



June 2012

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# New York Adjusted Gross Income and Tax Liability

*Analysis of 2009 State personal  
income tax returns by place of  
residence*

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# Introduction

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This annual study provides statistical information on 2009 New York State personal income tax returns that were timely filed during 2010. The data are from full-year resident, full-year nonresident, and part-year resident returns. The report categorizes returns as either taxable or nontaxable depending on the presence or absence of taxable income and income tax liability. Data presented include the distribution of New York adjusted gross income and tax liability by place of residence and the value of deductions, exemptions, and taxable income by income class.

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## Residents, Nonresidents, and Part-year Residents

Generally, full year-resident filers for tax purposes are individuals who live in New York during the entire year. However, some full-year residents have a permanent home (i.e. a domicile) in New York, but can live in another state or country for most of the year. Other residents have a permanent home outside the state, but maintain living quarters in New York State and are present in New York for more than half of the tax year. The county of residence for resident filers is as of December 31, 2009.

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

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

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## Taxable, Nontaxable, and All Tax Returns

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

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## Comparison With Other OTPA Data

This report tabulates information from returns filed with the Tax Department for 2009. 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 2009 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 764,000 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 2009 filing universe. Data pass through a comprehensive verification and correction process subjecting the sampled records to more restrictive data tolerances than the data appearing in this report. However, data in the report are also subject to sampling error.

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Beginning with the report for tax year 2008, the New York Adjusted Gross Income (NYAGI) of nontaxable returns produce negative NYAGI and the negative value is reflected in the report. The total NYAGI for nontaxable returns found in reports from tax years prior to 2008 took negative values of NYAGI and adjusted them to zero. The result is a reduction in the value of total NYAGI of nontaxable returns in this year's report compared to years prior to 2008. For example, in Table 3 of this year's report, the number of nontaxable returns and total NYAGI in Manhattan is 237,506 and -\$2.9 billion respectively. In 2007, 245,488 nontaxable returns were filed in Manhattan with a total NYAGI of \$2.7 billion. This change in the reporting of negative NYAGI values is a result of a change in the Department's tax return processing system.





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# Findings

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## All Filers Summary

In 2010, the department received over 9.5 million timely filed New York State personal income tax returns for the 2009 tax liability year. This value compares with over 9.6 million tax returns filed for the 2008 tax liability year, a decrease of approximately 65,000 returns. These filers reported total New York adjusted gross income of \$753 billion in 2009, a decrease of 10.9 percent from \$846 billion in 2008. Aggregate tax liability for 2009 was \$31.2 billion, a decrease of 1.5 percent from \$31.6 billion in 2008. The smaller rate of decrease in aggregate tax liability compared to total New York adjusted gross income is due to the introduction of the temporary increase in the personal income tax rates for certain high income taxpayers between 2009 and 2011.

Some major findings for 2009 include:

Approximately 90 percent of all tax returns and 83 percent of all tax liability were from full-year residents of the state.

New York adjusted gross income for all filers decreased by over \$92 billion, reflecting a 10.9 percent fall from 2008.

New York adjusted gross income for full-year residents decreased by \$51.1 billion, or 8.9 percent, below the 2008 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 \$218.9 billion. Income tax liability decreased to \$4.7 billion from \$4.8 billion in 2008.

Part-year resident filers reported the smallest share — \$14.1 billion in income and \$526 million in tax liability.

**Table 1: Total Income and Tax Liability by Place of Residence in 2009**

(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
<b>All Returns</b>				
Number	8,570,474	771,066	183,216	9,524,756
Total Income*	\$520,286,026	\$218,855,344	\$14,051,286	\$753,192,656
Tax Liability**	\$25,915,093	\$4,743,864	\$526,146	\$31,185,103
<b>Taxable Returns</b>				
Number	5,613,546	627,501	139,968	6,381,015
Total Income*	\$501,378,098	\$191,030,155	\$13,402,201	\$705,810,453
Tax Liability**	\$27,349,436	\$4,761,846	\$532,568	\$32,643,851
<b>Nontaxable Returns</b>				
Number	2,956,928	143,565	43,248	3,143,741
Total Income*	\$18,907,928	\$27,825,189	\$649,086	\$47,382,202
Tax Liability**	-\$1,434,343	-\$17,982	-\$6,423	-\$1,458,748

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

\*\* Includes refundable tax credits.

# Full-Year Residents

The nearly 8.6 million full-year resident tax returns reported New York adjusted gross income (NYAGI) of \$520 billion and a tax of \$25.9 billion. Table 2 shows 51 percent of all returns had NYAGI of less than \$30,000. This group accounted for 7.4 percent of all income and as a whole had a net negative tax liability. Taxpayers with income in excess of \$200,000 accounted for 3.5 percent of all tax returns, 38.3 percent of NYAGI, and paid 56.6 percent of tax liability.

**Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2009**

(Dollar Data in Thousands)

Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$5,000	1,268,716	-\$11,227,098	\$1,983,142	\$45	\$91,975	\$3,681	-\$102,968
\$5,000 -	9,999	811,045	6,080,142	5,311,697	19,008	749,437	29,988	-177,287
10,000 -	19,999	1,301,282	19,208,123	12,512,769	593,072	6,102,282	248,311	-444,632
20,000 -	29,999	987,772	24,484,602	10,681,157	657,910	13,145,535	585,394	89,498
30,000 -	39,999	799,520	27,839,703	9,226,995	536,307	18,076,401	891,477	631,541
40,000 -	49,999	634,187	28,411,018	7,895,475	411,610	20,103,933	1,059,712	918,218
50,000 -	59,999	493,064	27,004,255	6,708,610	328,696	19,966,949	1,096,892	991,028
60,000 -	74,999	551,325	37,015,217	8,398,374	407,896	28,208,948	1,604,107	1,480,225
75,000 -	99,999	623,467	53,896,191	11,106,459	539,486	42,250,245	2,492,318	2,323,477
100,000 -	199,999	803,594	108,108,441	18,757,176	849,828	88,501,437	5,825,548	5,531,643
200,000 -	249,999	94,506	20,974,608	2,683,807	102,532	18,188,269	1,247,611	1,181,930
250,000 -	499,999	129,700	43,764,333	4,124,253	143,876	39,496,204	2,918,994	2,747,962
500,000	and over	72,296	134,726,491	4,468,107	89,919	130,168,465	11,651,429	10,744,458
Total		8,570,474	\$520,286,026	\$103,858,021	\$4,680,185	\$425,050,080	\$29,655,462	\$25,915,093

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

The effective tax rate, defined as tax liability as a percentage of NYAGI, equaled 4.98 percent for all resident filers in 2009. In other words, resident filers paid an average state income tax of \$4.98 for every one hundred dollars reported in adjusted gross income.

Average effective tax rates ranged from being negative for filers with under \$20,000 in income, to 7.36 percent for filers with income in excess of \$200,000. Filers with no state income tax liability who are eligible for refundable credits have a negative income tax and a negative effective tax rate. Refundable credits include the earned income tax credit, the child and dependent care credit, the college tuition credit, the Empire State child credit, the farmers school tax credit and the real property tax credit, among others.

Table 2A depicts the income tax components of full-year residents by size of income without including the returns of taxpayers who can be claimed as dependents on other taxpayers' returns, such as students. Removing dependent filers provides a clearer representation of the income distribution of full-year resident taxpayers.

**Table 2A: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2009 Minus Dependent Filers**  
(Dollar Data in Thousands)

Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$5,000	998,504	-\$11,740,354	\$1,460,851	\$45	\$850	\$34	-\$105,929
\$5,000 - 9,999	681,392	5,164,597	4,919,499	19,008	226,090	9,052	-197,582
10,000 - 19,999	1,243,075	18,437,955	12,332,308	593,057	5,512,590	223,624	-468,401
20,000 - 29,999	981,152	24,328,341	10,658,230	657,894	13,012,218	578,801	83,215
30,000 - 39,999	797,846	27,782,564	9,219,618	536,295	18,026,651	888,725	629,001
40,000 - 49,999	633,547	28,382,739	7,891,721	411,593	20,079,426	1,058,284	916,891
50,000 - 59,999	492,726	26,985,793	6,706,411	328,685	19,950,697	1,095,912	990,097
60,000 - 74,999	551,039	36,996,066	8,395,734	407,888	28,192,445	1,603,090	1,479,275
75,000 - 99,999	623,229	53,875,851	11,103,914	539,479	42,232,458	2,491,193	2,322,413
100,000 - 199,999	803,313	108,070,056	18,754,016	849,825	88,466,216	5,823,184	5,529,625
200,000 - 249,999	94,462	20,964,653	2,683,136	102,530	18,178,987	1,246,967	1,181,296
250,000 - 499,999	129,590	43,728,138	4,122,497	143,876	39,461,765	2,916,411	2,745,597
500,000 and over	72,252	134,650,363	4,467,402	89,919	130,093,042	11,644,665	10,738,029
<b>Total</b>	<b>8,102,127</b>	<b>\$517,626,764</b>	<b>\$102,715,335</b>	<b>\$4,680,094</b>	<b>\$423,433,435</b>	<b>\$29,579,940</b>	<b>\$25,843,525</b>

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

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

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

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

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

**Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2009**

(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	563,081	\$17,401,612	\$390,045	289,828	\$14,284,643	\$570,301	273,253	\$3,116,969
Kings	1,031,238	42,614,615	1,562,643	604,873	38,537,064	1,819,059	426,365	4,077,552
Manhattan	786,187	111,023,457	7,826,919	548,681	113,930,562	7,985,120	237,506	-2,907,104
Queens	997,471	39,119,622	1,370,389	604,944	35,376,009	1,553,939	392,527	3,743,613
Richmond	200,889	11,026,815	459,388	139,371	10,555,251	482,587	61,518	471,564
<b>Total, New York City</b>	<b>3,578,866</b>	<b>221,186,121</b>	<b>11,609,384</b>	<b>2,187,697</b>	<b>212,683,528</b>	<b>12,411,005</b>	<b>1,391,169</b>	<b>8,502,593</b>
Albany	138,264	7,099,501	315,290	97,377	6,772,208	335,368	40,887	327,294
Allegany	18,161	647,142	19,700	11,223	578,537	22,851	6,938	68,605
Broome	87,570	3,582,445	133,808	56,977	3,316,334	149,980	30,593	266,111
Cattaraugus	33,226	1,166,499	35,878	20,592	1,042,608	41,904	12,634	123,891
Cayuga	32,537	1,259,968	43,400	21,569	1,161,499	48,760	10,968	98,469
Chautauqua	55,251	1,916,768	56,469	33,589	1,694,612	66,918	21,662	222,155
Chemung	37,369	1,520,389	55,271	23,516	1,386,984	61,218	13,853	133,405
Chenango	21,644	736,823	22,739	13,364	668,008	26,699	8,280	68,815
Clinton	35,176	1,441,365	53,285	23,626	1,336,497	58,085	11,550	104,868
Columbia	27,560	1,230,008	51,890	18,250	1,200,756	55,169	9,310	29,252
Cortland	19,569	763,794	25,957	12,969	698,604	29,504	6,600	65,190
Delaware	18,558	638,831	20,931	11,145	582,832	23,781	7,413	56,000
Dutchess	128,301	7,517,254	333,786	92,525	7,253,984	346,030	35,776	263,269
Erie	409,990	18,708,434	786,404	278,346	17,601,350	839,802	131,644	1,107,084
Essex	16,097	597,424	21,079	10,300	560,001	23,293	5,797	37,423
Franklin	19,060	670,004	21,826	11,849	614,781	25,477	7,211	55,223
Fulton	23,268	823,347	25,948	14,781	742,100	29,938	8,487	81,246
Genesee	27,176	1,045,479	36,191	18,268	973,362	40,024	8,908	72,117
Greene	21,002	860,017	33,334	13,898	808,655	35,609	7,104	51,361
Hamilton	2,348	78,717	2,841	1,386	72,710	3,064	962	6,007
Herkimer	26,855	954,424	29,770	17,281	863,795	34,429	9,574	90,630
Jefferson	40,774	1,564,189	54,586	26,194	1,425,036	61,872	14,580	139,153
Lewis	10,085	361,891	11,411	6,549	333,343	13,342	3,536	28,548
Livingston	26,682	1,097,521	39,169	18,148	1,027,630	43,118	8,534	69,892
Madison	28,634	1,268,742	48,790	19,408	1,184,365	53,656	9,226	84,377
Monroe	334,948	15,719,665	649,818	225,536	14,762,644	699,259	109,412	957,021
Montgomery	23,940	867,609	27,598	15,206	785,792	32,227	8,734	81,817
Nassau	644,649	52,774,468	2,948,813	458,945	52,659,948	3,003,748	185,704	114,520
Niagara	98,584	3,877,925	142,409	65,692	3,603,445	155,439	32,892	274,481
Oneida	100,415	3,914,647	141,883	64,664	3,597,927	158,294	35,751	316,720
Onondaga	205,627	9,924,832	409,038	140,362	9,292,778	441,768	65,265	632,054
Ontario	48,902	2,326,930	96,442	33,464	2,198,229	102,740	15,438	128,701
Orange	155,321	8,709,954	335,445	108,683	8,243,596	356,910	46,638	466,357

**Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2009 (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	17,641	612,390	17,004	11,245	546,330	21,122	6,396	66,060
Oswego	50,663	1,954,055	66,820	33,299	1,793,128	74,464	17,364	160,927
Otsego	25,488	974,978	36,031	16,115	901,671	39,678	9,373	73,307
Putnam	44,908	3,212,663	148,445	33,683	3,136,688	151,018	11,225	75,975
Rensselaer	72,393	3,326,597	130,986	50,662	3,135,234	139,894	21,731	191,363
Rockland	130,738	8,845,595	385,423	88,520	8,619,365	403,971	42,218	226,230
St. Lawrence	41,319	1,546,546	52,690	25,923	1,413,841	59,986	15,396	132,706
Saratoga	101,390	5,778,802	269,143	74,356	5,603,297	277,467	27,034	175,504
Schenectady	71,371	3,292,483	129,976	48,433	3,090,767	143,277	22,938	201,715
Schoharie	12,047	452,918	16,028	7,771	424,421	17,728	4,276	28,497
Schuyler	8,176	294,976	9,477	5,174	267,545	10,792	3,002	27,431
Seneca	14,514	531,601	17,148	9,220	480,267	19,779	5,294	51,334
Steuben	41,661	1,641,741	58,684	26,122	1,498,700	65,610	15,539	143,041
Suffolk	693,372	46,736,645	2,313,717	494,657	45,279,917	2,380,246	198,715	1,456,729
Sullivan	32,796	1,348,912	46,467	20,952	1,236,463	52,095	11,844	112,449
Tioga	22,741	962,709	33,789	14,882	873,761	36,936	7,859	88,948
Tompkins	38,126	1,943,387	86,239	27,442	1,859,319	90,310	10,684	84,068
Ulster	80,596	3,733,675	152,300	54,893	3,561,010	161,169	25,703	172,666
Warren	31,491	1,332,003	54,351	20,796	1,271,681	58,081	10,695	60,322
Washington	25,616	917,728	28,144	16,570	836,838	32,157	9,046	80,890
Wayne	42,625	1,700,748	58,147	28,862	1,564,977	64,515	13,763	135,771
Westchester	434,076	47,056,177	2,791,638	304,158	46,649,794	2,840,115	129,918	406,384
Wyoming	17,684	656,689	21,384	11,877	608,312	24,493	5,807	48,377
Yates	10,600	361,153	10,588	6,350	318,053	12,633	4,250	43,100
Total, Counties Outside of New York City	4,979,575	294,882,179	13,965,821	3,417,644	284,016,329	14,597,809	1,561,931	10,865,850
NYS Unclassified +	210	13,376	676	139	13,249	691	71	127
Residence Unknown ++	11,823	4,204,349	339,212	8,066	4,664,992	339,931	3,757	-460,643
Grand Total	8,570,474	\$520,286,026	\$25,915,093	5,613,546	\$501,378,098	\$27,349,436	2,956,928	\$18,907,928

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

\*\* Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009**  
(Dollar Data in Thousands)

Bronx	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	85,860	\$18,035	\$114,322	\$2	\$2,535	\$101	-\$6,395
	\$ 5,000 -	9,999	67,713	522,331	483,624	4,798	33,909	1,357	-31,333
	10,000 -	19,999	116,073	1,693,681	1,118,709	93,782	481,190	19,463	-80,109
	20,000 -	29,999	78,249	1,940,740	815,787	78,606	1,046,346	45,615	-16,396
	30,000 -	39,999	66,579	2,318,175	727,465	65,384	1,525,326	74,376	39,890
	40,000 -	49,999	48,536	2,167,772	562,284	44,060	1,561,428	82,277	66,211
	50,000 -	59,999	29,775	1,625,329	370,906	25,838	1,228,586	68,320	59,955
	60,000 -	74,999	26,961	1,804,881	369,625	23,431	1,411,824	81,704	75,544
	75,000 -	99,999	23,654	2,027,957	369,700	21,115	1,637,142	98,210	92,664
	100,000 -	199,999	17,453	2,238,576	352,764	17,777	1,868,034	122,190	117,043
	200,000 -	249,999	1,020	225,800	25,078	1,125	199,597	13,691	13,028
	250,000 -	499,999	917	299,743	24,846	946	273,952	20,124	18,927
	500,000 -	and over	291	518,591	19,504	361	498,726	44,616	41,015
	Total		563,081	\$17,401,612	\$5,354,615	\$377,224	\$11,768,597	\$672,045	\$390,045

Kings	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	141,783	-\$669,863	\$213,383	\$5	\$5,117	\$205	-\$14,705
	\$ 5,000 -	9,999	112,710	856,996	791,056	2,380	63,560	2,544	-37,271
	10,000 -	19,999	192,452	2,829,899	1,932,628	112,717	784,554	31,825	-109,371
	20,000 -	29,999	136,908	3,390,313	1,472,481	118,625	1,799,207	79,265	-8,451
	30,000 -	39,999	110,877	3,862,970	1,227,228	89,929	2,545,813	125,213	81,341
	40,000 -	49,999	83,946	3,755,710	976,417	62,349	2,716,944	144,269	123,057
	50,000 -	59,999	60,548	3,311,736	751,665	43,259	2,516,812	140,516	127,407
	60,000 -	74,999	60,211	4,031,642	817,833	43,201	3,170,608	184,004	172,476
	75,000 -	99,999	57,368	4,930,881	901,247	45,326	3,984,307	239,231	226,533
	100,000 -	199,999	56,964	7,596,153	1,162,392	53,023	6,380,738	420,876	402,855
	200,000 -	249,999	6,299	1,398,427	160,496	6,302	1,231,629	84,503	80,846
	250,000 -	499,999	7,905	2,630,740	243,061	9,082	2,378,598	175,151	167,140
	500,000 -	and over	3,267	4,689,011	213,646	5,088	4,470,278	399,802	350,787
	Total		1,031,238	\$42,614,615	\$10,863,531	\$591,286	\$32,048,167	\$2,027,404	\$1,562,643

Manhattan (New York)	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	107,842	-\$5,222,016	\$134,648	\$7	\$3,325	\$133	-\$8,342
	\$ 5,000 -	9,999	63,292	477,695	436,750	2,134	38,811	1,553	-15,629
	10,000 -	19,999	98,674	1,454,083	929,855	44,287	479,941	19,514	-31,096
	20,000 -	29,999	71,943	1,782,755	738,384	38,602	1,005,768	45,357	14,238
	30,000 -	39,999	62,858	2,195,602	665,123	30,964	1,499,515	76,345	59,893
	40,000 -	49,999	55,670	2,496,211	602,416	22,419	1,871,377	103,087	93,815
	50,000 -	59,999	44,812	2,454,243	504,555	14,040	1,935,647	112,039	105,751
	60,000 -	74,999	50,094	3,362,409	608,359	13,571	2,740,479	164,350	157,075
	75,000 -	99,999	57,462	4,969,338	798,247	14,700	4,156,391	256,978	245,927
	100,000 -	199,999	92,085	12,860,647	1,625,032	26,605	11,209,009	750,572	716,763
	200,000 -	249,999	18,734	4,177,563	431,960	7,377	3,738,227	257,074	244,774
	250,000 -	499,999	35,316	12,114,876	1,032,839	20,321	11,061,716	824,962	781,246
	500,000 -	and over	27,405	67,900,052	2,471,271	25,309	65,403,472	5,858,741	5,462,504
	Total		786,187	\$111,023,457	\$10,979,439	\$260,337	\$105,143,678	\$8,470,705	\$7,826,919

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

\*\* Includes refundable tax credits.



**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**  
(Dollar Data in Thousands)

<b>Queens</b>				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	146,933	-\$195,751	\$233,025	\$0	\$6,096	\$244	-\$9,757
\$ 5,000 - 9,999	108,670	818,238	746,438	1,565	70,235	2,812	-25,297
10,000 - 19,999	171,203	2,528,641	1,724,542	84,868	719,232	29,201	-69,499
20,000 - 29,999	124,841	3,088,817	1,414,392	96,096	1,578,329	69,449	587
30,000 - 39,999	100,265	3,492,208	1,185,243	75,819	2,231,146	108,704	74,632
40,000 - 49,999	81,807	3,663,385	1,023,247	58,032	2,582,107	135,495	117,564
50,000 - 59,999	60,259	3,297,178	802,953	41,964	2,452,260	135,237	123,201
60,000 - 74,999	63,592	4,263,864	927,911	46,865	3,289,088	188,818	177,060
75,000 - 99,999	65,104	5,606,011	1,090,959	53,055	4,461,998	265,702	252,405
100,000 - 199,999	63,723	8,379,912	1,319,670	63,404	6,996,838	459,412	441,019
200,000 - 249,999	5,097	1,127,235	122,387	5,363	999,485	68,549	66,104
250,000 - 499,999	4,710	1,538,797	122,010	4,939	1,411,848	103,572	99,294
500,000 - and over	1,267	1,511,085	43,848	1,309	1,465,929	130,844	123,076
<b>Total</b>	<b>997,471</b>	<b>\$39,119,622</b>	<b>\$10,756,626</b>	<b>\$533,278</b>	<b>\$28,264,590</b>	<b>\$1,698,038</b>	<b>\$1,370,389</b>

<b>Richmond</b>				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	29,322	-\$106,117	\$44,447	\$0	\$2,166	\$87	-\$1,683
\$ 5,000 - 9,999	16,838	125,748	107,699	206	17,844	714	-2,900
10,000 - 19,999	25,017	368,407	242,508	9,968	115,931	4,724	-6,888
20,000 - 29,999	18,811	467,974	213,652	12,449	241,872	10,761	1,784
30,000 - 39,999	16,720	583,405	202,295	11,201	369,909	18,197	12,942
40,000 - 49,999	14,682	659,390	192,570	9,717	457,103	24,035	20,470
50,000 - 59,999	12,449	682,354	177,353	8,358	496,642	27,307	24,205
60,000 - 74,999	15,399	1,037,120	246,362	11,936	778,821	44,338	40,032
75,000 - 99,999	19,953	1,728,891	377,770	18,861	1,332,261	78,470	71,633
100,000 - 199,999	26,818	3,585,159	643,493	32,527	2,909,139	191,103	176,113
200,000 - 249,999	2,183	481,507	58,612	2,648	420,247	28,804	26,115
250,000 - 499,999	2,026	666,763	56,856	2,486	607,420	44,556	40,021
500,000 - and over	671	746,214	18,119	849	727,246	64,937	57,545
<b>Total</b>	<b>200,889</b>	<b>\$11,026,815</b>	<b>\$2,581,738</b>	<b>\$121,206</b>	<b>\$8,476,602</b>	<b>\$538,032</b>	<b>\$459,388</b>

<b>Total New York City</b>				Dependent	Taxable	Tax Before	Tax
Income Class	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability**
Under \$ 5,000	511,740	-\$6,175,713	\$739,826	\$14	\$19,239	\$770	-\$40,882
\$ 5,000 - 9,999	369,223	2,801,009	2,565,567	11,083	224,359	8,980	-112,430
10,000 - 19,999	603,419	8,874,712	5,948,242	345,622	2,580,848	104,726	-296,964
20,000 - 29,999	430,752	10,670,599	4,654,697	344,379	5,671,523	250,447	-8,237
30,000 - 39,999	357,299	12,452,360	4,007,353	273,297	8,171,710	402,834	268,698
40,000 - 49,999	284,641	12,742,469	3,356,933	196,578	9,188,959	489,163	421,117
50,000 - 59,999	207,843	11,370,840	2,607,432	133,459	8,629,948	483,418	440,518
60,000 - 74,999	216,257	14,499,915	2,970,091	139,003	11,390,821	663,214	622,187
75,000 - 99,999	223,541	19,263,078	3,537,923	153,056	15,572,099	938,590	889,163
100,000 - 199,999	257,043	34,660,446	5,103,352	193,336	29,363,759	1,944,152	1,853,792
200,000 - 249,999	33,333	7,410,532	798,532	22,815	6,589,185	452,623	430,867
250,000 - 499,999	50,874	17,250,920	1,479,612	37,774	15,733,534	1,168,365	1,106,628
500,000 - and over	32,901	75,364,954	2,766,388	32,916	72,565,650	6,498,941	6,034,926
<b>Total</b>	<b>3,578,866</b>	<b>\$221,186,121</b>	<b>\$40,535,948</b>	<b>\$1,883,331</b>	<b>\$185,701,634</b>	<b>\$13,406,224</b>	<b>\$11,609,384</b>

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**  
(Dollar Data in Thousands)

Albany	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	20,883	-\$21,031	\$35,273	\$0	\$1,855	\$74	-\$2,601
	\$ 5,000 -	9,999	11,955	88,678	74,920	164	13,593	544	-1,887
	10,000 -	19,999	18,606	275,108	168,171	6,045	100,892	4,118	-3,195
	20,000 -	29,999	15,820	393,985	157,799	8,032	228,154	10,325	3,923
	30,000 -	39,999	13,794	480,123	143,698	6,756	329,669	16,622	13,438
	40,000 -	49,999	10,587	474,237	117,633	4,863	351,740	18,953	17,157
	50,000 -	59,999	8,325	456,127	103,728	4,535	347,864	19,265	17,978
	60,000 -	74,999	9,562	643,197	134,248	6,390	502,559	28,630	26,846
	75,000 -	99,999	11,199	969,154	183,066	9,679	776,409	45,529	42,880
	100,000 -	199,999	14,148	1,876,754	287,280	15,899	1,573,575	103,124	99,143
	200,000 -	249,999	1,216	269,044	29,897	1,474	237,673	16,288	14,603
	250,000 -	499,999	1,528	512,138	41,773	1,971	468,394	34,550	32,502
	500,000 -	and over	641	681,987	20,250	825	660,912	58,971	54,504
	Total		138,264	\$7,099,501	\$1,497,737	\$66,633	\$5,593,289	\$356,993	\$315,290

Allegany	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,103	-\$315	\$5,378	\$0	\$262	\$11	-\$302
	\$ 5,000 -	9,999	1,895	13,952	12,013	59	1,881	75	-350
	10,000 -	19,999	3,113	46,092	30,117	1,213	14,762	600	-900
	20,000 -	29,999	2,158	53,307	23,967	1,625	27,715	1,226	95
	30,000 -	39,999	1,868	65,021	21,562	1,502	41,957	2,016	1,291
	40,000 -	49,999	1,472	65,955	18,530	1,232	46,193	2,322	1,904
	50,000 -	59,999	1,165	63,987	15,856	1,107	47,024	2,444	2,054
	60,000 -	74,999	1,277	85,650	18,784	1,319	65,547	3,573	3,103
	75,000 -	99,999	1,231	105,705	19,330	1,411	84,963	4,888	4,351
	100,000 -	199,999	789	97,935	13,813	998	83,124	5,352	4,979
	200,000 -	249,999	37	8,149	847	20	7,282	499	482
	250,000 -	499,999	39	12,700	940	52	11,709	856	726
	500,000 -	and over	14	29,003	454	10	28,539	2,558	2,266
	Total		18,161	\$647,142	\$181,591	\$10,548	\$460,959	\$26,420	\$19,700

Broome	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	14,928	-\$16,240	\$25,670	\$0	\$1,387	\$56	-\$1,943
	\$ 5,000 -	9,999	9,296	68,953	58,908	163	9,882	395	-1,563
	10,000 -	19,999	14,503	214,552	134,790	4,882	74,880	3,048	-2,843
	20,000 -	29,999	10,887	268,767	111,913	5,921	150,933	6,768	2,333
	30,000 -	39,999	7,981	277,220	88,433	4,691	184,097	9,036	6,899
	40,000 -	49,999	6,281	281,618	75,042	3,990	202,587	10,481	9,184
	50,000 -	59,999	4,985	273,156	64,305	3,500	205,350	10,987	9,944
	60,000 -	74,999	5,583	373,770	78,372	4,448	290,950	16,159	14,861
	75,000 -	99,999	5,786	499,170	90,717	5,788	402,665	23,358	21,593
	100,000 -	199,999	6,039	790,324	112,348	7,050	670,926	43,834	41,927
	200,000 -	249,999	490	109,154	10,581	564	98,009	6,717	5,980
	250,000 -	499,999	599	199,810	14,061	627	185,122	13,665	12,781
	500,000 -	and over	212	242,191	5,444	257	236,490	21,130	14,655
	Total		87,570	\$3,582,445	\$870,583	\$41,880	\$2,713,280	\$165,633	\$133,808

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Cattaraugus	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,671	-\$1,728	\$9,321	\$0	\$497	\$20	-\$789
	\$	5,000 - 9,999	3,504	26,024	22,296	94	3,634	145	-673
		10,000 - 19,999	6,057	89,968	57,527	2,299	30,141	1,226	-1,595
		20,000 - 29,999	4,407	108,312	46,545	2,660	59,108	2,630	619
		30,000 - 39,999	3,279	114,147	37,021	2,293	74,833	3,631	2,521
		40,000 - 49,999	2,431	108,775	30,298	1,709	76,768	3,888	3,274
		50,000 - 59,999	1,957	107,275	26,496	1,676	79,103	4,130	3,469
		60,000 - 74,999	2,184	146,767	31,853	1,992	112,922	6,173	5,441
		75,000 - 99,999	2,032	175,104	31,997	2,046	141,060	8,136	7,272
		100,000 - 199,999	1,471	186,735	27,535	1,734	157,466	10,191	9,356
		200,000 - 249,999	80	17,745	1,851	95	15,799	1,082	977
		250,000 - 499,999	109	35,700	2,402	142	33,156	2,433	2,132
		500,000 - and over	44	51,675	1,492	39	50,144	4,491	3,874
		Total	33,226	\$1,166,499	\$326,635	\$16,779	\$834,631	\$48,177	\$35,878

Cayuga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,067	-\$23,007	\$8,833	\$0	\$522	\$21	-\$637
	\$	5,000 - 9,999	3,347	24,841	20,972	62	3,806	152	-558
		10,000 - 19,999	5,290	78,491	49,358	1,950	27,183	1,107	-1,132
		20,000 - 29,999	4,347	107,671	44,737	2,496	60,439	2,703	871
		30,000 - 39,999	3,089	107,362	34,043	1,874	71,444	3,501	2,663
		40,000 - 49,999	2,371	106,474	28,600	1,582	76,292	3,938	3,407
		50,000 - 59,999	1,923	105,369	25,397	1,502	78,470	4,174	3,689
		60,000 - 74,999	2,331	156,438	33,413	2,147	120,878	6,662	5,933
		75,000 - 99,999	2,372	204,522	37,317	2,503	164,702	9,519	8,702
		100,000 - 199,999	2,109	266,908	38,822	2,423	225,664	14,598	13,615
		200,000 - 249,999	108	23,898	2,409	119	21,370	1,465	1,348
		250,000 - 499,999	130	43,248	3,274	146	39,828	2,927	2,574
		500,000 - and over	53	57,753	1,257	65	56,430	5,037	2,927
		Total	32,537	\$1,259,968	\$328,433	\$16,869	\$947,028	\$55,803	\$43,400

Chautauqua	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,623	-\$6,995	\$16,911	\$0	\$871	\$35	-\$1,176
	\$	5,000 - 9,999	6,102	45,341	38,772	132	6,437	258	-1,162
		10,000 - 19,999	10,123	150,335	97,060	4,175	49,099	1,997	-2,892
		20,000 - 29,999	7,143	176,726	75,998	4,613	96,115	4,280	874
		30,000 - 39,999	5,511	191,237	63,628	3,789	123,820	5,964	4,075
		40,000 - 49,999	3,968	177,683	49,785	2,948	124,950	6,311	5,147
		50,000 - 59,999	3,101	169,809	42,587	2,715	124,507	6,484	5,397
		60,000 - 74,999	3,416	229,077	50,194	3,135	175,748	9,580	8,304
		75,000 - 99,999	3,348	287,547	52,922	3,431	231,195	13,339	11,765
		100,000 - 199,999	2,528	321,872	47,216	2,869	271,787	17,597	16,113
		200,000 - 249,999	146	32,354	3,807	149	28,398	1,947	1,702
		250,000 - 499,999	170	58,652	4,619	208	53,825	3,996	3,654
		500,000 - and over	72	83,130	2,274	76	80,780	7,221	4,668
		Total	55,251	\$1,916,768	\$545,773	\$28,240	\$1,367,531	\$79,008	\$56,469

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Chemung	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
		\$							
	Under	\$ 5,000	6,251	\$4,818	\$11,078	\$0	\$505	\$20	-\$436
	\$ 5,000 -	9,999	3,974	29,290	25,635	84	3,571	143	-806
	10,000 -	19,999	6,206	92,132	58,810	2,636	30,686	1,248	-1,757
	20,000 -	29,999	4,654	114,799	48,700	2,907	63,192	2,812	579
	30,000 -	39,999	3,425	119,087	38,720	2,032	78,336	3,816	2,831
	40,000 -	49,999	2,613	117,066	31,620	1,658	83,788	4,312	3,668
	50,000 -	59,999	2,070	113,525	26,680	1,603	85,242	4,539	3,972
	60,000 -	74,999	2,463	164,961	34,946	2,136	127,879	7,068	6,234
	75,000 -	99,999	2,667	230,433	42,177	2,839	185,417	10,722	9,782
	100,000 -	199,999	2,481	320,395	46,832	2,919	270,643	17,590	16,583
	200,000 -	249,999	194	42,987	4,368	198	38,421	2,634	2,401
	250,000 -	499,999	278	93,247	6,969	334	85,944	6,357	6,059
	500,000 -	and over	93	77,650	2,193	132	75,325	6,726	6,162
	Total		37,369	\$1,520,389	\$378,726	\$19,478	\$1,128,950	\$67,986	\$55,271

Chenango	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
		\$							
	Under	\$ 5,000	3,644	-\$11,925	\$6,108	\$0	\$262	\$10	-\$443
	\$ 5,000 -	9,999	2,258	16,838	14,746	46	2,047	82	-477
	10,000 -	19,999	3,692	54,910	35,585	1,490	17,835	725	-1,120
	20,000 -	29,999	3,030	74,668	32,612	1,962	40,094	1,774	286
	30,000 -	39,999	2,196	76,811	25,352	1,575	49,885	2,411	1,652
	40,000 -	49,999	1,708	76,409	20,985	1,245	54,180	2,757	2,343
	50,000 -	59,999	1,283	70,183	17,413	1,165	51,605	2,685	2,344
	60,000 -	74,999	1,371	92,142	20,104	1,332	70,706	3,862	3,487
	75,000 -	99,999	1,361	116,967	20,870	1,415	94,682	5,466	5,044
	100,000 -	199,999	965	121,469	17,358	1,146	102,965	6,651	6,321
	200,000 -	249,999	53	11,745	905	43	10,797	740	639
	250,000 -	499,999	66	20,828	1,600	58	19,171	1,390	1,331
	500,000 -	and over	17	15,779	361	19	15,399	1,375	1,334
	Total		21,644	\$736,823	\$213,997	\$11,496	\$529,627	\$29,929	\$22,739

Clinton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
		\$							
	Under	\$ 5,000	5,639	-\$8,775	\$9,385	\$0	\$499	\$20	-\$493
	\$ 5,000 -	9,999	3,440	25,572	21,575	45	3,951	158	-461
	10,000 -	19,999	5,593	83,051	51,770	1,769	29,512	1,202	-945
	20,000 -	29,999	4,541	112,438	46,381	2,405	63,652	2,855	1,103
	30,000 -	39,999	3,293	114,369	36,345	1,804	76,220	3,735	2,872
	40,000 -	49,999	2,458	110,155	29,606	1,499	79,050	4,089	3,570
	50,000 -	59,999	2,063	113,146	26,381	1,334	85,431	4,588	4,133
	60,000 -	74,999	2,502	168,356	35,231	2,105	131,020	7,291	6,622
	75,000 -	99,999	2,657	229,273	41,830	2,721	184,722	10,693	9,821
	100,000 -	199,999	2,576	327,804	46,637	2,904	278,263	18,037	17,034
	200,000 -	249,999	148	32,568	3,223	157	29,188	2,000	1,943
	250,000 -	499,999	209	69,873	4,533	225	65,114	4,817	4,417
	500,000 -	and over	57	63,535	1,087	58	62,390	5,566	3,670
	Total		35,176	\$1,441,365	\$353,985	\$17,026	\$1,089,013	\$65,052	\$53,285

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Columbia	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
		\$							
	Under	\$ 5,000	4,327	-\$69,333	\$6,935	\$1	\$360	\$14	-\$408
	\$ 5,000 -	9,999	2,652	19,704	16,865	24	2,815	113	-326
	10,000 -	19,999	4,059	59,730	38,685	1,195	19,851	809	-683
	20,000 -	29,999	3,401	84,775	36,631	1,751	46,393	2,083	738
	30,000 -	39,999	2,634	91,783	30,767	1,463	59,553	2,913	2,143
	40,000 -	49,999	1,988	88,958	25,558	1,219	62,180	3,213	2,654
	50,000 -	59,999	1,614	88,553	22,439	1,075	65,038	3,482	2,948
	60,000 -	74,999	1,875	125,948	29,019	1,527	95,402	5,286	4,568
	75,000 -	99,999	2,146	185,311	36,986	1,889	146,437	8,501	7,555
	100,000 -	199,999	2,311	302,019	48,628	2,349	251,042	16,391	15,256
	200,000 -	249,999	211	46,704	5,714	215	40,775	2,796	2,579
	250,000 -	499,999	235	80,041	7,953	170	71,918	5,327	4,803
	500,000 -	and over	107	125,814	3,348	59	122,407	10,942	10,063
	Total		27,560	\$1,230,008	\$309,528	\$12,939	\$984,170	\$61,868	\$51,890

Cortland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
		\$							
	Under	\$ 5,000	2,879	-\$3,962	\$5,128	\$0	\$271	\$11	-\$567
	\$ 5,000 -	9,999	1,898	14,087	12,031	52	2,004	80	-358
	10,000 -	19,999	3,241	48,352	30,133	1,256	16,963	689	-829
	20,000 -	29,999	2,746	68,038	28,340	1,655	38,044	1,704	449
	30,000 -	39,999	1,995	69,202	22,389	1,343	45,469	2,212	1,565
	40,000 -	49,999	1,577	70,786	19,228	1,070	50,488	2,594	2,233
	50,000 -	59,999	1,147	62,859	15,289	928	46,642	2,460	2,172
	60,000 -	74,999	1,339	89,926	19,416	1,241	69,269	3,801	3,447
	75,000 -	99,999	1,352	116,521	21,864	1,403	93,255	5,370	4,957
	100,000 -	199,999	1,226	156,412	22,780	1,449	132,182	8,565	8,120
	200,000 -	249,999	72	15,845	1,583	78	14,184	973	947
	250,000 -	499,999	79	25,479	1,820	89	23,570	1,720	1,357
	500,000 -	and over	18	30,250	369	23	29,858	2,668	2,465
	Total		19,569	\$763,794	\$200,369	\$10,587	\$562,199	\$32,848	\$25,957

Delaware	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
		\$							
	Under	\$ 5,000	3,500	-\$7,992	\$5,428	\$0	\$188	\$8	-\$382
	\$ 5,000 -	9,999	1,972	14,601	13,062	47	1,492	60	-411
	10,000 -	19,999	3,124	46,186	30,617	1,097	14,472	588	-723
	20,000 -	29,999	2,355	58,301	26,005	1,339	30,957	1,375	377
	30,000 -	39,999	1,907	66,501	22,274	1,312	42,915	2,068	1,451
	40,000 -	49,999	1,418	63,419	17,932	928	44,559	2,267	1,960
	50,000 -	59,999	1,088	59,576	15,302	847	43,427	2,283	2,013
	60,000 -	74,999	1,119	75,065	17,153	956	56,956	3,118	2,808
	75,000 -	99,999	1,108	95,373	17,249	1,041	77,083	4,462	4,131
	100,000 -	199,999	815	104,663	15,093	728	88,843	5,780	5,418
	200,000 -	249,999	58	12,883	1,377	34	11,472	787	744
	250,000 -	499,999	66	22,595	1,651	50	20,894	1,560	1,489
	500,000 -	and over	28	27,660	774	20	26,866	2,398	2,059
	Total		18,558	\$638,831	\$183,917	\$8,399	\$460,125	\$26,753	\$20,931

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**  
(Dollar Data in Thousands)

Dutchess		Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$ 5,000	18,717	-\$67,507	\$30,618	\$2	\$1,958	\$78	-\$1,534
\$	5,000 -	9,999	10,432	77,102	63,258	154	13,691	548	-1,093
	10,000 -	19,999	15,265	226,246	142,200	4,445	79,601	3,251	-1,773
	20,000 -	29,999	12,813	318,756	140,552	6,656	171,549	7,711	2,888
	30,000 -	39,999	10,656	370,668	127,799	6,180	236,689	11,712	8,739
	40,000 -	49,999	8,744	392,253	114,282	5,255	272,716	14,309	12,436
	50,000 -	59,999	7,530	413,080	109,615	5,026	298,439	16,231	14,499
	60,000 -	74,999	9,414	633,057	156,552	7,557	468,948	26,327	23,710
	75,000 -	99,999	12,193	1,058,237	234,835	12,376	811,026	47,259	42,786
	100,000 -	199,999	18,591	2,497,148	447,157	22,853	2,027,138	133,085	124,825
	200,000 -	249,999	1,758	388,397	49,482	2,374	336,541	23,063	21,483
	250,000 -	499,999	1,670	549,994	47,711	1,971	500,312	36,674	34,625
	500,000 -	and over	518	659,821	20,306	613	638,902	57,086	52,194
	Total		128,301	\$7,517,254	\$1,684,368	\$75,462	\$5,857,509	\$377,333	\$333,786

Erie		Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$ 5,000	65,876	-\$47,416	\$111,644	\$2	\$6,415	\$257	-\$4,738
\$	5,000 -	9,999	41,987	311,928	256,876	667	54,385	2,176	-6,581
	10,000 -	19,999	64,115	944,874	572,854	22,021	349,999	14,282	-12,153
	20,000 -	29,999	49,484	1,227,664	493,867	25,500	708,296	31,946	12,324
	30,000 -	39,999	38,315	1,330,107	405,096	20,521	904,490	45,085	35,616
	40,000 -	49,999	28,709	1,286,367	333,305	16,765	936,297	49,213	44,118
	50,000 -	59,999	22,804	1,251,399	290,890	15,770	944,740	51,108	46,787
	60,000 -	74,999	27,125	1,822,362	384,556	23,157	1,414,649	78,913	73,000
	75,000 -	99,999	31,019	2,681,065	493,389	32,005	2,155,672	125,255	116,867
	100,000 -	199,999	32,886	4,282,337	632,174	41,221	3,608,942	235,291	226,299
	200,000 -	249,999	2,749	609,548	65,917	3,462	540,169	37,024	35,869
	250,000 -	499,999	3,361	1,130,747	87,980	4,309	1,038,458	76,734	73,220
	500,000 -	and over	1,560	1,877,453	47,250	2,043	1,828,160	163,296	145,776
	Total		409,990	\$18,708,434	\$4,175,797	\$207,443	\$14,490,671	\$910,578	\$786,404

Essex		Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$ 5,000	2,894	-\$14,279	\$4,664	\$0	\$251	\$10	-\$154
\$	5,000 -	9,999	1,579	11,691	10,112	18	1,561	62	-230
	10,000 -	19,999	2,560	38,073	24,832	721	12,520	510	-425
	20,000 -	29,999	2,168	53,625	22,955	1,188	29,481	1,314	432
	30,000 -	39,999	1,630	56,779	18,915	1,010	36,854	1,790	1,288
	40,000 -	49,999	1,176	52,668	14,944	708	37,016	1,884	1,567
	50,000 -	59,999	897	49,142	12,560	647	35,934	1,886	1,642
	60,000 -	74,999	1,087	72,961	16,091	1,011	55,859	3,065	2,658
	75,000 -	99,999	1,098	94,855	17,859	1,080	75,916	4,392	3,921
	100,000 -	199,999	844	107,430	16,411	889	90,130	5,838	5,371
	200,000 -	249,999	53	11,655	1,546	36	10,073	690	639
	250,000 -	499,999	79	25,719	2,480	79	23,159	1,694	1,646
	500,000 -	and over	32	37,105	1,123	34	35,948	3,217	2,723
	Total		16,097	\$597,424	\$164,494	\$7,421	\$444,703	\$26,353	\$21,079

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Franklin	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,399	-\$10,080	\$5,005	\$0	\$265	\$11	-\$722
	\$	5,000 - 9,999	1,889	13,985	12,092	18	1,876	75	-356
		10,000 - 19,999	3,139	46,892	30,209	1,368	15,316	623	-983
		20,000 - 29,999	2,584	63,659	27,699	1,667	34,293	1,523	245
		30,000 - 39,999	1,873	64,988	20,999	1,229	42,761	2,080	1,491
		40,000 - 49,999	1,427	63,867	17,544	1,052	45,271	2,310	1,956
		50,000 - 59,999	1,140	62,579	14,964	862	46,753	2,490	2,236
		60,000 - 74,999	1,272	85,236	17,881	1,090	66,265	3,669	3,363
		75,000 - 99,999	1,268	109,551	19,593	1,426	88,532	5,117	4,712
		100,000 - 199,999	964	121,203	16,826	1,120	103,257	6,665	6,412
		200,000 - 249,999	38	8,465	827	39	7,599	521	514
		250,000 - 499,999	47	15,776	1,059	44	14,673	1,080	1,053
		500,000 - and over	20	23,881	417	30	23,433	2,095	1,905
		Total	19,060	\$670,004	\$185,115	\$9,944	\$490,295	\$28,257	\$21,826

Fulton	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,738	-\$1,416	\$6,314	\$0	\$272	\$11	-\$273
	\$	5,000 - 9,999	2,289	17,074	15,068	26	1,980	79	-469
		10,000 - 19,999	3,867	57,425	37,156	1,570	18,698	760	-1,080
		20,000 - 29,999	3,503	87,083	36,256	2,297	48,530	2,162	585
		30,000 - 39,999	2,520	87,404	27,986	1,613	57,804	2,822	2,123
		40,000 - 49,999	1,733	77,819	21,442	1,188	55,189	2,818	2,472
		50,000 - 59,999	1,326	72,632	17,992	1,043	53,597	2,825	2,556
		60,000 - 74,999	1,573	105,854	22,968	1,361	81,525	4,497	4,140
		75,000 - 99,999	1,430	123,298	22,399	1,388	99,510	5,761	5,391
		100,000 - 199,999	1,155	146,332	21,434	1,169	123,728	8,006	7,596
		200,000 - 249,999	47	10,638	1,116	50	9,472	649	624
		250,000 - 499,999	64	21,084	1,724	71	19,289	1,422	1,132
		500,000 - and over	23	18,120	846	13	17,260	1,526	1,151
		Total	23,268	\$823,347	\$232,702	\$11,789	\$586,857	\$33,338	\$25,948

Genesee	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,464	-\$10,869	\$7,670	\$0	\$511	\$20	-\$402
	\$	5,000 - 9,999	2,696	19,814	16,294	62	3,458	138	-342
		10,000 - 19,999	4,238	63,183	38,638	1,378	23,167	945	-680
		20,000 - 29,999	3,455	84,988	35,709	1,934	47,345	2,118	629
		30,000 - 39,999	2,678	93,250	29,454	1,756	62,040	3,047	2,262
		40,000 - 49,999	2,083	93,130	25,186	1,385	66,559	3,407	2,967
		50,000 - 59,999	1,599	87,730	21,617	1,358	64,755	3,396	2,996
		60,000 - 74,999	2,071	138,668	30,558	2,042	106,068	5,786	5,231
		75,000 - 99,999	2,047	176,583	32,709	2,274	141,600	8,154	7,480
		100,000 - 199,999	1,644	206,589	29,990	2,011	174,588	11,267	10,527
		200,000 - 249,999	69	15,439	1,788	90	13,561	929	748
		250,000 - 499,999	88	29,006	2,610	88	26,307	1,933	1,748
		500,000 - and over	44	47,969	1,494	41	46,434	4,162	3,027
		Total	27,176	\$1,045,479	\$273,718	\$14,418	\$776,393	\$45,303	\$36,191

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Greene	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,564	-\$6,419	\$5,770	\$0	\$270	\$11	-\$211
	\$	5,000 - 9,999	2,035	15,097	12,998	31	2,067	83	-316
		10,000 - 19,999	3,192	46,836	30,315	981	15,540	632	-557
		20,000 - 29,999	2,510	62,351	26,793	1,329	34,229	1,537	647
		30,000 - 39,999	2,028	70,596	23,128	1,260	46,208	2,268	1,734
		40,000 - 49,999	1,642	73,541	20,346	1,078	52,117	2,685	2,358
		50,000 - 59,999	1,278	69,935	17,115	916	51,904	2,783	2,528
		60,000 - 74,999	1,447	97,296	21,314	1,262	74,720	4,146	3,792
		75,000 - 99,999	1,587	137,355	25,859	1,486	110,010	6,404	5,976
		100,000 - 199,999	1,501	192,077	29,358	1,641	161,078	10,462	9,977
		200,000 - 249,999	82	17,962	2,014	73	15,875	1,088	1,062
		250,000 - 499,999	93	31,199	2,699	91	28,408	2,094	2,071
		500,000 - and over	43	52,192	1,616	37	50,539	4,520	4,273
		Total	21,002	\$860,017	\$219,325	\$10,186	\$642,966	\$38,711	\$33,334

Hamilton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	523	-\$1,110	\$818	\$0	\$44	\$2	-\$23
	\$	5,000 - 9,999	260	1,897	1,681	4	212	8	-34
		10,000 - 19,999	382	5,666	3,864	72	1,729	70	-34
		20,000 - 29,999	266	6,626	3,034	127	3,465	153	65
		30,000 - 39,999	236	8,218	2,849	125	5,244	254	196
		40,000 - 49,999	173	7,724	2,198	94	5,432	276	241
		50,000 - 59,999	122	6,693	1,762	85	4,846	250	223
		60,000 - 74,999	140	9,321	2,188	94	7,039	382	346
		75,000 - 99,999	137	11,920	2,437	102	9,381	540	506
		100,000 - 199,999	87	11,139	1,534	78	9,527	619	566
		200,000 - 249,999	d/	d/	d/	d/	d/	d/	d/
		250,000 - 499,999	11	4,059	209	8	3,842	286	281
		500,000 - and over	d/	d/	d/	d/	d/	d/	d/
		Total	2,348	\$78,717	\$22,820	\$798	\$57,071	\$3,386	\$2,841

Herkimer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,289	-\$4,150	\$7,203	\$0	\$362	\$14	-\$448
	\$	5,000 - 9,999	2,671	19,774	16,894	55	2,825	113	-474
		10,000 - 19,999	4,404	65,837	41,816	1,685	22,336	909	-1,216
		20,000 - 29,999	3,944	97,661	41,015	2,428	54,218	2,422	607
		30,000 - 39,999	2,854	99,108	32,273	2,009	64,826	3,142	2,223
		40,000 - 49,999	2,109	94,358	26,153	1,564	66,640	3,381	2,881
		50,000 - 59,999	1,583	86,965	22,070	1,385	63,510	3,303	2,893
		60,000 - 74,999	1,845	123,758	27,584	1,713	94,461	5,150	4,664
		75,000 - 99,999	1,728	147,826	27,805	1,893	118,128	6,792	6,239
		100,000 - 199,999	1,291	161,578	24,101	1,572	135,904	8,757	8,354
		200,000 - 249,999	56	12,343	1,289	59	10,995	754	729
		250,000 - 499,999	54	17,886	1,271	53	16,562	1,204	986
		500,000 - and over	27	31,480	693	32	30,755	2,756	2,333
		Total	26,855	\$954,424	\$270,168	\$14,448	\$681,523	\$38,699	\$29,770

d/ Tax Law secrecy provisions prohibit disclosure.

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

\*\* Includes refundable tax credits.



**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Jefferson	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,411	-\$7,371	\$11,923	\$0	\$680	\$27	-\$744
	\$	5,000 - 9,999	4,386	32,645	27,841	95	4,709	188	-894
		10,000 - 19,999	7,039	104,742	66,407	2,819	35,516	1,445	-1,836
		20,000 - 29,999	5,525	136,705	59,304	3,642	73,758	3,279	649
		30,000 - 39,999	4,084	141,911	47,660	2,839	91,412	4,396	3,073
		40,000 - 49,999	2,949	131,983	36,928	2,190	92,864	4,698	3,991
		50,000 - 59,999	2,313	126,811	31,521	1,924	93,366	4,883	4,330
		60,000 - 74,999	2,697	180,695	39,097	2,418	139,180	7,651	6,980
		75,000 - 99,999	2,695	231,899	42,826	2,738	186,335	10,746	9,930
		100,000 - 199,999	2,277	289,955	41,449	2,721	245,785	15,914	15,070
		200,000 - 249,999	135	29,778	2,872	159	26,746	1,834	1,696
		250,000 - 499,999	175	58,295	4,020	175	54,101	4,001	3,582
		500,000 - and over	88	106,142	1,829	101	104,212	9,307	8,759
		Total	40,774	\$1,564,189	\$413,677	\$21,820	\$1,148,666	\$68,369	\$54,586

Lewis	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,629	-\$7,381	\$2,757	\$0	\$150	\$6	-\$333
	\$	5,000 - 9,999	985	7,301	6,156	36	1,109	44	-239
		10,000 - 19,999	1,592	23,789	15,372	525	7,892	321	-455
		20,000 - 29,999	1,325	32,735	14,316	831	17,588	781	160
		30,000 - 39,999	1,047	36,554	12,370	731	23,452	1,125	760
		40,000 - 49,999	866	38,854	11,226	763	26,866	1,341	1,076
		50,000 - 59,999	674	36,942	9,448	627	26,866	1,389	1,198
		60,000 - 74,999	750	50,123	11,110	763	38,251	2,083	1,819
		75,000 - 99,999	703	60,352	11,126	773	48,452	2,787	2,535
		100,000 - 199,999	460	57,509	7,970	611	48,928	3,157	2,954
		200,000 - 249,999	23	4,983	525	24	4,433	304	300
		250,000 - 499,999	17	5,515	366	17	5,132	378	361
		500,000 - and over	14	14,615	203	19	14,394	1,280	1,275
		Total	10,085	\$361,891	\$102,945	\$5,720	\$263,514	\$14,995	\$11,411

Livingston	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,275	-\$7,656	\$7,045	\$3	\$474	\$19	-\$464
	\$	5,000 - 9,999	2,491	18,294	15,335	34	2,925	117	-331
		10,000 - 19,999	4,010	59,436	37,456	1,206	20,774	846	-739
		20,000 - 29,999	3,066	75,959	32,147	1,729	42,083	1,886	605
		30,000 - 39,999	2,638	92,151	29,947	1,585	60,619	2,959	2,207
		40,000 - 49,999	2,070	92,879	25,462	1,367	66,051	3,398	2,881
		50,000 - 59,999	1,618	88,738	21,694	1,248	65,796	3,483	3,032
		60,000 - 74,999	2,011	134,964	29,357	1,801	103,806	5,726	5,135
		75,000 - 99,999	2,345	202,350	37,457	2,530	162,362	9,371	8,570
		100,000 - 199,999	1,921	244,385	35,906	2,436	206,043	13,336	12,633
		200,000 - 249,999	109	23,792	2,402	146	21,244	1,456	1,086
		250,000 - 499,999	101	33,347	2,239	121	30,987	2,278	2,128
		500,000 - and over	27	38,883	685	25	38,173	3,423	2,424
		Total	26,682	\$1,097,521	\$277,131	\$14,231	\$821,338	\$48,297	\$39,169

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Madison	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,446	-\$11,789	\$7,581	\$0	\$458	\$18	-\$642
	\$	5,000 - 9,999	2,626	19,425	16,185	61	3,179	127	-414
		10,000 - 19,999	4,316	64,317	40,833	1,494	21,989	896	-1,032
		20,000 - 29,999	3,733	92,574	39,002	2,094	51,478	2,302	701
		30,000 - 39,999	2,821	98,304	32,036	1,768	64,500	3,154	2,271
		40,000 - 49,999	2,186	97,984	27,718	1,602	68,664	3,503	3,017
		50,000 - 59,999	1,659	90,917	22,820	1,265	66,832	3,530	3,142
		60,000 - 74,999	1,937	129,680	28,703	1,797	99,180	5,445	4,936
		75,000 - 99,999	2,200	189,677	35,926	2,353	151,398	8,733	8,089
		100,000 - 199,999	2,245	291,656	43,761	2,735	245,160	15,955	15,260
		200,000 - 249,999	177	38,748	4,159	218	34,371	2,355	2,298
		250,000 - 499,999	201	67,432	5,736	225	61,471	4,548	4,140
		500,000 - and over	87	99,818	2,543	125	97,150	8,655	7,023
		Total	28,634	\$1,268,742	\$307,002	\$15,737	\$965,831	\$59,221	\$48,790

Monroe	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	53,062	-\$89,654	\$91,383	\$0	\$5,462	\$219	-\$4,040
	\$	5,000 - 9,999	32,131	237,871	198,734	875	38,262	1,531	-5,587
		10,000 - 19,999	49,619	735,378	456,270	20,034	259,074	10,552	-12,420
		20,000 - 29,999	41,821	1,037,335	425,820	23,580	587,935	26,420	8,104
		30,000 - 39,999	31,378	1,090,535	342,841	17,266	730,428	36,339	28,178
		40,000 - 49,999	24,044	1,076,848	286,418	13,715	776,715	40,886	36,513
		50,000 - 59,999	18,896	1,035,213	250,922	12,700	771,592	41,774	37,980
		60,000 - 74,999	21,790	1,465,080	323,029	18,347	1,123,704	62,572	57,555
		75,000 - 99,999	25,650	2,221,063	429,031	26,407	1,765,625	102,444	95,318
		100,000 - 199,999	29,390	3,869,002	604,980	36,527	3,227,495	210,884	202,274
		200,000 - 249,999	2,694	596,194	67,770	3,384	525,039	35,987	34,666
		250,000 - 499,999	3,299	1,101,742	89,042	4,270	1,008,429	74,288	70,300
		500,000 - and over	1,174	1,343,059	43,215	1,496	1,298,348	115,941	100,977
		Total	334,948	\$15,719,665	\$3,609,455	\$178,601	\$12,118,108	\$759,838	\$649,818

Montgomery	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,784	-\$5,481	\$6,439	\$0	\$289	\$12	-\$559
	\$	5,000 - 9,999	2,410	17,891	15,608	34	2,249	90	-568
		10,000 - 19,999	3,912	57,992	37,159	1,777	19,056	775	-1,309
		20,000 - 29,999	3,432	85,366	35,514	2,307	47,545	2,119	388
		30,000 - 39,999	2,623	90,970	29,311	1,783	59,876	2,923	2,103
		40,000 - 49,999	1,784	79,902	21,372	1,158	57,372	2,980	2,600
		50,000 - 59,999	1,332	73,045	17,534	1,048	54,464	2,901	2,590
		60,000 - 74,999	1,616	108,504	23,729	1,406	83,369	4,589	4,166
		75,000 - 99,999	1,572	135,669	25,317	1,539	108,813	6,293	5,865
		100,000 - 199,999	1,335	169,359	24,912	1,489	142,958	9,257	8,862
		200,000 - 249,999	51	11,217	1,141	44	10,032	688	637
		250,000 - 499,999	66	21,732	1,718	56	19,958	1,470	1,354
		500,000 - and over	23	21,442	1,012	24	20,406	1,821	1,470
		Total	23,940	\$867,609	\$240,766	\$12,664	\$626,388	\$35,918	\$27,598

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Nassau	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	93,922	-\$1,751,178	\$144,172	\$5	\$9,429	\$377	-\$3,461
	\$	5,000 - 9,999	49,582	368,862	304,414	699	63,749	2,551	-5,098
		10,000 - 19,999	74,916	1,107,666	723,416	22,187	362,064	14,792	-11,828
		20,000 - 29,999	57,602	1,427,643	687,651	27,857	712,135	31,904	9,189
		30,000 - 39,999	49,179	1,714,188	656,906	26,517	1,030,765	51,055	37,774
		40,000 - 49,999	41,904	1,880,398	617,849	23,127	1,239,422	65,426	57,729
		50,000 - 59,999	35,713	1,957,026	579,960	21,205	1,355,861	74,571	68,213
		60,000 - 74,999	42,742	2,874,161	800,619	29,944	2,043,598	115,782	107,910
		75,000 - 99,999	55,551	4,822,839	1,250,298	49,548	3,522,993	206,323	193,861
		100,000 - 199,999	99,662	13,754,096	2,918,295	120,990	10,714,810	707,483	681,689
		200,000 - 249,999	14,371	3,189,042	474,490	19,550	2,695,001	184,712	178,684
		250,000 - 499,999	19,315	6,513,874	683,674	27,129	5,803,071	427,630	411,223
		500,000 - and over	10,190	14,915,851	390,559	14,931	14,510,362	1,297,927	1,222,928
		Total	644,649	\$52,774,468	\$10,232,302	\$383,690	\$44,063,261	\$3,180,533	\$2,948,813

Niagara	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	16,247	-\$5,182	\$27,393	\$0	\$1,442	\$58	-\$1,508
	\$	5,000 - 9,999	10,318	76,848	63,069	180	13,599	544	-1,527
		10,000 - 19,999	16,425	242,831	147,951	5,532	89,348	3,646	-2,833
		20,000 - 29,999	12,444	308,449	126,189	6,578	175,682	7,900	2,987
		30,000 - 39,999	9,377	325,572	102,884	5,329	217,359	10,681	8,319
		40,000 - 49,999	6,771	303,036	82,590	4,370	216,077	11,109	9,752
		50,000 - 59,999	5,604	307,172	74,233	4,346	228,593	12,126	10,940
		60,000 - 74,999	6,560	441,240	94,690	6,019	340,531	18,789	17,202
		75,000 - 99,999	7,314	630,973	117,143	7,886	505,944	29,235	27,156
		100,000 - 199,999	6,709	852,882	125,516	8,146	719,219	46,575	44,841
		200,000 - 249,999	327	72,262	7,468	414	64,380	4,412	4,176
		250,000 - 499,999	367	123,521	8,895	413	114,213	8,443	8,016
		500,000 - and over	121	198,323	4,918	136	193,269	17,287	14,888
		Total	98,584	\$3,877,925	\$982,939	\$49,348	\$2,879,654	\$170,807	\$142,409

Oneida	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	16,904	-\$9,931	\$29,070	\$0	\$1,458	\$58	-\$1,759
	\$	5,000 - 9,999	10,086	74,611	63,621	238	10,753	430	-1,878
		10,000 - 19,999	16,156	240,916	151,482	6,531	82,904	3,377	-4,219
		20,000 - 29,999	14,294	353,737	147,129	8,754	197,855	8,842	2,212
		30,000 - 39,999	9,795	339,546	107,260	5,927	226,359	11,129	8,362
		40,000 - 49,999	7,092	317,360	84,955	4,705	227,700	11,765	10,278
		50,000 - 59,999	5,483	300,270	71,803	4,121	224,346	11,961	10,752
		60,000 - 74,999	6,393	429,087	91,517	5,596	331,974	18,394	16,924
		75,000 - 99,999	6,580	568,849	104,633	6,848	457,368	26,489	24,648
		100,000 - 199,999	6,454	829,536	118,743	7,728	703,065	45,685	43,786
		200,000 - 249,999	427	94,898	9,510	495	84,893	5,820	5,647
		250,000 - 499,999	534	177,445	13,612	638	163,195	12,035	11,238
		500,000 - and over	217	198,322	5,762	309	192,251	17,163	15,891
		Total	100,415	\$3,914,647	\$999,097	\$51,889	\$2,904,120	\$173,149	\$141,883

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (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	31,557	-\$42,865	\$55,020	\$0	\$3,184	\$127	-\$2,547	
	\$	5,000 -	9,999	19,358	143,315	120,154	572	22,590	904	-3,462
		10,000 -	19,999	29,999	444,891	274,708	11,779	158,404	6,454	-7,064
		20,000 -	29,999	25,041	622,835	254,321	14,542	353,972	15,917	4,764
		30,000 -	39,999	19,349	672,237	208,806	11,170	452,261	22,444	17,205
		40,000 -	49,999	14,749	660,602	172,549	8,704	479,349	25,227	22,483
		50,000 -	59,999	11,909	652,608	154,009	8,023	490,576	26,621	24,227
		60,000 -	74,999	13,730	921,693	197,359	11,264	713,069	39,902	36,787
		75,000 -	99,999	16,180	1,399,488	263,758	16,592	1,119,138	65,081	60,430
		100,000 -	199,999	19,216	2,528,920	384,077	23,886	2,120,957	138,590	131,677
		200,000 -	249,999	1,620	359,998	38,726	2,000	319,273	21,884	20,944
		250,000 -	499,999	2,109	704,660	55,871	2,756	646,032	47,682	43,720
		500,000 -	and over	810	856,451	21,890	1,131	833,430	74,417	59,873
			Total	205,627	\$9,924,832	\$2,201,248	\$112,419	\$7,712,234	\$485,250	\$409,038

Ontario	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	7,884	-\$11,705	\$13,333	\$0	\$840	\$34	-\$808	
	\$	5,000 -	9,999	4,574	33,734	28,016	79	5,638	226	-605
		10,000 -	19,999	7,104	105,443	65,923	2,170	37,351	1,520	-1,212
		20,000 -	29,999	5,874	145,419	61,366	2,893	81,160	3,643	1,342
		30,000 -	39,999	4,453	154,812	50,663	2,476	101,673	4,977	3,768
		40,000 -	49,999	3,501	156,727	43,599	2,333	110,795	5,682	4,902
		50,000 -	59,999	2,867	157,322	39,414	2,188	115,721	6,123	5,448
		60,000 -	74,999	3,346	224,918	50,774	2,923	171,221	9,416	8,479
		75,000 -	99,999	3,930	339,107	65,814	4,187	269,106	15,520	14,320
		100,000 -	199,999	4,305	564,561	86,074	5,484	473,003	30,858	29,416
		200,000 -	249,999	376	83,329	9,603	486	73,240	5,019	4,764
		250,000 -	499,999	502	170,214	13,939	632	155,643	11,517	11,028
		500,000 -	and over	186	203,049	5,673	235	197,140	17,600	15,599
			Total	48,902	\$2,326,930	\$534,191	\$26,085	\$1,792,531	\$112,135	\$96,442

Orange	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
	Under	\$				Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	20,456	-\$56,499	\$34,095	\$2	\$2,143	\$86	-\$1,477	
	\$	5,000 -	9,999	12,653	94,003	77,666	250	16,087	644	-1,869
		10,000 -	19,999	21,628	317,438	207,802	8,808	100,828	4,111	-7,013
		20,000 -	29,999	16,233	402,530	180,060	12,179	210,291	9,374	1,220
		30,000 -	39,999	12,892	448,871	155,245	9,650	283,975	13,966	9,467
		40,000 -	49,999	10,527	472,933	141,191	7,999	323,742	16,910	14,109
		50,000 -	59,999	8,962	491,734	134,829	7,157	349,748	18,953	16,340
		60,000 -	74,999	11,261	757,626	194,156	10,337	553,133	30,967	27,031
		75,000 -	99,999	14,511	1,260,795	297,758	15,839	947,198	55,107	48,342
		100,000 -	199,999	22,066	2,962,391	577,269	29,247	2,355,874	154,585	136,635
		200,000 -	249,999	1,888	415,839	56,941	2,691	356,206	24,411	20,951
		250,000 -	499,999	1,727	561,318	53,157	2,356	505,806	36,897	30,903
		500,000 -	and over	517	580,975	16,445	722	563,808	50,349	40,806
			Total	155,321	\$8,709,954	\$2,126,615	\$107,237	\$6,568,841	\$416,359	\$335,445

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Orleans	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,945	\$679	\$4,951	\$0	\$264	\$11	-\$274
	\$	5,000 - 9,999	1,705	12,652	10,729	44	1,879	75	-285
		10,000 - 19,999	2,831	42,093	26,500	1,177	14,417	586	-722
		20,000 - 29,999	2,548	62,954	26,801	1,739	34,414	1,527	292
		30,000 - 39,999	1,882	65,193	21,528	1,384	42,280	2,040	1,395
		40,000 - 49,999	1,366	61,124	16,980	1,119	43,025	2,178	1,824
		50,000 - 59,999	1,067	58,483	14,596	997	42,890	2,229	1,942
		60,000 - 74,999	1,251	83,820	18,159	1,197	64,464	3,519	3,121
		75,000 - 99,999	1,156	98,956	18,488	1,273	79,195	4,556	4,127
		100,000 - 199,999	818	101,915	14,754	1,000	86,161	5,553	5,135
		200,000 - 249,999	d/	d/	d/	d/	d/	d/	d/
		250,000 - 499,999	30	9,336	608	36	8,692	626	551
		500,000 - and over	d/	d/	d/	d/	d/	d/	d/
		Total	17,641	\$612,390	\$174,877	\$9,998	\$432,051	\$24,047	\$17,004

Oswego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,793	-\$3,329	\$13,685	\$3	\$738	\$30	-\$610
	\$	5,000 - 9,999	5,099	37,936	32,223	107	5,606	224	-974
		10,000 - 19,999	8,222	121,666	77,702	3,351	40,613	1,652	-2,147
		20,000 - 29,999	6,447	159,847	67,849	4,292	87,706	3,900	894
		30,000 - 39,999	5,060	175,713	57,973	3,691	114,049	5,502	3,977
		40,000 - 49,999	3,810	170,606	46,860	3,002	120,744	6,153	5,295
		50,000 - 59,999	3,126	171,398	42,166	2,611	126,621	6,663	5,957
		60,000 - 74,999	3,535	237,102	51,385	3,346	182,371	10,015	9,140
		75,000 - 99,999	3,778	326,581	59,563	3,946	263,072	15,231	14,009
		100,000 - 199,999	3,480	443,384	62,174	4,030	377,180	24,451	23,397
		200,000 - 249,999	141	31,201	3,276	138	27,787	1,905	1,823
		250,000 - 499,999	133	42,534	2,794	132	39,609	2,886	2,759
		500,000 - and over	39	39,415	1,069	30	38,316	3,414	3,299
		Total	50,663	\$1,954,055	\$518,720	\$28,678	\$1,424,413	\$82,027	\$66,820

Otsego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,732	-\$6,296	\$7,978	\$0	\$388	\$16	-\$501
	\$	5,000 - 9,999	2,558	18,743	16,230	40	2,473	99	-396
		10,000 - 19,999	4,010	59,809	38,606	1,347	19,855	808	-864
		20,000 - 29,999	3,477	85,834	36,639	1,844	47,351	2,113	695
		30,000 - 39,999	2,480	86,205	28,150	1,542	56,513	2,757	2,038
		40,000 - 49,999	1,863	83,666	23,081	1,274	59,311	3,014	2,592
		50,000 - 59,999	1,408	77,089	19,316	1,089	56,684	2,981	2,633
		60,000 - 74,999	1,591	106,853	23,441	1,316	82,097	4,511	4,134
		75,000 - 99,999	1,642	141,397	26,642	1,692	113,063	6,531	6,056
		100,000 - 199,999	1,375	177,342	26,171	1,476	149,694	9,741	9,274
		200,000 - 249,999	125	27,870	3,037	142	24,691	1,694	1,613
		250,000 - 499,999	169	57,789	4,697	209	52,883	3,920	3,838
		500,000 - and over	58	58,676	1,373	50	57,252	5,088	4,919
		Total	25,488	\$974,978	\$255,362	\$12,021	\$722,256	\$43,274	\$36,031

d/ Tax Law secrecy provisions prohibit disclosure.

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Putnam	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,589	-\$33,421	\$10,520	\$0	\$856	\$34	-\$288
	\$	5,000 - 9,999	3,174	23,475	18,426	16	5,033	201	-134
		10,000 - 19,999	4,425	65,357	41,927	860	22,571	923	-143
		20,000 - 29,999	3,523	87,632	41,719	1,303	44,610	2,016	971
		30,000 - 39,999	2,986	104,243	39,789	1,445	63,009	3,120	2,308
		40,000 - 49,999	2,952	132,677	42,787	1,563	88,328	4,650	3,971
		50,000 - 59,999	2,563	140,707	42,611	1,655	96,441	5,231	4,500
		60,000 - 74,999	3,187	214,262	58,924	2,216	153,122	8,598	7,638
		75,000 - 99,999	4,493	391,608	98,577	4,259	288,772	16,835	14,886
		100,000 - 199,999	8,659	1,191,161	242,565	10,961	937,635	61,840	56,392
		200,000 - 249,999	1,038	229,579	31,749	1,399	196,431	13,461	12,477
		250,000 - 499,999	1,039	341,039	32,146	1,436	307,457	22,507	20,482
		500,000 - and over	280	324,344	8,874	359	315,110	28,121	25,385
		Total	44,908	\$3,212,663	\$710,613	\$27,471	\$2,519,375	\$167,540	\$148,445

Rensselaer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,705	-\$3,589	\$18,011	\$0	\$952	\$38	-\$755
	\$	5,000 - 9,999	6,391	47,422	39,704	123	7,595	304	-1,021
		10,000 - 19,999	9,753	144,282	89,053	3,426	51,803	2,113	-1,895
		20,000 - 29,999	8,678	216,212	87,089	4,453	124,670	5,629	2,055
		30,000 - 39,999	7,235	251,933	76,725	3,768	171,440	8,572	6,658
		40,000 - 49,999	5,807	259,999	67,661	3,092	189,246	10,011	8,863
		50,000 - 59,999	4,490	245,885	58,455	2,912	184,518	10,045	8,971
		60,000 - 74,999	5,207	349,843	76,242	3,928	269,673	15,111	13,590
		75,000 - 99,999	6,149	532,271	100,870	5,670	425,731	24,789	22,724
		100,000 - 199,999	7,016	910,987	140,127	7,975	762,885	49,702	46,788
		200,000 - 249,999	435	96,057	9,971	539	85,547	5,864	5,580
		250,000 - 499,999	402	133,333	10,057	445	122,832	9,064	8,415
		500,000 - and over	125	141,962	3,358	139	138,465	12,351	11,013
		Total	72,393	\$3,326,597	\$777,323	\$36,469	\$2,535,357	\$153,593	\$130,986

Rockland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	18,815	-\$285,913	\$29,006	\$0	\$1,827	\$73	-\$869
	\$	5,000 - 9,999	10,065	74,816	62,396	187	12,232	490	-1,353
		10,000 - 19,999	17,836	261,870	180,452	7,050	74,368	3,034	-7,674
		20,000 - 29,999	12,465	308,532	147,333	9,519	151,680	6,764	341
		30,000 - 39,999	9,831	342,296	128,388	7,094	206,814	10,174	6,483
		40,000 - 49,999	8,187	367,229	117,330	5,629	244,270	12,861	10,273
		50,000 - 59,999	6,939	380,244	109,933	5,110	265,200	14,504	12,064
		60,000 - 74,999	8,215	552,809	152,433	6,869	393,507	22,209	18,756
		75,000 - 99,999	10,835	942,714	239,024	10,654	693,037	40,621	34,623
		100,000 - 199,999	20,241	2,807,114	597,807	26,839	2,182,467	144,229	124,986
		200,000 - 249,999	2,923	647,206	98,784	4,393	544,029	37,279	31,565
		250,000 - 499,999	3,218	1,061,341	112,444	4,961	943,936	69,004	58,720
		500,000 - and over	1,168	1,385,336	59,081	1,831	1,324,425	118,274	97,507
		Total	130,738	\$8,845,595	\$2,034,411	\$90,137	\$7,037,792	\$479,517	\$385,423

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (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	7,134	-\$6,630	\$11,605	\$0	\$556	\$22	-\$932
<b>\$</b>	5,000 -	9,999	4,251	31,601	27,358	102	4,141	166	-825
	10,000 -	19,999	6,799	101,493	65,927	2,810	32,756	1,332	-2,049
	20,000 -	29,999	5,244	129,040	56,218	3,492	69,329	3,066	528
	30,000 -	39,999	3,828	133,013	44,442	2,765	85,806	4,118	2,874
	40,000 -	49,999	2,968	132,792	36,272	2,196	94,324	4,806	4,125
	50,000 -	59,999	2,428	133,166	32,053	2,036	99,077	5,243	4,686
	60,000 -	74,999	2,872	192,266	39,936	2,635	149,695	8,289	7,559
	75,000 -	99,999	2,976	256,430	45,591	3,172	207,667	12,021	11,133
	100,000 -	199,999	2,528	320,653	44,028	3,023	273,602	17,726	16,961
	200,000 -	249,999	136	29,919	2,827	151	26,941	1,847	1,665
	250,000 -	499,999	105	35,194	2,692	103	32,399	2,395	2,170
	500,000 -	and over	50	57,610	1,506	32	56,072	5,009	4,796
	Total		41,319	\$1,546,546	\$410,457	\$22,518	\$1,132,363	\$66,040	\$52,690

Saratoga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	14,895	-\$43,474	\$25,346	\$0	\$1,748	\$70	-\$812
<b>\$</b>	5,000 -	9,999	8,206	60,507	49,373	84	11,050	442	-730
	10,000 -	19,999	12,489	184,861	114,797	3,169	66,895	2,730	-1,254
	20,000 -	29,999	10,368	257,777	108,979	4,441	144,357	6,521	3,050
	30,000 -	39,999	8,740	304,852	97,581	4,099	203,173	10,111	8,176
	40,000 -	49,999	7,198	322,873	87,303	3,903	231,667	12,193	10,939
	50,000 -	59,999	5,989	328,303	81,357	3,780	243,166	13,162	12,057
	60,000 -	74,999	7,419	499,118	113,451	6,036	379,631	21,168	19,512
	75,000 -	99,999	9,692	839,765	166,755	9,515	663,496	38,551	36,015
	100,000 -	199,999	13,732	1,822,929	287,185	16,598	1,519,147	99,470	96,074
	200,000 -	249,999	1,102	243,950	27,058	1,373	215,518	14,771	14,385
	250,000 -	499,999	1,159	383,548	30,313	1,498	351,738	25,848	24,827
	500,000 -	and over	401	573,791	19,358	512	553,920	49,481	46,904
	Total		101,390	\$5,778,802	\$1,208,855	\$55,009	\$4,585,506	\$294,518	\$269,143

Schenectady	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
		\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	10,575	-\$15,041	\$19,129	\$0	\$988	\$40	-\$4,086
<b>\$</b>	5,000 -	9,999	6,746	49,890	42,830	177	6,883	275	-1,250
	10,000 -	19,999	10,406	153,768	97,171	4,207	52,390	2,134	-2,607
	20,000 -	29,999	8,571	212,982	88,747	5,085	119,150	5,342	1,459
	30,000 -	39,999	6,916	240,534	76,249	3,921	160,364	7,963	6,102
	40,000 -	49,999	5,423	242,747	65,111	3,055	174,580	9,205	8,230
	50,000 -	59,999	4,096	224,472	54,224	2,565	167,682	9,133	8,324
	60,000 -	74,999	4,875	327,803	72,149	3,804	251,849	14,111	13,004
	75,000 -	99,999	5,795	501,936	97,687	5,540	398,708	23,167	21,742
	100,000 -	199,999	6,825	890,662	137,813	7,891	744,959	48,570	46,582
	200,000 -	249,999	459	101,334	12,045	563	88,726	6,079	5,921
	250,000 -	499,999	529	178,194	13,491	632	164,070	12,128	11,688
	500,000 -	and over	155	183,204	5,244	197	177,763	15,855	14,869
	Total		71,371	\$3,292,483	\$781,891	\$37,636	\$2,508,113	\$154,002	\$129,976

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Schoharie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,094	-\$7,829	\$3,219	\$0	\$152	\$6	-\$239
	\$	5,000 - 9,999	1,180	8,721	7,667	20	1,033	41	-204
		10,000 - 19,999	1,870	27,772	18,034	564	9,174	373	-384
		20,000 - 29,999	1,437	35,818	15,446	798	19,574	873	288
		30,000 - 39,999	1,200	41,962	13,588	761	27,614	1,352	995
		40,000 - 49,999	922	41,334	11,608	633	29,094	1,482	1,290
		50,000 - 59,999	767	42,044	10,652	615	30,776	1,616	1,430
		60,000 - 74,999	828	55,237	12,291	755	42,191	2,312	2,099
		75,000 - 99,999	917	78,543	14,457	905	63,180	3,656	3,378
		100,000 - 199,999	741	93,824	13,678	827	79,319	5,135	4,835
		200,000 - 249,999	38	8,430	771	25	7,633	524	519
		250,000 - 499,999	40	12,448	930	43	11,475	836	831
		500,000 - and over	13	14,615	472	10	14,133	1,266	1,191
		Total	12,047	\$452,918	\$122,815	\$5,957	\$335,347	\$19,472	\$16,028

Schuyler	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,373	-\$748	\$2,257	\$0	\$78	\$3	-\$127
	\$	5,000 - 9,999	850	6,371	5,557	16	798	32	-175
		10,000 - 19,999	1,351	20,043	12,887	454	6,702	273	-279
		20,000 - 29,999	1,046	25,766	10,942	655	14,169	631	183
		30,000 - 39,999	804	28,011	9,345	526	18,140	876	614
		40,000 - 49,999	659	29,516	8,048	415	21,053	1,079	934
		50,000 - 59,999	489	26,730	6,631	404	19,694	1,032	904
		60,000 - 74,999	559	37,463	8,190	484	28,789	1,576	1,415
		75,000 - 99,999	556	48,011	8,696	541	38,775	2,243	2,003
		100,000 - 199,999	441	55,871	7,957	427	47,487	3,072	2,885
		200,000 - 249,999	d/	d/	d/	d/	d/	d/	d/
		250,000 - 499,999	25	7,793	604	19	7,170	515	447
		500,000 - and over	d/	d/	d/	d/	d/	d/	d/
		Total	8,176	\$294,976	\$81,777	\$3,962	\$212,320	\$12,103	\$9,477

Seneca	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,541	-\$3,603	\$4,160	\$0	\$205	\$8	-\$285
	\$	5,000 - 9,999	1,413	10,404	8,823	32	1,549	62	-224
		10,000 - 19,999	2,358	35,171	22,244	876	12,051	491	-592
		20,000 - 29,999	1,853	45,839	19,783	1,198	24,858	1,107	227
		30,000 - 39,999	1,422	49,439	16,246	904	32,289	1,570	1,160
		40,000 - 49,999	1,183	52,950	14,308	904	37,738	1,935	1,619
		50,000 - 59,999	866	47,388	11,794	729	34,866	1,831	1,566
		60,000 - 74,999	986	66,314	14,315	869	51,130	2,814	2,513
		75,000 - 99,999	977	84,049	15,780	1,056	67,213	3,870	3,463
		100,000 - 199,999	811	102,277	14,938	891	86,448	5,592	5,266
		200,000 - 249,999	47	10,397	1,120	47	9,231	632	569
		250,000 - 499,999	42	13,888	997	33	12,858	951	726
		500,000 - and over	15	17,087	252	10	16,825	1,503	1,139
		Total	14,514	\$531,601	\$144,760	\$7,548	\$387,261	\$22,366	\$17,148

d/ Tax Law secrecy provisions prohibit disclosure.

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

\*\* Includes refundable tax credits.



**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Steuben	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,174	-\$3,899	\$12,025	\$0	\$560	\$22	-\$732
	\$	5,000 - 9,999	4,146	30,765	26,665	110	3,990	160	-800
		10,000 - 19,999	6,898	101,873	66,309	2,709	32,855	1,335	-1,956
		20,000 - 29,999	5,067	125,166	54,721	3,483	66,961	2,975	514
		30,000 - 39,999	3,997	139,505	45,590	2,837	91,079	4,412	3,057
		40,000 - 49,999	3,321	148,488	40,440	2,426	105,623	5,412	4,618
		50,000 - 59,999	2,495	136,656	33,260	2,084	101,313	5,344	4,623
		60,000 - 74,999	2,790	187,207	40,004	2,644	144,560	7,942	7,092
		75,000 - 99,999	2,816	242,556	44,246	2,962	195,348	11,280	10,300
		100,000 - 199,999	2,440	314,994	45,725	2,932	266,337	17,319	16,403
		200,000 - 249,999	204	45,599	4,940	274	40,385	2,769	2,667
		250,000 - 499,999	225	74,954	6,182	272	68,500	5,048	4,682
		500,000 - and over	88	97,875	2,781	108	94,986	8,480	8,216
		Total	41,661	\$1,641,741	\$422,887	\$22,841	\$1,212,497	\$72,497	\$58,684

Suffolk	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	94,326	-\$571,327	\$150,793	\$3	\$9,592	\$384	-\$3,804
	\$	5,000 - 9,999	54,956	409,069	336,677	778	71,614	2,865	-5,709
		10,000 - 19,999	89,136	1,323,856	844,025	29,936	449,895	18,378	-14,897
		20,000 - 29,999	69,928	1,734,174	810,485	37,098	886,590	39,681	10,413
		30,000 - 39,999	58,749	2,047,849	762,231	34,974	1,250,644	61,778	45,334
		40,000 - 49,999	47,598	2,135,347	690,657	28,824	1,415,866	74,241	65,273
		50,000 - 59,999	39,915	2,187,129	650,088	26,024	1,511,017	82,228	75,206
		60,000 - 74,999	46,723	3,142,717	871,405	36,660	2,234,652	125,269	116,175
		75,000 - 99,999	61,340	5,327,413	1,362,456	59,679	3,905,278	227,080	212,971
		100,000 - 199,999	101,576	13,809,413	2,868,470	126,746	10,814,197	711,296	688,487
		200,000 - 249,999	11,556	2,558,743	375,259	15,830	2,167,654	148,555	144,823
		250,000 - 499,999	12,385	4,115,629	413,864	16,680	3,685,084	270,460	261,851
		500,000 - and over	5,184	8,516,633	187,309	6,714	8,322,610	744,588	717,593
		Total	693,372	\$46,736,645	\$10,323,721	\$419,946	\$36,724,693	\$2,506,803	\$2,313,717

Sullivan	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,046	-\$13,318	\$8,234	\$0	\$403	\$16	-\$540
	\$	5,000 - 9,999	3,129	23,156	20,287	77	2,792	112	-654
		10,000 - 19,999	5,202	77,121	50,570	2,449	24,102	980	-1,683
		20,000 - 29,999	4,440	110,064	48,570	3,143	58,350	2,589	379
		30,000 - 39,999	3,175	109,996	37,516	2,388	70,091	3,405	2,302
		40,000 - 49,999	2,412	108,154	31,584	1,804	74,766	3,853	3,261
		50,000 - 59,999	1,915	105,183	28,024	1,415	75,744	4,052	3,585
		60,000 - 74,999	2,205	147,516	34,725	1,877	110,915	6,186	5,594
		75,000 - 99,999	2,373	205,577	43,596	2,242	159,739	9,297	8,536
		100,000 - 199,999	2,511	324,531	56,505	2,807	265,219	17,254	16,216
		200,000 - 249,999	144	32,034	3,840	134	28,060	1,925	1,733
		250,000 - 499,999	184	60,484	5,125	138	55,221	4,039	3,605
		500,000 - and over	60	58,414	1,648	36	56,730	5,081	4,133
		Total	32,796	\$1,348,912	\$370,225	\$18,510	\$982,131	\$58,789	\$46,467

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Tioga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,339	-\$1,523	\$5,878	\$0	\$324	\$13	-\$255
	\$	5,000 -	2,203	16,400	13,867	46	2,487	99	-346
		10,000 -	3,561	52,543	33,909	1,189	17,444	709	-787
		20,000 -	2,901	71,758	31,290	1,683	38,785	1,728	379
		30,000 -	2,186	76,086	25,296	1,406	49,384	2,375	1,565
		40,000 -	1,715	76,710	21,242	1,268	54,199	2,750	2,186
		50,000 -	1,395	76,410	18,877	1,185	56,348	2,953	2,416
		60,000 -	1,631	109,082	23,805	1,550	83,727	4,582	3,796
		75,000 -	1,708	147,555	26,888	1,929	118,738	6,849	5,994
		100,000 -	1,852	240,537	33,134	2,242	205,162	13,370	12,487
		200,000 -	120	26,389	2,403	141	23,846	1,634	1,519
		250,000 -	103	34,016	2,310	135	31,571	2,317	2,181
		500,000 -	27	36,745	756	27	35,962	3,207	2,653
		and over							
		Total	22,741	\$962,709	\$239,655	\$12,802	\$717,977	\$42,587	\$33,789

Tompkins	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,269	-\$12,834	\$9,282	\$0	\$488	\$20	-\$470
	\$	5,000 -	3,211	23,702	20,262	47	3,393	136	-490
		10,000 -	5,286	78,126	47,872	1,427	28,826	1,175	-659
		20,000 -	5,189	130,154	50,860	1,937	77,357	3,547	1,987
		30,000 -	3,924	136,564	42,734	1,899	91,931	4,581	3,693
		40,000 -	2,803	125,496	33,461	1,427	90,608	4,752	4,277
		50,000 -	2,260	123,825	29,899	1,295	92,632	5,013	4,575
		60,000 -	2,509	168,717	36,305	1,837	130,575	7,298	6,666
		75,000 -	2,915	252,353	46,973	2,585	202,795	11,814	11,027
		100,000 -	3,693	495,533	73,200	3,708	418,625	27,484	26,463
		200,000 -	440	97,273	10,664	411	86,198	5,908	5,605
		250,000 -	501	166,062	12,985	588	152,489	11,199	10,625
		500,000 -	126	158,415	6,080	149	152,186	13,572	12,940
		and over							
		Total	38,126	\$1,943,387	\$420,576	\$17,310	\$1,528,105	\$96,498	\$86,239

Ulster	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	12,521	-\$57,357	\$20,277	\$0	\$1,051	\$42	-\$703
	\$	5,000 -	7,394	54,920	47,027	100	7,793	312	-1,083
		10,000 -	11,818	174,379	111,033	3,795	59,552	2,428	-1,898
		20,000 -	9,524	236,813	103,302	4,946	128,564	5,763	2,142
		30,000 -	7,287	253,350	85,745	4,128	163,478	8,058	6,281
		40,000 -	5,700	255,220	73,811	3,405	178,004	9,265	8,197
		50,000 -	4,857	266,200	68,332	3,253	194,615	10,516	9,411
		60,000 -	5,580	375,653	89,494	4,556	281,604	15,728	14,452
		75,000 -	6,697	579,908	123,066	6,331	450,511	26,184	24,245
		100,000 -	7,832	1,027,706	176,884	8,698	842,124	54,998	52,341
		200,000 -	589	130,270	15,982	596	113,692	7,794	7,356
		250,000 -	590	193,982	16,678	556	176,749	12,988	12,237
		500,000 -	207	242,632	7,024	152	235,455	21,036	19,323
		and over							
		Total	80,596	\$3,733,675	\$938,655	\$40,515	\$2,833,191	\$175,112	\$152,300

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Warren	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,352	-\$35,278	\$9,562	\$0	\$584	\$23	-\$446
	\$	5,000 - 9,999	3,237	23,998	20,334	53	3,610	144	-439
		10,000 - 19,999	4,963	73,500	47,002	1,465	25,033	1,020	-820
		20,000 - 29,999	4,126	102,322	43,522	2,073	56,728	2,550	1,030
		30,000 - 39,999	2,903	100,526	33,216	1,606	65,704	3,218	2,511
		40,000 - 49,999	2,148	96,298	27,898	1,352	67,048	3,445	3,040
		50,000 - 59,999	1,775	97,275	24,919	1,288	71,069	3,766	3,388
		60,000 - 74,999	1,955	131,216	30,396	1,513	99,307	5,468	5,040
		75,000 - 99,999	2,216	191,265	37,575	2,115	151,575	8,769	8,152
		100,000 - 199,999	2,252	295,277	46,992	2,636	245,649	16,031	15,381
		200,000 - 249,999	204	45,346	5,373	197	39,776	2,726	2,609
		250,000 - 499,999	261	86,621	6,643	275	79,703	5,872	5,554
		500,000 - and over	99	123,636	3,500	93	120,042	10,717	9,351
		Total	31,491	\$1,332,003	\$336,932	\$14,666	\$1,025,828	\$63,749	\$54,351

Washington	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,070	-\$7,910	\$6,848	\$2	\$325	\$13	-\$549
	\$	5,000 - 9,999	2,494	18,512	15,977	48	2,486	99	-443
		10,000 - 19,999	4,254	63,090	40,455	1,547	21,089	858	-1,017
		20,000 - 29,999	3,636	90,031	38,237	2,161	49,633	2,220	597
		30,000 - 39,999	2,625	91,350	29,981	1,669	59,700	2,902	2,047
		40,000 - 49,999	1,957	87,785	24,437	1,416	61,932	3,155	2,549
		50,000 - 59,999	1,566	85,632	21,303	1,306	63,023	3,315	2,830
		60,000 - 74,999	1,729	115,782	25,730	1,641	88,411	4,833	4,152
		75,000 - 99,999	1,819	155,994	29,185	1,783	125,026	7,211	6,411
		100,000 - 199,999	1,331	166,725	25,003	1,415	140,307	9,043	8,232
		200,000 - 249,999	61	13,587	1,413	52	12,122	831	762
		250,000 - 499,999	52	17,314	1,290	52	15,972	1,169	1,062
		500,000 - and over	22	19,837	457	16	19,364	1,726	1,511
		Total	25,616	\$917,728	\$260,314	\$13,108	\$659,391	\$37,373	\$28,144

Wayne	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,300	-\$3,893	\$11,125	\$0	\$749	\$30	-\$569
	\$	5,000 - 9,999	4,155	30,883	25,733	90	5,060	202	-696
		10,000 - 19,999	6,612	98,766	61,698	2,485	34,584	1,410	-1,562
		20,000 - 29,999	5,296	131,188	55,332	3,233	72,623	3,241	844
		30,000 - 39,999	4,294	149,370	48,974	2,872	97,524	4,738	3,403
		40,000 - 49,999	3,290	147,209	41,288	2,448	103,473	5,273	4,480
		50,000 - 59,999	2,769	151,924	37,762	2,390	111,772	5,859	5,140
		60,000 - 74,999	3,083	207,410	46,023	2,932	158,454	8,665	7,793
		75,000 - 99,999	3,557	307,247	57,755	3,867	245,624	14,135	12,979
		100,000 - 199,999	2,964	375,118	54,770	3,671	316,677	20,471	19,501
		200,000 - 249,999	139	30,654	3,062	149	27,443	1,880	1,796
		250,000 - 499,999	134	43,623	3,129	118	40,375	2,961	2,850
		500,000 - and over	32	31,250	585	23	30,642	2,739	2,190
		Total	42,625	\$1,700,748	\$447,236	\$24,278	\$1,245,001	\$71,604	\$58,147

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (Cont'd)**

(Dollar Data in Thousands)

Westchester	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
						Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	62,984	-\$1,065,088	\$93,733	\$8	\$5,471	\$219	-\$6,324	
<b>\$</b>	5,000 -	9,999	31,791	236,358	200,446	417	35,494	1,420	-4,725	
	10,000 -	19,999	50,278	743,523	490,010	20,265	233,248	9,509	-11,378	
	20,000 -	29,999	39,757	987,470	459,579	24,575	503,316	22,436	4,485	
	30,000 -	39,999	33,695	1,174,259	427,381	21,667	725,212	35,816	24,541	
	40,000 -	49,999	28,328	1,271,045	388,160	16,769	866,116	45,978	38,740	
	50,000 -	59,999	23,846	1,306,752	355,866	13,896	936,990	52,034	45,665	
	60,000 -	74,999	27,866	1,872,456	482,288	17,344	1,372,823	78,815	70,868	
	75,000 -	99,999	33,906	2,936,566	705,998	24,881	2,205,687	130,838	119,329	
	100,000 -	199,999	58,396	8,125,558	1,712,688	60,550	6,352,319	420,728	388,017	
	200,000 -	249,999	10,995	2,448,439	392,767	13,943	2,041,729	139,946	129,225	
	250,000 -	499,999	19,280	6,611,746	758,515	27,530	5,825,701	430,681	395,391	
	500,000 -	and over	12,954	20,407,095	586,143	21,683	19,799,269	1,771,807	1,597,803	
			<b>Total</b>	<b>434,076</b>	<b>\$47,056,177</b>	<b>\$7,053,573</b>	<b>\$263,528</b>	<b>\$40,903,376</b>	<b>\$3,140,228</b>	<b>\$2,791,638</b>

Wyoming	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
						Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	2,880	-\$9,201	\$4,798	\$0	\$327	\$13	-\$550	
<b>\$</b>	5,000 -	9,999	1,619	12,012	9,997	23	1,991	80	-222	
	10,000 -	19,999	2,689	40,106	25,092	793	14,221	579	-452	
	20,000 -	29,999	2,312	57,552	23,803	1,322	32,426	1,455	483	
	30,000 -	39,999	1,824	63,412	20,577	1,305	41,529	2,013	1,408	
	40,000 -	49,999	1,414	63,308	17,794	1,144	44,370	2,238	1,776	
	50,000 -	59,999	1,101	60,409	14,929	928	44,552	2,330	2,024	
	60,000 -	74,999	1,412	94,779	20,582	1,322	72,874	3,982	3,449	
	75,000 -	99,999	1,363	117,281	21,331	1,475	94,475	5,436	4,907	
	100,000 -	199,999	974	121,290	17,146	1,094	103,050	6,637	6,115	
	200,000 -	249,999	40	8,649	825	59	7,765	532	505	
	250,000 -	499,999	40	13,627	832	59	12,735	942	814	
	500,000 -	and over	16	13,466	672	2	12,792	1,136	1,127	
			<b>Total</b>	<b>17,684</b>	<b>\$656,689</b>	<b>\$178,380</b>	<b>\$9,527</b>	<b>\$483,109</b>	<b>\$27,371</b>	<b>\$21,384</b>

Yates	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax	
						Exemptions	Income	Credits	Liability**	
	Under	\$ 5,000	1,838	-\$1,934	\$3,097	\$0	\$165	\$7	-\$227	
<b>\$</b>	5,000 -	9,999	1,190	8,792	7,619	16	1,156	46	-207	
	10,000 -	19,999	1,848	27,557	18,087	646	8,825	359	-497	
	20,000 -	29,999	1,490	36,613	16,640	1,118	18,855	835	123	
	30,000 -	39,999	1,015	35,412	12,313	821	22,278	1,064	662	
	40,000 -	49,999	782	34,930	10,204	684	24,042	1,204	941	
	50,000 -	59,999	590	32,281	8,578	558	23,145	1,191	951	
	60,000 -	74,999	686	45,821	10,619	704	34,498	1,866	1,584	
	75,000 -	99,999	618	53,218	10,112	653	42,454	2,444	2,215	
	100,000 -	199,999	469	59,862	9,367	432	50,063	3,240	3,049	
	200,000 -	249,999	25	5,593	632	16	4,945	339	333	
	250,000 -	499,999	36	12,543	1,258	19	11,266	839	806	
	500,000 -	and over	13	10,465	264	13	10,189	905	854	
			<b>Total</b>	<b>10,600</b>	<b>\$361,153</b>	<b>\$108,789</b>	<b>\$5,680</b>	<b>\$251,880</b>	<b>\$14,340</b>	<b>\$10,588</b>

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2009 (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	754,846	-\$4,529,176	\$1,240,883	\$30	\$72,627	\$2,906	-\$61,969
	\$	5,000 - 9,999	440,894	3,272,148	2,740,075	7,912	524,161	20,971	-64,782
		10,000 - 19,999	696,380	10,311,401	6,550,646	247,106	3,513,648	143,266	-147,690
		20,000 - 29,999	555,929	13,787,021	6,014,213	313,067	7,459,741	334,298	97,348
		30,000 - 39,999	441,456	15,360,705	5,210,218	262,649	9,887,838	487,783	362,143
		40,000 - 49,999	348,917	15,640,276	4,530,403	214,818	10,895,055	569,465	496,117
		50,000 - 59,999	284,742	15,607,104	4,094,269	195,056	11,317,779	612,379	549,511
		60,000 - 74,999	334,523	22,478,827	5,418,855	268,665	16,791,307	939,323	856,627
		75,000 - 99,999	399,291	34,578,026	7,555,606	386,161	26,636,259	1,551,195	1,432,019
		100,000 - 199,999	545,418	73,288,035	13,621,359	655,891	59,010,785	3,872,930	3,670,157
		200,000 - 249,999	60,879	13,498,443	1,875,167	79,562	11,543,714	791,181	747,592
		250,000 - 499,999	78,070	26,245,915	2,612,193	105,543	23,528,179	1,733,077	1,625,690
		500,000 - and over	38,230	55,343,454	1,506,062	55,877	53,781,515	4,809,970	4,403,057
		Total	4,979,575	\$294,882,179	\$62,969,949	\$2,792,338	\$234,962,608	\$15,868,745	\$13,965,821

NYS Unclassified+	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	38	-\$414	\$41	\$0	\$1	\$0	-\$3
	\$	5,000 - 9,999	18	126	112	0	14	1	-1
		10,000 - 19,999	32	474	337	10	127	5	-4
		20,000 - 29,999	24	611	239	4	368	17	14
		30,000 - 39,999	12	419	124	5	290	15	12
		40,000 - 49,999	14	613	164	5	445	24	23
		50,000 - 59,999	d/	d/	d/	d/	d/	d/	d/
		60,000 - 74,999	20	1,344	306	17	1,021	58	53
		75,000 - 99,999	10	848	220	2	626	37	37
		100,000 - 199,999	24	3,554	640	26	2,889	194	179
		200,000 - 249,999	d/	d/	d/	d/	d/	d/	d/
		250,000 - 499,999	d/	d/	d/	d/	d/	d/	d/
		500,000 - and over	d/	d/	d/	d/	d/	d/	d/
		Total	210	\$13,376	\$3,174	\$75	\$10,584	\$731	\$676

Residence Unknown++	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,092	-\$521,795	\$2,392	\$0	\$108	\$4	-\$114
	\$	5,000 - 9,999	910	6,860	5,943	14	903	36	-73
		10,000 - 19,999	1,451	21,536	13,543	334	7,659	313	25
		20,000 - 29,999	1,067	26,372	12,008	461	13,902	632	374
		30,000 - 39,999	753	26,219	9,300	356	16,563	844	687
		40,000 - 49,999	615	27,659	7,976	209	19,474	1,060	960
		50,000 - 59,999	472	25,927	6,803	178	18,946	1,080	984
		60,000 - 74,999	525	35,131	9,121	210	25,799	1,512	1,358
		75,000 - 99,999	625	54,238	12,710	267	41,261	2,495	2,258
		100,000 - 199,999	1,109	156,405	31,826	575	124,004	8,272	7,514
		200,000 - 249,999	292	65,177	9,952	155	55,070	3,786	3,450
		250,000 - 499,999	749	264,859	32,277	556	232,027	17,361	15,468
		500,000 - and over	1,163	4,015,761	195,098	1,126	3,819,537	342,364	306,320
		Total	11,823	\$4,204,349	\$348,949	\$4,441	\$4,375,254	\$379,762	\$339,212

d/ Tax Law secrecy provisions prohibit disclosure.

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

\*\* Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

**Table 5: Average Income and Tax Liability of Full-Year Residents by County in 2009**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$30,904	\$693	\$49,287	\$1,968	\$11,407
Kings	41,324	1,515	63,711	3,007	9,564
Manhattan	141,218	9,956	207,644	14,553	-12,240
Queens	39,219	1,374	58,478	2,569	9,537
Richmond	54,890	2,287	75,735	3,463	7,665
<b>Total, New York City</b>	<b>61,803</b>	<b>3,244</b>	<b>97,218</b>	<b>5,673</b>	<b>6,112</b>
Albany	51,347	2,280	69,546	3,444	8,005
Allegany	35,634	1,085	51,549	2,036	9,888
Broome	40,910	1,528	58,205	2,632	8,698
Cattaraugus	35,108	1,080	50,632	2,035	9,806
Cayuga	38,724	1,334	53,850	2,261	8,978
Chautauqua	34,692	1,022	50,451	1,992	10,256
Chemung	40,686	1,479	58,980	2,603	9,630
Chenango	34,043	1,051	49,986	1,998	8,311
Clinton	40,976	1,515	56,569	2,459	9,080
Columbia	44,630	1,883	65,795	3,023	3,142
Cortland	39,031	1,326	53,867	2,275	9,877
Delaware	34,424	1,128	52,295	2,134	7,554
Dutchess	58,591	2,602	78,400	3,740	7,359
Erie	45,631	1,918	63,236	3,017	8,410
Essex	37,114	1,309	54,369	2,261	6,456
Franklin	35,152	1,145	51,885	2,150	7,658
Fulton	35,385	1,115	50,206	2,025	9,573
Genesee	38,471	1,332	53,282	2,191	8,096
Greene	40,949	1,587	58,185	2,562	7,230
Hamilton	33,525	1,210	52,460	2,211	6,244
Herkimer	35,540	1,109	49,985	1,992	9,466
Jefferson	38,362	1,339	54,403	2,362	9,544
Lewis	35,884	1,131	50,900	2,037	8,074
Livingston	41,133	1,468	56,625	2,376	8,190
Madison	44,309	1,704	61,025	2,765	9,146
Monroe	46,932	1,940	65,456	3,100	8,747
Montgomery	36,241	1,153	51,676	2,119	9,368
Nassau	81,865	4,574	114,741	6,545	617
Niagara	39,336	1,445	54,854	2,366	8,345
Oneida	38,985	1,413	55,640	2,448	8,859
Onondaga	48,266	1,989	66,206	3,147	9,684
Ontario	47,584	1,972	65,689	3,070	8,337
Orange	56,077	2,160	75,850	3,284	10,000
Orleans	34,714	964	48,584	1,878	10,328
Oswego	38,570	1,319	53,849	2,236	9,268
Otsego	38,252	1,414	55,952	2,462	7,821
Putnam	71,539	3,306	93,124	4,484	6,768
Rensselaer	45,952	1,809	61,885	2,761	8,806

**Table 5: Average Income and  
Tax Liability of Full-Year  
Residents by County in 2009 (Cont'd)**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$67,659	\$2,948	\$97,372	\$4,564	\$5,359
St. Lawrence	37,429	1,275	54,540	2,314	8,620
Saratoga	56,996	2,655	75,358	3,732	6,492
Schenectady	46,132	1,821	63,815	2,958	8,794
Schoharie	37,596	1,330	54,616	2,281	6,664
Schuyler	36,078	1,159	51,710	2,086	9,138
Seneca	36,627	1,181	52,090	2,145	9,697
Steuben	39,407	1,409	57,373	2,512	9,205
Suffolk	67,405	3,337	91,538	4,812	7,331
Sullivan	41,130	1,417	59,014	2,486	9,494
Tioga	42,334	1,486	58,713	2,482	11,318
Tompkins	50,973	2,262	67,754	3,291	7,869
Ulster	46,326	1,890	64,872	2,936	6,718
Warren	42,298	1,726	61,150	2,793	5,640
Washington	35,826	1,099	50,503	1,941	8,942
Wayne	39,900	1,364	54,223	2,235	9,865
Westchester	108,405	6,431	153,374	9,338	3,128
Wyoming	37,135	1,209	51,218	2,062	8,331
Yates	34,071	999	50,087	1,989	10,141
Total, Counties Outside of New York City	59,218	2,805	83,103	4,271	6,957
NYS Unclassified +	63,697	3,219	95,316	4,973	1,796
Residence Unknown	355,608	28,691	578,353	42,144	-122,609
<b>Grand Total</b>	<b>\$60,707</b>	<b>\$3,024</b>	<b>\$89,316</b>	<b>\$4,872</b>	<b>\$6,394</b>

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

+ Resident returns that could not be classified by county.

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





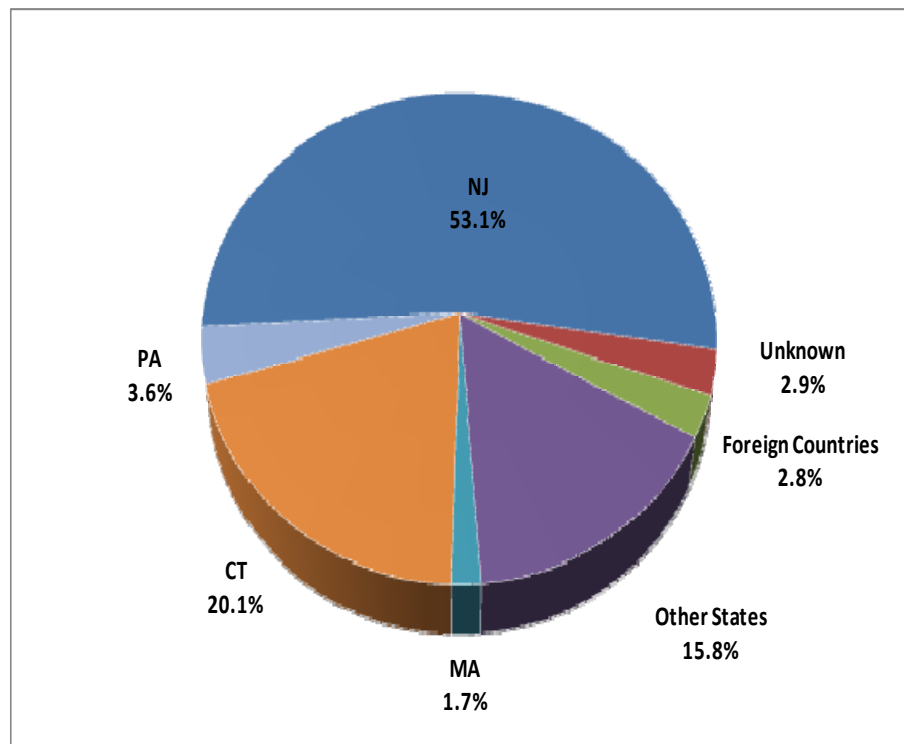
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# Nonresidents

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Tables 6 through 8 provide information on individuals who resided out of state for the entire year but who had income from New York sources. Data reported on these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203. Over 771,000 returns fell into the nonresident category during 2009. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for over 68 percent of all nonresident income tax filers. These states, as shown in Figure 1, accounted for approximately 78.5 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 2009**



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

As illustrated in Table 6, the number of full-year nonresidents filing a New York State personal income tax return totaled 771,066 in 2009. This was a decrease from the 798,174 filed in 2008. Also, the 2009 average New York tax liability for full-year nonresident returns of \$6,152 increased 1.6 percent from the 2008 average of \$6,057. The increase is a result of the introduction of the temporary increase in the personal income tax rates between 2009 and 2011. The \$6,152 average nonresident tax was \$3,128 more than the average tax of \$3,024 reported on full-year resident returns primarily because of higher income and the limited availability of refundable credits to full-year nonresidents.

Table 6A depicts the income tax components of full-year nonresidents omitting dependent filers by size of income.

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

Table 7 contains the nonresident tax returns from all states that had at least one thousand tax returns and the five countries with the greatest number of tax returns for tax year 2009. The report shows the number of nonresident returns with income from New York for 36 different states (including the District of Columbia). The data in the table indicates that there was a decrease of over 27,000 nonresident returns filed in 2009 compared to 2008, with income and tax liability decreasing by 15.4 and 1.9 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 2009**

(Dollar Data in Thousands)

		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$5,000	57,630	-\$13,701,668	\$68,120	\$5	\$5,809	\$233	-\$5,197
	\$5,000 - 9,999	29,391	217,596	154,091	241	44,735	1,790	1,007
	10,000 - 19,999	49,472	739,631	396,050	9,893	264,838	10,869	6,355
	20,000 - 29,999	44,933	1,120,519	449,976	17,910	558,254	25,390	15,543
	30,000 - 39,999	43,681	1,528,012	499,737	20,688	895,311	44,674	30,786
	40,000 - 49,999	43,100	1,938,237	551,261	22,862	1,242,034	65,703	47,983
	50,000 - 59,999	41,274	2,267,229	583,951	23,501	1,531,224	84,198	61,469
	60,000 - 74,999	55,144	3,714,224	882,769	36,095	2,605,696	148,357	107,491
	75,000 - 99,999	76,845	6,682,912	1,473,968	61,799	4,829,705	284,437	198,768
	100,000 - 199,999	167,098	23,592,477	4,216,269	175,042	18,108,099	1,202,488	748,902
	200,000 - 249,999	36,245	8,078,848	1,046,421	42,654	6,538,877	448,300	255,219
	250,000 - 499,999	65,615	22,613,838	2,054,246	82,360	18,759,123	1,391,033	710,764
	500,000 and over	60,638	160,063,489	3,698,353	78,454	130,212,799	11,665,171	2,564,773
Total		771,066	\$218,855,344	\$16,075,211	\$571,504	\$185,596,504	\$15,372,642	\$4,743,864

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

**Table 6A: Income Tax Components of Full-Year Nonresidents by Size of Income (All Returns) in 2009 Minus Dependent Filers**

(Dollar Data in Thousands)

		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$5,000	44,317	-\$13,728,347	\$39,753	\$5	\$43	\$2	-\$5,359
	\$5,000 - 9,999	20,309	152,782	127,272	241	8,154	326	15
	10,000 - 19,999	43,647	659,683	378,370	9,892	204,567	8,324	4,588
	20,000 - 29,999	43,652	1,089,611	445,657	17,910	532,675	24,117	14,693
	30,000 - 39,999	43,261	1,513,637	497,874	20,688	883,379	44,014	30,456
	40,000 - 49,999	42,928	1,930,607	550,369	22,862	1,235,602	65,327	47,733
	50,000 - 59,999	41,179	2,262,002	583,307	23,501	1,527,140	83,952	61,339
	60,000 - 74,999	55,053	3,708,144	882,215	36,094	2,600,437	148,032	107,361
	75,000 - 99,999	76,776	6,677,002	1,473,128	61,796	4,824,871	284,132	198,620
	100,000 - 199,999	167,002	23,578,790	4,215,114	175,032	18,097,938	1,201,802	748,603
	200,000 - 249,999	36,227	8,074,824	1,046,337	42,652	6,536,134	448,110	255,167
	250,000 - 499,999	65,561	22,595,129	2,053,036	82,357	18,744,210	1,389,907	710,635
	500,000 and over	60,581	159,946,931	3,696,438	78,452	130,109,992	11,655,962	2,564,282
Total		740,493	\$218,460,795	\$15,988,867	\$571,482	\$185,305,142	\$15,354,007	\$4,738,133

\*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 2009**  
(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	1,098	\$645,865	\$1,909	705	\$465,852	\$1,915	393	\$180,013
Arizona	3,382	1,604,907	10,246	2,193	1,286,006	10,257	1,189	318,901
California	30,426	24,508,324	159,720	21,002	20,261,279	161,861	9,424	4,247,045
Colorado	3,869	2,145,733	13,261	2,597	1,639,457	14,147	1,272	506,276
Connecticut	76,902	25,097,065	954,747	68,069	24,333,392	955,655	8,833	763,673
Delaware	1,691	305,587	5,355	1,255	301,265	5,355	436	4,322
District of Columbia	2,481	1,524,902	40,912	1,962	1,364,562	41,162	519	160,339
Florida	34,430	13,757,060	159,505	22,048	11,801,533	163,552	12,382	1,955,527
Georgia	7,696	2,245,251	21,363	5,137	1,822,712	21,439	2,559	422,540
Illinois	10,634	10,135,603	52,361	8,529	7,937,706	53,408	2,105	2,197,896
Indiana	1,536	589,063	3,597	1,167	658,714	3,633	369	-69,651
Kansas	1,183	695,028	3,213	733	386,568	3,230	450	308,460
Kentucky	1,212	402,743	2,760	799	334,117	2,760	413	68,626
Louisiana	1,160	472,149	2,464	750	335,677	2,470	410	136,472
Maine	2,038	429,815	7,291	1,637	306,889	7,384	401	122,925
Maryland	8,017	3,624,599	40,058	5,779	2,866,931	40,096	2,238	757,668
Massachusetts	18,274	8,045,682	79,064	14,346	6,260,683	80,009	3,928	1,785,000
Michigan	4,025	1,689,661	9,236	3,006	1,160,656	9,308	1,019	529,004
Minnesota	2,243	1,019,296	6,072	1,669	888,786	6,336	574	130,510
Missouri	2,105	3,274,332	6,447	1,515	975,015	6,597	590	2,299,317
Nevada	1,643	690,051	4,731	1,045	572,494	4,745	598	117,557
New Hampshire	2,642	787,829	7,002	2,009	633,998	7,766	633	153,831
New Jersey	375,459	62,419,348	2,518,436	339,436	60,464,925	2,521,103	36,023	1,954,423
North Carolina	9,384	2,497,576	24,059	5,823	2,192,299	24,153	3,561	305,276
Ohio	5,911	2,324,989	15,995	4,401	2,050,954	16,024	1,510	274,035
Oregon	1,340	670,147	2,234	895	643,572	2,234	445	26,575
Pennsylvania	56,542	9,541,605	169,989	46,920	8,646,894	170,614	9,622	894,711
Rhode Island	2,208	545,693	6,557	1,644	460,537	6,565	564	85,156
South Carolina	3,881	689,351	12,037	2,358	590,642	12,230	1,523	98,709
Tennessee	2,258	1,376,975	5,007	1,539	869,483	5,052	719	507,491
Texas	9,600	8,288,382	45,017	6,903	4,649,864	45,657	2,697	3,638,519
Utah	1,072	350,123	3,617	741	368,756	3,645	331	-18,633
Vermont	5,038	636,840	10,143	3,977	515,949	10,272	1,061	120,891
Virginia	10,460	3,967,854	45,006	7,285	3,670,394	45,197	3,175	297,460
Washington	2,827	5,208,531	7,895	1,770	4,768,012	8,126	1,057	440,519
Wisconsin	1,647	817,407	4,309	1,230	863,587	4,348	417	-46,180
All Other States	6,997	2,318,100	12,396	4,376	1,758,097	12,691	2,621	560,004
Germany	7,533	170,258	6,666	781	177,488	6,675	6,752	-7,230
United Kingdom	3,840	3,521,685	50,725	2,272	3,436,600	50,725	1,568	85,084
Canada	3,567	487,883	12,975	2,613	488,828	12,976	954	-945
China	1,555	561,104	9,530	948	511,366	9,530	607	49,738
Ireland	1,397	36,251	290	237	20,379	509	1,160	15,872
All Other Countries+	9,055	2,784,387	52,271	4,953	1,916,891	52,275	4,102	867,495
Residence Unknown++	30,808	5,950,310	137,395	18,447	5,370,344	138,160	12,361	579,966
<b>Total</b>	<b>771,066</b>	<b>\$218,855,344</b>	<b>\$4,743,864</b>	<b>627,501</b>	<b>\$191,030,155</b>	<b>\$4,761,846</b>	<b>143,565</b>	<b>\$27,825,189</b>

\* 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 2009**

(Dollar Data in Thousands)

Alabama		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	141	-\$37,464	\$151	\$0	\$9	\$0	\$0
\$	5,000 -	9,999	58	430	306	0	61	2	1
	10,000 -	19,999	121	1,746	1,004	31	540	22	12
	20,000 -	29,999	63	1,562	608	23	749	34	14
	30,000 -	39,999	60	2,117	624	30	1,065	51	20
	40,000 -	49,999	68	3,067	815	32	1,665	86	34
	50,000 -	59,999	47	2,580	665	31	1,548	82	27
	60,000 -	74,999	65	4,405	1,040	38	2,564	140	49
	75,000 -	99,999	89	7,720	1,578	54	4,789	281	96
	100,000 -	199,999	142	19,856	3,018	94	14,158	937	255
	200,000 -	249,999	31	6,910	902	19	4,384	300	58
	250,000 -	499,999	73	25,560	2,377	59	18,033	1,334	167
	500,000 -	and over	140	607,374	14,865	131	431,956	38,707	1,176
		Total	1,098	\$645,865	\$27,955	\$542	\$481,521	\$41,978	\$1,909

Arizona		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	440	-\$70,588	\$306	\$0	\$26	\$1	\$1
\$	5,000 -	9,999	166	1,255	896	3	221	9	5
	10,000 -	19,999	282	4,217	2,123	26	1,302	53	18
	20,000 -	29,999	246	6,109	2,525	79	2,500	112	51
	30,000 -	39,999	164	5,672	2,026	72	2,717	131	53
	40,000 -	49,999	166	7,442	2,371	56	3,987	206	71
	50,000 -	59,999	150	8,244	2,164	54	4,519	244	87
	60,000 -	74,999	209	13,937	3,695	100	7,522	417	147
	75,000 -	99,999	252	21,929	5,138	125	13,213	763	258
	100,000 -	199,999	496	69,855	11,794	279	44,518	2,958	929
	200,000 -	249,999	116	25,969	3,612	69	18,924	1,299	360
	250,000 -	499,999	308	109,227	11,755	254	83,387	6,243	1,129
	500,000 -	and over	387	1,401,639	22,438	300	1,096,293	98,261	7,136
		Total	3,382	\$1,604,907	\$70,843	\$1,417	\$1,279,130	\$110,697	\$10,246

California		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	3,019	-\$2,621,157	\$2,463	\$0	\$228	\$9	-\$1,054
\$	5,000 -	9,999	1,109	8,172	5,575	1	1,648	66	34
	10,000 -	19,999	1,874	28,055	13,522	105	10,181	418	214
	20,000 -	29,999	1,555	38,746	14,198	264	18,441	853	407
	30,000 -	39,999	1,322	46,250	14,454	266	23,653	1,203	495
	40,000 -	49,999	1,169	52,572	14,429	220	28,281	1,535	555
	50,000 -	59,999	1,013	55,649	14,953	229	31,678	1,776	640
	60,000 -	74,999	1,350	90,835	22,024	356	52,825	3,057	937
	75,000 -	99,999	1,940	168,717	36,843	613	98,088	5,862	1,627
	100,000 -	199,999	4,645	664,879	121,107	2,395	419,467	27,977	6,811
	200,000 -	249,999	1,406	314,714	43,411	941	215,611	14,795	3,014
	250,000 -	499,999	3,568	1,268,372	128,320	2,855	884,277	66,082	11,418
	500,000 -	and over	6,456	24,392,520	473,632	6,343	18,469,647	1,655,834	134,622
		Total	30,426	\$24,508,324	\$904,931	\$14,589	\$20,254,025	\$1,779,467	\$159,720

\* 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 2009 (Cont'd)**  
(Dollar Data in Thousands)

				Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent		Taxable Income	Tax Before Credits	Tax Liability	
				Exemptions					
Under \$ 5,000	471	-\$260,780	\$415	\$0	\$48	\$2	-\$583		
\$ 5,000 - 9,999	214	1,601	1,062	0	364	15	8		
10,000 - 19,999	331	4,873	2,241	28	1,754	72	38		
20,000 - 29,999	236	5,791	2,065	65	2,552	116	30		
30,000 - 39,999	166	5,769	1,797	52	2,742	133	62		
40,000 - 49,999	172	7,761	2,000	45	4,494	239	103		
50,000 - 59,999	136	7,510	1,701	42	4,550	249	103		
60,000 - 74,999	186	12,564	2,496	82	7,255	414	133		
75,000 - 99,999	262	23,105	4,312	115	14,253	843	244		
100,000 - 199,999	632	90,618	14,223	409	59,099	3,938	1,012		
200,000 - 249,999	169	37,875	4,365	150	27,879	1,912	405		
250,000 - 499,999	397	139,746	12,341	373	104,168	7,774	1,667		
500,000 - and over	497	2,069,303	28,746	487	1,396,947	125,205	10,039		
<b>Total</b>	<b>3,869</b>	<b>\$2,145,733</b>	<b>\$77,764</b>	<b>\$1,848</b>	<b>\$1,626,105</b>	<b>\$140,911</b>	<b>\$13,261</b>		

				Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent		Taxable Income	Tax Before Credits	Tax Liability	
				Exemptions					
Under \$ 5,000	3,188	-\$1,993,921	\$4,871	\$2	\$677	\$27	-\$246		
\$ 5,000 - 9,999	2,086	15,326	9,916	7	4,447	178	114		
10,000 - 19,999	3,540	52,802	27,775	726	20,397	840	380		
20,000 - 29,999	3,467	86,716	35,388	1,303	44,055	2,015	1,226		
30,000 - 39,999	3,588	125,729	42,782	1,742	73,988	3,716	2,517		
40,000 - 49,999	3,654	164,466	50,041	1,960	103,984	5,498	3,999		
50,000 - 59,999	3,469	190,465	52,175	2,104	126,309	6,937	4,992		
60,000 - 74,999	4,727	318,779	83,168	3,219	220,933	12,546	9,170		
75,000 - 99,999	7,071	615,326	145,447	5,961	440,898	25,842	17,954		
100,000 - 199,999	18,765	2,686,503	508,479	20,877	2,076,521	138,165	89,309		
200,000 - 249,999	4,926	1,100,509	155,717	6,322	903,446	61,924	39,079		
250,000 - 499,999	9,695	3,356,997	336,358	14,205	2,888,881	214,275	134,748		
500,000 - and over	8,726	18,377,368	496,455	14,522	16,404,878	1,469,183	651,507		
<b>Total</b>	<b>76,902</b>	<b>\$25,097,065</b>	<b>\$1,948,572</b>	<b>\$72,951</b>	<b>\$23,309,415</b>	<b>\$1,941,144</b>	<b>\$954,747</b>		

				Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent		Taxable Income	Tax Before Credits	Tax Liability	
				Exemptions					
Under \$ 5,000	142	-\$35,756	\$158	\$0	\$24	\$1	\$1		
\$ 5,000 - 9,999	104	773	545	0	173	7	4		
10,000 - 19,999	139	2,053	1,104	29	701	29	15		
20,000 - 29,999	140	3,480	1,177	69	1,501	68	33		
30,000 - 39,999	102	3,571	1,101	63	1,909	93	49		
40,000 - 49,999	107	4,801	1,326	65	2,874	151	83		
50,000 - 59,999	81	4,415	1,164	51	2,614	143	80		
60,000 - 74,999	127	8,543	2,128	89	5,572	314	182		
75,000 - 99,999	172	14,943	2,964	149	10,418	614	354		
100,000 - 199,999	302	42,688	7,035	231	31,674	2,103	965		
200,000 - 249,999	70	15,669	1,551	70	12,167	834	280		
250,000 - 499,999	105	36,870	2,338	106	28,553	2,135	440		
500,000 - and over	100	203,536	6,180	105	177,129	15,879	2,870		
<b>Total</b>	<b>1,691</b>	<b>\$305,587</b>	<b>\$28,772</b>	<b>\$1,027</b>	<b>\$275,309</b>	<b>\$22,371</b>	<b>\$5,355</b>		

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2009 (Cont'd)**

(Dollar Data in Thousands)

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	140	-\$152,585	\$173	\$0	\$17	\$1	\$0	
<b>\$</b>	5,000 - 9,999	65	478	333	2	101	4	2	
	10,000 - 19,999	135	2,029	957	7	859	36	15	
	20,000 - 29,999	134	3,366	900	4	1,967	93	49	
	30,000 - 39,999	128	4,426	1,075	11	2,798	147	77	
	40,000 - 49,999	86	3,899	808	4	2,622	148	59	
	50,000 - 59,999	75	4,115	763	4	2,814	165	48	
	60,000 - 74,999	123	8,241	1,575	23	5,308	314	105	
	75,000 - 99,999	141	12,383	1,991	11	8,167	505	178	
	100,000 - 199,999	395	56,902	8,653	124	39,949	2,673	439	
	200,000 - 249,999	115	25,996	3,018	46	18,870	1,296	315	
	250,000 - 499,999	382	136,718	11,615	227	104,480	7,871	1,585	
	500,000 - and over	562	1,418,933	28,641	525	1,125,119	100,844	38,041	
	<b>Total</b>	<b>2,481</b>	<b>\$1,524,902</b>	<b>\$60,502</b>	<b>\$988</b>	<b>\$1,313,071</b>	<b>\$114,097</b>	<b>\$40,912</b>	

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	3,890	-\$1,998,612	\$3,132	\$0	\$175	\$7	-\$729	
<b>\$</b>	5,000 - 9,999	1,728	13,069	8,995	14	1,463	59	37	
	10,000 - 19,999	3,272	48,920	27,778	510	12,052	493	244	
	20,000 - 29,999	2,704	67,149	30,033	587	25,419	1,134	544	
	30,000 - 39,999	2,284	79,512	29,146	617	35,604	1,707	841	
	40,000 - 49,999	1,803	80,896	25,566	507	41,451	2,105	985	
	50,000 - 59,999	1,677	91,915	26,060	508	49,518	2,629	1,210	
	60,000 - 74,999	1,986	133,040	34,559	688	76,102	4,222	1,917	
	75,000 - 99,999	2,536	220,007	50,960	1,013	133,312	7,801	3,419	
	100,000 - 199,999	4,750	667,591	119,951	1,934	443,868	29,457	11,929	
	200,000 - 249,999	1,204	269,710	35,851	519	186,928	12,828	4,666	
	250,000 - 499,999	2,713	959,290	100,120	1,295	694,575	51,845	17,134	
	500,000 - and over	3,883	13,124,571	230,002	1,994	9,962,444	892,965	117,309	
	<b>Total</b>	<b>34,430</b>	<b>\$13,757,060</b>	<b>\$722,152</b>	<b>\$10,186</b>	<b>\$11,662,911</b>	<b>\$1,007,252</b>	<b>\$159,505</b>	

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	932	-\$120,129	\$726	\$0	\$48	\$2	-\$3	
<b>\$</b>	5,000 - 9,999	404	3,030	2,113	3	468	19	11	
	10,000 - 19,999	658	9,733	5,073	164	2,742	112	62	
	20,000 - 29,999	534	13,240	5,351	283	5,025	222	99	
	30,000 - 39,999	428	15,019	4,864	215	7,024	339	158	
	40,000 - 49,999	366	16,474	4,662	261	8,305	415	180	
	50,000 - 59,999	322	17,709	4,733	207	10,730	578	232	
	60,000 - 74,999	417	28,059	6,726	251	17,383	973	353	
	75,000 - 99,999	525	45,605	9,684	424	30,648	1,798	702	
	100,000 - 199,999	1,074	152,468	25,092	920	108,035	7,182	2,068	
	200,000 - 249,999	322	71,783	8,144	294	54,715	3,752	747	
	250,000 - 499,999	758	271,103	22,847	847	201,412	15,077	2,592	
	500,000 - and over	956	1,721,158	59,329	1,213	1,386,688	124,203	14,164	
	<b>Total</b>	<b>7,696</b>	<b>\$2,245,251</b>	<b>\$159,344</b>	<b>\$5,082</b>	<b>\$1,833,223</b>	<b>\$154,672</b>	<b>\$21,363</b>	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2009 (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	695	-\$498,571	\$931	\$0	\$110	\$4	-\$470
\$ 5,000 - 9,999	340	2,480	1,585	2	717	29	16
10,000 - 19,999	463	6,818	3,284	41	3,070	127	73
20,000 - 29,999	353	8,834	3,113	58	4,819	225	117
30,000 - 39,999	256	8,855	2,483	53	5,050	258	132
40,000 - 49,999	269	12,089	3,268	58	7,810	425	164
50,000 - 59,999	278	15,291	3,560	90	9,943	560	192
60,000 - 74,999	416	28,030	5,959	118	19,075	1,122	312
75,000 - 99,999	569	49,709	9,553	242	33,668	2,021	553
100,000 - 199,999	1,510	219,964	36,383	1,073	159,037	10,641	2,202
200,000 - 249,999	573	128,405	14,705	581	97,671	6,703	1,184
250,000 - 499,999	1,849	666,627	60,451	2,291	524,108	39,384	5,745
500,000 - and over	3,063	9,487,072	168,149	4,287	7,188,136	644,227	42,143
<b>Total</b>	<b>10,634</b>	<b>\$10,135,603</b>	<b>\$313,424</b>	<b>\$8,894</b>	<b>\$8,053,214</b>	<b>\$705,726</b>	<b>\$52,361</b>

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	148	-\$145,527	\$234	\$0	\$41	\$2	\$1
\$ 5,000 - 9,999	101	768	475	1	211	8	4
10,000 - 19,999	140	2,013	973	29	820	34	20
20,000 - 29,999	93	2,313	835	43	1,219	56	26
30,000 - 39,999	82	2,863	924	43	1,544	75	26
40,000 - 49,999	76	3,394	901	45	1,960	101	26
50,000 - 59,999	74	4,081	878	37	2,501	136	40
60,000 - 74,999	97	6,457	1,405	91	4,241	235	69
75,000 - 99,999	122	10,575	2,104	102	7,452	433	103
100,000 - 199,999	210	28,719	3,917	221	21,654	1,428	282
200,000 - 249,999	49	11,005	1,371	46	8,933	613	105
250,000 - 499,999	137	47,576	3,137	146	35,527	2,635	313
500,000 - and over	207	614,826	18,148	226	544,532	48,795	2,584
<b>Total</b>	<b>1,536</b>	<b>\$589,063</b>	<b>\$35,302</b>	<b>\$1,030</b>	<b>\$630,635</b>	<b>\$54,550</b>	<b>\$3,597</b>

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	210	-\$10,479	\$127	\$0	\$15	\$1	\$0
\$ 5,000 - 9,999	63	464	311	0	115	5	2
10,000 - 19,999	132	1,968	978	17	609	25	12
20,000 - 29,999	78	1,933	633	22	741	34	18
30,000 - 39,999	61	2,104	521	20	1,107	55	23
40,000 - 49,999	49	2,212	573	42	1,416	73	32
50,000 - 59,999	42	2,329	508	19	1,472	80	36
60,000 - 74,999	38	2,607	447	21	1,714	97	41
75,000 - 99,999	60	5,279	1,050	52	3,278	191	61
100,000 - 199,999	130	18,927	3,068	107	12,297	822	188
200,000 - 249,999	36	7,850	790	49	5,259	360	68
250,000 - 499,999	113	41,898	3,911	142	32,854	2,483	342
500,000 - and over	171	617,935	10,484	223	316,367	28,339	2,391
<b>Total</b>	<b>1,183</b>	<b>\$695,028</b>	<b>\$23,398</b>	<b>\$714</b>	<b>\$377,246</b>	<b>\$32,563</b>	<b>\$3,213</b>

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



**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2009 (Cont'd)**  
(Dollar Data in Thousands)

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	154	-\$41,715	\$118	\$0	\$7	\$0	\$0
<b>\$</b>	5,000 - 9,999	83	617	411	2	135	5	3
	10,000 - 19,999	126	1,865	918	25	621	25	13
	20,000 - 29,999	94	2,328	961	69	1,077	48	19
	30,000 - 39,999	73	2,540	701	51	1,305	64	21
	40,000 - 49,999	53	2,397	710	32	1,472	75	28
	50,000 - 59,999	52	2,880	652	32	1,695	93	41
	60,000 - 74,999	79	5,305	1,199	61	3,170	175	56
	75,000 - 99,999	95	8,149	1,479	57	5,494	321	109
	100,000 - 199,999	151	21,168	2,864	137	13,888	919	207
	200,000 - 249,999	43	9,792	957	37	6,518	448	115
	250,000 - 499,999	92	32,959	2,101	92	24,548	1,833	276
	500,000 - and over	117	354,459	3,751	105	269,524	24,162	1,871
	<b>Total</b>	<b>1,212</b>	<b>\$402,743</b>	<b>\$16,820</b>	<b>\$700</b>	<b>\$329,455</b>	<b>\$28,168</b>	<b>\$2,760</b>

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	160	-\$146,336	\$144	\$0	\$16	\$1	\$0
<b>\$</b>	5,000 - 9,999	73	545	356	0	96	4	2
	10,000 - 19,999	97	1,469	711	16	549	23	10
	20,000 - 29,999	90	2,241	811	20	1,083	50	27
	30,000 - 39,999	89	3,070	733	36	1,514	75	34
	40,000 - 49,999	64	2,911	524	20	1,418	76	27
	50,000 - 59,999	50	2,755	521	20	1,717	94	31
	60,000 - 74,999	64	4,298	876	37	3,041	175	53
	75,000 - 99,999	97	8,614	1,667	48	5,732	337	155
	100,000 - 199,999	147	20,828	3,038	83	14,673	977	306
	200,000 - 249,999	40	8,970	794	30	7,052	484	87
	250,000 - 499,999	60	21,767	1,032	51	13,885	1,038	151
	500,000 - and over	129	541,016	6,001	130	296,160	26,544	1,579
	<b>Total</b>	<b>1,160</b>	<b>\$472,149</b>	<b>\$17,207</b>	<b>\$491</b>	<b>\$346,935</b>	<b>\$29,877</b>	<b>\$2,464</b>

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	184	-\$9,546	\$339	\$0	\$55	\$2	-\$77
<b>\$</b>	5,000 - 9,999	178	1,306	802	0	450	18	10
	10,000 - 19,999	219	3,228	1,515	20	1,556	64	35
	20,000 - 29,999	166	4,089	1,548	24	2,145	98	40
	30,000 - 39,999	118	4,083	1,395	45	2,334	115	33
	40,000 - 49,999	132	5,908	1,612	64	3,770	197	51
	50,000 - 59,999	133	7,263	1,923	74	4,775	256	89
	60,000 - 74,999	147	9,865	2,369	86	7,023	395	126
	75,000 - 99,999	174	15,051	3,461	139	10,563	612	233
	100,000 - 199,999	319	44,369	7,028	250	30,387	2,007	730
	200,000 - 249,999	60	13,252	1,858	54	9,300	637	219
	250,000 - 499,999	116	39,530	3,946	118	31,163	2,307	570
	500,000 - and over	92	291,417	3,894	74	174,788	15,663	5,231
	<b>Total</b>	<b>2,038</b>	<b>\$429,815</b>	<b>\$31,690</b>	<b>\$949</b>	<b>\$278,312</b>	<b>\$22,372</b>	<b>\$7,291</b>

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2009 (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	761	-\$102,932	\$998	\$0	\$118	\$5	\$4	
\$ 5,000 - 9,999	422	3,093	1,896	3	883	35	21	
10,000 - 19,999	588	8,571	4,139	90	3,484	143	74	
20,000 - 29,999	417	10,398	3,624	124	4,755	219	104	
30,000 - 39,999	308	10,689	2,996	111	5,226	265	103	
40,000 - 49,999	328	14,615	4,212	136	7,384	384	152	
50,000 - 59,999	281	15,299	3,533	121	8,536	465	164	
60,000 - 74,999	339	22,836	4,839	150	13,316	756	264	
75,000 - 99,999	503	43,767	9,108	293	26,451	1,548	485	
100,000 - 199,999	1,220	174,342	28,750	867	113,905	7,577	2,039	
200,000 - 249,999	387	86,757	10,914	424	62,231	4,267	1,095	
250,000 - 499,999	935	337,249	30,504	1,066	260,708	19,578	3,902	
500,000 - and over	1,528	2,999,914	71,568	1,995	2,333,079	208,986	31,651	
<b>Total</b>	<b>8,017</b>	<b>\$3,624,599</b>	<b>\$177,081</b>	<b>\$5,380</b>	<b>\$2,840,076</b>	<b>\$244,227</b>	<b>\$40,058</b>	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent		Taxable	Tax Before	Tax Liability
				Exemptions	Income	Credits		
Under \$ 5,000	1,510	-\$276,034	\$2,589	\$0	\$428	\$17	-\$436	
\$ 5,000 - 9,999	1,109	8,148	4,760	2	2,886	115	70	
10,000 - 19,999	1,399	20,559	9,349	154	9,209	381	198	
20,000 - 29,999	971	23,983	8,520	203	13,096	609	287	
30,000 - 39,999	807	28,283	8,145	265	16,526	843	420	
40,000 - 49,999	745	33,510	8,706	235	20,699	1,110	476	
50,000 - 59,999	765	42,033	10,063	276	27,255	1,511	566	
60,000 - 74,999	1,006	67,933	14,648	461	46,126	2,642	939	
75,000 - 99,999	1,404	122,436	24,098	905	85,627	5,050	1,906	
100,000 - 199,999	3,215	459,343	70,531	2,580	331,490	22,087	6,614	
200,000 - 249,999	864	193,471	22,070	829	144,878	9,936	2,546	
250,000 - 499,999	1,954	686,083	62,275	2,117	534,658	39,864	8,611	
500,000 - and over	2,525	6,635,933	172,268	3,241	4,852,126	434,815	56,867	
<b>Total</b>	<b>18,274</b>	<b>\$8,045,682</b>	<b>\$418,022</b>	<b>\$11,267</b>	<b>\$6,085,004</b>	<b>\$518,981</b>	<b>\$79,064</b>	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent		Taxable	Tax Before	Tax Liability
				Exemptions	Income	Credits		
Under \$ 5,000	421	-\$161,205	\$723	\$0	\$93	\$4	-\$4	
\$ 5,000 - 9,999	287	2,123	1,386	2	603	24	16	
10,000 - 19,999	355	5,218	2,367	38	2,338	97	60	
20,000 - 29,999	283	6,987	2,619	82	3,799	176	91	
30,000 - 39,999	223	7,687	2,477	84	4,512	226	118	
40,000 - 49,999	180	8,061	2,408	96	4,930	257	118	
50,000 - 59,999	159	8,720	2,534	85	5,452	291	127	
60,000 - 74,999	230	15,633	3,615	163	9,887	551	175	
75,000 - 99,999	271	23,586	4,889	216	15,865	927	270	
100,000 - 199,999	598	86,169	13,906	575	60,964	4,054	1,019	
200,000 - 249,999	155	34,718	4,336	168	24,765	1,697	320	
250,000 - 499,999	358	125,892	10,621	386	95,652	7,153	1,213	
500,000 - and over	505	1,526,071	23,106	521	932,291	83,538	5,713	
<b>Total</b>	<b>4,025</b>	<b>\$1,689,661</b>	<b>\$74,987</b>	<b>\$2,416</b>	<b>\$1,161,151</b>	<b>\$98,994</b>	<b>\$9,236</b>	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2009 (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	199	-\$148,155	\$299	\$0	\$42	\$2	-\$123
<b>\$</b>	5,000 - 9,999	121	897	548	0	293	12	6
	10,000 - 19,999	180	2,630	1,211	9	1,250	52	26
	20,000 - 29,999	116	2,896	1,052	18	1,420	65	-32
	30,000 - 39,999	92	3,197	957	17	1,842	94	35
	40,000 - 49,999	67	2,982	687	16	1,839	99	33
	50,000 - 59,999	64	3,507	831	7	2,237	126	40
	60,000 - 74,999	92	6,203	1,500	40	3,870	217	63
	75,000 - 99,999	151	13,096	2,797	82	8,473	498	129
	100,000 - 199,999	348	50,309	7,423	252	34,665	2,313	470
	200,000 - 249,999	112	25,183	2,920	102	17,460	1,197	164
	250,000 - 499,999	259	91,974	6,842	276	64,432	4,828	681
	500,000 - and over	442	964,577	30,540	508	730,999	65,484	4,580
	<b>Total</b>	<b>2,243</b>	<b>\$1,019,296</b>	<b>\$57,608</b>	<b>\$1,327</b>	<b>\$868,822</b>	<b>\$74,985</b>	<b>\$6,072</b>

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	262	-\$85,713	\$334	\$0	\$44	\$2	-\$76
<b>\$</b>	5,000 - 9,999	139	1,044	676	0	259	10	6
	10,000 - 19,999	161	2,426	1,057	18	966	40	20
	20,000 - 29,999	112	2,785	987	36	1,279	58	24
	30,000 - 39,999	100	3,495	1,171	29	1,937	97	43
	40,000 - 49,999	101	4,520	1,275	50	2,599	135	55
	50,000 - 59,999	85	4,595	1,137	54	2,704	145	50
	60,000 - 74,999	101	6,836	1,365	61	4,372	243	78
	75,000 - 99,999	131	11,439	2,065	96	7,694	451	151
	100,000 - 199,999	297	41,610	6,184	223	29,698	1,974	533
	200,000 - 249,999	67	15,164	2,212	69	11,737	804	145
	250,000 - 499,999	209	76,272	6,351	221	60,451	4,569	746
	500,000 - and over	340	3,189,858	88,046	367	2,950,794	264,628	4,673
	<b>Total</b>	<b>2,105</b>	<b>\$3,274,332</b>	<b>\$112,859</b>	<b>\$1,224</b>	<b>\$3,074,534</b>	<b>\$273,157</b>	<b>\$6,447</b>

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	201	-\$188,704	\$138	\$0	\$9	\$0	\$0
<b>\$</b>	5,000 - 9,999	64	464	364	1	76	3	2
	10,000 - 19,999	124	1,831	1,000	8	518	21	11
	20,000 - 29,999	100	2,538	1,066	15	1,015	46	19
	30,000 - 39,999	113	3,919	1,396	38	1,925	93	21
	40,000 - 49,999	86	3,857	1,053	24	2,198	117	47
	50,000 - 59,999	93	5,127	1,359	21	2,809	153	58
	60,000 - 74,999	117	7,888	1,699	35	4,618	267	91
	75,000 - 99,999	145	12,578	2,456	44	7,757	464	112
	100,000 - 199,999	224	29,775	5,082	84	19,200	1,265	328
	200,000 - 249,999	50	11,282	1,324	17	6,986	480	127
	250,000 - 499,999	100	35,417	4,374	44	22,896	1,696	514
	500,000 - and over	226	764,078	19,662	100	545,841	48,936	3,402
	<b>Total</b>	<b>1,643</b>	<b>\$690,051</b>	<b>\$40,973</b>	<b>\$431</b>	<b>\$615,847</b>	<b>\$53,542</b>	<b>\$4,731</b>

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2009 (Cont'd)**

(Dollar Data in Thousands)

New Hampshire		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	268	-\$27,413	\$487	\$0	\$82	\$3	-\$128
\$	5,000 -	9,999	225	1,659	1,006	0	550	22	13
	10,000 -	19,999	247	3,680	1,585	15	1,822	76	44
	20,000 -	29,999	201	5,013	1,797	25	2,635	122	58
	30,000 -	39,999	147	5,091	1,530	39	2,794	140	66
	40,000 -	49,999	134	6,084	1,757	57	3,556	187	64
	50,000 -	59,999	104	5,735	1,500	49	3,351	181	65
	60,000 -	74,999	146	9,853	2,153	72	6,339	361	130
	75,000 -	99,999	229	19,961	4,162	161	13,146	770	265
	100,000 -	199,999	446	63,281	9,255	337	43,782	2,915	1,012
	200,000 -	249,999	109	24,250	2,860	107	18,876	1,294	375
	250,000 -	499,999	181	62,599	6,221	177	50,640	3,771	900
	500,000 -	and over	205	608,035	7,658	175	457,776	41,005	4,137
		Total	2,642	\$787,829	\$41,974	\$1,214	\$605,349	\$50,847	\$7,002

New Jersey		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	11,138	-\$1,054,759	\$18,151	\$3	\$1,852	\$74	-\$432
\$	5,000 -	9,999	9,060	67,958	49,286	89	14,932	597	366
	10,000 -	19,999	18,559	280,700	159,451	4,826	100,942	4,143	2,628
	20,000 -	29,999	19,644	491,091	208,726	9,417	252,597	11,459	7,687
	30,000 -	39,999	21,747	763,173	256,363	11,216	471,174	23,642	18,398
	40,000 -	49,999	23,461	1,055,881	304,220	13,080	711,415	37,936	31,564
	50,000 -	59,999	23,325	1,282,182	334,188	13,788	905,000	50,160	41,750
	60,000 -	74,999	31,884	2,148,447	518,765	21,819	1,566,731	89,683	73,977
	75,000 -	99,999	45,953	4,000,931	911,612	39,543	2,984,955	176,031	139,532
	100,000 -	199,999	103,896	14,672,117	2,721,412	120,658	11,594,722	769,911	541,903
	200,000 -	249,999	20,569	4,573,004	609,279	27,404	3,858,779	264,473	178,434
	250,000 -	499,999	30,509	10,265,691	940,716	44,388	9,013,107	663,842	449,943
	500,000 -	and over	15,714	23,872,931	509,760	25,890	21,747,858	1,945,071	1,032,687
		Total	375,459	\$62,419,348	\$7,541,928	\$332,121	\$53,224,063	\$4,037,023	\$2,518,436

North Carolina		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	1,414	-\$129,110	\$1,074	\$0	\$84	\$3	\$2
\$	5,000 -	9,999	538	4,016	2,687	6	609	24	14
	10,000 -	19,999	999	14,816	7,925	254	3,762	154	73
	20,000 -	29,999	754	18,766	7,164	365	7,271	321	131
	30,000 -	39,999	614	21,232	6,697	310	10,494	501	210
	40,000 -	49,999	504	22,595	6,396	307	11,711	588	210
	50,000 -	59,999	427	23,407	5,450	200	13,142	702	267
	60,000 -	74,999	548	36,898	8,241	340	21,813	1,203	455
	75,000 -	99,999	699	60,471	12,310	443	38,783	2,247	851
	100,000 -	199,999	1,284	180,522	27,548	1,201	128,425	8,520	2,846
	200,000 -	249,999	277	62,063	7,464	298	45,591	3,124	931
	250,000 -	499,999	609	216,660	17,570	674	171,351	12,796	2,722
	500,000 -	and over	717	1,965,239	44,864	872	1,670,009	149,603	15,347
		Total	9,384	\$2,497,576	\$155,388	\$5,269	\$2,123,045	\$179,787	\$24,059

\* 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 2009 (Cont'd)**

(Dollar Data in Thousands)

Ohio	Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	551	-\$179,368	\$843	\$0	\$110	\$4	\$3
	\$ 5,000 - 9,999	314	2,286	1,415	1	722	29	19
	10,000 - 19,999	442	6,380	3,005	50	2,910	120	68
	20,000 - 29,999	272	6,804	2,397	77	3,489	161	80
	30,000 - 39,999	293	10,142	3,009	92	5,608	283	106
	40,000 - 49,999	259	11,709	2,809	106	7,343	392	143
	50,000 - 59,999	276	15,147	3,368	112	9,747	535	160
	60,000 - 74,999	297	19,983	3,965	163	12,734	722	251
	75,000 - 99,999	450	39,210	7,337	311	25,484	1,494	461
	100,000 - 199,999	976	139,171	20,447	878	94,555	6,287	1,400
	200,000 - 249,999	247	55,367	5,885	285	41,100	2,820	464
	250,000 - 499,999	664	236,687	17,134	726	183,427	13,738	2,122
	500,000 - and over	870	1,961,470	55,038	906	1,608,510	144,145	10,718
	Total	5,911	\$2,324,989	\$126,652	\$3,707	\$1,995,739	\$170,731	\$15,995

Oregon	Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	172	-\$75,340	\$261	\$0	\$33	\$1	\$1
	\$ 5,000 - 9,999	89	671	420	0	181	7	4
	10,000 - 19,999	110	1,631	855	6	620	26	13
	20,000 - 29,999	71	1,759	610	6	878	41	18
	30,000 - 39,999	79	2,752	985	16	1,431	71	27
	40,000 - 49,999	61	2,699	741	19	1,490	78	34
	50,000 - 59,999	50	2,721	727	20	1,430	77	27
	60,000 - 74,999	69	4,609	972	21	2,556	146	29
	75,000 - 99,999	99	8,616	1,586	40	5,102	300	106
	100,000 - 199,999	220	30,857	4,521	126	19,823	1,312	328
	200,000 - 249,999	67	14,873	1,702	48	10,973	752	131
	250,000 - 499,999	137	47,781	3,700	115	32,962	2,458	374
	500,000 - and over	116	626,519	42,270	79	512,955	45,998	1,141
	Total	1,340	\$670,147	\$59,350	\$496	\$590,435	\$51,266	\$2,234

Pennsylvania	Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	3,206	-\$529,497	\$6,021	\$0	\$724	\$29	-\$99
	\$ 5,000 - 9,999	2,696	20,054	13,908	51	4,721	189	114
	10,000 - 19,999	4,676	69,948	38,996	1,462	25,369	1,039	571
	20,000 - 29,999	4,505	112,585	46,234	2,549	57,805	2,598	1,482
	30,000 - 39,999	4,626	161,763	54,286	3,176	98,104	4,755	3,171
	40,000 - 49,999	4,451	199,988	58,632	3,554	129,918	6,607	4,715
	50,000 - 59,999	4,114	225,962	59,747	3,523	155,286	8,191	5,793
	60,000 - 74,999	5,633	379,359	91,683	5,398	272,772	15,049	10,640
	75,000 - 99,999	6,997	605,063	127,886	7,528	450,837	26,133	17,548
	100,000 - 199,999	9,486	1,277,563	208,729	10,792	994,600	65,278	38,532
	200,000 - 249,999	1,348	300,288	32,396	1,455	239,509	16,417	6,988
	250,000 - 499,999	2,545	879,573	68,877	2,864	700,241	52,097	17,784
	500,000 - and over	2,259	5,838,955	109,685	2,551	4,866,888	435,984	62,750
	Total	56,542	\$9,541,605	\$917,080	\$44,902	\$7,996,774	\$634,365	\$169,989

\* 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 2009 (Cont'd)**

(Dollar Data in Thousands)

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	229	-\$26,735	\$418	\$0	\$59	\$2	\$1
\$	5,000 - 9,999	189	1,370	819	2	463	19	11
	10,000 - 19,999	227	3,352	1,504	34	1,261	52	24
	20,000 - 29,999	151	3,796	1,352	49	1,883	87	41
	30,000 - 39,999	130	4,535	1,444	54	2,430	120	54
	40,000 - 49,999	90	4,044	1,144	37	2,270	118	62
	50,000 - 59,999	87	4,767	1,316	34	2,985	160	74
	60,000 - 74,999	133	8,952	2,107	51	5,647	320	144
	75,000 - 99,999	164	14,282	2,849	140	9,835	575	186
	100,000 - 199,999	380	53,927	8,890	296	38,361	2,547	933
	200,000 - 249,999	81	18,182	1,948	77	12,779	877	295
	250,000 - 499,999	175	59,661	4,838	178	45,477	3,358	1,081
	500,000 - and over	172	395,562	11,638	168	303,019	27,164	3,650
	Total	2,208	\$545,693	\$40,268	\$1,120	\$426,470	\$35,400	\$6,557

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	542	-\$44,957	\$488	\$0	\$26	\$1	\$1
\$	5,000 - 9,999	239	1,808	1,246	2	244	10	5
	10,000 - 19,999	483	7,137	3,934	104	1,809	74	33
	20,000 - 29,999	337	8,276	3,228	140	3,321	147	64
	30,000 - 39,999	293	10,205	3,489	157	4,795	225	97
	40,000 - 49,999	223	9,946	2,731	136	4,917	242	80
	50,000 - 59,999	220	12,135	3,187	106	6,659	346	126
	60,000 - 74,999	236	15,877	3,653	119	9,680	532	194
	75,000 - 99,999	245	21,116	4,377	128	13,184	760	277
	100,000 - 199,999	522	71,843	12,506	308	47,290	3,112	1,220
	200,000 - 249,999	103	23,073	2,772	60	16,369	1,122	477
	250,000 - 499,999	187	64,088	5,983	141	46,380	3,428	959
	500,000 - and over	251	488,806	16,254	178	385,887	34,563	8,503
	Total	3,881	\$689,351	\$63,847	\$1,579	\$540,562	\$44,561	\$12,037

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	237	-\$44,079	\$209	\$0	\$19	\$1	\$0
\$	5,000 - 9,999	104	801	531	0	163	7	3
	10,000 - 19,999	197	2,950	1,583	25	902	37	21
	20,000 - 29,999	144	3,590	1,367	51	1,613	74	42
	30,000 - 39,999	125	4,339	1,325	34	2,316	112	48
	40,000 - 49,999	103	4,634	1,270	33	2,595	133	48
	50,000 - 59,999	113	6,255	1,775	56	3,826	206	71
	60,000 - 74,999	130	8,755	1,936	37	5,360	303	89
	75,000 - 99,999	168	14,553	2,744	88	8,798	514	129
	100,000 - 199,999	311	44,227	6,894	246	30,347	2,014	611
	200,000 - 249,999	84	18,806	2,592	63	12,853	881	214
	250,000 - 499,999	228	80,057	7,444	211	57,932	4,322	733
	500,000 - and over	314	1,232,086	24,756	317	778,928	69,809	2,997
	Total	2,258	\$1,376,975	\$54,428	\$1,161	\$905,652	\$78,411	\$5,007

\* 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 2009 (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	916	-\$420,288	\$964	\$0	\$79	\$3	-\$23
<b>\$</b>	5,000 - 9,999	448	3,298	2,179	1	779	31	20
	10,000 - 19,999	708	10,626	5,289	105	3,975	164	92
	20,000 - 29,999	545	13,680	5,156	194	6,457	295	157
	30,000 - 39,999	453	15,761	4,787	198	8,428	420	212
	40,000 - 49,999	369	16,589	4,185	132	9,301	491	203
	50,000 - 59,999	332	18,141	4,408	154	11,012	594	227
	60,000 - 74,999	469	31,629	6,104	207	20,242	1,156	449
	75,000 - 99,999	570	49,403	9,025	299	32,473	1,932	675
	100,000 - 199,999	1,402	199,787	29,729	1,104	145,155	9,672	2,462
	200,000 - 249,999	393	87,855	9,813	355	64,568	4,429	945
	250,000 - 499,999	1,106	401,701	33,892	1,248	309,611	23,273	3,781
	500,000 - and over	1,889	7,860,198	342,527	2,113	5,959,000	534,091	35,817
	<b>Total</b>	<b>9,600</b>	<b>\$8,288,382</b>	<b>\$458,058</b>	<b>\$6,111</b>	<b>\$6,571,080</b>	<b>\$576,553</b>	<b>\$45,017</b>

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	116	-\$124,533	\$97	\$0	\$4	\$0	-\$12
<b>\$</b>	5,000 - 9,999	50	390	296	0	86	3	2
	10,000 - 19,999	93	1,414	765	14	412	17	7
	20,000 - 29,999	64	1,587	653	22	781	35	15
	30,000 - 39,999	42	1,469	568	18	706	33	13
	40,000 - 49,999	36	1,633	442	21	910	46	13
	50,000 - 59,999	54	2,991	707	24	1,692	92	42
	60,000 - 74,999	60	4,079	891	43	2,409	132	35
	75,000 - 99,999	87	7,472	1,543	81	4,899	286	103
	100,000 - 199,999	155	21,745	4,233	139	14,340	950	286
	200,000 - 249,999	42	9,331	1,420	33	6,560	450	32
	250,000 - 499,999	86	30,468	3,359	126	20,917	1,546	309
	500,000 - and over	187	392,076	10,214	300	301,750	27,034	2,773
	<b>Total</b>	<b>1,072</b>	<b>\$350,123</b>	<b>\$25,188</b>	<b>\$821</b>	<b>\$355,464</b>	<b>\$30,625</b>	<b>\$3,617</b>

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	422	-\$30,135	\$778	\$0	\$97	\$4	\$1
<b>\$</b>	5,000 - 9,999	369	2,688	1,745	7	830	33	8
	10,000 - 19,999	540	8,091	4,114	71	3,320	136	71
	20,000 - 29,999	446	11,107	4,358	170	5,906	268	125
	30,000 - 39,999	367	12,771	4,099	184	7,532	367	179
	40,000 - 49,999	379	17,140	4,993	193	10,796	549	301
	50,000 - 59,999	332	18,314	4,657	196	12,352	656	353
	60,000 - 74,999	398	26,681	6,017	296	18,565	1,019	472
	75,000 - 99,999	520	45,117	9,005	401	32,908	1,903	859
	100,000 - 199,999	762	104,101	16,121	604	77,241	5,083	1,973
	200,000 - 249,999	125	27,588	2,961	124	21,352	1,464	595
	250,000 - 499,999	218	75,510	6,011	200	63,746	4,750	1,738
	500,000 - and over	160	317,868	6,317	152	198,391	17,750	3,468
	<b>Total</b>	<b>5,038</b>	<b>\$636,840</b>	<b>\$71,175</b>	<b>\$2,598</b>	<b>\$453,038</b>	<b>\$33,983</b>	<b>\$10,143</b>

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2009 (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	1,098	-\$569,781	\$909	\$0	\$100	\$4	\$0	
<b>\$</b>	5,000 -	9,999	453	3,358	2,139	4	713	29	17
	10,000 -	19,999	763	11,389	5,465	132	3,849	159	88
	20,000 -	29,999	614	15,364	5,330	179	6,885	316	160
	30,000 -	39,999	545	18,789	5,564	198	9,087	450	229
	40,000 -	49,999	423	19,010	5,018	145	9,924	515	222
	50,000 -	59,999	391	21,384	4,518	141	11,647	646	245
	60,000 -	74,999	520	34,964	6,959	249	20,076	1,141	434
	75,000 -	99,999	729	63,526	11,174	355	37,590	2,214	688
	100,000 -	199,999	1,588	224,905	34,637	1,137	150,651	10,016	2,691
	200,000 -	249,999	472	105,453	13,346	432	78,777	5,400	1,275
	250,000 -	499,999	1,188	420,729	37,652	1,306	338,490	25,316	5,187
	500,000 -	and over	1,676	3,598,764	89,635	2,141	2,851,495	255,351	33,770
	<b>Total</b>	<b>10,460</b>	<b>\$3,967,854</b>	<b>\$222,346</b>	<b>\$6,419</b>	<b>\$3,519,284</b>	<b>\$301,555</b>	<b>\$45,006</b>	

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability	
				Deductions	Dependent Exemptions	Taxable Income			
Under	\$ 5,000	355	-\$413,315	\$274	\$0	\$29	\$1	-\$205	
<b>\$</b>	5,000 -	9,999	158	1,190	760	0	273	11	6
	10,000 -	19,999	223	3,261	1,522	13	1,089	45	23
	20,000 -	29,999	176	4,452	1,536	37	2,114	98	54
	30,000 -	39,999	138	4,760	1,335	26	2,299	116	60
	40,000 -	49,999	145	6,500	1,686	41	3,399	179	82
	50,000 -	59,999	96	5,240	1,116	26	2,847	154	61
	60,000 -	74,999	121	8,190	1,379	23	3,903	223	77
	75,000 -	99,999	159	13,861	2,520	62	8,569	509	147
	100,000 -	199,999	424	61,247	9,331	246	41,288	2,760	704
	200,000 -	249,999	116	25,871	3,623	82	15,679	1,075	293
	250,000 -	499,999	283	99,941	7,916	220	63,431	4,749	758
	500,000 -	and over	433	5,387,332	227,238	413	4,483,063	402,048	5,836
	<b>Total</b>	<b>2,827</b>	<b>\$5,208,531</b>	<b>\$260,235</b>	<b>\$1,189</b>	<b>\$4,627,984</b>	<b>\$411,967</b>	<b>\$7,895</b>	

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability	
				Deductions	Dependent Exemptions	Taxable Income			
Under	\$ 5,000	163	-\$140,120	\$219	\$0	\$32	\$1	\$1	
<b>\$</b>	5,000 -	9,999	110	818	552	0	242	10	6
	10,000 -	19,999	150	2,255	1,013	15	1,070	44	21
	20,000 -	29,999	97	2,417	900	14	1,382	64	28
	30,000 -	39,999	76	2,666	717	7	1,555	80	41
	40,000 -	49,999	63	2,834	647	25	1,684	90	33
	50,000 -	59,999	69	3,775	1,013	19	2,359	130	43
	60,000 -	74,999	97	6,579	1,297	51	4,479	257	60
	75,000 -	99,999	115	10,030	1,894	72	6,541	383	119
	100,000 -	199,999	264	37,183	5,514	195	25,622	1,699	375
	200,000 -	249,999	69	15,453	1,593	64	11,069	758	200
	250,000 -	499,999	157	55,742	4,060	116	40,852	3,039	458
	500,000 -	and over	217	817,774	11,365	245	743,760	66,650	2,925
	<b>Total</b>	<b>1,647</b>	<b>\$817,407</b>	<b>\$30,783</b>	<b>\$823</b>	<b>\$840,648</b>	<b>\$73,205</b>	<b>\$4,309</b>	

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



**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2009 (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	1,007	-\$355,192	\$833	\$0	\$86	\$3	-\$237
\$	5,000 - 9,999	464	3,447	2,297	2	651	26	14
	10,000 - 19,999	827	12,268	6,126	84	4,068	167	88
	20,000 - 29,999	583	14,339	5,223	172	6,370	288	142
	30,000 - 39,999	465	16,208	4,830	160	7,997	393	183
	40,000 - 49,999	403	18,107	4,815	177	9,804	509	189
	50,000 - 59,999	355	19,479	4,686	193	11,236	595	229
	60,000 - 74,999	346	23,300	5,209	169	13,963	778	207
	75,000 - 99,999	486	42,165	8,472	288	26,961	1,572	481
	100,000 - 199,999	850	119,456	18,373	605	81,115	5,375	1,543
	200,000 - 249,999	184	41,113	5,570	141	28,457	1,952	498
	250,000 - 499,999	410	143,858	10,793	351	98,128	7,316	1,186
	500,000 - and over	617	2,219,552	70,450	459	1,399,125	125,411	7,874
	<b>Total</b>	<b>6,997</b>	<b>\$2,318,100</b>	<b>\$147,677</b>	<b>\$2,801</b>	<b>\$1,687,960</b>	<b>\$144,385</b>	<b>\$12,396</b>

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	6,174	-\$21,161	\$2,886	\$0	\$3	\$0	\$0
\$	5,000 - 9,999	669	4,463	4,183	0	229	9	6
	10,000 - 19,999	248	3,378	1,863	1	1,411	57	36
	20,000 - 29,999	47	1,121	356	2	671	31	26
	30,000 - 39,999	35	1,192	310	5	702	36	29
	40,000 - 49,999	28	1,256	188	0	843	48	40
	50,000 - 59,999	25	1,389	195	3	1,027	61	38
	60,000 - 74,999	29	1,993	254	6	1,595	97	75
	75,000 - 99,999	37	3,199	278	10	2,497	157	119
	100,000 - 199,999	57	8,174	561	13	6,309	425	275
	200,000 - 249,999	21	4,696	200	9	4,044	279	95
	250,000 - 499,999	55	19,374	644	24	16,846	1,271	476
	500,000 - and over	108	141,185	1,253	44	134,348	12,040	5,450
	<b>Total</b>	<b>7,533</b>	<b>\$170,258</b>	<b>\$13,171</b>	<b>\$117</b>	<b>\$170,526</b>	<b>\$14,512</b>	<b>\$6,666</b>

Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
Under	\$ 5,000	1,246	-\$78,438	\$281	\$0	\$2	\$0	\$0
\$	5,000 - 9,999	123	918	772	1	67	3	1
	10,000 - 19,999	143	2,078	1,022	6	846	34	29
	20,000 - 29,999	118	2,874	947	6	1,747	81	73
	30,000 - 39,999	84	2,962	603	3	1,893	102	76
	40,000 - 49,999	75	3,387	673	7	2,491	142	100
	50,000 - 59,999	59	3,212	503	17	2,425	142	108
	60,000 - 74,999	92	6,173	734	6	4,617	283	204
	75,000 - 99,999	120	10,409	1,092	14	8,279	521	569
	100,000 - 199,999	360	53,008	3,718	79	43,296	2,928	1,496
	200,000 - 249,999	116	26,109	1,228	57	21,294	1,471	581
	250,000 - 499,999	422	150,414	5,806	255	133,916	10,170	3,591
	500,000 - and over	882	3,338,579	24,454	1,071	3,198,108	286,724	43,896
	<b>Total</b>	<b>3,840</b>	<b>\$3,521,685</b>	<b>\$41,832</b>	<b>\$1,522</b>	<b>\$3,418,981</b>	<b>\$302,601</b>	<b>\$50,725</b>

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2009 (Cont'd)**  
(Dollar Data in Thousands)

Canada				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits		
Income Class*	Number	NYAGI*							
Under \$ 5,000	691	-\$33,192	\$390	\$0	\$4	\$0		\$0	
\$ 5,000 - 9,999	159	1,227	1,054	3	107	4		2	
10,000 - 19,999	388	5,812	3,011	76	2,470	101		76	
20,000 - 29,999	333	8,375	2,831	122	5,229	243		199	
30,000 - 39,999	304	10,604	2,846	120	7,349	377		323	
40,000 - 49,999	232	10,289	2,131	136	7,665	424		361	
50,000 - 59,999	238	12,989	2,380	143	10,185	586		502	
60,000 - 74,999	241	16,274	2,242	139	13,083	787		654	
75,000 - 99,999	246	21,007	2,730	160	17,255	1,061		794	
100,000 - 199,999	344	46,895	4,016	199	39,694	2,650		1,799	
200,000 - 249,999	59	13,223	967	36	11,067	763		407	
250,000 - 499,999	147	52,737	2,375	96	46,164	3,503		1,574	
500,000 - and over	185	321,643	3,323	160	301,475	27,009		6,285	
<b>Total</b>	<b>3,567</b>	<b>\$487,883</b>	<b>\$30,296</b>	<b>\$1,389</b>	<b>\$461,747</b>	<b>\$37,510</b>		<b>\$12,975</b>	

China				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits		
Income Class*	Number	NYAGI*							
Under \$ 5,000	347	-\$2,566	\$470	\$0	\$1	\$0		\$0	
\$ 5,000 - 9,999	116	861	720	1	62	2		1	
10,000 - 19,999	176	2,554	1,189	5	1,067	43		36	
20,000 - 29,999	88	2,106	604	6	1,132	52		45	
30,000 - 39,999	48	1,681	276	4	983	53		45	
40,000 - 49,999	27	1,212	247	3	825	46		28	
50,000 - 59,999	25	1,373	298	1	788	46		35	
60,000 - 74,999	32	2,167	352	15	1,457	85		62	
75,000 - 99,999	41	3,521	400	17	2,658	164		108	
100,000 - 199,999	142	20,969	1,691	61	14,973	1,011		365	
200,000 - 249,999	43	9,570	522	23	7,039	484		185	
250,000 - 499,999	177	63,342	3,035	173	52,202	3,962		830	
500,000 - and over	293	454,311	4,509	407	419,827	37,615		7,792	
<b>Total</b>	<b>1,555</b>	<b>\$561,104</b>	<b>\$14,314</b>	<b>\$716</b>	<b>\$503,016</b>	<b>\$43,564</b>		<b>\$9,530</b>	

Ireland				Before Proration					Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits		
Income Class*	Number	NYAGI*							
Under \$ 5,000	844	\$1,128	\$2,414	\$0	\$0	\$0		-\$194	
\$ 5,000 - 9,999	337	2,260	2,143	1	95	4		1	
10,000 - 19,999	97	1,332	715	0	568	23		19	
20,000 - 29,999	33	808	225	3	489	23		21	
30,000 - 39,999	18	622	135	0	487	26		25	
40,000 - 49,999	d/	d/	d/	d/	d/	d/		d/	
50,000 - 59,999	d/	d/	d/	d/	d/	d/		d/	
60,000 - 74,999	d/	d/	d/	d/	d/	d/		d/	
75,000 - 99,999	d/	d/	d/	d/	d/	d/		d/	
100,000 - 199,999	12	1,912	113	6	1,794	122		55	
200,000 - 249,999	d/	d/	d/	d/	d/	d/		d/	
250,000 - 499,999	15	5,563	120	9	3,666	281		73	
500,000 - and over	11	20,148	249	10	10,049	897		202	
<b>Total</b>	<b>1,397</b>	<b>\$36,251</b>	<b>\$6,401</b>	<b>\$34</b>	<b>\$19,151</b>	<b>\$1,504</b>		<b>\$290</b>	

d/ Tax Law secrecy provisions prohibit disclosure.

\* 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 2009 (Cont'd)**  
(Dollar Data in Thousands)

All Other Countries		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	2,492	-\$54,724	\$4,299	\$0	\$21	\$1	\$0
\$	5,000 -	9,999	1,097	7,831	6,972	8	518	21	9
	10,000 -	19,999	934	13,453	6,998	80	5,340	217	170
	20,000 -	29,999	656	16,312	5,337	141	9,649	450	372
	30,000 -	39,999	422	14,711	3,567	94	9,149	479	381
	40,000 -	49,999	306	13,641	2,894	90	9,070	502	384
	50,000 -	59,999	247	13,528	2,369	100	9,371	541	424
	60,000 -	74,999	252	16,840	2,621	106	11,990	711	530
	75,000 -	99,999	345	29,912	3,440	113	22,306	1,379	1,057
	100,000 -	199,999	737	105,720	9,161	374	81,241	5,453	3,235
	200,000 -	249,999	225	51,085	3,107	189	42,324	2,917	1,356
	250,000 -	499,999	543	195,597	8,148	460	163,035	12,363	4,537
	500,000 -	and over	799	2,360,480	13,004	891	2,188,656	196,102	39,816
	Total		9,055	\$2,784,387	\$71,917	\$2,647	\$2,552,671	\$221,136	\$52,271

Residence Unknown		Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	6,734	-\$242,183	\$5,986	\$0	\$131	\$5	-\$84
\$	5,000 -	9,999	2,470	18,137	13,647	19	1,828	73	-8
	10,000 -	19,999	3,906	58,101	29,041	425	20,437	835	575
	20,000 -	29,999	3,102	76,812	25,632	769	39,291	1,808	1,329
	30,000 -	39,999	2,066	71,737	19,205	717	41,674	2,115	1,533
	40,000 -	49,999	1,580	70,905	15,634	595	44,690	2,432	1,818
	50,000 -	59,999	1,281	70,181	13,915	528	47,205	2,666	1,963
	60,000 -	74,999	1,489	99,927	17,863	595	69,477	4,081	3,049
	75,000 -	99,999	1,671	144,637	23,809	803	104,453	6,348	4,578
	100,000 -	199,999	2,910	406,983	51,343	1,723	314,328	20,992	14,226
	200,000 -	249,999	696	155,721	14,300	475	123,268	8,474	5,321
	250,000 -	499,999	1,392	478,939	34,337	1,131	397,956	29,681	15,705
	500,000 -	and over	1,511	4,540,414	95,984	1,515	4,106,186	367,910	87,390
	Total		30,808	\$5,950,310	\$360,696	\$9,295	\$5,310,923	\$447,419	\$137,395

\* 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.



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# Part-Year Residents

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Tables 9 and 10 highlight information on individuals who had income from New York sources and resided in New York for only part of 2009. 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 2009, part-year resident filers represented 1.9 percent of all personal income tax filers. As Table 9 indicates, the number of filers identified as part-year residents decreased by 10.3 percent to 183,216 in 2009. Tax Liability reported by part-year residents was \$526 million in 2009, or 8.3 percent more than 2008. This increase is a result of the introduction of the temporary personal income tax increase in effect between 2009 and 2011.

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

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

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

**Table 9: Total Income and Tax Liability of Part-Year Residents In 2008-2009**  
(Dollar Data in Thousands)

Item	2008	2009	Change	
			Number	Percent
<b>All Returns</b>				
Number	204,166	183,216	-20,950	-10.3
Total Income*	\$15,699,647	\$14,051,286	-\$1,648,361	-10.5
Tax Liability**	\$485,941	\$526,146	\$40,204	8.3
<b>Taxable Returns</b>				
Number	159,931	139,968	-19,963	-12.5
Total Income*	\$14,914,732	\$13,402,201	-\$1,512,532	-10.1
Tax Liability**	\$492,989	\$532,568	\$39,579	8.0
<b>Nontaxable Returns</b>				
Number	44,235	43,248	-987	-2.2
Total Income*	\$784,915	\$649,086	-\$135,829	-17.3
Tax Liability**	-\$7,048	-\$6,423	\$625	-8.9

\* 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 2009**  
(Dollar Data in Thousands)

Income Class *	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$5,000	14,076	-\$90,907	\$25,684	\$0	\$1,042	\$42	-\$397
\$5,000 - 9,999	16,142	122,427	97,927	254	15,181	607	-917
10,000 - 19,999	31,639	471,099	251,511	6,339	185,291	7,571	997
20,000 - 29,999	24,613	608,625	215,769	6,713	356,153	16,420	8,278
30,000 - 39,999	17,254	600,429	164,812	4,756	408,200	20,983	12,534
40,000 - 49,999	13,787	617,510	141,598	4,290	450,997	24,654	15,282
50,000 - 59,999	11,029	604,021	121,076	3,495	460,743	26,205	16,186
60,000 - 74,999	11,996	804,870	144,967	4,525	635,829	37,284	22,783
75,000 - 99,999	13,143	1,135,092	179,182	5,828	924,093	55,941	33,754
100,000 - 199,999	19,701	2,710,589	329,203	11,380	2,325,634	154,700	91,379
200,000 - 249,999	3,117	692,356	64,506	2,254	615,311	42,254	24,683
250,000 - 499,999	4,519	1,520,407	103,576	3,694	1,399,174	103,830	61,637
500,000 and over	2,200	4,254,769	69,097	2,188	4,131,589	369,789	239,946
<b>Total</b>	<b>183,216</b>	<b>\$14,051,286</b>	<b>\$1,908,908</b>	<b>\$55,716</b>	<b>\$11,909,235</b>	<b>\$860,280</b>	<b>\$526,146</b>

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





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# Data Sources

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The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 2009 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 2009 appears in the Appendix.

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## Tax Liability and Collections

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



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# **Appendix: New York State Personal Income Tax Returns — 2009**

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



**IT-150**

<b>Print or type</b>	<b>Important:</b> You <b>must</b> enter your social security number(s) in the boxes to the right.			▼ Your social security number
	Your first name and middle initial	Your last name (for a <b>joint return</b> , enter spouse's name on line below)		<input type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address (see instructions, page 12) (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 12) (number and street or rural route)			Apartment number	School district code number <input type="text"/>
City, village, or post office		State <b>NY</b>	ZIP code	Decedent information • Taxpayer's date of death Spouse's date of death

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

- (C)** Were you a **New York City** resident for all of 2009? (Part-year residents must file Form IT-201; see page 13.) Yes  No
- (D)** Can you be claimed as a dependent on another taxpayer's federal return? (see page 13) Yes  No
- (E)** Enter your **2-digit special condition code** if applicable (see page 13)  •   
 If applicable, also enter your **second 2-digit** special condition code  •

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

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

		Dollars	Cents
1	Wages, salaries, tips, etc. ....	1.	
2	Taxable interest income .....	2.	
3	Ordinary dividends .....	3.	
4	Capital gain distributions .....	4.	
5	Taxable amount of IRA distributions. If received as a beneficiary, mark an <b>X</b> in the box <input type="checkbox"/>	5.	
6	Taxable amount of pensions and annuities. If received as a beneficiary, mark an <b>X</b> in the box <input type="checkbox"/>	6.	
7	Unemployment compensation in excess of \$2,400 per recipient .....	7.	
8	Taxable amount of social security benefits (also enter on line 17 below) .....	8.	
9	<b>Add lines 1 through 8</b> .....	9.	
10	Total federal adjustments to income (see page 14) Identify: <input type="text"/>	10.	
11	<b>Federal adjusted gross income</b> (subtract line 10 from line 9) .....	11.	
12	Interest income on state and local bonds and obligations (but not those of NYS or its local governments) .....	12.	
13	Public employee 414(h) retirement contributions from your wage and tax statements (see page 15) ..	13.	
14	Other (see page 15) Identify: <input type="text"/>	14.	
15	<b>Add lines 11 through 14</b> .....	15.	
16	Pensions of NYS and local governments and federal government (see page 16) <input type="text"/>	16.	
17	Taxable amount of social security benefits (from line 8 above) .....	17.	
18	Pension and annuity income exclusion (see page 16) .....	18.	
19	Other (see page 17) Identify: <input type="text"/>	19.	
20	<b>Add lines 16 through 19</b> .....	20.	
21	<b>New York adjusted gross income</b> (subtract line 20 from line 15) .....	21.	
22	New York standard deduction (see page 19) .....	22.	0 0 . 0 0
23	Dependent exemptions (not the same as total federal exemptions; see page 19) .....	23.	0 0 0 . 0 0
24	<b>Add lines 22 and 23</b> .....	24.	0 0 . 0 0
25	<b>Taxable income</b> (subtract line 24 from line 21) .....	25.	



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, 2009, through December 31, 2009, or fiscal year beginning ... **09**  
and ending ...

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

<b>Print or type</b>	<b>Important:</b> You <b>must</b> enter your social security number(s) in the boxes to the right.			▼ Your social security number
	Your first name and middle initial	Your last name (for a <b>joint return</b> , enter spouse's name on line below)		<input type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address (see instructions, page 61) (number and street or rural route)		Apartment number	New York State county of residence
	City, village, or post office		State	ZIP code
Permanent home address (see instructions, page 61) (number and street or rural route)			Apartment number	School district name
City, village, or post office			State	ZIP code
			Decedent information	Taxpayer's date of death
				Spouse's date of death

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

- (B) Did you itemize** your deductions on your 2009 federal income tax return? Yes  No
- (C) Can you be claimed** as a dependent on another taxpayer's federal return? Yes  No

- (D)** Choose direct deposit to avoid paper check refund delays.
- (E)** Did you or your spouse **maintain living quarters in NYC** during 2009 (see page 62)? Yes  No
- (F) NYC residents and NYC part-year residents only** (see page 62):
- (1) Number of months **you** lived in NYC in 2009 .....
- (2) Number of months **your spouse** lived in NYC in 2009 ...
- (G)** Enter your **2-digit special condition code if applicable** (see page 62) .....
- If applicable, also enter your second 2-digit special condition code** .....

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

	Dollars	Cents
1 Wages, salaries, tips, etc. ....	1.	.
2 Taxable interest income .....	2.	.
3 Ordinary dividends .....	3.	.
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25) .....	4.	.
5 Alimony received .....	5.	.
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040) .....	6.	.
7 Capital gain or loss (if required, attach a copy of federal Schedule D, Form 1040) .....	7.	.
8 Other gains or losses (attach a copy of federal Form 4797) .....	8.	.
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box .. <input type="checkbox"/>	9.	.
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10.	.
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040) .....	11.	.
12 Farm income or loss (attach a copy of federal Schedule F, Form 1040) .....	12.	.
13 Unemployment compensation in excess of \$2,400 per recipient .....	13.	.
14 Taxable amount of social security benefits (also enter on line 27) .....	14.	.
15 Other income (see page 63) Identify: <input type="text"/>	15.	.
16 Add lines 1 through 15 .....	16.	.
17 Total federal adjustments to income (see page 63) Identify: <input type="text"/>	17.	.
18 <b>Federal adjusted gross income</b> (subtract line 17 from line 16) .....	18.	.

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▼ Enter your social security number

Dollars

Cents

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

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

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

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

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

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

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

◀ OR ▶

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

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

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Name(s) as shown on page 1

▼ Enter your social security number

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

		Dollars	Cents
<b>38 Taxable income</b> (from line 37 on page 2) .....	<b>38.</b>		
<b>39 New York State tax on line 38 amount</b> (see page 77 and Tax computation on pages 50 and 51) .....	<b>39.</b>		
<b>40 New York State household credit</b> (from table 1, 2, or 3 on pages 77 and 78) .....	<b>40.</b>		
<b>41 Resident credit</b> (attach Form IT-112-R or IT-112-C, or both; see page 78) .....	<b>41.</b>		
<b>42 Other New York State nonrefundable credits</b> (from Form IT-201-ATT, line 7; attach form) .....	<b>42.</b>		
<b>43 Add lines 40, 41, and 42</b> .....	<b>43.</b>		
<b>44 Subtract line 43 from line 39</b> (if line 43 is more than line 39, leave blank) .....	<b>44.</b>		
<b>45 Net other New York State taxes</b> (from Form IT-201-ATT, line 30; attach form) .....	<b>45.</b>		
<b>46 Total New York State taxes</b> (add lines 44 and 45) .....	<b>46.</b>		

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

<b>47 New York City resident tax on line 38 amount</b> (see page 79) .....	<b>47.</b>		
<b>48 New York City household credit</b> (from table 4, 5, or 6 on page 79) .....	<b>48.</b>		
<b>49 Subtract line 48 from line 47</b> (if line 48 is more than line 47, leave blank) .....	<b>49.</b>		
<b>50 Part-year New York City resident tax</b> (attach Form IT-360.1) .....	<b>50.</b>		
<b>51 Other New York City taxes</b> (from Form IT-201-ATT, line 34; attach form) .....	<b>51.</b>		
<b>52 Add lines 49, 50, and 51</b> .....	<b>52.</b>		
<b>53 NY City nonrefundable credits</b> (from Form IT-201-ATT, line 10; attach form) .....	<b>53.</b>		
<b>54 Subtract line 53 from line 52</b> (if line 53 is more than line 52, leave blank) .....	<b>54.</b>		
<b>55 Yonkers resident income tax surcharge</b> (see page 80) .....	<b>55.</b>		
<b>56 Yonkers nonresident earnings tax</b> (attach Form Y-203) .....	<b>56.</b>		
<b>57 Part-year Yonkers resident income tax surcharge</b> (attach Form IT-360.1) .....	<b>57.</b>		
<b>58 Total New York City and Yonkers taxes / surcharges</b> (add lines 54 through 57) .....	<b>58.</b>		

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

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

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

<b>60a Return a Gift to Wildlife</b> .....	<b>60a.</b>		<b>0</b>	<b>0</b>
<b>60b Missing/Exploited Children Fund</b> .....	<b>60b.</b>		<b>0</b>	<b>0</b>
<b>60c Breast Cancer Research Fund</b> .....	<b>60c.</b>		<b>0</b>	<b>0</b>
<b>60d Alzheimer's Fund</b> .....	<b>60d.</b>		<b>0</b>	<b>0</b>
<b>60e Olympic Fund</b> (\$2 or \$4; see page 82) .....	<b>60e.</b>		<b>0</b>	<b>0</b>
<b>60f Prostate Cancer Research Fund</b> .....	<b>60f.</b>		<b>0</b>	<b>0</b>
<b>60g 9/11 Memorial</b> .....	<b>60g.</b>		<b>0</b>	<b>0</b>
<b>60 Total voluntary contributions</b> (add lines 60a through 60g) .....	<b>60.</b>		<b>0</b>	<b>0</b>
<b>61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions</b> (add lines 46, 58, 59, and 60) .....	<b>61.</b>			

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▼ Enter your social security number

[Social Security Number Box]

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

Payments and refundable credits (see page 82)

Table with 2 columns: Line number and Amount. Rows include Empire State child credit, NYS/NYC child and dependent care credit, NYS earned income credit (EIC), NYS noncustodial parent EIC, Real property tax credit, College tuition credit, NYC school tax credit, NYC earned income credit, Other refundable credits, Total New York State tax withheld, Total New York City tax withheld, Total Yonkers tax withheld, Total estimated tax payments, and Total payments.

Forms IT-2, IT-1099-R, and/or IT-1099-UI must be completed and attached to your return (see page 84).

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

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

Your refund/amount overpaid (see page 85)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) ..... 77. [Dollars] [Cents]
78 Amount of line 77 that you want refunded to you. Complete line 82 to choose direct deposit. Refund 78. [Dollars] [Cents]
79 Amount of line 77 that you want applied to your 2010 estimated tax (see instructions) ..... 79. [Dollars] [Cents]

Choose direct deposit to avoid paper check refund delays.

Amount you owe (see page 86)

80 If line 76 is less than line 62, subtract line 76 from line 62. Complete line 82. ..... Owe 80. [Dollars] [Cents]
81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 86) ..... 81. [Dollars] [Cents]

82 Account information (see page 87) Mark one: [ ] Refund - Direct deposit [ ] Owe - Electronic funds withdrawal

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 87) [ ]

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

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

Table for Third-party designee information with columns: Print designee's name, Designee's phone number, Personal identification number (PIN), and E-mail.

Form for Paid preparer information including Preparer's signature, Firm's name, Address, Date, Preparer's NYTPRIN, Preparer's SSN or PTIN, Employer identification number, and E-mail.

Form for Taxpayer(s) information including Your signature, Your occupation, Spouse's signature and occupation, Date, Daytime phone number, and E-mail.

See instructions for where to mail your return.

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





# Resident Income Tax Return (long form)

# IT-201

New York State • New York City • Yonkers

For the full year January 1, 2009, through December 31, 2009, or fiscal year beginning ... **09**  
and ending ...

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

<b>Print or type</b>	<b>Important:</b> You <b>must</b> enter your social security number(s) in the boxes to the right.			▼ Your social security number
	Your first name and middle initial	Your last name (for a <b>joint return</b> , enter spouse's name on line below)		<input type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address (see instructions, page 61) (number and street or rural route)		Apartment number	New York State county of residence
	City, village, or post office	State	ZIP code	School district name
<b>Permanent home address</b> (see instructions, page 61) (number and street or rural route)			Apartment number	School district code number <input type="text"/>
City, village, or post office		State	ZIP code	Taxpayer's date of death Spouse's date of death
		NY		Decedent information • <input type="text"/>

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

- (B) Did you itemize** your deductions on your 2009 federal income tax return? ..... Yes  No
- (C) Can you be claimed** as a dependent on another taxpayer's federal return? ..... Yes  No

- (D)** Choose direct deposit to avoid paper check refund delays.
- (E)** Did you or your spouse **maintain living quarters in NYC** during 2009 (see page 62)? ..... Yes  No
- (F) NYC residents and NYC part-year residents only** (see page 62):
- (1) Number of months **you** lived in NYC in 2009 .....
- (2) Number of months **your spouse** lived in NYC in 2009 ...
- (G)** Enter your **2-digit special condition code if applicable** (see page 62) .....
- If applicable, also enter your second 2-digit special condition code** .....

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

	Dollars	Cents
1 Wages, salaries, tips, etc. ....	1.	.
2 Taxable interest income .....	2.	.
3 Ordinary dividends .....	3.	.
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25) .....	4.	.
5 Alimony received .....	5.	.
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040) .....	6.	.
7 Capital gain or loss (if required, attach a copy of federal Schedule D, Form 1040) .....	7.	.
8 Other gains or losses (attach a copy of federal Form 4797) .....	8.	.
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box .. <input type="checkbox"/>	9.	.
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10.	.
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040) .....	11.	.
12 Farm income or loss (attach a copy of federal Schedule F, Form 1040) .....	12.	.
13 Unemployment compensation in excess of \$2,400 per recipient .....	13.	.
14 Taxable amount of social security benefits (also enter on line 27) .....	14.	.
15 Other income (see page 63) Identify: <input type="text"/>	15.	.
16 Add lines 1 through 15 .....	16.	.
17 Total federal adjustments to income (see page 63) Identify: <input type="text"/>	17.	.
18 <b>Federal adjusted gross income</b> (subtract line 17 from line 16) .....	18.	.



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

▼ Enter your social security number

Dollars Cents

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

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

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

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

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

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

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

◀ OR ▶

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

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

2012090094



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

Name(s) as shown on page 1

▼ Enter your social security number

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

Table with columns for line number, description, and amounts in Dollars and Cents. Rows include Taxable income, New York State tax, household credit, resident credit, and total New York 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. Rows include New York City resident tax, household credit, part-year tax, other taxes, and total New York City and Yonkers taxes.

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

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

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

Table with columns for contribution type (60a-60g), amount, and total voluntary contributions. Includes categories like Return a Gift to Wildlife, Missing/Exploited Children Fund, etc.

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



▼ Enter your social security number

[Social Security Number Box]

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

Payments and refundable credits (see page 82)

Table with 2 columns: Description (lines 63-75) and Amount. Includes items like Empire State child credit, NYS earned income credit, NYC school tax credit, etc.

Forms IT-2, IT-1099-R, and/or IT-1099-UI must be completed and attached to your return (see page 84).

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

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

Your refund/amount overpaid (see page 85)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) ..... 77. [Dollars] [Cents]
78 Amount of line 77 that you want refunded to you. Complete line 82 to choose direct deposit. Refund 78. [Dollars] [Cents]
79 Amount of line 77 that you want applied to your 2010 estimated tax (see instructions) ..... 79. [Dollars] [Cents]

Choose direct deposit to avoid paper check refund delays.

Amount you owe (see page 86)

80 If line 76 is less than line 62, subtract line 76 from line 62. Complete line 82. ..... Owe 80. [Dollars] [Cents]
81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 86) ..... 81. [Dollars] [Cents]

82 Account information (see page 87) Mark one: [ ] Refund - Direct deposit [ ] Owe - Electronic funds withdrawal

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 87) [ ]

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

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

Table for Third-party designee information: Print designee's name, Designee's phone number, Personal identification number (PIN), E-mail.

Paid preparer must complete section: Preparer's signature, Firm's name, Address, Date, Preparer's NYTPRIN, Preparer's SSN or PTIN, Employer identification number, Mark an X if self-employed.

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

See instructions for where to mail your return.

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



**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  
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