



April 2009

New York Adjusted Gross Income and Tax Liability

*Analysis of 2006 State personal
income tax returns by place of
residence*

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Introduction

This annual study provides statistical information on 2006 New York State personal income tax returns that were timely filed during 2007. The data are from full-year resident, full-year nonresident, and part-year resident returns. The report categorizes returns as either taxable or nontaxable depending on the presence or absence of taxable income and income tax liability. Data presented include the distribution of New York adjusted gross income and tax liability by place of residence and the value of deductions, exemptions, and taxable income by income class.

Residents, Nonresidents, and Part-year Residents

Generally, full year-resident filers for tax purposes are individuals who live in New York during the entire year. However, some full-year residents have a permanent home (i.e. a domicile) in New York, but can live in another state or country for most of the year. Other residents have a permanent home outside the state, but maintain living quarters in New York State and are present in New York for more than half of the tax year. The county of residence for resident filers is as of December 31, 2006.

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

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

Taxable, Nontaxable, and All Tax Returns

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

Comparison With Other OTPA Data

This report tabulates information from returns filed with the Tax Department for 2006. The data represent amounts accepted by the Department's tax return processing system and its tolerances. The information is collected prior to income tax exceptions manual review and may contain data entry errors. Analysts have attempted to adjust the most egregious mistakes.

The statistics reported in this publication do not completely coincide with data presented in the *Analysis of 2006 Personal Income Tax Returns* (PIT) publication, which is also prepared by the Office of Tax Policy Analysis (OTPA). Data in that report are derived from a statistically valid sample of approximately 675,000 tax returns. After drawing the sample, OTPA subjects each tax return to extensive data verification, editing, and correction. The completed sample file is weighted to represent the 2006 filing universe. Data pass through a comprehensive verification and correction process subjecting the sampled records to more restrictive data tolerances than the data appearing in this report. However, data in the report are also subject to sampling error.

Findings

All Filers Summary

In 2007, the department received nearly 9.3 million timely filed New York State personal income tax returns for the 2006 tax liability year. This value compares with nearly 9.1 million tax returns filed for the 2005 tax liability year, an increase of approximately 230,000 returns. These filers reported total New York adjusted gross income of \$856.6 billion in 2006, an increase of 12.8 percent from \$759.3 billion in 2005. Aggregate tax liability for 2006 was \$29.7 billion, an increase of 3.7 percent from \$28.6 billion in 2005. The smaller rate of increase in aggregate tax liability compared to total New York adjusted gross income is due to the expiration of the temporary increase in the personal income tax rates for certain high income taxpayers between 2003 and 2005.

Some major findings for 2006 include:

- Approximately 90 percent of all tax returns and 84 percent of all tax liability were from full-year residents of the state.
- New York adjusted gross income for all filers increased by over \$97 billion, reflecting a 12.8 percent rise from 2005.
- New York adjusted gross income for full-year residents increased by \$53.9 billion, or 10.7 percent, above the 2005 amount.
- The second largest share of New York adjusted gross income and tax liability belonged to full-year nonresidents. Their reported income from federal sources, including non-New York income, reached \$282.8 billion. Income tax liability increased to \$4.4 billion from \$4.2 billion in 2005.
- Part-year resident filers reported the smallest share — \$16.6 billion in income and \$491 million in tax liability.

Table 1: Total Income and Tax Liability by Place of Residence in 2006
(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
All Returns				
Number	8,339,591	741,215	219,838	9,300,644
Total Income*	\$557,133,554	\$282,837,050	\$16,591,203	\$856,561,807
Tax Liability**	\$24,814,750	\$4,353,221	\$491,496	\$29,659,467
Taxable Returns				
Number	5,633,932	626,218	175,192	6,435,342
Total Income*	\$526,547,807	\$234,640,378	\$15,848,188	\$777,036,373
Tax Liability**	\$26,040,656	\$4,374,372	\$498,723	\$30,913,751
Nontaxable Returns				
Number	2,705,659	114,997	44,646	2,865,302
Total Income*	\$30,585,747	\$48,196,672	\$743,015	\$79,525,435
Tax Liability**	-\$1,225,906	-\$21,151	-\$7,226	-\$1,254,283

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

** Includes refundable tax credits.

Full-Year Residents

The 8.3 million full-year resident tax returns reported New York adjusted gross income (NYAGI) of \$557 billion and a tax of \$24.8 billion. Table 2 shows 51 percent of all returns had NYAGI of less than \$30,000. This group accounted for 9.4 percent of all income and as a whole had a net negative tax liability. Taxpayers in the highest income group, with income in excess of \$200,000, accounted for 3.5 percent of all tax returns, 42.8 percent of NYAGI, and paid 57.6 percent of tax liability.

Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2006

(Dollar Data in Thousands)

Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$5,000	1,118,894	\$2,204,609	\$2,094,697	\$51	\$112,271	\$4,514	-\$91,631
\$5,000 -	9,999	824,596	6,147,491	5,323,748	14,828	808,854	32,361	-172,332
10,000 -	19,999	1,290,097	19,011,534	12,363,708	573,097	6,074,628	247,284	-386,792
20,000 -	29,999	1,016,079	25,247,980	10,935,749	655,739	13,656,404	608,501	184,324
30,000 -	39,999	829,814	28,868,591	9,639,436	538,038	18,691,057	921,453	706,969
40,000 -	49,999	640,364	28,665,998	8,141,324	420,493	20,104,180	1,055,007	917,624
50,000 -	59,999	480,661	26,328,923	6,765,409	341,230	19,222,272	1,046,926	939,863
60,000 -	74,999	543,846	36,503,710	8,548,952	435,732	27,519,005	1,552,262	1,424,481
75,000 -	99,999	597,498	51,615,743	10,870,461	561,726	40,183,501	2,355,337	2,185,284
100,000 -	199,999	704,317	94,241,800	16,256,674	746,177	77,238,850	5,075,047	4,815,069
200,000	and over	293,425	238,297,175	12,886,376	309,909	225,101,788	15,419,412	14,291,890
Total		8,339,591	\$557,133,554	\$103,826,535	\$4,597,021	\$448,712,811	\$28,318,105	\$24,814,750

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

The effective tax rate, defined as tax liability as a percentage of NYAGI, equaled 4.45 percent for all resident filers in 2006. In other words, resident filers paid an average state income tax of \$4.45 for every one hundred dollars reported in adjusted gross income.

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

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

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

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

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

Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2006

(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Bronx	520,305	\$16,014,542	\$318,741	276,413	\$12,920,823	\$490,376	243,892	\$3,093,719
Kings	958,014	40,151,021	1,334,679	569,178	35,535,562	1,555,854	388,836	4,615,459
Manhattan	820,704	135,358,196	7,563,128	585,619	132,486,395	7,688,383	235,085	2,871,801
Queens	924,347	36,725,868	1,244,948	580,049	32,946,360	1,389,686	344,298	3,779,508
Richmond	190,835	10,739,265	426,592	137,263	10,166,024	445,713	53,572	573,241
Total, New York City	3,414,205	238,988,892	10,888,089	2,148,522	224,055,164	11,570,014	1,265,683	14,933,728
Albany	139,019	7,355,485	305,797	100,460	6,950,970	322,398	38,559	404,515
Allegany	17,730	600,674	16,763	11,047	528,506	19,289	6,683	72,168
Broome	87,838	3,568,878	121,468	58,321	3,267,571	138,557	29,517	301,307
Cattaraugus	33,426	1,159,898	34,070	21,300	1,027,325	38,916	12,126	132,573
Cayuga	33,545	1,286,780	41,484	22,756	1,164,268	46,431	10,789	122,512
Chautauqua	55,431	1,945,746	56,775	35,082	1,723,251	65,762	20,349	222,495
Chemung	37,016	1,528,696	54,491	24,012	1,395,206	59,584	13,004	133,491
Chenango	21,606	748,358	22,310	13,806	668,039	25,636	7,800	80,319
Clinton	34,355	1,347,130	45,655	23,613	1,234,864	49,793	10,742	112,265
Columbia	27,545	1,494,436	59,757	19,141	1,403,089	62,351	8,404	91,346
Cortland	19,734	752,593	23,910	13,302	681,901	27,164	6,432	70,693
Delaware	19,567	715,019	23,508	12,185	646,703	25,964	7,382	68,315
Dutchess	125,330	7,549,701	319,564	93,432	7,216,077	329,196	31,898	333,624
Erie	405,676	18,578,120	725,295	279,097	17,358,114	774,876	126,579	1,220,006
Essex	16,476	671,804	22,150	10,954	613,461	24,739	5,522	58,343
Franklin	19,048	658,807	19,691	12,059	586,817	22,715	6,989	71,990
Fulton	23,840	870,378	27,963	15,751	786,194	31,320	8,089	84,183
Genesee	26,756	998,696	32,891	18,421	917,562	35,904	8,335	81,134
Greene	20,408	844,521	31,511	13,873	785,205	33,295	6,535	59,317
Hamilton	2,504	92,377	3,088	1,637	82,715	3,262	867	9,662
Herkimer	26,854	920,404	27,168	17,617	825,814	30,906	9,237	94,590
Jefferson	39,177	1,416,507	44,072	25,347	1,270,151	50,118	13,830	146,355
Lewis	10,812	370,926	10,237	7,060	330,007	12,031	3,752	40,919
Livingston	26,602	1,061,119	36,589	18,420	982,442	39,693	8,182	78,677
Madison	28,817	1,259,082	43,987	20,014	1,159,876	48,631	8,803	99,206
Monroe	330,280	16,424,273	655,793	230,316	15,376,033	697,348	99,964	1,048,239
Montgomery	22,656	786,316	23,398	14,715	704,141	27,246	7,941	82,176
Nassau	637,036	60,351,818	2,989,076	469,587	58,422,036	3,037,506	167,449	1,929,781
Niagara	96,446	3,807,336	135,310	65,785	3,524,139	145,650	30,661	283,197
Oneida	99,815	3,851,847	130,901	65,885	3,502,126	144,856	33,930	349,721
Onondaga	201,848	9,814,104	373,435	141,228	9,079,747	404,949	60,620	734,357
Ontario	46,764	2,190,837	84,772	32,959	2,050,350	89,728	13,805	140,487
Orange	152,360	8,646,604	318,453	109,780	8,136,119	338,224	42,580	510,486

Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2006 (Cont'd)

(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Orleans	17,406	604,763	18,086	11,361	541,709	20,537	6,045	63,054
Oswego	49,786	1,876,695	61,383	33,292	1,710,087	67,628	16,494	166,608
Otsego	25,618	1,022,418	36,260	17,064	938,710	39,252	8,554	83,708
Putnam	44,497	3,327,847	143,146	34,553	3,218,698	145,003	9,944	109,149
Rensselaer	70,246	3,125,080	117,252	50,322	2,928,486	124,504	19,924	196,595
Rockland	128,079	9,611,274	383,650	91,847	9,138,622	396,946	36,232	472,652
St. Lawrence	40,575	1,471,176	46,841	26,003	1,328,448	52,714	14,572	142,727
Saratoga	98,493	5,442,984	234,120	74,426	5,219,501	240,610	24,067	223,483
Schenectady	70,326	3,250,143	126,371	49,172	3,034,998	134,814	21,154	215,145
Schoharie	13,272	509,541	16,957	8,981	466,431	18,486	4,291	43,110
Schuyler	7,946	278,200	8,377	5,233	250,462	9,501	2,713	27,738
Seneca	14,357	522,237	16,044	9,346	469,063	18,374	5,011	53,174
Steuben	41,061	1,790,893	66,596	26,453	1,640,514	72,453	14,608	150,380
Suffolk	680,384	49,035,907	2,232,918	500,911	47,009,787	2,287,595	179,473	2,026,120
Sullivan	31,736	1,347,359	45,203	20,881	1,225,314	49,932	10,855	122,044
Tioga	22,074	896,807	29,215	14,817	810,740	31,671	7,257	86,067
Tompkins	35,995	1,818,782	75,327	26,461	1,723,390	78,349	9,534	95,391
Ulster	79,029	3,808,471	149,434	55,939	3,579,613	156,705	23,090	228,858
Warren	31,231	1,392,711	53,824	21,605	1,300,794	56,682	9,626	91,917
Washington	26,279	952,646	28,431	17,392	859,217	31,881	8,887	93,429
Wayne	41,557	1,650,488	54,906	28,848	1,512,665	59,981	12,709	137,823
Westchester	428,163	57,715,181	2,985,982	314,022	56,305,445	3,032,542	114,141	1,409,736
Wyoming	17,262	640,944	19,997	11,942	583,043	22,428	5,320	57,901
Yates	10,210	359,813	10,521	6,293	314,707	12,264	3,917	45,106
Total, Counties Outside of New York City	4,911,899	316,121,628	13,822,174	3,476,126	300,511,265	14,364,890	1,435,773	15,610,364
NYS Unclassified +	2,308	128,966	6,100	1,447	122,629	6,244	861	6,337
Residence Unknown ++	11,179	1,894,068	98,387	7,837	1,858,750	99,508	3,342	35,318
Grand Total	8,339,591	\$557,133,554	\$24,814,750	5,633,932	\$526,547,807	\$26,040,656	2,705,659	\$30,585,747

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

** Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006

(Dollar Data in Thousands)

Bronx	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	60,979	\$120,127	\$117,329	\$0	\$2,928	\$117	-\$5,802
	\$ 5,000 -	9,999	68,249	522,184	488,592	3,886	29,707	1,188	-31,415
	10,000 -	19,999	111,073	1,612,945	1,082,430	90,309	440,193	17,798	-79,053
	20,000 -	29,999	81,683	2,038,343	844,111	77,554	1,116,678	48,942	-8,857
	30,000 -	39,999	70,570	2,454,286	765,972	62,625	1,625,690	79,954	50,081
	40,000 -	49,999	44,858	1,996,959	532,681	39,068	1,425,210	75,085	60,637
	50,000 -	59,999	25,927	1,415,231	337,158	22,586	1,055,478	58,417	51,112
	60,000 -	74,999	23,388	1,562,978	337,701	20,962	1,204,315	69,301	63,864
	75,000 -	99,999	18,734	1,602,644	306,863	17,440	1,278,341	76,163	71,588
	100,000 -	199,999	12,802	1,639,919	261,295	13,183	1,365,442	89,127	84,986
	200,000	and over	2,042	1,048,926	69,544	2,025	977,356	66,948	61,598
	Total		520,305	\$16,014,542	\$5,143,676	\$349,637	\$10,521,336	\$583,041	\$318,741

Kings	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	119,056	\$234,004	\$227,485	\$2	\$6,881	\$281	-\$10,244
	\$ 5,000 -	9,999	112,178	847,461	782,483	2,057	62,913	2,517	-37,780
	10,000 -	19,999	183,746	2,692,213	1,844,487	107,072	740,644	30,023	-95,219
	20,000 -	29,999	137,950	3,426,892	1,490,120	117,808	1,818,966	79,911	4,662
	30,000 -	39,999	111,993	3,888,240	1,271,790	91,015	2,525,428	123,688	86,522
	40,000 -	49,999	79,510	3,554,067	964,819	59,840	2,529,408	133,726	114,417
	50,000 -	59,999	53,724	2,937,372	703,324	40,162	2,193,890	121,627	109,828
	60,000 -	74,999	53,339	3,570,182	769,689	41,872	2,758,625	158,871	147,855
	75,000 -	99,999	47,555	4,082,917	782,791	40,617	3,259,493	194,371	183,177
	100,000 -	199,999	44,171	5,864,607	916,578	42,035	4,905,996	322,933	308,198
	200,000	and over	14,792	9,053,066	609,202	17,393	8,426,465	577,210	523,263
	Total		958,014	\$40,151,021	\$10,362,769	\$559,873	\$29,228,709	\$1,745,158	\$1,334,679

Manhattan (New York)	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	87,802	\$153,473	\$149,104	\$2	\$4,472	\$179	-\$17,835
	\$ 5,000 -	9,999	71,524	538,088	491,531	2,364	44,195	1,768	-19,992
	10,000 -	19,999	111,348	1,631,982	1,044,975	56,850	530,157	21,552	-42,629
	20,000 -	29,999	84,261	2,100,515	847,940	49,885	1,202,690	54,152	17,022
	30,000 -	39,999	76,407	2,661,437	788,947	38,841	1,833,646	93,235	74,659
	40,000 -	49,999	63,049	2,821,273	674,468	26,126	2,120,678	116,587	105,907
	50,000 -	59,999	46,111	2,524,794	526,547	15,869	1,982,379	114,188	107,330
	60,000 -	74,999	51,612	3,464,368	635,861	15,867	2,812,645	167,985	160,441
	75,000 -	99,999	56,287	4,861,551	788,476	16,633	4,056,439	249,891	239,162
	100,000 -	199,999	87,940	12,262,188	1,500,431	26,493	10,735,257	718,449	688,661
	200,000	and over	84,363	102,338,526	4,928,568	47,984	97,362,203	6,669,291	6,250,402
	Total		820,704	\$135,358,196	\$12,376,848	\$296,914	\$122,684,761	\$8,207,279	\$7,563,128

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Queens	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	123,519	\$252,734	\$245,765	\$7	\$7,193	\$289	-\$8,488
	\$ 5,000 -	9,999	103,109	770,572	701,545	1,147	67,873	2,716	-21,609
	10,000 -	19,999	160,604	2,369,462	1,623,640	75,373	670,436	27,208	-53,562
	20,000 -	29,999	123,138	3,057,147	1,404,794	90,648	1,561,689	68,770	15,102
	30,000 -	39,999	101,801	3,541,460	1,233,839	73,347	2,234,263	108,935	82,505
	40,000 -	49,999	79,375	3,549,468	1,027,832	55,969	2,465,667	129,017	112,884
	50,000 -	59,999	55,704	3,048,024	777,612	39,384	2,231,020	122,405	111,580
	60,000 -	74,999	58,396	3,913,395	894,279	44,950	2,974,167	169,648	158,713
	75,000 -	99,999	56,508	4,859,621	981,101	48,892	3,829,628	226,555	214,127
	100,000 -	199,999	51,743	6,770,818	1,077,121	51,157	5,642,527	369,722	355,648
	200,000	and over	10,450	4,593,167	284,746	10,140	4,298,278	294,430	278,047
	Total		924,347	\$36,725,868	\$10,252,275	\$491,013	\$25,982,740	\$1,519,694	\$1,244,948

Richmond	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	24,888	\$46,486	\$44,024	\$4	\$2,493	\$100	-\$1,292
	\$ 5,000 -	9,999	16,406	121,625	102,250	137	19,238	770	-2,402
	10,000 -	19,999	23,632	346,918	227,368	8,719	110,830	4,518	-5,250
	20,000 -	29,999	18,928	471,423	212,979	11,617	246,821	11,008	3,519
	30,000 -	39,999	17,373	605,368	212,608	11,252	381,497	18,758	14,235
	40,000 -	49,999	15,169	680,361	203,246	9,591	467,524	24,576	21,134
	50,000 -	59,999	12,463	683,356	185,014	8,718	489,624	26,770	23,680
	60,000 -	74,999	15,608	1,050,365	259,712	12,854	777,798	43,982	39,635
	75,000 -	99,999	18,707	1,616,077	364,313	18,951	1,232,812	72,031	65,295
	100,000 -	199,999	22,766	3,014,059	534,284	27,434	2,452,329	160,603	147,927
	200,000	and over	4,895	2,103,227	139,386	5,544	1,958,297	134,142	120,112
	Total		190,835	\$10,739,265	\$2,485,184	\$114,821	\$8,139,265	\$497,258	\$426,592

Total New York City	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	416,244	\$806,823	\$783,707	\$15	\$23,967	\$966	-\$43,662
	\$ 5,000 -	9,999	371,466	2,799,931	2,566,400	9,591	223,927	8,959	-113,197
	10,000 -	19,999	590,403	8,653,520	5,822,902	338,323	2,492,260	101,099	-275,713
	20,000 -	29,999	445,960	11,094,321	4,799,943	347,511	5,946,845	262,783	31,448
	30,000 -	39,999	378,144	13,150,793	4,273,156	277,080	8,600,523	424,570	308,002
	40,000 -	49,999	281,961	12,602,129	3,403,047	190,594	9,008,487	478,993	414,979
	50,000 -	59,999	193,929	10,608,777	2,529,655	126,719	7,952,390	443,407	403,530
	60,000 -	74,999	202,343	13,561,287	2,897,241	136,505	10,527,550	609,786	570,508
	75,000 -	99,999	197,791	17,022,809	3,223,544	142,532	13,656,713	819,011	773,350
	100,000 -	199,999	219,422	29,551,590	4,289,709	160,301	25,101,551	1,660,834	1,585,421
	200,000	and over	116,542	119,136,912	6,031,446	83,086	113,022,599	7,742,022	7,233,422
	Total		3,414,205	\$238,988,892	\$40,620,752	\$1,812,258	\$196,556,811	\$12,552,431	\$10,888,089

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Albany	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	19,561	\$40,344	\$37,882	\$0	\$2,462	\$99	-\$1,242
\$	5,000 -	9,999	12,805	94,373	78,370	101	15,894	636	-1,759
	10,000 -	19,999	19,448	288,321	174,421	6,278	107,602	4,394	-2,583
	20,000 -	29,999	17,562	436,974	172,777	8,617	255,581	11,562	5,911
	30,000 -	39,999	14,158	492,523	145,844	6,462	340,216	17,188	14,784
	40,000 -	49,999	10,834	484,427	123,459	5,428	355,539	18,959	17,316
	50,000 -	59,999	8,149	446,475	104,015	5,063	337,397	18,469	16,985
	60,000 -	74,999	9,556	642,063	137,372	7,192	497,499	28,027	26,096
	75,000 -	99,999	11,173	966,993	183,880	10,844	772,268	44,947	42,130
	100,000 -	199,999	12,406	1,628,098	249,515	14,197	1,364,386	89,117	85,265
	200,000	and over	3,367	1,834,894	110,920	4,196	1,719,779	117,804	102,893
	Total		139,019	\$7,355,485	\$1,518,456	\$68,379	\$5,768,624	\$351,200	\$305,797

Allegany	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,918	\$5,695	\$5,385	\$0	\$310	\$12	-\$230
\$	5,000 -	9,999	1,978	14,620	12,515	29	2,076	83	-319
	10,000 -	19,999	3,109	46,058	30,711	1,193	14,154	575	-728
	20,000 -	29,999	2,322	57,594	25,554	1,655	30,385	1,345	461
	30,000 -	39,999	1,864	64,688	22,251	1,498	40,939	1,946	1,399
	40,000 -	49,999	1,415	63,336	18,690	1,316	43,330	2,132	1,711
	50,000 -	59,999	1,158	63,477	16,418	1,216	45,844	2,347	1,930
	60,000 -	74,999	1,245	83,241	18,510	1,387	63,343	3,420	2,961
	75,000 -	99,999	1,032	88,097	16,060	1,250	70,787	4,066	3,663
	100,000 -	199,999	598	75,075	10,562	704	63,809	4,114	3,836
	200,000	and over	91	38,794	1,937	85	36,772	2,519	2,079
	Total		17,730	\$600,674	\$178,592	\$10,333	\$411,749	\$22,559	\$16,763

Broome	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	14,253	\$29,374	\$27,772	\$0	\$1,607	\$64	-\$2,140
\$	5,000 -	9,999	9,720	71,934	60,794	92	11,047	442	-1,353
	10,000 -	19,999	15,249	225,505	142,777	4,960	77,767	3,166	-2,091
	20,000 -	29,999	11,358	280,682	117,851	6,203	156,628	7,020	3,456
	30,000 -	39,999	8,259	286,951	93,524	4,789	188,637	9,206	7,269
	40,000 -	49,999	6,433	288,134	79,497	4,342	204,306	10,463	9,212
	50,000 -	59,999	4,975	272,559	66,762	3,979	201,817	10,664	9,534
	60,000 -	74,999	5,423	363,344	79,565	4,980	278,796	15,318	13,890
	75,000 -	99,999	5,712	492,917	90,413	6,090	396,414	22,946	21,201
	100,000 -	199,999	5,245	680,219	97,558	6,287	576,374	37,537	35,276
	200,000	and over	1,211	577,258	29,211	1,302	546,739	37,451	27,214
	Total		87,838	\$3,568,878	\$885,726	\$43,025	\$2,640,133	\$154,278	\$121,468

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Cattaraugus	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,525	\$10,601	\$9,983	\$0	\$627	\$25	-\$602
	\$ 5,000 -	9,999	3,623	26,825	22,692	60	4,074	163	-587
	10,000 -	19,999	6,162	91,206	58,216	2,264	30,725	1,250	-1,145
	20,000 -	29,999	4,535	111,857	48,061	2,782	61,015	2,714	1,066
	30,000 -	39,999	3,495	121,474	40,096	2,539	78,839	3,792	2,854
	40,000 -	49,999	2,530	113,301	32,959	2,042	78,300	3,896	3,201
	50,000 -	59,999	2,035	111,568	28,181	1,909	81,478	4,195	3,539
	60,000 -	74,999	2,191	146,851	32,257	2,183	112,411	6,087	5,256
	75,000 -	99,999	1,920	164,628	30,402	2,148	132,078	7,586	6,733
	100,000 -	199,999	1,176	148,292	21,713	1,328	125,251	8,091	7,382
	200,000	and over	234	113,295	6,293	268	106,739	7,312	6,373
	Total		33,426	\$1,159,898	\$330,854	\$17,522	\$811,537	\$45,111	\$34,070

Cayuga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,981	\$10,349	\$9,695	\$2	\$671	\$27	-\$489
	\$ 5,000 -	9,999	3,483	25,693	21,509	30	4,149	166	-508
	10,000 -	19,999	5,718	84,410	53,730	1,969	28,711	1,168	-940
	20,000 -	29,999	4,440	110,018	45,801	2,601	61,616	2,755	1,177
	30,000 -	39,999	3,368	117,329	37,846	2,261	77,222	3,752	2,969
	40,000 -	49,999	2,558	114,607	31,389	1,880	81,337	4,153	3,511
	50,000 -	59,999	2,101	115,000	28,383	1,889	84,728	4,443	3,882
	60,000 -	74,999	2,495	167,259	36,438	2,443	128,378	7,020	6,274
	75,000 -	99,999	2,418	207,948	38,418	2,816	166,714	9,585	8,687
	100,000 -	199,999	1,717	214,067	31,312	2,045	180,710	11,629	10,508
	200,000	and over	266	120,099	6,853	266	112,980	7,739	6,414
	Total		33,545	\$1,286,780	\$341,374	\$18,202	\$927,217	\$52,436	\$41,484

Chautauqua	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	9,218	\$19,042	\$18,021	\$2	\$1,079	\$43	-\$754
	\$ 5,000 -	9,999	6,401	47,384	39,892	84	7,408	296	-999
	10,000 -	19,999	10,108	150,046	96,308	3,862	49,876	2,030	-2,177
	20,000 -	29,999	7,308	180,202	78,717	4,765	96,720	4,293	1,543
	30,000 -	39,999	5,516	191,974	63,391	3,879	124,704	6,006	4,510
	40,000 -	49,999	4,279	191,332	55,439	3,606	132,287	6,575	5,319
	50,000 -	59,999	3,218	176,460	45,468	3,034	127,958	6,568	5,402
	60,000 -	74,999	3,566	238,938	52,779	3,499	182,661	9,923	8,497
	75,000 -	99,999	3,235	277,497	52,001	3,554	221,942	12,736	11,298
	100,000 -	199,999	2,131	270,871	39,148	2,294	229,429	14,857	13,443
	200,000	and over	451	202,000	14,240	493	187,268	12,828	10,693
	Total		55,431	\$1,945,746	\$555,403	\$29,072	\$1,361,331	\$76,157	\$56,775

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Chemung	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,960	\$11,967	\$11,393	\$0	\$573	\$23	-\$388
	\$ 5,000 -	9,999	4,089	30,301	26,144	62	4,095	164	-737
	10,000 -	19,999	6,365	94,254	60,253	2,591	31,410	1,277	-1,250
	20,000 -	29,999	4,559	112,373	47,760	2,763	61,850	2,751	1,080
	30,000 -	39,999	3,506	122,243	39,502	2,190	80,551	3,916	3,129
	40,000 -	49,999	2,640	118,053	32,513	1,877	83,663	4,260	3,678
	50,000 -	59,999	2,131	116,855	28,549	1,795	86,511	4,553	3,961
	60,000 -	74,999	2,512	168,453	36,349	2,289	129,815	7,115	6,387
	75,000 -	99,999	2,586	222,828	40,993	2,849	178,986	10,327	9,438
	100,000 -	199,999	2,028	262,320	38,093	2,402	221,826	14,418	13,435
	200,000	and over	640	269,049	15,002	721	253,328	17,353	15,757
	Total		37,016	\$1,528,696	\$376,552	\$19,538	\$1,132,609	\$66,157	\$54,491

Chenango	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,454	\$6,782	\$6,458	\$0	\$324	\$13	-\$382
	\$ 5,000 -	9,999	2,337	17,389	14,913	40	2,436	97	-449
	10,000 -	19,999	3,868	57,470	37,380	1,563	18,526	753	-1,011
	20,000 -	29,999	2,951	73,163	32,206	1,916	39,041	1,730	623
	30,000 -	39,999	2,347	81,827	27,104	1,701	53,022	2,559	1,940
	40,000 -	49,999	1,740	77,732	21,773	1,436	54,523	2,743	2,337
	50,000 -	59,999	1,226	67,382	17,074	1,201	49,107	2,528	2,175
	60,000 -	74,999	1,388	93,180	20,640	1,482	71,059	3,844	3,408
	75,000 -	99,999	1,315	112,634	20,467	1,513	90,654	5,211	4,763
	100,000 -	199,999	834	105,550	14,942	937	89,671	5,799	5,544
	200,000	and over	146	55,250	3,317	139	51,794	3,548	3,362
	Total		21,606	\$748,358	\$216,274	\$11,928	\$520,157	\$28,825	\$22,310

Clinton	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,301	\$10,486	\$9,888	\$0	\$598	\$24	-\$493
	\$ 5,000 -	9,999	3,616	26,778	22,325	27	4,426	177	-452
	10,000 -	19,999	5,733	84,978	52,635	1,767	30,576	1,245	-650
	20,000 -	29,999	4,493	111,499	46,235	2,393	62,870	2,819	1,417
	30,000 -	39,999	3,219	111,759	35,918	1,909	73,932	3,598	2,957
	40,000 -	49,999	2,530	113,379	31,109	1,674	80,595	4,117	3,584
	50,000 -	59,999	2,078	113,937	27,712	1,612	84,613	4,459	3,957
	60,000 -	74,999	2,489	166,690	35,737	2,325	128,628	7,082	6,385
	75,000 -	99,999	2,577	222,858	40,982	2,940	178,936	10,296	9,382
	100,000 -	199,999	2,004	253,995	36,845	2,326	214,824	13,901	12,940
	200,000	and over	315	130,771	8,220	331	122,220	8,372	6,628
	Total		34,355	\$1,347,130	\$347,607	\$17,304	\$982,219	\$56,091	\$45,655

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Columbia	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,952	\$7,749	\$7,305	\$0	\$444	\$18	-\$253
	\$ 5,000 -	9,999	2,599	19,390	16,174	16	3,200	128	-271
	10,000 -	19,999	4,094	60,730	38,719	1,336	20,675	843	-535
	20,000 -	29,999	3,605	89,566	38,567	1,834	49,165	2,199	1,065
	30,000 -	39,999	2,808	97,562	32,315	1,644	63,603	3,114	2,397
	40,000 -	49,999	2,110	94,694	26,609	1,408	66,677	3,424	2,864
	50,000 -	59,999	1,676	91,698	23,917	1,307	66,475	3,510	2,980
	60,000 -	74,999	1,896	127,204	29,471	1,620	96,113	5,287	4,589
	75,000 -	99,999	2,150	185,394	36,966	2,048	146,380	8,468	7,554
	100,000 -	199,999	2,025	263,325	39,905	1,981	221,438	14,439	13,464
	200,000	and over	630	457,123	29,667	420	427,036	29,252	25,904
	Total		27,545	\$1,494,436	\$319,616	\$13,614	\$1,161,206	\$70,681	\$59,757

Cortland	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,861	\$5,794	\$5,459	\$0	\$336	\$13	-\$543
	\$ 5,000 -	9,999	2,006	14,764	12,448	30	2,285	91	-328
	10,000 -	19,999	3,398	50,789	32,092	1,298	17,398	708	-639
	20,000 -	29,999	2,736	67,519	28,501	1,685	37,334	1,666	639
	30,000 -	39,999	2,069	72,107	23,472	1,377	47,257	2,293	1,782
	40,000 -	49,999	1,560	69,930	19,365	1,148	49,418	2,510	2,143
	50,000 -	59,999	1,237	67,871	17,009	1,077	49,785	2,593	2,266
	60,000 -	74,999	1,309	87,650	19,511	1,326	66,812	3,627	3,237
	75,000 -	99,999	1,353	116,389	21,652	1,524	93,213	5,361	4,897
	100,000 -	199,999	1,041	133,078	18,960	1,249	112,869	7,321	6,672
	200,000	and over	164	66,702	3,659	195	62,849	4,305	3,785
	Total		19,734	\$752,593	\$202,128	\$10,910	\$539,556	\$30,490	\$23,910

Delaware	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,569	\$6,625	\$6,334	\$0	\$297	\$12	-\$276
	\$ 5,000 -	9,999	2,101	15,580	13,742	33	1,804	72	-372
	10,000 -	19,999	3,306	49,096	32,931	1,120	15,045	611	-622
	20,000 -	29,999	2,621	64,996	29,120	1,656	34,219	1,513	556
	30,000 -	39,999	2,134	74,096	25,129	1,323	47,643	2,302	1,862
	40,000 -	49,999	1,455	65,037	18,756	1,086	45,195	2,273	1,947
	50,000 -	59,999	1,161	63,516	16,681	1,027	45,808	2,363	2,057
	60,000 -	74,999	1,199	80,434	18,288	1,116	61,030	3,319	2,965
	75,000 -	99,999	1,057	90,685	17,253	1,095	72,338	4,169	3,837
	100,000 -	199,999	767	98,814	14,954	691	83,169	5,404	5,129
	200,000	and over	197	106,140	4,815	159	101,166	6,930	6,425
	Total		19,567	\$715,019	\$198,002	\$9,306	\$507,715	\$28,968	\$23,508

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Dutchess	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	17,130	\$34,033	\$31,740	\$0	\$2,365	\$96	-\$728
\$	5,000 -	9,999	10,242	75,145	59,986	65	15,095	604	-763
	10,000 -	19,999	15,278	226,357	140,229	4,120	82,008	3,354	-1,124
	20,000 -	29,999	13,058	324,730	140,904	6,331	177,494	7,987	4,046
	30,000 -	39,999	10,867	378,840	128,431	5,962	244,446	12,106	9,816
	40,000 -	49,999	9,028	404,655	117,984	5,589	281,082	14,715	12,778
	50,000 -	59,999	7,568	414,937	112,701	5,575	296,661	15,986	14,093
	60,000 -	74,999	9,748	655,906	164,599	8,654	482,652	26,831	24,014
	75,000 -	99,999	12,577	1,092,744	245,445	13,985	833,315	48,227	43,458
	100,000 -	199,999	16,159	2,145,601	381,812	20,215	1,743,592	114,093	106,679
	200,000	and over	3,675	1,796,753	118,567	4,216	1,673,968	114,666	107,295
	Total		125,330	\$7,549,701	\$1,642,399	\$74,712	\$5,832,679	\$358,665	\$319,564

Erie	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	63,652	\$127,670	\$120,573	\$3	\$7,295	\$292	-\$5,015
\$	5,000 -	9,999	43,261	320,011	261,763	348	57,900	2,316	-6,460
	10,000 -	19,999	64,340	948,638	579,454	21,641	347,521	14,183	-9,537
	20,000 -	29,999	50,279	1,246,117	503,382	26,603	716,132	32,234	15,694
	30,000 -	39,999	37,538	1,304,511	402,650	20,311	881,550	43,745	36,692
	40,000 -	49,999	28,662	1,283,976	343,030	18,628	922,318	47,870	42,616
	50,000 -	59,999	23,103	1,268,349	305,439	18,452	944,458	50,365	44,948
	60,000 -	74,999	27,962	1,878,855	405,508	26,961	1,446,386	79,860	73,014
	75,000 -	99,999	31,311	2,703,484	502,385	35,459	2,165,640	125,321	116,339
	100,000 -	199,999	28,182	3,656,991	540,214	35,013	3,081,762	200,619	192,745
	200,000	and over	7,386	3,839,517	207,512	9,403	3,622,628	248,149	224,258
	Total		405,676	\$18,578,120	\$4,171,911	\$212,822	\$14,193,589	\$844,953	\$725,295

Essex	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,726	\$5,390	\$5,062	\$0	\$328	\$13	-\$127
\$	5,000 -	9,999	1,694	12,458	10,581	15	1,861	74	-206
	10,000 -	19,999	2,741	40,791	26,508	824	13,458	548	-337
	20,000 -	29,999	2,236	55,268	23,964	1,218	30,086	1,341	624
	30,000 -	39,999	1,671	58,043	19,551	972	37,519	1,811	1,414
	40,000 -	49,999	1,299	58,095	17,060	901	40,134	2,010	1,675
	50,000 -	59,999	999	54,794	13,808	846	40,141	2,091	1,786
	60,000 -	74,999	1,128	75,482	16,902	1,019	57,562	3,137	2,752
	75,000 -	99,999	1,033	88,516	16,667	1,077	70,772	4,081	3,633
	100,000 -	199,999	760	98,159	15,240	766	82,153	5,340	4,959
	200,000	and over	189	124,809	7,554	185	117,070	8,019	5,978
	Total		16,476	\$671,804	\$172,897	\$7,824	\$491,083	\$28,465	\$22,150

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Franklin	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,299	\$6,090	\$5,777	\$0	\$316	\$13	-\$518
	\$ 5,000 -	9,999	2,010	14,837	12,617	17	2,204	88	-384
	10,000 -	19,999	3,329	49,411	32,403	1,339	15,668	637	-824
	20,000 -	29,999	2,588	64,000	27,528	1,689	34,784	1,544	578
	30,000 -	39,999	1,902	65,975	22,100	1,359	42,515	2,041	1,536
	40,000 -	49,999	1,432	63,954	17,977	1,138	44,839	2,256	1,924
	50,000 -	59,999	1,091	59,899	14,504	976	44,419	2,338	2,041
	60,000 -	74,999	1,322	88,593	19,135	1,303	68,154	3,742	3,368
	75,000 -	99,999	1,232	106,532	19,355	1,455	85,722	4,935	4,537
	100,000 -	199,999	731	90,893	12,791	866	77,237	4,966	4,711
	200,000	and over	112	48,622	3,491	113	45,018	3,084	2,723
	Total		19,048	\$658,807	\$187,679	\$10,255	\$460,876	\$25,643	\$19,691

Fulton	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,463	\$6,916	\$6,572	\$0	\$356	\$14	-\$444
	\$ 5,000 -	9,999	2,483	18,372	16,024	18	2,330	93	-465
	10,000 -	19,999	4,114	61,469	39,126	1,655	20,688	842	-830
	20,000 -	29,999	3,834	94,941	39,599	2,404	52,937	2,358	1,069
	30,000 -	39,999	2,582	89,704	28,976	1,715	59,013	2,870	2,326
	40,000 -	49,999	1,824	81,808	23,292	1,306	57,210	2,884	2,518
	50,000 -	59,999	1,391	76,527	19,295	1,211	56,021	2,915	2,612
	60,000 -	74,999	1,579	105,663	23,049	1,516	81,098	4,433	4,042
	75,000 -	99,999	1,437	122,763	23,058	1,525	98,180	5,645	5,208
	100,000 -	199,999	934	118,886	16,763	959	101,164	6,554	6,325
	200,000	and over	199	93,329	5,421	171	87,737	6,010	5,601
	Total		23,840	\$870,378	\$241,174	\$12,480	\$616,735	\$34,619	\$27,963

Genesee	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,289	\$8,809	\$8,257	\$0	\$551	\$22	-\$304
	\$ 5,000 -	9,999	2,804	20,799	16,719	44	4,035	161	-298
	10,000 -	19,999	4,274	63,335	39,412	1,312	22,611	921	-548
	20,000 -	29,999	3,441	85,234	35,493	1,834	47,906	2,149	1,067
	30,000 -	39,999	2,655	92,297	30,118	1,724	60,455	2,935	2,357
	40,000 -	49,999	2,140	96,078	27,470	1,800	66,808	3,346	2,832
	50,000 -	59,999	1,667	91,638	23,119	1,571	66,948	3,469	3,036
	60,000 -	74,999	2,051	137,788	30,776	2,158	104,854	5,687	5,092
	75,000 -	99,999	2,017	173,336	32,462	2,380	138,494	7,949	7,251
	100,000 -	199,999	1,227	155,500	22,491	1,509	131,501	8,494	8,035
	200,000	and over	191	73,882	4,740	207	68,935	4,722	4,371
	Total		26,756	\$998,696	\$271,059	\$14,539	\$713,099	\$39,855	\$32,891

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Greene	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,224	\$6,240	\$5,949	\$0	\$291	\$12	-\$150
	\$ 5,000 -	9,999	2,076	15,429	13,220	17	2,194	88	-265
	10,000 -	19,999	3,131	46,071	29,715	946	15,410	628	-339
	20,000 -	29,999	2,644	65,625	28,168	1,470	35,987	1,609	855
	30,000 -	39,999	2,094	73,100	24,229	1,308	47,562	2,316	1,941
	40,000 -	49,999	1,530	68,375	18,965	1,024	48,385	2,488	2,215
	50,000 -	59,999	1,244	68,132	17,220	1,015	49,897	2,637	2,367
	60,000 -	74,999	1,444	96,671	21,576	1,329	73,766	4,062	3,701
	75,000 -	99,999	1,552	133,120	25,043	1,613	106,464	6,171	5,734
	100,000 -	199,999	1,208	152,595	22,774	1,290	128,531	8,314	7,974
	200,000	and over	261	119,164	6,624	212	112,328	7,694	7,479
	Total		20,408	\$844,521	\$213,483	\$10,224	\$620,816	\$36,019	\$31,511

Hamilton	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	454	\$850	\$798	\$0	\$52	\$2	-\$9
	\$ 5,000 -	9,999	278	2,068	1,795	1	272	11	-22
	10,000 -	19,999	383	5,642	3,926	95	1,621	66	-30
	20,000 -	29,999	360	9,029	4,040	161	4,828	216	133
	30,000 -	39,999	269	9,328	3,242	140	5,946	283	241
	40,000 -	49,999	207	9,193	2,904	139	6,150	298	265
	50,000 -	59,999	156	8,531	2,262	102	6,166	316	279
	60,000 -	74,999	136	9,116	2,121	113	6,882	371	334
	75,000 -	99,999	139	11,902	2,401	113	9,388	539	506
	100,000 -	199,999	93	12,006	1,705	65	10,236	668	625
	200,000	and over	29	14,713	654	24	14,035	961	764
	Total		2,504	\$92,377	\$25,848	\$953	\$65,577	\$3,731	\$3,088

Herkimer	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,211	\$8,473	\$8,009	\$0	\$464	\$19	-\$390
	\$ 5,000 -	9,999	2,736	20,224	16,984	28	3,211	128	-421
	10,000 -	19,999	4,770	70,751	45,271	1,732	23,748	966	-950
	20,000 -	29,999	4,067	100,487	42,725	2,557	55,205	2,456	941
	30,000 -	39,999	2,870	99,700	33,088	2,081	64,532	3,101	2,416
	40,000 -	49,999	2,057	92,389	26,780	1,633	63,976	3,194	2,717
	50,000 -	59,999	1,654	90,849	23,228	1,557	66,065	3,398	2,949
	60,000 -	74,999	1,826	122,398	27,588	1,974	92,836	5,015	4,485
	75,000 -	99,999	1,583	135,719	25,594	1,810	108,315	6,211	5,737
	100,000 -	199,999	945	117,334	17,211	1,064	99,059	6,368	6,008
	200,000	and over	135	62,081	4,027	152	57,901	3,966	3,677
	Total		26,854	\$920,404	\$270,504	\$14,588	\$635,312	\$34,823	\$27,168

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Jefferson	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,058	\$12,701	\$11,958	\$0	\$744	\$30	-\$537
	\$ 5,000 -	9,999	4,484	33,154	28,103	78	4,972	199	-794
	10,000 -	19,999	7,437	109,939	71,451	2,870	35,619	1,448	-1,609
	20,000 -	29,999	5,286	130,457	57,302	3,506	69,649	3,081	1,137
	30,000 -	39,999	3,712	129,130	43,991	2,756	82,383	3,925	3,008
	40,000 -	49,999	2,908	130,272	37,757	2,460	90,055	4,481	3,776
	50,000 -	59,999	2,333	127,672	32,218	2,068	93,386	4,831	4,246
	60,000 -	74,999	2,529	169,209	37,310	2,570	129,329	7,025	6,331
	75,000 -	99,999	2,330	199,784	36,712	2,535	160,536	9,237	8,499
	100,000 -	199,999	1,730	219,430	31,358	1,918	186,154	12,041	11,123
	200,000	and over	370	154,758	8,433	370	145,951	9,998	8,892
	Total		39,177	\$1,416,507	\$396,593	\$21,132	\$998,779	\$56,295	\$44,072

Lewis	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,723	\$3,300	\$3,082	\$0	\$217	\$9	-\$224
	\$ 5,000 -	9,999	1,122	8,330	6,996	17	1,317	53	-202
	10,000 -	19,999	1,818	27,159	17,920	592	8,647	352	-390
	20,000 -	29,999	1,488	36,833	16,421	1,025	19,387	862	249
	30,000 -	39,999	1,148	40,233	13,966	922	25,345	1,194	872
	40,000 -	49,999	1,001	44,756	13,236	957	30,563	1,501	1,209
	50,000 -	59,999	713	39,150	10,061	747	28,342	1,449	1,195
	60,000 -	74,999	783	52,554	11,730	820	40,004	2,159	1,826
	75,000 -	99,999	609	51,797	9,646	769	41,382	2,373	2,116
	100,000 -	199,999	348	43,632	5,970	443	37,220	2,400	2,229
	200,000	and over	59	23,180	1,441	60	21,679	1,485	1,358
	Total		10,812	\$370,926	\$110,471	\$6,351	\$254,104	\$13,836	\$10,237

Livingston	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,147	\$7,844	\$7,345	\$0	\$498	\$20	-\$403
	\$ 5,000 -	9,999	2,608	19,351	16,086	31	3,233	129	-344
	10,000 -	19,999	4,061	60,295	38,254	1,306	20,735	844	-555
	20,000 -	29,999	3,194	79,363	33,612	1,686	44,064	1,971	965
	30,000 -	39,999	2,661	92,780	30,383	1,659	60,738	2,958	2,383
	40,000 -	49,999	2,147	96,257	26,714	1,526	68,017	3,472	2,999
	50,000 -	59,999	1,692	92,784	23,242	1,500	68,042	3,543	3,039
	60,000 -	74,999	2,013	135,284	29,842	2,072	103,369	5,635	5,021
	75,000 -	99,999	2,264	195,303	36,385	2,580	156,338	8,987	8,260
	100,000 -	199,999	1,612	203,353	29,860	2,028	171,465	11,067	10,441
	200,000	and over	203	78,507	4,833	230	73,444	5,031	4,783
	Total		26,602	\$1,061,119	\$276,557	\$14,619	\$769,943	\$43,657	\$36,589

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Madison	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,264	\$8,757	\$8,215	\$0	\$550	\$22	-\$476
	\$ 5,000 -	9,999	2,695	19,748	16,517	49	3,182	127	-421
	10,000 -	19,999	4,448	66,321	41,706	1,537	23,080	940	-753
	20,000 -	29,999	4,012	99,533	41,680	2,339	55,515	2,482	1,022
	30,000 -	39,999	2,908	101,011	33,493	1,924	65,594	3,173	2,490
	40,000 -	49,999	2,204	98,859	28,119	1,656	69,083	3,490	2,996
	50,000 -	59,999	1,762	96,537	24,609	1,587	70,342	3,648	3,154
	60,000 -	74,999	2,138	143,607	32,473	2,133	109,001	5,924	5,316
	75,000 -	99,999	2,177	187,514	35,793	2,531	149,189	8,581	7,883
	100,000 -	199,999	1,767	227,914	34,508	2,232	191,175	12,417	11,771
	200,000	and over	442	209,281	12,872	508	195,901	13,419	11,006
	Total		28,817	\$1,259,082	\$309,985	\$16,496	\$932,612	\$54,223	\$43,987

Monroe	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	48,807	\$101,783	\$95,263	\$2	\$6,567	\$263	-\$4,768
	\$ 5,000 -	9,999	32,395	238,537	196,439	465	41,625	1,665	-5,248
	10,000 -	19,999	49,676	736,823	454,909	19,435	262,477	10,705	-9,144
	20,000 -	29,999	41,722	1,033,992	422,776	23,331	587,886	26,391	11,818
	30,000 -	39,999	30,988	1,077,598	338,468	17,055	722,074	35,854	29,568
	40,000 -	49,999	24,300	1,088,964	293,120	14,939	780,906	40,816	36,415
	50,000 -	59,999	18,583	1,018,123	252,044	14,075	752,004	40,210	36,263
	60,000 -	74,999	22,310	1,498,880	333,461	20,285	1,145,134	63,314	58,003
	75,000 -	99,999	26,660	2,308,313	446,455	29,200	1,832,661	106,057	98,497
	100,000 -	199,999	27,242	3,584,179	551,400	33,576	2,999,191	195,878	188,389
	200,000	and over	7,597	3,737,081	238,543	9,011	3,489,530	239,031	216,000
	Total		330,280	\$16,424,273	\$3,622,879	\$181,374	\$12,620,054	\$760,184	\$655,793

Montgomery	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,419	\$6,634	\$6,340	\$0	\$301	\$12	-\$427
	\$ 5,000 -	9,999	2,494	18,493	15,925	20	2,548	102	-529
	10,000 -	19,999	3,952	58,817	37,306	1,697	19,814	806	-927
	20,000 -	29,999	3,469	86,068	35,610	2,172	48,286	2,161	884
	30,000 -	39,999	2,462	85,210	27,324	1,503	56,382	2,749	2,174
	40,000 -	49,999	1,749	78,404	21,704	1,277	55,423	2,825	2,429
	50,000 -	59,999	1,253	68,707	17,109	1,113	50,485	2,639	2,307
	60,000 -	74,999	1,412	94,620	21,221	1,333	72,066	3,931	3,535
	75,000 -	99,999	1,372	117,894	22,111	1,354	94,428	5,437	5,057
	100,000 -	199,999	927	115,721	17,192	1,077	97,452	6,278	5,799
	200,000	and over	147	55,749	3,809	127	51,814	3,549	3,096
	Total		22,656	\$786,316	\$225,652	\$11,673	\$548,999	\$30,491	\$23,398

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Nassau	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	85,487	\$163,417	\$152,282	\$2	\$11,387	\$459	-\$2,610	
	\$	5,000 -	50,563	372,949	300,688	560	71,694	2,868	-4,126	
		10,000 -	19,999	74,542	1,100,482	708,357	20,566	371,559	15,200	-9,475
		20,000 -	29,999	58,536	1,456,679	695,559	25,686	735,424	33,052	14,646
		30,000 -	39,999	51,509	1,795,511	690,765	25,567	1,079,169	53,521	43,209
		40,000 -	49,999	43,915	1,971,588	654,770	23,632	1,293,186	68,259	60,825
		50,000 -	59,999	36,030	1,974,136	602,521	22,283	1,349,331	73,765	67,268
		60,000 -	74,999	44,086	2,965,242	848,248	33,079	2,083,916	117,209	108,756
		75,000 -	99,999	56,191	4,882,487	1,283,265	54,468	3,544,754	206,148	192,508
		100,000 -	199,999	92,109	12,601,917	2,622,130	112,194	9,867,565	649,980	626,214
		200,000	and over	44,068	31,067,410	1,798,198	58,124	29,211,106	2,000,951	1,891,862
		Total	637,036	\$60,351,818	\$10,356,783	\$376,161	\$49,619,091	\$3,221,413	\$2,989,076	

Niagara	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	15,413	\$30,997	\$29,356	\$0	\$1,658	\$66	-\$1,189	
	\$	5,000 -	10,223	75,913	61,558	118	14,237	570	-1,317	
		10,000 -	19,999	16,261	239,959	147,143	5,186	87,630	3,575	-1,987
		20,000 -	29,999	12,492	309,035	127,765	6,722	174,548	7,822	3,908
		30,000 -	39,999	9,024	313,141	100,386	5,445	207,310	10,135	8,400
		40,000 -	49,999	6,748	302,751	83,702	4,896	214,153	10,898	9,555
		50,000 -	59,999	5,445	298,692	74,536	4,826	219,330	11,478	10,184
		60,000 -	74,999	6,712	451,072	98,087	6,737	346,249	18,954	17,215
		75,000 -	99,999	7,349	633,915	117,220	8,386	508,309	29,335	27,168
		100,000 -	199,999	5,999	757,262	109,822	7,161	640,279	41,397	40,038
		200,000	and over	780	394,597	19,920	804	373,873	25,610	23,335
		Total	96,446	\$3,807,336	\$969,496	\$50,281	\$2,787,576	\$159,840	\$135,310	

Oneida	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	16,136	\$32,273	\$30,523	\$0	\$1,755	\$70	-\$1,408	
	\$	5,000 -	10,678	78,804	66,220	146	12,438	498	-1,707	
		10,000 -	19,999	17,196	257,195	161,366	6,729	89,100	3,630	-3,216
		20,000 -	29,999	14,284	353,330	147,152	8,563	197,605	8,829	3,848
		30,000 -	39,999	9,945	344,525	110,530	6,144	227,852	11,129	9,008
		40,000 -	49,999	7,159	320,002	88,342	5,249	226,411	11,541	10,008
		50,000 -	59,999	5,497	301,919	73,739	4,587	223,593	11,758	10,437
		60,000 -	74,999	6,320	423,180	91,312	6,022	325,845	17,883	16,318
		75,000 -	99,999	6,354	546,242	101,766	7,268	437,207	25,201	23,310
		100,000 -	199,999	5,121	654,480	94,581	6,284	553,615	35,893	34,131
		200,000	and over	1,125	539,897	29,181	1,413	509,303	34,887	30,170
		Total	99,815	\$3,851,847	\$994,712	\$52,404	\$2,804,725	\$161,318	\$130,901	

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Onondaga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	29,816	\$62,001	\$57,998	\$0	\$4,048	\$162	-\$5,065
	\$	5,000 -	19,747	145,548	120,235	501	24,812	993	-3,250
		10,000 -	30,296	449,344	277,327	11,715	160,289	6,535	-5,734
		20,000 -	25,477	632,336	256,548	14,510	361,278	16,231	7,302
		30,000 -	19,054	661,787	206,447	11,121	444,219	21,979	17,944
		40,000 -	14,916	668,812	178,007	9,796	481,009	25,046	22,013
		50,000 -	11,578	634,558	152,723	8,798	473,037	25,359	22,717
		60,000 -	13,872	932,327	203,331	13,005	715,991	39,629	35,904
		75,000 -	16,306	1,410,550	266,117	18,228	1,126,205	65,224	60,077
		100,000 -	16,457	2,146,710	325,365	20,706	1,800,634	117,350	110,526
		200,000 and over	4,329	2,070,131	116,760	5,471	1,947,893	133,430	111,000
		Total	201,848	\$9,814,104	\$2,160,858	\$113,852	\$7,539,415	\$451,938	\$373,435

Ontario	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	7,088	\$14,284	\$13,323	\$0	\$977	\$39	-\$617
	\$	5,000 -	4,545	33,581	27,527	47	6,006	240	-564
		10,000 -	7,036	103,955	65,037	2,031	36,885	1,504	-722
		20,000 -	5,694	141,110	59,395	2,834	78,880	3,535	1,806
		30,000 -	4,525	157,381	52,074	2,641	102,666	4,995	4,018
		40,000 -	3,486	156,202	44,301	2,511	109,389	5,560	4,791
		50,000 -	2,846	155,864	40,165	2,386	113,313	5,910	5,200
		60,000 -	3,320	223,369	50,223	3,215	169,931	9,259	8,305
		75,000 -	3,821	329,616	63,463	4,437	261,716	15,052	13,773
		100,000 -	3,496	454,366	71,755	4,234	378,377	24,618	23,366
		200,000 and over	907	421,109	26,502	1,104	393,503	26,955	25,417
		Total	46,764	\$2,190,837	\$513,764	\$25,440	\$1,651,646	\$97,667	\$84,772

Orange	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	19,392	\$39,449	\$36,609	\$0	\$2,869	\$115	-\$947
	\$	5,000 -	12,899	95,222	77,701	191	17,330	693	-2,357
		10,000 -	20,754	304,278	197,156	7,957	99,165	4,047	-5,736
		20,000 -	16,422	408,051	179,030	10,812	218,209	9,746	3,030
		30,000 -	13,525	471,073	162,530	9,475	299,068	14,705	10,616
		40,000 -	10,906	488,572	148,438	7,931	332,188	17,271	14,479
		50,000 -	9,159	502,258	142,767	7,810	351,682	18,886	16,059
		60,000 -	11,597	781,206	208,225	11,694	561,287	31,073	26,936
		75,000 -	14,750	1,277,551	305,267	17,425	954,859	55,059	47,877
		100,000 -	19,228	2,541,899	492,129	26,044	2,023,722	132,157	115,966
		200,000 and over	3,728	1,737,044	124,170	4,916	1,607,969	110,145	92,532
		Total	152,360	\$8,646,604	\$2,074,022	\$104,255	\$6,468,349	\$393,896	\$318,453

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Orleans	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,725	\$5,500	\$5,193	\$0	\$306	\$12	-\$227
	\$ 5,000 -	9,999	1,830	13,541	11,480	38	2,024	81	-287
	10,000 -	19,999	2,926	43,515	27,792	1,209	14,514	591	-594
	20,000 -	29,999	2,596	64,354	27,149	1,718	35,486	1,577	601
	30,000 -	39,999	1,810	63,058	20,920	1,430	40,708	1,958	1,431
	40,000 -	49,999	1,332	59,760	16,911	1,067	41,782	2,100	1,777
	50,000 -	59,999	1,043	57,186	14,850	1,051	41,284	2,116	1,847
	60,000 -	74,999	1,214	81,489	18,066	1,330	62,094	3,366	2,965
	75,000 -	99,999	1,158	99,283	18,265	1,321	79,698	4,579	4,178
	100,000 -	199,999	700	86,967	12,454	849	73,663	4,743	4,545
	200,000	and over	72	30,110	1,609	59	28,442	1,948	1,850
	Total		17,406	\$604,763	\$174,689	\$10,072	\$420,002	\$23,071	\$18,086

Oswego	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	7,454	\$14,993	\$14,123	\$0	\$870	\$35	-\$525
	\$ 5,000 -	9,999	5,327	39,549	33,554	98	5,897	236	-927
	10,000 -	19,999	8,204	121,467	77,739	3,189	40,539	1,650	-1,601
	20,000 -	29,999	6,515	161,532	69,386	4,531	87,615	3,886	1,510
	30,000 -	39,999	5,075	176,813	58,705	3,809	114,300	5,491	4,323
	40,000 -	49,999	3,820	171,174	47,975	3,214	119,985	6,048	5,221
	50,000 -	59,999	3,043	166,865	42,063	2,886	121,916	6,327	5,575
	60,000 -	74,999	3,588	240,998	52,314	3,711	184,973	10,101	9,123
	75,000 -	99,999	3,706	320,173	58,777	4,291	257,105	14,827	13,708
	100,000 -	199,999	2,778	346,108	49,078	3,367	293,655	18,928	18,020
	200,000	and over	276	117,023	7,120	284	109,619	7,509	6,956
	Total		49,786	\$1,876,695	\$510,834	\$29,379	\$1,336,474	\$75,037	\$61,383

Otsego	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,234	\$8,349	\$7,912	\$0	\$448	\$18	-\$372
	\$ 5,000 -	9,999	2,614	19,234	16,232	27	2,967	119	-326
	10,000 -	19,999	4,372	65,674	41,582	1,357	22,735	927	-549
	20,000 -	29,999	3,671	91,061	38,896	2,009	50,156	2,243	1,061
	30,000 -	39,999	2,673	92,860	31,119	1,726	60,015	2,896	2,338
	40,000 -	49,999	1,880	84,405	24,293	1,450	58,662	2,943	2,485
	50,000 -	59,999	1,403	76,988	19,848	1,202	55,938	2,903	2,510
	60,000 -	74,999	1,660	110,806	25,410	1,566	83,830	4,555	4,140
	75,000 -	99,999	1,551	133,260	25,128	1,647	106,485	6,138	5,596
	100,000 -	199,999	1,189	152,850	22,732	1,326	128,792	8,363	7,961
	200,000	and over	371	186,930	11,667	377	174,886	11,980	11,415
	Total		25,618	\$1,022,418	\$264,822	\$12,688	\$744,913	\$43,083	\$36,260

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Putnam	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,995	\$11,763	\$10,795	\$0	\$969	\$39	-\$169
	\$ 5,000 -	9,999	3,236	23,595	18,282	4	5,309	212	-47
	10,000 -	19,999	4,157	61,394	38,405	665	22,324	915	123
	20,000 -	29,999	3,601	89,762	41,327	1,255	47,180	2,140	1,299
	30,000 -	39,999	3,317	115,847	43,651	1,461	70,735	3,523	2,849
	40,000 -	49,999	3,001	134,723	43,612	1,682	89,428	4,689	3,940
	50,000 -	59,999	2,607	143,350	43,194	1,713	98,443	5,329	4,570
	60,000 -	74,999	3,382	227,590	64,229	2,713	160,649	8,950	7,781
	75,000 -	99,999	4,844	421,997	107,947	5,104	308,946	17,855	15,860
	100,000 -	199,999	8,115	1,099,668	222,967	10,606	866,095	56,871	51,999
	200,000	and over	2,242	998,158	87,464	2,818	907,896	62,191	54,941
	Total		44,497	\$3,327,847	\$721,874	\$28,021	\$2,577,973	\$162,714	\$143,146

Rensselaer	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	9,962	\$20,359	\$19,194	\$0	\$1,211	\$49	-\$647
	\$ 5,000 -	9,999	6,572	48,466	39,923	55	8,481	339	-816
	10,000 -	19,999	9,781	145,668	88,888	3,307	53,464	2,182	-1,339
	20,000 -	29,999	9,163	228,138	91,042	4,610	132,484	5,979	2,967
	30,000 -	39,999	7,414	257,415	78,446	3,778	175,191	8,737	7,258
	40,000 -	49,999	5,538	248,038	65,171	3,316	179,552	9,405	8,295
	50,000 -	59,999	4,217	231,304	54,886	2,932	173,486	9,333	8,338
	60,000 -	74,999	5,169	347,479	75,786	4,354	267,324	14,817	13,347
	75,000 -	99,999	5,961	515,711	98,097	6,160	411,455	23,802	21,824
	100,000 -	199,999	5,593	717,866	106,119	6,455	605,293	39,311	37,262
	200,000	and over	876	364,636	25,372	951	338,313	23,174	20,763
	Total		70,246	\$3,125,080	\$742,923	\$35,918	\$2,346,254	\$137,129	\$117,252

Rockland	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	17,100	\$33,348	\$30,999	\$7	\$2,371	\$95	-\$465
	\$ 5,000 -	9,999	10,366	76,672	62,676	69	13,927	557	-1,355
	10,000 -	19,999	16,570	242,491	161,980	4,957	75,554	3,091	-4,622
	20,000 -	29,999	12,137	301,895	139,418	7,044	155,432	6,973	2,535
	30,000 -	39,999	10,259	357,665	131,636	6,136	219,893	10,891	8,161
	40,000 -	49,999	8,677	389,174	121,800	5,503	261,870	13,807	11,132
	50,000 -	59,999	7,119	390,556	113,617	4,933	272,006	14,873	12,442
	60,000 -	74,999	8,436	567,263	157,687	7,011	402,562	22,626	19,160
	75,000 -	99,999	11,031	958,882	249,816	11,604	697,464	40,530	34,318
	100,000 -	199,999	19,346	2,654,472	558,868	25,989	2,069,599	136,338	117,855
	200,000	and over	7,038	3,638,857	281,116	10,271	3,347,463	229,300	184,490
	Total		128,079	\$9,611,274	\$2,009,614	\$83,524	\$7,518,140	\$479,080	\$383,650

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

St. Lawrence	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,729	\$13,200	\$12,545	\$0	\$727	\$29	-\$682
	\$ 5,000 -	9,999	4,339	32,183	27,836	53	4,294	172	-816
	10,000 -	19,999	7,187	106,494	70,083	2,884	33,527	1,362	-1,696
	20,000 -	29,999	5,220	129,459	56,762	3,573	69,124	3,059	1,087
	30,000 -	39,999	3,754	130,522	44,465	2,707	83,350	3,977	3,098
	40,000 -	49,999	3,055	136,952	38,627	2,475	95,851	4,809	4,118
	50,000 -	59,999	2,507	137,283	33,710	2,350	101,223	5,306	4,666
	60,000 -	74,999	2,775	185,633	39,441	2,762	143,429	7,870	7,132
	75,000 -	99,999	2,817	241,963	43,917	3,234	194,812	11,222	10,307
	100,000 -	199,999	1,923	239,631	34,253	2,323	203,055	13,083	12,434
	200,000	and over	269	117,856	6,449	271	111,136	7,613	7,194
	Total		40,575	\$1,471,176	\$408,087	\$22,632	\$1,040,529	\$58,501	\$46,841

Saratoga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	13,390	\$27,345	\$25,360	\$0	\$1,997	\$80	-\$523
	\$ 5,000 -	9,999	8,397	61,489	48,941	58	12,490	500	-577
	10,000 -	19,999	12,509	185,533	113,587	3,069	68,877	2,814	-518
	20,000 -	29,999	10,742	267,441	110,988	4,682	151,771	6,854	3,847
	30,000 -	39,999	9,066	316,438	100,838	4,304	211,281	10,484	9,084
	40,000 -	49,999	7,344	329,210	89,923	4,290	234,996	12,256	11,025
	50,000 -	59,999	6,003	329,073	82,960	4,411	241,702	12,897	11,578
	60,000 -	74,999	7,672	516,349	118,736	6,886	390,728	21,562	19,783
	75,000 -	99,999	9,822	852,292	167,316	10,469	674,507	39,025	36,298
	100,000 -	199,999	11,127	1,456,978	224,971	13,383	1,218,624	79,511	76,639
	200,000	and over	2,421	1,100,836	65,363	2,869	1,032,616	70,734	67,484
	Total		98,493	\$5,442,984	\$1,148,983	\$54,421	\$4,239,589	\$256,717	\$234,120

Schenectady	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	9,777	\$20,749	\$19,592	\$2	\$1,158	\$46	-\$636
	\$ 5,000 -	9,999	7,039	52,106	43,822	74	8,204	328	-1,194
	10,000 -	19,999	10,579	157,269	98,166	4,078	55,025	2,244	-1,895
	20,000 -	29,999	9,084	225,899	93,228	5,093	127,577	5,729	2,452
	30,000 -	39,999	7,187	249,826	78,919	3,781	167,126	8,289	6,782
	40,000 -	49,999	5,216	233,491	63,456	3,258	166,777	8,688	7,699
	50,000 -	59,999	4,164	228,378	55,687	2,928	169,763	9,131	8,228
	60,000 -	74,999	4,877	327,995	72,084	4,204	251,706	13,956	12,809
	75,000 -	99,999	5,676	490,577	94,613	5,875	390,088	22,565	21,013
	100,000 -	199,999	5,551	716,563	107,772	6,396	602,396	39,180	37,448
	200,000	and over	1,176	547,291	31,874	1,288	514,129	35,218	33,664
	Total		70,326	\$3,250,143	\$759,213	\$36,978	\$2,453,951	\$145,375	\$126,371

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Schoharie	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,064	\$3,796	\$3,577	\$0	\$219	\$9	-\$185
	\$	5,000 -	1,277	9,461	8,149	8	1,304	52	-188
		10,000 -	2,091	31,015	20,168	657	10,190	415	-347
		20,000 -	1,769	43,849	18,874	1,040	23,935	1,066	486
		30,000 -	1,476	51,231	17,207	915	33,109	1,595	1,273
		40,000 -	1,092	48,993	14,351	803	33,839	1,689	1,469
		50,000 -	842	46,176	11,827	767	33,582	1,741	1,523
		60,000 -	962	64,645	14,531	908	49,206	2,679	2,416
		75,000 -	965	83,296	15,707	1,020	66,568	3,835	3,514
		100,000 -	642	81,078	11,781	662	68,635	4,437	4,265
		200,000 and over	92	46,002	2,371	80	43,551	2,983	2,731
		Total	13,272	\$509,541	\$138,542	\$6,859	\$364,140	\$20,501	\$16,957

Schuyler	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,279	\$2,470	\$2,343	\$0	\$128	\$5	-\$91
	\$	5,000 -	816	6,110	5,250	7	855	34	-129
		10,000 -	1,388	20,576	13,331	500	6,733	274	-261
		20,000 -	1,041	25,728	11,243	612	13,874	615	280
		30,000 -	861	29,959	10,004	601	19,355	930	681
		40,000 -	620	27,700	7,838	476	19,386	973	826
		50,000 -	502	27,591	7,188	431	19,971	1,027	909
		60,000 -	548	36,673	8,030	485	28,158	1,534	1,372
		75,000 -	524	44,725	8,327	542	35,856	2,057	1,877
		100,000 -	311	39,566	5,755	330	33,481	2,170	1,933
		200,000 and over	56	17,101	1,386	27	15,687	1,075	980
		Total	7,946	\$278,200	\$80,695	\$4,010	\$193,482	\$10,695	\$8,377

Seneca	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,360	\$4,497	\$4,233	\$0	\$263	\$11	-\$201
	\$	5,000 -	1,485	11,006	9,263	14	1,729	69	-212
		10,000 -	2,423	36,024	23,289	903	11,832	481	-513
		20,000 -	1,902	47,017	20,393	1,152	25,472	1,130	393
		30,000 -	1,481	51,636	16,645	1,032	33,959	1,649	1,295
		40,000 -	1,148	51,444	14,315	957	36,172	1,831	1,530
		50,000 -	923	50,484	12,496	866	37,122	1,935	1,645
		60,000 -	1,000	67,178	15,019	969	51,190	2,774	2,440
		75,000 -	930	79,524	15,107	1,075	63,342	3,631	3,184
		100,000 -	613	77,616	11,372	650	65,594	4,239	3,789
		200,000 and over	92	45,812	2,308	66	43,438	2,975	2,694
		Total	14,357	\$522,237	\$144,441	\$7,684	\$370,113	\$20,726	\$16,044

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Steuben	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,641	\$12,806	\$12,148	\$0	\$658	\$26	-\$680
	\$ 5,000 -	9,999	4,340	32,298	27,742	79	4,477	179	-741
	10,000 -	19,999	6,929	102,115	66,961	2,660	32,493	1,319	-1,607
	20,000 -	29,999	5,258	130,279	57,462	3,691	69,126	3,061	1,031
	30,000 -	39,999	4,245	148,170	49,090	3,090	95,990	4,622	3,539
	40,000 -	49,999	3,258	145,835	41,043	2,613	102,178	5,141	4,342
	50,000 -	59,999	2,456	134,451	33,600	2,230	98,621	5,127	4,413
	60,000 -	74,999	2,695	180,599	39,859	2,805	137,935	7,497	6,612
	75,000 -	99,999	2,608	224,360	41,204	2,796	180,360	10,389	9,579
	100,000 -	199,999	1,979	255,788	35,715	2,302	217,771	14,167	13,494
	200,000	and over	652	424,194	20,895	775	402,524	27,573	26,615
	Total		41,061	\$1,790,893	\$425,718	\$23,041	\$1,342,134	\$79,102	\$66,596

Suffolk	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	86,149	\$169,042	\$157,838	\$8	\$11,360	\$455	-\$3,060
	\$ 5,000 -	9,999	54,858	405,884	328,477	647	76,760	3,071	-5,091
	10,000 -	19,999	85,831	1,272,189	808,451	25,441	438,294	17,916	-10,876
	20,000 -	29,999	70,736	1,758,988	825,937	34,403	898,642	40,334	16,987
	30,000 -	39,999	60,367	2,102,144	803,944	33,054	1,265,146	62,457	50,269
	40,000 -	49,999	49,859	2,235,681	742,069	29,655	1,463,961	76,591	68,006
	50,000 -	59,999	40,623	2,227,401	687,563	28,257	1,511,581	81,551	73,994
	60,000 -	74,999	49,069	3,299,206	951,697	42,081	2,305,425	127,983	117,844
	75,000 -	99,999	63,031	5,470,925	1,428,181	67,610	3,975,096	229,119	213,434
	100,000 -	199,999	91,452	12,268,306	2,544,582	115,314	9,608,412	629,470	608,329
	200,000	and over	28,409	17,826,142	1,005,573	35,291	16,785,222	1,149,782	1,103,081
	Total		680,384	\$49,035,907	\$10,284,312	\$411,760	\$38,339,900	\$2,418,731	\$2,232,918

Sullivan	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,678	\$9,193	\$8,741	\$0	\$741	\$38	-\$387
	\$ 5,000 -	9,999	3,205	23,875	20,749	58	3,068	123	-666
	10,000 -	19,999	5,155	76,376	50,238	2,221	23,928	973	-1,291
	20,000 -	29,999	4,461	110,670	48,667	3,131	58,872	2,612	859
	30,000 -	39,999	3,199	110,645	38,247	2,275	70,123	3,400	2,603
	40,000 -	49,999	2,372	106,481	31,741	1,730	73,010	3,732	3,183
	50,000 -	59,999	1,886	103,592	27,739	1,543	74,310	3,935	3,434
	60,000 -	74,999	2,095	140,736	34,364	1,979	104,393	5,768	5,180
	75,000 -	99,999	2,223	191,436	40,693	2,350	148,392	8,576	7,807
	100,000 -	199,999	2,053	264,286	43,718	2,169	218,399	14,192	13,186
	200,000	and over	409	210,070	11,251	302	198,517	13,598	11,296
	Total		31,736	\$1,347,359	\$356,148	\$17,758	\$973,753	\$56,945	\$45,203

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Tioga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,142	\$6,539	\$6,144	\$0	\$435	\$17	-\$176
	\$ 5,000 -	9,999	2,159	15,909	13,264	31	2,614	105	-268
	10,000 -	19,999	3,594	53,523	34,416	1,229	17,877	728	-550
	20,000 -	29,999	2,922	72,203	31,702	1,737	38,764	1,721	581
	30,000 -	39,999	2,228	77,799	26,188	1,455	50,156	2,409	1,794
	40,000 -	49,999	1,748	77,919	22,021	1,421	54,477	2,732	2,126
	50,000 -	59,999	1,369	75,053	19,096	1,272	54,685	2,817	2,282
	60,000 -	74,999	1,572	105,371	23,513	1,635	80,223	4,343	3,634
	75,000 -	99,999	1,696	146,153	26,478	2,033	117,642	6,770	5,944
	100,000 -	199,999	1,454	186,045	25,853	1,816	158,376	10,279	9,633
	200,000	and over	190	80,292	4,160	208	75,924	5,201	4,214
	Total		22,074	\$896,807	\$232,835	\$12,837	\$651,174	\$37,122	\$29,215

Tompkins	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,795	\$9,732	\$9,140	\$0	\$592	\$24	-\$322
	\$ 5,000 -	9,999	3,236	23,855	19,819	26	4,010	160	-380
	10,000 -	19,999	5,201	77,533	47,158	1,404	28,971	1,183	-397
	20,000 -	29,999	4,930	122,884	48,606	1,887	72,391	3,296	2,097
	30,000 -	39,999	3,590	124,732	38,967	1,698	84,067	4,178	3,563
	40,000 -	49,999	2,839	126,902	34,575	1,602	90,724	4,707	4,171
	50,000 -	59,999	2,049	112,223	27,963	1,420	82,841	4,408	3,967
	60,000 -	74,999	2,426	162,860	35,762	1,939	125,160	6,927	6,330
	75,000 -	99,999	2,767	238,840	45,182	2,647	191,012	11,079	10,260
	100,000 -	199,999	3,196	427,025	63,359	3,220	360,446	23,643	22,771
	200,000	and over	966	392,194	29,531	1,013	361,650	24,773	23,266
	Total		35,995	\$1,818,782	\$400,061	\$16,857	\$1,401,864	\$84,378	\$75,327

Ulster	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	11,415	\$22,310	\$21,014	\$0	\$1,296	\$52	-\$561
	\$ 5,000 -	9,999	7,655	56,751	47,433	67	9,251	370	-918
	10,000 -	19,999	11,696	173,033	108,907	3,521	60,605	2,472	-1,200
	20,000 -	29,999	9,760	242,079	104,073	4,865	133,141	5,972	3,135
	30,000 -	39,999	7,638	265,556	88,864	4,285	172,406	8,470	7,092
	40,000 -	49,999	5,891	263,995	76,716	3,719	183,560	9,519	8,424
	50,000 -	59,999	4,823	265,044	69,478	3,526	192,040	10,266	9,307
	60,000 -	74,999	5,799	389,462	92,402	5,126	291,950	16,176	14,746
	75,000 -	99,999	6,513	563,172	117,175	6,609	439,388	25,452	23,584
	100,000 -	199,999	6,475	842,724	141,348	7,184	694,194	45,202	42,943
	200,000	and over	1,364	724,344	40,280	1,210	682,854	46,775	42,881
	Total		79,029	\$3,808,471	\$907,690	\$40,111	\$2,860,687	\$170,726	\$149,434

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Warren	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,920	\$10,053	\$9,376	\$0	\$676	\$27	-\$335
	\$ 5,000 -	9,999	3,139	23,264	19,350	47	3,867	155	-324
	10,000 -	19,999	5,182	77,205	48,251	1,569	27,385	1,116	-487
	20,000 -	29,999	4,272	105,671	44,407	2,071	59,193	2,656	1,451
	30,000 -	39,999	2,993	103,895	34,449	1,684	67,762	3,311	2,789
	40,000 -	49,999	2,244	100,689	28,826	1,482	70,381	3,584	3,155
	50,000 -	59,999	1,720	94,326	24,719	1,414	68,193	3,554	3,159
	60,000 -	74,999	2,085	139,742	32,020	1,775	105,948	5,804	5,310
	75,000 -	99,999	2,150	185,602	36,043	2,305	147,254	8,494	7,864
	100,000 -	199,999	1,897	248,950	38,727	2,154	208,069	13,583	12,977
	200,000	and over	629	303,314	18,712	590	284,016	19,455	18,264
	Total		31,231	\$1,392,711	\$334,880	\$15,090	\$1,042,744	\$61,738	\$53,824

Washington	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,053	\$8,111	\$7,637	\$0	\$485	\$19	-\$385
	\$ 5,000 -	9,999	2,702	19,950	16,831	43	3,076	123	-421
	10,000 -	19,999	4,344	64,719	41,455	1,548	21,715	885	-796
	20,000 -	29,999	3,793	93,756	40,206	2,318	51,232	2,279	826
	30,000 -	39,999	2,804	97,577	32,528	1,883	63,166	3,046	2,293
	40,000 -	49,999	2,102	94,194	27,108	1,688	65,398	3,284	2,601
	50,000 -	59,999	1,633	89,395	22,783	1,465	65,147	3,368	2,786
	60,000 -	74,999	1,881	125,860	28,178	1,877	95,805	5,198	4,419
	75,000 -	99,999	1,741	149,685	28,288	1,817	119,580	6,870	6,051
	100,000 -	199,999	1,053	131,741	19,523	1,168	111,050	7,151	6,492
	200,000	and over	173	77,658	4,945	152	72,562	4,970	4,564
	Total		26,279	\$952,646	\$269,481	\$13,960	\$669,216	\$37,194	\$28,431

Wayne	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,943	\$12,181	\$11,422	\$0	\$765	\$31	-\$504
	\$ 5,000 -	9,999	4,094	30,120	24,760	47	5,312	213	-580
	10,000 -	19,999	6,508	96,932	61,340	2,386	33,206	1,353	-1,108
	20,000 -	29,999	5,394	134,225	56,494	3,260	74,471	3,328	1,420
	30,000 -	39,999	4,057	141,261	46,564	2,903	91,793	4,432	3,486
	40,000 -	49,999	3,342	150,143	43,245	2,797	104,101	5,233	4,444
	50,000 -	59,999	2,728	149,641	38,176	2,521	108,943	5,648	4,921
	60,000 -	74,999	3,268	219,334	49,813	3,497	166,025	8,985	8,009
	75,000 -	99,999	3,450	297,002	55,874	3,948	237,181	13,623	12,472
	100,000 -	199,999	2,479	312,357	45,863	2,907	263,583	17,018	16,291
	200,000	and over	294	107,293	6,442	272	100,578	6,890	6,055
	Total		41,557	\$1,650,488	\$439,993	\$24,539	\$1,185,957	\$66,752	\$54,906

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Westchester	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	55,796	\$106,484	\$99,453	\$9	\$7,066	\$283	-\$2,042
	\$ 5,000 -	9,999	33,450	247,226	202,253	250	44,724	1,789	-4,076
	10,000 -	19,999	49,756	734,391	469,316	18,340	246,734	10,090	-8,942
	20,000 -	29,999	40,905	1,018,012	459,319	24,010	534,646	23,904	8,327
	30,000 -	39,999	35,675	1,243,497	440,709	20,868	781,919	38,758	29,456
	40,000 -	49,999	29,418	1,319,126	399,884	16,196	903,046	47,960	41,010
	50,000 -	59,999	23,942	1,311,309	362,433	14,124	934,753	51,712	45,600
	60,000 -	74,999	27,319	1,834,488	471,580	17,421	1,345,482	76,990	69,179
	75,000 -	99,999	32,620	2,827,005	680,761	25,061	2,121,184	125,226	114,016
	100,000 -	199,999	54,984	7,625,144	1,575,050	57,647	5,992,430	396,413	366,907
	200,000	and over	44,298	39,448,497	2,096,482	61,630	37,290,498	2,554,390	2,326,546
		Total	428,163	\$57,715,181	\$7,257,241	\$255,557	\$50,202,481	\$3,327,514	\$2,985,982

Wyoming	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,606	\$5,350	\$5,027	\$0	\$323	\$13	-\$305
	\$ 5,000 -	9,999	1,707	12,646	10,295	18	2,334	93	-175
	10,000 -	19,999	2,787	41,354	26,163	759	14,432	588	-316
	20,000 -	29,999	2,271	56,177	23,846	1,297	31,034	1,385	630
	30,000 -	39,999	1,768	61,494	19,849	1,143	40,501	1,966	1,554
	40,000 -	49,999	1,417	63,412	18,019	1,199	44,195	2,210	1,811
	50,000 -	59,999	1,170	64,097	16,398	1,164	46,535	2,386	1,999
	60,000 -	74,999	1,408	94,229	20,759	1,492	71,962	3,900	3,416
	75,000 -	99,999	1,326	113,497	20,916	1,531	91,050	5,227	4,587
	100,000 -	199,999	721	89,956	12,783	809	76,364	4,916	4,549
	200,000	and over	81	38,732	2,921	69	35,741	2,448	2,248
		Total	17,262	\$640,944	\$176,976	\$9,481	\$454,471	\$25,133	\$19,997

Yates	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,732	\$3,373	\$3,216	\$0	\$158	\$6	-\$201
	\$ 5,000 -	9,999	1,087	7,947	6,756	11	1,179	47	-181
	10,000 -	19,999	1,824	27,171	17,946	694	8,530	347	-395
	20,000 -	29,999	1,357	33,449	15,037	1,003	17,409	771	223
	30,000 -	39,999	1,094	37,951	13,386	1,008	23,557	1,115	771
	40,000 -	49,999	812	36,346	10,726	739	24,881	1,232	968
	50,000 -	59,999	634	34,681	9,390	706	24,586	1,254	986
	60,000 -	74,999	634	42,474	9,803	664	32,007	1,731	1,490
	75,000 -	99,999	560	47,481	9,023	642	37,815	2,168	1,941
	100,000 -	199,999	387	50,221	7,649	374	42,198	2,746	2,568
	200,000	and over	89	38,718	2,574	53	36,091	2,472	2,352
		Total	10,210	\$359,813	\$105,507	\$5,895	\$248,410	\$13,890	\$10,521

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

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2006 (Cont'd)

(Dollar Data in Thousands)

Total, Counties Outside of New York City	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	700,690	\$1,394,260	\$1,307,627	\$37	\$88,141	\$3,542	-\$47,826
	\$	5,000 - 9,999	451,725	3,337,141	2,748,341	5,209	583,544	23,347	-58,972
		10,000 - 19,999	697,389	10,323,552	6,519,767	234,033	3,569,685	145,666	-110,916
		20,000 - 29,999	566,573	14,063,190	6,104,265	307,318	7,651,542	342,997	150,702
		30,000 - 39,999	450,683	15,683,401	5,354,476	260,386	10,068,513	495,781	398,062
		40,000 - 49,999	357,727	16,033,711	4,729,480	229,564	11,074,667	574,889	501,616
		50,000 - 59,999	286,315	15,697,304	4,229,140	214,305	11,253,858	602,626	535,526
		60,000 - 74,999	341,091	22,914,788	5,644,714	299,024	16,971,020	941,293	852,851
		75,000 - 99,999	399,262	34,554,793	7,638,932	418,959	26,496,867	1,534,525	1,410,226
		100,000 - 199,999	484,265	64,604,439	11,952,869	585,484	52,066,016	3,409,473	3,225,238
		200,000 and over	176,179	117,515,049	6,745,250	226,321	110,543,609	7,572,203	6,965,667
		Total	4,911,899	\$316,121,628	\$62,974,862	\$2,780,640	\$250,367,461	\$15,646,340	\$13,822,174

NYS Unclassified+	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	541	\$1,111	\$1,039	\$0	\$72	\$3	-\$7
	\$	5,000 - 9,999	311	2,285	1,840	5	439	18	-12
		10,000 - 19,999	357	5,142	3,282	76	1,783	73	-8
		20,000 - 29,999	225	5,540	2,479	113	2,949	133	76
		30,000 - 39,999	181	6,335	2,135	111	4,089	205	177
		40,000 - 49,999	126	5,642	1,684	56	3,902	208	197
		50,000 - 59,999	108	5,965	1,726	52	4,187	233	219
		60,000 - 74,999	107	7,190	1,877	49	5,265	300	288
		75,000 - 99,999	133	11,412	2,412	83	8,917	533	511
		100,000 - 199,999	141	18,725	3,346	111	15,268	1,008	986
		200,000 and over	78	59,619	4,881	87	54,651	3,744	3,673
		Total	2,308	\$128,966	\$26,701	\$744	\$101,522	\$6,457	\$6,100

Residence Unknown++	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,419	\$2,415	\$2,324	\$0	\$91	\$4	-\$136
	\$	5,000 - 9,999	1,094	8,135	7,168	23	944	38	-150
		10,000 - 19,999	1,948	29,321	17,757	664	10,900	446	-156
		20,000 - 29,999	3,321	84,928	29,062	797	55,069	2,588	2,098
		30,000 - 39,999	806	28,062	9,669	461	17,932	898	727
		40,000 - 49,999	550	24,516	7,113	279	17,124	918	833
		50,000 - 59,999	309	16,877	4,888	153	11,837	659	588
		60,000 - 74,999	305	20,444	5,120	154	15,171	883	834
		75,000 - 99,999	312	26,728	5,573	152	21,004	1,267	1,197
		100,000 - 199,999	489	67,046	10,750	280	56,016	3,733	3,423
		200,000 and over	626	1,585,595	104,798	415	1,480,929	101,443	89,129
		Total	11,179	\$1,894,068	\$204,220	\$3,378	\$1,687,016	\$112,877	\$98,387

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

** Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

Table 5: Average Income and Tax Liability of Full-Year Residents by County in 2006

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$30,779	\$613	\$46,745	\$1,774	\$12,685
Kings	41,911	1,393	62,433	2,734	11,870
Manhattan	164,929	9,215	226,233	13,129	12,216
Queens	39,732	1,347	56,799	2,396	10,977
Richmond	56,275	2,235	74,062	3,247	10,700
Total, New York City	69,998	3,189	104,283	5,385	11,799
Albany	52,910	2,200	69,191	3,209	10,491
Allegany	33,879	945	47,842	1,746	10,799
Broome	40,630	1,383	56,027	2,376	10,208
Cattaraugus	34,700	1,019	48,231	1,827	10,933
Cayuga	38,360	1,237	51,163	2,040	11,355
Chautauqua	35,102	1,024	49,121	1,875	10,934
Chemung	41,298	1,472	58,105	2,481	10,265
Chenango	34,637	1,033	48,388	1,857	10,297
Clinton	39,212	1,329	52,296	2,109	10,451
Columbia	54,254	2,169	73,303	3,257	10,869
Cortland	38,137	1,212	51,263	2,042	10,991
Delaware	36,542	1,201	53,074	2,131	9,254
Dutchess	60,239	2,550	77,233	3,523	10,459
Erie	45,795	1,788	62,194	2,776	9,638
Essex	40,775	1,344	56,003	2,258	10,566
Franklin	34,587	1,034	48,662	1,884	10,300
Fulton	36,509	1,173	49,914	1,988	10,407
Genesee	37,326	1,229	49,811	1,949	9,734
Greene	41,382	1,544	56,599	2,400	9,077
Hamilton	36,892	1,233	50,528	1,992	11,144
Herkimer	34,274	1,012	46,876	1,754	10,240
Jefferson	36,157	1,125	50,111	1,977	10,582
Lewis	34,307	947	46,743	1,704	10,906
Livingston	39,889	1,375	53,336	2,155	9,616
Madison	43,692	1,526	57,953	2,430	11,270
Monroe	49,728	1,986	66,761	3,028	10,486
Montgomery	34,707	1,033	47,852	1,852	10,348
Nassau	94,738	4,692	124,412	6,468	11,525
Niagara	39,476	1,403	53,571	2,214	9,236
Oneida	38,590	1,311	53,155	2,199	10,307
Onondaga	48,621	1,850	64,291	2,867	12,114
Ontario	46,849	1,813	62,209	2,722	10,177
Orange	56,751	2,090	74,113	3,081	11,989
Orleans	34,745	1,039	47,681	1,808	10,431
Oswego	37,695	1,233	51,366	2,031	10,101
Otsego	39,910	1,415	55,011	2,300	9,786
Putnam	74,788	3,217	93,152	4,197	10,976
Rensselaer	44,488	1,669	58,195	2,474	9,867

Table 5: Average Income and Tax Liability of Full-Year Residents by County in 2006 (Cont'd)

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$75,042	\$2,995	\$99,498	\$4,322	\$13,045
St. Lawrence	36,258	1,154	51,088	2,027	9,795
Saratoga	55,263	2,377	70,130	3,233	9,286
Schenectady	46,215	1,797	61,722	2,742	10,170
Schoharie	38,392	1,278	51,935	2,058	10,047
Schuyler	35,011	1,054	47,862	1,816	10,224
Seneca	36,375	1,118	50,189	1,966	10,611
Steuben	43,615	1,622	62,016	2,739	10,294
Suffolk	72,071	3,282	93,849	4,567	11,289
Sullivan	42,455	1,424	58,681	2,391	11,243
Tioga	40,627	1,324	54,717	2,137	11,860
Tompkins	50,529	2,093	65,129	2,961	10,005
Ulster	48,191	1,891	63,991	2,801	9,912
Warren	44,594	1,723	60,208	2,624	9,549
Washington	36,251	1,082	49,403	1,833	10,513
Wayne	39,716	1,321	52,436	2,079	10,845
Westchester	134,797	6,974	179,304	9,657	12,351
Wyoming	37,130	1,158	48,823	1,878	10,884
Yates	35,241	1,030	50,009	1,949	11,515
Total, Counties Outside of New York City	64,358	2,814	86,450	4,132	10,872
NYS Unclassified +	55,878	2,643	84,747	4,315	7,361
Residence Unknown	169,431	8,801	237,176	12,697	10,568
Grand Total	\$66,806	\$2,976	\$93,460	\$4,622	\$11,304

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

+ Resident returns that could not be classified by county.

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

Nonresidents

Tables 6 through 8 provide information on individuals who resided out of state for the entire year but who had income from New York sources. Data reported on these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203. Over 741,000 returns fell into the nonresident category during 2006. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for 66 percent of all nonresident income tax filers. These states, as shown in Figure 1, accounted for approximately 76 percent of the total New York income tax liability paid by full year nonresidents.

Figure 1: Share of Nonresident Tax Liability by Place of Residence in 2006

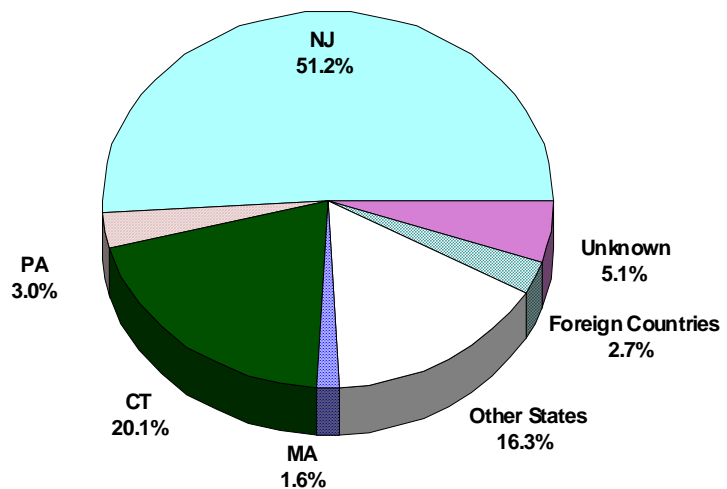


Table 6 shows income tax components by size of income for full-year nonresidents. Note that values for income, deductions, dependent exemptions, taxable income, and tax before credits are reported as if these filers were residents. New York State requires nonresidents to report income, deductions, and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

As illustrated in Table 6, the number of full-year nonresidents filing a New York State personal income tax return totaled 741,215 in 2006. This was an increase over the 690,747 filed in 2005. Also, the 2006 average New York tax liability for full-year nonresident returns of \$5,873 decreased 4.5 percent from the 2005 average of \$6,148. The decrease is a result of the expiration of the temporary increase in the personal income tax rates between 2003 and 2005. The \$5,873 average nonresident tax was \$2,897 more than the average tax of \$2,976 reported on full-year resident returns primarily because of higher income and the limited availability of refundable credits to full-year nonresidents

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

Table 7 contains the nonresident tax returns from all states that had at least one thousand tax returns and the five countries with the greatest number of tax returns for tax year 2006. The report shows the number of nonresident returns with income from New York for 34 different states (including the District of Columbia). The data in the table indicates that there was an increase of over 50,000 nonresident returns filed in 2006 compared to 2005, with income and tax liability rising by 17.8 and 2.5 percent, respectively.

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

Table 6: Income Tax Components of Full-Year Nonresidents by Size of Income (All Returns) in 2006

(Dollar Data in Thousands)

		Number	NYAGI*	Before Proration		Taxable Income	Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions			
Under	\$5,000	42,843	\$82,602	\$77,584	\$7	\$5,995	\$245	-\$3,469
\$5,000 -	9,999	31,936	236,465	187,375	149	48,943	1,959	1,065
10,000 -	19,999	52,776	782,204	451,565	9,198	321,363	13,186	7,456
20,000 -	29,999	46,750	1,160,080	490,037	17,322	652,489	29,744	17,787
30,000 -	39,999	44,478	1,557,719	527,560	20,959	1,008,730	50,635	33,695
40,000 -	49,999	43,336	1,947,373	575,450	23,228	1,347,661	71,364	48,662
50,000 -	59,999	40,153	2,207,377	591,719	24,036	1,590,741	87,463	60,345
60,000 -	74,999	54,302	3,653,907	900,231	37,260	2,714,644	154,306	105,239
75,000 -	99,999	75,817	6,605,819	1,479,010	64,817	5,058,607	297,701	194,082
100,000 -	199,999	152,075	21,364,278	3,779,927	159,666	17,404,308	1,154,898	666,770
200,000	and over	156,749	243,239,226	10,624,185	191,230	202,113,658	13,844,760	3,221,588
Total		741,215	\$282,837,050	\$19,684,642	\$547,874	\$232,267,139	\$15,706,262	\$4,353,221

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

Table 7: Total Income and Tax Liability of Full-Year Nonresidents by Place of Residence in 2006

(Dollar Data in Thousands)

Place of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*
Alabama	1,054	\$1,157,348	\$3,688	769	\$917,649	\$3,688	285	\$239,699
Arizona	3,127	1,639,979	9,962	2,250	1,237,844	10,002	877	402,135
California	25,929	38,552,742	140,046	19,362	30,573,063	141,440	6,567	7,979,679
Colorado	3,197	3,276,782	12,636	2,363	2,506,526	12,704	834	770,256
Connecticut	71,865	32,696,647	872,903	65,519	29,673,175	875,277	6,346	3,023,472
Delaware	1,435	514,758	4,801	1,195	479,434	4,801	240	35,324
District of Columbia	2,010	2,067,228	27,082	1,633	1,697,096	27,094	377	370,133
Florida	31,926	21,691,112	184,275	22,867	16,640,897	191,716	9,059	5,050,216
Georgia	7,006	3,876,566	35,352	5,067	3,077,361	35,428	1,939	799,205
Illinois	9,677	13,253,772	43,842	7,812	9,515,826	44,993	1,865	3,737,947
Indiana	1,434	1,178,166	6,004	1,124	1,030,463	6,355	310	147,702
Kansas	1,022	832,897	3,389	687	730,294	3,407	335	102,603
Kentucky	1,005	491,554	1,883	686	346,508	1,883	319	145,045
Maine	1,719	443,359	7,113	1,414	403,719	7,225	305	39,640
Maryland	7,079	5,012,019	34,435	5,496	4,034,969	34,565	1,583	977,050
Massachusetts	16,113	11,003,965	70,712	13,410	9,452,348	71,255	2,703	1,551,617
Michigan	3,175	2,589,417	9,050	2,439	2,020,801	9,127	736	568,616
Minnesota	1,952	1,870,624	5,589	1,573	1,385,098	6,160	379	485,526
Missouri	1,930	1,490,481	4,049	1,504	1,185,124	4,194	426	305,357
Nevada	1,562	1,857,783	5,713	1,094	1,417,915	5,795	468	439,868
New Hampshire	2,214	999,195	6,956	1,738	812,566	7,618	476	186,629
New Jersey	350,553	65,815,626	2,227,027	322,321	62,982,310	2,230,295	28,232	2,833,316
North Carolina	8,449	2,943,484	20,759	5,483	2,566,742	20,999	2,966	376,742
Ohio	4,899	3,527,011	12,182	3,765	2,785,101	12,250	1,134	741,910
Oregon	1,179	959,648	2,218	888	859,264	2,232	291	100,384
Pennsylvania	53,191	10,258,368	131,246	45,194	8,357,685	131,646	7,997	1,900,683
Rhode Island	1,993	1,146,884	5,699	1,612	1,003,179	5,705	381	143,705
South Carolina	3,263	1,018,514	11,031	2,077	814,130	11,103	1,186	204,384
Tennessee	1,913	2,238,631	5,069	1,404	1,309,838	5,069	509	928,793
Texas	7,780	9,695,031	29,878	5,892	6,602,220	30,384	1,888	3,092,810
Vermont	4,566	892,570	10,417	3,770	660,270	10,469	796	232,300
Virginia	9,007	5,366,564	34,601	6,442	3,977,051	34,701	2,565	1,389,513
Washington	2,381	6,427,924	10,084	1,732	2,654,951	10,089	649	3,772,972
Wisconsin	1,367	1,465,701	3,474	1,101	1,155,913	3,485	266	309,787
All Other States	7,882	6,288,233	19,665	5,400	4,058,000	20,053	2,482	2,230,233
Canada	2,823	567,213	10,256	2,206	536,366	10,268	617	30,848
France	659	179,111	5,881	509	171,379	5,881	150	7,731
Germany	24,012	858,657	36,146	17,567	814,710	36,159	6,445	43,947
Ireland	3,958	2,013,508	24,311	1,845	1,943,985	24,321	2,113	69,522
Japan	622	261,854	3,247	406	235,902	3,247	216	25,952
All Other Countries+	6,027	3,361,066	37,756	4,087	2,006,321	37,806	1,940	1,354,745
Residence Unknown++	48,260	11,055,058	222,793	32,515	10,006,380	223,486	15,745	1,048,678
Total	741,215	\$282,837,050	\$4,353,221	626,218	\$234,640,378	\$4,374,372	114,997	\$48,196,672

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

+ Includes other foreign countries.

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006

(Dollar Data in Thousands)

			Before Proration					
				Dependent		Taxable	Tax Before	Tax
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability
Under \$ 5,000		86	\$137	\$128	\$0	\$9	\$0	\$0
\$ 5,000 - 9,999		63	473	352	0	121	5	3
10,000 - 19,999		83	1,292	780	16	497	21	9
20,000 - 29,999		83	2,046	958	28	1,061	47	11
30,000 - 39,999		64	2,230	721	42	1,467	72	20
40,000 - 49,999		67	3,009	926	35	2,048	106	26
50,000 - 59,999		47	2,556	766	24	1,766	94	35
60,000 - 74,999		67	4,491	1,299	38	3,154	176	50
75,000 - 99,999		100	8,572	2,045	66	6,461	379	95
100,000 - 199,999		138	19,370	3,349	107	15,777	1,045	333
200,000 and over		256	1,113,171	35,024	244	954,757	65,401	3,106
Total		1,054	\$1,157,348	\$46,348	\$600	\$987,117	\$67,346	\$3,688

			Before Proration					
				Dependent		Taxable	Tax Before	Tax
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability
Under \$ 5,000		285	\$379	\$347	\$0	\$32	\$1	-\$2
\$ 5,000 - 9,999		132	984	748	0	236	9	4
10,000 - 19,999		263	3,946	2,524	37	1,380	57	17
20,000 - 29,999		211	5,228	2,496	50	2,682	120	41
30,000 - 39,999		191	6,626	2,518	57	4,028	198	59
40,000 - 49,999		162	7,328	2,660	56	4,585	231	55
50,000 - 59,999		128	6,954	2,227	71	4,656	245	70
60,000 - 74,999		206	13,815	3,786	69	9,913	553	178
75,000 - 99,999		250	21,704	4,852	121	16,731	983	255
100,000 - 199,999		481	68,217	11,483	267	55,988	3,726	991
200,000 and over		818	1,504,799	47,454	552	1,355,880	92,878	8,295
Total		3,127	\$1,639,979	\$81,096	\$1,280	\$1,456,110	\$99,000	\$9,962

			Before Proration					
				Dependent		Taxable	Tax Before	Tax
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability
Under \$ 5,000		1,769	\$2,409	\$2,261	\$0	\$183	\$7	-\$54
\$ 5,000 - 9,999		902	6,589	5,155	2	1,433	57	29
10,000 - 19,999		1,521	22,509	12,317	84	10,108	417	182
20,000 - 29,999		1,307	32,275	13,643	177	18,447	852	307
30,000 - 39,999		1,146	39,977	13,871	187	25,870	1,325	502
40,000 - 49,999		986	44,179	13,588	226	30,291	1,630	492
50,000 - 59,999		805	44,195	12,416	181	31,598	1,774	452
60,000 - 74,999		1,098	73,759	19,583	344	53,729	3,108	813
75,000 - 99,999		1,634	142,486	33,773	640	107,828	6,453	1,511
100,000 - 199,999		3,939	565,971	105,653	2,107	455,457	30,429	5,604
200,000 and over		10,822	37,578,394	1,587,459	9,432	29,721,481	2,035,919	130,210
Total		25,929	\$38,552,742	\$1,819,719	\$13,380	\$30,456,424	\$2,081,972	\$140,046

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent		Taxable	Tax Before	Tax Liability
				Exemptions	Income	Credits		
Under \$ 5,000	307	\$420	\$383		\$0	\$37	\$1	-\$9
\$ 5,000 - 9,999	156	1,168	796	0	372	15	7	
10,000 - 19,999	246	3,642	2,020	20	1,603	66	28	
20,000 - 29,999	183	4,564	1,888	47	2,629	122	38	
30,000 - 39,999	133	4,608	1,634	31	2,943	148	41	
40,000 - 49,999	128	5,717	1,697	22	3,977	214	74	
50,000 - 59,999	117	6,479	1,727	33	4,719	258	64	
60,000 - 74,999	145	9,825	2,315	54	7,456	430	125	
75,000 - 99,999	217	18,979	3,843	83	14,968	891	235	
100,000 - 199,999	492	70,127	11,385	361	58,259	3,880	874	
200,000 and over	1,073	3,151,253	100,287	1,001	2,478,801	169,798	11,160	
Total	3,197	\$3,276,782	\$127,974	\$1,652	\$2,575,764	\$175,824	\$12,636	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent		Taxable	Tax Before	Tax Liability
				Exemptions	Income	Credits		
Under \$ 5,000	2,045	\$4,408	\$3,909		\$1	\$595	\$25	-\$1,276
\$ 5,000 - 9,999	1,886	13,861	9,339	9	4,512	181	122	
10,000 - 19,999	2,991	44,436	24,601	578	19,248	794	414	
20,000 - 29,999	2,971	74,765	31,920	1,167	41,677	1,910	1,069	
30,000 - 39,999	3,332	116,714	40,684	1,505	74,498	3,762	2,418	
40,000 - 49,999	3,427	154,195	47,209	1,839	105,147	5,584	3,826	
50,000 - 59,999	3,150	172,903	49,009	1,991	121,808	6,681	4,493	
60,000 - 74,999	4,461	300,597	78,426	3,187	218,831	12,399	8,324	
75,000 - 99,999	7,000	611,706	144,387	6,210	460,671	26,984	17,588	
100,000 - 199,999	17,457	2,492,187	466,583	19,367	2,004,357	133,277	81,021	
200,000 and over	23,145	28,710,876	1,127,328	34,067	25,760,293	1,764,577	754,904	
Total	71,865	\$32,696,647	\$2,023,395	\$69,921	\$28,811,639	\$1,956,174	\$872,903	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent		Taxable	Tax Before	Tax Liability
				Exemptions	Income	Credits		
Under \$ 5,000	86	\$128	\$120		\$0	\$8	\$0	\$0
\$ 5,000 - 9,999	73	539	382	0	157	6	3	
10,000 - 19,999	110	1,674	1,024	23	627	26	11	
20,000 - 29,999	94	2,311	1,074	42	1,196	54	23	
30,000 - 39,999	96	3,351	1,196	49	2,106	105	49	
40,000 - 49,999	86	3,887	1,230	56	2,600	137	73	
50,000 - 59,999	88	4,790	1,275	55	3,460	189	79	
60,000 - 74,999	139	9,366	2,204	108	7,054	401	237	
75,000 - 99,999	159	13,864	3,112	130	10,622	627	313	
100,000 - 199,999	257	35,491	5,660	221	29,610	1,955	711	
200,000 and over	247	439,358	20,871	269	404,582	27,714	3,300	
Total	1,435	\$514,758	\$38,149	\$953	\$462,021	\$31,214	\$4,801	

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

			Before Proration						
District of Columbia				Dependent		Taxable	Tax Before	Tax	
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under \$ 5,000		69	\$111	\$100	\$0	\$10	\$0	\$0	
\$ 5,000 - 9,999		56	429	321	0	108	4	2	
10,000 - 19,999		114	1,695	789	7	900	37	18	
20,000 - 29,999		79	1,959	698	9	1,252	59	20	
30,000 - 39,999		103	3,606	955	4	2,647	140	71	
40,000 - 49,999		76	3,408	715	1	2,692	153	39	
50,000 - 59,999		54	2,952	624	4	2,274	133	33	
60,000 - 74,999		78	5,226	995	13	4,218	255	45	
75,000 - 99,999		101	8,737	1,641	16	7,080	431	115	
100,000 - 199,999		320	46,953	7,136	108	39,708	2,667	551	
200,000 and over		960	1,992,152	99,235	737	1,600,158	109,611	26,187	
		Total	2,010	\$2,067,228	\$113,208	\$899	\$1,661,048	\$113,491	\$27,082

			Before Proration						
Florida				Dependent		Taxable	Tax Before	Tax	
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under \$ 5,000		2,342	\$3,029	\$3,317	\$0	\$153	\$6	-\$92	
\$ 5,000 - 9,999		1,384	10,405	9,043	4	1,358	54	28	
10,000 - 19,999		2,769	41,430	28,576	425	12,430	509	207	
20,000 - 29,999		2,366	59,074	30,646	627	27,783	1,234	477	
30,000 - 39,999		2,029	70,658	30,239	623	39,683	1,904	714	
40,000 - 49,999		1,829	81,978	30,821	649	50,421	2,551	941	
50,000 - 59,999		1,532	84,048	27,921	658	55,335	2,913	1,072	
60,000 - 74,999		1,930	129,765	38,414	846	90,413	5,017	1,781	
75,000 - 99,999		2,426	211,223	54,072	1,113	155,753	9,088	3,022	
100,000 - 199,999		4,657	656,434	120,871	2,171	531,049	35,298	8,012	
200,000 and over		8,662	20,343,067	743,235	4,020	15,714,737	1,076,458	168,113	
		Total	31,926	\$21,691,112	\$1,117,155	\$11,135	\$16,679,114	\$1,135,032	\$184,275

			Before Proration						
Georgia				Dependent		Taxable	Tax Before	Tax	
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under \$ 5,000		658	\$892	\$838	\$0	\$54	\$2	\$1	
\$ 5,000 - 9,999		364	2,741	2,292	3	447	18	9	
10,000 - 19,999		664	9,826	6,177	173	3,476	142	64	
20,000 - 29,999		531	13,139	6,206	320	6,613	294	132	
30,000 - 39,999		439	15,267	5,786	295	9,186	445	165	
40,000 - 49,999		371	16,613	5,438	253	10,922	555	192	
50,000 - 59,999		327	17,971	5,155	204	12,566	680	277	
60,000 - 74,999		441	29,630	7,349	334	21,947	1,241	463	
75,000 - 99,999		486	42,316	9,717	371	32,228	1,893	609	
100,000 - 199,999		991	140,618	23,405	853	116,171	7,734	1,959	
200,000 and over		1,734	3,587,554	103,906	2,080	2,902,580	198,826	31,481	
		Total	7,006	\$3,876,566	\$176,269	\$4,885	\$3,116,189	\$211,831	\$35,352

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration				Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income			
Under \$ 5,000	587	\$1,318	\$1,243	\$0	\$75	\$3	\$2	
\$ 5,000 - 9,999	371	2,656	1,904	0	752	30	15	
10,000 - 19,999	415	6,119	2,933	30	3,157	131	64	
20,000 - 29,999	339	8,389	3,083	65	5,242	245	117	
30,000 - 39,999	274	9,594	2,874	51	6,670	347	158	
40,000 - 49,999	275	12,391	3,202	65	9,124	498	176	
50,000 - 59,999	243	13,402	3,139	93	10,120	574	156	
60,000 - 74,999	377	25,369	5,654	117	19,426	1,138	312	
75,000 - 99,999	473	40,959	8,128	226	32,605	1,961	519	
100,000 - 199,999	1,189	172,186	26,684	919	144,212	9,645	1,831	
200,000 and over	5,134	12,961,388	406,178	6,616	9,979,199	683,574	40,491	
Total	9,677	\$13,253,772	\$465,023	\$8,181	\$10,210,582	\$698,146	\$43,842	

Income Class*	Number	NYAGI*	Before Proration				Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income			
Under \$ 5,000	122	\$278	\$245	\$0	\$33	\$1	\$1	
\$ 5,000 - 9,999	112	786	520	0	266	11	6	
10,000 - 19,999	134	1,912	1,019	15	878	36	18	
20,000 - 29,999	104	2,564	1,020	27	1,517	70	36	
30,000 - 39,999	60	2,080	633	14	1,433	73	28	
40,000 - 49,999	66	2,959	829	44	2,086	108	29	
50,000 - 59,999	58	3,167	718	35	2,414	133	38	
60,000 - 74,999	80	5,390	1,126	66	4,198	239	67	
75,000 - 99,999	107	9,180	1,786	91	7,303	431	152	
100,000 - 199,999	201	28,878	4,531	211	24,138	1,609	355	
200,000 and over	390	1,120,972	51,717	426	965,872	66,162	5,273	
Total	1,434	\$1,178,166	\$64,145	\$929	\$1,010,137	\$68,873	\$6,004	

Income Class*	Number	NYAGI*	Before Proration				Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income			
Under \$ 5,000	188	\$229	\$209	\$0	\$20	\$1	\$1	
\$ 5,000 - 9,999	55	409	308	0	101	4	2	
10,000 - 19,999	103	1,567	878	16	674	28	12	
20,000 - 29,999	60	1,476	669	26	781	35	13	
30,000 - 39,999	48	1,663	518	18	1,127	56	25	
40,000 - 49,999	26	1,129	327	22	743	37	14	
50,000 - 59,999	32	1,773	410	21	1,342	73	26	
60,000 - 74,999	37	2,495	625	25	1,845	103	25	
75,000 - 99,999	53	4,637	912	38	3,687	218	54	
100,000 - 199,999	126	17,661	2,738	119	14,804	983	190	
200,000 and over	294	799,856	39,810	354	694,581	47,579	3,026	
Total	1,022	\$832,897	\$47,404	\$639	\$719,704	\$49,117	\$3,389	

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

Kentucky	Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	127	\$125	\$117	\$0	\$8	\$0	\$0
	\$ 5,000 - 9,999	67	480	388	0	92	4	2
	10,000 - 19,999	72	1,075	672	13	390	16	6
	20,000 - 29,999	69	1,711	775	31	905	41	18
	30,000 - 39,999	49	1,722	599	26	1,097	53	21
	40,000 - 49,999	60	2,663	871	30	1,763	91	22
	50,000 - 59,999	39	2,121	577	20	1,525	83	22
	60,000 - 74,999	66	4,409	1,038	45	3,326	187	57
	75,000 - 99,999	83	7,168	1,683	73	5,412	312	64
	100,000 - 199,999	131	18,957	2,697	126	15,976	1,064	203
	200,000 and over	242	451,121	20,113	222	330,182	22,617	1,467
	Total	1,005	\$491,554	\$29,531	\$586	\$360,676	\$24,468	\$1,883

Maine	Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	134	\$316	\$269	\$0	\$47	\$2	\$1
	\$ 5,000 - 9,999	157	1,159	677	0	482	19	4
	10,000 - 19,999	185	2,679	1,354	16	1,309	54	23
	20,000 - 29,999	132	3,241	1,278	33	1,930	89	28
	30,000 - 39,999	99	3,489	1,227	29	2,233	110	39
	40,000 - 49,999	105	4,709	1,437	49	3,223	167	52
	50,000 - 59,999	93	5,099	1,481	46	3,571	189	52
	60,000 - 74,999	136	9,205	2,461	80	6,665	369	122
	75,000 - 99,999	154	13,411	2,950	124	10,337	602	177
	100,000 - 199,999	261	35,885	5,995	227	29,533	1,951	507
	200,000 and over	263	364,166	24,253	250	317,438	21,744	6,108
	Total	1,719	\$443,359	\$43,383	\$855	\$376,767	\$25,297	\$7,113

Maryland	Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	489	\$909	\$825	\$0	\$95	\$4	\$12
	\$ 5,000 - 9,999	356	2,594	1,752	3	839	34	17
	10,000 - 19,999	507	7,475	3,928	77	3,471	143	68
	20,000 - 29,999	373	9,324	3,956	93	5,250	243	83
	30,000 - 39,999	337	11,785	3,797	107	7,853	399	153
	40,000 - 49,999	310	13,911	4,261	144	9,436	498	151
	50,000 - 59,999	265	14,599	4,016	115	10,354	566	172
	60,000 - 74,999	299	20,187	5,113	185	14,889	842	241
	75,000 - 99,999	400	34,779	7,772	265	26,443	1,553	407
	100,000 - 199,999	995	142,642	23,919	784	117,545	7,831	1,767
	200,000 and over	2,748	4,753,816	185,146	3,242	3,831,475	262,455	31,364
	Total	7,079	\$5,012,019	\$244,484	\$5,014	\$4,027,649	\$274,568	\$34,435

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration				Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income			
Under \$ 5,000	1,055	\$2,486	\$2,136	\$2	\$384	\$15	-\$7	
\$ 5,000 - 9,999	996	7,256	4,465	6	2,784	111	57	
10,000 - 19,999	1,256	18,516	8,711	125	9,680	402	188	
20,000 - 29,999	881	21,949	8,199	176	13,574	634	278	
30,000 - 39,999	764	26,680	8,325	160	18,195	937	441	
40,000 - 49,999	713	32,020	8,575	243	23,176	1,248	512	
50,000 - 59,999	650	35,712	8,694	282	26,737	1,494	577	
60,000 - 74,999	845	56,841	13,051	430	43,313	2,462	896	
75,000 - 99,999	1,247	108,522	22,147	790	85,510	5,069	1,659	
100,000 - 199,999	2,603	374,625	56,962	2,188	315,035	21,020	5,664	
200,000 and over	5,103	10,319,357	464,685	5,946	8,867,397	607,416	60,447	
Total	16,113	\$11,003,965	\$605,950	\$10,348	\$9,405,786	\$640,807	\$70,712	

Income Class*	Number	NYAGI*	Before Proration				Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income			
Under \$ 5,000	263	\$602	\$522	\$0	\$80	\$3	-\$35	
\$ 5,000 - 9,999	229	1,675	1,128	0	547	22	13	
10,000 - 19,999	283	4,191	1,992	23	2,176	91	54	
20,000 - 29,999	181	4,420	1,653	46	2,720	127	64	
30,000 - 39,999	148	5,130	1,570	56	3,504	179	97	
40,000 - 49,999	133	5,982	1,665	60	4,258	226	81	
50,000 - 59,999	119	6,533	1,871	64	4,598	252	86	
60,000 - 74,999	155	10,469	2,425	81	7,963	455	135	
75,000 - 99,999	191	16,688	3,590	128	12,889	756	189	
100,000 - 199,999	466	65,547	11,150	413	53,239	3,533	720	
200,000 and over	1,007	2,468,180	83,146	1,031	1,976,451	135,387	7,645	
Total	3,175	\$2,589,417	\$110,712	\$1,902	\$2,068,425	\$141,030	\$9,050	

Income Class*	Number	NYAGI*	Before Proration				Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income			
Under \$ 5,000	109	\$274	\$239	\$0	\$35	\$1	\$1	
\$ 5,000 - 9,999	147	1,055	697	1	356	14	7	
10,000 - 19,999	137	1,991	896	11	1,084	45	23	
20,000 - 29,999	94	2,360	897	11	1,451	68	24	
30,000 - 39,999	77	2,680	764	22	1,894	98	32	
40,000 - 49,999	66	2,985	788	12	2,185	119	42	
50,000 - 59,999	64	3,540	892	20	2,628	144	35	
60,000 - 74,999	91	6,166	1,258	41	4,867	285	78	
75,000 - 99,999	111	9,552	2,012	71	7,334	434	103	
100,000 - 199,999	286	41,253	6,383	210	34,425	2,299	386	
200,000 and over	770	1,798,769	65,723	797	1,378,996	94,461	4,858	
Total	1,952	\$1,870,624	\$80,551	\$1,196	\$1,435,256	\$97,968	\$5,589	

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration				Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income			
Under \$ 5,000	173	\$294	\$264	\$0	\$30	\$1	-\$37	
\$ 5,000 - 9,999	112	812	605	0	206	8	4	
10,000 - 19,999	157	2,281	1,180	21	1,081	45	20	
20,000 - 29,999	118	2,940	1,227	42	1,671	77	32	
30,000 - 39,999	93	3,262	986	42	2,234	114	42	
40,000 - 49,999	89	3,981	1,107	40	2,834	150	40	
50,000 - 59,999	63	3,437	1,113	36	2,288	122	34	
60,000 - 74,999	115	7,710	1,816	95	5,738	321	101	
75,000 - 99,999	147	12,709	2,576	114	10,019	586	173	
100,000 - 199,999	283	40,797	6,053	233	34,388	2,291	424	
200,000 and over	580	1,412,258	58,968	628	1,165,044	79,805	3,217	
Total	1,930	\$1,490,481	\$75,895	\$1,251	\$1,225,532	\$83,520	\$4,049	

Income Class*	Number	NYAGI*	Before Proration				Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income			
Under \$ 5,000	126	\$142	\$132	\$0	\$10	\$0	-\$27	
\$ 5,000 - 9,999	60	453	395	1	57	2	1	
10,000 - 19,999	106	1,575	1,033	18	518	21	5	
20,000 - 29,999	118	2,890	1,349	23	1,518	69	26	
30,000 - 39,999	92	3,179	1,388	24	1,766	85	34	
40,000 - 49,999	98	4,385	1,328	28	3,029	160	48	
50,000 - 59,999	81	4,459	1,284	23	3,153	175	54	
60,000 - 74,999	114	7,673	2,108	41	5,524	316	93	
75,000 - 99,999	139	12,037	2,995	64	8,977	530	127	
100,000 - 199,999	215	30,854	5,855	81	24,918	1,661	426	
200,000 and over	413	1,790,136	71,757	197	1,386,216	94,956	4,925	
Total	1,562	\$1,857,783	\$89,625	\$500	\$1,435,686	\$97,974	\$5,713	

Income Class*	Number	NYAGI*	Before Proration				Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income			
Under \$ 5,000	177	\$389	\$326	\$0	\$63	\$3	\$1	
\$ 5,000 - 9,999	187	1,361	864	0	496	20	10	
10,000 - 19,999	213	3,142	1,526	19	1,597	66	38	
20,000 - 29,999	145	3,588	1,351	20	2,207	104	46	
30,000 - 39,999	121	4,228	1,395	29	2,804	143	55	
40,000 - 49,999	115	5,199	1,536	42	3,622	191	56	
50,000 - 59,999	78	4,297	1,244	36	3,017	162	48	
60,000 - 74,999	122	8,220	1,881	50	6,289	361	110	
75,000 - 99,999	182	15,914	3,263	108	12,543	733	193	
100,000 - 199,999	394	55,475	9,217	341	45,698	3,039	778	
200,000 and over	480	897,381	30,032	412	777,739	53,275	5,622	
Total	2,214	\$999,195	\$52,636	\$1,056	\$856,076	\$58,095	\$6,956	

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

				Before Proration				
New Jersey				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*		Number	NYAGI*					
Under \$ 5,000		8,487	\$18,484	\$16,679	\$3	\$2,051	\$85	-\$1,770
\$ 5,000 - 9,999		8,330	62,053	46,539	33	15,482	620	367
10,000 - 19,999		16,991	256,348	149,936	4,208	102,205	4,206	2,527
20,000 - 29,999		18,338	460,424	200,995	8,771	250,611	11,408	7,505
30,000 - 39,999		21,810	766,590	260,600	11,504	494,443	24,863	18,962
40,000 - 49,999		23,282	1,047,553	306,271	12,901	728,148	38,845	30,867
50,000 - 59,999		22,181	1,218,659	327,473	13,633	877,387	48,511	38,568
60,000 - 74,999		30,817	2,075,977	517,200	22,032	1,536,351	87,571	69,203
75,000 - 99,999		44,906	3,914,405	900,673	41,602	2,971,549	174,555	130,303
100,000 - 199,999		93,373	13,089,635	2,392,272	109,229	10,583,566	701,545	468,024
200,000 and over		62,038	42,905,497	2,121,351	89,176	39,205,962	2,685,601	1,462,472
Total		350,553	\$65,815,626	\$7,239,988	\$313,092	\$56,767,754	\$3,777,811	\$2,227,027

				Before Proration				
North Carolina				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*		Number	NYAGI*					
Under \$ 5,000		1,116	\$1,170	\$1,116	\$0	\$53	\$2	-\$34
\$ 5,000 - 9,999		488	3,652	3,041	3	609	24	12
10,000 - 19,999		925	14,026	9,331	262	4,433	181	75
20,000 - 29,999		753	18,597	8,959	421	9,217	407	135
30,000 - 39,999		528	18,240	7,192	338	10,689	504	150
40,000 - 49,999		473	21,313	6,797	285	14,107	712	212
50,000 - 59,999		404	22,125	6,044	269	15,812	836	262
60,000 - 74,999		500	33,641	8,203	338	25,099	1,388	420
75,000 - 99,999		679	58,623	12,136	512	45,904	2,672	783
100,000 - 199,999		1,077	150,245	24,337	995	123,889	8,202	2,520
200,000 and over		1,506	2,601,852	101,081	1,584	2,307,953	158,094	16,225
Total		8,449	\$2,943,484	\$188,236	\$5,007	\$2,557,767	\$173,023	\$20,759

				Before Proration				
Ohio				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*		Number	NYAGI*					
Under \$ 5,000		397	\$903	\$781	\$0	\$121	\$5	\$5
\$ 5,000 - 9,999		281	2,045	1,351	3	691	28	16
10,000 - 19,999		421	6,192	3,040	58	3,094	128	65
20,000 - 29,999		256	6,282	2,422	77	3,783	174	63
30,000 - 39,999		239	8,367	2,692	129	5,546	278	84
40,000 - 49,999		193	8,710	2,430	127	6,115	323	71
50,000 - 59,999		200	10,929	2,599	69	8,260	456	127
60,000 - 74,999		272	18,301	4,318	175	13,705	769	215
75,000 - 99,999		394	34,421	6,963	275	27,182	1,606	359
100,000 - 199,999		746	105,049	15,314	666	88,669	5,897	1,134
200,000 and over		1,500	3,325,814	200,304	1,590	2,617,820	179,320	10,045
Total		4,899	\$3,527,011	\$242,215	\$3,170	\$2,774,987	\$188,986	\$12,182

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
				Exemptions	Income	Credits	Liability	
Under \$ 5,000	117	\$239	\$215	\$0	\$25	\$1	\$1	
\$ 5,000 - 9,999	80	592	424	0	168	7	3	
10,000 - 19,999	96	1,384	773	10	600	25	12	
20,000 - 29,999	73	1,836	728	7	1,102	51	18	
30,000 - 39,999	53	1,840	652	12	1,176	59	22	
40,000 - 49,999	40	1,787	541	13	1,233	64	15	
50,000 - 59,999	46	2,518	682	17	1,819	100	24	
60,000 - 74,999	70	4,700	1,017	23	3,660	212	53	
75,000 - 99,999	94	8,164	1,783	49	6,332	373	65	
100,000 - 199,999	198	28,121	4,404	135	23,583	1,571	347	
200,000 and over	312	908,467	44,947	246	788,642	54,022	1,657	
Total	1,179	\$959,648	\$56,166	\$512	\$828,339	\$56,484	\$2,218	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
				Exemptions	Income	Credits	Liability	
Under \$ 5,000	2,765	\$6,617	\$5,906	\$0	\$725	\$29	\$5	
\$ 5,000 - 9,999	2,553	18,825	14,040	34	4,750	190	116	
10,000 - 19,999	4,574	68,742	41,467	1,434	25,841	1,060	546	
20,000 - 29,999	4,597	115,474	49,306	2,671	63,497	2,867	1,725	
30,000 - 39,999	4,872	170,139	58,035	3,322	108,740	5,296	3,806	
40,000 - 49,999	4,373	196,670	60,306	3,771	132,561	6,682	4,661	
50,000 - 59,999	4,177	229,205	64,476	4,005	160,684	8,388	5,712	
60,000 - 74,999	5,495	370,199	91,690	5,754	272,710	14,958	9,938	
75,000 - 99,999	6,600	569,910	124,576	7,640	437,030	25,257	16,275	
100,000 - 199,999	7,584	1,017,323	169,531	8,992	838,223	54,999	29,561	
200,000 and over	5,601	7,495,264	276,779	6,396	6,027,187	412,861	58,900	
Total	53,191	\$10,258,368	\$956,113	\$44,018	\$8,071,949	\$532,587	\$131,246	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
				Exemptions	Income	Credits	Liability	
Under \$ 5,000	158	\$381	\$316	\$0	\$65	\$3	\$1	
\$ 5,000 - 9,999	151	1,071	656	1	414	17	8	
10,000 - 19,999	200	2,988	1,399	38	1,551	65	30	
20,000 - 29,999	127	3,121	1,237	31	1,854	85	33	
30,000 - 39,999	133	4,645	1,403	43	3,199	164	98	
40,000 - 49,999	93	4,208	1,322	39	2,847	152	57	
50,000 - 59,999	88	4,850	1,223	35	3,592	201	69	
60,000 - 74,999	110	7,451	1,889	60	5,503	312	89	
75,000 - 99,999	148	13,022	2,701	110	10,211	601	201	
100,000 - 199,999	321	45,558	7,968	264	37,043	2,463	877	
200,000 and over	464	1,059,588	36,345	421	922,469	63,189	4,236	
Total	1,993	\$1,146,884	\$56,459	\$1,042	\$988,746	\$67,251	\$5,699	

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

South Carolina			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under \$	5,000	407	\$604	\$568	\$0	\$36	\$1	\$1
\$	5,000 -	9,999	210	1,531	1,326	0	206	8	4
	10,000 -	19,999	376	5,563	3,770	91	1,702	69	24
	20,000 -	29,999	311	7,614	3,840	154	3,606	158	54
	30,000 -	39,999	232	8,061	2,935	111	4,993	237	82
	40,000 -	49,999	192	8,613	2,899	93	5,586	282	90
	50,000 -	59,999	159	8,718	2,611	87	5,994	311	83
	60,000 -	74,999	186	12,509	2,984	105	9,360	523	163
	75,000 -	99,999	253	21,691	4,869	153	16,609	957	248
	100,000 -	199,999	394	55,041	9,414	242	45,385	3,001	893
	200,000	and over	543	888,570	33,474	407	704,911	48,286	9,391
		Total	3,263	\$1,018,514	\$68,689	\$1,442	\$798,389	\$53,834	\$11,031

Tennessee			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under \$	5,000	188	\$259	\$240	\$0	\$19	\$1	\$1
\$	5,000 -	9,999	110	796	669	0	128	5	2
	10,000 -	19,999	179	2,704	1,617	27	1,060	44	20
	20,000 -	29,999	118	2,966	1,276	40	1,651	75	28
	30,000 -	39,999	86	2,988	1,052	42	1,894	92	40
	40,000 -	49,999	87	3,894	1,108	45	2,741	142	45
	50,000 -	59,999	82	4,497	1,290	42	3,165	170	66
	60,000 -	74,999	112	7,541	1,933	60	5,547	312	105
	75,000 -	99,999	146	12,724	3,001	83	9,565	559	151
	100,000 -	199,999	262	37,685	6,074	241	31,266	2,083	498
	200,000	and over	543	2,162,575	86,267	527	1,566,303	107,292	4,114
		Total	1,913	\$2,238,631	\$104,526	\$1,107	\$1,623,340	\$110,774	\$5,069

Texas			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under \$	5,000	606	\$854	\$778	\$0	\$76	\$3	\$2
\$	5,000 -	9,999	312	2,266	1,789	2	475	19	12
	10,000 -	19,999	540	8,090	4,532	100	3,458	143	76
	20,000 -	29,999	405	10,006	4,256	146	5,603	255	108
	30,000 -	39,999	388	13,481	4,682	170	8,584	425	163
	40,000 -	49,999	345	15,462	4,815	172	10,476	543	196
	50,000 -	59,999	271	15,014	4,061	145	10,808	592	210
	60,000 -	74,999	370	24,930	5,896	211	18,721	1,063	341
	75,000 -	99,999	515	44,954	9,675	361	34,918	2,065	500
	100,000 -	199,999	1,109	156,868	24,807	911	130,598	8,693	1,944
	200,000	and over	2,919	9,403,105	432,365	3,202	6,432,846	440,649	26,326
		Total	7,780	\$9,695,031	\$497,655	\$5,421	\$6,656,564	\$454,450	\$29,878

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	289	\$664	\$574	\$0	\$90	\$4	\$2
\$ 5,000 - 9,999	305	2,236	1,549	3	684	27	12
10,000 - 19,999	442	6,567	3,756	78	2,727	112	52
20,000 - 29,999	356	8,805	3,553	98	5,154	235	103
30,000 - 39,999	346	12,164	3,970	161	8,005	396	203
40,000 - 49,999	347	15,579	4,597	205	10,743	545	254
50,000 - 59,999	286	15,721	4,197	225	11,299	587	287
60,000 - 74,999	404	27,071	6,288	320	20,463	1,121	492
75,000 - 99,999	510	44,325	8,864	404	35,056	2,026	919
100,000 - 199,999	698	94,456	14,610	602	79,244	5,210	1,832
200,000 and over	583	664,982	24,877	513	462,330	31,670	6,261
Total	4,566	\$892,570	\$76,836	\$2,610	\$635,796	\$41,933	\$10,417

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	912	\$1,105	\$1,011	\$0	\$94	\$4	\$2
\$ 5,000 - 9,999	418	3,109	2,397	6	707	28	16
10,000 - 19,999	647	\$9,706	\$5,500	\$124	\$4,072	\$168	\$71
20,000 - 29,999	550	13,614	5,988	196	7,425	337	114
30,000 - 39,999	425	\$14,836	\$5,147	\$146	\$9,543	\$476	\$187
40,000 - 49,999	404	18,088	5,199	187	12,675	667	185
50,000 - 59,999	367	\$20,193	\$5,208	\$164	\$14,782	\$810	\$220
60,000 - 74,999	400	26,847	6,500	172	19,964	1,130	310
75,000 - 99,999	606	\$52,531	\$10,980	\$379	\$41,033	\$2,425	\$662
100,000 - 199,999	1,326	189,137	30,925	987	156,769	10,437	2,284
200,000 and over	2,952	\$5,017,397	\$188,064	\$3,354	\$3,887,216	\$266,274	\$30,549
Total	9,007	\$5,366,564	\$266,918	\$5,715	\$4,154,281	\$282,756	\$34,601

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	249	\$246	\$229	\$0	\$17	\$1	\$0
\$ 5,000 - 9,999	105	760	543	0	217	9	5
10,000 - 19,999	178	\$2,609	\$1,436	\$8	\$1,165	\$48	\$23
20,000 - 29,999	125	\$3,117	\$1,276	\$41	\$1,799	\$83	\$30
30,000 - 39,999	127	\$4,430	\$1,525	\$31	\$2,874	\$145	\$56
40,000 - 49,999	86	\$3,833	\$1,064	\$22	\$2,747	\$147	\$50
50,000 - 59,999	93	\$5,080	\$1,311	\$28	\$3,741	\$208	\$71
60,000 - 74,999	116	\$7,853	\$1,907	\$44	\$5,903	\$335	\$79
75,000 - 99,999	118	\$10,196	\$2,065	\$42	\$8,089	\$483	\$115
100,000 - 199,999	314	\$44,798	\$7,804	\$203	\$36,493	\$2,432	\$529
200,000 and over	870	\$6,345,001	\$683,678	\$863	\$5,434,107	\$372,236	\$9,126
Total	2,381	\$6,427,924	\$702,837	\$1,282	\$5,497,153	\$376,126	\$10,084

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

Wisconsin			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$ 5,000	98	\$209	\$181	\$0	\$28	\$1	-\$1	
\$	5,000 -	9,999	96	\$706	\$467	\$0	\$240	\$10	\$5
	10,000 -	19,999	133	\$1,949	\$973	\$11	\$965	\$40	\$19
	20,000 -	29,999	87	\$2,157	\$734	\$14	\$1,409	\$66	\$34
	30,000 -	39,999	71	\$2,472	\$804	\$18	\$1,650	\$84	\$28
	40,000 -	49,999	56	\$2,526	\$693	\$15	\$1,818	\$96	\$23
	50,000 -	59,999	51	\$2,811	\$677	\$22	\$2,111	\$117	\$30
	60,000 -	74,999	62	\$4,187	\$1,032	\$37	\$3,117	\$179	\$46
	75,000 -	99,999	118	\$10,412	\$2,104	\$86	\$8,222	\$486	\$97
	100,000 -	199,999	205	\$28,938	\$4,297	\$177	\$24,290	\$1,613	\$271
	200,000 and over	390	\$1,409,335	\$33,398	\$369	\$1,137,775	\$77,938	\$2,923	
	Total	1,367	\$1,465,701	\$45,360	\$749	\$1,181,625	\$80,629	\$3,474	

All Other States			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$ 5,000	971	\$1,278	\$1,165	\$0	\$113	\$5	\$3	
\$	5,000 -	9,999	533	\$3,962	\$3,003	\$8	\$953	\$38	\$19
	10,000 -	19,999	824	\$12,271	\$7,194	\$132	\$4,934	\$203	\$100
	20,000 -	29,999	650	\$15,979	\$7,046	\$237	\$8,689	\$392	\$130
	30,000 -	39,999	486	\$16,998	\$5,776	\$223	\$10,999	\$541	\$194
	40,000 -	49,999	379	\$17,063	\$5,270	\$166	\$11,556	\$595	\$162
	50,000 -	59,999	366	\$20,062	\$5,489	\$212	\$14,360	\$761	\$172
	60,000 -	74,999	446	\$30,223	\$7,690	\$290	\$22,177	\$1,233	\$327
	75,000 -	99,999	569	\$49,360	\$10,536	\$444	\$38,304	\$2,243	\$570
	100,000 -	199,999	988	\$138,832	\$22,005	\$742	\$115,806	\$7,689	\$1,798
	200,000 and over	1,670	\$5,982,206	\$435,884	\$1,455	\$4,140,604	\$283,631	\$16,191	
	Total	7,882	\$6,288,233	\$511,057	\$3,909	\$4,368,495	\$297,329	\$19,665	

Canada			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$ 5,000	413	\$349	\$348	\$1	\$30	\$1	-\$10	
\$	5,000 -	9,999	132	\$1,003	\$912	\$8	\$83	\$3	\$2
	10,000 -	19,999	298	\$4,406	\$2,410	\$72	\$1,925	\$79	\$59
	20,000 -	29,999	270	\$6,664	\$2,271	\$88	\$4,305	\$200	\$159
	30,000 -	39,999	281	\$9,837	\$2,564	\$111	\$7,162	\$374	\$299
	40,000 -	49,999	229	\$10,286	\$2,240	\$144	\$7,902	\$436	\$349
	50,000 -	59,999	227	\$12,484	\$2,140	\$134	\$10,210	\$590	\$460
	60,000 -	74,999	222	\$14,885	\$2,266	\$147	\$12,471	\$744	\$523
	75,000 -	99,999	199	\$17,027	\$2,164	\$116	\$14,746	\$910	\$625
	100,000 -	199,999	240	\$32,271	\$2,714	\$140	\$29,418	\$1,962	\$1,303
	200,000 and over	312	\$458,001	\$7,511	\$244	\$429,066	\$29,391	\$6,488	
	Total	2,823	\$567,213	\$27,540	\$1,204	\$517,318	\$34,691	\$10,256	

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

			Before Proration					
				Dependent	Taxable	Tax Before	Tax	
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability
Under \$ 5,000		84	\$105	\$93	\$0	\$11	\$0	\$0
\$ 5,000 -		31	\$227	\$210	\$1	\$16	\$1	\$0
10,000 -		49	\$728	\$398	\$2	\$328	\$13	\$11
20,000 -		51	\$1,272	\$499	\$11	\$762	\$36	\$28
30,000 -		40	\$1,408	\$351	\$6	\$1,051	\$56	\$45
40,000 -		30	\$1,337	\$321	\$4	\$981	\$55	\$42
50,000 -		25	\$1,400	\$230	\$14	\$1,155	\$67	\$52
60,000 -		37	\$2,474	\$419	\$11	\$2,044	\$121	\$84
75,000 -		28	\$2,383	\$270	\$4	\$2,109	\$131	\$99
100,000 -		84	\$12,033	\$900	\$27	\$11,107	\$746	\$481
200,000 and over		200	\$155,744	\$3,002	\$113	\$149,325	\$10,229	\$5,039
		Total	\$179,111	\$6,692	\$193	\$168,890	\$11,455	\$5,881

			Before Proration					
				Dependent	Taxable	Tax Before	Tax	
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability
Under \$ 5,000		3,498	\$14,734	\$14,734	\$0	\$0	\$0	\$0
\$ 5,000 -		4,609	\$34,949	\$32,401	\$0	\$2,548	\$102	\$44
10,000 -		6,039	\$82,970	\$45,313	\$2	\$37,655	\$1,518	\$1,022
20,000 -		3,773	\$87,692	\$28,343	\$4	\$59,325	\$2,725	\$2,147
30,000 -		1,062	\$37,170	\$7,985	\$3	\$29,181	\$1,577	\$1,197
40,000 -		589	\$25,822	\$4,438	\$3	\$21,382	\$1,231	\$1,023
50,000 -		829	\$47,657	\$6,234	\$0	\$41,423	\$2,508	\$2,518
60,000 -		969	\$62,463	\$7,268	\$2	\$55,194	\$3,395	\$3,321
75,000 -		1,107	\$101,971	\$8,342	\$0	\$93,629	\$5,973	\$6,121
100,000 -		1,169	\$152,630	\$9,053	\$31	\$143,547	\$9,599	\$9,267
200,000 and over		368	\$210,599	\$3,689	\$53	\$201,665	\$13,814	\$9,485
		Total	\$858,657	\$167,799	\$98	\$685,548	\$42,443	\$36,146

			Before Proration					
				Dependent	Taxable	Tax Before	Tax	
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability
Under \$ 5,000		1,429	\$2,758	\$2,749	\$0	\$9	\$0	-\$9
\$ 5,000 -		627	\$4,278	\$4,078	\$1	\$199	\$8	\$3
10,000 -		195	\$2,769	\$1,466	\$5	\$1,298	\$53	\$42
20,000 -		92	\$2,270	\$737	\$9	\$1,524	\$72	\$63
30,000 -		70	\$2,462	\$611	\$3	\$1,848	\$98	\$75
40,000 -		56	\$2,510	\$438	\$3	\$2,069	\$119	\$88
50,000 -		76	\$4,179	\$704	\$12	\$3,463	\$205	\$138
60,000 -		82	\$5,528	\$739	\$3	\$4,786	\$292	\$146
75,000 -		98	\$8,562	\$948	\$8	\$7,606	\$477	\$228
100,000 -		280	\$40,246	\$2,974	\$56	\$37,115	\$2,501	\$1,133
200,000 and over		953	\$1,937,945	\$50,902	\$802	\$1,844,138	\$126,323	\$22,405
		Total	\$2,013,508	\$66,346	\$902	\$1,904,056	\$130,148	\$24,311

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

Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2006 (Cont'd)

(Dollar Data in Thousands)

				Before Proration				
Japan	Income Class*	Number	NYAGI*	Dependent		Taxable	Tax Before	Tax
				Deductions	Exemptions			
	Under \$ 5,000	139	\$107	\$104	\$0	\$3	\$0	\$0
	\$ 5,000 - 9,999	43	\$326	\$299	\$0	\$27	\$1	\$0
	10,000 - 19,999	45	\$657	\$338	\$1	\$319	\$13	\$12
	20,000 - 29,999	28	\$694	\$249	\$2	\$443	\$21	\$18
	30,000 - 39,999	15	\$521	\$135	\$4	\$382	\$20	\$14
	40,000 - 49,999	13	\$580	\$98	\$0	\$483	\$28	\$19
	50,000 - 59,999	18	\$993	\$143	\$7	\$844	\$49	\$34
	60,000 - 74,999	13	\$880	\$136	\$8	\$736	\$44	\$29
	75,000 - 99,999	27	\$2,378	\$275	\$9	\$2,094	\$130	\$78
	100,000 - 199,999	62	\$9,188	\$653	\$33	\$8,502	\$574	\$320
	200,000 and over	219	\$245,529	\$3,803	\$266	\$223,194	\$15,289	\$2,723
	Total	622	\$261,854	\$6,232	\$330	\$237,026	\$16,169	\$3,247

				Before Proration				
All Other Countries	Income Class*	Number	NYAGI*	Dependent		Taxable	Tax Before	Tax
				Deductions	Exemptions			
	Under \$ 5,000	1,034	\$1,479	\$1,468	\$0	\$47	\$2	-\$42
	\$ 5,000 - 9,999	496	\$3,619	\$3,309	\$0	\$310	\$12	\$5
	10,000 - 19,999	609	\$8,848	\$5,126	\$62	\$3,644	\$149	\$106
	20,000 - 29,999	370	\$9,114	\$3,415	\$80	\$5,602	\$259	\$200
	30,000 - 39,999	294	\$10,336	\$2,872	\$103	\$7,329	\$381	\$278
	40,000 - 49,999	232	\$10,422	\$2,600	\$100	\$7,683	\$420	\$292
	50,000 - 59,999	181	\$9,976	\$2,240	\$70	\$7,583	\$432	\$301
	60,000 - 74,999	282	\$18,801	\$3,534	\$116	\$15,092	\$891	\$570
	75,000 - 99,999	289	\$25,210	\$3,847	\$130	\$21,233	\$1,304	\$812
	100,000 - 199,999	704	\$100,826	\$11,740	\$417	\$88,396	\$5,928	\$3,283
	200,000 and over	1,536	\$3,162,435	\$103,650	\$1,576	\$2,713,993	\$185,908	\$31,952
	Total	6,027	\$3,361,066	\$143,802	\$2,654	\$2,870,912	\$195,686	\$37,756

				Before Proration				
Residence Unknown +	Income Class*	Number	NYAGI*	Dependent		Taxable	Tax Before	Tax
				Deductions	Exemptions			
	Under \$ 5,000	8,289	\$10,784	\$10,399	\$0	\$421	\$17	-\$107
	\$ 5,000 - 9,999	4,161	\$30,575	\$26,239	\$18	\$4,318	\$173	\$70
	10,000 - 19,999	6,686	\$99,711	\$56,862	\$730	\$42,103	\$1,724	\$1,093
	20,000 - 29,999	4,981	\$122,171	\$47,922	\$1,165	\$73,023	\$3,344	\$2,211
	30,000 - 39,999	3,225	\$112,202	\$34,894	\$1,107	\$76,201	\$3,875	\$2,547
	40,000 - 49,999	2,649	\$118,486	\$31,795	\$1,019	\$85,646	\$4,629	\$3,021
	50,000 - 59,999	1,993	\$109,319	\$26,128	\$835	\$82,318	\$4,631	\$3,066
	60,000 - 74,999	2,335	\$156,837	\$34,394	\$1,103	\$121,283	\$7,054	\$4,535
	75,000 - 99,999	2,753	\$238,407	\$44,979	\$1,567	\$191,783	\$11,557	\$7,310
	100,000 - 199,999	5,059	\$715,270	\$100,421	\$3,163	\$611,111	\$40,815	\$25,167
	200,000 and over	6,129	\$9,341,296	\$386,490	\$5,550	\$8,352,294	\$572,131	\$173,880
	Total	48,260	\$11,055,058	\$800,524	\$16,257	\$9,640,501	\$649,950	\$222,793

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

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

Part-Year Residents

Tables 9 and 10 highlight information on individuals who had income from New York sources and resided in New York for only part of 2006. As with full-year nonresidents, data reported by these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203.

In 2006, part-year resident filers represented 2.4 percent of all personal income tax filers. As Table 9 indicates, the number of filers identified as part-year residents increased by 1.3 percent to 219,838 in 2006. However, tax liability reported by part-year residents was \$491 million in 2006, or 1.5 percent less than 2005. This decrease is a result of the expiration of the temporary personal income tax increase in effect between 2003 and 2005.

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

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

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

Table 9: Total Income and Tax Liability of Part-Year Residents in 2005 and 2006

(Dollar Data in Thousands)

Item	2005	2006	Change	
			Number	Percent
All Returns				
Number	217,070	219,838	2,768	1.3
Total Income*	\$15,985,892	\$16,591,203	\$605,311	3.8
Tax Liability**	\$498,770	\$491,496	-\$7,273	-1.5
Taxable Returns				
Number	172,842	175,192	2,350	1.4
Total Income*	\$15,219,543	\$15,848,188	\$628,646	4.1
Tax Liability**	\$505,732	\$498,723	-\$7,009	-1.4
Nontaxable Returns				
Number	44,228	44,646	418	0.9
Total Income*	\$766,349	\$743,015	-\$23,335	-3.0
Tax Liability**	-\$6,962	-\$7,226	-\$264	3.8

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

** Includes refundable tax credits.

Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns) in 2006

(Dollar Data in Thousands)

Income Class *	Number	NYAGI*	Deductions	Before Proration			Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$5,000	13,366	\$31,516	\$30,148	\$0	\$1,520	\$65	-\$478
\$5,000 - 9,999	17,862	135,009	115,447	195	19,359	775	-1,130
10,000 - 19,999	38,147	572,058	323,024	8,578	240,340	9,844	1,146
20,000 - 29,999	30,830	762,336	290,784	9,832	461,575	21,203	10,020
30,000 - 39,999	23,408	815,058	240,067	7,647	567,227	29,055	16,954
40,000 - 49,999	17,982	805,497	201,193	6,622	597,643	32,426	18,835
50,000 - 59,999	13,432	735,907	164,804	5,774	565,242	31,708	18,165
60,000 - 74,999	14,855	996,428	198,071	6,947	791,188	45,916	26,423
75,000 - 99,999	15,728	1,360,084	242,676	8,809	1,108,467	66,477	38,032
100,000 - 199,999	22,644	3,112,048	424,142	14,852	2,672,464	177,455	101,196
200,000 and over	11,584	7,265,262	331,285	8,662	6,896,789	472,429	262,333
Total	219,838	\$16,591,203	\$2,561,641	\$77,918	\$13,921,814	\$887,354	\$491,496

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

Data Sources

The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 2006 New York State income tax returns. The full-year resident data were drawn from the two resident tax forms: The IT-150 short form and the IT-201 long form. Full-year nonresident and part-year resident filers generally file the IT-203 income tax form. A copy of each resident, nonresident, and part-year resident tax return for 2006 appears in the Appendix.

Tax Liability and Collections

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

Appendix: New York State Personal Income Tax Returns — 2006

Resident Income Tax Return (short form)

New York State • New York City • Yonkers



IT-150

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

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

- (C)** Were you a **New York City** resident for all of 2006? *(Part-year residents must file Form IT-201; see page 16.)* Yes No
- (D)** Can you be claimed as a dependent on another taxpayer's federal return? *(see page 16)* Yes No
- (E)** Enter your **2-digit special condition code number if applicable** *(see page 16)* **If applicable, also enter your second 2-digit special condition code number**

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

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

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

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Please file this original scannable return with the Tax Department.

26	Taxable income (enter the amount from line 25 on the front page)	26.		.	
27	New York State tax on line 26 amount (see page 25 and Tax Computation on page 54).....	27.		.	
28	New York State (NYS) household credit (from table 1, 2, or 3 on pages 25 and 26)	28.		.	
29	Subtract line 28 from line 27 (if line 28 is more than line 27, leave blank)	29.		.	

30	New York City (NYC) resident tax (see page 26)	30.		.	
31	NYC household credit (from table 4, 5, or 6 on pages 26 and 27)	31.		.	
32	Subtract line 31 from line 30 (if line 31 is more than line 30, leave blank).....	32.		.	
33	Yonkers resident income tax surcharge (from Yonkers worksheet on page 27)	33.		.	
34	Yonkers nonresident earnings tax (attach Form Y-203)	34.		.	
35	Sales or use tax (See the instructions beginning on page 66. Do not leave line 35 blank.)	35.		.	

36	Voluntary contributions (whole dollar amounts only; see page 28) Return a Gift to Wildlife 36a. Missing/Exploited Children Fund 36b. Breast Cancer Research Fund 36c. Prostate Cancer Research Fund 36d. Alzheimer's Fund 36e. Olympic Fund 36f. WTC Memorial Fund 36g.	36.		.	0 0
37	Add line 29 and lines 32 through 36	37.		.	

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

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

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

50	Add lines 38 through 49	50.		.	
51	If line 50 is more than line 37, subtract line 37 from line 50.....	51.		.	
52	Amount of line 51 that you want refunded to you (for Direct deposit, complete line 56)	52.		.	
53	Estimated tax only — Amount of line 51 that you want applied to your 2007 estimated tax. (Do not include any amount that you claimed as a refund on line 52.).....	53.		.	
54	Amount you owe — If line 50 is less than line 37, subtract line 50 from line 37. (For Payment options, see page 32; for Electronic funds withdrawal, complete line 56.)	54.		.	
55	Estimated tax penalty (Include this amount in line 54 or reduce the overpayment on line 51; see page 32.)	55.		.	

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

a Routing number Electronic funds withdrawal effective date

b Account number c Account type Checking Savings

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

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

▼ Paid preparer's use only ▼

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

▼ Taxpayer(s) sign here ▼

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

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

For information about private delivery services, see page 41.

Please file this original scannable return with the Tax Department.





Resident Income Tax Return (long form)

IT-201

New York State • New York City • Yonkers

For the full year January 1, 2006, through December 31, 2006, or fiscal year beginning ... **0 6**
and ending ...

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

Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name (for a joint return , enter spouse's name on line below)	▼ Your social security number
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
	Mailing address (see instructions, page 77) (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
Permanent home address (see instructions, page 77) (number and street or rural route)		Apartment number	School district code number.....
City, village, or post office	State	ZIP code	Decedent information: Taxpayer's date of death Spouse's date of death
	NY		

- (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 2006 federal income tax return? Yes No

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

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

(E) Did you or your spouse maintain living quarters in NYC during 2006 (see page 78)? . Yes No

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

(1) Number of months **you** lived in NY City in 2006 ●

(2) Number of months **your spouse** lived in NY City in 2006... ●

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

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

Federal income and adjustments

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

	Dollars	Cents
1 Wages, salaries, tips, etc.	1.	
2 Taxable interest income	2.	
3 Ordinary dividends	3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25 on page 2)	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 on page 2)	14.	
15 Other income (see page 80) Identify:	15.	
16 Add lines 1 through 15	16.	
17 Total federal adjustments to income (see page 80) Identify:	17.	
18 Subtract line 17 from line 16. This is your federal adjusted gross income.	18.	

(continued on page 2)

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

▼ Enter your social security number

Dollars Cents

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

New York additions (see page 81)

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

New York subtractions (see page 86)

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

Standard deduction or itemized deduction (see page 92)

34 Enter your **standard deduction** (from the table below) or your **itemized deduction** (from the worksheet below). Mark an **X** in the appropriate box: Standard ... or ... Itemized 34. .

35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) 35. .

36 Dependent exemptions (not the same as total federal exemptions; see page 94) 36. 0 0 0 . 0 0

37 Subtract line 36 from line 35. This is your **taxable income**. 37. .

OR

New York State standard deduction table	
Filing status	Standard deduction — enter on line 34 above.
① Single and you marked item C on page 1 Yes	\$ 3,000
① Single and you marked item C on page 1 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 14)	c. <input type="text"/> . <input type="text"/>
d Gifts to charity (from federal Schedule A, line 18)	d. <input type="text"/> . <input type="text"/>
e Casualty and theft losses (from federal Schedule A, line 19)	e. <input type="text"/> . <input type="text"/>
f Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26)	f. <input type="text"/> . <input type="text"/>
g Other miscellaneous deductions (from federal Schedule A, line 27)	g. <input type="text"/> . <input type="text"/>
h Enter amount from federal Schedule A, line 28 ...	h. <input type="text"/> . <input type="text"/>
i State, local, and foreign income taxes and other subtraction adjustments (see page 92)	i. <input type="text"/> . <input type="text"/>
j Subtract line i from line h	j. <input type="text"/> . <input type="text"/>
k Addition adjustments (see page 93)	k. <input type="text"/> . <input type="text"/>
l Add lines j and k	l. <input type="text"/> . <input type="text"/>
m Itemized deduction adjustment (see page 94)	m. <input type="text"/> . <input type="text"/>
n Subtract line m from line l	n. <input type="text"/> . <input type="text"/>
o College tuition itemized deduction (see Form IT-272) ..	o. <input type="text"/> . <input type="text"/>
p Add lines n and o . This is your New York State itemized deduction; enter on line 34 above	p. <input type="text"/> . <input type="text"/>

(continued on page 3)

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

Name(s) as shown on page 1

▼ Enter your social security number

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

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

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

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

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

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

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

Table with columns for line number, description, and amounts in Dollars and Cents. Lines 60a-60g list various voluntary contributions, followed by a total line 60 and a final total line 61.

(continued on page 4)

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

▼ Enter your social security number

[Social Security Number Field]

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

Payments and refundable credits (see page 100)

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

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

Your refund/amount overpaid (see page 103)

77 If line 76 is more than line 62, subtract line 62 from line 76. 77. [Dollars] [Cents]
78 Amount of line 77 that you want refunded to you (for Direct Deposit, see Account information on line 82) Refund 78. [Dollars] [Cents]
79 Estimated tax only Amount of line 77 that you want applied to your 2007 estimated tax. (Do not include any amount that you claimed as a refund on line 78.) .. 79. [Dollars] [Cents]

Amount you owe (see page 104)

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

Account information (see page 105)

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

Electronic funds withdrawal effective date: []

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

Sign your return below

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

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

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

Mail your completed return and any attachments to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

2014060094



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



Nonresident and Part-Year Resident Income Tax Return

IT-203

For the year January 1, 2006, through December 31, 2006, or fiscal year beginning **0 6**

Attach label, print, or type	Important: You must enter your social security number(s) in the boxes to the right.			and ending	
	Your first name and middle initial	Your last name (for a joint return , enter spouse's name on line below)		▼ Your social security number	
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number	
	Mailing address (see instructions, page 14) (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
Permanent home address (see instructions, page 14) (number and street or rural route)			Apartment number	School district code number	
City, village, or post office		State	ZIP code	Taxpayer's date of death Spouse's date of death	
			Decedent information		

- (A) Filing status — mark an X in one box:**
- ① Single
 - ② Married filing joint return (enter both spouses' social security numbers above, unless filing Form IT-203-C; see instr.)
 - ③ Married filing separate return (enter both spouses' social security numbers above, unless filing Form IT-203-C; see instr.)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child
- (B) Did you itemize your deductions on your 2006 federal income tax return?** Yes No
- (C) Can you be claimed as a dependent on another taxpayer's federal return?** Yes No
- (D) If you do not need a NYS income tax forms packet mailed to you next year, mark an X in the box**
- (E) New York City part-year residents only (see page 16)**
- (1) Number of months **you** lived in NY City in 2006 ●
 - (2) Number of months **your spouse** lived in NY City in 2006 ●
- (F) Enter your 2-digit special condition number if applicable (see page 16)** ●
- If applicable, also enter your second 2-digit special condition code number** ●

	Federal amount		New York State amount	
	Dollars	Cents	Dollars	Cents
1 Wages, salaries, tips, etc.	1.		1.	
2 Taxable interest income	2.		2.	
3 Ordinary dividends	3.		3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4.		4.	
5 Alimony received	5.		5.	
6 Business income or loss (attach a copy of federal Sch. C or C-EZ, Form 1040)	6.		6.	
7 Capital gain or loss (if required, attach a copy of federal Sch. D, Form 1040)	7.		7.	
8 Other gains or losses (attach a copy of federal Form 4797)	8.		8.	
9 Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9.		9.	
10 Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10.		10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach a copy of federal Schedule E, Form 1040)	11.		11.	
12 Farm income or loss (attach a copy of federal Sch. F, Form 1040)	12.		12.	
13 Unemployment compensation	13.		13.	
14 Taxable amount of social security benefits (also enter on line 26)	14.		14.	
15 Other income (see page 22) Identify:	15.		15.	
16 Add lines 1 through 15.....	16.		16.	
17 Total federal adjustments to income (see page 22) Identify:	17.		17.	
18 Federal adjusted gross income (subtract line 17 from line 16)	18.		18.	

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

▼ Enter your social security number

Federal amount

Dollars Cents

New York State amount

Dollars Cents

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

New York additions (see page 26)

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

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

22 Other (see page 26) Identify: **22.** **22.**

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

New York subtractions (see page 30)

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

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

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

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

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

29 Other (see page 31) Identify: **29.** **29.**

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

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

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

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

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

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

a Medical and dental expenses (from federal Sch. 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 14)	c. <input type="text"/> <input type="text"/>
d Gifts to charity (from federal Schedule A, line 18)	d. <input type="text"/> <input type="text"/>
e Casualty and theft losses (from federal Sch. A, line 19)....	e. <input type="text"/> <input type="text"/>
f Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26)	f. <input type="text"/> <input type="text"/>
g Other miscellaneous deductions (from federal Schedule A, line 27)	g. <input type="text"/> <input type="text"/>
h Enter amount from federal Schedule A, line 28.....	h. <input type="text"/> <input type="text"/>
i State, local, and foreign income taxes and other subtraction adjustments (see page 37)	i. <input type="text"/> <input type="text"/>
j Subtract line i from line h	j. <input type="text"/> <input type="text"/>
k College tuition itemized deduction (see page 38)	k. <input type="text"/> <input type="text"/>
l Addition adjustments (see page 38)	l. <input type="text"/> <input type="text"/>
m Add lines j, k, and l	m. <input type="text"/> <input type="text"/>
n Itemized deduction adjustment (see page 39)	n. <input type="text"/> <input type="text"/>
o New York State itemized deduction (subtract line n from m; enter on line 33 above)	o. <input type="text"/> <input type="text"/>

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

Name(s) as shown on page 1

▼ Enter your social security number

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

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

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

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

[] . [] ÷ [] . [] = **45.** [] . []

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

New York City and Yonkers taxes

51 Part-year New York City resident tax (attach Form IT-360.1) ..	51.		See instructions on page 41 to compute New York City and Yonkers taxes and surcharges.
52 New York City minimum income tax (attach Form IT-220)	52.		
53 Yonkers nonresident earnings tax (attach Form Y-203)	53.		
54 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	54.		
55 Total New York City and Yonkers taxes (add lines 51 through 54)	55.		

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

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

57a Return a Gift to Wildlife	57a.	0	0
57b Missing/Exploited Children Fund	57b.	0	0
57c Breast Cancer Research Fund	57c.	0	0
57d Alzheimer's Fund	57d.	0	0
57e Olympic Fund (\$2 or \$4; see page 42)	57e.	0	0
57f Prostate Cancer Research Fund	57f.	0	0
57g WTC Memorial Fund.....	57g.	0	0
57 Total voluntary contributions (add lines 57a through 57g)	57.	0	0
58 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 50, 55, 56, and 57)	58.		

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

▼ Enter your social security number

[Social Security Number Box]

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 49 for the proper assembly of your return and attachments.

66. [Dollars] [Cents]

Refund/ amount overpaid

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

67. [Dollars] [Cents]

68 Amount of line 67 that you want refunded to you

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

Refund 68. [Dollars] [Cents]

69 Estimated tax only — Amount of line 67 that you want applied to your 2007 estimated tax. (Do not include any amount that you claimed as a refund on line 68.)

69. [Dollars] [Cents]

Amount you owe

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

Staple payment to front of return.

Owe 70. [Dollars] [Cents]

71 Estimated tax penalty (Include this amount on line 70, or reduce the overpayment on line 67; see page 44.)

71. [Dollars] [Cents]

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

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

b Account number [] c 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:

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

74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2006? ▼

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

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

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

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

Mail your completed return and any attachments to:

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

For information about private delivery services, see page 61.

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



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

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