,944	170	0	1,259
10,000 - 14,999	109,707	4,412	531	0	2,743
15,000 - 19,999	176,639	7,324	729	2	4,841
20,000 - 24,999	266,192	11,985	878	1	6,820
25,000 - 29,999	312,118	14,542	686	16	9,498
30,000 - 34,999	405,761	20,068	901	25	14,102
35,000 - 39,999	507,822	26,325	212	13	17,692
40,000 - 44,999	613,867	32,377	537	23	22,203
45,000 - 49,999	675,295	36,330	550	32	26,584
50,000 - 54,999	700,467	38,084	461	81	26,317
55,000 - 59,999	738,842	41,250	341	62	28,862
60,000 - 64,999	848,447	47,937	186	60	32,508
65,000 - 74,999	1,732,460	99,160	227	164	71,953
75,000 - 99,999	4,835,295	284,595	685	417	190,768
100,000 - 149,999	9,552,603	617,737	1,323	708	385,764
150,000 - 199,999	7,996,899	547,759	810	567	316,577
200,000 - 499,999	25,550,722	1,750,178	1,239	1,366	922,561
500,000 - 999,999	21,665,155	1,484,047	285	1,261	626,164
1,000,000 - 4,999,999	55,774,249	3,820,522	140	1,624	1,216,948
5,000,000 - 9,999,999	25,004,168	1,712,784	10	500	347,186
10,000,000 and over	107,489,222	7,363,010	6	457	781,920
Total	\$265,008,955	\$17,962,537	\$10,906	\$7,380	\$5,053,415

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

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

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

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

**Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 2007 (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	4,627	0.71	\$12,506,908	0.00	\$142	0.00
\$5,000 -	9,999	18,970	2.93	128,766,333	0.05	1,401	0.03
10,000 -	14,999	36,571	5.64	351,871,971	0.12	4,144	0.08
15,000 -	19,999	55,406	8.55	673,512,150	0.24	8,985	0.18
20,000 -	24,999	74,522	11.50	1,107,282,212	0.39	15,805	0.31
25,000 -	29,999	93,026	14.36	1,619,182,841	0.57	25,304	0.50
30,000 -	34,999	111,739	17.24	2,228,774,329	0.78	39,406	0.78
35,000 -	39,999	131,355	20.27	2,964,081,450	1.04	57,098	1.13
40,000 -	44,999	152,192	23.49	3,847,073,582	1.35	79,301	1.57
45,000 -	49,999	172,371	26.60	4,806,726,250	1.69	105,885	2.10
50,000 -	54,999	191,035	29.48	5,784,763,406	2.03	132,202	2.62
55,000 -	59,999	208,695	32.21	6,800,633,664	2.39	161,064	3.19
60,000 -	64,999	227,036	35.04	7,944,362,963	2.79	193,572	3.83
65,000 -	74,999	260,602	40.22	10,295,044,388	3.61	265,525	5.25
75,000 -	99,999	333,320	51.44	16,613,302,343	5.83	456,294	9.03
100,000 -	149,999	430,645	66.46	28,568,105,631	10.03	842,058	16.66
150,000 -	199,999	486,316	75.05	38,199,107,412	13.41	1,158,635	22.93
200,000 -	499,999	579,906	89.49	66,664,601,606	23.40	2,081,196	41.18
500,000 -	999,999	612,470	94.52	89,372,910,385	31.37	2,707,361	53.57
1,000,000 -	4,999,999	640,964	98.92	147,095,752,836	51.63	3,924,309	77.66
5,000,000 -	9,999,999	644,691	99.49	172,995,119,701	60.72	4,271,494	84.53
10,000,000	and over	647,988	100.00	\$284,902,473,799	100.00	\$5,053,415	100.00

**Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2007**

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	\$2,703	\$3,030	\$0	\$918	\$36	\$31
\$5,000 -	9,999	8,106	4,705	0	3,401	136	88
10,000 -	14,999	12,676	6,387	55	6,233	251	156
15,000 -	19,999	17,077	7,605	94	9,378	389	257
20,000 -	24,999	22,691	8,627	139	13,925	627	357
25,000 -	29,999	27,664	10,324	473	16,868	786	513
30,000 -	34,999	32,576	10,472	420	21,683	1,072	754
35,000 -	39,999	37,485	11,187	410	25,888	1,342	902
40,000 -	44,999	42,376	12,445	471	29,460	1,554	1,066
45,000 -	49,999	47,557	13,570	522	33,465	1,800	1,317
50,000 -	54,999	52,402	14,165	707	37,530	2,041	1,410
55,000 -	59,999	57,524	15,022	665	41,837	2,336	1,634
60,000 -	64,999	62,359	15,479	621	46,260	2,614	1,772
65,000 -	74,999	70,032	17,762	656	51,614	2,954	2,144
75,000 -	99,999	86,887	19,539	854	66,494	3,914	2,623
100,000 -	149,999	122,834	23,620	1,062	98,152	6,347	3,964
150,000 -	199,999	172,999	28,227	1,126	143,646	9,839	5,687
200,000 -	499,999	304,151	29,892	1,252	273,007	18,700	9,857
500,000 -	999,999	697,344	30,665	1,369	665,310	45,573	19,229
1,000,000 -	4,999,999	2,025,789	66,565	1,371	1,957,403	134,082	42,709
5,000,000 -	9,999,999	6,949,119	238,915	1,278	6,708,926	459,561	93,154
10,000,000	and over	33,952,474	1,339,202	1,251	32,612,021	2,233,923	237,233
Nonresident Average		\$439,674	\$29,846	\$844	\$408,974	\$27,721	\$7,799

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2007  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	63,469	9.79	\$2,873
100	- 200	37,384	15.56	5,501
200	- 300	27,199	19.76	6,712
300	- 400	19,041	22.70	6,643
400	- 500	17,142	25.35	7,721
500	- 600	13,839	27.48	7,559
600	- 700	13,149	29.51	8,521
700	- 800	12,843	31.49	9,567
800	- 900	9,380	32.94	7,988
900	- 1,000	11,367	34.69	10,783
1,000	- 1,500	44,586	41.57	55,588
1,500	- 2,000	40,214	47.78	69,649
2,000	- 2,500	36,040	53.34	81,511
2,500	- 3,000	28,795	57.79	79,041
3,000	- 5,000	94,905	72.43	368,059
5,000	- 10,000	90,044	86.33	634,103
10,000	- 25,000	56,861	95.10	865,880
25,000	- 50,000	17,865	97.86	614,818
50,000	- 100,000	8,040	99.10	554,460
100,000	and over	5,821	100.00	1,656,437
Total		647,985	100.00	\$5,053,415

**Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$5,000	1,452	\$5,498	\$3,642	\$4,099	\$0
\$5,000 - 9,999	5,133	43,743	25,934	27,388	0
10,000 - 14,999	12,259	154,395	101,464	85,310	271
15,000 - 19,999	13,664	241,092	162,940	103,276	292
20,000 - 24,999	13,361	303,468	211,211	109,240	1,053
25,000 - 29,999	12,986	355,139	224,852	125,505	2,417
30,000 - 34,999	10,978	355,858	213,914	105,434	2,989
35,000 - 39,999	10,153	382,011	272,282	104,622	3,143
40,000 - 44,999	9,259	392,969	241,610	93,157	1,057
45,000 - 49,999	8,233	389,246	255,243	91,102	2,089
50,000 - 54,999	7,183	375,911	268,432	83,201	2,266
55,000 - 59,999	5,919	340,619	185,467	69,712	1,890
60,000 - 64,999	5,130	320,132	206,591	56,255	1,617
65,000 - 74,999	9,100	632,580	366,188	119,626	4,114
75,000 - 99,999	15,040	1,299,314	827,946	229,775	8,647
100,000 - 149,999	15,444	1,892,473	1,140,646	255,069	9,219
150,000 - 199,999	7,345	1,267,294	776,201	137,656	4,151
200,000 - 499,999	9,724	2,842,087	1,747,577	219,278	6,338
500,000 - 999,999	1,927	1,315,998	857,316	48,771	1,567
1,000,000 - 4,999,999	1,162	2,224,897	1,427,408	48,416	1,072
5,000,000 - 9,999,999	107	723,359	380,710	9,478	123
10,000,000 and over	55	1,262,122	553,267	22,967	83
Total	175,616	\$17,120,207	\$10,450,839	\$2,149,337	\$54,398

Federal AGI After NY Modifications 1/	Taxable Income	Before Proration		All Other Credits 4/	Tax After Credits and Proration
		Tax Before Credits	Allocable Credits 3/		
Less than \$5,000	\$1,399	\$55	\$1	\$0	\$38
\$5,000 - 9,999	16,354	652	104	0	255
10,000 - 14,999	68,813	2,760	452	43	1,497
15,000 - 19,999	137,525	5,692	570	4	3,525
20,000 - 24,999	193,175	8,733	488	217	5,495
25,000 - 29,999	227,217	10,723	404	110	6,224
30,000 - 34,999	247,435	12,485	512	57	7,130
35,000 - 39,999	274,246	14,302	124	217	9,688
40,000 - 44,999	298,754	16,342	90	366	9,803
45,000 - 49,999	296,055	16,298	47	351	10,404
50,000 - 54,999	290,445	16,331	68	156	10,743
55,000 - 59,999	269,017	15,433	46	400	8,112
60,000 - 64,999	262,260	15,427	30	352	9,653
65,000 - 74,999	508,840	29,892	52	445	16,930
75,000 - 99,999	1,060,893	63,720	119	738	39,616
100,000 - 149,999	1,628,184	106,391	112	2,544	61,557
150,000 - 199,999	1,125,487	77,092	71	1,079	46,246
200,000 - 499,999	2,616,471	179,223	93	4,281	106,028
500,000 - 999,999	1,265,661	86,697	7	2,836	53,779
1,000,000 - 4,999,999	2,175,409	149,015	5	4,653	91,041
5,000,000 - 9,999,999	713,758	48,892	1	1,130	24,638
10,000,000 and over	1,239,073	84,876	0	1,389	35,923
Total	\$14,916,472	\$961,034	\$3,397	\$21,368	\$558,323

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

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

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

4/ Includes the resident and other nonrefundable credits, refundable portion of child and dependent care and earned income credits, and the college tuition credit, 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 2007 (Dollar Data in Thousands)**

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	1,452	0.83	\$5,498	0.03	\$38	0.01
\$5,000 -	9,999	6,585	3.75	49,240	0.29	292	0.05
10,000 -	14,999	18,844	10.73	203,635	1.19	1,789	0.32
15,000 -	19,999	32,508	18.51	444,727	2.60	5,314	0.95
20,000 -	24,999	45,869	26.12	748,195	4.37	10,809	1.94
25,000 -	29,999	58,855	33.51	1,103,335	6.44	17,034	3.05
30,000 -	34,999	69,833	39.77	1,459,193	8.52	24,164	4.33
35,000 -	39,999	79,986	45.55	1,841,204	10.75	33,852	6.06
40,000 -	44,999	89,245	50.82	2,234,173	13.05	43,655	7.82
45,000 -	49,999	97,478	55.51	2,623,419	15.32	54,059	9.68
50,000 -	54,999	104,661	59.60	2,999,330	17.52	64,802	11.61
55,000 -	59,999	110,580	62.97	3,339,950	19.51	72,914	13.06
60,000 -	64,999	115,710	65.89	3,660,082	21.38	82,566	14.79
65,000 -	74,999	124,810	71.07	4,292,662	25.07	99,497	17.82
75,000 -	99,999	139,850	79.63	5,591,976	32.66	139,113	24.92
100,000 -	149,999	155,294	88.43	7,484,449	43.72	200,670	35.94
150,000 -	199,999	162,639	92.61	8,751,743	51.12	246,916	44.22
200,000 -	499,999	172,363	98.15	11,593,830	67.72	352,944	63.21
500,000 -	999,999	174,290	99.25	12,909,828	75.41	406,722	72.85
1,000,000 -	4,999,999	175,452	99.91	15,134,725	88.40	497,763	89.15
5,000,000 -	9,999,999	175,559	99.97	15,858,084	92.63	522,401	93.57
10,000,000	and over	175,614	100.00	\$17,120,207	100.00	\$558,323	100.00

**Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2007**

Federal AGI After NY Modifications	Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
		Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than \$5,000	\$3,786	\$2,823	\$0	\$963	\$38	\$26
\$5,000 - 9,999	8,522	5,336	0	3,186	127	50
10,000 - 14,999	12,594	6,959	22	5,613	225	122
15,000 - 19,999	17,644	7,558	21	10,065	417	258
20,000 - 24,999	22,713	8,176	79	14,458	654	411
25,000 - 29,999	27,348	9,665	186	17,497	826	479
30,000 - 34,999	32,416	9,604	272	22,539	1,137	650
35,000 - 39,999	37,625	10,305	310	27,011	1,409	954
40,000 - 44,999	42,442	10,061	114	32,266	1,765	1,059
45,000 - 49,999	47,279	11,066	254	35,960	1,980	1,264
50,000 - 54,999	52,333	11,583	315	40,435	2,274	1,496
55,000 - 59,999	57,547	11,778	319	45,450	2,607	1,370
60,000 - 64,999	62,404	10,966	315	51,123	3,007	1,882
65,000 - 74,999	69,514	13,146	452	55,916	3,285	1,860
75,000 - 99,999	86,391	15,278	575	70,538	4,237	2,634
100,000 - 149,999	122,538	16,516	597	105,425	6,889	3,986
150,000 - 199,999	172,538	18,742	565	153,232	10,496	6,296
200,000 - 499,999	292,275	22,550	652	269,074	18,431	10,904
500,000 - 999,999	682,926	25,309	813	656,804	44,991	27,908
1,000,000 - 4,999,999	1,914,714	41,667	923	1,872,125	128,240	78,348
5,000,000 - 9,999,999	6,760,365	88,577	1,150	6,670,639	456,938	230,261
10,000,000 and over	22,947,681	417,575	1,509	22,528,597	1,543,208	653,138
Part-Year Resident Average	\$97,487	\$12,239	\$310	\$84,938	\$5,472	\$3,179

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2007  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$1	- \$100	21,761	12.39	\$954
100	- 200	11,132	18.73	1,566
200	- 300	9,959	24.40	2,408
300	- 400	12,148	31.32	4,235
400	- 500	8,604	36.22	3,870
500	- 600	7,444	40.46	4,059
600	- 700	6,312	44.05	4,102
700	- 800	4,970	46.88	3,726
800	- 900	5,920	50.25	4,991
900	- 1,000	4,514	52.82	4,284
1,000	- 1,500	17,528	62.80	21,496
1,500	- 2,000	13,562	70.53	23,593
2,000	- 2,500	9,572	75.98	21,496
2,500	- 3,000	6,016	79.40	16,448
3,000	- 5,000	15,478	88.22	58,803
5,000	- 10,000	11,437	94.73	81,150
10,000	- 25,000	6,699	98.54	97,253
25,000	- 50,000	1,507	99.40	52,007
50,000	- 100,000	631	99.76	42,943
100,000	and over	423	100.00	108,937
Total		175,616	100.00	\$558,323



---

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 2007 (Dollar Data in Thousands)**

NYAGI Class		Tax payers	NYAGI	New York Deductions	Dependent Ex emptions
Less than	\$5,000	121,068	\$477,034	\$363,346	\$0
\$5,000 -	9,999	217,930	1,667,194	944,180	74
10,000 -	14,999	319,484	3,968,782	2,161,969	3,558
15,000 -	19,999	284,491	4,964,759	2,119,820	4,077
20,000 -	24,999	254,076	5,700,809	1,992,883	5,785
25,000 -	29,999	225,625	6,191,514	1,858,946	8,379
30,000 -	34,999	215,625	7,011,197	1,860,008	10,662
35,000 -	39,999	191,018	7,147,282	1,739,378	6,741
40,000 -	44,999	162,275	6,884,187	1,528,296	6,897
45,000 -	49,999	139,014	6,580,118	1,341,573	7,511
50,000 -	54,999	111,209	5,823,598	1,156,443	4,837
55,000 -	59,999	94,416	5,423,130	953,513	3,814
60,000 -	64,999	72,790	4,546,854	775,278	2,453
65,000 -	74,999	117,607	8,229,682	1,396,319	5,158
75,000 -	99,999	165,839	14,197,617	2,186,744	6,438
100,000 -	149,999	109,468	13,016,315	1,581,636	3,980
150,000 -	199,999	37,281	6,366,899	551,070	1,386
200,000 -	499,999	45,909	13,504,714	947,274	1,986
500,000 -	999,999	9,567	6,540,863	227,843	279
1,000,000 -	4,999,999	5,971	11,482,070	350,603	218
5,000,000 -	9,999,999	539	3,668,119	120,464	24
10,000,000	and over	355	13,111,570	1,316,944	14
	Total	2,901,559	\$156,504,309	\$27,474,529	\$84,270

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$5,000	\$113,725	\$4,490	\$28	\$4,468
\$5,000 -	9,999	722,950	28,815	2,850	25,970
10,000 -	14,999	1,803,255	72,354	13,586	58,778
15,000 -	19,999	2,840,861	117,651	17,936	99,716
20,000 -	24,999	3,702,141	166,797	17,510	149,300
25,000 -	29,999	4,324,189	210,007	11,279	198,739
30,000 -	34,999	5,140,527	267,783	8,080	259,713
35,000 -	39,999	5,401,163	295,109	8,273	286,836
40,000 -	44,999	5,348,994	302,545	7,368	295,177
45,000 -	49,999	5,231,034	303,516	7,584	295,932
50,000 -	54,999	4,662,318	275,555	6,851	268,704
55,000 -	59,999	4,465,803	268,477	6,723	261,754
60,000 -	64,999	3,769,123	229,274	6,021	223,253
65,000 -	74,999	6,828,206	420,995	10,570	410,521
75,000 -	99,999	12,004,434	756,434	21,480	734,976
100,000 -	149,999	11,430,699	755,909	25,621	730,290
150,000 -	199,999	5,814,444	398,270	15,761	382,518
200,000 -	499,999	12,555,455	860,026	36,445	823,585
500,000 -	999,999	6,312,742	432,418	23,632	408,787
1,000,000 -	4,999,999	11,131,249	762,488	44,595	717,896
5,000,000 -	9,999,999	3,547,631	243,012	12,994	230,018
10,000,000	and over	11,794,612	807,931	39,979	767,972
	Total	\$128,945,556	\$7,979,858	\$345,163	\$7,634,903

1/ Credits are listed on page 16.

2/ Includes other taxes.

**Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	121,068	\$482,708	107,091	\$399,849	41,121	\$16,198	27,258	\$24,020	
\$5,000 - 9,999	217,930	2,186,408	184,947	1,329,097	75,053	161,828	40,114	67,741	
10,000 - 14,999	319,484	4,698,360	261,693	3,084,416	105,086	296,367	56,043	135,447	
15,000 - 19,999	284,491	5,743,294	244,569	4,070,656	94,835	331,261	48,202	161,843	
20,000 - 24,999	254,076	6,346,144	226,417	4,889,328	91,162	215,186	41,933	136,509	
25,000 - 29,999	225,625	6,828,626	204,573	5,431,469	84,156	223,932	38,200	137,532	
30,000 - 34,999	215,625	7,665,564	198,560	6,235,898	87,609	164,403	36,890	152,425	
35,000 - 39,999	191,018	7,617,335	178,421	6,378,512	92,723	201,325	35,356	119,491	
40,000 - 44,999	162,275	7,287,886	151,423	6,226,893	76,622	120,420	37,218	107,447	
45,000 - 49,999	139,014	6,943,311	128,479	5,806,758	77,918	159,553	33,111	127,237	
50,000 - 54,999	111,209	6,166,672	103,013	5,222,903	63,727	120,881	30,093	102,948	
55,000 - 59,999	94,416	5,664,796	88,572	4,838,084	59,287	132,421	28,650	103,792	
60,000 - 64,999	72,790	4,766,091	67,613	4,017,608	41,695	100,810	22,748	103,029	
65,000 - 74,999	117,607	8,620,655	110,366	7,235,098	85,458	240,188	39,691	133,230	
75,000 - 99,999	165,839	14,769,547	152,588	12,146,506	126,864	377,733	63,666	447,181	
100,000 - 149,999	109,468	13,635,672	96,822	10,127,759	91,881	431,787	58,607	532,094	
150,000 - 199,999	37,281	6,617,534	32,065	4,694,379	33,193	210,732	23,475	253,439	
200,000 - 499,999	45,909	14,001,452	37,462	8,772,764	42,857	498,891	33,393	646,797	
500,000 - 999,999	9,567	6,714,895	7,105	3,350,261	9,286	246,488	8,305	350,705	
1,000,000 - 4,999,999	5,971	11,737,302	4,030	4,304,030	5,891	570,393	5,513	721,523	
5,000,000 - 9,999,999	539	3,714,238	349	1,090,874	533	222,440	521	288,578	
10,000,000 and over	355	13,252,621	215	1,404,087	353	797,034	345	697,332	
<b>Total</b>	<b>2,901,559</b>	<b>\$165,461,111</b>	<b>2,586,374</b>	<b>\$111,057,228</b>	<b>1,387,311</b>	<b>\$5,840,271</b>	<b>709,333</b>	<b>\$5,550,340</b>	

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	18,833	\$30,292	2,430	\$3,611	5	\$7	0	\$0	
\$5,000 - 9,999	27,792	66,864	4,965	7,373	2,073	10,592	1,750	11,574	
10,000 - 14,999	34,637	126,281	10,724	24,379	8,200	48,638	6,226	44,502	
15,000 - 19,999	29,269	134,888	9,373	19,889	7,601	54,401	6,305	48,873	
20,000 - 24,999	26,925	159,749	8,117	17,579	7,964	59,738	6,793	61,309	
25,000 - 29,999	21,156	125,302	8,089	18,816	7,251	102,117	7,585	69,005	
30,000 - 34,999	23,950	161,871	9,797	14,934	5,453	80,876	7,850	59,529	
35,000 - 39,999	20,470	124,415	8,655	19,456	6,830	91,125	7,262	61,564	
40,000 - 44,999	20,860	140,328	6,548	14,369	5,032	80,291	4,691	47,854	
45,000 - 49,999	16,191	157,262	10,014	20,225	5,457	99,243	4,261	44,224	
50,000 - 54,999	17,519	131,948	4,128	12,018	3,573	23,009	4,477	51,860	
55,000 - 59,999	18,471	301,125	6,688	14,201	3,773	34,731	5,332	107,789	
60,000 - 64,999	14,254	173,597	5,342	10,290	3,056	48,323	5,044	65,226	
65,000 - 74,999	24,024	225,535	8,714	20,859	5,482	119,606	7,192	72,991	
75,000 - 99,999	38,985	575,916	17,687	37,527	10,061	205,726	13,562	122,803	
100,000 - 149,999	39,184	806,105	13,536	29,378	11,396	319,071	9,151	98,435	
150,000 - 199,999	15,604	513,859	6,148	14,502	6,049	291,505	2,264	40,448	
200,000 - 499,999	24,867	1,823,483	7,794	21,889	11,125	1,097,242	4,022	145,230	
500,000 - 999,999	6,508	1,402,663	1,728	5,387	3,652	893,843	1,385	84,610	
1,000,000 - 4,999,999	4,622	3,769,551	982	8,869	2,921	2,068,374	1,338	270,004	
5,000,000 - 9,999,999	477	1,522,668	49	501	293	562,947	156	86,985	
10,000,000 and over	327	7,560,155	25	539	188	3,024,848	136	382,168	
<b>Total</b>	<b>444,922</b>	<b>\$20,033,859</b>	<b>151,531</b>	<b>\$336,591</b>	<b>117,434</b>	<b>\$9,316,253</b>	<b>106,783</b>	<b>\$1,976,983</b>	

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 2007 (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	3,422	\$9,238	508	\$1,564	23	\$84
	\$5,000 - 9,999	11,624	72,934	1,588	8,489	21,883	377,770
	10,000 - 14,999	30,145	269,104	4,629	24,945	44,720	569,580
	15,000 - 19,999	23,328	245,975	5,517	34,614	38,037	540,802
	20,000 - 24,999	17,242	219,533	5,764	32,728	31,664	485,437
	25,000 - 29,999	9,941	126,827	7,622	45,003	29,773	490,239
	30,000 - 34,999	13,365	206,395	6,055	27,557	28,967	491,256
	35,000 - 39,999	9,598	118,626	4,922	21,750	23,294	414,325
	40,000 - 44,999	11,237	218,403	5,430	55,041	16,843	289,042
	45,000 - 49,999	9,645	153,843	5,139	25,806	16,605	313,164
	50,000 - 54,999	6,465	173,654	5,009	24,801	15,669	322,269
	55,000 - 59,999	6,468	82,635	4,738	15,668	11,358	225,097
	60,000 - 64,999	5,401	101,614	4,746	17,273	11,545	195,484
	65,000 - 74,999	9,877	207,864	4,360	32,681	18,867	402,852
	75,000 - 99,999	13,342	335,982	4,582	17,304	25,128	507,586
	100,000 - 149,999	10,922	453,300	4,426	31,011	21,089	720,535
	150,000 - 199,999	4,335	327,069	1,635	15,034	5,324	231,583
	200,000 - 499,999	5,000	504,055	1,797	41,695	7,784	556,250
	500,000 - 999,999	991	248,861	411	12,258	1,796	173,546
	1,000,000 - 4,999,999	682	302,738	274	26,255	1,110	119,074
	5,000,000 - 9,999,999	64	56,764	25	5,054	87	12,288
	10,000,000 and over	51	82,114	24	13,936	68	20,217
	Total	203,145	\$4,517,526	79,202	\$530,465	371,632	\$7,458,478

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$5,000	4,539	\$8,195	5,200	\$2,845	\$479,863
	\$5,000 - 9,999	21,011	127,019	17,581	19,864	2,166,544
	10,000 - 14,999	57,966	262,354	52,154	70,267	4,628,093
	15,000 - 19,999	61,318	306,844	54,732	85,355	5,657,939
	20,000 - 24,999	60,141	292,278	54,540	95,476	6,250,668
	25,000 - 29,999	57,096	324,032	49,146	81,311	6,747,315
	30,000 - 34,999	52,635	274,460	50,310	105,461	7,560,103
	35,000 - 39,999	58,652	272,286	50,448	92,915	7,524,420
	40,000 - 44,999	51,875	222,325	47,757	114,633	7,173,252
	45,000 - 49,999	48,701	216,507	44,499	92,941	6,850,371
	50,000 - 54,999	39,360	157,739	35,735	96,851	6,069,821
	55,000 - 59,999	38,452	84,569	33,741	59,024	5,605,772
	60,000 - 64,999	32,110	118,415	22,167	52,122	4,713,968
	65,000 - 74,999	59,267	182,813	33,412	97,758	8,522,897
	75,000 - 99,999	93,917	350,553	31,090	131,359	14,638,188
	100,000 - 149,999	67,242	403,844	20,630	141,479	13,494,193
	150,000 - 199,999	21,171	164,951	8,377	106,161	6,511,373
	200,000 - 499,999	26,932	310,783	11,017	187,261	13,814,191
	500,000 - 999,999	6,019	150,782	2,935	92,714	6,622,182
	1,000,000 - 4,999,999	4,540	186,749	2,340	119,524	11,617,778
	5,000,000 - 9,999,999	425	50,219	253	16,227	3,698,011
	10,000,000 and over	297	63,477	199	41,413	13,211,209
	Total	863,669	\$4,531,195	628,263	\$1,902,960	\$163,558,151

3/ Includes IRA Distributions.

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

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

**Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2007 (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	18	\$12	0	\$0	5	\$0	0	\$0	0	\$0		
\$5,000 - 9,999	2,571	5,787	1,649	167	694	\$706	2,077	944	7,013	168,916		
10,000 - 14,999	4,246	6,631	5,049	1,453	3,043	\$2,824	9,066	4,789	9,116	171,912		
15,000 - 19,999	2,921	6,911	8,000	3,448	5,119	3,307	11,905	6,499	8,393	172,094		
20,000 - 24,999	2,852	6,350	9,251	5,004	4,951	3,610	16,234	8,501	6,950	154,568		
25,000 - 29,999	2,646	2,779	11,493	9,417	6,191	6,741	21,329	9,705	4,819	139,996		
30,000 - 34,999	4,616	6,575	15,104	15,543	6,003	4,344	23,228	12,790	5,669	152,941		
35,000 - 39,999	2,543	7,984	12,765	15,483	6,327	5,307	32,393	18,064	3,057	63,420		
40,000 - 44,999	1,478	4,999	16,032	22,613	7,294	5,790	32,111	23,400	3,068	76,301		
45,000 - 49,999	2,107	3,432	15,100	23,840	7,073	9,311	32,069	23,194	2,403	50,870		
50,000 - 54,999	2,084	14,766	12,526	24,419	7,717	7,649	28,841	18,173	3,687	74,533		
55,000 - 59,999	1,335	9,221	11,549	23,757	6,258	4,986	27,344	19,986	1,811	38,202		
60,000 - 64,999	1,190	2,400	8,047	17,027	5,593	6,958	25,092	19,084	2,267	28,195		
65,000 - 74,999	4,230	22,468	13,276	30,187	11,146	10,774	49,284	36,718	5,030	102,098		
75,000 - 99,999	7,124	19,029	15,919	45,406	18,574	16,760	78,399	68,368	2,301	74,306		
100,000 - 149,999	6,119	18,403	4,166	15,971	9,119	21,468	54,003	61,615	2,357	73,529		
150,000 - 199,999	3,684	17,496	990	4,679	4,301	10,466	16,440	21,249	444	16,964		
200,000 - 499,999	6,188	38,819	460	1,343	6,527	37,754	18,933	52,242	1,047	36,801		
500,000 - 999,999	2,058	25,522	28	46	2,527	31,563	3,933	27,827	180	6,960		
1,000,000 - 4,999,999	2,076	51,084	d/	d/	2,296	81,676	3,223	65,278	77	2,509		
5,000,000 - 9,999,999	269	15,189	0	0	274	24,184	292	15,695	d/	d/		
10,000,000 and over	200	23,068	d/	d/	228	107,594	209	38,422	d/	d/		
Total	62,555	\$308,926	161,422	\$259,855	121,262	\$403,772	486,402	\$552,544	69,697	\$1,605,294		

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	1,952	\$1,950	4	\$31	3,389	\$860
\$5,000 - 9,999	12,340	105,108	7,465	51,343	14,272	\$164,621	3,742	14,786
10,000 - 14,999	23,702	158,094	7,648	42,203	29,740	277,787	4,834	13,836
15,000 - 19,999	26,782	195,780	6,998	80,217	23,263	232,117	3,454	19,839
20,000 - 24,999	25,345	183,729	7,613	24,953	18,026	187,300	3,394	5,090
25,000 - 29,999	21,497	217,902	4,299	22,846	15,599	175,967	2,745	7,672
30,000 - 34,999	19,018	216,087	5,330	12,482	15,897	167,507	3,382	12,289
35,000 - 39,999	11,806	155,973	4,359	17,976	9,720	133,728	2,023	17,596
40,000 - 44,999	9,200	122,046	2,848	7,735	7,625	89,335	1,418	3,222
45,000 - 49,999	8,403	106,832	3,767	11,884	8,312	94,957	3,428	17,560
50,000 - 54,999	7,435	107,266	2,162	14,576	5,599	69,210	1,100	1,544
55,000 - 59,999	6,677	80,644	3,614	12,239	5,039	56,178	1,664	11,879
60,000 - 64,999	5,079	78,684	2,028	9,040	3,894	47,957	2,485	9,352
65,000 - 74,999	6,146	84,740	5,212	54,251	5,550	72,379	1,423	2,778
75,000 - 99,999	12,166	189,588	8,490	36,714	10,901	138,648	4,026	10,370
100,000 - 149,999	12,268	184,158	6,842	67,385	9,932	127,808	3,889	15,021
150,000 - 199,999	3,397	55,266	3,475	34,432	2,686	41,339	1,522	6,150
200,000 - 499,999	6,493	108,354	5,182	93,985	4,884	72,210	3,513	20,316
500,000 - 999,999	1,759	30,020	2,065	33,867	1,261	18,178	1,632	20,628
1,000,000 - 4,999,999	1,231	21,801	2,052	89,848	807	11,982	1,638	76,443
5,000,000 - 9,999,999	119	2,135	279	30,450	68	961	207	19,889
10,000,000 and over	81	1,660	230	103,569	52	862	173	85,648
Total	220,943	\$2,405,867	93,911	\$853,946	193,132	\$2,181,063	55,082	\$392,767

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 2007 (Dollar Data in Thousands)**

NYAGI Class	Total with New York Deductions		New York Deductions			
	Number	Amount	Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$5,000	121,068	\$363,346	120,988	\$362,965	80	\$381
\$5,000 - 9,999	217,930	944,180	215,734	926,157	2,196	18,023
10,000 - 14,999	319,484	2,161,969	305,498	2,029,625	13,986	132,343
15,000 - 19,999	284,491	2,119,820	261,693	1,871,018	22,798	248,802
20,000 - 24,999	254,076	1,992,883	225,371	1,650,161	28,705	342,722
25,000 - 29,999	225,625	1,858,946	192,947	1,430,165	32,678	428,781
30,000 - 34,999	215,625	1,860,008	174,630	1,299,702	40,995	560,306
35,000 - 39,999	191,018	1,739,378	148,874	1,113,075	42,144	626,303
40,000 - 44,999	162,275	1,528,296	120,329	895,294	41,946	633,002
45,000 - 49,999	139,014	1,341,573	101,112	752,362	37,902	589,210
50,000 - 54,999	111,209	1,156,443	73,725	552,662	37,484	603,781
55,000 - 59,999	94,416	953,513	61,201	457,597	33,215	495,916
60,000 - 64,999	72,790	775,278	44,829	333,892	27,961	441,386
65,000 - 74,999	117,607	1,396,319	66,500	497,226	51,107	899,093
75,000 - 99,999	165,839	2,186,744	80,771	598,731	85,068	1,588,013
100,000 - 149,999	109,468	1,581,636	50,875	379,533	58,593	1,202,102
150,000 - 199,999	37,281	551,070	19,134	142,984	18,147	408,086
200,000 - 499,999	45,909	947,274	18,825	140,444	27,084	806,830
500,000 - 999,999	9,568	227,843	3,634	27,088	5,934	200,755
1,000,000 - 4,999,999	5,971	350,603	1,490	11,027	4,481	339,577
5,000,000 - 9,999,999	539	120,464	66	486	473	119,978
10,000,000 and over	355	1,316,944	31	228	324	1,316,716
<b>Total</b>	<b>2,901,559</b>	<b>\$27,474,529</b>	<b>2,288,258</b>	<b>\$15,472,421</b>	<b>613,301</b>	<b>\$12,002,108</b>

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

**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class	Medical &					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$10,000	1,426	\$5,088	2,276	\$7,147	838	\$2,389
\$10,000 - 14,999	6,052	23,173	13,867	45,810	5,808	24,841
15,000 - 19,999	9,730	42,296	22,570	79,106	9,701	51,415
20,000 - 24,999	10,244	45,566	28,424	98,754	12,341	80,204
25,000 - 29,999	10,791	54,726	32,621	121,604	12,979	88,315
30,000 - 34,999	11,598	51,486	40,771	167,763	18,391	130,126
35,000 - 39,999	8,659	33,172	42,144	201,235	19,851	175,266
40,000 - 44,999	6,981	44,335	41,946	217,707	21,718	194,281
45,000 - 49,999	8,149	50,757	37,742	219,109	20,787	189,887
50,000 - 54,999	6,439	40,532	37,292	238,338	22,810	228,974
55,000 - 59,999	5,106	37,629	33,096	217,634	21,093	156,794
60,000 - 64,999	4,566	24,275	27,961	198,723	17,035	152,181
65,000 - 74,999	5,655	34,913	51,107	402,686	34,201	363,258
75,000 - 99,999	5,671	38,666	84,959	838,893	59,407	612,202
100,000 - 149,999	4,687	72,709	58,591	821,541	41,771	493,854
150,000 - 199,999	828	21,183	18,145	374,668	14,867	244,706
200,000 - 499,999	947	42,869	27,084	939,111	22,597	482,501
500,000 - 999,999	94	10,075	5,934	463,554	5,088	154,183
1,000,000 - 4,999,999	43	6,376	4,477	951,156	3,936	234,249
5,000,000 - 9,999,999	d/	d/	472	312,598	431	60,051
10,000,000 and over	d/	d/	324	850,637	297	138,035
Total	107,669	\$680,065	611,802	\$7,767,774	365,948	\$4,257,711

NYAGI Class	Charitable Contributions				Other Deductions 1/	
	Number		Amount		Number	Amount
	Number	Amount	Number	Amount	Number	Amount
Less than \$10,000	2,105	\$1,896	893	\$3,471		
\$10,000 - 14,999	11,090	23,513	4,615	19,622		
15,000 - 19,999	18,000	29,288	10,428	61,165		
20,000 - 24,999	22,971	47,653	15,157	93,776		
25,000 - 29,999	26,242	59,129	20,813	142,075		
30,000 - 34,999	34,626	70,665	27,571	200,550		
35,000 - 39,999	34,670	88,892	28,804	209,319		
40,000 - 44,999	34,718	69,530	28,189	200,454		
45,000 - 49,999	30,607	68,178	22,482	173,171		
50,000 - 54,999	32,875	68,034	22,698	148,940		
55,000 - 59,999	28,153	67,687	18,948	134,597		
60,000 - 64,999	24,556	55,532	16,930	125,216		
65,000 - 74,999	45,853	111,256	30,712	220,078		
75,000 - 99,999	79,470	216,460	52,473	382,838		
100,000 - 149,999	52,159	175,883	31,980	292,536		
150,000 - 199,999	16,358	80,415	7,568	92,081		
200,000 - 499,999	25,102	213,548	9,608	166,255		
500,000 - 999,999	5,712	133,054	1,854	60,157		
1,000,000 - 4,999,999	4,317	290,901	1,604	120,942		
5,000,000 - 9,999,999	460	141,843	197	42,527		
10,000,000 and over	317	2,484,346	142	111,113		
Total	530,363	\$4,497,702	353,667	\$3,000,884		

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2007 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$10,000	\$19,991	1,631	\$1,586	0	\$0	0
\$10,000 - 14,999	136,954	6,591	4,649	0	0	0
15,000 - 19,999	263,270	14,519	15,053	9	72	72
20,000 - 24,999	365,953	22,367	25,801	0	0	0
25,000 - 29,999	465,849	27,428	42,477	5	5	5
30,000 - 34,999	620,591	35,882	67,599	0	0	0
35,000 - 39,999	707,882	38,497	89,277	10	44	44
40,000 - 44,999	726,308	38,908	105,520	0	0	0
45,000 - 49,999	701,101	35,066	118,346	112	1,491	1,491
50,000 - 54,999	724,787	35,634	126,717	0	0	0
55,000 - 59,999	614,341	30,908	121,132	0	0	0
60,000 - 64,999	555,904	26,825	116,228	0	0	0
65,000 - 74,999	1,132,167	49,426	235,349	d/	d/	d/
75,000 - 99,999	2,088,563	82,532	510,638	d/	d/	d/
100,000 - 149,999	1,854,958	56,403	518,562	80	60	60
150,000 - 199,999	805,798	17,583	262,125	d/	d/	d/
200,000 - 499,999	1,763,077	26,259	684,789	48	181	181
500,000 - 999,999	756,426	5,871	360,124	40	122	122
1,000,000 - 4,999,999	1,439,401	4,436	761,426	68	1,062	1,062
5,000,000 - 9,999,999	496,600	465	256,888	20	234	234
10,000,000 and over	3,347,788	322	714,873	15	507	507
Total	\$19,587,708	557,555	\$5,139,160	416	\$3,792	\$3,792

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$10,000	0	\$0	2,276	\$18,404
\$10,000 - 14,999	0	0	13,986	132,343
15,000 - 19,999	0	0	22,798	248,802
20,000 - 24,999	0	0	28,705	342,722
25,000 - 29,999	0	0	32,678	428,781
30,000 - 34,999	0	0	40,995	560,306
35,000 - 39,999	0	0	42,144	626,303
40,000 - 44,999	0	0	41,946	633,002
45,000 - 49,999	0	0	37,902	589,210
50,000 - 54,999	0	0	37,484	603,781
55,000 - 59,999	0	0	33,215	495,916
60,000 - 64,999	0	0	27,961	441,386
65,000 - 74,999	0	0	51,107	899,093
75,000 - 99,999	0	0	85,068	1,588,013
100,000 - 149,999	58,592	138,349	58,593	1,202,102
150,000 - 199,999	18,147	135,912	18,147	408,086
200,000 - 499,999	27,084	273,134	27,084	806,830
500,000 - 999,999	5,934	195,960	5,934	200,755
1,000,000 - 4,999,999	4,481	339,517	4,481	339,577
5,000,000 - 9,999,999	473	119,973	473	119,978
10,000,000 and over	324	1,316,711	324	1,316,716
Total	115,034	\$2,519,556	613,301	12,002,108

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

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

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

5/ Includes College Tuition Itemized Deduction

**Table 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$15,000	106	-\$12,409	\$1,586	\$2
\$15,000 - 19,999	36,872	667,089	555,255	2,462
20,000 - 24,999	52,831	1,189,291	811,874	7,936
25,000 - 29,999	57,618	1,590,092	897,677	16,852
30,000 - 34,999	70,415	2,297,220	1,129,600	33,697
35,000 - 39,999	82,222	3,080,062	1,335,485	62,841
40,000 - 44,999	86,215	3,667,847	1,425,799	77,292
45,000 - 49,999	88,792	4,211,330	1,510,613	85,525
50,000 - 54,999	93,828	4,931,024	1,639,543	99,054
55,000 - 59,999	90,770	5,220,947	1,616,495	99,421
60,000 - 64,999	91,427	5,712,520	1,677,982	101,503
65,000 - 74,999	177,569	12,437,050	3,291,548	203,694
75,000 - 99,999	376,132	32,703,948	7,546,014	470,025
100,000 - 149,999	413,129	49,908,885	9,877,298	535,030
150,000 - 199,999	161,008	27,542,104	4,660,470	201,138
200,000 - 499,999	177,728	52,158,419	5,411,714	222,578
500,000 - 999,999	42,552	29,151,452	1,336,204	56,222
1,000,000 - 4,999,999	28,784	56,472,132	1,751,959	39,627
5,000,000 - 9,999,999	2,860	19,719,981	550,348	4,078
10,000,000 and over	2,188	77,548,961	2,624,770	3,273
Total	2,133,047	\$390,197,945	\$49,652,235	\$2,322,250

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than \$15,000	\$0	\$0	\$0	\$95
\$15,000 - 19,999	109,373	4,358	1,511	2,847
20,000 - 24,999	369,481	14,755	2,451	12,306
25,000 - 29,999	675,563	26,995	4,268	22,727
30,000 - 34,999	1,133,923	45,725	8,027	37,733
35,000 - 39,999	1,681,736	69,538	12,561	56,978
40,000 - 44,999	2,164,756	93,627	18,024	75,609
45,000 - 49,999	2,615,192	118,569	20,722	97,852
50,000 - 54,999	3,192,426	150,377	24,514	125,912
55,000 - 59,999	3,505,032	170,653	26,115	144,543
60,000 - 64,999	3,933,034	198,693	26,079	172,614
65,000 - 74,999	8,941,808	473,206	52,677	420,536
75,000 - 99,999	24,687,909	1,393,545	126,991	1,266,767
100,000 - 149,999	39,496,557	2,513,817	145,383	2,368,859
150,000 - 199,999	22,680,607	1,553,543	60,828	1,492,867
200,000 - 499,999	46,524,127	3,186,814	157,373	3,030,207
500,000 - 999,999	27,759,025	1,901,472	121,183	1,780,493
1,000,000 - 4,999,999	54,680,546	3,745,603	263,874	3,482,063
5,000,000 - 9,999,999	19,165,555	1,312,839	84,942	1,228,046
10,000,000 and over	74,920,918	5,132,082	224,849	4,907,551
Total	\$338,237,569	\$22,106,211	\$1,382,370	\$20,726,604

1/ Credits are listed on page 16.

2/ Includes other taxes.



**Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	106	0	105	\$1,210	\$106	\$331	\$106	\$166	
\$15,000 - 19,999	36,872	1,415,513	23,277	371,062	26,072	110,678	15,349	42,147	
20,000 - 24,999	52,831	2,092,391	37,050	745,355	35,829	139,984	19,515	69,731	
25,000 - 29,999	57,618	2,410,736	45,430	1,106,398	38,158	152,559	20,265	66,611	
30,000 - 34,999	70,415	3,093,953	62,726	1,841,877	40,254	149,693	17,090	51,226	
35,000 - 39,999	82,222	3,957,151	74,586	2,585,120	54,068	111,254	23,754	81,099	
40,000 - 44,999	86,215	4,540,283	79,110	3,027,858	56,001	137,210	25,854	75,559	
45,000 - 49,999	88,792	5,185,420	82,445	3,531,922	59,702	148,409	27,735	85,786	
50,000 - 54,999	93,828	5,785,783	87,331	4,147,979	63,929	132,934	25,450	92,114	
55,000 - 59,999	90,770	6,039,353	85,050	4,475,218	64,710	142,170	28,826	83,305	
60,000 - 64,999	91,427	6,407,105	86,013	4,955,774	68,345	120,370	30,156	91,275	
65,000 - 74,999	177,569	13,852,567	168,661	10,973,699	133,201	303,498	62,592	177,309	
75,000 - 99,999	376,132	34,982,334	363,938	29,276,922	311,943	568,398	140,884	372,571	
100,000 - 149,999	413,129	52,716,897	398,798	43,846,514	370,571	923,307	202,096	732,395	
150,000 - 199,999	161,008	28,862,968	153,928	22,442,941	150,898	596,069	97,839	496,146	
200,000 - 499,999	177,728	54,648,737	163,750	36,818,153	171,300	1,366,707	136,120	1,540,773	
500,000 - 999,999	42,552	30,171,511	37,579	16,914,408	42,175	1,085,777	38,168	1,059,641	
1,000,000 - 4,999,999	28,784	57,860,209	24,043	25,651,375	28,662	2,355,364	27,433	2,355,686	
5,000,000 - 9,999,999	2,860	19,998,572	2,305	7,287,184	2,859	1,008,231	2,816	969,609	
10,000,000 and over	2,188	78,362,313	1,711	13,687,104	2,188	5,982,565	2,170	4,352,366	
<b>Total</b>	<b>2,133,047</b>	<b>\$412,371,417</b>	<b>1,977,836</b>	<b>\$233,688,073</b>	<b>1,720,971</b>	<b>\$15,535,508</b>	<b>944,219</b>	<b>\$12,795,516</b>	

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	106	0	\$0	106	\$4,789	0	\$0	106	\$5,550
\$15,000 - 19,999	36,872	7,599	32,283	4,337	9,992	3,519	22,383	2,530	19,718
20,000 - 24,999	52,831	9,557	44,504	4,767	12,766	5,110	39,123	4,517	47,833
25,000 - 29,999	57,618	10,004	57,407	5,693	14,222	5,296	46,867	5,343	61,209
30,000 - 34,999	70,415	9,199	53,293	6,255	16,517	4,496	39,446	7,845	80,369
35,000 - 39,999	82,222	13,066	92,682	5,290	11,639	7,804	77,599	7,911	136,120
40,000 - 44,999	86,215	12,374	85,832	5,735	13,525	7,528	98,484	10,092	103,788
45,000 - 49,999	88,792	14,889	81,120	8,074	20,912	8,516	122,214	9,206	108,785
50,000 - 54,999	93,828	13,156	81,715	8,399	18,820	8,567	150,787	8,717	95,594
55,000 - 59,999	90,770	13,209	85,084	8,964	24,263	9,050	156,088	9,606	105,943
60,000 - 64,999	91,427	13,592	130,783	8,887	22,416	8,783	140,484	10,653	91,192
65,000 - 74,999	177,569	33,340	349,991	15,010	38,634	19,523	316,936	18,371	332,104
75,000 - 99,999	376,132	71,908	544,666	36,000	81,513	30,935	634,845	40,197	421,410
100,000 - 149,999	413,129	106,765	1,107,845	57,268	145,090	50,933	1,531,984	42,195	432,415
150,000 - 199,999	161,008	57,506	1,010,407	29,816	74,004	28,416	1,402,593	10,492	177,159
200,000 - 499,999	177,728	86,198	3,940,284	42,105	120,497	53,954	5,652,826	17,240	549,893
500,000 - 999,999	42,552	26,846	3,803,662	11,001	51,847	20,036	5,245,958	6,243	379,068
1,000,000 - 4,999,999	28,784	22,001	12,468,394	5,559	40,961	16,335	13,190,402	5,969	1,003,187
5,000,000 - 9,999,999	2,860	2,535	6,836,485	295	6,388	1,636	3,811,533	944	458,994
10,000,000 and over	2,188	2,063	46,208,179	119	11,354	1,182	10,337,404	912	3,627,011
<b>Total</b>	<b>2,133,047</b>	<b>525,806</b>	<b>\$77,014,616</b>	<b>263,681</b>	<b>\$740,149</b>	<b>291,621</b>	<b>\$43,017,955</b>	<b>219,086</b>	<b>\$8,237,340</b>

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 2007 (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	0	0	0	0	0	\$0
\$15,000 -	19,999	6,378	65,147	1,243	9,509	22,176	603,165
20,000 -	24,999	9,311	114,519	3,600	26,559	26,623	697,732
25,000 -	29,999	10,044	157,246	2,885	19,790	23,759	606,530
30,000 -	34,999	12,916	187,943	3,285	10,693	23,399	538,133
35,000 -	39,999	13,305	126,154	3,887	27,139	24,253	645,910
40,000 -	44,999	13,905	214,379	4,120	24,332	25,795	683,873
45,000 -	49,999	15,922	264,730	4,055	19,987	24,839	634,587
50,000 -	54,999	17,611	299,085	5,488	41,327	25,093	665,463
55,000 -	59,999	14,797	264,576	5,284	26,924	25,061	594,727
60,000 -	64,999	14,407	265,822	5,966	38,164	22,428	472,388
65,000 -	74,999	25,654	420,267	10,270	52,138	44,305	1,196,305
75,000 -	99,999	61,303	1,161,139	20,648	109,511	83,869	1,977,893
100,000 -	149,999	69,347	1,701,665	21,505	116,010	86,711	2,364,072
150,000 -	199,999	31,452	1,411,911	8,832	50,889	35,998	1,216,835
200,000 -	499,999	40,729	3,268,070	11,178	125,662	38,612	1,801,652
500,000 -	999,999	9,443	1,570,834	2,487	149,435	8,649	536,810
1,000,000 -	4,999,999	5,600	1,608,104	1,671	83,095	5,778	465,986
5,000,000 -	9,999,999	499	251,157	194	35,500	614	65,193
10,000,000	and over	347	617,711	203	94,032	465	78,142
Total		372,970	\$13,970,459	116,906	\$1,064,463	548,428	\$15,845,395

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$15,000	d/	d/	d/	d/	0
\$15,000 -	19,999	d/	d/	d/	d/	1,395,043
20,000 -	24,999	29,866	328,601	13,542	43,100	2,049,291
25,000 -	29,999	32,452	312,338	16,358	55,696	2,355,040
30,000 -	34,999	33,359	339,923	21,091	60,504	3,033,449
35,000 -	39,999	42,291	412,231	24,682	56,640	3,900,511
40,000 -	44,999	40,461	358,733	28,855	86,014	4,454,269
45,000 -	49,999	48,315	466,336	30,543	117,238	5,068,181
50,000 -	54,999	49,487	371,448	32,903	98,907	5,686,875
55,000 -	59,999	51,000	395,315	30,743	103,252	5,936,101
60,000 -	64,999	53,811	381,982	33,576	105,668	6,301,438
65,000 -	74,999	98,453	537,436	67,670	192,865	13,659,702
75,000 -	99,999	245,176	1,058,334	166,978	468,872	34,513,462
100,000 -	149,999	281,661	1,202,628	216,763	849,349	51,867,548
150,000 -	199,999	100,124	588,119	68,540	483,373	28,379,596
200,000 -	499,999	99,867	1,056,323	74,211	1,167,573	53,481,165
500,000 -	999,999	26,535	534,771	20,693	582,555	29,588,956
1,000,000 -	4,999,999	22,772	892,140	15,606	738,698	57,121,510
5,000,000 -	9,999,999	2,472	270,062	1,664	112,134	19,886,438
10,000,000	and over	1,918	831,239	1,464	138,244	78,224,068
Total		1,280,108	\$10,545,846	874,413	\$5,481,160	\$406,890,256

3/ Includes IRA Distributions.

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

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

d/ Tax law secrecy provisions prohibit disclosure.

**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 2007 (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
	Less than	\$15,000	d/	d/	0	\$0	d/	d/	d/	d/	0	\$0
\$15,000 -	19,999	1,176	2,139	808	547	d/	d/	d/	d/	8,368	296,127	
20,000 -	24,999	1,607	2,786	1,392	644	1,773	1,320	5,153	4,509	8,084	245,269	
25,000 -	29,999	1,152	8,218	1,780	1,153	1,464	1,252	8,533	7,045	8,219	243,643	
30,000 -	34,999	d/	d/	4,496	4,260	3,401	1,842	8,752	8,370	7,946	234,100	
35,000 -	39,999	1,140	2,963	5,817	4,924	4,497	8,067	16,131	17,135	5,756	183,273	
40,000 -	44,999	2,186	2,104	7,318	6,811	6,608	4,093	17,990	16,327	8,777	245,249	
45,000 -	49,999	2,129	3,989	6,870	7,733	6,186	113,165	24,856	22,654	9,106	252,184	
50,000 -	54,999	3,148	10,538	9,589	11,167	8,904	8,212	31,356	29,498	8,405	279,809	
55,000 -	59,999	1,170	786	10,649	12,745	6,311	5,432	33,452	31,885	6,437	206,680	
60,000 -	64,999	2,099	5,941	11,260	13,371	5,766	3,540	35,154	37,268	5,434	154,490	
65,000 -	74,999	1,735	2,886	23,734	31,327	14,710	12,623	70,734	73,270	12,838	450,601	
75,000 -	99,999	6,939	20,875	64,380	107,823	35,209	34,341	200,422	198,599	19,099	605,552	
100,000 -	149,999	11,938	38,120	71,375	169,664	52,915	88,351	237,191	265,676	16,662	567,743	
150,000 -	199,999	7,504	27,871	25,520	74,118	26,926	60,941	77,853	108,527	6,420	201,677	
200,000 -	499,999	19,240	106,499	13,278	36,019	36,985	136,344	69,276	180,481	6,124	211,037	
500,000 -	999,999	9,235	90,337	1,228	3,432	14,539	125,682	17,451	120,153	960	34,708	
1,000,000 -	4,999,999	10,207	178,463	424	994	12,934	429,821	17,431	345,655	473	16,139	
5,000,000 -	9,999,999	1,574	78,572	16	30	1,585	168,731	1,859	115,630	27	1,185	
10,000,000 and over		1,353	222,943	15	51	1,511	842,539	1,403	340,787	12	245	
Total		86,435	\$809,194	259,949	\$486,812	243,910	\$2,047,658	877,379	\$1,925,044	139,146	\$4,429,710	

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	0	\$0	d/	d/	0	\$0	d/
\$15,000 -	19,999	16,896	192,866	d/	d/	16,114	221,929	d/	d/
20,000 -	24,999	23,833	296,028	2,783	13,094	19,809	289,123	1,534	13,294
25,000 -	29,999	24,573	279,017	3,740	19,947	16,239	220,771	1,074	6,290
30,000 -	34,999	22,903	289,234	2,162	17,486	13,916	185,181	3,095	9,895
35,000 -	39,999	24,200	342,294	3,822	15,849	14,638	254,882	3,260	21,127
40,000 -	44,999	19,421	304,128	3,096	21,928	12,845	191,543	3,450	17,675
45,000 -	49,999	21,911	361,679	4,486	29,817	11,795	180,168	2,121	133,564
50,000 -	54,999	16,764	274,589	3,751	11,614	11,681	170,607	3,817	13,768
55,000 -	59,999	17,665	292,860	2,421	5,251	13,109	177,632	2,865	13,064
60,000 -	64,999	15,090	241,490	3,831	13,059	11,478	153,828	1,583	3,276
65,000 -	74,999	23,779	422,134	6,732	12,154	17,418	275,437	6,417	21,084
75,000 -	99,999	35,101	596,642	16,383	57,812	29,224	431,136	9,402	20,102
100,000 -	149,999	33,525	648,506	24,971	91,167	31,034	464,787	14,106	86,454
150,000 -	199,999	13,760	292,814	12,052	52,563	13,512	202,763	7,897	55,568
200,000 -	499,999	19,963	470,129	19,477	144,343	18,140	306,462	16,055	98,867
500,000 -	999,999	5,666	138,392	7,981	111,172	4,937	85,171	8,317	97,316
1,000,000 -	4,999,999	4,133	104,966	9,795	299,819	3,589	62,269	9,109	386,792
5,000,000 -	9,999,999	463	12,419	1,587	140,216	392	6,745	1,211	134,238
10,000,000 and over		353	9,453	1,608	723,744	299	5,358	1,182	659,655
Total		340,001	\$5,569,640	132,852	\$1,784,617	260,168	\$3,885,790	97,792	\$1,806,535

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 2007 (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 \$15,000	106	\$1,586	106	\$1,586	0	\$0
\$15,000 - 19,999	36,872	555,255	35,495	532,421	1,377	22,834
20,000 - 24,999	52,831	811,874	46,799	701,983	6,032	109,891
25,000 - 29,999	57,618	897,677	49,239	738,584	8,379	159,092
30,000 - 34,999	70,416	1,129,600	57,913	868,689	12,503	260,911
35,000 - 39,999	82,222	1,335,485	68,069	1,021,042	14,153	314,443
40,000 - 44,999	86,215	1,425,799	69,599	1,043,987	16,616	381,812
45,000 - 49,999	88,792	1,510,613	66,521	997,812	22,271	512,801
50,000 - 54,999	93,828	1,639,543	69,275	1,039,129	24,553	600,414
55,000 - 59,999	90,771	1,616,495	64,505	967,568	26,266	648,927
60,000 - 64,999	91,427	1,677,982	64,169	962,538	27,258	715,444
65,000 - 74,999	177,570	3,291,548	118,179	1,772,682	59,391	1,518,866
75,000 - 99,999	376,132	7,546,014	216,414	3,246,207	159,718	4,299,807
100,000 - 149,999	413,129	9,877,298	158,028	2,370,425	255,101	7,506,874
150,000 - 199,999	161,008	4,660,470	39,910	598,653	121,098	4,061,817
200,000 - 499,999	177,728	5,411,714	50,257	753,853	127,471	4,657,861
500,000 - 999,999	42,552	1,336,204	13,785	206,768	28,767	1,129,435
1,000,000 - 4,999,999	28,784	1,751,959	5,572	83,580	23,212	1,668,379
5,000,000 - 9,999,999	2,860	550,348	251	3,765	2,609	546,583
10,000,000 and over	2,188	2,624,770	106	1,590	2,082	2,623,180
Total	2,133,048	\$49,652,235	1,194,191	\$17,912,862	938,857	\$31,739,373

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

**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2007**

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	781	6,576	1,377	8,864	800	\$4,109
20,000 -	24,999	3,876	25,769	6,032	44,025	3,618	24,704
25,000 -	29,999	3,924	27,963	8,370	60,829	6,003	46,749
30,000 -	34,999	6,682	35,676	12,477	100,159	9,521	101,684
35,000 -	39,999	4,651	27,785	14,144	117,292	11,500	136,734
40,000 -	44,999	4,788	28,917	16,616	136,096	13,943	164,133
45,000 -	49,999	6,496	38,697	22,271	184,883	18,554	206,443
50,000 -	54,999	6,593	42,976	24,553	224,285	19,260	266,830
55,000 -	59,999	4,956	32,634	26,266	243,937	22,047	280,870
60,000 -	64,999	5,756	46,937	27,258	252,478	24,547	313,379
65,000 -	74,999	9,695	60,028	59,381	593,871	53,802	727,500
75,000 -	99,999	16,176	105,602	159,687	1,828,055	147,361	2,070,571
100,000 -	149,999	15,454	130,286	255,090	3,778,212	241,361	3,580,811
150,000 -	199,999	5,406	64,498	121,092	2,444,814	114,073	1,894,385
200,000 -	499,999	3,476	84,342	127,471	4,422,310	119,073	2,821,491
500,000 -	999,999	309	18,700	28,767	2,303,095	26,942	1,038,205
1,000,000 -	4,999,999	56	4,311	23,212	4,901,927	21,668	1,279,845
5,000,000 -	9,999,999	0	0	2,609	1,707,882	2,474	340,137
10,000,000	and over	0	0	2,082	6,168,468	1,994	1,441,974
Total		99,075	\$781,696	938,754	\$29,521,482	858,541	\$16,740,553

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0
\$15,000 -	19,999	1,316	4,101	51	85
20,000 -	24,999	5,629	15,448	1,155	4,527
25,000 -	29,999	7,350	15,655	2,606	12,474
30,000 -	34,999	10,498	22,427	3,530	13,644
35,000 -	39,999	11,125	21,161	5,858	38,056
40,000 -	44,999	13,911	36,969	6,191	42,106
45,000 -	49,999	18,869	46,987	9,463	72,293
50,000 -	54,999	20,967	49,091	10,986	70,927
55,000 -	59,999	22,881	60,065	11,033	80,611
60,000 -	64,999	24,589	71,324	12,927	84,789
65,000 -	74,999	52,724	152,728	27,144	159,613
75,000 -	99,999	145,204	393,975	80,344	499,050
100,000 -	149,999	241,532	774,488	125,215	770,322
150,000 -	199,999	115,437	509,315	51,082	352,510
200,000 -	499,999	123,545	935,381	35,010	403,076
500,000 -	999,999	28,268	551,881	6,901	180,442
1,000,000 -	4,999,999	22,985	1,396,444	6,961	320,902
5,000,000 -	9,999,999	2,597	607,166	1,129	131,635
10,000,000	and over	2,075	3,738,984	1,171	385,457
Total		871,502	\$9,403,589	398,759	\$3,622,518

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

**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2007 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Total Federal Deductions 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number
Less than \$15,000	\$0	0	\$0	0	\$0
\$15,000 - 19,999	23,737	575	903	0	0
20,000 - 24,999	114,473	2,492	4,621	0	0
25,000 - 29,999	163,669	4,356	5,528	8	99
30,000 - 34,999	273,568	7,759	12,778	0	0
35,000 - 39,999	341,027	11,154	33,206	0	0
40,000 - 44,999	408,168	13,925	31,341	0	0
45,000 - 49,999	549,212	19,082	50,332	0	0
50,000 - 54,999	654,003	21,961	63,872	0	0
55,000 - 59,999	698,003	23,948	71,956	0	0
60,000 - 64,999	768,767	24,797	81,327	0	0
65,000 - 74,999	1,693,358	55,557	232,424	6	3
75,000 - 99,999	4,895,491	155,371	815,089	131	797
100,000 - 149,999	9,026,028	250,642	1,869,635	44	436
150,000 - 199,999	5,216,776	119,279	1,343,669	17	27
200,000 - 499,999	8,295,043	122,329	2,614,611	139	219
500,000 - 999,999	3,778,096	28,529	1,554,669	131	72
1,000,000 - 4,999,999	7,032,240	23,100	3,705,614	200	3,087
5,000,000 - 9,999,999	2,436,300	2,599	1,344,785	60	709
10,000,000 and over	10,274,378	2,076	5,030,087	65	1,706
Total	\$56,642,335	889,530	\$18,866,448	803	\$7,155

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	0	\$0
\$15,000 - 19,999	0	0	1,377	22,834
20,000 - 24,999	0	0	6,032	109,891
25,000 - 29,999	0	0	8,379	159,092
30,000 - 34,999	0	0	12,503	260,911
35,000 - 39,999	0	0	14,153	314,443
40,000 - 44,999	0	0	16,616	381,812
45,000 - 49,999	0	0	22,271	512,801
50,000 - 54,999	0	0	24,553	600,414
55,000 - 59,999	0	0	26,266	648,927
60,000 - 64,999	0	0	27,258	715,444
65,000 - 74,999	0	0	59,391	1,518,866
75,000 - 99,999	0	0	159,718	4,299,807
100,000 - 149,999	0	0	255,101	7,506,874
150,000 - 199,999	0	0	121,098	4,061,817
200,000 - 499,999	127,468	1,170,388	127,471	4,657,861
500,000 - 999,999	28,767	1,099,654	28,767	1,129,435
1,000,000 - 4,999,999	23,212	1,664,850	23,212	1,668,379
5,000,000 - 9,999,999	2,609	546,111	2,609	546,583
10,000,000 and over	2,082	2,622,998	2,082	2,623,180
Total	184,138	\$7,104,001	938,857	31,739,373

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

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

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

5/ Includes College Tuition Itemized Deduction.

**Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$5,000	999	\$3,496	\$255	\$0
\$5,000 - 9,999	2,427	20,784	16,004	51
10,000 - 14,999	7,407	93,068	51,189	911
15,000 - 19,999	10,412	184,396	78,882	1,322
20,000 - 24,999	9,434	211,717	75,299	1,744
25,000 - 29,999	10,528	291,127	92,343	2,289
30,000 - 34,999	7,953	257,716	76,540	4,247
35,000 - 39,999	10,045	376,953	91,126	3,791
40,000 - 44,999	9,404	400,310	97,746	2,800
45,000 - 49,999	6,506	308,866	74,926	3,003
50,000 - 54,999	5,940	311,467	56,358	2,938
55,000 - 59,999	6,333	361,463	82,192	3,044
60,000 - 64,999	5,795	361,255	75,303	1,991
65,000 - 74,999	8,330	577,171	97,617	3,494
75,000 - 99,999	15,363	1,311,263	213,841	5,684
100,000 - 149,999	9,156	1,086,189	139,847	4,253
150,000 - 199,999	2,865	490,718	67,947	1,459
200,000 - 499,999	3,637	1,094,303	97,366	1,974
500,000 - 999,999	1,091	755,699	36,931	267
1,000,000 - 4,999,999	880	1,900,417	65,178	429
5,000,000 - 9,999,999	141	1,019,004	45,323	62
10,000,000 and over	168	9,010,916	348,562	88
<b>Total</b>	<b>134,814</b>	<b>\$20,428,297</b>	<b>\$1,980,773</b>	<b>\$45,842</b>

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than \$5,000	\$3,241	\$129	\$8	\$121
\$5,000 - 9,999	4,728	188	67	121
10,000 - 14,999	40,969	1,661	227	1,433
15,000 - 19,999	104,192	4,331	376	3,955
20,000 - 24,999	134,674	6,061	449	5,612
25,000 - 29,999	196,495	9,590	476	9,114
30,000 - 34,999	176,929	9,071	762	8,310
35,000 - 39,999	282,037	15,351	880	14,471
40,000 - 44,999	299,764	16,832	784	16,048
45,000 - 49,999	230,937	13,238	673	12,565
50,000 - 54,999	252,171	14,915	736	14,179
55,000 - 59,999	276,227	16,427	676	15,751
60,000 - 64,999	283,960	17,194	532	16,662
65,000 - 74,999	476,060	29,299	946	28,352
75,000 - 99,999	1,091,738	68,680	2,193	66,487
100,000 - 149,999	942,089	62,246	2,076	60,170
150,000 - 199,999	421,313	28,858	992	27,866
200,000 - 499,999	994,963	68,153	2,637	65,516
500,000 - 999,999	718,500	49,217	2,242	46,975
1,000,000 - 4,999,999	1,834,811	125,684	9,521	116,163
5,000,000 - 9,999,999	973,619	66,693	4,227	62,467
10,000,000 and over	8,662,266	593,365	36,004	557,362
<b>Total</b>	<b>\$18,401,682</b>	<b>\$1,217,186</b>	<b>\$67,486</b>	<b>\$1,149,702</b>

1/ Credits are listed on page 16.

2/ Includes other taxes.



**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class	Tax payers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	999	\$3,976	48	\$92	102	\$88	201	\$1
\$5,000 - 9,999	2,427	\$24,494	1,140	9,256	630	1,027	232	448
10,000 - 14,999	7,407	114,091	5,994	67,694	1,899	2,213	994	1,839
15,000 - 19,999	10,412	206,049	8,224	139,873	3,215	3,488	1,188	5,599
20,000 - 24,999	9,434	230,168	8,290	184,356	3,251	8,091	1,418	1,406
25,000 - 29,999	10,528	334,521	8,960	228,926	3,596	7,926	1,770	7,582
30,000 - 34,999	7,953	278,048	7,440	227,818	2,707	7,677	691	6,298
35,000 - 39,999	10,045	393,597	9,536	328,470	4,808	5,312	1,448	5,348
40,000 - 44,999	9,404	431,140	7,774	332,017	4,581	7,641	1,685	1,668
45,000 - 49,999	6,506	332,150	5,771	262,859	3,680	1,267	1,075	3,076
50,000 - 54,999	5,940	326,120	5,334	279,440	2,691	3,130	1,565	4,179
55,000 - 59,999	6,333	\$376,599	5,752	316,626	2,997	2,977	1,235	930
60,000 - 64,999	5,795	376,264	5,105	298,435	4,143	4,968	2,084	3,720
65,000 - 74,999	8,330	607,393	7,500	469,689	5,666	9,461	3,400	8,153
75,000 - 99,999	15,363	1,348,731	14,452	1,120,412	10,712	26,038	4,639	13,056
100,000 - 149,999	9,156	1,145,232	7,662	779,998	7,202	15,800	4,017	37,700
150,000 - 199,999	2,865	540,419	2,332	326,672	2,539	16,114	1,413	13,391
200,000 - 499,999	3,637	1,138,919	2,669	568,200	3,253	45,465	2,582	76,952
500,000 - 999,999	1,091	780,524	667	295,667	1,079	49,226	889	59,956
1,000,000 - 4,999,999	880	1,967,705	586	625,308	865	122,695	790	103,678
5,000,000 - 9,999,999	141	1,032,665	105	254,139	140	83,079	135	64,469
10,000,000 and over	168	9,113,643	104	1,014,023	168	656,269	163	509,475
<b>Total</b>	<b>134,814</b>	<b>\$21,102,448</b>	<b>115,444</b>	<b>\$8,129,970</b>	<b>69,924</b>	<b>\$1,079,951</b>	<b>33,614</b>	<b>\$928,923</b>

NYAGI Class	Tax payers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	670	\$1,006	331	\$2,021	38	\$313	
\$5,000 - 9,999	80	106	512	740	109	\$417	9	\$94	
10,000 - 14,999	541	2,740	304	230	402	2,708	330	1,457	
15,000 - 19,999	491	1,191	616	1,125	535	6,292	60	267	
20,000 - 24,999	734	2,144	317	396	158	1,120	280	10,004	
25,000 - 29,999	1,174	3,757	478	879	320	5,282	332	3,756	
30,000 - 34,999	903	7,869	160	214	357	8,314	65	492	
35,000 - 39,999	580	8,029	1,085	1,290	108	469	457	4,947	
40,000 - 44,999	919	24,492	224	306	827	33,473	418	8,857	
45,000 - 49,999	825	4,436	33	50	402	9,262	459	6,980	
50,000 - 54,999	846	5,389	462	405	273	3,619	57	324	
55,000 - 59,999	376	576	441	445	242	9,733	210	3,482	
60,000 - 64,999	464	4,099	638	957	176	1,754	429	1,951	
65,000 - 74,999	2,417	25,846	754	1,101	819	7,566	458	1,036	
75,000 - 99,999	2,157	16,400	2,033	2,761	1,256	17,458	596	2,703	
100,000 - 149,999	2,323	75,199	1,575	2,001	1,818	73,062	148	862	
150,000 - 199,999	808	28,288	515	1,287	608	30,080	198	9,062	
200,000 - 499,999	1,671	144,342	824	1,243	1,186	166,041	709	33,007	
500,000 - 999,999	688	195,821	225	1,103	468	150,587	243	33,262	
1,000,000 - 4,999,999	672	691,339	151	935	479	446,481	239	104,418	
5,000,000 - 9,999,999	122	459,329	15	76	78	197,898	48	65,829	
10,000,000 and over	159	5,992,070	7	21	107	1,213,518	54	297,361	
<b>Total</b>	<b>18,949</b>	<b>\$7,693,464</b>	<b>12,039</b>	<b>\$18,570</b>	<b>11,057</b>	<b>\$2,387,154</b>	<b>5,837</b>	<b>\$590,462</b>	

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 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2007 (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	622	\$2,634	0	\$0	0	\$0
	\$5,000 - 9,999	1,229	10,036	44	313	232	2,321
	10,000 - 14,999	1,734	16,854	201	1,814	814	9,706
	15,000 - 19,999	2,043	25,590	573	2,204	1,373	11,412
	20,000 - 24,999	1,376	20,918	554	3,931	1,236	11,819
	25,000 - 29,999	1,583	36,644	358	1,713	1,238	27,999
	30,000 - 34,999	598	12,684	558	12,590	1,095	24,070
	35,000 - 39,999	1,064	20,114	79	226	1,912	14,908
	40,000 - 44,999	480	9,946	405	2,182	1,293	19,813
	45,000 - 49,999	1,216	40,581	209	417	622	16,071
	50,000 - 54,999	1,089	28,006	117	871	478	29,644
	55,000 - 59,999	1,304	34,700	269	368	1,056	10,367
	60,000 - 64,999	1,301	40,700	41	258	580	4,546
	65,000 - 74,999	891	49,071	573	1,849	1,686	27,998
	75,000 - 99,999	1,710	25,597	300	1,400	3,812	108,359
	100,000 - 149,999	1,341	82,377	487	3,283	1,411	51,477
	150,000 - 199,999	347	70,543	124	2,626	678	37,803
	200,000 - 499,999	741	108,929	262	1,558	620	46,275
	500,000 - 999,999	175	38,856	59	6,872	243	15,493
	1,000,000 - 4,999,999	130	55,265	50	4,519	128	16,409
	5,000,000 - 9,999,999	26	23,092	9	4,887	27	7,300
	10,000,000 and over	30	42,283	20	4,142	36	25,238
	Total	21,030	\$795,422	5,292	\$58,025	20,570	\$519,028

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$5,000	47	\$459	622	\$185	\$3,791
	\$5,000 - 9,999	442	2,030	1,227	822	23,672
	10,000 - 14,999	2,129	13,839	2,144	2,995	111,096
	15,000 - 19,999	2,662	16,200	2,355	2,827	203,222
	20,000 - 24,999	2,861	14,646	2,090	3,799	226,369
	25,000 - 29,999	3,486	22,753	2,226	5,309	329,211
	30,000 - 34,999	2,920	-3,386	1,419	2,956	275,092
	35,000 - 39,999	4,166	17,409	1,478	2,789	390,808
	40,000 - 44,999	3,739	13,434	1,260	7,596	423,544
	45,000 - 49,999	1,958	2,046	1,692	8,004	324,147
	50,000 - 54,999	1,963	-25,687	1,222	4,064	322,057
	55,000 - 59,999	2,235	4,986	1,877	7,565	369,034
	60,000 - 64,999	3,178	21,209	1,928	11,936	364,328
	65,000 - 74,999	3,717	13,594	2,154	9,983	597,410
	75,000 - 99,999	7,927	28,274	3,642	17,087	1,331,644
	100,000 - 149,999	5,324	35,767	3,141	39,669	1,105,563
	150,000 - 199,999	1,681	30,502	881	38,974	501,445
	200,000 - 499,999	1,592	18,523	1,307	23,833	1,115,086
	500,000 - 999,999	707	16,155	473	17,073	763,451
	1,000,000 - 4,999,999	653	16,401	457	24,043	1,943,661
	5,000,000 - 9,999,999	119	14,151	87	4,452	1,028,213
	10,000,000 and over	145	-37,710	121	22,275	9,091,368
	Total	53,652	\$235,594	33,802	\$258,235	\$20,844,213

3/ Includes IRA Distributions.

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

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

**Table 49: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Separately -Full-Year Resident Taxable Returns in 2007 (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	27	\$19	9	\$1	390	\$342	117	\$26	24	\$84
	\$10,000 - 14,999	37	35	244	118	79	194	699	213	50	243
	15,000 - 19,999	260	305	406	194	453	428	915	651	44	205
	20,000 - 24,999	16	20	602	369	134	116	769	338	246	4,340
	25,000 - 29,999	43	32	599	598	190	47	1,455	1,108	143	5,170
	30,000 - 34,999	37	37	539	373	116	124	1,256	643	225	825
	35,000 - 39,999	49	244	1,193	1,056	433	59	2,417	1,526	16	663
	40,000 - 44,999	24	121	452	625	856	165	2,351	1,700	234	402
	45,000 - 49,999	9	2	988	1,428	70	42	1,865	1,430	167	13,164
	50,000 - 54,999	210	13	238	315	165	60	1,351	623	12	564
	55,000 - 59,999	40	80	616	892	542	98	2,076	1,777	21	198
	60,000 - 64,999	13	2	306	662	522	1,309	3,097	2,853	6	261
	65,000 - 74,999	207	927	926	1,842	839	4,666	2,712	2,526	274	11,045
	75,000 - 99,999	667	3,501	2,365	6,332	2,545	2,368	7,193	7,173	735	7,269
	100,000 - 149,999	238	576	539	2,447	1,907	3,484	4,202	7,699	12	288
	150,000 - 199,999	135	209	8	43	621	5,695	898	1,950	13	326
	200,000 - 499,999	460	2,036	47	205	1,020	5,029	967	5,161	70	1,492
	500,000 - 999,999	254	7,933	d/	d/	447	11,693	396	5,351	35	1,426
	1,000,000 - 4,999,999	318	12,503	d/	d/	427	23,202	457	16,453	3	65
	5,000,000 - 9,999,999	66	9,801	0	0	83	9,678	88	7,292	0	0
	10,000,000 and over	103	21,352	0	0	124	50,771	99	31,445	0	0
	Total	3,210	\$59,748	10,087	\$17,520	11,962	\$119,570	35,382	\$97,939	2,330	\$48,029

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	178	\$1,525	20	\$21	111	\$1,409	32	5
	\$10,000 - 14,999	754	9,192	39	120	566	8,305	48	301
	15,000 - 19,999	1,200	12,534	250	21	597	6,149	214	142
	20,000 - 24,999	687	8,573	236	470	381	1,390	41	15
	25,000 - 29,999	1,057	15,507	400	3,175	857	13,787	28	3
	30,000 - 34,999	432	7,334	38	525	516	8,479	49	102
	35,000 - 39,999	564	8,993	261	455	465	3,565	5	1
	40,000 - 44,999	870	11,185	40	29	1,178	10,588	45	173
	45,000 - 49,999	44	402	198	10	48	515	208	1,232
	50,000 - 54,999	64	809	31	13	448	8,685	32	7
	55,000 - 59,999	58	975	272	177	304	5,442	193	35
	60,000 - 64,999	36	555	224	183	84	679	19	509
	65,000 - 74,999	658	9,465	57	91	646	3,991	197	90
	75,000 - 99,999	338	5,996	531	168	688	11,288	249	100
	100,000 - 149,999	498	8,090	428	591	395	6,218	548	854
	150,000 - 199,999	332	5,625	271	2,675	276	4,612	329	1,161
	200,000 - 499,999	546	9,350	468	2,754	428	7,301	348	1,288
	500,000 - 999,999	194	3,780	297	10,017	137	2,149	231	4,526
	1,000,000 - 4,999,999	141	2,494	332	16,369	89	1,265	303	42,118
	5,000,000 - 9,999,999	28	514	74	11,442	17	316	72	9,105
	10,000,000 and over	34	675	119	74,147	24	386	105	45,894
	Total	8,714	\$123,574	4,584	\$123,455	8,256	\$106,519	3,627	\$108,138

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 50: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2007 (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	631	\$255	0	\$0	631	\$255
\$5,000 - 9,999	2,379	16,004	2,006	15,043	373	961
10,000 - 14,999	7,164	51,189	6,034	45,255	1,130	5,933
15,000 - 19,999	10,283	78,882	8,743	65,570	1,540	13,312
20,000 - 24,999	9,390	75,299	7,681	57,610	1,709	17,688
25,000 - 29,999	10,420	92,343	7,521	56,407	2,899	35,936
30,000 - 34,999	7,919	76,540	4,780	35,848	3,139	40,692
35,000 - 39,999	9,839	91,126	6,427	48,204	3,412	42,922
40,000 - 44,999	9,267	97,746	5,642	42,318	3,625	55,429
45,000 - 49,999	6,506	74,926	2,782	20,868	3,724	54,058
50,000 - 54,999	5,918	56,358	4,148	31,109	1,770	25,249
55,000 - 59,999	6,317	82,192	3,076	23,067	3,241	59,125
60,000 - 64,999	5,795	75,303	2,350	17,623	3,445	57,679
65,000 - 74,999	8,300	97,617	3,112	23,340	5,188	74,277
75,000 - 99,999	15,359	213,841	5,639	42,289	9,720	171,552
100,000 - 149,999	8,879	139,847	2,444	18,327	6,435	121,520
150,000 - 199,999	2,862	67,947	756	5,671	2,106	62,276
200,000 - 499,999	3,579	97,366	568	4,263	3,011	93,103
500,000 - 999,999	1,090	36,931	183	1,376	907	35,555
1,000,000 - 4,999,999	880	65,178	72	540	808	64,638
5,000,000 - 9,999,999	d/	d/	d/	d/	139	45,308
10,000,000 and over	d/	d/	d/	d/	162	348,517
Total	133,087	\$1,980,773	73,972	\$554,788	59,115	\$1,425,985

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
	Less than \$5,000	9	\$1	651	\$451	0
\$5,000 - 9,999	84	173	373	165	71	190
10,000 - 14,999	390	959	1,353	1,393	185	749
15,000 - 19,999	564	1,759	1,569	7,045	639	3,000
20,000 - 24,999	449	2,054	1,744	6,640	607	4,739
25,000 - 29,999	280	962	3,007	15,660	1,531	14,044
30,000 - 34,999	1,041	3,899	2,953	12,427	1,854	13,406
35,000 - 39,999	929	2,643	3,618	16,951	2,231	15,923
40,000 - 44,999	967	6,356	3,762	19,451	2,494	19,020
45,000 - 49,999	873	6,025	3,724	19,590	2,365	22,589
50,000 - 54,999	149	488	1,647	10,434	1,461	10,670
55,000 - 59,999	503	5,549	3,258	20,869	2,352	25,547
60,000 - 64,999	108	685	3,445	23,052	2,408	20,119
65,000 - 74,999	325	1,981	5,218	33,489	3,711	35,347
75,000 - 99,999	593	2,871	9,621	95,412	7,175	78,516
100,000 - 149,999	787	9,431	6,712	108,229	5,138	68,121
150,000 - 199,999	167	4,186	2,108	45,698	1,760	35,409
200,000 - 499,999	164	3,977	3,068	127,963	2,449	53,004
500,000 - 999,999	d/	d/	908	72,456	773	25,534
1,000,000 - 4,999,999	d/	d/	808	203,512	709	45,769
5,000,000 - 9,999,999	0	0	139	98,886	123	20,596
10,000,000 and over	0	0	162	657,391	155	229,181
Total	8,387	\$54,169	59,848	\$1,597,164	40,190	\$741,471

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
	Less than \$5,000	226	\$59	34
\$5,000 - 9,999	311	381	191	114
10,000 - 14,999	970	983	482	2,161
15,000 - 19,999	1,333	1,566	601	1,777
20,000 - 24,999	1,470	3,076	850	4,452
25,000 - 29,999	2,337	3,273	1,128	4,931
30,000 - 34,999	2,684	5,315	1,727	9,604
35,000 - 39,999	2,551	4,251	1,828	8,480
40,000 - 44,999	3,069	10,816	1,904	8,622
45,000 - 49,999	3,560	6,482	1,962	10,494
50,000 - 54,999	1,556	4,944	920	4,411
55,000 - 59,999	2,940	5,929	2,212	12,370
60,000 - 64,999	3,358	5,326	1,700	21,074
65,000 - 74,999	4,361	8,700	2,777	16,714
75,000 - 99,999	8,607	15,876	5,354	28,797
100,000 - 149,999	5,519	17,217	2,706	13,032
150,000 - 199,999	1,921	8,751	871	19,807
200,000 - 499,999	2,741	21,602	648	12,268
500,000 - 999,999	852	28,723	293	8,664
1,000,000 - 4,999,999	783	52,001	257	21,526
5,000,000 - 9,999,999	136	48,322	58	23,910
10,000,000 and over	161	449,419	107	68,564
Total	51,448	\$703,012	28,610	\$301,775

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 2007 (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 \$5,000	\$515	212	\$260		\$0	
\$5,000 - 9,999	1,022	105	61		0	0
10,000 - 14,999	6,243	560	318		0	0
15,000 - 19,999	15,147	1,146	1,900		0	0
20,000 - 24,999	20,962	1,326	3,523		0	0
25,000 - 29,999	38,869	2,736	3,074		0	0
30,000 - 34,999	44,644	2,569	5,480		0	0
35,000 - 39,999	48,237	3,082	7,810		0	0
40,000 - 44,999	64,264	3,357	8,845		0	0
45,000 - 49,999	65,021	3,524	10,963		0	0
50,000 - 54,999	30,936	1,685	6,248		0	0
55,000 - 59,999	70,251	3,233	11,133		0	0
60,000 - 64,999	70,246	3,196	12,567		0	0
65,000 - 74,999	95,998	5,204	21,820		0	0
75,000 - 99,999	219,648	9,438	54,412		0	0
100,000 - 149,999	210,372	6,678	76,110		3	26
150,000 - 199,999	109,870	1,935	27,457		0	0
200,000 - 499,999	204,664	2,972	81,842		d/	d/
500,000 - 999,999	124,086	906	53,881		d/	d/
1,000,000 - 4,999,999	288,502	792	159,385		8	64
5,000,000 - 9,999,999	172,335	137	81,832		9	103
10,000,000 and over	1,228,111	162	531,243		7	135
Total	\$3,129,943	54,954	\$1,160,164		29	\$328

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	631	\$255
\$5,000 - 9,999	0	0	373	\$961
10,000 - 14,999	0	0	1,130	\$5,933
15,000 - 19,999	0	0	1,540	\$13,312
20,000 - 24,999	0	0	1,709	\$17,688
25,000 - 29,999	0	0	2,899	\$35,936
30,000 - 34,999	0	0	3,139	\$40,692
35,000 - 39,999	0	0	3,412	\$42,922
40,000 - 44,999	0	0	3,625	\$55,429
45,000 - 49,999	0	0	3,724	\$54,058
50,000 - 54,999	0	0	1,770	\$25,249
55,000 - 59,999	0	0	3,241	\$59,125
60,000 - 64,999	0	0	3,445	\$57,679
65,000 - 74,999	0	0	5,188	\$74,277
75,000 - 99,999	0	0	9,720	\$171,552
100,000 - 149,999	6,349	13,041	6,435	\$121,520
150,000 - 199,999	2,106	20,602	2,106	\$62,276
200,000 - 499,999	2,991	30,770	3,011	\$93,103
500,000 - 999,999	906	34,750	907	\$35,555
1,000,000 - 4,999,999	808	64,590	808	\$64,638
5,000,000 - 9,999,999	139	45,303	139	\$45,308
10,000,000 and over	162	348,502	162	\$348,517
Total	13,461	\$557,558	59,115	\$1,425,985

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

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

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

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 52: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	6,770	\$93,885	\$71,671	\$3,644
\$15,000	- 19,999	19,487	344,466	207,337	16,508
20,000	- 24,999	29,469	676,153	317,502	25,650
25,000	- 29,999	59,229	1,643,440	655,915	61,551
30,000	- 34,999	76,737	2,503,002	856,654	94,139
35,000	- 39,999	79,093	2,966,096	923,164	104,638
40,000	- 44,999	73,662	3,131,024	881,843	96,811
45,000	- 49,999	60,360	2,856,505	779,360	86,907
50,000	- 54,999	50,509	2,646,347	673,248	65,854
55,000	- 59,999	35,397	2,033,119	485,962	47,655
60,000	- 64,999	31,759	1,985,304	473,018	41,256
65,000	- 74,999	48,892	3,396,943	804,607	62,510
75,000	- 99,999	60,581	5,172,040	1,150,674	75,429
100,000	- 149,999	27,612	3,266,699	650,278	35,611
150,000	- 199,999	5,846	997,076	153,738	7,110
200,000	- 499,999	5,872	1,675,102	169,210	7,586
500,000	- 999,999	1,181	802,557	36,138	1,626
1,000,000	- 4,999,999	749	1,432,251	46,805	968
5,000,000	- 9,999,999	61	434,534	12,534	88
10,000,000	and over	50	1,251,656	32,879	76
	Total	673,316	\$39,308,198	\$9,382,538	\$835,617

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$15,000	\$18,571	\$740	\$401	\$339
\$15,000	- 19,999	120,620	4,816	1,485	3,332
20,000	- 24,999	333,001	13,442	4,714	8,729
25,000	- 29,999	925,973	39,101	16,021	23,081
30,000	- 34,999	1,552,208	70,544	21,854	48,690
35,000	- 39,999	1,938,294	92,591	28,570	64,021
40,000	- 44,999	2,152,371	107,160	25,334	81,826
45,000	- 49,999	1,990,238	103,209	22,789	80,420
50,000	- 54,999	1,907,245	102,547	18,097	84,450
55,000	- 59,999	1,499,502	82,968	12,111	70,857
60,000	- 64,999	1,471,029	83,066	9,305	73,762
65,000	- 74,999	2,529,826	145,850	13,181	132,670
75,000	- 99,999	3,945,937	236,233	13,116	223,118
100,000	- 149,999	2,580,809	166,910	5,373	161,538
150,000	- 199,999	836,227	57,278	2,190	55,088
200,000	- 499,999	1,498,306	102,631	4,171	98,460
500,000	- 999,999	764,792	52,388	2,929	49,519
1,000,000	- 4,999,999	1,384,478	94,836	5,466	89,371
5,000,000	- 9,999,999	421,912	28,901	2,300	26,603
10,000,000	and over	1,218,700	83,481	3,278	80,203
	Total	\$29,090,042	\$1,668,693	\$212,684	\$1,456,076

1/ Credits are listed on page 16.

2/ Includes other taxes.



**Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	6,770	\$125,287	5,184	\$70,205	2,511	\$4,794	910	\$3,874	
\$15,000 - 19,999	19,487	386,667	17,246	288,238	5,134	20,919	1,379	3,627	
20,000 - 24,999	29,469	729,991	27,686	639,699	7,979	10,287	2,688	5,110	
25,000 - 29,999	59,229	1,729,644	56,971	1,560,357	16,026	12,110	3,878	11,745	
30,000 - 34,999	76,737	2,554,510	75,355	2,428,523	22,445	16,194	4,901	3,304	
35,000 - 39,999	79,093	3,031,236	76,950	2,857,759	24,621	15,262	5,463	5,692	
40,000 - 44,999	73,662	3,208,034	72,160	2,990,686	26,521	21,676	5,811	9,230	
45,000 - 49,999	60,360	2,941,764	58,620	2,736,259	23,370	22,223	5,648	9,910	
50,000 - 54,999	50,509	2,706,927	48,913	2,479,570	21,949	16,368	5,432	11,854	
55,000 - 59,999	35,397	2,091,864	34,369	1,921,691	16,440	17,507	5,952	10,437	
60,000 - 64,999	31,759	2,017,208	31,382	1,895,202	16,466	12,888	4,874	11,031	
65,000 - 74,999	48,892	3,475,891	46,766	3,160,274	25,125	33,861	9,571	31,408	
75,000 - 99,999	60,581	5,249,678	59,604	4,818,532	37,363	52,968	13,664	31,942	
100,000 - 149,999	27,612	3,324,833	26,132	2,775,490	20,932	71,882	9,773	63,985	
150,000 - 199,999	5,846	1,027,651	5,318	753,708	5,038	27,133	3,072	21,842	
200,000 - 499,999	5,872	1,736,859	5,124	1,195,835	5,347	62,197	3,835	58,482	
500,000 - 999,999	1,181	817,349	855	397,431	1,146	28,626	974	37,620	
1,000,000 - 4,999,999	749	1,465,687	524	566,071	739	63,725	679	67,518	
5,000,000 - 9,999,999	61	458,674	42	113,947	61	79,521	59	27,784	
10,000,000 and over	50	1,265,574	27	332,427	50	102,688	49	64,530	
<b>Total</b>	<b>673,316</b>	<b>\$40,345,327</b>	<b>649,229</b>	<b>\$33,981,904</b>	<b>279,262</b>	<b>\$692,829</b>	<b>88,612</b>	<b>\$490,925</b>	

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	214	\$684	375	\$669	183	\$1,262	459	\$3,385
\$15,000 - 19,999	843	2,947	633	1,553	427	3,398	1,061	13,923
20,000 - 24,999	1,463	4,231	615	1,334	787	5,779	1,851	24,025
25,000 - 29,999	2,258	7,476	987	2,297	1,020	8,033	2,566	32,311
30,000 - 34,999	1,694	7,707	1,256	2,699	655	7,756	2,211	29,083
35,000 - 39,999	3,760	7,836	1,898	3,804	766	6,130	2,936	40,409
40,000 - 44,999	2,670	9,319	1,761	4,274	1,243	8,495	3,218	30,971
45,000 - 49,999	3,226	33,900	1,823	4,067	721	9,164	3,104	41,170
50,000 - 54,999	2,580	28,268	1,193	1,973	1,197	19,643	2,300	28,418
55,000 - 59,999	2,658	6,010	2,089	4,863	1,064	14,965	2,059	25,867
60,000 - 64,999	2,402	18,377	1,152	2,607	725	16,544	2,591	24,379
65,000 - 74,999	5,034	69,758	2,979	6,304	829	31,097	3,407	52,495
75,000 - 99,999	5,999	41,437	3,823	9,515	1,864	41,695	3,405	41,712
100,000 - 149,999	6,409	167,618	3,035	7,164	2,099	60,176	2,486	49,329
150,000 - 199,999	1,683	50,629	1,188	2,597	1,035	44,684	340	7,031
200,000 - 499,999	2,646	140,932	1,226	3,281	1,597	151,076	596	27,379
500,000 - 999,999	732	167,019	296	1,499	528	140,710	167	15,324
1,000,000 - 4,999,999	536	394,892	146	1,186	408	321,331	141	27,187
5,000,000 - 9,999,999	52	185,366	d/	d/	34	109,556	21	63,274
10,000,000 and over	48	698,660	d/	d/	26	111,105	24	43,405
<b>Total</b>	<b>46,908</b>	<b>\$2,043,065</b>	<b>26,486</b>	<b>\$62,319</b>	<b>17,209</b>	<b>\$1,112,599</b>	<b>34,944</b>	<b>\$621,078</b>

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 2007 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	702	\$7,679	108	\$376	1,659	\$29,288
\$15,000 - 19,999	2,078	26,217	374	1,696	2,637	36,682
20,000 - 24,999	1,871	21,120	752	5,098	3,336	49,783
25,000 - 29,999	2,650	37,984	1,227	8,816	4,906	82,281
30,000 - 34,999	3,345	37,543	1,270	7,392	5,761	31,358
35,000 - 39,999	4,839	102,083	3,258	25,588	5,831	54,477
40,000 - 44,999	2,680	46,452	1,925	13,001	7,341	97,462
45,000 - 49,999	2,404	33,836	2,008	7,951	6,428	85,822
50,000 - 54,999	2,172	36,974	1,652	5,899	7,099	92,750
55,000 - 59,999	1,921	38,932	1,372	5,094	4,488	74,849
60,000 - 64,999	1,683	12,458	1,441	5,551	4,585	37,582
65,000 - 74,999	3,896	65,193	1,881	14,290	5,743	85,839
75,000 - 99,999	4,426	66,004	2,625	11,048	9,463	140,012
100,000 - 149,999	2,653	64,615	1,214	7,304	5,229	121,026
150,000 - 199,999	797	70,992	202	1,562	1,026	38,603
200,000 - 499,999	671	69,634	272	2,488	757	43,435
500,000 - 999,999	171	42,316	54	656	130	7,979
1,000,000 - 4,999,999	108	43,045	34	1,669	77	7,152
5,000,000 - 9,999,999	12	2,864	7	598	4	104
10,000,000 and over	5	408	11	10,884	5	1,165
Total	39,084	\$826,348	21,686	\$136,959	76,506	\$1,117,648

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	1,829	\$11,931	1,318	\$1,505	\$123,782
\$15,000 - 19,999	4,708	21,811	3,312	6,030	380,637
20,000 - 24,999	6,579	24,439	4,521	9,597	720,393
25,000 - 29,999	14,049	53,082	9,053	15,901	1,713,744
30,000 - 34,999	17,065	61,296	12,723	19,593	2,534,916
35,000 - 39,999	19,715	51,798	13,270	29,154	3,002,082
40,000 - 44,999	24,917	72,960	13,732	29,370	3,178,664
45,000 - 49,999	23,756	63,839	12,923	31,941	2,909,822
50,000 - 54,999	21,523	57,790	13,548	35,652	2,671,275
55,000 - 59,999	17,114	43,296	11,453	29,086	2,062,778
60,000 - 64,999	16,652	45,662	9,070	14,984	2,002,224
65,000 - 74,999	28,329	71,549	14,372	26,597	3,449,294
75,000 - 99,999	39,637	119,363	12,707	27,157	5,222,521
100,000 - 149,999	17,232	63,839	7,340	24,544	3,300,289
150,000 - 199,999	3,260	31,251	1,475	14,682	1,012,970
200,000 - 499,999	3,180	48,418	1,755	35,294	1,701,565
500,000 - 999,999	598	13,127	454	16,858	800,492
1,000,000 - 4,999,999	526	31,995	399	23,429	1,442,258
5,000,000 - 9,999,999	d/	d/	35	2,891	455,783
10,000,000 and over	d/	d/	24	3,099	1,262,475
Total	260,756	\$900,365	143,486	\$397,363	\$39,947,964

3/ Includes IRA Distributions.

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

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

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 2007 (Dollar Data in Thousands)**

NYAGI Class		Additions						Subtractions			
		Slate & 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	19	\$0	125	\$87	181	\$109	424	\$232	346	\$7,037
\$15,000 -	19,999	77	25	464	184	488	245	1,462	1,426	290	2,562
20,000 -	24,999	85	112	1,088	841	806	412	2,573	2,008	660	19,732
25,000 -	29,999	78	80	3,373	3,128	1,323	711	6,572	4,723	991	30,893
30,000 -	34,999	50	32	5,370	5,956	2,903	5,042	9,792	6,243	340	5,163
35,000 -	39,999	64	53	8,699	10,931	3,182	1,754	14,644	10,095	866	14,737
40,000 -	44,999	45	31	10,364	15,114	3,990	2,826	18,372	15,162	894	17,879
45,000 -	49,999	273	637	6,356	11,421	4,802	3,968	19,232	16,774	1,387	27,637
50,000 -	54,999	368	164	5,884	9,492	4,381	3,433	17,494	15,728	1,027	12,378
55,000 -	59,999	129	65	4,250	8,081	3,159	2,338	14,248	13,304	448	15,912
60,000 -	64,999	103	60	5,625	11,739	3,600	3,860	15,146	14,817	526	3,933
65,000 -	74,999	296	314	9,777	23,703	5,527	6,486	26,264	27,233	847	31,193
75,000 -	99,999	1,212	2,130	11,452	33,008	9,702	13,505	36,140	44,306	868	14,737
100,000 -	149,999	539	2,733	3,331	13,196	3,426	6,606	15,192	20,359	328	4,521
150,000 -	199,999	297	2,922	448	1,925	892	502	2,658	5,101	192	996
200,000 -	499,999	543	1,608	143	821	1,047	7,393	2,292	8,824	46	680
500,000 -	999,999	333	7,842	12	24	328	3,321	386	2,869	d/	d/
1,000,000 -	4,999,999	230	3,683	6	13	338	15,513	394	8,965	6	263
5,000,000 -	9,999,999	33	1,574	0	0	38	27,060	31	2,910	d/	d/
10,000,000 and over		28	972	0	0	35	19,051	31	3,815	0	0
Total		4,803	\$25,036	76,767	\$149,665	50,148	\$124,135	203,348	\$224,893	10,067	\$210,314

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	862	\$7,690	323	\$1,722	1,254	\$13,492	30	\$43
\$15,000 -	19,999	1,617	10,836	286	6,301	1,272	15,273	74	231
20,000 -	24,999	1,772	9,897	93	347	1,322	13,196	207	336
25,000 -	29,999	2,554	19,352	301	624	1,529	17,940	201	440
30,000 -	34,999	2,426	23,544	308	240	714	3,436	557	3,981
35,000 -	39,999	1,301	11,719	406	444	1,546	9,967	375	1,228
40,000 -	44,999	2,301	24,034	954	1,315	1,205	6,619	230	369
45,000 -	49,999	1,068	12,525	304	220	601	9,419	614	2,163
50,000 -	54,999	238	2,527	470	164	768	6,144	709	517
55,000 -	59,999	298	3,301	509	517	439	6,220	705	585
60,000 -	64,999	847	6,878	710	774	577	4,714	579	772
65,000 -	74,999	872	15,483	791	577	628	4,489	236	741
75,000 -	99,999	979	15,321	2,032	2,534	1,818	16,488	966	2,055
100,000 -	149,999	759	9,512	1,712	5,634	685	10,287	467	408
150,000 -	199,999	197	3,281	481	6,494	150	2,609	483	398
200,000 -	499,999	207	2,956	573	2,957	198	3,058	428	14,610
500,000 -	999,999	87	775	298	2,014	20	263	204	2,407
1,000,000 -	4,999,999	32	525	227	8,037	21	280	215	10,764
5,000,000 -	9,999,999	d/	d/	31	24,239	d/	d/	26	22,662
10,000,000 and over		d/	d/	35	3,511	d/	d/	23	23,450
Total		18,420	\$180,209	10,844	\$68,665	14,750	\$143,944	7,329	\$88,160

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 2007 (Dollar Data in Thousands)**

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		
	Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	6,770	\$71,671	6,586	\$69,152	184	\$2,518	
\$15,000 - 19,999	19,487	207,337	18,428	193,490	1,059	13,847	
20,000 - 24,999	29,469	317,502	27,172	285,304	2,297	32,198	
25,000 - 29,999	59,229	655,915	53,157	558,146	6,072	97,769	
30,000 - 34,999	76,737	856,654	67,447	708,194	9,290	148,460	
35,000 - 39,999	79,093	923,164	64,595	678,250	14,498	244,914	
40,000 - 44,999	73,662	881,843	57,075	599,286	16,587	282,557	
45,000 - 49,999	60,361	779,360	43,207	453,670	17,154	325,690	
50,000 - 54,999	50,509	673,248	34,084	357,879	16,425	315,369	
55,000 - 59,999	35,396	485,962	22,046	231,488	13,350	254,475	
60,000 - 64,999	31,759	473,018	18,571	194,999	13,188	278,019	
65,000 - 74,999	48,892	804,607	23,791	249,809	25,101	554,798	
75,000 - 99,999	60,581	1,150,674	22,857	239,996	37,724	910,678	
100,000 - 149,999	27,612	650,278	7,916	83,121	19,696	567,158	
150,000 - 199,999	5,846	153,738	1,760	18,484	4,086	135,254	
200,000 - 499,999	5,872	169,210	1,647	17,291	4,225	151,918	
500,000 - 999,999	1,181	36,138	314	3,294	867	32,844	
1,000,000 - 4,999,999	749	46,805	142	1,491	607	45,314	
5,000,000 - 9,999,999	61	12,534	7	74	54	12,460	
10,000,000 and over	50	32,879	5	53	45	32,827	
<b>Total</b>	<b>673,317</b>	<b>\$9,382,538</b>	<b>470,807</b>	<b>\$4,943,469</b>	<b>202,510</b>	<b>\$4,439,069</b>	

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

**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2007 (Dollar Data in Thousands)**

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	160	\$655	184	\$1,356	168	\$116
\$15,000 - 19,999	188	894	1,050	4,509	794	6,167
20,000 - 24,999	792	3,220	2,277	9,125	1,501	12,242
25,000 - 29,999	1,611	6,069	6,055	26,070	3,864	39,138
30,000 - 34,999	1,699	6,034	9,290	36,388	5,240	60,148
35,000 - 39,999	3,482	13,414	14,498	67,664	8,274	86,373
40,000 - 44,999	2,608	11,491	16,548	85,988	9,567	94,224
45,000 - 49,999	2,694	10,322	17,124	102,161	11,118	128,350
50,000 - 54,999	2,920	16,577	16,224	107,158	10,629	119,326
55,000 - 59,999	2,322	13,229	13,350	94,365	9,271	92,839
60,000 - 64,999	1,200	4,224	13,188	97,425	9,434	116,009
65,000 - 74,999	2,713	15,251	25,101	226,944	18,639	229,769
75,000 - 99,999	2,302	15,462	37,712	393,671	30,931	419,336
100,000 - 149,999	1,748	28,623	19,689	269,201	16,831	261,075
150,000 - 199,999	304	1,784	4,086	84,536	3,638	76,627
200,000 - 499,999	149	3,100	4,225	146,982	3,901	100,747
500,000 - 999,999	19	420	867	79,519	825	28,648
1,000,000 - 4,999,999	3	38	606	121,528	561	35,830
5,000,000 - 9,999,999	0	0	54	39,062	53	7,366
10,000,000 and over	0	0	45	95,743	44	18,347
Total	26,915	\$150,807	202,173	\$2,089,395	145,284	\$1,932,679

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$15,000	176	\$351	168	\$107
\$15,000 - 19,999	841	1,179	323	1,651
20,000 - 24,999	1,813	3,756	1,106	6,537
25,000 - 29,999	4,827	11,745	3,461	19,932
30,000 - 34,999	7,486	15,176	6,282	43,513
35,000 - 39,999	12,570	29,244	10,648	77,254
40,000 - 44,999	14,601	42,314	12,264	80,195
45,000 - 49,999	14,970	37,018	11,160	80,722
50,000 - 54,999	14,913	33,652	11,618	73,971
55,000 - 59,999	11,855	39,283	9,163	59,718
60,000 - 64,999	11,403	36,405	9,507	65,567
65,000 - 74,999	22,477	69,608	17,863	112,827
75,000 - 99,999	35,419	108,166	26,269	166,325
100,000 - 149,999	18,783	60,706	11,659	79,132
150,000 - 199,999	3,671	16,729	1,947	19,831
200,000 - 499,999	4,040	27,000	1,503	24,802
500,000 - 999,999	795	16,363	294	9,000
1,000,000 - 4,999,999	594	32,928	198	15,433
5,000,000 - 9,999,999	53	13,964	21	3,637
10,000,000 and over	45	37,241	26	13,606
Total	181,333	\$632,830	135,480	\$953,759

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

**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2007 (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	\$2,586	160	\$68	0	\$0
\$15,000 -	19,999	14,401	657	554	0	0
20,000 -	24,999	34,879	2,027	2,900	0	0
25,000 -	29,999	102,955	4,609	7,379	0	0
30,000 -	34,999	161,259	8,791	15,516	8	12
35,000 -	39,999	273,950	13,504	32,410	9	5
40,000 -	44,999	314,213	16,004	40,561	0	0
45,000 -	49,999	358,574	15,216	46,460	0	0
50,000 -	54,999	350,682	15,783	52,038	0	0
55,000 -	59,999	299,434	13,078	49,582	0	0
60,000 -	64,999	319,632	12,779	51,391	10	12
65,000 -	74,999	654,399	23,752	119,030	0	0
75,000 -	99,999	1,102,952	37,262	222,089	0	0
100,000 -	149,999	698,684	18,800	153,183	4	10
150,000 -	199,999	198,084	4,030	51,467	0	0
200,000 -	499,999	291,116	4,018	94,166	0	0
500,000 -	999,999	124,792	864	61,280	12	2
1,000,000 -	4,999,999	183,781	597	93,566	5	19
5,000,000 -	9,999,999	56,372	54	31,481	3	5
10,000,000	and over	143,012	44	77,368	0	0
Total		\$5,685,756	192,031	\$1,202,489	52	\$66

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	184	\$2,518
\$15,000 -	19,999	0	0	1,059	13,847
20,000 -	24,999	0	0	2,297	32,198
25,000 -	29,999	0	0	6,072	97,769
30,000 -	34,999	0	0	9,290	148,460
35,000 -	39,999	0	0	14,498	244,914
40,000 -	44,999	0	0	16,587	282,557
45,000 -	49,999	0	0	17,154	325,690
50,000 -	54,999	0	0	16,425	315,369
55,000 -	59,999	0	0	13,350	254,475
60,000 -	64,999	0	0	13,188	278,019
65,000 -	74,999	0	0	25,101	554,798
75,000 -	99,999	0	0	37,724	910,678
100,000 -	149,999	0	0	19,696	567,158
150,000 -	199,999	4,086	15,655	4,086	135,254
200,000 -	499,999	4,225	49,867	4,225	151,918
500,000 -	999,999	867	31,257	867	32,844
1,000,000 -	4,999,999	607	45,117	607	45,314
5,000,000 -	9,999,999	54	12,448	54	12,460
10,000,000	and over	45	32,822	45	32,827
Total		9,884	\$187,167	202,510	\$4,439,069

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

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

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

5/ Includes College Tuition Itemized Deduction.



---

# 2007 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 72,980 resident estates and trusts had 2007 tax liability of approximately \$511 million. In addition, 3,735 nonresident and part-year resident estates and trusts paid \$60 million in tax. In total, Table 57 shows that 76,715 fiduciary returns had total tax liability after credits of \$571 million.

The data in Table 57 are based on all fiduciary returns received for the 2007 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 2007  
(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	5	\$35	4	\$34	0	\$0
\$1 - 49	402	5,492	386	3,535	364	\$1,957
50 - 99	521	3,964	511	3,833	479	\$131
100 - 199	992	13,714	980	8,936	941	4,778
200 - 299	863	7,013	850	6,096	825	917
300 - 399	838	8,065	819	6,841	816	1,224
400 - 499	777	19,834	768	18,566	761	1,268
500 - 599	792	11,637	786	7,518	775	4,119
600 - 699	717	9,343	705	4,832	701	4,511
700 - 799	751	6,356	733	5,315	733	1,041
800 - 899	638	11,432	631	10,804	625	628
900 - 999	621	17,536	610	8,088	605	9,448
1,000 - 1,999	5,574	65,922	5,498	42,756	5,483	23,166
2,000 - 2,999	4,418	56,575	4,365	42,213	4,363	14,363
3,000 - 3,999	3,706	47,479	3,672	26,909	3,656	20,570
4,000 - 4,999	3,080	47,690	3,041	28,738	3,052	18,952
5,000 - 5,999	2,596	52,921	2,557	24,539	2,573	28,382
6,000 - 6,999	2,297	178,235	2,269	39,691	2,267	138,545
7,000 - 7,999	1,994	97,415	1,970	37,564	1,974	59,851
8,000 - 8,999	1,858	34,472	1,841	18,710	1,846	15,763
9,000 - 9,999	1,689	47,730	1,670	20,614	1,674	27,116
10,000 - 10,999	1,560	36,053	1,542	18,787	1,548	17,266
11,000 - 11,999	1,409	60,050	1,398	23,914	1,395	36,136
12,000 - 12,999	1,255	35,493	1,249	12,821	1,248	22,672
13,000 - 13,999	1,201	39,506	1,191	23,139	1,201	16,367
14,000 - 14,999	1,125	30,316	1,121	12,867	1,117	17,448
15,000 - 19,999	4,580	194,784	4,552	82,106	4,551	112,677
20,000 - 24,999	3,429	139,616	3,411	54,766	3,413	84,851
25,000 - 49,999	9,360	632,350	9,324	239,740	9,317	392,610
50,000 - 99,999	7,057	984,814	7,041	315,687	7,021	669,127
100,000 - 499,999	7,507	2,300,596	7,496	674,596	7,485	1,626,001
500,000 - 999,999	1,266	1,262,581	1,266	384,784	1,265	877,797
1,000,000 and over	1,676	13,047,603	1,675	2,527,329	1,672	10,520,274
Total	76,554	\$19,506,621	75,932	\$4,736,666	75,747	\$14,769,955

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2007 (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	3	\$10	0	\$0
\$1 - 49	369	\$527	408	12
50 - 99	490	\$642	520	39
100 - 199	940	3,086	978	146
200 - 299	802	1,016	857	213
300 - 399	774	1,170	828	287
400 - 499	744	15,183	771	346
500 - 599	739	1,012	786	432
600 - 699	669	950	706	456
700 - 799	707	1,154	742	555
800 - 899	585	1,101	635	539
900 - 999	570	904	614	584
1,000 - 1,999	5,262	16,833	5,491	8,156
2,000 - 2,999	4,218	25,530	4,359	10,812
3,000 - 3,999	3,547	16,532	3,645	12,683
4,000 - 4,999	2,958	21,547	2,999	13,452
5,000 - 5,999	2,487	16,967	2,556	14,012
6,000 - 6,999	2,220	123,141	2,247	14,570
7,000 - 7,999	1,918	65,477	1,955	14,645
8,000 - 8,999	1,815	19,340	1,835	15,582
9,000 - 9,999	1,634	20,508	1,653	15,683
10,000 - 10,999	1,518	19,775	1,535	16,113
11,000 - 11,999	1,361	31,703	1,366	15,710
12,000 - 12,999	1,223	21,863	1,228	15,346
13,000 - 13,999	1,174	29,196	1,175	15,863
14,000 - 14,999	1,102	18,088	1,102	15,965
15,000 - 19,999	4,479	95,537	4,450	77,212
20,000 - 24,999	3,370	86,448	3,340	74,893
25,000 - 49,999	9,210	381,580	8,980	318,518
50,000 - 99,999	6,977	593,345	6,673	468,735
100,000 - 499,999	7,482	1,778,350	6,636	1,365,610
500,000 - 999,999	1,246	1,027,298	978	679,588
1,000,000 and over	1,642	11,608,955	926	3,941,402
Total	74,235	\$16,044,769	72,974	\$7,128,159

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2007 (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 State Taxes 2/	Total NYS Tax
	Number	Amount	Number	Amount	Number	Amount	Amount	Amount
\$0	5	\$6	0	\$0	5	\$6	\$0	\$6
\$1 - 49	408	1	0	\$0	408	1	7	7
50 - 99	520	2	0	\$0	520	2	6	8
100 - 199	978	6	d/	a/	978	6	12	18
200 - 299	857	9	0	\$0	857	9	0	9
300 - 399	828	12	0	\$0	828	12	0	12
400 - 499	771	14	d/	a/	771	14	0	14
500 - 599	786	17	d/	a/	786	17	67	85
600 - 699	706	19	d/	a/	706	19	0	19
700 - 799	742	22	d/	a/	742	22	2	24
800 - 899	635	22	d/	a/	635	22	0	22
900 - 999	614	23	0	\$0	614	23	0	23
1,000 - 1,999	5,491	329	23	\$1	5,491	328	471	799
2,000 - 2,999	4,359	434	15	\$1	4,359	434	124	557
3,000 - 3,999	3,645	509	7	\$0	3,645	509	3	512
4,000 - 4,999	2,999	540	14	\$1	2,999	540	200	740
5,000 - 5,999	2,556	561	7	\$1	2,556	561	41	601
6,000 - 6,999	2,247	584	5	\$0	2,247	584	1	585
7,000 - 7,999	1,955	588	21	\$2	1,955	586	6	592
8,000 - 8,999	1,835	630	10	\$1	1,835	629	4,727	5,356
9,000 - 9,999	1,653	640	12	\$1	1,653	639	2	640
10,000 - 10,999	1,535	675	9	\$1	1,535	674	30	704
11,000 - 11,999	1,366	659	8	\$1	1,366	658	4,728	5,386
12,000 - 12,999	1,228	656	12	\$1	1,228	654	18,928	19,582
13,000 - 13,999	1,175	694	11	\$1	1,175	692	4,808	5,501
14,000 - 14,999	1,102	714	18	\$2	1,102	712	0	712
15,000 - 19,999	4,450	3,671	61	\$13	4,450	3,658	337	3,996
20,000 - 24,999	3,340	3,810	39	\$20	3,340	3,790	537	4,327
25,000 - 49,999	8,980	18,277	158	\$72	8,980	18,205	599	18,804
50,000 - 99,999	6,673	29,543	224	\$196	6,673	29,347	464	29,811
100,000 - 499,999	6,637	93,109	347	\$1,190	6,637	91,920	4,865	96,785
500,000 - 999,999	978	46,559	154	\$1,233	978	45,326	3,186	48,512
1,000,000 and over	926	270,011	234	\$9,346	926	260,665	5,541	266,205
Total	72,980	\$473,346	1,398	\$12,084	72,980	\$461,262	\$49,691	\$510,953

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2007 (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	\$6	\$0	5	\$6
\$1 - 49	d/	a/	d/	a/	1	7	410	7
50 - 99	d/	a/	d/	a/	2	6	524	8
100 - 199	22	3	22	\$0	6	12	1,000	18
200 - 299	13	3	13	\$0	9	0	870	9
300 - 399	13	5	13	\$0	12	0	841	12
400 - 499	11	5	11	\$0	14	0	782	14
500 - 599	9	5	9	\$0	17	67	795	85
600 - 699	12	8	12	\$0	19	0	718	19
700 - 799	9	7	9	\$0	22	2	751	24
800 - 899	4	3	4	\$0	22	0	639	22
900 - 999	8	8	8	\$1	24	0	622	24
1,000 - 1,999	98	147	98	\$4	333	471	5,589	804
2,000 - 2,999	74	188	74	\$8	441	124	4,433	565
3,000 - 3,999	69	241	69	\$7	516	3	3,714	519
4,000 - 4,999	87	387	87	\$10	549	200	3,086	749
5,000 - 5,999	48	265	48	\$9	570	41	2,604	610
6,000 - 6,999	57	373	57	17	600	1	2,304	602
7,000 - 7,999	40	295	40	10	597	6	1,995	602
8,000 - 8,999	27	232	27	5	634	4,727	1,862	5,361
9,000 - 9,999	40	378	40	9	648	2	1,693	650
10,000 - 10,999	27	286	27	7	681	30	1,562	711
11,000 - 11,999	44	506	44	14	672	4,728	1,410	5,400
12,000 - 12,999	27	338	27	11	666	18,928	1,255	19,593
13,000 - 13,999	27	363	27	8	700	4,808	1,202	5,508
14,000 - 14,999	24	349	24	9	721	0	1,126	721
15,000 - 19,999	136	2,369	136	55	3,714	337	4,586	4,051
20,000 - 24,999	91	2,059	91	54	3,844	537	3,431	4,381
25,000 - 49,999	384	14,132	384	345	18,550	599	9,364	19,149
50,000 - 99,999	388	27,748	388	611	29,958	464	7,061	30,422
100,000 - 499,999	899	221,847	898	3,691	95,611	4,865	7,535	100,476
500,000 - 999,999	289	201,592	289	2,526	47,852	3,186	1,267	51,038
1,000,000 and over	753	6,929,641	753	53,033	313,698	5,541	1,679	319,238
Total	3,736	\$7,403,783	3,735	\$60,446	\$521,708	\$49,691	76,715	\$571,399

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

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

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

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.



---

# Appendix A: Glossary of Terms

---

## Federal Adjusted Gross Income (FAGI)

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

---

## New York Adjusted Gross Income (NYAGI)

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

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

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

---

federal exclusions from income, such as:

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

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

---

## Forms

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

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

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

---

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

---

---

**Taxable Year**                      The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 2007 and fiscal years ending before February 1, 2008.

---

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

Data in this report are based on a sample of nearly 688,000 personal income tax returns of all types, selected from a total of approximately 9.7 million returns. A sample is conducted to eliminate the need to tabulate components of income and deductions from all tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. For 2007, the IT-150 and IT-201 resident returns in the sample were stratified by income in six major regions of the state. The sample was also stratified by IT-203 part-year and IT-203 full year nonresident by income class. Within the resident, part-year resident, and full-year nonresident categories, returns were additionally stratified by deduction type (standard or itemized) and, within these categories, by credit type (business, personal, or no credits claimed).

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



---

# **Appendix C: 2007 New York State Income Tax Forms**

---

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



**IT-150**

Attach label, print, or type	<b>Important:</b> You <b>must</b> enter your social security number(s) in the boxes to the right.			▼ Your social security number
	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>		<input style="width: 100%;" type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address <i>(see instructions, page 15) (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 instructions, page 15) (number and street or rural route)</i>			Apartment number	School district code number <input style="width: 50px;" type="text"/>
City, village, or post office		State	ZIP code	Taxpayer's date of death Spouse's date of death
		<b>NY</b>	Decedent information ● <input style="width: 50px;" type="text"/>	● <input style="width: 50px;" type="text"/>

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

- (C)** Were you a **New York City** resident for all of 2007? *(Part-year residents must file Form IT-201; see page 16.)* Yes  No
- (D)** Can you be claimed as a dependent on another taxpayer's federal return? *(see page 16)* Yes  No
- (E)** Enter your **2-digit special condition code if applicable** *(see page 16)* ●   
 If applicable, also enter your **second 2-digit special condition code** ●

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

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

	Dollars	Cents
1 Wages, salaries, tips, etc.....	1.	
2 Taxable interest income .....	2.	
3 Ordinary dividends .....	3.	
4 Capital gain distributions .....	4.	
5 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box..... <input type="checkbox"/>	5.	
6 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	6.	
7 Unemployment compensation.....	7.	
8 Taxable amount of social security benefits <i>(also enter on line 17 below)</i> .....	8.	
9 <b>Add lines 1 through 8</b> .....	9.	
10 Total federal adjustments to income <i>(see page 17)</i> <input type="text"/> Identify: .....	10.	
11 <b>Federal adjusted gross income</b> <i>(subtract line 10 from line 9)</i> .....	11.	
12 Interest income on state and local bonds and obligations <i>(but not those of NYS or its local governments)</i> ..	12.	
13 Public employee 414(h) retirement contributions from your wage and tax statements <i>(see page 18)</i> ...	13.	
14 Other <i>(see page 18)</i> <input type="text"/> Identify: .....	14.	
15 <b>Add lines 11 through 14</b> .....	15.	
16 Pensions of NYS and local governments and federal government <i>(see page 20)</i> <input style="width: 40px;" type="text"/>	16.	
17 Taxable amount of social security benefits <i>(from line 8 above)</i> .....	17.	
18 Pension and annuity income exclusion <i>(see page 20)</i> .....	18.	
19 Other <i>(see page 21)</i> <input type="text"/> Identify: .....	19.	
20 Add lines 16 through 19 .....	20.	
21 <b>New York adjusted gross income</b> <i>(subtract line 20 from line 15)</i> .....	21.	
22 New York standard deduction <i>(see page 24)</i> .....	22.	0 0
23 Dependent exemptions <i>(not the same as total federal exemptions; see page 24)</i> .....	23.	0 0 0
24 Add lines 22 and 23 .....	24.	0 0
25 <b>Taxable income</b> <i>(subtract line 24 from line 21)</i> .....	25.	

1501070094



Please file this original scannable return with the Tax Department.

<b>26</b>	<b>Taxable income</b> (enter the amount from line 25 on the front page) .....	<b>26.</b>		.	
<b>27</b>	New York State tax on line 26 amount (see page 25 and Tax Computation on page 54).....	<b>27.</b>		.	
<b>28</b>	New York State (NYS) household credit (from table 1, 2, or 3 on pages 25 and 26) .....	<b>28.</b>		.	
<b>29</b>	Subtract line 28 from line 27 (if line 28 is more than line 27, leave blank) .....	<b>29.</b>		.	
<b>30</b>	New York City (NYC) resident tax (see page 26) .....	<b>30.</b>		.	
<b>31</b>	NYC household credit (from table 4, 5, or 6 on pages 26 and 27) .....	<b>31.</b>		.	
<b>32</b>	Subtract line 31 from line 30 (if line 31 is more than line 30, leave blank) .....	<b>32.</b>		.	
<b>33</b>	Yonkers resident income tax surcharge (from Yonkers worksheet on page 27) .....	<b>33.</b>		.	
<b>34</b>	Yonkers <b>nonresident</b> earnings tax (attach Form Y-203) .....	<b>34.</b>		.	
<b>35</b>	<b>Sales or use tax</b> (See the instructions beginning on page 66. <b>Do not leave line 35 blank.</b> ) .....	<b>35.</b>		.	

**36 Voluntary contributions** (whole dollar amounts only; see page 28)

Return a Gift to Wildlife **36a.** [ ] . Missing/Exploited Children Fund **36b.** [ ] .  
 Breast Cancer Research Fund **36c.** [ ] . Prostate Cancer Research Fund **36d.** [ ] .  
 Alzheimer's Fund **36e.** [ ] . Olympic Fund **36f.** [ ] . WTC Memorial Fund **36g.** [ ] .

**Total** (add lines 36a through 36g) **36.** [ ] **00**

**37 Add line 29 and lines 32 through 36** .....

<b>38</b>	Empire State child credit (attach Form IT-213) .....	<b>38.</b>		.	
<b>39</b>	NYS/NYC child and dependent care credit (attach Form IT-216) .....	<b>39.</b>		.	
<b>40</b>	NYS earned income credit (attach Form IT-215 or Form IT-209) .....	<b>40.</b>		.	
<b>41</b>	NYS noncustodial parent earned income credit (attach Form IT-209).....	<b>41.</b>		.	
<b>42</b>	Real property tax credit (attach Form IT-214).....	<b>42.</b>		.	
<b>43</b>	College tuition credit (attach Form IT-272) .....	<b>43.</b>		.	
<b>44</b>	NYC school tax credit.....	<b>44.</b>		.	
<b>45</b>	NYC earned income credit (attach Form IT-215 or Form IT-209) .....	<b>45.</b>		.	
<b>46</b>	Total <b>New York State</b> tax withheld .....	<b>46.</b>		.	
<b>47</b>	Total <b>New York City</b> tax withheld .....	<b>47.</b>		.	
<b>48</b>	Total <b>Yonkers</b> tax withheld .....	<b>48.</b>		.	
<b>49</b>	Total estimated tax payments / Amount paid with Form IT-370 .....	<b>49.</b>		.	

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

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

<b>50</b>	Add lines 38 through 49 .....	<b>50.</b>		.	
<b>51</b>	<b>Amount overpaid</b> — If line 50 is <b>more than</b> line 37, subtract line 37 from line 50.....	<b>51.</b>		.	
<b>52</b>	Amount of line 51 that you want <b>refunded to you</b> (for Direct deposit, complete line 56) .....	<b>Refund</b> <b>52.</b>		.	
<b>53</b>	<b>Estimated tax only</b> — Amount of line 51 that you want applied to your 2008 estimated tax. (Do not include any amount that you claimed as a refund on line 52.).....	<b>53.</b>		.	
<b>54</b>	<b>Amount you owe</b> — If line 50 is <b>less than</b> line 37, subtract line 50 from line 37. (For Payment options, see page 32; for Electronic funds withdrawal, complete line 56.) .....	<b>Owe</b> <b>54.</b>		.	
<b>55</b>	Estimated tax penalty (Include this amount in line 54 or reduce the overpayment on line 51; see page 32.) .....	<b>55.</b>		.	

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

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

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

**Third – party designee** Do you want to allow another person to discuss this return with the Tax Dept? (see page 34) Yes  (complete the following) No

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

**▼ Paid preparer's use only ▼**

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

**▼ Taxpayer(s) sign here ▼**

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

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

For information about private delivery services, see page 41.

**Please file this original scannable return with the Tax Department.**





# Resident Income Tax Return (long form)

# IT-201

New York State • New York City • Yonkers

For the full year January 1, 2007, through December 31, 2007, or fiscal year beginning ... **0 7** and ending ...

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

Attach label, or print or type	<b>Important:</b> You must enter your social security number(s) in the boxes to the right.		
	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>(see instructions, page 77)</i> (number and street or rural route)		Apartment number
City, village, or post office		State	ZIP code
Permanent home address <i>(see instructions, page 77)</i> (number and street or rural route)		Apartment number	New York State county of residence
City, village, or post office		State	ZIP code
School district name		School district code number.....	
Decedent information:		Taxpayer's date of death	Spouse's date of death

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

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

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

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

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

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

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

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

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

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

### Federal income and adjustments

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

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

*(continued on page 2)*

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

2011070094



▼ Enter your social security number

Dollars Cents

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

**New York additions** (see page 81)

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

**New York subtractions** (see page 86)

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

**Standard deduction or itemized deduction** (see page 92)

34 Enter your **standard deduction** (from the table below) or your **itemized deduction** (from the worksheet below). Mark an **X** in the appropriate box:  Standard ... or ...  Itemized 34.  .   
 35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) ..... 35.  .   
 36 Dependent exemptions (not the same as total federal exemptions; see page 94) ..... 36.  0 0 0 .  0 0  
 37 Subtract line 36 from line 35. This is your **taxable income**. ..... 37.  .

OR

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

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

(continued on page 3)

2012070094



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

Name(s) as shown on page 1

▼ Enter your social security number

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

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

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

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

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

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

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

Table with columns for line number, description, and amounts in Dollars and Cents. Lines 60a-60g for voluntary contributions, and line 61 for total state, city, and voluntary taxes.

(continued on page 4)

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



▼ Enter your social security number

[Social Security Number Field]

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

Payments and refundable credits (see page 100)

Table with 2 columns: Description (lines 63-75) and Amount. Includes items like Empire State child credit, NYS/NYC child and dependent care credit, etc.

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

Your refund/amount overpaid (see page 103)

77 If line 76 is more than line 62, subtract line 62 from line 76. .... 77. [Dollars] [Cents]
78 Amount of line 77 that you want refunded to you (for Direct Deposit, see Account information on line 82) Refund 78. [Dollars] [Cents]
79 Estimated tax only Amount of line 77 that you want applied to your 2008 estimated tax. (Do not include any amount that you claimed as a refund on line 78.) .. 79. [Dollars] [Cents]

Amount you owe (see page 104)

80 If line 76 is less than line 62, subtract line 76 from line 62. (For Payment options, see page 104; for electronic funds withdrawal, see Account information on line 82 below.) .... Owe 80. [Dollars] [Cents]
81 Estimated tax penalty (Include this amount on line 80, or reduce the overpayment on line 77. See page 104.) ..... 81. [Dollars] [Cents]

Account information (see page 105)

82 Mark one box: [ ] Refund - Direct Deposit ... or ... [ ] Owe - [ ]
82a Routing number: [ ]
82b Account number: [ ]
82c Account type: [ ] Checking [ ] Savings

Electronic funds withdrawal effective date: [ ]

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

Sign your return below

Third-party designee section: Do you want to allow another person to discuss this return with the Tax Dept? (see page 107) .... Yes [ ] (complete the following) No [ ]
Designee's name [ ] Designee's phone number ( ) [ ] Personal identification number (PIN) [ ]

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

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

Mail your completed return and any attachments to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

2014070094



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



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

IT-203

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

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

- (A) Filing status — mark an X in one box: Single, Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er) with dependent child.
(D) If you do not need a NYS income tax forms packet mailed to you next year, mark an X in the box.
(E) New York City part-year residents only (see page 16).
(F) Enter your 2-digit special condition code if applicable (see page 16).

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

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



▼ Enter your social security number

**Federal amount**

Dollars Cents

**New York State amount**

Dollars Cents

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

**New York additions** (see page 26)

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

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

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

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

**New York subtractions** (see page 30)

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

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

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

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

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

**29** Other (see page 32) Identify: ..... **29.**   **29.**

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

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

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

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

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

**35** Dependent exemptions (not the same as total federal exemptions; see page 39) ..... **35.**       **0 0 0** **0 0**

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

◀ or ▶

**New York State standard deduction table**

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

**New York State itemized deduction worksheet**

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

2032070094



Name(s) as shown on page 1

▼ Enter your social security number

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

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

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

**45** Income percentage (see page 41) New York State amount from line 31 Federal amount from line 31 Round result to 4 decimal places

$\frac{\text{New York State amount from line 31}}{\text{Federal amount from line 31}} =$  **45.**

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

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

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

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

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

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

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

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

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



▼ Enter your social security number

[Social Security Number Field]

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

Dollars Cents

59. [Dollars] [Cents]

Payments and refundable credits

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

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

See Step 12 on page 49 for the proper assembly of your return and attachments.

66. [Dollars] [Cents]

Refund/ amount overpaid

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

67. [Dollars] [Cents]

68 Amount of line 67 that you want refunded to you

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

Refund 68. [Dollars] [Cents]

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

69. [Dollars] [Cents]

Amount you owe

70 If line 66 is less than line 59, subtract line 66 from line 59. (For Payment options, see page 45; for Electronic funds withdrawal, enter Account information on line 72.)

Owe 70. [Dollars] [Cents]

71 Estimated tax penalty (Include this amount on line 70, or reduce the overpayment on line 67; see page 45.)

71. [Dollars] [Cents]

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

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

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

Additional information

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

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

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

74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2007?

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

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

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

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

Mail your completed return and any attachments to:

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

For information about private delivery services, see page 61.

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

2034070094



# Fiduciary Income Tax Return

New York State • New York City • Yonkers



# IT-205

Type of entity:

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

For the full year Jan. 1, 2007, through Dec. 31, 2007, or fiscal year beginning

07 and ending

<b>Print or type</b>	Name of estate or trust	Date entity created
	Name and title of fiduciary	▼ Identification number of estate or trust
	Address of fiduciary (number and street or rural route)	▼ Decedent's social security number (see instr.)
	City, village, or post office      State      ZIP code	Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>

Amended return (attach explanation)

Income distribution deduction (see instructions, Form IT-205-I)	Number of beneficiaries	Qualifying special conditions for filing your 2007 tax return (see instr.)
---	-------------------------	--

See instructions

A Total income (from back page, line 51)	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 (from back page, line 62)	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 2, 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 2, mark an X in this box <input type="checkbox"/>				
10 Nonrefundable 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 addbacks	12.			
13 State minimum income tax	13.			
14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14.			

15a New York City resident tax on line 5 amount (see instructions)	15a.			
15b New York City part-year resident tax (see instructions)	15b.			
16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16.			
17 Add line 15a or 15b to line 16	17.			
18 New York City accumulation distribution credit	18.			
19 Subtract line 18 from line 17 (if less than zero, leave blank)	19.			
20 New York City separate tax on lump-sum distributions (see instructions)	20.			
21 Add lines 19 and 20	21.			
22 New York City - UBT credit (from Form IT-219)	22.			

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2007 Fiduciary Income Tax** on it; mail the completed return to the appropriate address indicated in instructions.

23 Subtract line 22 from line 21 (if less than zero, leave blank)	23.			
24 New York City minimum income tax (see instructions)	24.			
25 Yonkers resident income tax surcharge from Yonkers worksheet, line x (see instructions)	25.			
26 Yonkers part-year resident tax (from Form IT-205-A-I, page 3, Worksheet C, line 14)	26.			
27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27.			
28 Sales or use tax (see instructions starting on page 21)	28.			
29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29.			
30 Estimated tax paid (including payments made with Form IT-370-PF)	30.			
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31.			
32 Subtract line 31 from line 30	32.			
33 Refundable credits Identify:	33.			
34 New York State tax withheld	34.			
35 New York City tax withheld	35.			
36 Yonkers tax withheld	36.			
37 Total (add lines 32 through 36)	37.			

38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38.			
39 Amount of line 38 to be refunded to you	39.			
40 Amount of line 38 to be credited to 2008 estimated tax	40.			
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41.			
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42.			

2051070094



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.



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

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

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

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

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

- A.** If inter vivos trust, enter name and address of grantor: \_\_\_\_\_
- B.** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): \_\_\_\_\_
- C.** Resident status — mark an **X** in all boxes that apply: (3)  NYS full-year nonresident estate or trust (6)  Yonkers full-year resident estate or trust  
 (1)  NYS full-year resident estate or trust (4)  NYC full-year resident estate or trust (7)  Yonkers part-year resident trust  
 (2)  NYS part-year resident trust (5)  NYC 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. \_\_\_\_\_
- G.** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss .....

<b>Third-party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? (see instr., page 5) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)

<b>Paid preparer's use only</b>	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"/>

<b>Sign return here</b>	
Signature of fiduciary or officer representing fiduciary	
Date	▼ Daytime phone number

---

**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](http://www.tax.state.ny.us/statistics)**