



# Analysis of 2008 Personal Income Tax Returns

*Profile of Income, Deductions,  
Credits and Tax*



---

# Contents

---

Statistical Highlights of 2008 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 2004 Through 2008	25
Usage of Modifications—2008	28
Usage of Deductions—2008	28
Usage of Credits—2008	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/>		
2008 Fiduciary		89
Returns		
<hr/>		
Figures	<b>Figure 1:</b> Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2008	11
	<b>Figure 2:</b> Percent of NYAGI and Tax Liability by Decile For Resident Taxpayers in 2008	12
	<b>Figure 3:</b> Distribution of Federal Gross Income by Source For Resident Taxpayers in 2008	14
	<b>Figure 4:</b> Percent of Gross Itemized Deductions by Type For Resident Taxpayers in 2008	15
	<b>Figure 5:</b> Number of Nontaxable Resident Returns—2004-2008	26
	<b>Figure 6:</b> Tax Credits and Tax After Credits for Nontaxable Resident Returns—2004-2008	26
<hr/>		
Tables	<b>Table 1:</b> Selected Provisions of New York State Personal Income Tax Structure— 2008 Tax Year	5
	<b>Table 2:</b> 2008 Tax Rates	6
	<b>Table 3:</b> Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2007 and 2008	10
	<b>Table 4:</b> Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2007 and 2008	10
	<b>Table 5:</b> Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2008	12
	<b>Table 6:</b> New York State Personal Income Tax—Components of Federal Gross Income for Resident Taxpayers in 2007 and 2008	13
	<b>Table 7:</b> Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2008	15

---

	<b>Table 8:</b> Summary of Credits Claimed by Resident Taxpayers in 2008	17
	<b>Table 9:</b> Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2008	17
	<b>Table 10:</b> Residents Who Claimed the Earned Income Credit by Earned Income Class in 2008	18
	<b>Table 11:</b> Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2008	19
	<b>Table 12:</b> Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2004 through 2008	21
	<b>Table 13:</b> Major Subtraction Modifications for Resident Taxpayers from 2004 Through 2008	22
	<b>Table 14:</b> Average Major Itemized Deductions for Resident Taxpayers from 2004 Through 2008	23
	<b>Table 15:</b> Summary of Nontaxable Resident Returns – 2004-2008	27
	<b>Table 16:</b> Summary of Credits on Nontaxable Resident Returns - 2004-2008	28
	<b>Table 17:</b> Major Subtraction Modifications on Nontaxable Resident Returns - 2008 Tax Year	28
	<b>Table 18:</b> Deductions on Nontaxable Resident Returns - 2008 Tax Year	29
	<b>Table 19:</b> Credits Claimed on Nontaxable Resident Returns – 2008	29
Full-Year Resident Taxable Returns In 2008	<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 2008	<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 Federal AGI After New York Modifications	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 2008	<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 2008	<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

2008 Fiduciary Returns	<b>Table 57:</b> Taxable Fiduciary Returns by New York Taxable Income Class in 2008	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> 2008 New York State Income Tax Forms	C-1



---

# Statistical Highlights of 2008 Returns

---

## Summary

Highlights from tax year 2008 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2008 equaled approximately \$575 billion, a decrease of \$56 billion (8.9 percent) from 2007. New York adjusted gross income (NYAGI) totaled \$552 billion compared to \$606 billion in 2007.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$32.9 billion, a decrease of 10.1 percent from 2007. Full-year resident taxpayers accounted for \$28 billion, or 84 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$4,782 down from \$5,300 in 2007.
- Total tax liability of taxable resident returns, as a percentage of NYAGI, decreased slightly from 5.1 percent in 2007 to 5.0 percent in 2008.
- The total number of tax returns filed with the Department of Taxation and Finance in 2008 totaled approximately 9.6 million, over 1 percent less than the number filed in 2007. 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 decreased from 6.7 million to 6.6 million, with resident returns accounting for 88 percent of this total. The decreases in total returns filed and taxable returns are mainly attributable to weak economic conditions in 2008.



---

# Introduction and Background

---

This publication contains findings from a study of 2008 personal income tax returns filed during 2009. 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 644,000 personal income tax returns selected from a total filing population of nearly 9.6 million returns, approximately 8.6 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 6.5 million resident, part-year resident, and nonresident returns with a New York personal income tax liability.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2008 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 2008 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 2008 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 2008 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2008.

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 644,000 personal income tax returns selected from a population of 9.6 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 2008 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 2008 personal income tax law.

**Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2008 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 \$159,950 or more (\$79,975 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 2008, this limitation is reduced by two-thirds.

New York has a graduated rate structure in which tax rates increase as taxable income increases. Table 2 shows the 2008 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: 2008 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 NYAGI over \$100,000. The benefit of the lower brackets begins to be recaptured at \$100,000 of New York adjusted gross income and is totally recaptured at \$150,000. Once taxpayers New York adjusted gross income exceeds \$150,000, all of their taxable income becomes effectively subject to a flat 6.85 percent rate. Maximum supplemental tax amounts equal \$794 for married taxpayers, \$563 for heads of households, and \$397 for single taxpayers.

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

---

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

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

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



---

# Statistical Summary

---

The personal income tax accounted for over 63 percent of New York State tax revenues collected by the Department of Taxation and Finance during SFY 2008-09. Approximately 8.6 million returns were timely filed by full-year residents for tax year 2008, of which 2.8 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 \$27.5 billion. In addition, approximately 807,000 nonresidents and part-year residents had tax liability of \$5.3 billion and another 209,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2007 and 2008. In 2008, total New York adjusted gross income (NYAGI) equaled approximately \$552 billion, compared with approximately \$575 billion in total federal adjusted gross income (FAGI). The \$23 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modifications are interest from obligations of states other than New York and public employee retirement contributions. Appendix A provides more detailed income definitions.

Table 3 indicates that while NYAGI decreased by 9 percent in 2008 compared to 2007, tax liability decreased from \$31.0 billion to \$27.5 billion, or over 11 percent. Liability generally decreases 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 2007 and 2008**

	Major Items		Change	
	2007	2008	Amount	Percent
	Total Number of Returns* (000)	8,697	8,568	-129
Number of Taxable Returns (000)	5,843	5,755	-87	-1.5
Number of Nontaxable Returns (000)	2,854	2,812	-42	-1.5
	Millions of Dollars			
Total Federal Adjusted Gross Income	\$631,241	\$575,306	-\$55,934	-8.9
Total NY Adjusted Gross Income	606,439	552,139	-54,299	-9.0
Total Deductions Used	88,490	87,184	-1,306	-1.5
Total Value of Exemptions Used	3,288	3,207	-81	-2.5
Total Taxable Income	514,675	461,777	-52,898	-10.3
Total Tax Liability	30,967	27,522	-3,446	-11.1
	Dollars			
Average Tax Liability	\$5,300	\$4,782	-\$518	-9.8

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

## Distribution of Taxpayer Income and Tax Liability

Table 4 compares the distribution of taxpayers, income, and tax liability in 2007 and 2008. It shows that in 2008, taxpayers with incomes above \$200,000 made up smaller shares of total income and total tax liability than in 2007. There was also a decrease in the share of taxpayers with incomes above \$200,000 due to income decline for high income taxpayers. Figure 1 depicts the distribution of these items in tax year 2008.

**Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2007 and 2008**

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	2007	2008	2007	2008	2007	2008
Less than \$10,000	5.9	5.7	0.4	0.4	0.1	0.1
\$ 10,000 - 19,999	11.7	11.2	1.7	1.8	0.6	0.6
20,000 - 29,999	12.0	11.8	2.9	3.1	1.3	1.4
30,000 - 49,999	23.3	23.0	8.9	9.5	5.6	6.2
50,000 - 99,999	28.5	29.0	19.4	21.3	15.4	17.5
100,000 - 199,999	13.1	13.8	16.9	19.4	17.0	20.1
200,000 and over	5.7	5.5	49.9	44.5	60.0	54.0
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 2008**

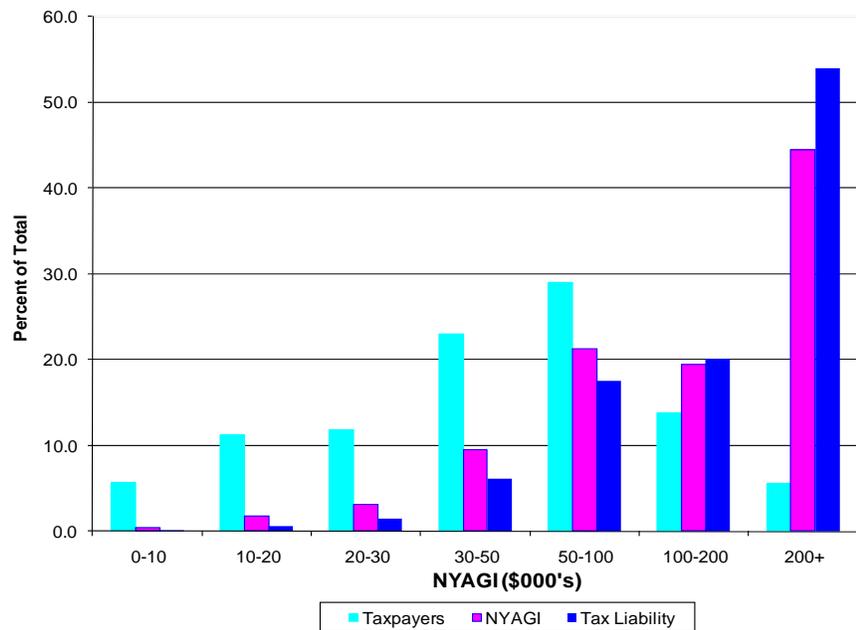


Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 0.9 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 52.4 percent of all income and paid 62.7 percent of all tax. The increasing effective tax rate, especially for the top decile, illustrates the progressive structure of the tax. The median income for taxpayers equaled \$48,210. Taxpayers below the median had 13.8 percent of total NYAGI and paid 7.8 percent of total tax, while those above the median bore 92.2 percent of the tax burden.

**Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2008 <sup>1/</sup>**

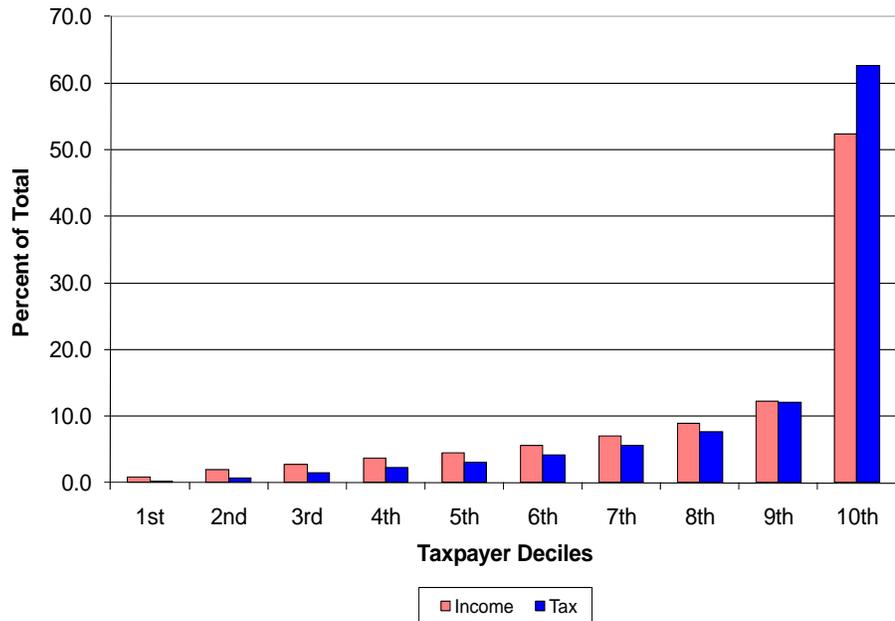
Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Less than \$14,058	\$5,023	0.9	\$70	0.3	1.4
\$14,059 - 22,760	10,581	1.9	199	0.7	1.9
22,761 - 31,043	15,527	2.8	398	1.4	2.6
31,044 - 39,153	20,197	3.7	615	2.2	3.0
39,154 - 48,209	25,067	4.5	856	3.1	3.4
48,210 - 59,713	30,900	5.6	1,144	4.2	3.7
59,714 - 75,352	38,707	7.0	1,551	5.6	4.0
75,353 - 98,410	49,476	9.0	2,129	7.7	4.3
98,411 - 144,426	67,617	12.2	3,313	12.0	4.9
144,427 and over	289,046	52.4	17,248	62.7	6.0
<b>Total</b>	<b>\$552,141</b>	<b>100.0</b>	<b>\$27,523</b>	<b>100.0</b>	<b>5.0</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 2008**



## Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2007.

**Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2007 and 2008 1/**  
(Dollar Data in Millions)

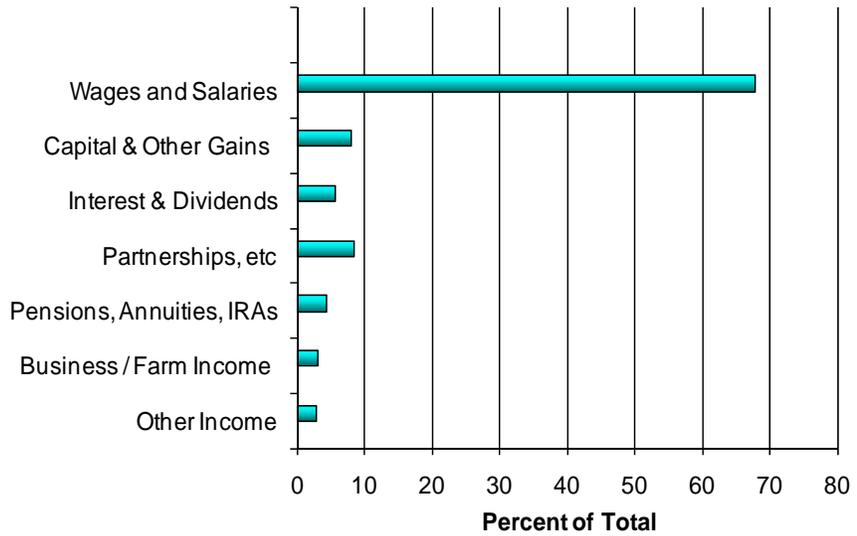
Components of Income	2007	2008	Change	
			Amount	Percent
Wages and Salaries	\$386,857	\$395,328	\$8,471	2.2
Capital & Other Gains (Net)	105,627	46,639	-58,988	-55.8
Interest and Dividends	42,914	32,880	-10,034	-23.4
Partnerships, Estates, Trusts, Rents, Royalties	44,408	48,969	4,561	10.3
Pensions, Annuities, IRAs	24,941	25,324	383	1.5
Business and Farm Income (Net)	18,320	17,656	-664	-3.6
All Other Income 2/	16,213	16,835	622	3.8
<b>Total</b>	<b>\$639,280</b>	<b>\$583,631</b>	<b>-\$55,650</b>	<b>-8.7</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 the downturn in the State's economy, total federal gross income decreased 8.7 percent in 2008. Substantial reductions in non-wage income, especially interest, dividends and capital gains were the main engines of decline. Wage growth was weak increasing by 2.2 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 68 percent of federal gross income in 2008. This is larger than the 61 percent share for wages in 2007. Conversely, the share of federal gross income comprised of non-wage income decreased from 39 percent to 32 percent. The decrease is counter to the trend of non-wage income making up a larger share of total income evident since 2002.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2008



## Standard and Itemized Deductions

Approximately 69 percent of resident taxpayers used the standard deduction in 2008. Approximately 1.8 million taxpayers claimed itemized deductions worth \$49.0 billion, compared to \$49.6 billion in the previous year.

Table 7 shows that the deduction for taxes paid was the most often claimed New York State itemized deduction, followed closely by deductions for charitable contributions and interest paid. Furthermore, the deduction for interest paid was the largest single itemized deduction totaling \$22.6 billion in 2008. Taxes paid and charitable contributions were also significant with resident taxpayers claiming over \$26.0 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 2008.

**Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2008**

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,800	\$12,894	\$7,165
Charitable Contributions	1,621	13,089	8,072
Interest Paid	1,400	22,569	16,123
Medical and Dental	242	1,658	6,862
Other 2/	892	8,515	9,549
Total Before Limitations 3/	1,801	58,726	32,605
Total After Limitations 4/	1,801	\$49,033	\$27,223

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 \$29.7 billion were not allowed on State returns.

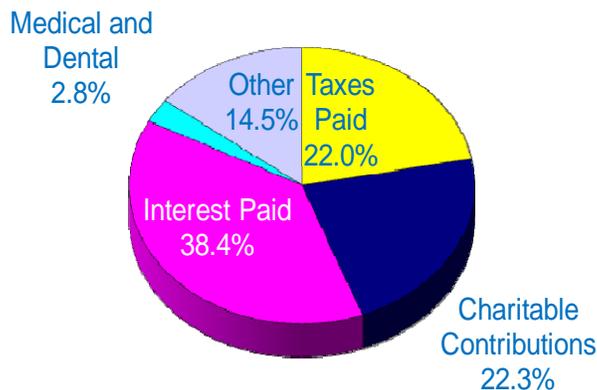
2/ Includes deductions for miscellaneous expenses and casualty/theft losses. Number claiming includes taxpayers claiming at least one of these deductions.

3/ Also includes minor corrections.

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

As described in Table 1 on page 5, the federal itemized deduction limitation, to which New York conforms, requires upper-income taxpayers to reduce certain itemized deductions. Federal law reduced the itemized deduction limitation by two-thirds in 2008. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed. However, it reduced 388,000 taxpayers' total itemized deductions by approximately \$400 million. In addition, the New York itemized deduction adjustment, applicable to approximately 327,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$9.3 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$9.7 billion, to \$49.0 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 2008**



---

## Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2008 totaled nearly \$3.2 billion, an amount similar to what was claimed in 2007. In fact, this amount has remained fairly constant since 1995. Approximately 1.8 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 \$1,871 million for tax year 2008. The following credits were available in 2008:

- Resident Credit (Taxes Paid to Other Jurisdictions)
- Empire State Child Credit
- Household Credit
- Child and Dependent Care Credit
- Earned Income Tax Credit
- College Tuition Credit
- Alternative Fuels Credits
- Clean Heating Fuel Credit
- Conservation Easement
- Biofuel Production Credit
- Handicapped Accessible Taxicabs and Livery Service Credit
- Security Officer Training Credit
- Special Additional Mortgage Recording Tax Credit
- Real Property Tax Circuit Breaker Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Investment Credit for Financial Services Industry
- Empire Zone and Zone Equivalent Area Credits
- Farmers' School Tax Credit
- Solar and Fuel Cell Electric Generating Equipment Credits
- Employment of Persons with Disabilities Credit
- Qualified Emerging Technology Company Credits
- Low Incoming Housing Credit
- Empire State Film Production Credit
- Qualified Empire Zone (QEZE) Credits
- Defibrillator Credit
- Green Buildings Credit
- Long-Term Care Insurance Credit
- Brownfield Credits
- Nursing Home Assessment Credit
- 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 2008.

Table 8: Summary of Credits Claimed by Resident Taxpayers in 2008

Credit	Amount (000)
Resident	\$1,125,762
Empire State Child	374,042
Household	45,881
Child Care	72,997
Earned Income	25,265
College Tuition	106,163
All Other Credits*	120,825
<b>Total</b>	<b>\$1,870,934</b>

\* 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 2008, over 1.1 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$46 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 2008

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	53,279	4.8	\$2,341	5.1	\$44
\$10,000 - 14,999	237,683	21.2	10,683	23.3	45
15,000 - 19,999	281,170	25.1	13,460	29.3	48
20,000 - 24,999	276,676	24.7	12,120	26.4	44
25,000 and over	270,412	24.2	7,275	15.9	27
<b>Total</b>	<b>1,119,237</b>	<b>100.0</b>	<b>\$45,881</b>	<b>100.0</b>	<b>\$41</b>

Earned Income Tax Credit

For Tax year 2008, 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 2008*).

Table 10 shows that in tax year 2008, 1.4 million New York residents claimed \$803 million in earned income tax credits. This does not include claims of the separate earned income tax credit for non-custodial parents. Approximately 97 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 \$25.3 million (see Table 8 on page 17). Under the 2008 EITC structure, the credit increased with earned income up to \$12,060 for claimants with children and then remained flat as earned income increased until it exceeded \$18,740 for married and \$15,740 for others. The credit phased out at higher income levels. As a result, the highest average credit amount for 2008 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 2008\*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	137,260	9.8	\$17,774	2.2	\$129
4,001 - 8,000	238,523	17.0	77,574	9.7	325
8,001 - 12,000	250,269	17.8	162,639	20.3	650
12,001 - 16,000	182,573	13.0	190,373	23.7	1,043
16,001 - 20,000	139,537	9.9	133,966	16.7	960
20,001 - 24,000	128,683	9.2	96,085	12.0	747
24,001 - 28,000	116,548	8.3	64,464	8.0	553
28,001 - 32,000	104,618	7.5	38,198	4.8	365
32,001 and over	104,384	7.4	21,827	2.7	209
Total	1,402,395	100.0	\$802,901	100.0	\$573

\* 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 2008*

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 \$1.13 billion. The child and dependent care credit, claimed by 298,000 resident taxpayers, equaled approximately \$73.0 million. The number of taxable returns decline by 2 percent in 2008 compared to 2007. Total credits claimed by resident taxpayers decreased from \$2,007 million in 2007 to \$1,871 million in 2008, or 7 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, 4.1 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$1,585. Thus, for about 71 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 \$987, while about 52,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$6,865, toward their 2009 tax. (Approximately 190,000 taxpayers requested both refunds and credits averaging \$3,246 and \$8,858, respectively.) Approximately 1.7 million taxpayers owed an average of \$1,251 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 2008. For full-year nonresidents, the ratio of final tax to base tax equaled approximately 36 percent (\$4,839 million/\$13,350 million). This means that, overall, 36 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 59 percent (\$493 million/\$830 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 2008

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	813,448	652,710	\$13,349,632	\$4,839,383	\$7,414
Part-Year Residents	202,114	154,112	\$829,542	\$493,307	\$3,201



---

# 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 2004 and 2008. Net capital gain income fell significantly in 2008 reversing a growth trend from 2004 which saw over a two-fold increase in capital gains over this period. However, partnership, rent and estate/trust income exhibited steady growth from 2004 to 2008 as did retirement income.

Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2004 Through 2008 (Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
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
2008	46,639	48,969	25,324

---

## Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 2004 and 2008.

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 decreased in 2008.

**Table 13: Major Subtraction Modifications for Resident Taxpayers from 2004 Through 2008**  
(Millions of Dollars)

Tax Year	Social Security	U.S. Government Bond Interest	Pension and Annuity Exclusion
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
2008	8,273	1,699	6,159

## Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 2004 through 2008. Absent major law changes, average itemized deductions generally increase from year to year due to increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes generally rise as the cost of schools and local government increases). However, the State School Tax Reduction (STAR) program has helped to offset increases in the average deduction for property taxes paid.

The average itemized deduction for each category rose strongly over the period 2004 to 2007. These increases were a result of higher mortgage interest payments, the increased cost of medical and dental services, and strong income growth for high-income taxpayers, who likely increased contributions accordingly. However, due to a decline in the number of taxable returns resulting from the severe economic recession, each of the categories of average itemized deduction experienced decreases in 2008 compared to 2007.

**Table 14: Average Major Itemized Deductions for Resident Taxpayers from 2004 Through 2008 (Dollars)**

Tax Year	Taxes*	Contributions	Interest	Medical
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
2008	7,165	8,072	16,123	6,862

\* 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 2008 tax year.

---

## Overview of Tax Years 2004 Through 2008

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 2004 to 2008. “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 2004 to 2.8 million in 2008. Figure 6 illustrates how total credits increased robustly from \$1.1 billion in 2004 to over \$1.6 billion in 2008. 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 2008, 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 -3.5 percent in 2004 to -3.8 percent in 2008 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 2004-2008

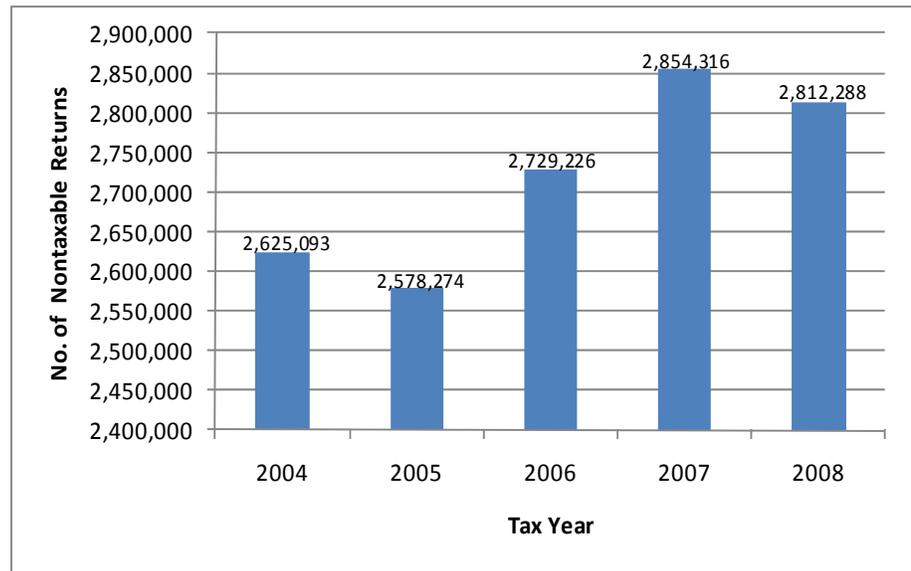
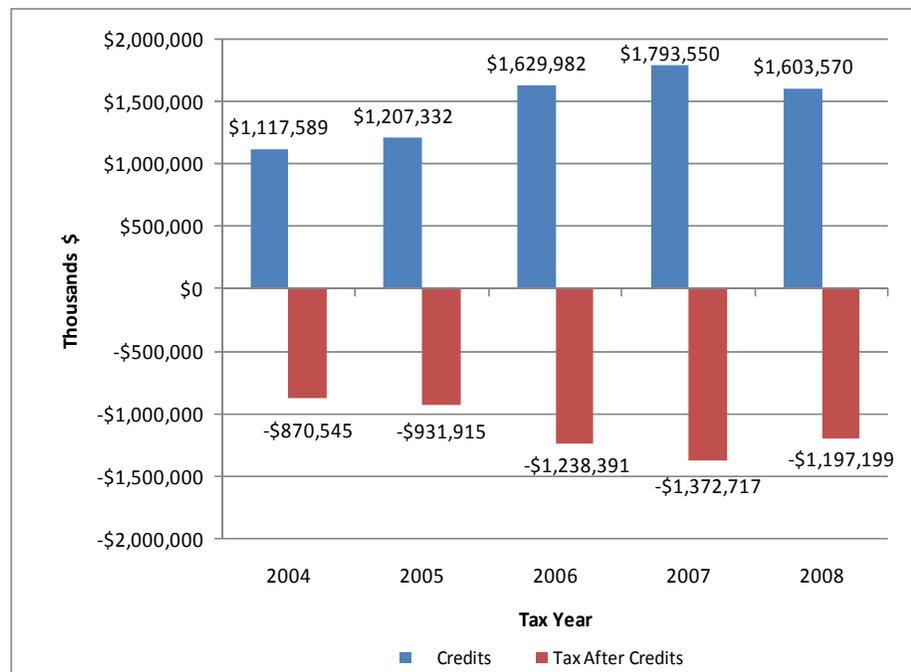


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 2004-2008



**Table 15: Summary of Nontaxable Resident Returns – 2004-2008**

2008 Tax Year						
NYAGI Class	# of Returns	Positive NYAGI (000)	Tax Before Credit (000)	Credits (000)	Tax After Credits (000)	Effective Rate (Tax/NYAGI)
Less than \$10,000	1,712,456	\$5,894,716	\$4,170	\$264,795	-\$260,530	-4.4%
\$10,000 - 15,000	352,678	4,387,902	13,788	305,832	-292,008	-6.7%
15,000 - 20,000	244,070	4,222,815	36,609	288,453	-251,818	-6.0%
20,000 - 25,000	181,827	4,067,121	59,479	224,180	-164,695	-4.0%
25,000 and over	321,257	13,108,655	292,125	520,310	-228,149	-1.7%
Total	2,812,288	\$31,681,209	\$406,172	\$1,603,570	-\$1,197,199	-3.8%
2007 Tax Year						
Less than \$10,000	1,723,323	\$6,455,035	\$4,019	\$356,481	-\$352,277	-5.5%
\$10,000 - 15,000	375,506	4,675,726	13,566	341,241	-327,635	-7.0%
15,000 - 20,000	255,774	4,426,127	38,646	288,646	-249,975	-5.6%
20,000 - 25,000	192,601	4,308,386	62,460	229,923	-167,457	-3.9%
25,000 and over	307,112	12,414,680	301,588	577,259	-275,373	-2.2%
Total	2,854,316	\$32,279,955	\$420,279	\$1,793,550	-\$1,372,717	-4.3%
2006 Tax Year						
Less than \$10,000	1,631,963	\$6,293,186	\$3,548	\$301,065	-\$295,954	-4.7%
\$10,000 - 15,000	375,341	4,674,198	13,716	321,587	-307,760	-6.6%
15,000 - 20,000	251,827	4,360,028	38,010	278,330	-240,272	-5.5%
20,000 - 25,000	187,074	4,188,039	60,252	215,707	-155,419	-3.7%
25,000 and over	283,021	11,250,710	273,226	513,293	-238,986	-2.1%
Total	2,729,226	\$30,766,162	\$388,753	\$1,629,982	-\$1,238,391	-4.0%
2005 Tax Year						
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%
2004 Tax Year						
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%

Table 16 provides detail on claims for each of the major credits for tax years 2004 through 2008. Total credits claimed by nontaxable resident returns decreased from \$1.8 billion in 2007 to \$1.6 billion in 2008. This was attributable to large decreases 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 2007 to 2008.

**Table 16: Summary of Credits on Nontaxable Resident Returns – 2004-2008 (Millions of Dollars)**

Year	Earned Income	Household	Empire State Child	Child Care	Farmer School Tax	Other	Total
2008	\$782.6	\$41.9	\$281.1	\$223.2	\$26.1	\$248.7	\$1,603.6
2007	836.4	43.3	267.8	254.8	23.8	367.4	1,793.6
2006	733.5	42.0	256.1	278.7	22.8	296.9	1,630.0
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

## Usage of Modifications - 2008

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$37.6 billion by \$16.6 billion in total.

**Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2008 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	1,639,211	\$7,676,244	240,424	\$1,989,371	216,258	\$6,244,617	367,808	\$3,936,044	44,036	\$277,172
\$10,000 - 15,000	352,672	6,058,621	43,776	425,086	20,069	626,086	44,207	553,486	9,229	45,875
15,000 - 20,000	244,070	4,873,850	17,595	189,669	6,750	233,754	16,013	198,988	4,055	23,894
20,000 - 25,000	181,799	4,574,184	12,239	163,875	4,328	191,895	8,560	136,620	2,917	8,052
25,000 and over	321,257	14,368,908	33,528	531,288	9,517	383,833	20,024	307,042	9,496	95,603
Total	2,739,009	\$37,551,808	347,562	\$3,299,288	256,922	\$7,680,185	456,612	\$5,132,180	69,733	\$450,596

## Usage of Deductions - 2008

Table 18 shows that standard and itemized deductions totaled \$21.6 billion, reducing a substantial portion of the \$31.7 billion of NYAGI subject to tax. Note that the total deductions used was \$10.1 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 – 2008 Tax Year**

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used	
	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,388,575	\$5,894,716		\$5,772,482
\$10,000 - 15,000	352,678	4,387,902		3,826,160
15,000 - 20,000	244,070	4,222,815		3,002,049
20,000 - 25,000	181,827	4,067,121		2,313,023
25,000 and over	321,257	13,108,655		6,637,953
<b>Total</b>	<b>2,488,407</b>	<b>\$31,681,209</b>		<b>\$21,551,665</b>

Usage of Credits - Table 19 shows credits claimed on nontaxable returns. The refundable earned income credit was the largest of these credits. 2008

**Table 19: Credits Claimed on Nontaxable Resident Returns – 2008 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	487,544	\$163,975	113,677	\$3,249	143,813	\$23,977	20,506	\$14,506	208,917	\$59,089	974,457	\$264,795
\$10,000 - 15,000	230,241	224,916	141,221	6,807	146,532	30,980	29,554	28,885	65,330	14,243	612,878	305,832
15,000 - 20,000	185,411	183,096	192,876	13,637	135,682	46,088	34,610	34,906	37,127	10,725	585,706	288,453
20,000 - 25,000	154,673	114,440	163,428	11,631	118,491	50,497	38,910	38,982	24,570	8,629	500,072	224,180
25,000 and over	207,382	96,173	158,228	6,620	233,683	129,568	111,717	105,906	64,758	182,044	775,768	520,310
<b>Total</b>	<b>1,265,251</b>	<b>\$782,600</b>	<b>769,430</b>	<b>\$41,945</b>	<b>778,201</b>	<b>\$281,110</b>	<b>235,297</b>	<b>\$223,186</b>	<b>400,702</b>	<b>\$274,730</b>	<b>3,448,881</b>	<b>\$1,603,570</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 2008 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 2008  
(Dollar Data in Thousands)**

NYAGI Class		Tax payers	NYAGI	New York Deductions	Dependent Ex emptions	Taxable Income
Less than	\$5,000	116,372	\$429,958	\$349,525	\$12	\$108,236
\$5,000 -	9,999	210,877	1,614,438	915,606	356	698,476
10,000 -	14,999	308,348	3,851,574	2,148,839	9,505	1,693,231
15,000 -	19,999	336,124	5,875,572	2,840,309	21,301	3,014,019
20,000 -	24,999	325,359	7,321,372	3,019,681	37,872	4,263,818
25,000 -	29,999	356,200	9,803,608	3,510,564	90,253	6,203,068
30,000 -	34,999	359,916	11,703,871	3,866,075	134,450	7,703,346
35,000 -	39,999	345,681	12,974,001	3,836,297	161,490	8,976,214
40,000 -	44,999	324,578	13,771,268	3,784,129	173,222	9,813,917
45,000 -	49,999	292,544	13,873,461	3,625,996	162,912	10,084,553
50,000 -	54,999	262,048	13,737,691	3,461,779	166,548	10,109,364
55,000 -	59,999	225,835	12,978,019	3,085,042	152,274	9,740,703
60,000 -	64,999	201,763	12,603,259	2,958,565	139,276	9,505,418
65,000 -	74,999	351,497	24,593,848	5,551,120	263,821	18,778,907
75,000 -	99,999	622,953	53,906,953	11,167,194	541,769	42,197,990
100,000 -	149,999	578,914	69,825,718	12,609,372	583,118	56,633,228
150,000 -	199,999	217,533	37,438,401	5,900,499	226,098	31,311,804
200,000 -	499,999	232,514	67,894,952	6,920,641	241,861	60,732,451
500,000 -	999,999	50,497	34,585,642	1,668,904	56,726	32,860,012
1,000,000 -	4,999,999	31,304	59,906,944	2,187,863	38,622	57,681,078
5,000,000 -	9,999,999	2,615	17,961,505	607,961	3,270	17,350,274
10,000,000	and over	1,844	65,487,405	3,167,950	2,340	62,317,115
	Total	5,755,318	\$552,139,461	\$87,183,909	\$3,207,096	\$461,777,223

NYAGI Class		Tax Before Credits	Tax Credits 1/	Tax After Credits 2/	Tax Liability as a Percent of NYAGI
Less than	\$5,000	\$4,274	\$27	\$4,296	0.999
\$5,000 -	9,999	27,840	2,813	25,029	1.550
10,000 -	14,999	67,953	13,656	54,303	1.410
15,000 -	19,999	124,256	21,569	102,822	1.750
20,000 -	24,999	188,829	24,497	164,332	2.245
25,000 -	29,999	289,599	34,846	254,792	2.599
30,000 -	34,999	378,171	39,609	338,695	2.894
35,000 -	39,999	457,334	47,758	409,601	3.157
40,000 -	44,999	514,386	51,021	463,371	3.365
45,000 -	49,999	541,571	51,872	489,699	3.530
50,000 -	54,999	550,748	48,977	501,773	3.653
55,000 -	59,999	539,926	43,985	495,949	3.821
60,000 -	64,999	535,474	40,371	495,105	3.928
65,000 -	74,999	1,073,072	76,818	996,274	4.051
75,000 -	99,999	2,486,499	159,066	2,327,474	4.318
100,000 -	149,999	3,645,238	182,110	3,463,194	4.960
150,000 -	199,999	2,144,751	83,594	2,062,117	5.508
200,000 -	499,999	4,160,057	209,505	3,951,667	5.820
500,000 -	999,999	2,250,885	147,376	2,103,723	6.083
1,000,000 -	4,999,999	3,951,138	283,834	3,667,711	6.122
5,000,000 -	9,999,999	1,188,492	76,411	1,112,149	6.192
10,000,000	and over	4,268,721	231,218	4,037,699	6.166
	Total	\$29,389,214	\$1,870,934	\$27,521,776	4.985

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 2008 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$5,000	116,372	2.02	\$429,958	0.08	\$4,296	0.02
\$5,000 - 9,999	327,249	5.69	2,044,396	0.37	29,326	0.11
10,000 - 14,999	635,597	11.04	5,895,970	1.07	83,628	0.30
15,000 - 19,999	971,721	16.88	11,771,542	2.13	186,451	0.68
20,000 - 24,999	1,297,080	22.54	19,092,914	3.46	350,783	1.27
25,000 - 29,999	1,653,280	28.73	28,896,522	5.23	605,575	2.20
30,000 - 34,999	2,013,196	34.98	40,600,393	7.35	944,270	3.43
35,000 - 39,999	2,358,877	40.99	53,574,394	9.70	1,353,870	4.92
40,000 - 44,999	2,683,455	46.63	67,345,661	12.20	1,817,241	6.60
45,000 - 49,999	2,975,999	51.71	81,219,123	14.71	2,306,940	8.38
50,000 - 54,999	3,238,047	56.26	94,956,814	17.20	2,808,714	10.21
55,000 - 59,999	3,463,882	60.19	107,934,833	19.55	3,304,663	12.01
60,000 - 64,999	3,665,645	63.69	120,538,092	21.83	3,799,768	13.81
65,000 - 74,999	4,017,142	69.80	145,131,940	26.29	4,796,042	17.43
75,000 - 99,999	4,640,095	80.62	199,038,893	36.05	7,123,516	25.88
100,000 - 149,999	5,219,009	90.68	268,864,611	48.70	10,586,710	38.47
150,000 - 199,999	5,436,542	94.46	306,303,012	55.48	12,648,827	45.96
200,000 - 499,999	5,669,056	98.50	374,197,965	67.77	16,600,494	60.32
500,000 - 999,999	5,719,553	99.38	408,783,607	74.04	18,704,217	67.96
1,000,000 - 4,999,999	5,750,857	99.92	468,690,551	84.89	22,371,928	81.29
5,000,000 - 9,999,999	5,753,472	99.97	486,652,056	88.14	23,484,076	85.33
10,000,000 and over	5,755,316	100.00	\$552,139,461	100.00	\$27,521,776	100.00

**Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2008**

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Tax able Income	Tax Before Credits	Tax After Credits
Less than \$5,000	\$3,695	\$3,004	\$0	\$930	\$37	\$37
\$5,000 - 9,999	7,656	4,342	2	3,312	132	119
10,000 - 14,999	12,491	6,969	31	5,491	220	176
15,000 - 19,999	17,480	8,450	63	8,967	370	306
20,000 - 24,999	22,502	9,281	116	13,105	580	505
25,000 - 29,999	27,523	9,856	253	17,415	813	715
30,000 - 34,999	32,518	10,742	374	21,403	1,051	941
35,000 - 39,999	37,532	11,098	467	25,967	1,323	1,185
40,000 - 44,999	42,428	11,659	534	30,236	1,585	1,428
45,000 - 49,999	47,424	12,395	557	34,472	1,851	1,674
50,000 - 54,999	52,424	13,210	636	38,578	2,102	1,915
55,000 - 59,999	57,467	13,661	674	43,132	2,391	2,196
60,000 - 64,999	62,466	14,664	690	47,112	2,654	2,454
65,000 - 74,999	69,969	15,793	751	53,426	3,053	2,834
75,000 - 99,999	86,535	17,926	870	67,739	3,991	3,736
100,000 - 149,999	120,615	21,781	1,007	97,827	6,297	5,982
150,000 - 199,999	172,104	27,125	1,039	143,940	9,859	9,480
200,000 - 499,999	292,004	29,764	1,040	261,199	17,892	16,995
500,000 - 999,999	684,905	33,050	1,123	650,732	44,575	41,660
1,000,000 - 4,999,999	1,913,715	69,891	1,234	1,842,610	126,218	117,164
5,000,000 - 9,999,999	6,868,644	232,490	1,250	6,634,904	454,490	425,296
10,000,000 and over	35,513,777	1,717,977	1,269	33,794,531	2,314,925	2,189,642
Resident Average	\$95,936	\$15,148	\$557	\$80,235	\$5,106	\$4,782

**Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2008 (Dollar Data in Thousands)**

NYAGI Class	Tax payers	Federal							
		Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	116,372	\$460,754	107,614	\$410,543	41,145	\$38,207	17,221	\$26,851	
\$5,000 - 9,999	210,877	1,955,161	184,500	1,333,543	63,974	87,352	31,242	67,597	
10,000 - 14,999	308,348	4,657,313	254,098	3,020,342	93,552	195,452	42,875	128,585	
15,000 - 19,999	336,124	7,391,927	282,063	4,657,679	117,733	330,826	59,820	207,404	
20,000 - 24,999	325,359	8,747,422	285,759	6,128,813	121,731	322,864	56,867	214,513	
25,000 - 29,999	356,200	11,256,560	321,775	8,548,887	131,602	298,978	55,532	197,618	
30,000 - 34,999	359,916	13,311,828	329,066	10,307,482	140,581	297,869	60,977	259,858	
35,000 - 39,999	345,681	14,469,993	324,861	11,778,902	149,463	224,494	59,671	181,688	
40,000 - 44,999	324,578	15,140,519	302,951	12,406,398	158,129	259,305	65,218	220,187	
45,000 - 49,999	292,544	15,205,933	276,520	12,541,656	148,634	243,482	61,143	192,437	
50,000 - 54,999	262,048	15,153,274	248,973	12,322,092	145,728	212,553	60,837	198,457	
55,000 - 59,999	225,835	14,068,615	214,028	11,706,590	130,307	232,670	51,098	166,597	
60,000 - 64,999	201,763	13,531,308	189,552	11,098,612	124,838	249,441	53,840	261,714	
65,000 - 74,999	351,497	26,455,874	334,930	22,179,854	240,937	453,133	105,671	397,377	
75,000 - 99,999	622,953	57,373,092	599,277	48,996,163	467,401	902,084	213,474	835,984	
100,000 - 149,999	578,914	73,178,945	556,608	62,168,842	490,492	1,010,233	258,858	1,040,073	
150,000 - 199,999	217,533	39,069,172	202,958	31,476,653	197,512	699,889	121,712	836,372	
200,000 - 499,999	232,514	70,690,370	212,953	50,552,409	220,869	1,610,038	168,176	2,051,089	
500,000 - 999,999	50,497	35,548,811	43,508	21,233,733	49,742	1,217,021	44,350	1,489,753	
1,000,000 - 4,999,999	31,304	60,834,148	25,694	29,791,726	31,086	2,452,802	29,472	2,820,184	
5,000,000 - 9,999,999	2,615	18,115,578	2,073	7,194,912	2,608	922,365	2,567	998,925	
10,000,000 and over	1,844	67,013,987	1,421	15,472,040	1,844	3,471,347	1,817	4,354,455	
<b>Total</b>	<b>5,755,318</b>	<b>\$583,630,585</b>	<b>5,301,182</b>	<b>\$395,327,869</b>	<b>3,269,909</b>	<b>\$15,732,407</b>	<b>1,622,438</b>	<b>\$17,147,717</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	7,900	\$16,660	2,200	\$5,930	1,047	\$2,598	27	\$65,353	
\$5,000 - 9,999	11,988	19,278	8,606	16,221	2,469	14,197	1,921	12,593	
10,000 - 14,999	17,501	46,529	15,378	35,482	9,247	61,890	5,482	44,734	
15,000 - 19,999	22,949	69,461	19,294	46,885	12,343	95,353	9,733	98,568	
20,000 - 24,999	21,501	84,609	22,081	50,333	12,448	105,853	13,002	122,602	
25,000 - 29,999	16,543	72,443	22,315	54,313	13,021	130,477	16,028	170,034	
30,000 - 34,999	21,861	93,880	20,790	52,212	13,884	178,933	18,670	223,874	
35,000 - 39,999	19,096	61,132	21,232	57,571	12,757	218,118	14,022	136,593	
40,000 - 44,999	20,448	115,997	26,812	64,459	16,233	255,637	19,530	205,217	
45,000 - 49,999	18,921	100,023	25,803	56,234	13,705	230,864	18,323	201,560	
50,000 - 54,999	18,092	129,696	24,642	58,498	14,163	281,289	19,579	258,297	
55,000 - 59,999	15,484	140,436	20,729	50,692	13,410	256,110	15,907	242,632	
60,000 - 64,999	18,631	102,740	24,101	59,708	13,801	243,017	18,872	236,849	
65,000 - 74,999	35,186	225,280	43,641	121,539	27,632	551,897	31,717	470,222	
75,000 - 99,999	69,529	516,287	88,177	225,901	50,565	1,183,681	55,023	804,493	
100,000 - 149,999	84,390	946,923	106,465	350,685	61,349	2,121,798	52,996	791,885	
150,000 - 199,999	41,488	927,108	60,235	206,609	38,508	2,162,841	16,586	551,598	
200,000 - 499,999	57,548	2,615,550	94,365	354,854	65,932	7,363,729	21,358	651,957	
500,000 - 999,999	16,955	2,739,942	26,407	101,387	23,886	6,727,057	7,107	767,574	
1,000,000 - 4,999,999	12,173	7,952,493	17,064	167,811	17,492	15,924,562	6,406	1,534,258	
5,000,000 - 9,999,999	1,368	4,420,755	1,208	43,627	1,512	4,329,201	783	510,074	
10,000,000 and over	1,237	27,479,443	595	56,649	1,031	17,862,952	699	3,231,958	
<b>Total</b>	<b>550,788</b>	<b>\$48,876,666</b>	<b>692,139</b>	<b>\$2,237,600</b>	<b>436,433</b>	<b>\$60,302,053</b>	<b>363,770</b>	<b>\$11,332,926</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 2008 (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	4,747	\$12,153	14	\$7,919	858	\$20,545		
\$5,000 - 9,999	9,849	62,106	1,443	5,567	18,126	293,191		
10,000 - 14,999	32,342	300,876	5,322	29,373	46,466	682,887		
15,000 - 19,999	35,103	404,204	8,441	48,459	61,482	1,185,787		
20,000 - 24,999	29,055	363,035	9,229	49,261	57,693	1,082,104		
25,000 - 29,999	34,494	502,025	11,685	74,520	55,197	1,046,547		
30,000 - 34,999	28,504	453,534	11,888	86,808	56,701	1,219,621		
35,000 - 39,999	29,497	513,263	12,870	85,165	50,576	1,018,120		
40,000 - 44,999	26,207	519,791	13,089	179,582	51,339	1,058,276		
45,000 - 49,999	27,808	485,705	9,657	70,716	46,700	1,051,530		
50,000 - 54,999	27,406	572,600	11,342	73,516	45,703	1,122,869		
55,000 - 59,999	25,755	527,812	12,176	90,218	40,656	859,512		
60,000 - 64,999	26,301	663,867	8,462	64,759	32,630	771,727		
65,000 - 74,999	42,412	845,779	17,851	132,738	65,541	1,593,724		
75,000 - 99,999	77,782	1,614,961	37,334	561,644	121,187	3,343,974		
100,000 - 149,999	84,235	2,465,970	33,318	441,009	113,408	3,363,690		
150,000 - 199,999	36,893	1,694,289	16,562	536,220	43,735	1,837,383		
200,000 - 499,999	46,389	3,924,348	13,546	227,014	44,974	2,346,241		
500,000 - 999,999	10,189	1,731,732	2,913	157,041	9,325	695,452		
1,000,000 - 4,999,999	5,352	1,921,629	1,721	115,242	5,498	563,213		
5,000,000 - 9,999,999	454	439,052	186	63,315	479	101,451		
10,000,000 and over	305	819,571	163	82,219	349	66,014		
Total	641,079	\$20,838,302	239,210	\$3,182,304	968,623	\$25,323,856		

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	2,843	\$12,400	4,806	\$2,746	\$458,008
\$5,000 - 9,999	21,064	112,278	15,740	18,282	1,936,880
10,000 - 14,999	62,543	330,341	53,884	77,210	4,580,102
15,000 - 19,999	91,823	635,126	68,643	118,707	7,273,221
20,000 - 24,999	98,264	667,827	69,755	130,757	8,616,665
25,000 - 29,999	109,124	758,452	84,017	196,063	11,060,497
30,000 - 34,999	116,697	863,545	87,269	184,045	13,127,783
35,000 - 39,999	119,408	753,606	88,765	196,832	14,273,161
40,000 - 44,999	116,183	754,188	81,676	214,645	14,925,874
45,000 - 49,999	116,636	688,746	83,825	209,561	14,996,372
50,000 - 54,999	111,432	704,029	85,537	250,481	14,902,794
55,000 - 59,999	104,403	562,432	80,547	208,977	13,859,638
60,000 - 64,999	96,511	501,505	66,806	199,791	13,331,517
65,000 - 74,999	192,900	933,330	120,842	410,599	26,045,275
75,000 - 99,999	383,184	1,571,996	209,161	693,355	56,679,737
100,000 - 149,999	380,774	1,644,995	253,195	1,147,676	72,031,269
150,000 - 199,999	132,818	729,065	79,529	647,856	38,421,317
200,000 - 499,999	127,205	1,460,789	87,310	1,427,296	69,263,074
500,000 - 999,999	31,728	740,123	23,519	724,204	34,824,607
1,000,000 - 4,999,999	25,107	1,224,849	16,723	897,382	59,936,765
5,000,000 - 9,999,999	2,296	325,931	1,588	122,689	17,992,889
10,000,000 and over	1,666	858,992	1,230	245,312	66,768,675
Total	2,444,610	\$16,834,545	1,664,366	\$8,324,465	\$575,306,120

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 2008 (Dollar Data In Thousands)**

NYAGI Class	Additions						Subtractions			
	State & Local		Public Employee				Taxable		Government Pension	
	Bond Interest		Retirement		Other NY Additions		State & Local		Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	771	\$83	730	\$56	1,476	\$1,533	1,150	\$725	0	\$0
\$5,000 - 9,999	3,583	4,506	3,471	547	2,157	3,033	1,635	2,156	4,899	114,619
10,000 - 14,999	2,312	4,816	4,395	1,630	4,692	5,871	8,166	4,180	10,779	243,915
15,000 - 19,999	3,094	9,364	8,077	3,836	7,477	13,018	15,734	8,410	15,052	428,671
20,000 - 24,999	3,830	6,890	10,871	6,684	8,361	9,306	24,315	15,163	14,352	397,473
25,000 - 29,999	3,822	5,657	17,403	14,050	11,994	18,637	36,212	38,022	11,759	374,138
30,000 - 34,999	5,162	8,347	21,871	21,020	12,565	19,794	48,080	39,132	13,614	375,665
35,000 - 39,999	2,883	3,649	24,148	29,574	15,804	36,742	60,559	44,043	9,528	299,162
40,000 - 44,999	5,229	12,117	27,765	34,990	18,206	32,062	67,651	66,907	7,335	224,894
45,000 - 49,999	6,230	9,818	32,290	44,688	17,963	25,693	73,526	64,571	9,921	306,301
50,000 - 54,999	4,451	12,036	31,331	46,692	19,561	22,767	73,487	65,657	11,109	411,964
55,000 - 59,999	2,409	3,959	30,208	49,698	19,102	26,466	72,602	62,571	7,906	310,057
60,000 - 64,999	5,273	9,920	28,341	48,470	20,756	44,683	69,757	72,957	7,101	186,652
65,000 - 74,999	9,172	15,119	51,454	98,949	39,585	82,032	147,938	155,787	15,236	473,270
75,000 - 99,999	14,482	38,287	94,804	197,607	76,240	176,424	313,142	327,297	25,821	1,010,032
100,000 - 149,999	16,991	65,478	88,787	243,318	85,454	210,650	316,766	388,406	20,170	700,017
150,000 - 199,999	13,060	55,360	30,469	103,564	41,172	196,807	102,086	163,731	6,847	278,105
200,000 - 499,999	28,627	168,186	15,828	50,615	53,071	433,787	86,958	249,131	6,212	211,748
500,000 - 999,999	12,003	125,435	1,016	2,320	18,660	483,920	21,221	178,900	1,112	35,781
1,000,000 - 4,999,999	11,746	252,492	370	786	15,661	1,126,280	19,925	446,632	439	14,400
5,000,000 - 9,999,999	1,441	99,777	15	25	1,643	376,495	1,804	140,656	22	772
10,000,000 and over	1,207	182,653	9	29	1,386	1,517,075	1,300	447,269	17	850
<b>Total</b>	<b>157,777</b>	<b>\$1,096,753</b>	<b>523,655</b>	<b>\$999,146</b>	<b>492,987</b>	<b>\$4,863,074</b>	<b>1,564,015</b>	<b>\$2,982,303</b>	<b>199,232</b>	<b>\$6,382,661</b>

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	856	\$12,662	2,343	\$1,609	842	\$13,388	4,635	\$4,141
\$5,000 - 9,999	9,971	71,774	4,243	6,793	13,086	144,164	3,290	6,264
10,000 - 14,999	23,217	174,243	5,728	8,890	29,473	298,816	5,022	6,048
15,000 - 19,999	43,923	428,304	7,050	35,784	41,473	502,547	6,063	17,739
20,000 - 24,999	46,808	440,578	7,977	34,300	34,971	404,433	6,169	25,236
25,000 - 29,999	45,578	482,583	6,024	14,376	28,819	359,267	6,656	23,429
30,000 - 34,999	46,059	597,168	7,755	22,862	32,486	423,500	5,298	13,304
35,000 - 39,999	35,494	496,369	5,077	14,404	26,174	330,666	9,379	182,287
40,000 - 44,999	33,871	511,593	6,025	23,320	23,413	353,134	8,189	47,732
45,000 - 49,999	28,861	485,599	5,709	15,784	20,247	289,523	7,178	27,499
50,000 - 54,999	26,456	441,269	6,345	27,926	20,287	269,715	5,457	19,877
55,000 - 59,999	22,400	338,895	6,088	31,991	15,702	197,693	7,071	13,583
60,000 - 64,999	18,361	315,522	9,347	29,232	14,848	205,818	6,669	13,198
65,000 - 74,999	31,125	526,989	13,798	61,449	26,150	369,468	14,993	35,244
75,000 - 99,999	52,421	955,281	21,673	89,028	44,389	610,989	27,721	135,225
100,000 - 149,999	41,908	780,510	28,481	88,274	39,369	571,999	28,214	86,498
150,000 - 199,999	19,193	407,241	15,754	49,382	18,712	293,997	16,732	65,052
200,000 - 499,999	23,864	539,660	22,547	149,834	21,791	355,551	27,752	333,727
500,000 - 999,999	6,607	152,166	9,615	96,965	5,700	99,032	11,805	223,140
1,000,000 - 4,999,999	3,971	97,093	10,735	296,447	3,325	55,744	11,405	461,371
5,000,000 - 9,999,999	393	9,995	1,563	118,102	313	5,371	1,297	231,045
10,000,000 and over	282	7,356	1,357	481,940	238	4,270	1,117	2,038,394
<b>Total</b>	<b>561,618</b>	<b>\$8,272,851</b>	<b>205,234</b>	<b>\$1,698,690</b>	<b>461,808</b>	<b>\$6,159,086</b>	<b>222,110</b>	<b>\$4,010,033</b>

**Table 25: New York State Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2008 (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	116,281	\$349,525	115,413	\$346,502	868	\$3,023
\$5,000 - 9,999	210,742	915,606	208,630	902,267	2,112	13,339
10,000 - 14,999	308,320	2,148,839	293,678	2,007,879	14,642	140,960
15,000 - 19,999	336,113	2,840,309	312,294	2,577,777	23,819	262,532
20,000 - 24,999	325,173	3,019,681	287,954	2,530,966	37,219	488,715
25,000 - 29,999	356,098	3,510,564	308,662	2,832,879	47,436	677,685
30,000 - 34,999	359,917	3,866,075	293,250	2,796,326	66,667	1,069,749
35,000 - 39,999	345,519	3,836,297	276,602	2,725,812	68,917	1,110,485
40,000 - 44,999	324,578	3,784,129	249,319	2,510,001	75,259	1,274,128
45,000 - 49,999	292,502	3,625,996	214,507	2,226,575	77,995	1,399,421
50,000 - 54,999	261,705	3,461,779	183,028	1,958,635	78,677	1,503,143
55,000 - 59,999	225,835	3,085,042	152,713	1,686,282	73,122	1,398,760
60,000 - 64,999	201,741	2,958,565	129,825	1,451,642	71,916	1,506,923
65,000 - 74,999	351,368	5,551,120	213,504	2,535,441	137,864	3,015,679
75,000 - 99,999	622,808	11,167,194	333,014	4,180,639	289,794	6,986,555
100,000 - 149,999	578,835	12,609,372	230,385	2,971,980	348,450	9,637,392
150,000 - 199,999	217,532	5,900,499	62,975	783,798	154,557	5,116,701
200,000 - 499,999	232,511	6,920,641	66,374	851,063	166,137	6,069,578
500,000 - 999,999	50,487	1,668,904	14,763	198,083	35,724	1,470,821
1,000,000 - 4,999,999	31,301	2,187,863	5,492	72,366	25,809	2,115,497
5,000,000 - 9,999,999	2,614	607,961	234	3,053	2,380	604,908
10,000,000 and over	1,844	3,167,950	84	1,041	1,760	3,166,909
<b>Total</b>	<b>5,753,826</b>	<b>\$87,183,909</b>	<b>3,952,701</b>	<b>\$38,151,006</b>	<b>1,801,125</b>	<b>\$49,032,903</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 2008 (Dollar Data in Thousands)**

NYAGI Class	Medical &						
	Dental Expenses		Taxes Paid		Interest Paid		
	Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	10	\$14	859	\$373	275	\$71	
\$5,000 - 9,999	642	1,479	2,238	6,775	990	2,770	
10,000 - 14,999	7,093	28,586	14,327	54,580	6,981	33,528	
15,000 - 19,999	10,207	43,936	23,638	96,234	10,230	55,803	
20,000 - 24,999	14,920	71,820	37,241	169,521	16,482	111,643	
25,000 - 29,999	16,675	81,507	47,454	228,303	22,629	170,711	
30,000 - 34,999	19,491	124,730	66,005	364,324	35,754	300,478	
35,000 - 39,999	18,286	98,345	68,930	392,252	38,276	352,484	
40,000 - 44,999	18,351	98,071	75,008	514,870	47,433	460,131	
45,000 - 49,999	17,652	83,213	78,037	517,053	50,104	525,954	
50,000 - 54,999	14,532	71,543	79,006	598,944	54,578	581,029	
55,000 - 59,999	11,175	67,965	73,085	566,140	49,808	537,791	
60,000 - 64,999	12,246	76,343	71,775	675,725	51,625	603,845	
65,000 - 74,999	18,834	122,398	137,859	1,335,586	104,568	1,265,513	
75,000 - 99,999	29,161	216,068	289,535	3,328,067	243,875	3,131,837	
100,000 - 149,999	20,205	185,985	348,518	5,297,946	312,137	4,518,489	
150,000 - 199,999	6,516	117,345	154,397	3,372,097	141,368	2,416,371	
200,000 - 499,999	5,143	132,065	166,117	6,140,887	152,084	3,501,502	
500,000 - 999,999	438	24,372	35,734	3,276,806	33,023	1,222,889	
1,000,000 - 4,999,999	105	11,879	25,812	6,310,044	23,757	1,342,008	
5,000,000 - 9,999,999	d/	d/	2,380	2,013,647	2,187	289,941	
10,000,000 and over	d/	d/	1,760	7,302,007	1,644	1,144,496	
Total	241,684	\$1,658,376	1,799,716	\$42,562,182	1,399,811	\$22,569,284	

NYAGI Class	Charitable Contributions				Other Deductions 1/	
	Number	Amount	Number	Amount		
	Less than \$5,000	848	\$2,142	275	\$514	
\$5,000 - 9,999	1,567	1,857	617	\$1,407		
10,000 - 14,999	11,202	15,294	4,154	15,794		
15,000 - 19,999	18,393	30,690	10,204	53,475		
20,000 - 24,999	30,320	62,712	18,445	110,365		
25,000 - 29,999	39,703	82,401	25,760	182,389		
30,000 - 34,999	54,741	147,497	35,589	239,871		
35,000 - 39,999	57,496	119,008	39,204	280,597		
40,000 - 44,999	64,060	141,184	42,353	259,079		
45,000 - 49,999	65,289	150,388	46,411	337,713		
50,000 - 54,999	68,935	191,302	44,770	291,801		
55,000 - 59,999	62,775	186,645	39,589	266,267		
60,000 - 64,999	61,978	160,882	39,553	285,246		
65,000 - 74,999	119,748	336,707	76,516	526,207		
75,000 - 99,999	265,829	743,607	158,649	1,055,545		
100,000 - 149,999	326,703	1,074,925	177,048	1,208,536		
150,000 - 199,999	147,438	648,662	66,816	591,591		
200,000 - 499,999	160,169	1,258,747	47,539	699,810		
500,000 - 999,999	34,785	665,071	8,664	358,171		
1,000,000 - 4,999,999	25,366	1,494,580	7,643	788,806		
5,000,000 - 9,999,999	2,354	546,793	1,004	301,677		
10,000,000 and over	1,751	5,027,663	877	660,149		
Total	1,621,452	\$13,088,758	891,679	\$8,515,011		

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 2008 (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	\$3,114	30	\$91	0	\$0
	\$5,000 - 9,999	14,280	930	940	0	0
	10,000 - 14,999	147,781	6,649	6,821	0	0
	15,000 - 19,999	280,139	15,524	18,605	8	39
	20,000 - 24,999	526,062	27,763	41,349	132	26
	25,000 - 29,999	745,260	39,987	73,976	26	182
	30,000 - 34,999	1,176,899	53,836	115,363	0	0
	35,000 - 39,999	1,242,537	63,064	154,370	12	4
	40,000 - 44,999	1,473,331	68,835	239,298	645	6,994
	45,000 - 49,999	1,614,222	71,524	232,203	298	661
	50,000 - 54,999	1,734,411	74,334	268,201	189	1,503
	55,000 - 59,999	1,624,683	69,649	266,132	180	2,496
	60,000 - 64,999	1,801,870	67,873	322,715	0	0
	65,000 - 74,999	3,586,080	134,044	662,227	43	24
	75,000 - 99,999	8,472,548	282,461	1,705,748	20	35
	100,000 - 149,999	12,279,338	342,953	2,877,514	87	14
	150,000 - 199,999	7,115,248	151,314	1,990,245	41	213
	200,000 - 499,999	11,497,432	160,686	4,005,651	287	1,238
	500,000 - 999,999	5,356,286	35,326	2,460,198	203	1,941
	1,000,000 - 4,999,999	9,486,467	25,677	5,267,260	249	3,198
	5,000,000 - 9,999,999	2,996,352	2,373	1,789,065	49	1,668
	10,000,000 and over	13,499,577	1,757	7,170,093	53	3,893
	Total	\$86,673,919	1,696,589	\$29,668,068	2,521	\$24,129

NYAGI Class		Itemized Deduction		New York	
		Adjustment		Itemized Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	868	\$3,023
	\$5,000 - 9,999	0	0	2,112	13,339
	10,000 - 14,999	0	0	14,642	140,960
	15,000 - 19,999	0	0	23,819	262,532
	20,000 - 24,999	0	0	37,219	488,715
	25,000 - 29,999	0	0	47,436	677,685
	30,000 - 34,999	0	0	66,667	1,069,749
	35,000 - 39,999	0	0	68,917	1,110,485
	40,000 - 44,999	0	0	75,259	1,274,128
	45,000 - 49,999	0	0	77,995	1,399,421
	50,000 - 54,999	0	0	78,677	1,503,143
	55,000 - 59,999	0	0	73,122	1,398,760
	60,000 - 64,999	0	0	71,916	1,506,923
	65,000 - 74,999	0	0	137,864	3,015,679
	75,000 - 99,999	0	0	289,794	6,986,555
	100,000 - 149,999	68,337	158,016	348,450	9,637,392
	150,000 - 199,999	27,040	195,254	154,557	5,116,701
	200,000 - 499,999	166,131	1,598,210	166,137	6,069,578
	500,000 - 999,999	35,733	1,433,273	35,724	1,470,821
	1,000,000 - 4,999,999	25,810	2,111,209	25,809	2,115,497
	5,000,000 - 9,999,999	2,380	604,478	2,380	604,908
	10,000,000 and over	1,760	3,166,689	1,760	3,166,909
	Total	327,191	\$9,267,128	1,801,125	\$49,032,903

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 2008**  
**(Dollar Data in Thousands)**

NYAGI Class	Total Credits	Child & Dependent Care		Household		College Tuition	
		Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$27	0	\$0	150	\$6	0	\$0
\$5,000 - 9,999	2,813	0	0	53,129	2,335	118	23
10,000 - 14,999	13,656	6	1	237,683	10,683	7,251	1,443
15,000 - 19,999	21,569	0	0	281,170	13,460	28,296	6,173
20,000 - 24,999	24,497	29	1	276,676	12,120	28,016	6,578
25,000 - 29,999	34,846	708	202	225,759	6,086	32,530	7,603
30,000 - 34,999	39,609	6,049	3,373	43,777	1,140	30,333	7,139
35,000 - 39,999	47,758	15,805	9,562	414	18	29,982	7,101
40,000 - 44,999	51,021	18,251	10,218	96	5	27,511	6,583
45,000 - 49,999	51,872	17,535	9,976	43	3	25,448	6,128
50,000 - 54,999	48,977	16,234	8,672	99	5	22,545	5,635
55,000 - 59,999	43,985	14,033	5,132	d/	d/	17,993	4,411
60,000 - 64,999	40,371	13,582	2,831	53	2	15,035	3,737
65,000 - 74,999	76,818	25,127	2,977	60	4	28,107	7,082
75,000 - 99,999	159,066	52,996	6,181	38	4	55,177	14,268
100,000 - 149,999	182,110	63,112	7,266	20	2	45,917	12,069
150,000 - 199,999	83,594	26,247	3,118	16	2	12,679	3,516
200,000 - 499,999	209,505	22,894	2,735	23	2	11,002	3,597
500,000 - 999,999	147,376	3,739	481	14	1	4,500	1,978
1,000,000 - 4,999,999	283,834	1,854	247	d/	d/	2,262	1,014
5,000,000 - 9,999,999	76,411	102	15	0	0	135	64
10,000,000 and over	231,218	53	9	0	0	50	22
<b>Total</b>	<b>\$1,870,934</b>	<b>298,357</b>	<b>\$72,997</b>	<b>1,119,237</b>	<b>\$45,881</b>	<b>424,889</b>	<b>\$106,163</b>

NYAGI Class	Empire State Child	Earned Income		Resident Credit		Other Credits
		Number	Amount	Number	Amount	
Less than \$5,000	d/	d/	0	0	930	\$14
\$5,000 - 9,999	33	\$3	9,504	248	3,126	\$157
10,000 - 14,999	91	\$14	17,111	190	5,578	\$506
15,000 - 19,999	880	\$184	144	10	6,321	\$935
20,000 - 24,999	2,647	\$772	5,983	2,263	6,873	\$1,433
25,000 - 29,999	19,946	\$6,648	38,954	10,494	8,432	\$2,458
30,000 - 34,999	40,472	\$14,341	52,631	8,647	8,396	\$3,221
35,000 - 39,999	56,037	\$22,566	22,268	3,212	7,063	\$3,222
40,000 - 44,999	61,860	\$26,748	3,261	186	7,604	\$4,845
45,000 - 49,999	59,337	\$27,322	58	8	7,934	\$5,995
50,000 - 54,999	55,525	\$26,146	0	0	7,374	\$6,067
55,000 - 59,999	51,345	\$25,432	0	0	6,784	\$6,548
60,000 - 64,999	48,059	\$24,088	0	0	6,970	\$6,937
65,000 - 74,999	87,565	\$44,574	0	0	13,100	\$17,101
75,000 - 99,999	174,066	\$87,721	d/	d/	26,497	\$40,914
100,000 - 149,999	154,861	\$65,567	0	0	35,310	\$83,028
150,000 - 199,999	8,334	\$1,848	0	0	18,824	\$66,500
200,000 - 499,999	205	\$62	d/	d/	30,049	\$183,681
500,000 - 999,999	8	\$2	0	0	11,165	\$132,484
1,000,000 - 4,999,999	d/	d/	0	0	10,905	\$263,045
5,000,000 - 9,999,999	0	\$0	0	0	1,177	\$71,862
10,000,000 and over	0	\$0	0	0	1,012	\$224,809
<b>Total</b>	<b>821,275</b>	<b>\$374,042</b>	<b>149,932</b>	<b>\$25,265</b>	<b>231,424</b>	<b>\$1,125,762</b>

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2008  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	383,324	6.66	\$18,294
100	- 200	306,969	11.99	45,148
200	- 300	255,033	16.43	63,315
300	- 400	217,725	20.21	76,133
400	- 500	187,556	23.47	83,929
500	- 600	173,535	26.48	95,129
600	- 700	156,684	29.20	101,593
700	- 800	139,216	31.62	104,213
800	- 900	150,306	34.24	127,848
900	- 1,000	132,347	36.53	125,179
1,000	- 1,500	590,891	46.80	735,410
1,500	- 2,000	490,354	55.32	853,642
2,000	- 2,500	401,122	62.29	898,330
2,500	- 3,000	330,806	68.04	906,674
3,000	- 5,000	830,376	82.47	3,210,623
5,000	- 10,000	613,767	93.13	4,267,338
10,000	- 25,000	285,759	98.10	4,169,769
25,000	- 50,000	63,184	99.19	2,162,434
50,000	- 100,000	26,942	99.66	1,846,712
100,000	and over	19,421	100.00	7,630,063
Total		5,755,318	100.00	\$27,521,776

**Table 29: Major Items by Size of Federal AGI after New York Modifications - Full-Year Nonresident Taxable Returns in 2008 (Dollar Data in Thousands)**

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/ \$14,209	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$5,000	7,003	\$14,209	\$21,086	\$21,009	\$0
\$5,000 - 9,999	12,493	98,948	67,154	51,267	0
10,000 - 14,999	16,608	210,149	149,015	105,047	179
15,000 - 19,999	16,666	288,533	204,464	126,295	1,598
20,000 - 24,999	16,795	373,296	279,328	152,674	1,353
25,000 - 29,999	18,887	520,021	358,675	182,993	5,062
30,000 - 34,999	17,200	554,868	426,849	175,607	7,143
35,000 - 39,999	21,616	809,137	564,560	251,528	9,420
40,000 - 44,999	19,472	828,076	640,767	245,063	10,356
45,000 - 49,999	20,677	986,100	741,471	306,865	14,522
50,000 - 54,999	18,843	991,639	693,695	267,070	8,472
55,000 - 59,999	19,549	1,125,080	808,674	296,929	11,941
60,000 - 64,999	17,565	1,099,284	789,945	274,147	9,440
65,000 - 74,999	35,965	2,511,168	1,770,726	663,718	25,583
75,000 - 99,999	74,939	6,593,013	4,358,820	1,482,850	62,137
100,000 - 149,999	101,122	12,372,656	7,870,885	2,446,988	103,260
150,000 - 199,999	57,655	9,993,452	6,078,428	1,717,815	67,474
200,000 - 499,999	98,702	29,796,979	16,026,716	3,204,971	126,115
500,000 - 999,999	31,653	21,994,346	9,520,364	1,145,883	44,893
1,000,000 - 4,999,999	24,767	48,460,069	16,915,157	1,896,614	36,076
5,000,000 - 9,999,999	2,581	17,852,078	4,429,752	645,581	3,589
10,000,000 and over	1,952	58,949,674	9,023,931	2,491,350	2,551
Total	652,710	\$216,422,776	\$81,740,458	\$18,152,266	\$551,164

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	\$6,026	\$237	\$0	\$0	\$196
\$5,000 - 9,999	47,681	1,901	152	0	1,194
10,000 - 14,999	104,923	4,225	522	1	2,654
15,000 - 19,999	160,640	6,704	639	8	4,287
20,000 - 24,999	219,268	9,741	820	3	6,641
25,000 - 29,999	331,966	15,681	747	7	9,947
30,000 - 34,999	372,118	18,589	780	7	13,986
35,000 - 39,999	548,190	27,991	762	12	18,949
40,000 - 44,999	572,657	29,884	504	31	23,465
45,000 - 49,999	664,712	34,857	510	53	26,577
50,000 - 54,999	716,097	39,460	367	24	28,126
55,000 - 59,999	816,210	45,124	351	79	32,197
60,000 - 64,999	815,697	46,792	195	45	34,400
65,000 - 74,999	1,821,867	103,849	230	109	74,681
75,000 - 99,999	5,048,026	298,450	705	288	200,273
100,000 - 149,999	9,822,409	634,339	1,234	781	404,065
150,000 - 199,999	8,208,163	562,230	821	840	342,317
200,000 - 499,999	26,465,892	1,812,864	1,314	1,676	976,691
500,000 - 999,999	20,801,676	1,424,899	288	884	619,390
1,000,000 - 4,999,999	46,527,379	3,187,113	134	1,215	1,121,621
5,000,000 - 9,999,999	17,202,908	1,178,398	8	384	295,550
10,000,000 and over	56,442,387	3,866,303	4	349	602,175
Total	\$197,716,894	\$13,349,632	\$11,085	\$6,795	\$4,839,383

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 2008 (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	7,003	1.07	\$14,208,804	0.01	\$196	0.00
\$5,000 -	9,999	19,496	2.99	113,157,280	0.05	1,390	0.03
10,000 -	14,999	36,104	5.53	323,305,971	0.15	4,044	0.08
15,000 -	19,999	52,770	8.08	611,839,128	0.28	8,331	0.17
20,000 -	24,999	69,565	10.66	985,134,686	0.46	14,972	0.31
25,000 -	29,999	88,452	13.55	1,505,155,308	0.70	24,918	0.51
30,000 -	34,999	105,652	16.19	2,060,023,531	0.95	38,905	0.80
35,000 -	39,999	127,268	19.50	2,869,160,712	1.33	57,854	1.20
40,000 -	44,999	146,740	22.48	3,697,236,712	1.71	81,319	1.68
45,000 -	49,999	167,417	25.65	4,683,336,566	2.16	107,896	2.23
50,000 -	54,999	186,260	28.54	5,674,975,491	2.62	136,022	2.81
55,000 -	59,999	205,809	31.53	6,800,055,506	3.14	168,219	3.48
60,000 -	64,999	223,374	34.22	7,899,339,908	3.65	202,619	4.19
65,000 -	74,999	259,339	39.73	10,410,507,898	4.81	277,300	5.73
75,000 -	99,999	334,278	51.21	17,003,521,279	7.86	477,573	9.87
100,000 -	149,999	435,400	66.71	29,376,177,207	13.57	881,638	18.22
150,000 -	199,999	493,055	75.54	39,369,629,515	18.19	1,223,955	25.29
200,000 -	499,999	591,757	90.66	69,166,608,424	31.96	2,200,646	45.47
500,000 -	999,999	623,410	95.51	91,160,953,994	42.12	2,820,036	58.27
1,000,000 -	4,999,999	648,177	99.31	139,621,023,260	64.51	3,941,658	81.45
5,000,000 -	9,999,999	650,758	99.70	157,473,101,519	72.76	4,237,207	87.56
10,000,000	and over	652,711	100.00	\$216,422,775,532	100.00	\$4,839,383	100.00

**Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2008**

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	\$2,029	\$3,000	\$0	\$860	\$34	\$28
\$5,000 -	9,999	7,920	4,104	0	3,817	152	96
10,000 -	14,999	12,653	6,325	11	6,318	254	160
15,000 -	19,999	17,313	7,578	96	9,639	402	257
20,000 -	24,999	22,227	9,090	81	13,056	580	395
25,000 -	29,999	27,533	9,689	268	17,576	830	527
30,000 -	34,999	32,260	10,210	415	21,635	1,081	813
35,000 -	39,999	37,432	11,636	436	25,360	1,295	877
40,000 -	44,999	42,526	12,585	532	29,409	1,535	1,205
45,000 -	49,999	47,691	14,841	702	32,147	1,686	1,285
50,000 -	54,999	52,626	14,173	450	38,003	2,094	1,493
55,000 -	59,999	57,552	15,189	611	41,752	2,308	1,647
60,000 -	64,999	62,584	15,608	537	46,439	2,664	1,958
65,000 -	74,999	69,823	18,455	711	50,657	2,887	2,076
75,000 -	99,999	87,978	19,787	829	67,362	3,983	2,672
100,000 -	149,999	122,354	24,198	1,021	97,134	6,273	3,996
150,000 -	199,999	173,332	29,795	1,170	142,367	9,752	5,937
200,000 -	499,999	301,888	32,471	1,278	268,139	18,367	9,895
500,000 -	999,999	694,858	36,201	1,418	657,179	45,016	19,568
1,000,000 -	4,999,999	1,956,639	76,578	1,457	1,878,604	128,684	45,287
5,000,000 -	9,999,999	6,916,729	250,128	1,391	6,665,211	456,566	114,510
10,000,000	and over	30,199,628	1,276,306	1,307	28,915,157	1,980,688	308,491
Nonresident Average		\$331,576	\$27,811	\$844	\$302,917	\$20,453	\$7,414

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2008  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	65,067	9.97	\$2,614
100	- 200	32,585	14.96	4,800
200	- 300	26,163	18.97	6,513
300	- 400	19,517	21.96	6,766
400	- 500	17,256	24.60	7,785
500	- 600	16,848	27.18	9,191
600	- 700	13,078	29.19	8,522
700	- 800	11,941	31.02	8,918
800	- 900	8,922	32.38	7,598
900	- 1,000	10,693	34.02	10,147
1,000	- 1,500	44,904	40.90	55,592
1,500	- 2,000	39,481	46.95	68,597
2,000	- 2,500	31,898	51.84	71,333
2,500	- 3,000	29,707	56.39	81,298
3,000	- 5,000	99,351	71.61	389,354
5,000	- 10,000	94,887	86.15	662,961
10,000	- 25,000	60,625	95.44	915,199
25,000	- 50,000	16,822	98.01	581,958
50,000	- 100,000	7,839	99.21	538,110
100,000	and over	5,127	100.00	1,402,127
Total		652,710	100.00	\$4,839,383

**Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2008 (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	343	\$1,484	\$863	\$945	\$0
\$5,000 - 9,999	1,960	14,962	10,269	7,750	0
10,000 - 14,999	10,276	130,693	85,556	70,774	0
15,000 - 19,999	14,691	256,244	167,861	112,125	1,174
20,000 - 24,999	11,132	249,917	157,723	93,384	715
25,000 - 29,999	10,557	289,245	193,277	94,909	1,182
30,000 - 34,999	9,982	325,546	206,920	91,783	3,077
35,000 - 39,999	8,949	333,533	223,765	85,487	1,985
40,000 - 44,999	7,977	337,420	228,180	85,898	2,706
45,000 - 49,999	7,555	358,383	220,508	83,427	2,425
50,000 - 54,999	6,191	324,107	207,264	67,248	2,905
55,000 - 59,999	5,892	339,546	187,845	63,357	1,575
60,000 - 64,999	4,556	285,341	180,162	52,684	2,204
65,000 - 74,999	8,214	571,059	350,551	99,407	2,775
75,000 - 99,999	12,930	1,132,567	733,801	169,429	6,027
100,000 - 149,999	14,449	1,752,117	1,079,332	251,944	7,761
150,000 - 199,999	6,722	1,168,916	716,138	137,765	3,895
200,000 - 499,999	8,815	2,541,365	1,665,061	191,286	6,407
500,000 - 999,999	1,860	1,273,457	773,815	44,314	1,657
1,000,000 - 4,999,999	943	1,799,594	1,168,923	43,350	1,010
5,000,000 - 9,999,999	78	541,651	349,611	14,810	92
10,000,000 and over	39	793,643	295,684	13,419	45
Total	154,112	\$14,820,791	\$9,203,109	\$1,875,497	\$49,617

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	\$538	\$21	\$0	\$0	\$12
\$5,000 - 9,999	7,307	292	13	0	1,201
10,000 - 14,999	59,919	2,406	383	7	1,246
15,000 - 19,999	142,945	5,912	621	7	3,449
20,000 - 24,999	155,818	6,994	499	6	4,048
25,000 - 29,999	193,154	9,217	308	96	5,846
30,000 - 34,999	230,686	11,730	349	285	7,016
35,000 - 39,999	246,061	13,042	110	113	8,509
40,000 - 44,999	248,816	13,469	209	233	8,800
45,000 - 49,999	272,532	14,952	112	190	9,068
50,000 - 54,999	253,953	14,345	80	174	8,998
55,000 - 59,999	274,614	15,791	92	226	8,549
60,000 - 64,999	230,454	13,391	66	182	8,383
65,000 - 74,999	468,877	27,841	55	593	16,316
75,000 - 99,999	957,111	58,238	83	1,092	36,618
100,000 - 149,999	1,492,412	97,162	101	2,398	57,695
150,000 - 199,999	1,027,256	70,364	68	1,065	41,500
200,000 - 499,999	2,343,671	160,537	82	4,492	100,713
500,000 - 999,999	1,227,486	84,082	15	1,759	49,383
1,000,000 - 4,999,999	1,755,234	120,233	6	3,538	74,591
5,000,000 - 9,999,999	526,749	36,082	0	1,054	22,293
10,000,000 and over	780,179	53,442	0	798	19,074
Total	\$12,895,771	\$829,542	\$3,252	\$18,308	\$493,307

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 2008 (Dollar Data in Thousands)**

Federal AGI After NY Modifications		Tax payers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	343	0.22	\$1,484	0.01	\$12	0.00
\$5,000 -	9,999	2,303	1.49	16,446	0.11	1,213	0.25
10,000 -	14,999	12,579	8.16	147,139	0.99	2,459	0.50
15,000 -	19,999	27,270	17.70	403,383	2.72	5,908	1.20
20,000 -	24,999	38,402	24.92	653,300	4.41	9,956	2.02
25,000 -	29,999	48,959	31.77	942,545	6.36	15,801	3.20
30,000 -	34,999	58,941	38.25	1,268,091	8.56	22,817	4.63
35,000 -	39,999	67,890	44.05	1,601,625	10.81	31,326	6.35
40,000 -	44,999	75,867	49.23	1,939,044	13.08	40,126	8.13
45,000 -	49,999	83,422	54.13	2,297,428	15.50	49,194	9.97
50,000 -	54,999	89,613	58.15	2,621,534	17.69	58,192	11.80
55,000 -	59,999	95,505	61.97	2,961,080	19.98	66,741	13.53
60,000 -	64,999	100,061	64.93	3,246,422	21.90	75,125	15.23
65,000 -	74,999	108,275	70.26	3,817,481	25.76	91,441	18.54
75,000 -	99,999	121,205	78.65	4,950,048	33.40	128,058	25.96
100,000 -	149,999	135,654	88.02	6,702,165	45.22	185,753	37.65
150,000 -	199,999	142,376	92.39	7,871,081	53.11	227,253	46.07
200,000 -	499,999	151,191	98.11	10,412,446	70.26	327,966	66.48
500,000 -	999,999	153,051	99.31	11,685,903	78.85	377,349	76.49
1,000,000 -	4,999,999	153,994	99.92	13,485,497	90.99	451,940	91.61
5,000,000 -	9,999,999	154,072	99.97	14,027,148	94.65	474,233	96.13
10,000,000	and over	154,111	100.00	\$14,820,791	100.00	\$493,307	100.00

**Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2008**

Federal AGI After NY Modifications		Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
			Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than	\$5,000	\$4,326	\$2,756	\$0	\$1,570	\$62	\$35
\$5,000 -	9,999	7,634	3,954	0	3,728	149	613
10,000 -	14,999	12,718	6,887	0	5,831	234	121
15,000 -	19,999	17,442	7,632	80	9,730	402	235
20,000 -	24,999	22,450	8,389	64	13,997	628	364
25,000 -	29,999	27,398	8,990	112	18,296	873	554
30,000 -	34,999	32,613	9,195	308	23,110	1,175	703
35,000 -	39,999	37,270	9,553	222	27,496	1,457	951
40,000 -	44,999	42,299	10,768	339	31,192	1,688	1,103
45,000 -	49,999	47,437	11,043	321	36,073	1,979	1,200
50,000 -	54,999	52,351	10,862	469	41,020	2,317	1,453
55,000 -	59,999	57,628	10,753	267	46,608	2,680	1,451
60,000 -	64,999	62,630	11,564	484	50,582	2,939	1,840
65,000 -	74,999	69,523	12,102	338	57,083	3,389	1,986
75,000 -	99,999	87,592	13,104	466	74,022	4,504	2,832
100,000 -	149,999	121,262	17,437	537	103,288	6,725	3,993
150,000 -	199,999	173,894	20,495	579	152,820	10,468	6,174
200,000 -	499,999	288,300	21,700	727	265,873	18,212	11,425
500,000 -	999,999	684,654	23,824	891	659,939	45,205	26,550
1,000,000 -	4,999,999	1,908,371	45,970	1,071	1,861,330	127,501	79,100
5,000,000 -	9,999,999	6,944,240	189,870	1,179	6,753,191	462,593	285,808
10,000,000	and over	20,349,817	344,083	1,154	20,004,580	1,370,313	489,075
Part-Year Resident Average		\$96,169	\$12,170	\$322	\$83,678	\$5,383	\$3,201

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2008  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$1	- \$100	16,145	10.48	\$796
100	- 200	13,484	19.23	2,034
200	- 300	9,124	25.15	2,286
300	- 400	9,693	31.44	3,430
400	- 500	6,565	35.70	2,972
500	- 600	4,973	38.92	2,717
600	- 700	5,262	42.34	3,441
700	- 800	5,501	45.91	4,124
800	- 900	4,241	48.66	3,600
900	- 1,000	3,962	51.23	3,732
1,000	- 1,500	15,752	61.45	19,381
1,500	- 2,000	11,848	69.14	20,478
2,000	- 2,500	7,629	74.09	17,112
2,500	- 3,000	5,851	77.88	15,999
3,000	- 5,000	14,401	87.23	55,681
5,000	- 10,000	11,508	94.70	81,241
10,000	- 25,000	5,863	98.50	88,732
25,000	- 50,000	1,464	99.45	48,858
50,000	- 100,000	502	99.78	34,671
100,000	and over	346	100.00	82,025
Total		154,112	100.00	\$493,307



---

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 2008 (Dollar Data in Thousands)**

NYAGI Class		Tax payers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$5,000	115,391	\$452,090	\$346,177	\$0
\$5,000 -	9,999	206,606	1,576,703	886,709	158
10,000 -	14,999	292,713	3,647,632	2,012,768	4,876
15,000 -	19,999	273,920	4,771,322	2,042,104	4,232
20,000 -	24,999	240,968	5,407,352	1,905,312	5,405
25,000 -	29,999	230,404	6,324,721	1,902,072	8,307
30,000 -	34,999	205,469	6,675,377	1,829,453	8,644
35,000 -	39,999	185,851	6,981,931	1,666,247	5,021
40,000 -	44,999	168,170	7,123,391	1,542,869	6,798
45,000 -	49,999	141,714	6,712,415	1,376,757	5,074
50,000 -	54,999	113,844	5,960,181	1,155,996	4,109
55,000 -	59,999	95,758	5,498,641	1,002,827	2,306
60,000 -	64,999	83,422	5,199,368	947,788	2,697
65,000 -	74,999	123,172	8,600,827	1,460,979	3,144
75,000 -	99,999	172,973	14,835,297	2,302,955	4,666
100,000 -	149,999	117,243	13,956,309	1,702,706	3,159
150,000 -	199,999	38,447	6,627,109	616,311	1,253
200,000 -	499,999	41,758	12,171,936	873,636	1,483
500,000 -	999,999	8,233	5,590,796	240,610	321
1,000,000 -	4,999,999	4,626	8,717,882	306,510	202
5,000,000 -	9,999,999	386	2,589,117	75,048	10
10,000,000	and over	255	9,276,470	796,427	18
Total		2,861,325	\$148,696,868	\$26,992,263	\$71,882

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$5,000	\$107,388	\$4,240	\$14	\$4,227
\$5,000 -	9,999	689,837	27,495	2,736	24,763
10,000 -	14,999	1,629,989	65,421	13,088	52,338
15,000 -	19,999	2,724,986	112,609	18,386	94,249
20,000 -	24,999	3,496,636	157,431	17,522	139,909
25,000 -	29,999	4,414,342	214,394	12,967	201,428
30,000 -	34,999	4,837,280	251,753	9,299	242,459
35,000 -	39,999	5,310,663	290,652	7,646	283,013
40,000 -	44,999	5,573,724	315,433	8,475	306,958
45,000 -	49,999	5,330,584	309,123	7,846	301,277
50,000 -	54,999	4,800,076	283,709	6,621	277,088
55,000 -	59,999	4,493,508	269,818	6,132	263,686
60,000 -	64,999	4,248,883	257,954	5,648	252,308
65,000 -	74,999	7,136,703	439,940	12,636	427,306
75,000 -	99,999	12,527,675	789,416	21,252	768,164
100,000 -	149,999	12,250,444	810,238	28,055	782,202
150,000 -	199,999	6,009,544	411,634	16,854	394,810
200,000 -	499,999	11,296,817	773,811	35,949	737,900
500,000 -	999,999	5,349,866	366,462	22,259	344,216
1,000,000 -	4,999,999	8,411,789	576,205	34,425	541,939
5,000,000 -	9,999,999	2,514,060	172,213	9,571	162,642
10,000,000	and over	8,480,025	580,882	32,740	548,159
Total		\$121,634,818	\$7,480,834	\$330,122	\$7,151,041

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 2008 (Dollar Data in Thousands)**

NYAGI Class	Tax payers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	115,391	\$458,019	107,540	\$410,198	40,385	\$17,118	16,905	\$13,312	
\$5,000 - 9,999	206,606	1,880,781	181,919	1,311,678	62,525	85,572	30,320	63,756	
10,000 - 14,999	292,713	4,370,161	242,481	2,876,517	89,230	188,575	41,534	125,905	
15,000 - 19,999	273,920	5,495,791	236,963	3,930,670	87,037	238,826	41,899	138,094	
20,000 - 24,999	240,968	6,015,370	216,801	4,681,001	78,458	173,624	37,468	149,704	
25,000 - 29,999	230,404	6,872,048	211,483	5,599,673	78,474	153,770	33,326	120,367	
30,000 - 34,999	205,469	7,291,310	187,849	5,911,850	78,694	186,188	32,832	166,996	
35,000 - 39,999	185,851	7,433,542	174,678	6,317,026	79,718	114,511	33,268	110,460	
40,000 - 44,999	168,170	7,545,397	155,905	6,382,146	84,966	125,598	35,162	139,168	
45,000 - 49,999	141,714	7,105,658	134,816	6,201,136	71,786	121,251	29,672	106,698	
50,000 - 54,999	113,844	6,291,469	106,994	5,406,136	61,631	88,643	28,350	93,063	
55,000 - 59,999	95,758	5,783,874	88,962	4,925,100	52,606	98,937	21,330	85,513	
60,000 - 64,999	83,422	5,458,955	77,016	4,488,914	52,911	114,269	24,564	126,668	
65,000 - 74,999	123,172	9,028,060	115,318	7,760,723	82,387	173,526	39,577	209,121	
75,000 - 99,999	172,973	15,354,350	162,003	13,239,786	124,332	311,041	63,155	338,158	
100,000 - 149,999	117,243	14,446,204	108,079	11,927,990	93,258	288,400	51,819	321,427	
150,000 - 199,999	38,447	6,904,780	33,122	5,082,395	33,507	167,305	23,047	281,936	
200,000 - 499,999	41,758	12,524,961	35,261	8,661,000	38,475	369,744	29,370	565,044	
500,000 - 999,999	8,233	5,717,223	6,083	3,160,639	8,066	353,292	7,038	340,137	
1,000,000 - 4,999,999	4,626	8,839,091	3,275	3,892,158	4,559	454,917	4,234	582,364	
5,000,000 - 9,999,999	386	2,618,513	248	887,523	382	125,867	372	170,100	
10,000,000 and over	255	10,126,588	167	1,977,162	255	416,740	248	773,152	
<b>Total</b>	<b>2,861,325</b>	<b>\$157,562,145</b>	<b>2,586,962</b>	<b>\$115,031,424</b>	<b>1,303,641</b>	<b>\$4,367,716</b>	<b>625,489</b>	<b>\$5,021,142</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	7,898	\$4,908	1,864	\$3,806	1,007	\$2,419	5	\$20
\$5,000 - 9,999	11,645	18,910	8,443	16,014	2,388	13,729	1,835	12,047
10,000 - 14,999	16,944	45,932	14,193	32,873	8,447	55,524	5,188	42,274
15,000 - 19,999	17,174	47,621	13,896	32,985	8,321	63,131	5,822	57,393
20,000 - 24,999	14,428	56,329	14,159	31,800	6,751	58,791	6,888	61,868
25,000 - 29,999	10,457	38,780	12,860	30,344	6,525	67,969	7,338	65,296
30,000 - 34,999	12,101	39,612	11,098	28,553	6,933	92,569	8,356	80,489
35,000 - 39,999	10,854	28,103	12,731	36,479	4,138	49,889	3,550	31,174
40,000 - 44,999	10,625	60,518	13,929	33,361	7,352	102,207	6,538	80,226
45,000 - 49,999	9,183	67,129	12,973	27,937	5,013	76,292	8,498	79,953
50,000 - 54,999	9,194	83,707	10,099	22,111	5,297	112,427	5,732	58,452
55,000 - 59,999	6,268	96,566	8,357	18,250	5,394	124,336	4,343	99,748
60,000 - 64,999	10,234	66,617	8,928	23,137	4,691	82,375	6,280	65,446
65,000 - 74,999	14,770	136,535	15,554	50,686	6,619	113,459	9,053	186,128
75,000 - 99,999	20,458	110,683	26,044	60,810	12,469	355,915	10,392	128,406
100,000 - 149,999	17,268	294,088	23,784	63,213	10,034	434,385	8,189	135,400
150,000 - 199,999	9,321	213,569	11,214	30,118	5,973	394,353	1,987	47,382
200,000 - 499,999	10,892	689,517	16,630	58,315	9,946	1,198,753	3,516	86,735
500,000 - 999,999	3,089	658,061	3,886	18,523	3,405	985,167	1,197	211,963
1,000,000 - 4,999,999	1,993	1,648,046	2,249	19,357	2,258	1,996,047	956	306,287
5,000,000 - 9,999,999	218	812,280	160	1,139	213	598,212	111	82,831
10,000,000 and over	181	3,588,774	71	6,660	139	3,624,677	91	369,262
<b>Total</b>	<b>225,195</b>	<b>\$8,806,287</b>	<b>243,124</b>	<b>\$646,470</b>	<b>123,313</b>	<b>\$10,602,628</b>	<b>105,865</b>	<b>\$2,288,779</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 2008 (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	4,270	\$10,593	d/	d/			284	\$1,654
\$5,000 - 9,999	8,912	54,353	1,039	4,265	17,314	262,764		
10,000 - 14,999	29,465	274,986	4,880	27,679	42,946	607,318		
15,000 - 19,999	25,153	289,921	5,105	28,128	35,734	554,884		
20,000 - 24,999	18,495	223,795	5,795	27,414	28,443	457,689		
25,000 - 29,999	19,664	265,432	7,120	41,432	26,236	421,399		
30,000 - 34,999	12,847	186,480	5,108	27,827	26,207	478,481		
35,000 - 39,999	12,026	262,988	5,575	25,753	20,383	385,285		
40,000 - 44,999	11,253	305,285	5,204	66,700	20,744	329,221		
45,000 - 49,999	7,637	125,103	3,099	22,493	18,385	367,342		
50,000 - 54,999	7,739	190,272	4,018	25,278	14,058	245,875		
55,000 - 59,999	7,143	219,376	5,669	48,352	12,120	254,604		
60,000 - 64,999	9,962	303,315	2,511	24,963	10,410	247,877		
65,000 - 74,999	10,585	219,871	3,960	16,209	17,302	399,122		
75,000 - 99,999	15,362	389,034	5,852	94,664	22,841	589,397		
100,000 - 149,999	10,729	354,172	4,823	68,580	18,621	781,078		
150,000 - 199,999	4,221	345,708	2,182	62,804	6,318	382,114		
200,000 - 499,999	4,711	491,619	1,666	57,864	6,225	419,496		
500,000 - 999,999	921	230,355	447	35,198	1,258	130,705		
1,000,000 - 4,999,999	524	316,329	215	23,876	757	118,362		
5,000,000 - 9,999,999	49	70,526	19	17,835	60	18,556		
10,000,000 and over	38	86,802	d/	d/	44	8,782		
Total	221,708	\$5,216,314	74,304	\$752,433	346,689	\$7,462,002		

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	d/	d/	4,339	\$1,442	\$456,577
\$5,000 - 9,999	20,073	102,347	14,813	17,719	1,863,063
10,000 - 14,999	57,610	298,230	50,164	73,239	4,296,922
15,000 - 19,999	63,812	351,151	55,690	92,298	5,403,493
20,000 - 24,999	60,846	335,519	52,189	91,162	5,924,207
25,000 - 29,999	58,856	341,730	54,751	104,087	6,767,961
30,000 - 34,999	59,499	366,002	53,392	84,334	7,206,977
35,000 - 39,999	51,357	258,686	51,840	103,894	7,329,647
40,000 - 44,999	51,096	281,543	46,636	123,993	7,421,404
45,000 - 49,999	46,877	171,090	42,099	82,169	7,023,489
50,000 - 54,999	41,008	177,188	39,270	105,423	6,186,045
55,000 - 59,999	35,831	145,792	33,332	83,034	5,700,840
60,000 - 64,999	37,751	142,465	26,647	84,565	5,374,390
65,000 - 74,999	65,052	268,727	35,416	101,492	8,926,568
75,000 - 99,999	99,793	304,214	31,939	134,371	15,219,978
100,000 - 149,999	75,728	311,854	22,003	152,953	14,293,251
150,000 - 199,999	23,196	177,704	7,734	128,781	6,776,000
200,000 - 499,999	23,451	332,702	10,085	207,985	12,316,975
500,000 - 999,999	5,477	124,550	2,827	93,846	5,623,378
1,000,000 - 4,999,999	3,552	180,386	1,909	113,226	8,725,865
5,000,000 - 9,999,999	333	37,253	199	15,805	2,602,708
10,000,000 and over	d/	d/	139	62,220	10,064,368
Total	883,359	\$4,742,316	637,412	\$2,058,039	\$155,504,106

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 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2008 (Dollar Data In Thousands)**

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement				Taxable State & Local Income Tax Refunds		Government Pension Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$5,000	741	\$2,317	730	\$56	1,424	\$391	703	\$630	0	\$0		
\$5,000 - 9,999	3,583	4,506	3,180	479	2,089	\$2,928	1,599	2,135	4,523	78,232		
10,000 - 14,999	2,248	4,745	4,147	1,547	4,406	\$5,553	7,414	3,857	10,214	220,984		
15,000 - 19,999	2,421	7,900	6,702	3,140	5,179	7,267	11,601	5,745	6,855	164,904		
20,000 - 24,999	2,037	3,393	8,090	4,616	5,244	5,979	16,772	9,684	5,500	158,940		
25,000 - 29,999	2,788	4,633	11,512	8,835	7,127	13,189	20,751	17,931	4,753	134,908		
30,000 - 34,999	3,414	5,048	12,954	11,492	6,236	9,047	24,044	18,478	5,015	98,134		
35,000 - 39,999	1,198	1,394	12,600	14,414	6,002	12,684	28,060	14,272	2,320	85,522		
40,000 - 44,999	3,781	9,095	15,078	19,715	8,632	14,939	30,467	18,006	1,306	48,806		
45,000 - 49,999	3,508	6,160	16,913	25,241	8,601	14,528	32,193	26,876	3,626	108,451		
50,000 - 54,999	2,378	7,212	14,932	25,571	8,548	7,067	28,015	19,124	2,897	67,317		
55,000 - 59,999	1,300	2,090	12,890	24,705	7,048	9,834	27,198	18,087	1,686	57,467		
60,000 - 64,999	2,239	3,202	11,510	24,701	10,041	21,502	27,939	24,448	1,796	36,750		
65,000 - 74,999	3,650	7,284	15,705	38,287	12,479	26,830	50,607	48,096	3,557	108,287		
75,000 - 99,999	5,813	16,671	19,764	57,258	21,888	31,052	85,398	75,840	3,776	69,971		
100,000 - 149,999	5,362	35,231	8,177	39,925	14,058	28,196	63,454	76,351	1,296	46,173		
150,000 - 199,999	3,595	17,827	918	3,208	4,989	41,400	18,297	28,521	569	14,820		
200,000 - 499,999	6,153	57,055	572	1,612	6,644	78,234	16,313	52,269	579	15,829		
500,000 - 999,999	1,916	32,422	18	86	2,619	69,490	3,796	35,156	126	1,391		
1,000,000 - 4,999,999	1,592	44,561	d/	d/	2,050	144,168	2,639	61,664	50	1,783		
5,000,000 - 9,999,999	182	12,206	d/	d/	229	61,613	245	17,760	d/	d/		
10,000,000 and over	146	18,366	0	0	174	173,341	165	37,669	d/	d/		
Total	60,046	\$303,316	176,396	\$304,913	145,707	\$779,232	497,673	\$612,598	60,450	\$1,519,054		

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	2,325	\$889	270	\$1,639	4,614	\$4,093
\$5,000 - 9,999	9,279	63,396	3,902	6,069	12,706	\$137,658	3,232	6,212
10,000 - 14,999	20,783	153,333	5,695	8,767	27,139	263,497	4,967	5,941
15,000 - 19,999	23,805	190,575	6,219	32,733	22,426	242,390	4,630	13,367
20,000 - 24,999	21,980	171,968	5,117	14,040	14,724	157,204	4,272	18,571
25,000 - 29,999	18,206	167,924	4,132	10,526	11,182	123,414	4,232	13,144
30,000 - 34,999	18,943	233,156	5,193	18,731	15,647	182,756	1,938	4,879
35,000 - 39,999	10,299	144,869	2,726	3,316	9,464	118,450	3,896	9,365
40,000 - 44,999	11,020	144,453	2,973	11,263	8,410	114,153	3,992	4,996
45,000 - 49,999	7,632	115,014	2,968	8,987	6,944	87,698	2,279	7,727
50,000 - 54,999	6,000	88,884	3,414	8,854	5,722	69,260	2,001	11,727
55,000 - 59,999	5,657	80,128	2,319	19,201	4,466	60,756	2,443	2,938
60,000 - 64,999	5,493	83,660	4,157	11,172	4,818	60,438	3,388	7,356
65,000 - 74,999	7,753	119,290	5,431	21,057	7,244	84,916	3,771	11,682
75,000 - 99,999	10,178	169,189	5,219	32,783	10,310	126,972	6,244	12,018
100,000 - 149,999	9,130	144,008	5,950	32,108	8,699	130,462	3,670	7,701
150,000 - 199,999	4,342	76,993	3,053	12,852	3,750	54,541	3,063	21,511
200,000 - 499,999	4,948	85,698	4,024	39,443	3,956	58,589	4,086	28,546
500,000 - 999,999	1,232	23,135	1,746	22,730	891	13,690	1,735	37,594
1,000,000 - 4,999,999	832	15,362	1,501	48,762	543	8,116	1,445	60,558
5,000,000 - 9,999,999	76	1,513	213	22,194	45	735	178	45,020
10,000,000 and over	55	1,234	164	56,329	38	570	135	883,519
Total	197,641	\$2,273,782	78,438	\$442,807	179,393	\$2,097,905	70,213	\$1,218,466

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 2008 (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	115,391	\$346,177	115,391	\$346,177	0	\$0
\$5,000 - 9,999	206,606	886,709	205,256	876,964	1,350	9,745
10,000 - 14,999	292,713	2,012,768	279,072	1,878,321	13,641	134,447
15,000 - 19,999	273,920	2,042,104	253,704	1,825,735	20,216	216,369
20,000 - 24,999	240,967	1,905,312	213,089	1,567,119	27,878	338,193
25,000 - 29,999	230,405	1,902,072	197,200	1,469,058	33,205	433,014
30,000 - 34,999	205,469	1,829,453	164,130	1,227,595	41,339	601,858
35,000 - 39,999	185,852	1,666,247	144,753	1,081,467	41,099	584,780
40,000 - 44,999	168,171	1,542,869	128,371	960,855	39,800	582,014
45,000 - 49,999	141,714	1,376,757	102,253	765,490	39,461	611,267
50,000 - 54,999	113,844	1,155,996	78,861	589,974	34,983	566,022
55,000 - 59,999	95,758	1,002,827	62,141	465,862	33,617	536,964
60,000 - 64,999	83,422	947,788	51,979	386,548	31,443	561,240
65,000 - 74,999	123,172	1,460,979	69,912	523,476	53,260	937,504
75,000 - 99,999	172,973	2,302,955	88,482	663,484	84,491	1,639,471
100,000 - 149,999	117,244	1,702,706	54,080	404,537	63,164	1,298,169
150,000 - 199,999	38,447	616,311	19,144	143,286	19,303	473,026
200,000 - 499,999	41,758	873,636	17,601	131,713	24,157	741,923
500,000 - 999,999	8,233	240,610	2,718	20,299	5,515	220,311
1,000,000 - 4,999,999	4,626	306,510	1,161	8,622	3,465	297,888
5,000,000 - 9,999,999	386	75,048	47	344	339	74,704
10,000,000 and over	255	796,427	20	146	235	796,282
<b>Total</b>	<b>2,861,326</b>	<b>\$26,992,263</b>	<b>2,249,364</b>	<b>\$15,337,071</b>	<b>611,962</b>	<b>\$11,655,192</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 2008 (Dollar Data in Thousands)**

NYAGI Class		Medical &					
		Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$10,000	572	\$1,384	1,350	\$4,751	573	\$1,833
\$10,000 -	14,999	6,937	27,991	13,448	52,869	6,552	30,796
15,000 -	19,999	8,751	36,063	20,049	77,346	8,209	42,580
20,000 -	24,999	10,388	46,734	27,756	108,452	11,104	72,069
25,000 -	29,999	11,165	52,546	33,149	132,880	13,763	95,049
30,000 -	34,999	10,775	56,406	41,054	217,883	19,307	144,204
35,000 -	39,999	9,891	46,271	40,964	211,555	18,775	150,582
40,000 -	44,999	10,020	49,324	39,769	253,876	22,513	188,041
45,000 -	49,999	8,394	33,175	39,461	238,601	20,925	192,247
50,000 -	54,999	5,727	31,100	34,983	233,316	22,098	198,961
55,000 -	59,999	5,061	37,298	33,605	240,317	18,821	167,753
60,000 -	64,999	4,285	23,374	31,280	293,126	18,783	201,550
65,000 -	74,999	5,591	41,108	53,136	463,026	34,000	320,550
75,000 -	99,999	6,482	39,650	84,113	917,211	61,353	673,518
100,000 -	149,999	3,778	46,312	63,164	935,143	48,418	632,713
150,000 -	199,999	1,587	24,282	19,301	429,459	15,300	250,575
200,000 -	499,999	1,108	39,126	24,134	946,976	19,766	415,582
500,000 -	999,999	116	11,361	5,515	525,364	4,881	163,294
1,000,000 -	4,999,999	34	6,031	3,465	907,258	3,010	168,841
5,000,000 -	9,999,999	0	0	338	268,229	308	31,744
10,000,000	and over	0	0	235	1,007,529	201	104,120
Total		110,662	\$649,537	610,270	\$8,465,168	368,661	\$4,246,601

NYAGI Class		Charitable			
		Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$10,000	1,000	\$1,244	508	\$1,179
\$10,000 -	14,999	10,537	14,384	3,769	14,823
15,000 -	19,999	15,795	26,107	9,527	49,994
20,000 -	24,999	22,335	43,458	15,391	95,236
25,000 -	29,999	27,673	56,416	19,675	145,141
30,000 -	34,999	34,493	92,424	22,365	164,799
35,000 -	39,999	34,346	65,899	24,360	197,580
40,000 -	44,999	34,589	59,860	23,389	147,530
45,000 -	49,999	32,673	75,506	26,702	205,298
50,000 -	54,999	31,453	73,335	22,826	143,583
55,000 -	59,999	28,173	83,281	19,234	130,355
60,000 -	64,999	26,403	68,417	18,381	137,589
65,000 -	74,999	46,252	126,388	34,177	266,421
75,000 -	99,999	77,571	210,958	47,985	362,584
100,000 -	149,999	58,187	185,514	34,227	275,126
150,000 -	199,999	17,988	109,577	8,282	127,696
200,000 -	499,999	22,123	169,735	8,151	185,726
500,000 -	999,999	5,210	115,491	1,678	77,360
1,000,000 -	4,999,999	3,326	225,848	1,051	143,955
5,000,000 -	9,999,999	328	75,921	132	36,658
10,000,000	and over	231	1,856,048	85	79,423
Total		530,685	\$3,735,811	341,894	\$2,988,055

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

**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2008 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Total Federal		Income Taxes & Subtraction		Addition	
	Deductions 2/		Adjustments 3/		Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$10,000	\$10,382	664	\$636		\$0	0
\$10,000 - 14,999	140,863	6,135	6,416		0	0
15,000 - 19,999	232,091	13,812	16,720		8	39
20,000 - 24,999	365,949	22,036	31,346		132	26
25,000 - 29,999	482,032	29,916	53,881		26	182
30,000 - 34,999	675,717	34,672	78,243		0	0
35,000 - 39,999	671,804	39,348	96,139		12	4
40,000 - 44,999	698,630	37,451	126,801		425	3,120
45,000 - 49,999	744,828	37,479	135,302		7	9
50,000 - 54,999	680,295	33,659	120,020		170	1,462
55,000 - 59,999	658,899	32,853	130,451		0	0
60,000 - 64,999	724,056	29,574	163,846		0	0
65,000 - 74,999	1,217,491	52,590	285,620		12	4
75,000 - 99,999	2,203,899	82,720	574,352		0	0
100,000 - 149,999	2,074,208	61,962	631,513		4	24
150,000 - 199,999	937,968	18,971	308,517		18	193
200,000 - 499,999	1,722,963	23,569	734,149		67	141
500,000 - 999,999	863,969	5,460	430,098		53	1,154
1,000,000 - 4,999,999	1,391,211	3,427	796,561		38	1,009
5,000,000 - 9,999,999	391,120	339	241,866		8	145
10,000,000 and over	2,953,878	233	1,361,522		7	178
Total	\$19,842,255	566,869	\$6,324,000		986	\$7,688

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
	Less than \$10,000	0	\$0	1,350
\$10,000 - 14,999	0	0	13,641	134,447
15,000 - 19,999	0	0	20,216	216,369
20,000 - 24,999	0	0	27,878	338,193
25,000 - 29,999	0	0	33,205	433,014
30,000 - 34,999	0	0	41,339	601,858
35,000 - 39,999	0	0	41,099	584,780
40,000 - 44,999	0	0	39,800	582,014
45,000 - 49,999	0	0	39,461	611,267
50,000 - 54,999	0	0	34,983	566,022
55,000 - 59,999	0	0	33,617	536,964
60,000 - 64,999	0	0	31,443	561,240
65,000 - 74,999	0	0	53,260	937,504
75,000 - 99,999	0	0	84,491	1,639,471
100,000 - 149,999	63,093	147,516	63,164	1,298,169
150,000 - 199,999	19,303	157,414	19,303	473,026
200,000 - 499,999	24,157	248,583	24,157	741,923
500,000 - 999,999	5,515	214,754	5,515	220,311
1,000,000 - 4,999,999	3,465	297,830	3,465	297,888
5,000,000 - 9,999,999	339	74,699	339	74,704
10,000,000 and over	235	796,267	235	796,282
Total	116,108	\$1,937,063	611,962	11,655,192

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 2008 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	22	-\$26,004	\$324	\$12
\$15,000 -	19,999	36,481	653,308	548,981	1,322
20,000 -	24,999	49,842	1,124,390	765,769	6,751
25,000 -	29,999	55,568	1,533,885	869,534	15,595
30,000 -	34,999	66,217	2,157,774	1,085,365	30,111
35,000 -	39,999	72,218	2,706,922	1,161,624	50,599
40,000 -	44,999	80,533	3,424,370	1,329,855	69,275
45,000 -	49,999	84,592	4,019,941	1,425,981	78,566
50,000 -	54,999	88,990	4,674,045	1,571,554	88,504
55,000 -	59,999	85,108	4,900,536	1,513,003	94,252
60,000 -	64,999	82,495	5,166,719	1,524,729	91,899
65,000 -	74,999	169,773	11,905,017	3,171,686	191,426
75,000 -	99,999	371,699	32,370,972	7,462,969	445,534
100,000 -	149,999	417,674	50,659,395	9,995,753	533,276
150,000 -	199,999	168,262	28,970,143	5,032,580	214,446
200,000 -	499,999	181,920	53,139,322	5,794,441	231,451
500,000 -	999,999	40,246	27,626,660	1,361,020	54,577
1,000,000 -	4,999,999	25,269	48,358,148	1,774,521	37,170
5,000,000 -	9,999,999	2,053	14,179,022	469,783	3,087
10,000,000	and over	1,430	50,762,068	2,168,219	2,200
Total		2,080,394	\$348,306,636	\$49,027,691	\$2,240,055

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$15,000	\$0	\$0	\$7	\$42
\$15,000 -	19,999	103,061	4,106	1,430	2,785
20,000 -	24,999	351,870	14,051	2,423	11,628
25,000 -	29,999	648,756	25,924	4,259	21,698
30,000 -	34,999	1,042,299	42,009	7,299	34,835
35,000 -	39,999	1,494,699	61,828	11,866	49,963
40,000 -	44,999	2,025,240	87,628	15,944	71,690
45,000 -	49,999	2,515,394	114,207	20,137	94,071
50,000 -	54,999	3,013,986	141,751	22,018	119,736
55,000 -	59,999	3,293,281	160,515	24,216	136,308
60,000 -	64,999	3,550,091	179,727	24,798	154,930
65,000 -	74,999	8,541,905	452,205	49,714	402,509
75,000 -	99,999	24,462,469	1,381,860	122,125	1,259,774
100,000 -	149,999	40,130,366	2,558,459	145,615	2,412,891
150,000 -	199,999	23,723,118	1,624,951	63,348	1,562,534
200,000 -	499,999	47,113,430	3,227,179	165,714	3,062,540
500,000 -	999,999	26,211,063	1,795,438	119,373	1,676,264
1,000,000 -	4,999,999	46,546,458	3,188,420	234,905	2,953,738
5,000,000 -	9,999,999	13,706,152	938,870	60,925	878,012
10,000,000	and over	48,591,649	3,328,527	181,544	3,147,162
Total		\$297,065,286	\$19,327,657	\$1,277,661	\$18,053,110

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 2008 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	22	0	4	\$258	22	\$20,872	22	\$12,106	
\$15,000 - 19,999	36,481	1,393,478	24,196	375,278	24,415	75,730	15,288	60,540	
20,000 - 24,999	49,842	1,882,047	37,325	743,135	33,459	136,602	16,817	57,537	
25,000 - 29,999	55,568	2,315,638	43,585	1,134,248	34,762	115,848	17,447	68,307	
30,000 - 34,999	66,217	3,031,595	56,167	1,673,768	39,420	94,459	21,981	76,392	
35,000 - 39,999	72,218	3,635,627	65,789	2,360,264	41,955	95,072	17,395	63,636	
40,000 - 44,999	80,533	4,312,008	72,705	2,934,215	49,917	122,657	24,314	68,834	
45,000 - 49,999	84,592	4,860,578	78,354	3,389,690	53,551	90,272	24,765	70,432	
50,000 - 54,999	88,990	5,671,223	83,476	3,917,068	60,701	110,831	26,957	99,976	
55,000 - 59,999	85,108	5,626,789	81,107	4,331,390	59,164	115,576	23,311	76,453	
60,000 - 64,999	82,495	5,785,664	77,516	4,482,107	55,417	112,852	24,316	116,120	
65,000 - 74,999	169,773	13,254,572	162,304	10,543,451	126,637	249,047	57,641	171,893	
75,000 - 99,999	371,699	35,215,219	360,285	29,432,342	295,270	533,494	134,222	454,129	
100,000 - 149,999	417,674	53,386,357	406,703	45,686,055	364,680	673,473	192,740	669,832	
150,000 - 199,999	168,262	30,229,213	160,199	24,916,485	155,462	497,843	94,460	526,842	
200,000 - 499,999	181,920	55,513,451	170,162	40,071,831	174,600	1,172,192	133,077	1,398,774	
500,000 - 999,999	40,246	28,428,379	35,867	17,325,455	39,770	805,468	35,736	1,073,926	
1,000,000 - 4,999,999	25,269	49,121,899	21,414	24,706,444	25,147	1,831,354	23,965	2,072,170	
5,000,000 - 9,999,999	2,053	14,286,479	1,699	5,921,770	2,051	696,557	2,026	727,813	
10,000,000 and over	1,430	51,192,942	1,140	12,392,059	1,430	2,699,456	1,413	3,018,051	
<b>Total</b>	<b>2,080,394</b>	<b>\$369,117,024</b>	<b>1,939,999</b>	<b>\$236,337,314</b>	<b>1,637,829</b>	<b>\$10,249,656</b>	<b>887,895</b>	<b>\$10,883,764</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	d/	d/	20	\$1,691	0	\$0	22	\$65,333
\$15,000 - 19,999	d/	d/	4,242	10,927	3,152	25,177	2,994	30,378
20,000 - 24,999	6,185	24,323	6,327	15,592	4,436	37,136	4,258	40,544
25,000 - 29,999	5,110	31,465	7,109	18,636	4,756	44,579	5,592	64,675
30,000 - 34,999	7,891	51,357	7,187	16,857	5,084	64,128	7,590	112,414
35,000 - 39,999	6,447	30,281	6,104	16,714	6,559	112,263	7,281	68,309
40,000 - 44,999	7,807	44,603	10,516	26,568	7,496	128,853	9,974	99,648
45,000 - 49,999	8,171	20,974	9,013	21,026	6,721	116,784	7,209	81,772
50,000 - 54,999	7,352	41,114	12,576	32,280	8,190	159,178	11,207	171,719
55,000 - 59,999	7,082	40,658	9,671	26,454	6,573	115,372	9,490	117,759
60,000 - 64,999	6,636	29,132	12,681	31,977	8,252	142,877	9,090	129,074
65,000 - 74,999	16,766	78,141	22,824	58,848	18,664	376,056	17,367	221,196
75,000 - 99,999	44,587	381,274	54,846	149,918	35,519	780,696	39,604	620,641
100,000 - 149,999	62,184	610,146	76,140	272,299	46,592	1,441,664	41,611	617,426
150,000 - 199,999	30,604	659,992	46,767	169,163	30,261	1,586,783	13,887	459,261
200,000 - 499,999	44,185	1,722,589	74,461	275,861	53,704	5,925,620	17,003	524,680
500,000 - 999,999	13,259	1,924,200	21,584	80,207	19,557	5,451,321	5,626	531,218
1,000,000 - 4,999,999	9,576	5,709,436	14,146	126,456	14,454	13,166,653	5,152	1,018,070
5,000,000 - 9,999,999	1,051	3,260,961	978	41,070	1,195	3,442,717	620	375,325
10,000,000 and over	950	22,025,869	474	43,375	803	12,327,447	549	2,512,189
<b>Total</b>	<b>290,993</b>	<b>\$36,718,190</b>	<b>397,663</b>	<b>\$1,435,917</b>	<b>281,967</b>	<b>\$45,445,303</b>	<b>216,125</b>	<b>\$7,861,631</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 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2008 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class		Business and Farm Income				Pensions and Annuities 3/	
		Net Profit		Net Loss		Number	Amount
		Number	Amount	Number	Amount		
Less than	\$15,000	0	0	0	0	19	\$5,737
\$15,000 -	19,999	6,431	63,943	2,526	14,209	22,399	586,710
20,000 -	24,999	7,706	98,894	2,537	16,092	24,907	571,723
25,000 -	29,999	11,137	175,856	2,761	22,439	21,712	529,741
30,000 -	34,999	11,380	194,141	4,510	44,224	23,062	642,131
35,000 -	39,999	12,543	169,430	3,849	31,523	22,662	528,654
40,000 -	44,999	12,502	179,464	5,804	101,800	24,643	659,470
45,000 -	49,999	14,973	231,488	4,349	28,158	21,448	624,496
50,000 -	54,999	16,802	329,151	4,786	36,874	25,593	780,496
55,000 -	59,999	15,615	242,947	5,268	36,607	22,353	529,362
60,000 -	64,999	14,704	317,983	4,716	32,716	17,653	457,732
65,000 -	74,999	28,387	546,042	11,438	97,570	41,930	1,095,275
75,000 -	99,999	57,606	1,133,763	28,313	429,523	87,238	2,565,950
100,000 -	149,999	69,279	1,965,665	26,695	355,645	87,609	2,346,208
150,000 -	199,999	31,337	1,248,129	13,582	424,643	35,287	1,369,508
200,000 -	499,999	40,404	3,285,626	11,435	159,229	37,476	1,840,652
500,000 -	999,999	8,859	1,414,196	2,382	94,300	7,843	545,283
1,000,000 -	4,999,999	4,631	1,490,635	1,428	88,155	4,552	420,653
5,000,000 -	9,999,999	385	353,611	134	38,737	395	76,134
10,000,000	and over	234	563,610	131	72,795	279	54,649
Total		364,918	\$14,004,587	136,647	\$2,133,103	529,061	\$16,230,563

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$15,000	21	-\$1,983	d/	d/	-\$26,149
\$15,000 -	19,999	21,505	241,692	d/	d/	1,374,849
20,000 -	24,999	28,004	284,924	11,350	26,174	1,855,872
25,000 -	29,999	31,705	321,344	17,586	68,799	2,246,839
30,000 -	34,999	35,783	408,712	19,669	72,087	2,959,508
35,000 -	39,999	38,041	392,575	21,174	52,714	3,582,913
40,000 -	44,999	39,992	401,926	23,758	69,292	4,242,716
45,000 -	49,999	45,224	447,397	26,257	78,963	4,781,615
50,000 -	54,999	47,604	474,283	33,397	113,350	5,557,874
55,000 -	59,999	47,590	355,851	33,874	90,247	5,536,542
60,000 -	64,999	41,572	320,627	31,409	99,105	5,686,559
65,000 -	74,999	95,541	572,281	68,045	266,774	12,987,798
75,000 -	99,999	232,515	1,133,652	160,321	521,414	34,693,805
100,000 -	149,999	275,650	1,238,684	222,008	932,951	52,453,406
150,000 -	199,999	103,129	476,697	68,383	455,007	29,774,206
200,000 -	499,999	99,421	1,055,938	74,694	1,166,975	54,346,476
500,000 -	999,999	24,967	594,256	19,728	592,239	27,836,140
1,000,000 -	4,999,999	20,462	957,235	14,002	733,344	48,388,555
5,000,000 -	9,999,999	1,807	262,047	1,292	99,975	14,186,504
10,000,000	and over	1,299	740,159	984	166,556	51,026,385
Total		1,231,831	\$10,678,298	856,290	\$5,624,611	\$363,492,413

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 2008 (Dollar Data In Thousands)**

NYAGI Class	Additions							Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	20	\$569	0	\$0	21	\$1,139	d/	d/	0	\$0	
\$15,000 - 19,999	618	1,437	823	353	1,706	5,151	d/	d/	7,784	251,937	
20,000 - 24,999	1,734	3,385	1,311	1,094	2,159	2,884	4,693	3,400	8,271	230,317	
25,000 - 29,999	854	891	2,041	1,476	2,272	3,377	7,300	10,645	5,709	203,551	
30,000 - 34,999	1,307	2,251	2,181	2,151	3,171	7,498	11,003	11,735	7,016	241,108	
35,000 - 39,999	1,280	1,964	4,768	5,544	5,218	10,107	12,432	11,915	6,812	204,146	
40,000 - 44,999	1,162	1,065	5,115	4,648	5,877	14,356	17,633	30,781	5,710	173,072	
45,000 - 49,999	2,458	3,479	8,754	7,477	5,544	6,980	23,076	19,762	5,601	182,340	
50,000 - 54,999	1,977	4,611	9,260	10,016	7,226	10,569	26,212	29,331	7,302	322,413	
55,000 - 59,999	972	1,833	11,343	12,887	8,331	14,148	27,946	30,205	5,858	245,101	
60,000 - 64,999	2,736	6,444	10,851	13,080	7,353	19,630	27,027	31,770	4,584	135,507	
65,000 - 74,999	4,858	7,375	23,923	33,647	18,740	43,233	68,640	72,745	10,898	350,015	
75,000 - 99,999	7,985	20,736	59,701	100,458	42,227	130,314	180,666	194,039	21,128	918,228	
100,000 - 149,999	10,764	28,052	73,452	174,480	64,225	166,522	227,567	274,087	17,996	629,596	
150,000 - 199,999	8,865	31,455	29,215	97,920	34,185	148,093	78,667	123,344	5,962	255,626	
200,000 - 499,999	21,408	104,946	15,096	48,365	44,496	336,595	67,638	186,922	5,577	193,207	
500,000 - 999,999	9,645	87,453	984	2,195	15,373	373,100	16,535	134,789	971	33,867	
1,000,000 - 4,999,999	9,636	189,719	360	728	12,887	911,447	16,455	361,821	378	12,223	
5,000,000 - 9,999,999	1,156	77,343	14	24	1,287	296,325	1,437	109,255	18	629	
10,000,000 and over	952	140,187	8	29	1,085	1,244,222	1,026	366,530	14	597	
Total	90,388	\$715,195	259,199	\$516,571	283,384	\$3,745,688	818,395	\$2,004,839	127,589	\$4,583,480	

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	16	\$121	19	\$720	18	\$652	21	\$48
\$15,000 - 19,999	18,101	219,917	635	2,528	17,389	246,583	1,115	4,170
20,000 - 24,999	22,106	248,641	2,725	19,959	18,617	229,698	1,655	6,398
25,000 - 29,999	23,572	276,339	1,368	2,980	15,554	215,004	1,970	9,090
30,000 - 34,999	24,252	331,409	1,086	1,401	14,574	220,266	2,611	6,865
35,000 - 39,999	22,995	325,870	957	10,247	14,626	180,421	3,769	159,827
40,000 - 44,999	21,543	350,909	2,251	11,155	14,132	226,228	3,906	41,921
45,000 - 49,999	19,712	347,839	2,165	6,376	12,352	195,517	3,611	16,796
50,000 - 54,999	19,454	338,932	2,329	18,634	13,201	183,623	2,841	7,306
55,000 - 59,999	15,579	244,033	3,345	11,418	9,837	118,406	4,034	10,305
60,000 - 64,999	12,635	228,493	4,291	13,030	9,340	139,982	2,543	5,015
65,000 - 74,999	22,844	401,455	7,800	39,278	17,794	267,331	10,059	17,479
75,000 - 99,999	40,785	767,594	14,710	50,764	32,632	471,379	19,941	120,611
100,000 - 149,999	31,537	614,798	20,961	51,274	29,358	421,498	23,685	73,723
150,000 - 199,999	14,141	318,453	12,115	33,601	14,407	231,744	12,618	41,699
200,000 - 499,999	18,365	443,826	17,759	107,692	17,417	290,887	22,697	297,155
500,000 - 999,999	5,227	126,566	7,534	67,387	4,716	84,096	9,630	162,331
1,000,000 - 4,999,999	3,005	79,162	8,747	226,212	2,678	46,046	9,412	370,109
5,000,000 - 9,999,999	291	8,007	1,245	86,103	252	4,363	1,020	171,141
10,000,000 and over	202	5,634	1,078	381,190	183	3,425	872	890,516
Total	336,362	\$5,678,000	113,120	\$1,141,951	259,077	\$3,777,150	138,010	\$2,412,506

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 2008 (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	22	\$324	22	\$324	0	\$0
\$15,000 - 19,999	36,481	548,981	34,871	523,066	1,610	25,915
20,000 - 24,999	49,842	765,769	43,860	657,904	5,982	107,865
25,000 - 29,999	55,568	869,534	48,008	720,114	7,560	149,420
30,000 - 34,999	66,217	1,085,365	52,887	793,309	13,330	292,056
35,000 - 39,999	72,218	1,161,624	60,458	906,869	11,760	254,755
40,000 - 44,999	80,532	1,329,855	64,122	961,836	16,410	368,019
45,000 - 49,999	84,592	1,425,981	66,075	991,120	18,517	434,861
50,000 - 54,999	88,990	1,571,554	63,650	954,753	25,340	616,801
55,000 - 59,999	85,108	1,513,003	61,414	921,208	23,694	591,794
60,000 - 64,999	82,495	1,524,729	57,025	855,379	25,470	669,350
65,000 - 74,999	169,773	3,171,686	114,265	1,713,978	55,508	1,457,708
75,000 - 99,999	371,699	7,462,969	214,202	3,213,032	157,497	4,249,937
100,000 - 149,999	417,674	9,995,753	161,795	2,426,926	255,879	7,568,826
150,000 - 199,999	168,262	5,032,580	40,745	611,180	127,517	4,421,400
200,000 - 499,999	181,920	5,794,441	46,562	698,427	135,358	5,096,014
500,000 - 999,999	40,246	1,361,020	11,538	173,076	28,708	1,187,945
1,000,000 - 4,999,999	25,269	1,774,521	4,127	61,905	21,142	1,712,616
5,000,000 - 9,999,999	2,053	469,783	171	2,565	1,882	467,218
10,000,000 and over	1,430	2,168,219	55	825	1,375	2,167,394
<b>Total</b>	<b>2,080,393</b>	<b>\$49,027,691</b>	<b>1,145,853</b>	<b>\$17,187,797</b>	<b>934,540</b>	<b>\$31,839,894</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 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2008**

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	916	5,720	1,610	12,251	966	\$5,795
20,000 -	24,999	3,719	22,229	5,971	46,601	3,402	25,606
25,000 -	29,999	3,939	21,947	7,560	67,702	4,443	38,775
30,000 -	34,999	6,374	59,396	12,978	97,447	9,875	97,387
35,000 -	39,999	5,043	37,090	11,760	96,457	9,387	99,597
40,000 -	44,999	4,732	35,502	16,410	162,215	14,009	151,342
45,000 -	49,999	5,648	31,994	18,517	160,639	17,131	201,284
50,000 -	54,999	5,901	30,790	25,340	252,290	21,910	263,446
55,000 -	59,999	4,781	25,553	23,694	222,975	21,353	269,617
60,000 -	64,999	5,723	40,965	25,470	270,312	21,704	286,124
65,000 -	74,999	11,294	72,130	55,499	610,452	49,470	674,154
75,000 -	99,999	19,346	152,604	157,486	1,921,425	145,332	1,967,639
100,000 -	149,999	14,976	131,398	255,867	3,947,073	240,059	3,530,627
150,000 -	199,999	4,674	91,529	127,359	2,781,722	119,391	2,036,593
200,000 -	499,999	3,527	79,462	135,358	4,946,437	126,809	2,945,941
500,000 -	999,999	312	12,681	28,708	2,599,618	26,855	1,008,185
1,000,000 -	4,999,999	d/	d/	21,142	5,077,820	19,670	1,101,648
5,000,000 -	9,999,999	d/	d/	1,882	1,610,437	1,740	221,997
10,000,000	and over	0	0	1,375	5,511,911	1,300	929,128
Total		100,974	\$857,261	933,987	\$30,395,780	854,804	\$15,854,884

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0
\$15,000 -	19,999	1,304	2,710	53	100
20,000 -	24,999	5,391	13,785	1,491	5,777
25,000 -	29,999	6,750	14,768	2,739	16,631
30,000 -	34,999	10,236	32,333	5,160	22,392
35,000 -	39,999	9,858	22,331	4,306	21,166
40,000 -	44,999	13,374	37,546	6,794	29,416
45,000 -	49,999	15,558	35,228	6,798	38,053
50,000 -	54,999	21,766	74,367	9,796	63,986
55,000 -	59,999	21,113	64,968	10,638	67,393
60,000 -	64,999	22,101	60,367	12,769	90,818
65,000 -	74,999	48,273	134,195	24,364	137,395
75,000 -	99,999	144,637	407,571	75,998	464,488
100,000 -	149,999	240,913	787,103	123,757	794,069
150,000 -	199,999	122,446	511,640	55,019	426,884
200,000 -	499,999	131,732	1,025,377	37,346	486,626
500,000 -	999,999	28,118	528,434	6,608	253,337
1,000,000 -	4,999,999	20,884	1,206,593	6,208	593,641
5,000,000 -	9,999,999	1,872	423,149	793	226,629
10,000,000	and over	1,372	2,965,003	709	498,567
Total		867,699	\$8,347,467	391,345	\$4,237,367

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

d/ Tax law secrecy provisions prohibit disclosure.

**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2008 (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	26,576	612	661	0	0
20,000 - 24,999	113,997	3,081	6,132	0	0
25,000 - 29,999	159,823	4,507	10,542	0	0
30,000 - 34,999	308,952	8,346	17,436	0	0
35,000 - 39,999	276,577	8,610	23,775	0	0
40,000 - 44,999	416,016	13,338	61,583	0	0
45,000 - 49,999	467,101	15,403	40,326	291	652
50,000 - 54,999	684,725	22,239	86,091	9	24
55,000 - 59,999	650,493	21,387	80,204	168	2,421
60,000 - 64,999	748,534	23,852	97,718	0	0
65,000 - 74,999	1,628,021	52,608	232,982	22	3
75,000 - 99,999	4,912,011	152,605	838,174	12	34
100,000 - 149,999	9,186,692	251,971	1,989,221	72	-5
150,000 - 199,999	5,824,219	125,116	1,582,796	23	20
200,000 - 499,999	9,293,462	130,706	3,093,015	193	1,049
500,000 - 999,999	4,248,537	28,378	1,908,564	135	726
1,000,000 - 4,999,999	7,607,887	21,061	4,192,642	191	2,042
5,000,000 - 9,999,999	2,358,331	1,875	1,426,051	35	1,343
10,000,000 and over	9,413,992	1,375	5,081,172	41	1,578
<b>Total</b>	<b>\$58,325,945</b>	<b>887,070</b>	<b>\$20,769,085</b>	<b>1,193</b>	<b>\$9,887</b>

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	1,610	25,915
20,000 - 24,999	0	0	5,982	107,865
25,000 - 29,999	0	0	7,560	149,420
30,000 - 34,999	0	0	13,330	292,056
35,000 - 39,999	0	0	11,760	254,755
40,000 - 44,999	0	0	16,410	368,019
45,000 - 49,999	0	0	18,517	434,861
50,000 - 54,999	0	0	25,340	616,801
55,000 - 59,999	0	0	23,694	591,794
60,000 - 64,999	0	0	25,470	669,350
65,000 - 74,999	0	0	55,508	1,457,708
75,000 - 99,999	0	0	157,497	4,249,937
100,000 - 149,999	0	0	255,879	7,568,826
150,000 - 199,999	0	0	127,517	4,421,400
200,000 - 499,999	135,352	1,273,508	135,358	5,096,014
500,000 - 999,999	28,708	1,158,331	28,708	1,187,945
1,000,000 - 4,999,999	21,142	1,708,649	21,142	1,712,616
5,000,000 - 9,999,999	1,882	466,812	1,882	467,218
10,000,000 and over	1,375	2,167,200	1,375	2,167,394
<b>Total</b>	<b>188,459</b>	<b>\$6,774,500</b>	<b>934,540</b>	<b>31,839,894</b>

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

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

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

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2008 (Dollar Data in Thousands)**

NYAGI Class	Tax payers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$5,000	959	\$3,872	\$3,023	\$0
\$5,000 - 9,999	4,271	37,735	28,897	199
10,000 - 14,999	8,887	110,636	65,183	1,074
15,000 - 19,999	8,040	139,711	62,192	1,047
20,000 - 24,999	8,209	185,803	64,020	2,070
25,000 - 29,999	9,831	268,896	82,847	3,913
30,000 - 34,999	10,304	332,496	87,453	3,373
35,000 - 39,999	7,442	277,475	87,476	3,206
40,000 - 44,999	5,653	242,407	56,520	2,290
45,000 - 49,999	9,786	465,037	118,538	3,891
50,000 - 54,999	7,124	375,596	74,907	3,376
55,000 - 59,999	5,855	335,514	58,891	2,477
60,000 - 64,999	6,151	383,202	81,037	2,626
65,000 - 74,999	7,897	554,229	112,488	3,062
75,000 - 99,999	15,050	1,294,795	217,823	6,674
100,000 - 149,999	9,268	1,116,987	119,674	3,384
150,000 - 199,999	3,554	613,447	65,754	1,157
200,000 - 499,999	3,229	955,190	90,201	1,251
500,000 - 999,999	896	613,946	29,625	403
1,000,000 - 4,999,999	774	1,648,353	66,537	403
5,000,000 - 9,999,999	118	799,785	53,150	84
10,000,000 and over	120	4,297,918	179,640	60
Total	133,420	\$15,053,028	\$1,805,874	\$46,019

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than \$5,000	\$848	\$33	\$6	\$28
\$5,000 - 9,999	8,639	345	78	267
10,000 - 14,999	44,379	1,781	203	1,578
15,000 - 19,999	76,471	3,170	351	2,819
20,000 - 24,999	119,713	5,414	433	4,981
25,000 - 29,999	182,136	8,798	784	8,014
30,000 - 34,999	241,670	12,531	750	11,781
35,000 - 39,999	186,794	9,958	562	9,413
40,000 - 44,999	183,597	10,343	673	9,670
45,000 - 49,999	342,607	19,631	826	18,805
50,000 - 54,999	297,314	17,541	833	16,707
55,000 - 59,999	274,146	16,453	785	15,668
60,000 - 64,999	299,539	18,074	611	17,463
65,000 - 74,999	438,680	26,916	1,012	25,904
75,000 - 99,999	1,070,299	67,366	2,237	65,129
100,000 - 149,999	993,929	65,907	2,145	63,761
150,000 - 199,999	546,536	37,436	1,089	36,347
200,000 - 499,999	863,738	59,164	3,280	55,884
500,000 - 999,999	583,917	39,998	2,688	37,310
1,000,000 - 4,999,999	1,581,413	108,326	8,898	99,453
5,000,000 - 9,999,999	746,551	51,139	4,002	47,137
10,000,000 and over	4,118,218	282,098	14,928	267,170
Total	\$13,201,135	\$862,420	\$47,172	\$815,291

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 2008 (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	959	70	\$86	739	\$217	294	\$1,433		
\$5,000 - 9,999	4,271	2,581	21,865	1,450	1,780	923	3,842		
10,000 - 14,999	8,887	6,404	74,748	2,591	2,511	871	1,409		
15,000 - 19,999	8,040	5,406	88,653	1,954	7,518	1,136	3,389		
20,000 - 24,999	8,209	7,055	147,545	2,703	4,782	685	1,266		
25,000 - 29,999	9,831	8,428	222,598	2,919	1,089	990	1,264		
30,000 - 34,999	10,304	8,806	266,360	2,855	8,749	1,130	8,860		
35,000 - 39,999	7,442	5,873	196,627	3,473	3,049	1,710	1,456		
40,000 - 44,999	5,653	5,099	214,511	2,571	1,038	164	224		
45,000 - 49,999	9,786	7,684	348,847	3,968	17,578	2,141	7,932		
50,000 - 54,999	7,124	7,044	341,560	3,332	1,913	941	1,510		
55,000 - 59,999	5,855	5,644	298,965	2,804	1,181	1,164	268		
60,000 - 64,999	6,151	5,767	330,700	4,113	13,382	1,484	14,856		
65,000 - 74,999	7,897	7,772	513,736	4,077	7,484	1,712	7,113		
75,000 - 99,999	15,050	14,740	1,180,327	10,364	13,492	5,198	24,534		
100,000 - 149,999	9,268	8,448	928,689	7,349	13,052	3,481	21,745		
150,000 - 199,999	3,554	2,725	431,435	2,817	15,245	1,543	11,732		
200,000 - 499,999	3,229	2,507	601,593	2,887	32,051	2,148	49,800		
500,000 - 999,999	896	669	309,316	864	38,220	734	53,447		
1,000,000 - 4,999,999	774	543	642,779	757	132,259	699	112,955		
5,000,000 - 9,999,999	118	88	274,368	117	82,904	112	82,231		
10,000,000 and over	120	85	760,319	120	306,560	118	499,648		
<b>Total</b>	<b>133,420</b>	<b>113,438</b>	<b>\$8,195,626</b>	<b>64,824</b>	<b>\$706,057</b>	<b>29,379</b>	<b>\$910,913</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	0	\$0	316	\$432	40	\$179	0	\$0
\$5,000 - 9,999	343	369	164	207	81	\$468	86	\$546
10,000 - 14,999	415	432	969	1,957	603	5,097	89	531
15,000 - 19,999	161	531	476	663	492	3,668	156	960
20,000 - 24,999	347	1,732	735	802	754	5,379	108	761
25,000 - 29,999	219	1,132	332	438	950	10,914	337	3,829
30,000 - 34,999	564	349	467	1,746	819	10,461	592	5,858
35,000 - 39,999	74	233	624	981	808	16,802	356	2,072
40,000 - 44,999	46	409	303	441	250	8,890	47	348
45,000 - 49,999	338	761	1,204	1,727	1,034	29,454	110	604
50,000 - 54,999	513	1,255	270	393	272	5,574	233	842
55,000 - 59,999	413	1,248	686	580	241	3,781	58	501
60,000 - 64,999	921	4,146	1,010	1,312	218	9,006	525	10,273
65,000 - 74,999	794	3,682	578	666	528	15,805	158	308
75,000 - 99,999	2,062	12,504	1,877	2,598	801	9,174	425	7,810
100,000 - 149,999	1,613	18,903	1,258	1,968	1,616	118,570	645	8,689
150,000 - 199,999	822	33,251	389	2,455	899	127,904	349	21,299
200,000 - 499,999	1,069	131,981	1,178	14,068	1,018	108,525	351	25,688
500,000 - 999,999	273	44,940	408	1,103	437	144,531	139	11,382
1,000,000 - 4,999,999	356	365,180	351	20,209	418	459,181	195	157,447
5,000,000 - 9,999,999	66	201,876	48	979	63	178,230	39	40,873
10,000,000 and over	81	1,523,097	36	6,374	68	1,544,379	44	310,333
<b>Total</b>	<b>11,493</b>	<b>\$2,348,010</b>	<b>13,678</b>	<b>\$62,099</b>	<b>12,411</b>	<b>\$2,815,971</b>	<b>5,042</b>	<b>\$610,953</b>

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

2/ Includes estate and trust income.

**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2008 (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	475	\$1,548	10	\$5	555	\$13,154		
\$5,000 - 9,999	937	7,753	404	1,302	813	30,427		
10,000 - 14,999	2,159	17,745	333	1,097	1,248	25,377		
15,000 - 19,999	1,900	30,887	308	2,540	981	19,606		
20,000 - 24,999	1,329	20,977	123	752	939	7,632		
25,000 - 29,999	1,184	29,651	505	2,281	1,592	30,470		
30,000 - 34,999	1,390	28,260	97	363	1,306	47,652		
35,000 - 39,999	1,656	49,167	273	5,651	1,266	22,430		
40,000 - 44,999	351	5,601	32	12	440	15,586		
45,000 - 49,999	2,118	80,334	309	9,523	1,236	6,509		
50,000 - 54,999	533	4,582	629	3,107	1,123	29,765		
55,000 - 59,999	746	21,865	55	124	1,147	11,257		
60,000 - 64,999	146	1,984	249	2,691	1,278	33,214		
65,000 - 74,999	498	12,202	447	8,350	1,005	8,725		
75,000 - 99,999	1,098	12,491	449	881	2,073	42,349		
100,000 - 149,999	1,053	38,510	517	2,522	1,186	41,496		
150,000 - 199,999	404	33,847	185	17,598	707	29,217		
200,000 - 499,999	453	54,455	147	5,054	482	29,209		
500,000 - 999,999	164	35,721	50	10,421	89	8,800		
1,000,000 - 4,999,999	114	70,926	48	2,356	123	17,850		
5,000,000 - 9,999,999	15	14,184	19	5,595	16	6,566		
10,000,000 and over	28	165,295	10	1,450	24	2,558		
Total	18,751	\$737,986	5,198	\$83,674	19,630	\$479,848		

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	881	\$12,690	465	\$1,289	\$27,580
\$5,000 - 9,999	991	9,931	927	563	73,817
10,000 - 14,999	2,449	16,748	2,708	2,667	137,816
15,000 - 19,999	1,859	15,374	1,986	3,974	161,488
20,000 - 24,999	2,387	11,621	2,051	3,881	194,740
25,000 - 29,999	3,281	19,703	1,960	6,808	303,465
30,000 - 34,999	2,627	19,161	1,530	2,646	379,239
35,000 - 39,999	3,629	23,460	2,185	11,827	292,694
40,000 - 44,999	1,635	5,519	387	570	250,408
45,000 - 49,999	3,472	21,313	2,683	17,095	483,779
50,000 - 54,999	3,270	13,447	662	1,611	393,652
55,000 - 59,999	2,594	3,603	853	2,518	338,447
60,000 - 64,999	2,194	7,781	687	787	400,006
65,000 - 74,999	3,207	7,740	1,384	3,815	563,348
75,000 - 99,999	8,835	27,346	3,640	7,154	1,303,773
100,000 - 149,999	4,823	10,030	2,516	32,508	1,145,311
150,000 - 199,999	1,976	30,544	1,447	38,012	633,812
200,000 - 499,999	1,570	19,005	861	21,343	960,466
500,000 - 999,999	571	23,783	383	18,165	617,686
1,000,000 - 4,999,999	616	48,824	464	27,572	1,642,368
5,000,000 - 9,999,999	110	21,397	61	3,289	811,019
10,000,000 and over	111	51,925	81	13,066	4,522,557
Total	53,089	\$420,945	29,921	\$221,159	\$15,637,471

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.

**Table 49: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Separately -Full-Year Resident Taxable Returns in 2008 (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	10	\$1	291	\$69	98	\$109	481	\$96	376	\$20,561
\$10,000 - 14,999	57	37	106	37	210	233	215	99	20	133
15,000 - 19,999	8	a/	196	101	238	395	419	110	232	10,583
20,000 - 24,999	6	1	434	216	187	59	710	297	11	451
25,000 - 29,999	29	9	233	196	481	236	1,152	733	228	16,486
30,000 - 34,999	415	899	599	652	117	255	1,879	1,088	401	21,111
35,000 - 39,999	35	176	500	688	836	282	2,015	1,904	18	559
40,000 - 44,999	21	62	695	418	582	214	958	705	38	118
45,000 - 49,999	22	15	334	776	929	2,219	1,745	2,266	10	55
50,000 - 54,999	18	144	369	714	448	2,926	2,277	1,694	192	3,636
55,000 - 59,999	8	6	481	604	212	182	2,368	1,579	22	1,224
60,000 - 64,999	169	16	1,210	1,371	623	194	1,774	1,629	149	5,167
65,000 - 74,999	311	71	1,536	3,314	972	2,424	2,668	3,040	22	4
75,000 - 99,999	46	104	1,945	5,319	1,809	1,992	7,873	7,929	58	1,559
100,000 - 149,999	432	573	1,214	4,562	1,661	3,575	3,822	6,888	156	8,277
150,000 - 199,999	306	635	176	1,478	874	2,680	1,158	2,355	177	6,846
200,000 - 499,999	550	2,642	25	342	951	14,238	1,076	3,684	d/	d/
500,000 - 999,999	236	3,484	d/	d/	315	10,072	383	4,751	10	369
1,000,000 - 4,999,999	312	14,640	3	18	413	52,995	458	14,224	d/	d/
5,000,000 - 9,999,999	72	9,300	0	0	89	12,697	86	10,891	0	0
10,000,000 and over	86	22,956	d/	d/	97	59,931	80	35,547	0	0
Total	3,149	\$55,772	10,351	\$20,877	12,145	\$167,908	33,598	\$101,509	2,130	\$97,385

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$10,000	1,534	\$20,919	340	\$725	935	\$17,602	58	52
\$10,000 - 14,999	1,036	11,351	8	54	953	15,770	35	79
15,000 - 19,999	582	8,367	48	31	493	3,067	155	76
20,000 - 24,999	679	5,930	31	16	298	2,431	33	53
25,000 - 29,999	933	12,906	45	41	683	4,625	89	62
30,000 - 34,999	1,122	14,104	810	2,457	811	9,500	44	271
35,000 - 39,999	637	8,676	603	211	424	4,532	460	397
40,000 - 44,999	253	2,920	236	3	272	4,892	0	0
45,000 - 49,999	941	14,737	294	78	585	2,131	739	2,438
50,000 - 54,999	606	8,678	26	10	493	7,638	10	2
55,000 - 59,999	213	678	45	7	11	228	0	0
60,000 - 64,999	186	2,796	711	4,788	330	3,824	188	31
65,000 - 74,999	181	3,120	204	606	188	2,947	316	4,892
75,000 - 99,999	305	3,420	236	145	360	1,892	480	598
100,000 - 149,999	570	11,893	526	2,468	375	4,458	359	792
150,000 - 199,999	510	8,936	318	2,587	327	3,776	369	286
200,000 - 499,999	348	6,243	399	1,778	261	4,081	545	6,242
500,000 - 999,999	110	2,039	162	5,843	56	794	180	3,295
1,000,000 - 4,999,999	113	2,266	295	18,841	84	1,350	339	24,791
5,000,000 - 9,999,999	24	443	80	8,403	13	227	71	13,267
10,000,000 and over	22	439	82	41,963	16	264	83	229,282
Total	10,905	\$150,862	5,501	\$91,054	7,968	\$96,029	4,553	\$286,906

a/ Less than \$500.

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 2008 (Dollar Data in Thousands)**

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$5,000	868	\$3,023	0	\$0	868	\$3,023
\$5,000 - 9,999	4,136	28,897	3,374	25,303	762	3,594
10,000 - 14,999	8,859	65,183	7,935	59,515	924	5,668
15,000 - 19,999	8,029	62,192	6,692	50,191	1,337	12,001
20,000 - 24,999	8,023	64,020	6,535	49,012	1,488	15,008
25,000 - 29,999	9,730	82,847	7,524	56,430	2,206	26,416
30,000 - 34,999	10,304	87,453	8,340	62,554	1,964	24,899
35,000 - 39,999	7,280	87,476	4,044	30,332	3,236	57,144
40,000 - 44,999	5,652	56,520	3,120	23,403	2,532	33,116
45,000 - 49,999	9,744	118,538	4,975	37,314	4,769	81,224
50,000 - 54,999	6,780	74,907	3,837	28,778	2,943	46,129
55,000 - 59,999	5,856	58,891	2,316	17,368	3,540	41,523
60,000 - 64,999	6,129	81,037	2,968	22,260	3,161	58,777
65,000 - 74,999	7,767	112,488	3,317	24,880	4,450	87,608
75,000 - 99,999	14,905	217,823	4,780	35,848	10,125	181,975
100,000 - 149,999	9,190	119,674	3,946	29,592	5,244	90,082
150,000 - 199,999	3,554	65,754	1,022	7,667	2,532	58,087
200,000 - 499,999	3,226	90,201	767	5,750	2,459	84,451
500,000 - 999,999	886	29,625	204	1,531	682	28,094
1,000,000 - 4,999,999	771	66,537	101	758	670	65,779
5,000,000 - 9,999,999	117	53,150	8	60	109	53,090
10,000,000 and over	120	179,640	8	60	112	179,580
Total	131,928	\$1,805,874	75,814	\$568,604	56,114	\$1,237,270

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

**Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2008 (Dollar Data in Thousands)**

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	10	\$14	859	\$373	275	\$71
\$5,000 - 9,999	70	95	889	2,024	417	938
10,000 - 14,999	131	525	802	1,526	369	2,368
15,000 - 19,999	285	916	1,332	3,788	632	4,741
20,000 - 24,999	325	1,085	1,656	6,928	767	4,259
25,000 - 29,999	387	1,546	2,288	7,971	1,396	11,652
30,000 - 34,999	172	1,193	1,964	7,106	712	7,443
35,000 - 39,999	649	1,931	3,398	20,772	1,962	21,227
40,000 - 44,999	941	5,472	2,312	12,058	877	6,008
45,000 - 49,999	696	2,580	4,811	29,235	2,798	35,763
50,000 - 54,999	459	1,756	3,286	20,137	1,430	17,826
55,000 - 59,999	101	506	3,540	22,612	2,416	16,943
60,000 - 64,999	544	5,346	3,183	26,308	2,331	26,432
65,000 - 74,999	254	2,056	4,579	48,875	3,330	39,142
75,000 - 99,999	230	1,028	10,271	103,940	8,033	86,922
100,000 - 149,999	72	796	5,323	73,640	3,799	45,495
150,000 - 199,999	18	223	2,532	57,159	2,212	42,489
200,000 - 499,999	108	2,416	2,462	96,501	2,000	51,767
500,000 - 999,999	3	204	692	84,313	523	23,555
1,000,000 - 4,999,999	5	250	673	206,275	582	42,866
5,000,000 - 9,999,999	0	0	110	98,192	95	29,667
10,000,000 and over	0	0	112	684,436	106	95,781
Total	5,459	\$29,939	57,072	\$1,614,173	37,063	\$613,355

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$5,000	848	\$2,142	275	\$514
\$5,000 - 9,999	567	614	109	227
10,000 - 14,999	605	815	351	802
15,000 - 19,999	839	1,078	361	1,994
20,000 - 24,999	1,261	1,662	586	2,574
25,000 - 29,999	1,681	3,480	860	4,330
30,000 - 34,999	1,764	3,430	1,317	8,722
35,000 - 39,999	2,391	4,793	1,754	14,327
40,000 - 44,999	2,195	7,309	1,354	8,751
45,000 - 49,999	4,135	7,052	2,335	19,036
50,000 - 54,999	2,584	8,616	1,338	8,807
55,000 - 59,999	2,943	4,654	1,691	8,693
60,000 - 64,999	2,863	6,910	1,329	7,147
65,000 - 74,999	3,691	8,488	2,349	14,977
75,000 - 99,999	9,251	20,268	6,344	30,937
100,000 - 149,999	5,024	19,690	2,666	11,400
150,000 - 199,999	2,407	9,828	704	3,627
200,000 - 499,999	2,348	29,663	769	11,243
500,000 - 999,999	658	10,722	175	10,083
1,000,000 - 4,999,999	642	42,476	234	32,308
5,000,000 - 9,999,999	105	39,059	62	34,705
10,000,000 and over	110	178,126	60	79,492
Total	48,913	\$410,875	27,020	\$314,695

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 2008 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class		Total Federal	Income Taxes & Subtraction		Addition	
		Deductions 2/	Adjustments 3/		Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than	\$5,000	\$3,114	30	\$91	0	\$0
	\$5,000 - 9,999	3,898	266	304	0	0
	10,000 - 14,999	6,036	472	368	0	0
	15,000 - 19,999	12,517	596	516	0	0
	20,000 - 24,999	16,509	1,036	1,545	0	0
	25,000 - 29,999	28,930	1,839	2,647	0	0
	30,000 - 34,999	27,894	1,902	3,100	0	0
	35,000 - 39,999	63,050	2,970	7,100	0	0
	40,000 - 44,999	39,596	2,268	6,589	0	0
	45,000 - 49,999	93,665	3,772	12,494	0	0
	50,000 - 54,999	57,088	3,214	11,084	0	0
	55,000 - 59,999	53,401	3,540	11,878	0	0
	60,000 - 64,999	72,024	2,976	13,435	0	0
	65,000 - 74,999	113,512	4,547	27,406	0	0
	75,000 - 99,999	242,264	9,934	61,240	d/	d/
	100,000 - 149,999	148,690	5,015	48,791	0	0
	150,000 - 199,999	110,925	2,177	33,516	0	0
	200,000 - 499,999	186,111	2,327	74,958	d/	d/
	500,000 - 999,999	124,604	691	70,449	11	11
	1,000,000 - 4,999,999	310,598	663	179,243	11	104
	5,000,000 - 9,999,999	194,300	109	88,319	6	181
	10,000,000 and over	997,822	112	640,799	5	2,137
	Total	\$2,906,550	50,455	\$1,295,874	43	\$2,435

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	868	\$3,023
	\$5,000 - 9,999	0	0	762	\$3,594
	10,000 - 14,999	0	0	924	\$5,668
	15,000 - 19,999	0	0	1,337	\$12,001
	20,000 - 24,999	0	0	1,488	\$15,008
	25,000 - 29,999	0	0	2,206	\$26,416
	30,000 - 34,999	0	0	1,964	\$24,899
	35,000 - 39,999	0	0	3,236	\$57,144
	40,000 - 44,999	0	0	2,532	\$33,116
	45,000 - 49,999	0	0	4,769	\$81,224
	50,000 - 54,999	0	0	2,943	\$46,129
	55,000 - 59,999	0	0	3,540	\$41,523
	60,000 - 64,999	0	0	3,161	\$58,777
	65,000 - 74,999	0	0	4,450	\$87,608
	75,000 - 99,999	0	0	10,125	\$181,975
	100,000 - 149,999	5,244	10,500	5,244	\$90,082
	150,000 - 199,999	2,532	19,353	2,532	\$58,087
	200,000 - 499,999	2,459	27,965	2,459	\$84,451
	500,000 - 999,999	691	26,276	682	\$28,094
	1,000,000 - 4,999,999	671	65,730	670	\$65,779
	5,000,000 - 9,999,999	109	53,081	109	\$53,090
	10,000,000 and over	112	179,580	112	\$179,580
	Total	11,818	\$382,484	56,114	\$1,237,270

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 2008 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	6,748	\$93,306	\$70,888	\$3,555
\$15,000	- 19,999	17,682	311,231	187,031	14,699
20,000	- 24,999	26,340	603,826	284,581	23,646
25,000	- 29,999	60,396	1,676,106	656,110	62,439
30,000	- 34,999	77,926	2,538,223	863,805	92,322
35,000	- 39,999	80,170	3,007,672	920,951	102,664
40,000	- 44,999	70,223	2,981,101	854,885	94,859
45,000	- 49,999	56,452	2,676,069	704,720	75,381
50,000	- 54,999	52,090	2,727,869	659,322	70,559
55,000	- 59,999	39,113	2,243,329	510,321	53,239
60,000	- 64,999	29,694	1,853,970	405,011	42,054
65,000	- 74,999	50,655	3,533,775	805,967	66,189
75,000	- 99,999	63,230	5,405,889	1,183,446	84,896
100,000	- 149,999	34,728	4,093,027	791,239	43,299
150,000	- 199,999	7,269	1,227,702	185,854	9,242
200,000	- 499,999	5,607	1,628,504	162,363	7,675
500,000	- 999,999	1,122	754,240	37,649	1,425
1,000,000	- 4,999,999	635	1,182,561	40,295	847
5,000,000	- 9,999,999	58	393,581	9,980	89
10,000,000	and over	39	1,150,949	23,663	62
	Total	680,179	\$40,082,929	\$9,358,081	\$849,140

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$15,000	\$18,862	\$751	\$365	\$387
\$15,000	- 19,999	109,501	4,372	1,402	2,970
20,000	- 24,999	295,599	11,933	4,119	7,814
25,000	- 29,999	957,834	40,483	16,835	23,652
30,000	- 34,999	1,582,097	71,879	22,261	49,619
35,000	- 39,999	1,984,058	94,895	27,684	67,211
40,000	- 44,999	2,031,357	100,982	25,929	75,053
45,000	- 49,999	1,895,968	98,610	23,063	75,547
50,000	- 54,999	1,997,988	107,747	19,505	88,242
55,000	- 59,999	1,679,769	93,140	12,853	80,287
60,000	- 64,999	1,406,904	79,719	9,315	70,404
65,000	- 74,999	2,661,619	154,011	13,456	140,555
75,000	- 99,999	4,137,547	247,857	13,451	234,406
100,000	- 149,999	3,258,489	210,634	6,294	204,339
150,000	- 199,999	1,032,606	70,730	2,303	68,427
200,000	- 499,999	1,458,466	99,902	4,561	95,342
500,000	- 999,999	715,167	48,988	3,056	45,932
1,000,000	- 4,999,999	1,141,419	78,187	5,607	72,581
5,000,000	- 9,999,999	383,512	26,271	1,913	24,358
10,000,000	and over	1,127,224	77,215	2,006	75,209
	Total	\$29,875,985	\$1,718,304	\$215,979	\$1,502,334

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

2/ Includes other taxes.



**Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2008 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	6,748	\$146,669	5,213	\$69,077	1,730	\$4,366	471	\$1,271	
\$15,000 - 19,999	17,682	337,195	15,498	263,077	4,327	8,751	1,497	5,381	
20,000 - 24,999	26,340	651,385	24,577	557,131	7,111	7,856	1,897	6,006	
25,000 - 29,999	60,396	1,758,601	58,280	1,592,368	15,447	28,271	3,769	7,680	
30,000 - 34,999	77,926	2,607,037	76,244	2,455,503	19,611	8,474	5,034	7,610	
35,000 - 39,999	80,170	3,096,303	78,522	2,904,985	24,317	11,862	7,298	6,137	
40,000 - 44,999	70,223	3,032,136	69,242	2,875,526	20,675	10,011	5,577	11,960	
45,000 - 49,999	56,452	2,738,824	55,667	2,601,983	19,329	14,380	4,566	7,375	
50,000 - 54,999	52,090	2,795,320	51,459	2,657,328	20,064	11,167	4,589	3,908	
55,000 - 59,999	39,113	2,316,987	38,314	2,151,134	15,734	16,976	5,292	4,363	
60,000 - 64,999	29,694	1,885,896	29,252	1,796,891	12,398	8,937	3,475	4,071	
65,000 - 74,999	50,655	3,606,079	49,536	3,361,944	27,836	23,075	6,741	9,251	
75,000 - 99,999	63,230	5,492,597	62,248	5,143,708	37,435	44,057	10,899	19,163	
100,000 - 149,999	34,728	4,168,566	33,377	3,626,108	25,205	35,308	10,818	27,068	
150,000 - 199,999	7,269	1,263,355	6,913	1,046,337	5,725	19,495	2,662	15,862	
200,000 - 499,999	5,607	1,670,149	5,023	1,217,986	4,908	36,050	3,581	37,471	
500,000 - 999,999	1,122	767,357	890	438,323	1,042	20,041	842	22,242	
1,000,000 - 4,999,999	635	1,203,217	462	550,345	623	34,271	574	52,695	
5,000,000 - 9,999,999	58	396,278	38	111,251	58	17,037	57	18,781	
10,000,000 and over	39	1,158,834	29	342,500	39	48,591	38	63,604	
<b>Total</b>	<b>680,179</b>	<b>\$41,092,786</b>	<b>660,783</b>	<b>\$35,763,505</b>	<b>263,614</b>	<b>\$408,978</b>	<b>79,675</b>	<b>\$331,898</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	142	\$165	217	\$652	197	\$1,268	205	\$1,929	
\$15,000 - 19,999	466	1,388	681	2,310	377	3,377	761	9,837	
20,000 - 24,999	540	2,225	860	2,141	506	4,546	1,748	19,429	
25,000 - 29,999	757	1,066	2,014	4,894	789	7,015	2,761	36,234	
30,000 - 34,999	1,305	2,561	2,037	5,057	1,049	11,774	2,132	25,114	
35,000 - 39,999	1,721	2,515	1,774	3,398	1,251	39,163	2,836	35,038	
40,000 - 44,999	1,970	10,468	2,064	4,089	1,135	15,687	2,971	24,995	
45,000 - 49,999	1,229	11,158	2,613	5,544	937	8,334	2,507	39,230	
50,000 - 54,999	1,032	3,620	1,697	3,714	404	4,110	2,407	27,284	
55,000 - 59,999	1,721	1,963	2,015	5,408	1,203	12,621	2,015	24,625	
60,000 - 64,999	840	2,846	1,482	3,282	639	8,759	2,977	32,057	
65,000 - 74,999	2,856	6,922	4,685	11,339	1,821	46,578	5,139	62,591	
75,000 - 99,999	2,423	11,826	5,409	12,576	1,776	37,895	4,603	47,636	
100,000 - 149,999	3,324	23,786	5,284	13,206	3,108	127,179	2,551	30,371	
150,000 - 199,999	740	20,295	1,865	4,873	1,375	53,801	363	23,656	
200,000 - 499,999	1,402	71,463	2,095	6,610	1,263	130,832	488	14,853	
500,000 - 999,999	334	112,740	530	1,554	487	146,038	145	13,010	
1,000,000 - 4,999,999	248	229,831	318	1,789	362	302,682	103	52,455	
5,000,000 - 9,999,999	33	145,638	22	439	41	110,042	13	11,045	
10,000,000 and over	25	341,703	14	240	21	366,449	15	40,174	
<b>Total</b>	<b>23,107</b>	<b>\$1,004,180</b>	<b>37,674</b>	<b>\$93,114</b>	<b>18,742</b>	<b>\$1,438,151</b>	<b>36,739</b>	<b>\$571,563</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 2008 (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	717	\$8,145	109	\$597	2,272	\$50,193
\$15,000 - 19,999	1,619	19,453	502	3,582	2,368	24,588
20,000 - 24,999	1,525	19,370	774	5,003	3,402	45,061
25,000 - 29,999	2,509	31,086	1,298	8,369	5,657	64,937
30,000 - 34,999	2,886	44,652	2,174	14,394	6,126	51,357
35,000 - 39,999	3,272	31,678	3,173	22,238	6,265	81,751
40,000 - 44,999	2,101	29,440	2,049	11,071	5,511	53,999
45,000 - 49,999	3,080	48,779	1,899	10,541	5,631	53,183
50,000 - 54,999	2,332	48,595	1,909	8,256	4,928	66,733
55,000 - 59,999	2,251	43,623	1,184	5,135	5,036	64,289
60,000 - 64,999	1,490	40,586	986	4,388	3,289	32,903
65,000 - 74,999	2,942	67,665	2,007	10,609	5,303	90,602
75,000 - 99,999	3,716	79,672	2,720	36,576	9,035	146,279
100,000 - 149,999	3,173	107,623	1,283	14,263	5,993	194,907
150,000 - 199,999	930	66,605	612	31,176	1,423	56,544
200,000 - 499,999	820	92,649	299	4,866	792	56,885
500,000 - 999,999	245	51,461	34	17,122	134	10,664
1,000,000 - 4,999,999	83	43,738	30	855	66	6,349
5,000,000 - 9,999,999	5	731	14	1,147	d/	d/
10,000,000 and over	5	3,864	7	2,906	d/	d/
Total	35,702	\$879,415	23,062	\$213,094	73,242	\$1,151,444

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	2,484	\$15,362	1,012	\$1,304	\$145,365
\$15,000 - 19,999	4,646	26,908	2,611	3,805	333,390
20,000 - 24,999	7,027	35,762	4,165	9,540	641,845
25,000 - 29,999	15,283	75,675	9,720	16,369	1,742,233
30,000 - 34,999	18,788	69,670	12,678	24,978	2,582,059
35,000 - 39,999	26,381	78,886	13,565	28,397	3,067,906
40,000 - 44,999	23,460	65,200	10,895	20,790	3,011,346
45,000 - 49,999	21,063	48,946	12,786	31,334	2,707,489
50,000 - 54,999	19,550	39,112	12,207	30,097	2,765,223
55,000 - 59,999	18,389	57,185	12,489	33,177	2,283,810
60,000 - 64,999	14,994	30,631	8,064	15,334	1,870,562
65,000 - 74,999	29,099	84,582	15,997	38,519	3,567,561
75,000 - 99,999	42,041	106,783	13,262	30,417	5,462,180
100,000 - 149,999	24,573	84,427	6,667	29,264	4,139,301
150,000 - 199,999	4,517	44,120	1,964	26,056	1,237,299
200,000 - 499,999	2,764	53,144	1,670	30,993	1,639,156
500,000 - 999,999	713	-2,465	580	19,954	747,403
1,000,000 - 4,999,999	477	38,404	348	23,240	1,179,977
5,000,000 - 9,999,999	d/	d/	36	3,620	392,658
10,000,000 and over	d/	d/	26	3,470	1,155,365
Total	276,331	\$992,986	140,743	\$420,656	\$40,672,130

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 2008 (Dollar Data In Thousands)**

NYAGI Class		Additions						Subtractions			
		State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	7	\$34	142	\$46	77	\$86	537	\$224	545	\$22,798
\$15,000 -	19,999	47	27	356	242	353	206	1,274	814	181	1,246
20,000 -	24,999	52	111	1,035	758	771	383	2,139	1,782	569	7,765
25,000 -	29,999	151	124	3,617	3,543	2,114	1,834	7,009	8,713	1,068	19,193
30,000 -	34,999	26	149	6,137	6,724	3,041	2,994	11,154	7,830	1,182	15,313
35,000 -	39,999	371	116	6,280	8,928	3,748	13,669	18,051	15,951	378	8,934
40,000 -	44,999	265	1,894	6,877	10,209	3,114	2,552	18,592	17,415	282	2,898
45,000 -	49,999	242	164	6,289	11,194	2,889	1,965	16,512	15,667	683	15,456
50,000 -	54,999	78	69	6,770	10,391	3,339	2,206	16,982	15,508	717	18,599
55,000 -	59,999	129	31	5,494	11,502	3,511	2,302	15,089	12,700	341	6,265
60,000 -	64,999	129	258	4,771	9,318	2,739	3,357	13,018	15,110	571	9,228
65,000 -	74,999	353	389	10,291	23,702	7,394	9,545	26,023	31,907	760	14,963
75,000 -	99,999	637	776	13,393	34,573	10,316	13,066	39,206	49,490	859	20,274
100,000 -	149,999	432	1,622	5,944	24,351	5,510	12,358	21,923	31,081	722	15,971
150,000 -	199,999	293	5,443	160	959	1,124	4,633	3,963	9,511	140	813
200,000 -	499,999	516	3,543	136	295	980	4,720	1,932	6,254	48	2,505
500,000 -	999,999	205	2,076	d/	d/	352	31,259	507	4,203	d/	d/
1,000,000 -	4,999,999	206	3,572	d/	d/	311	17,670	373	8,923	9	354
5,000,000 -	9,999,999	31	928	0	0	38	5,861	36	2,750	0	0
10,000,000	and over	23	1,144	0	0	30	39,580	29	7,523	d/	d/
	Total	4,193	\$22,470	77,708	\$156,785	51,750	\$170,246	214,349	\$263,356	9,063	\$182,742

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	1,398	\$9,559	25	\$69	1,381	\$19,549	20	\$27
\$15,000 -	19,999	1,435	9,444	150	492	1,166	10,507	162	127
20,000 -	24,999	2,043	14,039	103	285	1,331	15,099	208	215
25,000 -	29,999	2,867	25,414	479	828	1,400	16,224	365	1,134
30,000 -	34,999	1,742	18,499	666	273	1,454	10,977	705	1,289
35,000 -	39,999	1,563	16,954	791	630	1,660	27,263	1,253	12,697
40,000 -	44,999	1,055	13,311	564	899	600	7,860	291	815
45,000 -	49,999	576	8,009	282	344	366	4,177	550	538
50,000 -	54,999	396	4,775	576	427	871	9,194	605	841
55,000 -	59,999	951	14,057	380	1,366	1,388	18,303	594	340
60,000 -	64,999	46	574	188	241	360	1,575	549	795
65,000 -	74,999	346	3,125	363	507	925	14,275	847	1,191
75,000 -	99,999	1,153	15,077	1,508	5,336	1,088	10,747	1,055	1,997
100,000 -	149,999	670	9,811	1,044	2,424	936	15,580	500	4,282
150,000 -	199,999	201	2,858	268	343	227	3,937	683	1,556
200,000 -	499,999	203	3,892	364	920	156	1,993	424	1,784
500,000 -	999,999	36	426	173	1,004	38	453	259	19,920
1,000,000 -	4,999,999	21	303	192	2,633	20	233	209	5,913
5,000,000 -	9,999,999	d/	d/	25	1,401	d/	d/	28	1,618
10,000,000	and over	d/	d/	33	2,458	d/	d/	27	35,076
	Total	16,710	\$170,207	8,176	\$22,878	15,369	\$188,002	9,334	\$92,155

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 2008 (Dollar Data in Thousands)**

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$15,000	6,748	\$70,888	6,671	\$70,043	77	\$845
\$15,000 - 19,999	17,682	187,031	17,027	178,785	655	8,246
20,000 - 24,999	26,340	284,581	24,470	256,932	1,870	27,649
25,000 - 29,999	60,396	656,110	55,931	587,277	4,465	68,833
30,000 - 34,999	77,926	863,805	67,892	712,868	10,034	150,936
35,000 - 39,999	80,170	920,951	67,347	707,144	12,823	213,807
40,000 - 44,999	70,222	854,885	53,705	563,906	16,517	290,979
45,000 - 49,999	56,453	704,720	41,205	432,651	15,248	272,070
50,000 - 54,999	52,090	659,322	36,679	385,131	15,411	274,191
55,000 - 59,999	39,113	510,321	26,842	281,844	12,271	228,477
60,000 - 64,999	29,694	405,011	17,853	187,454	11,841	217,557
65,000 - 74,999	50,655	805,967	26,010	273,107	24,645	532,859
75,000 - 99,999	63,230	1,183,446	25,550	268,275	37,680	915,172
100,000 - 149,999	34,728	791,239	10,564	110,924	24,164	680,315
150,000 - 199,999	7,269	185,854	2,063	21,666	5,206	164,188
200,000 - 499,999	5,607	162,363	1,445	15,174	4,162	147,189
500,000 - 999,999	1,122	37,649	303	3,178	819	34,471
1,000,000 - 4,999,999	635	40,295	103	1,082	532	39,214
5,000,000 - 9,999,999	58	9,980	d/	d/	d/	d/
10,000,000 and over	39	23,663	d/	d/	d/	d/
<b>Total</b>	<b>680,179</b>	<b>\$9,358,081</b>	<b>481,670</b>	<b>\$5,057,535</b>	<b>198,509</b>	<b>\$4,300,547</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.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2008 (Dollar Data in Thousands)**

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	26	\$70	77	\$184	60	\$364
\$15,000 - 19,999	255	1,237	647	2,849	423	2,687
20,000 - 24,999	488	1,772	1,859	7,541	1,209	9,708
25,000 - 29,999	1,184	5,467	4,456	19,750	3,028	25,235
30,000 - 34,999	2,169	7,735	10,009	41,888	5,860	51,444
35,000 - 39,999	2,703	13,053	12,808	63,468	8,152	81,078
40,000 - 44,999	2,659	7,773	16,517	86,722	10,035	114,741
45,000 - 49,999	2,913	15,463	15,248	88,577	9,250	96,660
50,000 - 54,999	2,444	7,897	15,397	93,200	9,140	100,797
55,000 - 59,999	1,232	4,607	12,246	80,237	7,219	83,478
60,000 - 64,999	1,694	6,657	11,841	85,979	8,807	89,739
65,000 - 74,999	1,695	7,105	24,645	213,233	17,768	231,667
75,000 - 99,999	3,103	22,785	37,665	385,491	29,157	403,759
100,000 - 149,999	1,380	7,478	24,164	342,090	19,862	309,654
150,000 - 199,999	238	1,311	5,206	103,757	4,464	86,714
200,000 - 499,999	399	11,061	4,162	150,974	3,510	88,212
500,000 - 999,999	d/	d/	819	67,511	764	27,856
1,000,000 - 4,999,999	d/	d/	532	118,690	495	28,653
5,000,000 - 9,999,999	0	0	50	36,788	44	6,532
10,000,000 and over	0	0	38	98,131	37	15,466
<b>Total</b>	<b>24,589</b>	<b>\$121,638</b>	<b>198,387</b>	<b>\$2,087,060</b>	<b>139,282</b>	<b>\$1,854,443</b>

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$15,000	60	\$95	34	\$168
\$15,000 - 19,999	454	794	262	1,387
20,000 - 24,999	1,334	3,808	978	6,779
25,000 - 29,999	3,599	7,737	2,485	16,286
30,000 - 34,999	8,248	19,311	6,747	43,958
35,000 - 39,999	10,901	25,984	8,785	47,524
40,000 - 44,999	13,903	36,470	10,816	73,383
45,000 - 49,999	12,923	32,601	10,577	75,326
50,000 - 54,999	13,133	34,983	10,809	75,425
55,000 - 59,999	10,546	33,742	8,025	59,826
60,000 - 64,999	10,612	25,188	7,074	49,692
65,000 - 74,999	21,532	67,636	15,626	107,415
75,000 - 99,999	34,371	104,810	28,323	197,536
100,000 - 149,999	22,579	82,617	16,399	127,941
150,000 - 199,999	4,596	17,617	2,811	33,383
200,000 - 499,999	3,965	33,973	1,274	16,215
500,000 - 999,999	799	10,424	203	17,392
1,000,000 - 4,999,999	514	19,663	150	18,903
5,000,000 - 9,999,999	49	8,664	17	3,686
10,000,000 and over	38	28,486	23	2,668
<b>Total</b>	<b>174,155</b>	<b>\$594,605</b>	<b>131,419</b>	<b>\$974,894</b>

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2008 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$15,000	\$882	43	\$37		\$0	0
\$15,000 - 19,999	8,954	504	708		0	0
20,000 - 24,999	29,608	1,610	2,326		0	0
25,000 - 29,999	74,476	3,724	6,907		0	0
30,000 - 34,999	164,335	8,915	16,583		0	0
35,000 - 39,999	231,107	12,137	27,356		0	0
40,000 - 44,999	319,089	15,778	44,326	221	3,875	
45,000 - 49,999	308,628	14,871	44,081	0	0	
50,000 - 54,999	312,303	15,223	51,006	10	17	
55,000 - 59,999	261,891	11,869	43,599	12	75	
60,000 - 64,999	257,255	11,472	47,716	0	0	
65,000 - 74,999	627,055	24,299	116,219	9	18	
75,000 - 99,999	1,114,373	37,202	231,983	0	0	
100,000 - 149,999	869,748	24,005	207,989	10	-5	
150,000 - 199,999	242,136	5,050	65,416	0	0	
200,000 - 499,999	294,896	4,084	103,529	26	48	
500,000 - 999,999	119,176	797	51,088	3	48	
1,000,000 - 4,999,999	176,772	526	98,814	9	42	
5,000,000 - 9,999,999	52,601	50	32,828	0	0	
10,000,000 and over	133,885	37	86,601	0	0	
Total	\$5,599,170	192,195	\$1,279,110	299	\$4,119	

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	77	\$845
\$15,000 - 19,999	0	0	655	8,246
20,000 - 24,999	0	0	1,870	27,649
25,000 - 29,999	0	0	4,465	68,833
30,000 - 34,999	0	0	10,034	150,936
35,000 - 39,999	0	0	12,823	213,807
40,000 - 44,999	0	0	16,517	290,979
45,000 - 49,999	0	0	15,248	272,070
50,000 - 54,999	0	0	15,411	274,191
55,000 - 59,999	0	0	12,271	228,477
60,000 - 64,999	0	0	11,841	217,557
65,000 - 74,999	0	0	24,645	532,859
75,000 - 99,999	0	0	37,680	915,172
100,000 - 149,999	0	0	24,164	680,315
150,000 - 199,999	5,206	18,488	5,206	164,188
200,000 - 499,999	4,162	48,154	4,162	147,189
500,000 - 999,999	819	33,911	819	34,471
1,000,000 - 4,999,999	532	39,000	532	39,214
5,000,000 - 9,999,999	50	9,886	50	9,896
10,000,000 and over	38	23,642	38	23,652
Total	10,807	\$173,082	198,509	\$4,300,547

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.



---

# 2008 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 48,352 resident estates and trusts had 2008 tax liability of approximately \$165 million. In addition, 3,000 nonresident and part-year resident estates and trusts paid approximately \$33 million in tax. In total, Table 57 shows that 51,352 fiduciary returns had total tax liability after credits of \$197 million.

The data in Table 57 are based on all fiduciary returns received for the 2008 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 2008  
(Dollar Data in Thousands)**

NY Taxable Income Class	Total Income (Line A)*		Federal Amounts Deductions & Exemptions		Taxable Income (Line 1)*	
	Number	Amount	Number	Amount	Number	Amount
\$0	57	\$445	50	\$104	52	\$341
\$1 - 49	611	14,934	595	14,919	478	\$15
50 - 99	702	3,899	685	3,749	583	\$150
100 - 199	1,294	9,940	1,278	9,415	1,137	525
200 - 299	1,216	6,632	1,210	6,204	1,108	428
300 - 399	1,077	10,907	1,064	9,677	966	1,230
400 - 499	987	6,079	982	5,490	893	589
500 - 599	1,009	7,548	1,000	6,714	929	834
600 - 699	983	10,865	970	9,921	900	944
700 - 799	897	20,931	889	19,753	836	1,178
800 - 899	808	6,163	801	5,216	744	947
900 - 999	742	4,553	734	3,676	690	877
1,000 - 1,999	6,245	56,419	6,179	47,070	5,834	9,349
2,000 - 2,999	4,301	46,152	4,254	35,880	4,050	10,272
3,000 - 3,999	3,235	57,017	3,199	47,383	3,066	9,634
4,000 - 4,999	2,493	44,087	2,471	33,988	2,380	10,099
5,000 - 5,999	1,994	34,475	1,980	23,730	1,899	10,745
6,000 - 6,999	1,553	26,675	1,540	18,640	1,489	8,036
7,000 - 7,999	1,416	298,093	1,406	21,312	1,355	276,781
8,000 - 8,999	1,196	22,997	1,193	13,376	1,140	9,621
9,000 - 9,999	1,021	33,162	1,017	26,713	984	6,450
10,000 - 10,999	900	39,882	897	30,615	862	9,268
11,000 - 11,999	784	32,981	777	23,762	752	9,219
12,000 - 12,999	664	1,250,642	664	31,693	645	1,218,949
13,000 - 13,999	573	380,104	569	22,463	551	357,641
14,000 - 14,999	592	1,616,265	592	42,367	574	1,573,898
15,000 - 19,999	2,145	2,566,313	2,134	97,511	2,062	2,468,801
20,000 - 24,999	1,475	80,085	1,469	51,286	1,421	28,799
25,000 - 49,999	3,599	237,744	3,594	117,939	3,463	119,805
50,000 - 99,999	2,343	315,211	2,335	156,987	2,290	158,224
100,000 - 499,999	2,810	936,905	2,808	406,451	2,771	530,453
500,000 - 999,999	585	549,281	585	188,100	579	361,181
1,000,000 and over	712	5,703,105	712	1,859,397	706	3,843,708
Total	51,019	\$14,430,491	50,633	\$3,391,502	48,189	\$11,038,989

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2008 (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	21	\$197	0	\$0
\$1 - 49	552	\$4,233	602	-174
50 - 99	654	\$674	700	52
100 - 199	1,234	1,998	1,286	190
200 - 299	1,159	1,595	1,207	301
300 - 399	1,030	2,082	1,069	374
400 - 499	943	1,385	1,023	453
500 - 599	970	2,869	997	547
600 - 699	928	5,605	976	633
700 - 799	851	1,925	897	669
800 - 899	773	1,386	801	680
900 - 999	711	1,443	733	696
1,000 - 1,999	5,977	16,950	6,214	9,097
2,000 - 2,999	4,131	17,017	4,256	10,471
3,000 - 3,999	3,114	18,498	3,176	10,993
4,000 - 4,999	2,414	15,170	2,445	10,910
5,000 - 5,999	1,937	17,873	1,929	10,507
6,000 - 6,999	1,496	14,203	1,507	9,744
7,000 - 7,999	1,381	282,919	1,376	10,287
8,000 - 8,999	1,163	12,890	1,166	9,848
9,000 - 9,999	992	13,833	995	9,406
10,000 - 10,999	865	14,487	869	9,121
11,000 - 11,999	759	17,851	753	8,623
12,000 - 12,999	642	1,224,694	646	8,064
13,000 - 13,999	553	367,159	550	7,372
14,000 - 14,999	574	1,582,708	563	8,104
15,000 - 19,999	2,104	2,491,598	2,044	35,195
20,000 - 24,999	1,444	46,945	1,407	31,179
25,000 - 49,999	3,546	160,031	3,342	116,508
50,000 - 99,999	2,323	212,219	2,071	145,939
100,000 - 499,999	2,796	772,222	2,297	485,656
500,000 - 999,999	582	482,357	403	274,967
1,000,000 and over	693	4,580,904	411	1,566,775
Total	49,312	\$12,387,921	48,711	\$2,793,188

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2008 (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	59	\$27	0	\$0	59	\$27	\$0	\$27
\$1 - 49	601	27	0	\$0	601	27	3	30
50 - 99	699	2	d/	a/	699	2	0	2
100 - 199	1,283	8	0	\$0	1,283	8	0	8
200 - 299	1,203	12	4	a/	1,203	12	1	13
300 - 399	1,068	15	0	\$0	1,068	15	0	15
400 - 499	993	18	3	a/	993	18	22	40
500 - 599	997	22	6	a/	997	22	0	22
600 - 699	976	25	4	a/	976	25	95	120
700 - 799	894	27	d/	a/	894	27	0	27
800 - 899	801	27	6	a/	801	27	79	106
900 - 999	732	33	d/	d/	732	32	44	76
1,000 - 1,999	6,177	364	30	\$1	6,177	363	157	520
2,000 - 2,999	4,243	418	13	\$1	4,243	418	24	442
3,000 - 3,999	3,148	441	9	a/	3,148	440	229	669
4,000 - 4,999	2,436	436	7	a/	2,436	436	13	449
5,000 - 5,999	1,913	420	17	\$1	1,913	418	77	495
6,000 - 6,999	1,501	389	7	\$1	1,501	388	4	392
7,000 - 7,999	1,370	411	15	\$1	1,370	410	160	569
8,000 - 8,999	1,158	396	11	\$1	1,158	395	225	620
9,000 - 9,999	993	384	11	\$1	993	384	892	1,276
10,000 - 10,999	867	376	16	\$2	867	375	464	838
11,000 - 11,999	750	362	12	\$2	750	360	1,112	1,472
12,000 - 12,999	645	344	8	\$2	645	342	214	557
13,000 - 13,999	544	321	10	\$1	544	320	1	321
14,000 - 14,999	558	361	4	\$1	558	360	0	360
15,000 - 19,999	2,024	1,649	32	\$4	2,024	1,644	2,611	4,255
20,000 - 24,999	1,396	1,577	35	\$12	1,396	1,566	133	1,699
25,000 - 49,999	3,307	6,650	136	\$76	3,307	6,575	2,781	9,356
50,000 - 99,999	2,036	9,155	160	\$184	2,036	8,971	494	9,464
100,000 - 499,999	2,248	32,657	174	\$732	2,248	31,925	551	32,476
500,000 - 999,999	390	18,484	44	\$386	390	18,097	311	18,408
1,000,000 and over	342	79,689	68	\$2,011	342	77,678	1,755	79,433
Total	48,352	\$155,526	847	\$3,422	48,352	\$152,104	\$12,452	\$164,556

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2008 (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	\$27	\$0	59	\$27	
\$1 - 49	14	\$13	14	\$1	27	3	615	30	
50 - 99	6	a/	6	a/	2	0	705	2	
100 - 199	22	3	22	a/	8	0	1,305	8	
200 - 299	23	5	20	a/	12	1	1,223	13	
300 - 399	17	6	17	a/	15	0	1,085	15	
400 - 499	37	10	37	\$1	18	22	1,030	40	
500 - 599	25	13	23	\$1	23	0	1,020	23	
600 - 699	16	10	14	a/	26	95	990	120	
700 - 799	9	5	8	a/	27	0	902	27	
800 - 899	10	8	9	a/	27	79	810	106	
900 - 999	11	10	11	a/	32	44	743	76	
1,000 - 1,999	139	184	131	\$9	372	157	6,308	529	
2,000 - 2,999	87	189	82	\$6	424	24	4,325	448	
3,000 - 3,999	121	360	116	\$11	452	229	3,264	680	
4,000 - 4,999	76	314	73	\$11	447	13	2,509	459	
5,000 - 5,999	103	504	98	\$14	433	77	2,011	510	
6,000 - 6,999	61	360	56	11	400	4	1,557	403	
7,000 - 7,999	58	401	55	11	421	160	1,425	581	
8,000 - 8,999	45	351	45	8	403	225	1,203	628	
9,000 - 9,999	42	367	37	12	396	892	1,030	1,288	
10,000 - 10,999	33	337	33	10	385	464	900	848	
11,000 - 11,999	38	406	36	11	371	1,112	786	1,483	
12,000 - 12,999	23	269	22	7	349	214	667	563	
13,000 - 13,999	31	371	30	11	332	1	574	332	
14,000 - 14,999	38	494	35	14	374	0	593	374	
15,000 - 19,999	135	2,132	129	54	1,699	2,611	2,153	4,310	
20,000 - 24,999	91	1,826	85	49	1,614	133	1,481	1,747	
25,000 - 49,999	315	10,978	311	234	6,809	2,781	3,618	9,590	
50,000 - 99,999	316	21,217	313	599	9,570	494	2,349	10,063	
100,000 - 499,999	569	133,166	566	2,931	34,855	551	2,814	35,406	
500,000 - 999,999	195	134,914	195	2,265	20,362	311	585	20,673	
1,000,000 and over	371	2,929,837	371	26,331	104,009	1,755	713	105,764	
<b>Total</b>	<b>3,077</b>	<b>\$3,239,062</b>	<b>3,000</b>	<b>\$32,615</b>	<b>\$184,719</b>	<b>\$12,452</b>	<b>51,352</b>	<b>\$197,171</b>	

\* 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 2008 and fiscal years ending before February 1, 2009.

---

**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 644,000 personal income tax returns of all types, selected from a total of approximately 9.6 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 2008, 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: 2008 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**

<b>Print or type</b>	<b>Important:</b> You <b>must</b> enter your social security number(s) in the boxes to the right.			
	<b>Your</b> 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 <input style="width: 100%;" type="text"/>
	<b>Spouse's</b> first name and middle initial	Spouse's last name		▼ Spouse's social security number <input style="width: 100%;" type="text"/>
	Mailing address <i>(see instructions, page 13)</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 ●
<b>Permanent home address</b> <i>(see instructions, page 13)</i> (number and street or rural route)		Apartment number	School district code number ..... <input style="width: 50px;" type="text"/>	
City, village, or post office		State	ZIP code	Decedent information ● <input style="width: 50px;" type="text"/>
		<b>NY</b>	Taxpayer's date of death	Spouse's date of death

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

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

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

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

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

1501080094



Please file this original scannable return with the Tax Department.

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

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

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

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

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

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

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

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

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

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

For information about private delivery services, see page 38.

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





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

**IT-201**

For the full year January 1, 2008, through December 31, 2008, or fiscal year beginning .... **0 8**  
 and ending ....

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

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

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

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

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

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

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

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

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

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

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

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

**Federal income and adjustments**

Only full-year New York State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 67). Also see page 67 instructions for showing a loss.

	Dollars	Cents
1 Wages, salaries, tips, etc. ....	1.	●
2 Taxable interest income .....	2.	●
3 Ordinary dividends .....	3.	●
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25) .....	4.	●
5 Alimony received .....	5.	●
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040) .....	6.	●
7 Capital gain or loss (if required, attach a copy of federal Schedule D, Form 1040) .....	7.	●
8 Other gains or losses (attach a copy of federal Form 4797) .....	8.	●
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box .... <input type="checkbox"/>	9.	●
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10.	●
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040) .....	11.	●
12 Farm income or loss (attach a copy of federal Schedule F, Form 1040) .....	12.	●
13 Unemployment compensation .....	13.	●
14 Taxable amount of social security benefits (also enter on line 27) .....	14.	●
15 Other income (see page 67) Identify: .....	15.	●
16 Add lines 1 through 15 .....	16.	●
17 Total federal adjustments to income (see page 67) Identify: .....	17.	●
18 Subtract line 17 from line 16. This is your federal adjusted gross income. ....	18.	●

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



2011080094

▼ Enter your social security number

Dollars Cents

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

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

20 Interest income on state and local bonds and obligations (but not those of NY State or its local governments) 20.  .   
 21 Public employee 414(h) retirement contributions from your wage and tax statements (see page 69) 21.  .   
 22 New York's 529 college savings program distributions (see page 69) ..... 22.  .   
 23 Other (see page 70) Identify: 23.  .   
 24 Add lines 19 through 23 ..... 24.  .

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

25 Taxable refunds, credits, or offsets of state and local income taxes (from line 4) 25.  .   
 26 Pensions of NYS and local governments and the federal government (see page 73) 26.  .   
 27 Taxable amount of social security benefits (from line 14) ..... 27.  .   
 28 Interest income on U.S. government bonds ..... 28.  .   
 29 Pension and annuity income exclusion (see page 73) ..... 29.  .   
 30 New York's 529 college savings program deduction/earnings 30.  .   
 31 Other (see page 74) Identify: 31.  .   
 32 Add lines 25 through 31 ..... 32.  .   
 33 Subtract line 32 from line 24. This is your New York adjusted gross income. .... 33.  .

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

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

◀ or ▶

**New York State standard deduction table**

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

**New York State itemized deduction worksheet**

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

2012080094



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 81)

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

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

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

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

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

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

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

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. Dollars Cents 62. [ ] . [ ]

Payments and refundable credits (see page 87)

Table with 3 columns: Line number, Description, and Amount. Lines 63-75 include credits like Empire State child credit, NYS/NYC child and dependent care credit, etc. Line 76 is the total of payments.

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

Your refund/amount overpaid (see page 90)

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

Amount you owe (see page 91)

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

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

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

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

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

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

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





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

IT-203

For the year January 1, 2008, through December 31, 2008, or fiscal year beginning 0 8 and ending

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

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

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

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

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

Federal income and adjustments

Table with columns: Federal amount (Dollars, Cents), New York State amount (Dollars, Cents). Rows 1-18 listing various income sources and adjustments.

2031080094



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

▼ Enter your social security number

**Federal amount**

Dollars Cents

**New York State amount**

Dollars Cents

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

**New York additions** (see page 25)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

◀ or ▶

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

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

2032080094



Name(s) as shown on page 1

▼ Enter your social security number

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

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

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

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

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

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

2033080094



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

▼ Enter your social security number

[Social Security Number Box]

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

Dollars Cents

59. [Dollars] [Cents]

Payments and refundable credits

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

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

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

66. [Dollars] [Cents]

Refund/ amount overpaid

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

67. [Dollars] [Cents]

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

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

Amount you owe

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

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

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

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

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

Additional information

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

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

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

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

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

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

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

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

For information about private delivery services, see page 60.

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



# 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, 2008, through Dec. 31, 2008, or fiscal year beginning **08** and ending

<b>Print or type</b>	Name of estate or trust (as shown on federal Form SS-4)	Date entity created
	Name and title of fiduciary	▼ Identification number of estate or trust
	Address of fiduciary (number and street or rural route)	▼ Decedent's social security number (see instr.)
	City, village, or post office                      State                      ZIP code	Mark an <b>X</b> in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>

<b>Amended return</b> (attach explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) <input type="text"/>	Number of beneficiaries <input type="text"/>	Qualifying special conditions for filing your 2008 tax return (see instr.) <input type="text"/>
--	--	--	---

<b>See instructions</b>	A Total income (from back page, line 51) .....	A.		
	B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 9) .....	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) • If you completed Form IT-230, Part 2, mark an <b>X</b> in this box <input type="checkbox"/> .....	9.		
	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.			
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 on page 22) .....	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: <input type="text"/>	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 2009 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.			

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2008 Fiduciary Income Tax** on it; mail the completed return to the appropriate address indicated in instructions.

2051080094



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

<b>Paid preparer's use only</b>	Preparer's signature	Preparer's SSN or PTIN	<b>Sign return here</b>	
	Firm's name (or yours, if self-employed)	Employer identification number		
	Address	Date		Signature of fiduciary or officer representing fiduciary
		Mark X if self-employed <input type="checkbox"/>		Date
			Daytime phone number	
			E-mail:	

---

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

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