



**Department of
Taxation and Finance**

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Analysis of 2011 Personal Income Tax Returns

*Profile of Income, Deductions,
Credits and Tax*

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Statistical Highlights of 2011 Returns

Summary

Highlights from tax year 2011 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2011 equaled approximately \$576 billion, an increase of \$16 billion (2.9 percent) from 2010. New York adjusted gross income (NYAGI) totaled \$553 billion compared to \$537 billion in 2010.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$37.7 billion, an increase of 4.2 percent from 2010. Full-year resident taxpayers accounted for \$31 billion, or 83.5 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$5,439 up from \$5,276 in 2010.
- Total tax liability of taxable resident returns, as a percentage of NYAGI, increased from 5.6 percent in 2010 to 5.7 percent in 2011.
- The total number of tax returns filed with the Department of Taxation and Finance in 2011 totaled over 9.8 million, 1.6 percent more than the number filed in 2010. About 3.2 million of these were “nontaxable” returns with no tax liability, or a negative tax liability resulting from refundable credits. The number of taxable returns increased from over 6.5 million to over 6.6 million, with resident returns accounting for 87 percent of this total.

Introduction and Background

This publication contains findings from a study of 2011 personal income tax returns filed during 2012. To aid the reader in interpreting the contents of this report, several key definitions and descriptions appear in Appendix A. It is particularly important to note that the term “taxpayer” means an individual, or married couple filing jointly, who files a return indicating a positive tax liability. By this definition, the terms “taxpayers” and “taxable returns” are interchangeable.

This study contains statistics based on a stratified sample of approximately 739,250 personal income tax returns selected from a total filing population of over 9.8 million returns, approximately 8.8 million of which were filed by New York State full-year residents. Both taxable and nontaxable returns were sampled. However, this report primarily provides statistics on 6.6 million resident, part-year resident, and nonresident returns with a New York personal income tax liability.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2011 tax year. The information reflects corrections for computational or minor errors but does not account for subsequent audits or amendments that may occur after initial processing. Therefore, the data contained in the report do not reflect final 2011 liability for all returns. The concept of tax liability differs from tax collections. Actual tax collections during the State fiscal year (April 1 through March 31) include receipts of various types of payments made to satisfy taxpayers’ tax liability including withholding, estimated payments, final payments, refunds, audit payments, and payments from delinquent accounts. Personal income tax collection data are presented in the annual *New York State Tax Collections* statistical report prepared by the Office of Tax Policy Analysis (OTPA).

This report describes the prominent features of New York’s personal income tax with particular emphasis on the 2011 tax year. It also includes taxpayer profiles consisting of number of taxable returns, sources of income, federal adjustments, New York modifications, deductions, dependent exemptions, tax liability and credits by NYAGI class, filing status, and return type. In addition, it includes separate sections on income, itemized deduction amounts, exemptions, available credits, and information on refundable credits. Finally, it compares statistics for 2011 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2011.

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

Comparison with
Other OTPA
Reports

The aggregate statistics reported in this publication do not completely coincide with data presented in the *New York Adjusted Gross Income and Tax Liability, Analysis of State Personal Income Tax Returns by Place of Residence (POR)* publication also prepared by OTPA. The data provided in this report are based on a statistically valid sample of approximately 739,250 personal income tax returns selected from a population of approximately 9.85 million returns. OTPA staff reviewed taxpayer entries, inserted missing data, corrected data and recomputed subtotals. (See Appendix B for a more complete description of the sample). Using either the number of tax returns, adjusted gross income, or tax liability data for each sample cell, the sample was inflated to represent all timely filed 2011 State personal income tax returns. In comparison, the POR publication tabulates information from all returns filed with the Department of Taxation and Finance (the Department). The POR report represents the compilation of records on the Department’s master file on a particular day. The data variables represent amounts accepted by the Department’s tax return processing system within system tolerances. Analysts compiled the data and reported the statistics with minimal review. Furthermore, the report covers only some of the information contained on New York State income tax returns. In addition to the POR report, the Office of Tax Policy Analysis also produces special legislatively mandated studies on the earned income tax credit and real property tax credits.

Prominent Features

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

Table 1 highlights the major provisions of New York's 2011 personal income tax law.

Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2011 Tax Year

Social Security Benefits	Fully Exempt
Pension Income	New York State and local and federal pensions fully exempt; others eligible for up to \$20,000 exclusion (\$20,000 each spouse for married couples).
Married Standard Deduction	\$15,000
Head of Household Standard Deduction	\$10,500
Single Standard Deduction	\$7,500
Dependent Filer Standard Deduction	\$3,000
Itemized Deductions	Federal amount (after limitation*) minus deduction for state and local income tax. Upper-income taxpayers must further reduce itemized deductions by up to 50 percent. The use of itemized deductions is completely eliminated, except for 50 percent of charitable contributions, for taxpayers between \$1 million and \$10 million of NYAGI. The use of the itemized deduction for charitable contributions for taxpayers with NYAGI over \$10 million is further reduced to 25 percent of their federal deduction for charitable contributions.
Dependent Exemption Amount	\$1,000
Tax Treatment of Married Taxpayers	Joint rate schedule.
Minimum Tax	Add-on tax equal to 6 percent of certain federal tax preference items, minus deductions of \$5,000 and regular tax.

* For 2011, the federal limitation is eliminated.

New York has a graduated rate structure in which tax rates increase as taxable income increases. Table 2 shows the 2011 tax rate schedule. The top two tax rates and brackets were temporarily added for tax years 2009 through 2011. In addition, these rates include a temporary supplemental tax. The supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the benefit of lower tax rates below the top rate.

This effectively means that these taxpayers paid a flat tax of 8.97 percent on all of their taxable income when their New York adjusted gross income exceeded \$550,000.

Table 2: 2011 Tax Rates

<i>Married Joint and Surviving Spouse</i>		
If taxable income is:		
Over	But not over	
\$0	\$16,000	4% of taxable income
16,000	22,000	\$640 plus 4.50% of amount over \$16,000
22,000	26,000	\$910 plus 5.25% of amount over \$22,000
26,000	40,000	\$1,120 plus 5.90% of amount over \$26,000
40,000	300,000	\$1,946 plus 6.85% of amount over \$40,000
300,000	500,000	\$19,756 plus 7.85% of amount over \$300,000
500,000	Over	\$35,456 plus 8.97% of amount over \$500,000
<i>Single, Married Separate and Estates and Trusts</i>		
If taxable income is:		
Over	But not over	
\$0	\$8,000	4% of taxable income
8,000	11,000	\$320 plus 4.50% of amount over \$ 8,000
11,000	13,000	\$455 plus 5.25% of amount over \$11,000
13,000	20,000	\$560 plus 5.90% of amount over \$13,000
20,000	200,000	\$973 plus 6.85% of amount over \$20,000
200,000	500,000	\$13,303 plus 7.85% of amount over \$200,000
500,000	Over	\$36,853 plus 8.97% of amount over \$500,000
<i>Head of Household</i>		
If taxable income is:		
Over	But not over	
\$0	\$11,000	4% of taxable income
11,000	15,000	\$440 plus 4.50% of amount over \$11,000
15,000	17,000	\$620 plus 5.25% of amount over \$15,000
17,000	30,000	\$725 plus 5.90% of amount over \$17,000
30,000	250,000	\$1,492 plus 6.85% of amount over \$30,000
250,000	500,000	\$16,562 plus 7.85% of amount over \$250,000
500,000	Over	\$36,187 plus 8.97% of amount over \$500,000

Supplemental Tax: A supplemental income tax for the purpose of recapturing the benefits conferred to taxpayers through tax brackets with rates lower than the maximum rate applies to all taxpayers with New York adjusted gross income (NYAGI) over \$100,000. The benefit of the lower brackets begins to be recaptured at \$100,000 of NYAGI and is totally recaptured at \$150,000 for taxpayers with taxable income in the 6.85 percent bracket. For taxpayers with taxable income in the 7.85 percent bracket, the recapture of rates below the 7.85 percent bracket begins when NYAGI is \$300,000 and is completed when NYAGI equals \$350,000. The recapture of rates below the highest rate begins when NYAGI is \$500,000 and is completed when NYAGI equals \$550,000. Once taxpayers New York adjusted gross income exceeds \$550,000, all of their taxable income becomes effectively subject to a flat 8.97 percent rate.

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

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

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

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

Statistical Summary

The personal income tax accounted for over 63 percent of New York State tax revenues collected by the Department of Taxation and Finance during SFY 2011-12. Approximately 8.8 million returns were timely filed by full-year residents for tax year 2011, of which 3.0 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers and refundable tax credits. The remaining 5.8 million taxable returns reported a total tax liability of \$31.5 billion. In addition, approximately 864,000 nonresidents and part-year residents had tax liability of \$6.2 billion and another 190,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2010 and 2011. In 2011, total New York adjusted gross income (NYAGI) equaled approximately \$553 billion, compared with approximately \$576 billion in total federal adjusted gross income (FAGI). The \$23 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modifications are interest from obligations of states other than New York and public employee retirement contributions. Appendix A provides more detailed income definitions.

Table 3 indicates that while NYAGI increased by 2.9 percent in 2011 compared to 2010, tax liability increased from \$30.2 billion to \$31.5 billion, or 4.1 percent. Liability generally increases at a higher rate than increases in income because of the progressive tax rate structure in the New York income tax.

Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2010 and 2011

	Major Items		Change	
	2010	2011	Amount	Percent
	Total Number of Returns* (000)	8,671	8,795	124
Number of Taxable Returns (000)	5,730	5,785	55	1.0
Number of Nontaxable Returns (000)	2,942	3,010	69	2.3
	Millions of Dollars			
Total Federal Adjusted Gross Income	559,887	575,934	16,047	2.9
Total NY Adjusted Gross Income	537,480	552,811	15,330	2.9
Total Deductions Used	82,296	81,930	-367	-0.4
Total Value of Exemptions Used	3,260	3,227	-34	-1.0
Total Taxable Income	452,001	467,862	15,861	3.5
Total Tax Liability	30,232	31,465	1,232	4.1
	Dollars			
Average Tax Liability	5,276	5,439	163	3.1

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

Distribution of Taxpayer Income and Tax Liability

Table 4 compares the distribution of taxpayers, income, and tax liability in 2010 and 2011. It shows that in 2011, taxpayers with incomes above \$200,000 made up larger shares of total income and total tax liability than in 2010. There was also an increase in the share of taxpayers with incomes above \$200,000 due to income growth for high income taxpayers. Figure 1 depicts the distribution of these items in tax year 2011.

Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2010 and 2011

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	2010	2011	2010	2011	2010	2011
Less than \$10,000	5.0	5.2	0.3	0.3	0.1	0.1
\$ 10,000 - 19,999	12.3	12.0	2.0	1.9	0.6	0.5
20,000 - 29,999	11.6	11.7	3.1	3.0	1.3	1.2
30,000 - 49,999	22.3	21.8	9.4	9.0	5.4	5.2
50,000 - 99,999	28.9	28.8	21.8	21.3	16.1	15.7
100,000 - 199,999	14.3	14.6	20.5	20.7	19.0	19.1
200,000 and over	5.6	6.0	42.8	43.7	57.5	58.1
Total	100.0	100.0	100.0	100.0	100.0	100.0

Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2011

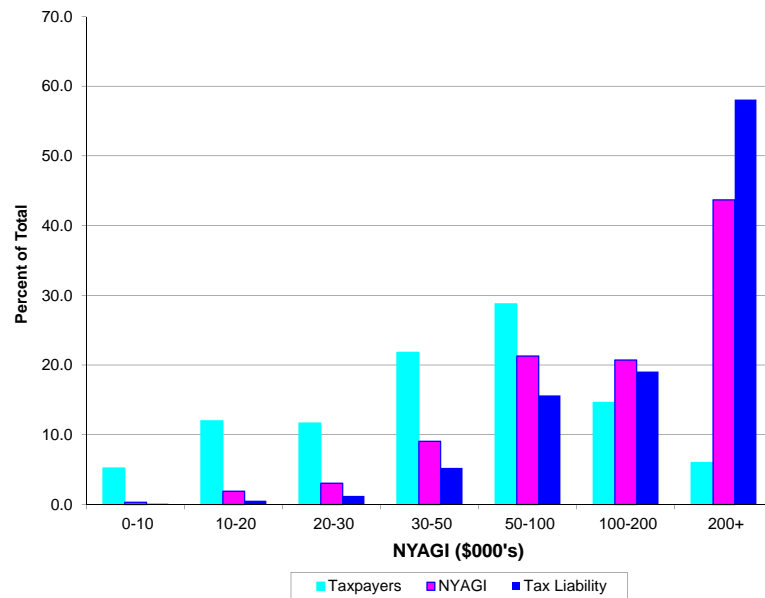


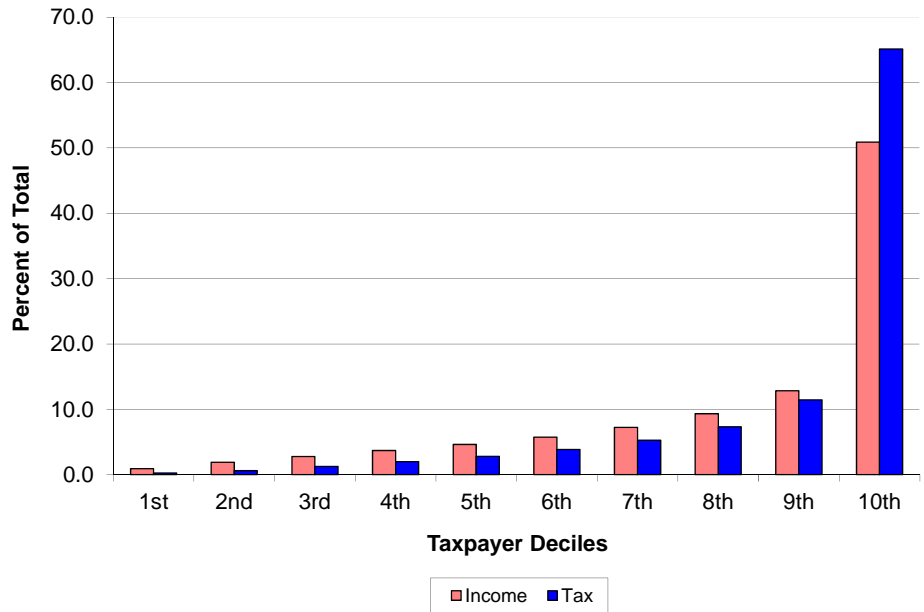
Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 0.9 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 50.9 percent of all income and paid 65.1 percent of all tax. The increasing effective tax rate, especially for the top decile, illustrates the progressive structure of the tax. The median income for taxpayers equaled \$49,335. Taxpayers below the median had 13.9 percent of total NYAGI and paid 7.0 percent of total tax, while those above the median bore 93.0 percent of the tax burden.

Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2011 ^{1/}

Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Less than \$14,122	\$5,127	0.9	\$80	0.3	1.6
\$14,123 - 22,200	10,511	1.9	196	0.6	1.9
22,201 - 30,921	15,399	2.8	402	1.3	2.6
30,922 - 39,640	20,403	3.7	629	2.0	3.1
39,641 - 49,334	25,637	4.6	888	2.8	3.5
49,335 - 61,319	31,808	5.8	1,209	3.8	3.8
61,320 - 78,032	40,031	7.2	1,653	5.3	4.1
78,033 - 101,788	51,608	9.3	2,309	7.3	4.5
101,789 - 151,402	70,950	12.8	3,605	11.5	5.1
151,403 and over	281,335	50.9	20,494	65.1	7.3
Total	\$552,810	100.0	\$31,465	100.0	5.7

1/ Positive tax liability.
 2/ NYAGI.
 3/ Tax liability as a percent of NYAGI.

Figure 2: Percent of NYAGI and Tax Liability by Decile for Resident Taxpayers in 2011



Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2010.

Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2010 and 2011
1/
(Dollar Data in Millions)

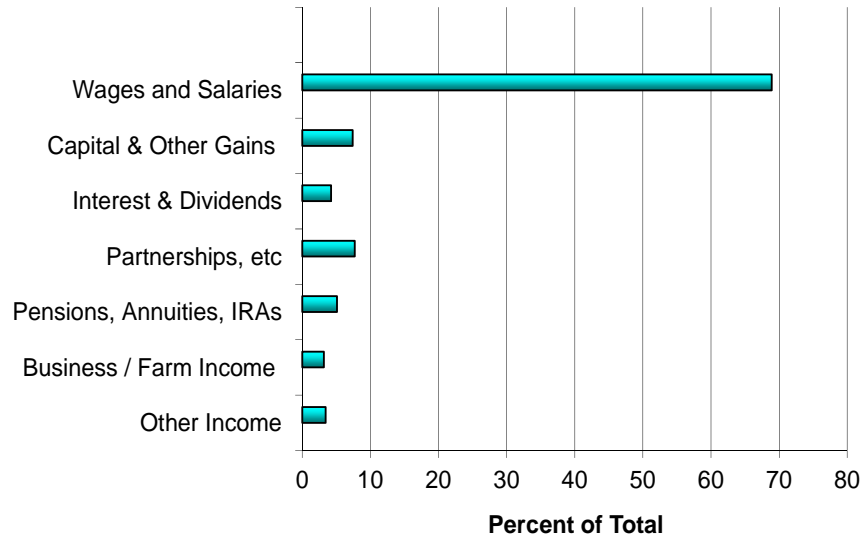
Components of Income	2010	2011	Change	
			Amount	Percent
Wages and Salaries	\$390,630	\$402,748	\$12,118	3.1
Capital & Other Gains (Net)	39,663	43,198	3,535	8.9
Interest and Dividends	25,640	24,714	-926	-3.6
Partnerships, Estates, Trusts, Rents, Royalties	45,819	45,011	-808	-1.8
Pensions, Annuities, IRAs	26,943	29,854	2,911	10.8
Business and Farm Income (Net)	17,693	18,520	827	4.7
All Other Income 2/	21,571	20,220	-1,351	-6.3
Total	\$567,958	\$584,265	\$16,307	2.9

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

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

Reflecting growth in the State's economy, total federal gross income increased 2.9 percent in 2011. Growth in non-wage income, especially capital gains and pensions, annuities and IRAs were the main engines of growth. In addition, wages and salaries increased by 3.1 percent for the year. Figure 3 depicts the overall distribution of components of federal gross income. Wages and salaries comprised the largest single income component accounting for 69 percent of federal gross income in 2011. This is the same share in wages as in 2010. Similarly, the share of federal gross income comprised of non-wage income remained constant at 31 percent.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2011



Standard and Itemized Deductions

Approximately 70 percent of resident taxpayers used the standard deduction in 2011. Over 1.7 million taxpayers claimed itemized deductions worth \$42.4 billion, compared to \$43.0 billion in the previous year.

Table 7 shows that the deduction for taxes paid was the most often claimed New York State itemized deduction, followed closely by deductions for charitable contributions and interest paid. Furthermore, the deduction for interest paid was the largest single itemized deduction totaling \$17.8 billion in 2011. Taxes paid and charitable contributions were also significant with resident taxpayers claiming over \$24.5 billion for these itemized deductions combined. Figure 4 illustrates the percent of gross itemized deduction before limitation by type of deduction for resident taxpayers in 2011.

Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2011

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,712	\$12,742	\$7,444
Charitable Contributions	1,534	11,725	7,642
Interest Paid	1,334	17,833	13,370
Medical and Dental	224	1,603	7,152
Other 2/	812	7,117	8,768
Total Before Limitations 3/	1,711	51,019	29,826
Total After Limitations 4/	1,711	\$42,362	\$24,765

1/ Primarily includes real property taxes. Federal deductions for New York State and local income taxes and certain other federal deductions (e.g., interest expense relating to items exempt from tax in New York) totaling \$25.9 billion were not allowed on State returns.

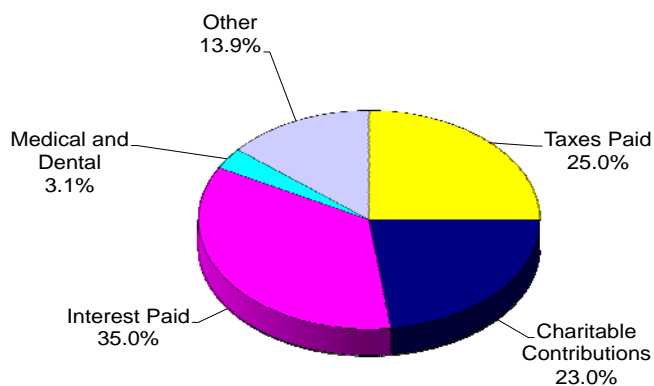
2/ Includes deductions for miscellaneous expenses and casualty/theft losses. Number claiming includes taxpayers claiming at least one of these deductions.

3/ Also includes minor corrections.

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

As described in Table 1 on page 5, the federal itemized deduction limitation, to which New York conforms, requires upper-income taxpayers to reduce certain itemized deductions. However, Federal law eliminated the itemized deduction limitation in tax years 2010-2012. In addition, the New York itemized deduction adjustment reduced itemized deductions by an additional amount. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$8.7 billion, to \$42.4 billion. The New York adjustment applies to aggregate itemized deductions, so its effect on any particular deduction cannot be calculated. Figure 4 shows the distribution of itemized deductions prior to these limitations.

Figure 4: Percent of Gross Itemized Deductions Before Limitations by Type for Resident Taxpayers in 2011



Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2011 totaled over \$3.2 billion, an amount similar to what was claimed in 2010. In fact, this amount has remained fairly constant since 1995. Approximately 1.9 million taxpayers claimed at least one dependent exemption.

Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by \$2,054 million for tax year 2011. The following credits were available in 2011:

- Resident Credit (Taxes Paid to Other Jurisdictions)
- Empire State Child Credit
- Household Credit
- Child and Dependent Care Credit
- Earned Income Tax Credit
- Enhanced State Earned Income Tax Credit for Certain Non-Custodial Parents
- College Tuition Credit
- Clean Heating Fuel Credit
- Conservation Easement
- Biofuel Production Credit
- Companies Who Provide Transportation to Individuals with Disabilities
- Security Officer Training Credit
- Special Additional Mortgage Recording Tax Credit
- Real Property Tax Circuit Breaker Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Investment Credit for Financial Services Industry
- Empire Zone and Zone Equivalent Area Credits
- Farmers' School Tax Credit
- Solar Energy System Equipment Credit
- Employment of Persons with Disabilities Credit
- Qualified Emerging Technology Company Credits
- Low Incoming Housing Credit
- Empire State Film Production Credit
- Qualified Empire Zone (QEZE) Credits
- Defibrillator Credit
- Green Buildings Credit
- Long-Term Care Insurance Credit
- Brownfield Credits
- Nursing Home Assessment Credit
- Empire State Film Post Production Credit
- Rehabilitation of Historic Homes and Historic Properties Credits
- Volunteer Firefighters and Ambulance Worker Credits

- Economic Transformation and Facility Redevelopment Program Tax Credit
- Empire State Commercial Production Credit
- Excelsior Jobs Program Tax Credits

Table 8 summarizes the credits claimed by resident taxpayers in 2011.

Table 8: Summary of Credits Claimed by Resident Taxpayers in 2011

Credit	Amount (000)
Resident	\$1,312,383
Empire State Child Household	344,445
Child Care	48,228
Earned Income	66,792
College Tuition	35,049
All Other Credits*	93,722
Total	153,152
	\$2,053,772

* Credits are listed on page 16.

Household Credit

All nondependent taxpayers with FAGI below \$28,000 (single) or \$32,000 (all others) may take the nonrefundable household credit. The credit ranges between \$20 and \$75 for single filers, with similar amounts for other filers and additional amounts for dependents. In 2011, nearly 1.2 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$48 million. Table 9 details the distribution of this credit by NYAGI class.

Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2011

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	57,313	4.9	\$2,353	4.9	\$41
\$10,000 - 14,999	267,379	23.0	12,052	25.0	45
15,000 - 19,999	302,185	26.0	14,543	30.2	48
20,000 - 24,999	291,659	25.1	12,821	26.6	44
25,000 and over	243,269	20.9	6,460	13.4	27
Total	1,161,804	100.0	\$48,228	100.0	\$42

Earned Income Tax Credit

For tax year 2011, certain taxpayers could claim an earned income tax credit (EITC) equal to 30 percent of the federal credit. EITC is refundable to residents and nonrefundable to nonresidents. (For more information on the credit, see Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2011*).

Table 10 shows that in tax year 2011, 1.55 million New York residents claimed \$977 million in earned income tax credits. This does not include claims of the separate earned income tax credit for non-custodial parents. Over 96 percent of the total credit claimed was on nontaxable returns. A portion of the credit claimed on these returns constituted refunds, sometimes termed “negative taxes.” The amount of EITC claimed on taxable resident returns totaled \$35 million (see Table 8 on page 17). Under the 2011 EITC structure, the credit increased with earned income up to \$12,780 for claimants with children and then remained flat as earned income increased until it exceeded \$21,770 for married and \$16,690 for others. The credit phased out at higher income levels. As a result, the highest average credit amount for 2011 occurred in the \$12,000—\$16,000 earned income class. The amount of EITC which can be claimed must be reduced by any household credit amount used by the taxpayer.

Table 10: Residents Who Claimed the Earned Income Credit by Earned Income Class in 2011*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	149,245	9.6	\$18,964	1.9	\$127
4,001 - 8,000	252,886	16.3	81,249	8.3	321
8,001 - 12,000	299,091	19.2	184,313	18.9	616
12,001 - 16,000	195,179	12.6	215,773	22.1	1,106
16,001 - 20,000	149,562	9.6	163,819	16.8	1,095
20,001 - 24,000	130,183	8.4	121,488	12.4	933
24,001 - 28,000	115,098	7.4	84,013	8.6	730
28,001 - 32,000	101,370	6.5	55,015	5.6	543
32,001 - 36,000	86,517	5.6	31,851	3.3	368
36,001 - 40,000	44,263	2.8	14,260	1.5	322
40,001 - 44,000	21,600	1.4	4,840	0.5	224
44,001 - 48,000	8,465	0.5	1,110	0.1	131
48,001 and over	975	0.1	32	0.0	33
Total	1,554,434	100.0	\$976,727	100.0	\$628

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

Source: Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2011*

Other major credits claimed by resident taxpayers include the resident credit, the Empire State child tax credit, and the child and dependent care credit. The resident credit for taxes paid to other jurisdictions totaled approximately \$1.3 billion. The child and dependent care credit, claimed by 296,000 resident taxpayers, equaled approximately \$66.8 million. The number of taxable returns rose by 1.0 percent in 2011 compared to 2010. Total credits claimed by resident taxpayers increased from \$2,036 million in 2010 to 2,054 million in 2011, or 0.9 percent.

Overpayments and Final Payments

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

Of the approximately 5.8 million resident taxable returns, nearly 4.0 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$1,447. Thus, for 69 percent of taxpayers, withholding by employers and/or estimated tax payments exceeded total tax liability. About 3.8 million taxpayers received all of their overpayment as refunds averaging \$965, while about 71,200 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$12,150, toward their 2011 tax. (Approximately 105,600 taxpayers requested both refunds and credits averaging \$2,492 and \$9,106, respectively.) Approximately 1.7 million taxpayers owed an average of \$1,409 in State and local taxes when they filed their returns.

Nonresidents and Part-Year Residents

Nonresidents and part-year residents typically account for between 10 and 15 percent of all taxpayers and tax liability. Table 11 provides a summary of nonresident and part-year resident returns filed in 2011. For full-year nonresidents, the ratio of final tax to base tax equaled 30 percent (\$5,621 million/\$18,881 million). This means that, overall, 30 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 59 percent (\$585 million/\$983 million), the higher percentage reflecting New York-source income earned during their resident period.

Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2011

Filer	Total Number of Returns	Total Number of Taxpayers	Base Tax Before Proration (000)	Total Tax After Proration (000)	Average Tax Liability
Full-Year Nonresidents	844,860	697,365	\$18,881,296	\$5,621,181	\$8,061
Part-Year Residents	209,372	167,096	\$982,928	\$584,720	\$3,499

Selected Historical Trends

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

Income Sources

Table 12 shows the pattern of resident taxpayers' long-term capital gains, retirement income (pensions, annuities, IRA distributions), and partnership, rent and estate/trust income between 2007 and 2011. Net capital gain income rose in 2011 increasing nearly 9 percent from 2010. Partnership, rent and estate/trust income decreased slightly from 2010 to 2011, while retirement income increased nearly 11 percent from 2010 to 2011.

Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2007 Through 2011 (Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
2007	105,627	44,408	24,941
2008	46,639	48,969	25,324
2009	25,002	45,593	21,626
2010	39,663	45,819	26,943
2011	43,198	45,011	29,854

Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 2007 and 2011.

These include:

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

Table 13 indicates that subtraction modifications for social security benefits, and the pension and annuity exclusion as a subtraction modification increased in 2011 while the exemption of interest on U.S. Government obligations decreased.

Table 13: Major Subtraction Modifications for Resident Taxpayers from 2007 Through 2011
(Millions of Dollars)

Tax Year	Social Security	U.S. Government	Pension and
		Bond Interest	Annuity Exclusion
2007	\$8,279	\$2,831	\$6,317
2008	8,273	1,699	6,159
2009	7,918	1,009	5,084
2010	9,165	753	6,437
2011	9,417	708	6,968

Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 2007 through 2011. Absent major law changes, average itemized deductions generally increase from year to year due to increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes generally rise as the cost of schools and local government increases). However, the State School Tax Reduction (STAR) program has helped to offset increases in the average deduction for property taxes paid.

The average itemized deduction for each category (except for medical) fell between the period 2007 to 2011. These decreases were a result of limitations placed on the use of itemized deductions in 2009 and 2010. Itemized deductions were eliminated (except for 50 percent of charitable contributions) for taxpayers with NYAGI greater than \$1 million in 2009. In 2010, the use of itemized deductions were further limited by eliminating the use of itemized deductions (except for 25 percent of charitable contributions) for taxpayers with NYAGI greater than \$10 million. In addition, due to a decline in the number of taxable returns resulting from the economic recession, each of the categories of average itemized deduction, except for the taxes paid deduction, experienced decreases in 2009 compared to 2008. As economic conditions improved between 2009 and 2011, the average itemized deduction of each of the categories was mixed, with the charitable contributions and medical deductions experiencing increases and the taxes paid and interest deductions decreasing.

Table 14: Average Major Itemized Deductions for Resident Taxpayers from 2007 Through 2011 (Dollars)

Tax Year	Taxes*	Contributions	Interest	Medical
2007	8,059	9,321	16,789	6,886
2008	7,165	8,072	16,123	6,862
2009	7,583	7,109	14,413	6,688
2010	7,249	7,788	13,705	7,376
2011	7,444	7,642	13,370	7,152

* After subtraction of state and local income taxes.

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

Focus on Nontaxable Returns

As a result of tax credits enacted and enhanced in recent years, many more returns are now filed by persons who do not owe tax, but file to claim refundable tax credits.

This section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 2011 tax year.

Overview of Tax Years 2007 Through 2011

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 2007 to 2011. “Negative tax liabilities” refer to filers who receive refundable credits in excess of their pre-credit tax liability. Higher negative liabilities and negative effective tax rates correspond with higher amounts of refundable credits.

Table 15 and Figure 5 show that the number of nontaxable resident returns increased from 2.85 million in 2007 to over 3.0 million in 2011. Figure 6 illustrates how total credits slightly decreased from \$1.79 billion in 2007 to nearly \$1.75 billion in 2011. The overall effective tax rate on nontaxable returns increased from –4.3 percent to –4.2 percent between 2007 and 2011 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 2007-2011

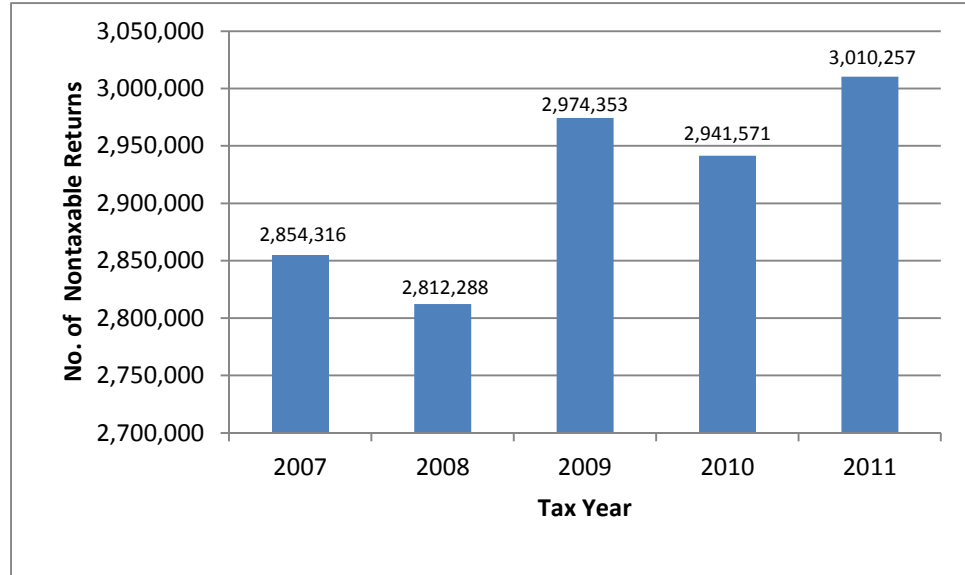


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 2007-2011

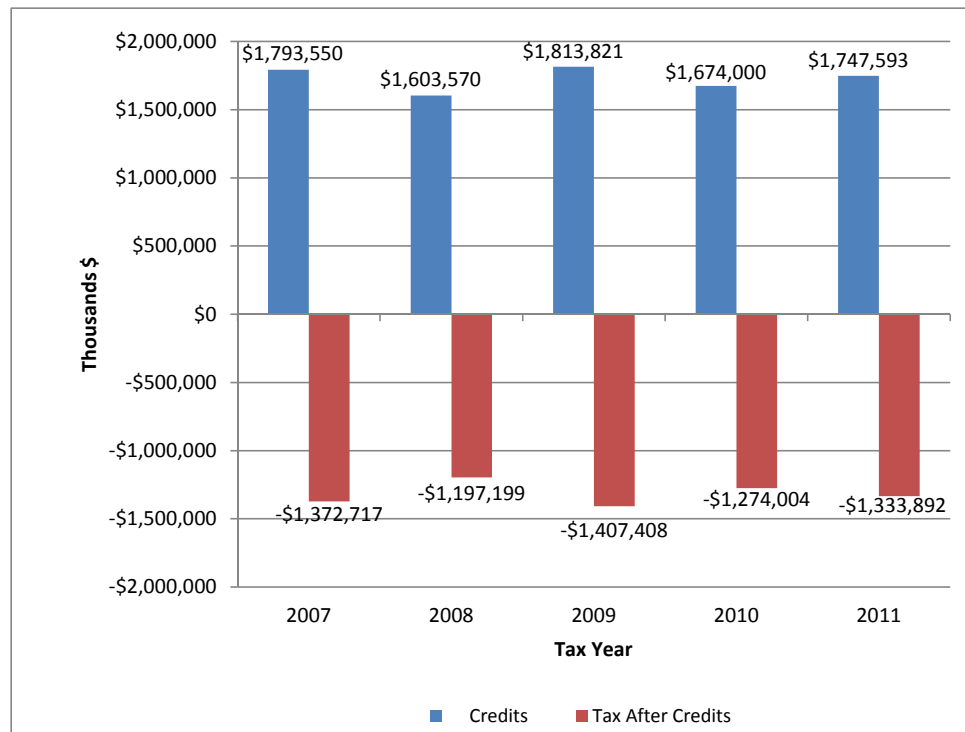


Table 15: Summary of Nontaxable Resident Returns – 2007-2011

2011 Tax Year						
NYAGI Class	# of Returns	Positive NYAGI (000)	Tax Before Credit (000)	Credits (000)	Tax After Credits (000)	Effective Rate (Tax/NYAGI)
Less than \$10,000	1,849,483	\$6,144,606	\$5,271	\$285,530	-\$280,229	-4.6%
\$10,000 - 15,000	375,837	4,680,006	15,311	326,442	-311,111	-6.6%
15,000 - 20,000	267,905	4,633,488	39,605	331,065	-291,439	-6.3%
20,000 - 25,000	200,454	4,487,182	64,604	251,352	-186,744	-4.2%
25,000 and over	316,578	12,011,245	288,794	553,204	-264,368	-2.2%
Total	3,010,257	\$31,956,527	\$413,585	\$1,747,593	-\$1,333,892	-4.2%
2010 Tax Year						
Less than \$10,000	1,789,938	\$6,105,170	\$5,111	\$275,798	-\$270,653	-4.4%
\$10,000 - 15,000	380,062	4,738,813	14,781	331,266	-316,467	-6.7%
15,000 - 20,000	260,095	4,498,654	39,283	312,397	-273,078	-6.1%
20,000 - 25,000	194,308	4,350,618	62,446	238,664	-176,215	-4.1%
25,000 and over	317,168	12,049,646	278,240	515,875	-237,591	-2.0%
Total	2,941,571	\$31,742,900	\$399,861	\$1,674,000	-\$1,274,004	-4.0%
2009 Tax Year						
Less than \$10,000	1,814,016	\$6,455,970	\$4,901	\$303,518	-\$298,477	-4.6%
\$10,000 - 15,000	385,935	4,805,814	14,926	346,665	-331,722	-6.9%
15,000 - 20,000	257,217	4,452,352	38,537	309,792	-271,235	-6.1%
20,000 - 25,000	188,111	4,213,788	59,991	245,549	-185,555	-4.4%
25,000 and over	329,074	12,556,114	287,868	608,298	-320,420	-2.6%
Total	2,974,353	\$32,484,038	\$406,223	\$1,813,821	-\$1,407,408	-4.3%
2008 Tax Year						
Less than \$10,000	1,712,456	\$5,894,716	\$4,170	\$264,795	-\$260,530	-4.4%
\$10,000 - 15,000	352,678	4,387,902	13,788	305,832	-292,008	-6.7%
15,000 - 20,000	244,070	4,222,815	36,609	288,453	-251,818	-6.0%
20,000 - 25,000	181,827	4,067,121	59,479	224,180	-164,695	-4.0%
25,000 and over	321,257	13,108,655	292,125	520,310	-228,149	-1.7%
Total	2,812,288	\$31,681,209	\$406,172	\$1,603,570	-\$1,197,199	-3.8%
2007 Tax Year						
Less than \$10,000	1,723,323	\$6,455,035	\$4,019	\$356,481	-\$352,277	-5.5%
\$10,000 - 15,000	375,506	4,675,726	13,566	341,241	-327,635	-7.0%
15,000 - 20,000	255,774	4,426,127	38,646	288,646	-249,975	-5.6%
20,000 - 25,000	192,601	4,308,386	62,460	229,923	-167,457	-3.9%
25,000 and over	307,112	12,414,680	301,588	577,259	-275,373	-2.2%
Total	2,854,316	\$32,279,955	\$420,279	\$1,793,550	-\$1,372,717	-4.3%

Table 16 provides detail on claims for each of the major credits for tax years 2007 through 2011.

Table 16: Summary of Credits on Nontaxable Resident Returns – 2007-2011 (Millions of Dollars)

Year	Earned Income	Household	Empire State Child	Child Care	Farmer School Tax	Other	Total
2011	\$938.8	\$45.8	\$343.4	\$109.1	\$31.5	\$279.0	\$1,747.6
2010	904.8	44.6	337.4	125.3	17.3	244.5	1,674.0
2009	926.9	44.2	342.0	166.4	16.3	318.0	1,813.8
2008	782.6	41.9	281.1	223.2	26.1	248.7	1,603.6
2007	836.4	43.3	267.8	254.8	23.8	367.4	1,793.6

Usage of Modifications - 2011

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$40.1 billion by \$22.3 billion in total.

Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2011 Tax Year

NYAGI Class	Positive Federal Adjusted Gross Income		Social Security Benefits		NY & Federal Government Pensions		Pensions & Annuities		U.S. Government Interest	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,706,385	\$9,296,391	323,559	\$3,039,833	270,158	\$8,940,955	455,338	\$5,060,049	41,482	\$158,280
\$10,000 - 15,000	375,837	6,805,981	46,537	560,584	20,964	829,871	46,491	701,351	6,709	16,361
15,000 - 20,000	267,905	5,435,292	19,743	249,663	7,629	283,226	18,226	246,329	3,104	10,713
20,000 - 25,000	200,454	5,093,707	14,568	193,971	5,116	254,015	10,255	145,321	2,435	9,458
25,000 and over	316,578	13,433,730	36,685	629,609	10,229	480,819	25,467	441,445	7,410	62,717
Total	2,867,159	\$40,065,102	441,092	\$4,673,660	314,096	\$10,788,886	555,777	\$6,594,495	61,140	\$257,529

Usage of Deductions - 2011

Table 18 shows that standard and itemized deductions totaled \$21.6 billion, reducing a substantial portion of the \$32.0 billion of NYAGI subject to tax. Note that the total deductions used was \$10.4 billion less than NYAGI, because many filers with dependent exemptions or sizeable credit claims did not need to use the full amount of their deductions to reduce their tax liability to zero.

Table 18: Deductions on Nontaxable Resident Returns – 2011 Tax Year

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used	
	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,467,206	\$6,144,606		\$5,994,105
\$10,000 - 15,000	375,837	4,680,006		4,072,988
15,000 - 20,000	267,905	4,633,488		3,289,580
20,000 - 25,000	200,454	4,487,182		2,563,466
25,000 and over	316,578	12,011,245		5,679,009
Total	2,627,980	\$31,956,527		\$21,599,147

Usage of Credits - 2011

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

Table 19: Credits Claimed on Nontaxable Resident Returns – 2011 Tax Year

NYAGI Class	Earned Income		Household		Empire State Child		Child Care		Other		Total	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number*	Amt. (000)
Under \$10,000	513,028	\$166,586	126,917	\$3,889	141,039	\$33,662	11,445	\$6,125	213,151	\$75,268	1,005,580	\$285,530
\$10,000 - 15,000	243,651	239,382	153,683	7,326	152,327	52,531	13,956	8,416	69,776	18,787	633,393	326,442
15,000 - 20,000	206,940	226,304	207,524	14,950	153,076	66,075	16,629	10,285	34,854	13,451	619,023	331,065
20,000 - 25,000	168,899	155,761	180,535	13,053	127,735	59,276	19,184	13,527	23,799	9,735	520,152	251,352
25,000 and over	230,902	150,741	156,115	6,601	230,768	131,872	82,016	70,730	62,294	193,260	762,095	553,204
Total	1,363,420	\$938,774	824,774	\$45,819	804,945	\$343,416	143,230	\$109,083	403,874	\$310,500	3,540,243	\$1,747,593

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

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

Tables Accompanying This Report

The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 2011 tax year. Section 1 (tables 20 through 36) depicts distributions of resident, nonresident and part-year resident taxable returns classified by New York adjusted gross income or New York-source income. Summary information only is provided for nonresidents and part-year residents. Section 2 (tables 37 through 56) displays selected tax components by filing status for resident taxable returns. In addition, a brief overview of fiduciary returns, which are not otherwise included in the study, begins on page 89.

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

Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2011
(Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than	\$5,000	100,171	\$222,726	\$339,613	\$397	\$89,344
\$5,000 -	9,999	202,412	1,580,631	912,653	441	668,707
10,000 -	14,999	335,734	4,199,003	2,360,957	9,814	1,828,232
15,000 -	19,999	358,028	6,253,225	3,016,230	27,600	3,209,395
20,000 -	24,999	341,857	7,663,873	3,129,427	42,401	4,492,045
25,000 -	29,999	332,726	9,157,830	3,250,638	73,335	5,833,857
30,000 -	34,999	337,198	10,959,281	3,484,436	115,967	7,358,877
35,000 -	39,999	332,000	12,450,230	3,658,815	153,404	8,638,011
40,000 -	44,999	309,482	13,153,250	3,579,625	169,546	9,404,078
45,000 -	49,999	282,805	13,436,729	3,393,249	163,644	9,879,836
50,000 -	54,999	255,371	13,398,488	3,277,089	164,049	9,957,350
55,000 -	59,999	226,358	12,994,482	3,009,723	145,281	9,839,478
60,000 -	64,999	199,600	12,462,287	2,833,814	136,816	9,491,657
65,000 -	74,999	349,295	24,391,761	5,225,665	250,360	18,915,735
75,000 -	99,999	627,545	54,466,649	10,626,535	520,035	43,320,078
100,000 -	149,999	605,879	73,214,888	12,478,023	606,400	60,130,464
150,000 -	199,999	240,887	41,355,486	6,100,842	261,960	34,992,683
200,000 -	499,999	258,052	74,453,134	7,282,100	276,394	66,894,670
500,000 -	999,999	53,021	36,150,006	1,704,800	62,301	34,382,905
1,000,000 -	4,999,999	31,834	60,795,527	1,027,059	40,385	59,728,083
5,000,000 -	9,999,999	2,637	18,019,366	322,566	3,449	17,693,351
10,000,000	and over	1,796	52,031,667	915,874	2,529	51,113,264
	Total	5,784,687	\$552,810,515	\$81,929,735	\$3,226,509	\$467,862,101

NYAGI Class		Tax Before Credits	Tax Credits 1/	Tax After Credits 2/	Tax Liability as a Percent of NYAGI
Less than	\$5,000	\$3,568	\$77	\$11,899	5.342
\$5,000 -	9,999	26,753	2,862	23,899	1.512
10,000 -	14,999	73,500	15,740	57,761	1.376
15,000 -	19,999	132,501	22,437	110,070	1.760
20,000 -	24,999	199,106	24,443	174,770	2.280
25,000 -	29,999	273,596	29,673	243,933	2.664
30,000 -	34,999	363,267	37,106	326,168	2.976
35,000 -	39,999	439,750	46,133	393,629	3.162
40,000 -	44,999	492,911	48,442	444,469	3.379
45,000 -	49,999	530,422	48,145	482,276	3.589
50,000 -	54,999	543,782	46,171	497,611	3.714
55,000 -	59,999	546,378	42,774	503,605	3.876
60,000 -	64,999	534,356	38,573	495,783	3.978
65,000 -	74,999	1,086,627	72,401	1,014,227	4.158
75,000 -	99,999	2,567,990	154,392	2,414,876	4.434
100,000 -	149,999	3,878,892	184,850	3,694,194	5.046
150,000 -	199,999	2,396,998	95,554	2,301,583	5.565
200,000 -	499,999	4,833,940	245,781	4,588,247	6.163
500,000 -	999,999	3,053,993	184,585	2,869,612	7.938
1,000,000 -	4,999,999	5,357,609	368,384	4,989,436	8.207
5,000,000 -	9,999,999	1,587,094	103,078	1,484,026	8.236
10,000,000	and over	4,584,860	242,172	4,342,797	8.346
	Total	\$33,507,892	\$2,053,772	\$31,464,872	5.692

1/ Credits are listed on page 16.

2/ Includes other taxes.

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

Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$5,000	100,171	1.73	\$222,726	0.04	\$11,899	0.04
\$5,000 - 9,999	302,583	5.23	1,803,357	0.33	35,798	0.11
10,000 - 14,999	638,317	11.03	6,002,360	1.09	93,559	0.30
15,000 - 19,999	996,345	17.22	12,255,585	2.22	203,629	0.65
20,000 - 24,999	1,338,202	23.13	19,919,458	3.60	378,399	1.20
25,000 - 29,999	1,670,928	28.89	29,077,288	5.26	622,332	1.98
30,000 - 34,999	2,008,126	34.71	40,036,569	7.24	948,500	3.01
35,000 - 39,999	2,340,126	40.45	52,486,799	9.49	1,342,129	4.27
40,000 - 44,999	2,649,608	45.80	65,640,049	11.87	1,786,599	5.68
45,000 - 49,999	2,932,413	50.69	79,076,777	14.30	2,268,875	7.21
50,000 - 54,999	3,187,784	55.11	92,475,265	16.73	2,766,486	8.79
55,000 - 59,999	3,414,142	59.02	105,469,746	19.08	3,270,091	10.39
60,000 - 64,999	3,613,742	62.47	117,932,033	21.33	3,765,874	11.97
65,000 - 74,999	3,963,037	68.51	142,323,794	25.75	4,780,101	15.19
75,000 - 99,999	4,590,582	79.36	196,790,443	35.60	7,194,977	22.87
100,000 - 149,999	5,196,461	89.83	270,005,330	48.84	10,889,172	34.61
150,000 - 199,999	5,437,348	94.00	311,360,816	56.32	13,190,755	41.92
200,000 - 499,999	5,695,400	98.46	385,813,950	69.79	17,779,002	56.50
500,000 - 999,999	5,748,421	99.37	421,963,955	76.33	20,648,614	65.62
1,000,000 - 4,999,999	5,780,255	99.92	482,759,482	87.33	25,638,050	81.48
5,000,000 - 9,999,999	5,782,892	99.97	500,778,848	90.59	27,122,076	86.20
10,000,000 and over	5,784,688	100.00	\$552,810,515	100.00	\$31,464,872	100.00

Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2011

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax After Credits
Less than \$5,000	\$2,223	\$3,390	\$4	\$892	\$36	\$119
\$5,000 - 9,999	7,809	4,509	2	3,304	132	118
10,000 - 14,999	12,507	7,032	29	5,445	219	172
15,000 - 19,999	17,466	8,425	77	8,964	370	307
20,000 - 24,999	22,418	9,154	124	13,140	582	511
25,000 - 29,999	27,524	9,770	220	17,534	822	733
30,000 - 34,999	32,501	10,334	344	21,824	1,077	967
35,000 - 39,999	37,501	11,021	462	26,018	1,325	1,186
40,000 - 44,999	42,501	11,567	548	30,387	1,593	1,436
45,000 - 49,999	47,512	11,999	579	34,935	1,876	1,705
50,000 - 54,999	52,467	12,833	642	38,992	2,129	1,949
55,000 - 59,999	57,407	13,296	642	43,469	2,414	2,225
60,000 - 64,999	62,436	14,197	685	47,553	2,677	2,484
65,000 - 74,999	69,831	14,961	717	54,154	3,111	2,904
75,000 - 99,999	86,793	16,934	829	69,031	4,092	3,848
100,000 - 149,999	120,841	20,595	1,001	99,245	6,402	6,097
150,000 - 199,999	171,680	25,327	1,087	145,266	9,951	9,555
200,000 - 499,999	288,520	28,220	1,071	259,229	18,732	17,780
500,000 - 999,999	681,805	32,153	1,175	648,477	57,600	54,122
1,000,000 - 4,999,999	1,909,767	32,263	1,269	1,876,236	168,298	156,733
5,000,000 - 9,999,999	6,833,283	122,323	1,308	6,709,652	601,856	562,771
10,000,000 and over	28,970,861	509,952	1,408	28,459,501	2,552,817	2,418,038
Resident Average	\$95,564	\$14,163	\$558	\$80,879	\$5,793	\$5,439

Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Tax payers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	100,171	\$314,809	89,845	\$345,252	22,241	\$47,650	12,035	\$17,032	
\$5,000 - 9,999	202,412	2,029,258	171,853	1,265,806	45,184	52,604	29,060	59,233	
10,000 - 14,999	335,734	5,023,876	271,647	3,199,490	74,502	100,444	41,545	116,864	
15,000 - 19,999	358,028	7,713,891	298,017	4,857,886	89,841	105,521	48,998	155,234	
20,000 - 24,999	341,857	9,177,341	293,187	6,205,972	94,064	112,243	48,198	183,689	
25,000 - 29,999	332,726	10,777,741	300,975	7,836,280	100,104	92,790	47,992	167,616	
30,000 - 34,999	337,198	12,543,414	308,388	9,636,462	106,980	98,558	51,437	224,985	
35,000 - 39,999	332,000	14,096,555	306,350	11,080,113	105,537	104,324	49,520	161,439	
40,000 - 44,999	309,482	14,570,882	289,758	11,944,848	110,717	112,803	49,153	149,458	
45,000 - 49,999	282,805	14,960,037	266,243	12,023,872	114,445	97,731	46,239	138,523	
50,000 - 54,999	255,371	14,961,681	243,096	12,215,810	106,700	104,381	48,626	158,425	
55,000 - 59,999	226,358	14,315,466	213,275	11,689,157	107,709	93,013	48,126	196,176	
60,000 - 64,999	199,600	13,601,995	188,056	11,190,769	102,500	114,799	47,317	186,305	
65,000 - 74,999	349,295	26,051,175	334,892	22,083,286	193,242	175,708	83,012	286,622	
75,000 - 99,999	627,545	57,843,713	604,679	49,458,179	398,005	354,375	185,588	711,434	
100,000 - 149,999	605,879	76,847,868	582,288	65,206,208	447,687	537,597	230,725	931,044	
150,000 - 199,999	240,887	43,098,457	229,021	35,337,774	199,658	346,579	120,092	718,724	
200,000 - 499,999	258,052	77,302,075	238,079	56,968,531	230,360	895,231	170,116	1,795,640	
500,000 - 999,999	53,021	37,015,198	46,010	22,841,744	50,910	633,174	44,793	1,286,076	
1,000,000 - 4,999,999	31,834	61,214,968	26,097	29,951,176	31,432	1,719,671	29,165	2,629,843	
5,000,000 - 9,999,999	2,637	17,952,427	2,077	6,824,696	2,625	758,769	2,517	1,064,020	
10,000,000 and over	1,796	52,852,032	1,313	10,584,343	1,796	3,060,975	1,764	3,656,670	
Total	5,784,687	\$584,264,855	5,305,145	\$402,747,654	2,736,240	\$9,718,941	1,436,019	\$14,995,053	

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	5,521	\$262,741	2,451	\$4,570	1,932	\$4,729	26	\$224,664
\$5,000 - 9,999	12,743	21,641	9,582	22,402	3,843	19,240	1,607	12,194
10,000 - 14,999	14,727	50,686	14,510	30,572	9,376	61,353	6,242	44,016
15,000 - 19,999	17,885	70,816	18,196	44,633	13,475	107,941	9,840	77,921
20,000 - 24,999	16,224	59,615	19,416	48,443	12,506	129,392	12,463	111,902
25,000 - 29,999	16,973	107,107	18,087	44,434	14,637	154,431	15,436	167,367
30,000 - 34,999	15,814	75,626	21,957	50,832	14,520	158,315	17,906	204,803
35,000 - 39,999	18,494	126,757	21,453	54,081	14,817	233,808	17,042	199,530
40,000 - 44,999	16,341	106,172	20,479	71,993	18,033	241,424	19,301	275,091
45,000 - 49,999	15,197	74,788	22,638	55,646	14,159	264,290	16,006	238,459
50,000 - 54,999	17,469	94,866	21,989	130,375	17,831	283,538	20,362	297,986
55,000 - 59,999	14,431	156,262	19,492	47,047	14,510	283,050	18,876	252,303
60,000 - 64,999	15,925	97,297	19,195	55,682	16,522	308,077	16,857	239,678
65,000 - 74,999	30,443	161,583	33,509	124,154	22,048	402,757	30,237	313,643
75,000 - 99,999	60,342	706,941	77,164	250,829	46,034	1,009,832	56,515	625,413
100,000 - 149,999	82,992	978,670	97,562	300,658	64,252	2,063,237	54,531	714,759
150,000 - 199,999	45,058	711,130	56,301	181,357	39,015	1,918,675	15,592	324,349
200,000 - 499,999	68,392	2,535,338	88,460	282,839	70,866	7,546,849	22,230	762,538
500,000 - 999,999	19,169	2,331,809	25,462	115,830	24,725	7,146,456	7,604	506,596
1,000,000 - 4,999,999	14,760	7,596,501	14,932	121,321	18,046	16,574,084	6,381	1,153,584
5,000,000 - 9,999,999	1,726	4,521,076	855	18,473	1,565	4,383,043	786	529,445
10,000,000 and over	1,403	24,434,303	370	27,164	1,028	12,339,042	648	3,346,359
Total	522,031	\$45,281,722	624,059	\$2,083,336	453,739	\$55,633,563	366,487	\$10,622,599

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

2/ Includes estate and trust income.

Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2011 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	3,029	\$4,966	14	\$16,742	4,663	\$71,287
\$5,000 - 9,999	10,857	78,118	1,321	5,514	19,351	388,816
10,000 - 14,999	36,490	339,757	5,673	34,357	41,976	692,620
15,000 - 19,999	32,364	361,076	8,925	46,945	57,506	1,213,922
20,000 - 24,999	33,171	440,117	9,394	66,524	56,676	1,156,445
25,000 - 29,999	31,747	467,517	9,503	58,269	57,087	1,242,027
30,000 - 34,999	30,317	541,671	12,252	123,183	58,427	1,225,096
35,000 - 39,999	32,106	538,575	11,826	63,968	53,285	1,259,958
40,000 - 44,999	28,340	577,116	11,296	98,608	49,993	1,047,485
45,000 - 49,999	30,343	646,788	12,015	118,481	50,561	1,291,477
50,000 - 54,999	27,908	533,429	13,288	163,325	50,302	1,304,467
55,000 - 59,999	22,721	400,945	12,934	167,222	46,352	1,158,501
60,000 - 64,999	26,036	472,290	10,292	110,812	39,121	1,001,817
65,000 - 74,999	41,254	791,357	16,700	113,938	66,732	1,601,530
75,000 - 99,999	78,432	1,674,522	34,943	506,096	132,156	3,412,317
100,000 - 149,999	85,678	2,468,525	32,702	389,258	133,447	3,976,249
150,000 - 199,999	39,392	1,638,650	14,172	114,202	55,527	2,115,640
200,000 - 499,999	50,227	4,183,663	14,199	177,321	59,666	3,019,883
500,000 - 999,999	11,059	1,937,915	2,870	74,381	11,925	952,658
1,000,000 - 4,999,999	5,590	1,914,327	1,694	112,115	7,647	1,174,349
5,000,000 - 9,999,999	413	356,205	163	33,820	731	271,029
10,000,000 and over	276	839,960	148	92,674	503	276,361
Total	657,750	\$21,207,490	236,324	\$2,687,756	1,053,632	\$29,853,932

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	3,840	-\$192,871	3,545	\$1,029	\$313,779
\$5,000 - 9,999	29,424	183,911	16,987	22,856	2,006,402
10,000 - 14,999	85,311	571,605	61,672	88,231	4,935,645
15,000 - 19,999	113,089	1,010,992	70,665	115,673	7,598,218
20,000 - 24,999	115,516	1,116,738	77,027	144,824	9,032,517
25,000 - 29,999	108,591	980,043	78,351	173,980	10,603,761
30,000 - 34,999	111,453	961,521	82,245	190,664	12,352,750
35,000 - 39,999	105,410	909,161	86,644	182,249	13,914,307
40,000 - 44,999	108,816	837,267	81,649	266,329	14,304,553
45,000 - 49,999	110,756	835,155	79,955	216,382	14,743,654
50,000 - 54,999	114,090	858,450	77,891	226,197	14,735,483
55,000 - 59,999	109,747	804,936	71,535	177,308	14,138,158
60,000 - 64,999	100,794	636,814	64,945	157,363	13,444,631
65,000 - 74,999	186,375	1,100,066	116,303	277,352	25,773,823
75,000 - 99,999	384,873	1,898,451	197,112	627,018	57,216,695
100,000 - 149,999	400,511	2,091,012	236,956	971,567	75,876,300
150,000 - 199,999	152,281	931,191	81,807	552,408	42,546,049
200,000 - 499,999	141,360	1,579,639	97,286	1,557,440	75,744,636
500,000 - 999,999	26,779	582,173	25,427	860,749	36,154,448
1,000,000 - 4,999,999	22,341	1,042,036	17,354	1,025,449	60,189,518
5,000,000 - 9,999,999	2,280	355,327	1,644	142,461	17,809,966
10,000,000 and over	1,640	1,126,575	1,273	352,845	52,499,187
Total	2,535,276	\$20,220,191	1,628,276	\$8,330,373	\$575,934,482

3/ Includes IRA Distributions

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

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

Table 24: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2011 (Dollar Data In Thousands)

NYAGI Class	Additions							Subtractions			
	State & Local Bond Interest		Public Employee				Taxable		Government Pension		
			Retirement		Other NY Additions		State & Local		Exclusion		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	491	\$83	656	\$71	20	\$7,861	208	\$375	1,341	\$39,835	
\$5,000 - 9,999	2,159	4,647	4,273	466	1,388	1,134	2,228	956	5,787	114,619	
10,000 - 14,999	2,210	4,691	6,115	2,026	5,590	6,325	6,997	4,477	8,688	216,987	
15,000 - 19,999	4,614	9,114	8,888	3,917	7,891	10,335	14,074	8,845	14,896	413,589	
20,000 - 24,999	2,848	8,244	11,345	6,653	10,299	14,294	19,800	13,785	13,290	392,044	
25,000 - 29,999	3,414	12,367	15,676	11,784	12,270	18,920	28,712	21,202	13,590	394,873	
30,000 - 34,999	3,481	12,027	17,924	18,354	13,768	21,454	35,856	32,956	12,408	373,332	
35,000 - 39,999	3,745	10,705	22,933	28,239	19,294	43,726	45,046	38,600	13,179	463,460	
40,000 - 44,999	2,879	9,645	27,475	34,322	18,693	27,419	54,530	57,494	10,950	298,094	
45,000 - 49,999	2,937	9,799	25,466	40,002	17,853	32,355	62,260	55,143	12,142	436,478	
50,000 - 54,999	2,965	8,989	30,185	48,782	24,158	43,452	70,921	75,442	12,121	434,807	
55,000 - 59,999	3,317	18,634	28,249	46,173	21,694	65,804	69,896	67,631	10,320	339,667	
60,000 - 64,999	3,552	12,957	24,668	41,597	19,854	65,007	63,953	70,755	8,806	308,081	
65,000 - 74,999	6,349	16,314	50,249	105,158	38,323	61,384	135,197	138,783	12,942	429,147	
75,000 - 99,999	13,750	49,547	98,443	238,146	74,312	133,082	308,588	345,448	28,054	958,145	
100,000 - 149,999	19,616	72,979	94,448	275,937	92,504	284,327	328,135	420,649	26,406	864,905	
150,000 - 199,999	12,846	61,863	34,832	122,590	44,513	165,860	120,962	205,823	8,489	340,892	
200,000 - 499,999	27,489	226,067	17,212	58,246	64,526	654,197	96,235	295,583	7,595	293,561	
500,000 - 999,999	12,114	150,603	1,217	3,138	21,926	648,330	13,142	107,522	1,069	37,562	
1,000,000 - 4,999,999	12,076	341,924	313	786	17,613	1,738,055	14,515	377,373	420	15,168	
5,000,000 - 9,999,999	1,476	109,905	10	19	1,833	568,622	1,632	125,988	17	659	
10,000,000 and over	1,177	190,824	12	21	1,446	2,749,666	1,125	404,736	11	550	
Total	145,505	\$1,342,160	520,589	\$1,086,426	529,768	\$7,361,611	1,494,011	\$2,869,564	222,522	\$7,201,225	

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	1,991	\$16,479	3,813	\$2,965	3,798	\$30,562	20	\$10,003
\$5,000 - 9,999	11,517	93,666	5,067	11,372	13,651	173,973	1,395	2,546
10,000 - 14,999	20,929	177,600	6,871	24,149	26,502	308,536	4,155	8,764
15,000 - 19,999	42,285	438,108	6,279	10,703	36,955	481,885	5,301	7,995
20,000 - 24,999	47,166	502,790	5,575	15,752	33,822	441,063	6,331	13,252
25,000 - 29,999	46,191	576,661	5,288	9,409	33,768	461,752	6,318	22,215
30,000 - 34,999	45,956	574,439	5,742	8,587	32,049	434,758	7,200	16,386
35,000 - 39,999	42,246	637,975	4,377	7,338	27,682	362,686	10,206	31,552
40,000 - 44,999	31,976	536,083	4,381	13,770	24,427	298,704	8,034	15,576
45,000 - 49,999	30,775	517,074	6,592	24,490	21,313	332,620	7,342	18,348
50,000 - 54,999	29,531	521,753	3,981	18,297	23,149	316,111	13,401	64,678
55,000 - 59,999	26,768	506,494	4,556	6,417	21,334	300,795	9,952	44,060
60,000 - 64,999	22,917	401,391	5,548	10,802	17,124	249,467	8,951	53,498
65,000 - 74,999	31,794	572,331	9,201	13,439	25,564	365,818	15,025	30,921
75,000 - 99,999	54,331	1,020,537	15,830	26,593	50,030	700,495	27,848	69,159
100,000 - 149,999	47,487	961,005	20,266	50,521	50,100	732,923	38,612	144,240
150,000 - 199,999	19,651	432,171	10,390	32,114	21,122	340,242	20,025	85,698
200,000 - 499,999	25,935	635,250	17,313	64,592	27,190	441,086	36,427	263,960
500,000 - 999,999	6,318	165,441	6,582	35,223	6,425	111,464	14,379	271,835
1,000,000 - 4,999,999	4,082	110,225	7,628	107,020	4,003	70,926	13,051	749,347
5,000,000 - 9,999,999	390	11,231	1,228	68,526	388	7,460	1,477	253,080
10,000,000 and over	272	7,948	1,125	146,102	263	4,816	1,241	2,842,914
Total	590,506	\$9,416,654	157,636	\$708,185	500,658	\$6,968,142	256,690	\$5,020,028

Table 25: New York State Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		
	Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	99,673	\$339,613	99,320	\$338,953	353	\$660	
\$5,000 - 9,999	202,062	912,653	198,386	892,344	3,676	20,309	
10,000 - 14,999	335,626	2,360,957	322,880	2,241,658	12,746	119,298	
15,000 - 19,999	357,736	3,016,230	335,085	2,751,045	22,651	265,185	
20,000 - 24,999	341,806	3,129,427	308,917	2,697,947	32,889	431,480	
25,000 - 29,999	332,528	3,250,638	289,215	2,615,553	43,313	635,085	
30,000 - 34,999	337,182	3,484,436	285,977	2,689,934	51,205	794,502	
35,000 - 39,999	331,861	3,658,815	271,895	2,682,895	59,966	975,920	
40,000 - 44,999	309,224	3,579,625	244,789	2,467,527	64,435	1,112,099	
45,000 - 49,999	282,779	3,393,249	215,959	2,261,259	66,820	1,131,989	
50,000 - 54,999	255,145	3,277,089	186,768	2,004,446	68,377	1,272,643	
55,000 - 59,999	226,161	3,009,723	158,873	1,736,547	67,288	1,273,176	
60,000 - 64,999	199,465	2,833,814	134,415	1,515,069	65,050	1,318,745	
65,000 - 74,999	349,271	5,225,665	223,294	2,611,279	125,977	2,614,386	
75,000 - 99,999	627,074	10,626,535	352,849	4,363,359	274,225	6,263,177	
100,000 - 149,999	605,493	12,478,023	257,115	3,320,940	348,378	9,157,084	
150,000 - 199,999	240,848	6,100,842	72,980	915,149	167,868	5,185,694	
200,000 - 499,999	257,879	7,282,100	74,182	949,332	183,697	6,332,768	
500,000 - 999,999	53,011	1,704,800	14,785	197,566	38,226	1,507,234	
1,000,000 - 4,999,999	31,816	1,027,059	21,322	294,849	10,494	732,210	
5,000,000 - 9,999,999	2,635	322,566	951	12,780	1,684	309,786	
10,000,000 and over	1,795	915,874	535	7,337	1,260	908,538	
Total	5,781,069	\$81,929,735	4,070,491	\$39,567,767	1,710,578	\$42,361,968	

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

Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class		Medical &					
		Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	13	\$24	842	\$976	0	\$0
\$5,000 -	9,999	1,170	2,694	3,671	12,788	631	1,874
10,000 -	14,999	6,154	23,719	12,591	50,772	5,579	23,921
15,000 -	19,999	9,745	49,835	22,662	100,131	10,059	54,921
20,000 -	24,999	13,365	65,851	32,750	171,549	16,248	96,005
25,000 -	29,999	14,614	75,635	43,315	258,006	22,307	148,761
30,000 -	34,999	16,786	95,238	51,178	307,326	25,957	187,579
35,000 -	39,999	15,912	89,828	59,985	394,197	35,845	271,549
40,000 -	44,999	13,443	82,250	64,659	440,825	40,296	333,711
45,000 -	49,999	13,593	66,942	66,808	457,272	42,253	375,438
50,000 -	54,999	12,874	75,647	68,583	550,529	48,118	453,773
55,000 -	59,999	12,677	84,724	67,364	571,792	46,281	435,396
60,000 -	64,999	11,095	73,612	65,028	603,964	47,634	475,104
65,000 -	74,999	17,735	113,339	125,829	1,221,754	96,854	979,983
75,000 -	99,999	28,957	198,047	274,376	3,234,294	222,506	2,450,996
100,000 -	149,999	22,200	200,694	348,602	5,538,717	306,961	3,789,687
150,000 -	199,999	7,401	114,813	167,874	3,649,340	153,593	2,206,878
200,000 -	499,999	5,775	146,413	183,868	6,899,932	166,154	3,184,271
500,000 -	999,999	505	32,115	38,231	3,714,435	34,752	1,006,289
1,000,000 -	4,999,999	66	10,530	10,509	3,373,435	9,072	412,605
5,000,000 -	9,999,999	5	730	1,686	1,537,092	1,518	148,054
10,000,000	and over	0	0	1,260	5,553,891	1,177	796,059
	Total	224,084	\$1,602,680	1,711,671	\$38,643,016	1,333,795	\$17,832,854

NYAGI Class		Charitable Contributions			
		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$5,000	177	\$54	327	\$584
\$5,000 -	9,999	2,658	3,342	902	\$2,126
10,000 -	14,999	9,872	14,026	4,017	16,356
15,000 -	19,999	17,273	31,729	9,107	49,439
20,000 -	24,999	26,151	49,035	14,543	85,866
25,000 -	29,999	35,124	85,883	21,761	142,431
30,000 -	34,999	43,186	101,882	28,132	193,061
35,000 -	39,999	50,001	122,117	31,490	219,769
40,000 -	44,999	52,396	133,437	34,681	246,134
45,000 -	49,999	56,678	139,509	38,304	253,897
50,000 -	54,999	56,376	140,455	36,823	243,510
55,000 -	59,999	57,222	154,201	34,898	242,721
60,000 -	64,999	56,168	164,378	33,624	219,549
65,000 -	74,999	110,904	310,265	66,795	452,465
75,000 -	99,999	248,390	718,104	147,309	1,009,203
100,000 -	149,999	325,171	1,076,802	171,830	1,204,045
150,000 -	199,999	159,330	640,886	71,080	577,470
200,000 -	499,999	176,495	1,300,830	51,852	711,466
500,000 -	999,999	37,271	724,660	8,808	319,354
1,000,000 -	4,999,999	10,494	1,465,040	3,788	339,303
5,000,000 -	9,999,999	1,684	619,571	826	132,392
10,000,000	and over	1,259	3,728,987	751	455,719
	Total	1,534,278	\$11,725,193	811,648	\$7,116,857

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

Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2011 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Federal Deductions 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number
Less than \$5,000	\$1,638	842	\$978	0	\$0
\$5,000 - 9,999	22,824	3,249	2,516	0	0
10,000 - 14,999	128,794	11,518	9,556	0	0
15,000 - 19,999	286,055	21,935	21,874	0	0
20,000 - 24,999	468,307	31,500	39,419	27	10
25,000 - 29,999	710,716	42,712	82,562	5	7
30,000 - 34,999	885,085	50,442	96,379	0	0
35,000 - 39,999	1,097,460	58,293	136,259	234	2,589
40,000 - 44,999	1,236,358	63,367	156,250	12	64
45,000 - 49,999	1,293,059	65,658	185,826	0	0
50,000 - 54,999	1,463,916	67,925	223,713	16	19
55,000 - 59,999	1,488,834	67,103	241,695	124	890
60,000 - 64,999	1,536,609	64,507	253,983	18	31
65,000 - 74,999	3,077,806	124,831	563,683	8	34
75,000 - 99,999	7,610,646	272,512	1,567,767	40	12
100,000 - 149,999	11,809,947	347,465	2,900,980	380	1,296
150,000 - 199,999	7,189,387	167,426	2,079,523	156	974
200,000 - 499,999	12,242,912	183,756	4,466,805	510	6,741
500,000 - 999,999	5,796,852	38,192	2,863,223	166	1,450
1,000,000 - 4,999,999	5,600,913	10,506	2,976,949	209	6,229
5,000,000 - 9,999,999	2,437,839	1,686	1,432,173	56	2,755
10,000,000 and over	10,534,656	1,260	5,599,009	49	3,689
Total	\$76,920,614	1,696,684	\$25,901,122	2,009	\$26,789

NYAGI Class	Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	353	\$660
\$5,000 - 9,999	0	0	3,676	20,309
10,000 - 14,999	0	0	12,746	119,298
15,000 - 19,999	0	0	22,651	265,185
20,000 - 24,999	0	0	32,889	431,480
25,000 - 29,999	0	0	43,313	635,085
30,000 - 34,999	0	0	51,205	794,502
35,000 - 39,999	0	0	59,966	975,920
40,000 - 44,999	0	0	64,435	1,112,099
45,000 - 49,999	0	0	66,820	1,131,989
50,000 - 54,999	0	0	68,377	1,272,643
55,000 - 59,999	0	0	67,288	1,273,176
60,000 - 64,999	0	0	65,050	1,318,745
65,000 - 74,999	0	0	125,977	2,614,386
75,000 - 99,999	0	0	274,225	6,263,177
100,000 - 149,999	75,971	170,269	348,378	9,157,084
150,000 - 199,999	27,724	176,869	167,868	5,185,694
200,000 - 499,999	183,694	1,649,178	183,697	6,332,768
500,000 - 999,999	38,226	1,450,697	38,226	1,507,234
1,000,000 - 4,999,999	10,500	1,897,953	10,494	732,210
5,000,000 - 9,999,999	1,685	698,635	1,684	309,786
10,000,000 and over	1,258	4,030,863	1,260	908,538
Total	339,057	\$10,074,463	1,710,578	\$42,361,968

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

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

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

5/ Includes College Tuition Itemized Deduction

Table 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2011
(Dollar Data in Thousands)

NYAGI Class	Total Credits	Child & Dependent Care		Household		College Tuition	
		Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$77	0	\$0	143	\$4	7	\$3
\$5,000 - 9,999	2,862	0	0	57,170	2,348	224	43
10,000 - 14,999	15,740	0	0	267,379	12,052	6,864	1,340
15,000 - 19,999	22,437	44	4	302,185	14,543	25,098	5,438
20,000 - 24,999	24,443	26	9	291,659	12,821	24,871	5,820
25,000 - 29,999	29,673	456	110	201,746	5,322	22,625	5,245
30,000 - 34,999	37,106	4,211	2,212	40,078	1,042	22,406	5,278
35,000 - 39,999	46,133	13,794	8,084	446	16	22,858	5,506
40,000 - 44,999	48,442	16,020	8,761	87	4	22,705	5,673
45,000 - 49,999	48,145	15,685	8,843	179	8	20,648	5,115
50,000 - 54,999	46,171	15,298	7,676	57	3	18,546	4,682
55,000 - 59,999	42,774	13,910	5,017	183	15	16,085	4,096
60,000 - 64,999	38,573	11,697	2,287	73	8	13,783	3,433
65,000 - 74,999	72,401	23,210	2,736	46	3	25,572	6,583
75,000 - 99,999	154,392	50,294	5,812	98	9	48,591	12,815
100,000 - 149,999	184,850	65,933	7,468	d/	d/	46,050	12,532
150,000 - 199,999	95,554	30,413	3,577	d/	d/	14,105	4,023
200,000 - 499,999	245,781	28,158	3,343	106	11	10,463	3,452
500,000 - 999,999	184,585	4,453	561	36	4	2,305	923
1,000,000 - 4,999,999	368,384	1,990	265	35	4	3,315	1,550
5,000,000 - 9,999,999	103,078	114	16	d/	d/	242	109
10,000,000 and over	242,172	66	11	d/	d/	126	64
Total	\$2,053,772	295,771	\$66,792	1,161,804	\$48,228	367,490	\$93,722

NYAGI Class	Empire State Child		Earned Income		Resident Credit		Other Credits
	Number	Amount	Number	Amount	Number	Amount	Amount
Less than \$5,000	8	\$2	0	\$0	1,174	\$16	\$52
\$5,000 - 9,999	0	\$0	6,156	224	3,112	197	50
10,000 - 14,999	221	\$30	36,597	713	6,442	628	978
15,000 - 19,999	1,754	\$300	421	32	7,061	1,066	1,054
20,000 - 24,999	4,174	\$1,065	2,834	1,138	8,082	1,772	1,817
25,000 - 29,999	14,136	\$4,734	28,514	9,912	7,430	2,343	2,006
30,000 - 34,999	32,125	\$11,177	52,144	12,179	8,029	3,085	2,133
35,000 - 39,999	50,847	\$19,503	37,576	7,227	6,969	3,377	2,419
40,000 - 44,999	56,433	\$23,696	17,961	3,026	7,736	4,816	2,467
45,000 - 49,999	55,115	\$25,013	5,490	533	8,070	6,034	2,598
50,000 - 54,999	52,387	\$24,836	108	25	7,869	6,265	2,684
55,000 - 59,999	48,335	\$23,537	46	16	7,359	7,342	2,751
60,000 - 64,999	44,177	\$21,848	23	10	7,217	8,429	2,558
65,000 - 74,999	82,742	\$41,781	24	3	12,593	15,764	5,530
75,000 - 99,999	162,140	\$81,088	13	10	27,256	43,228	11,432
100,000 - 149,999	153,250	\$63,712	d/	d/	36,205	83,695	17,434
150,000 - 199,999	8,917	\$1,985	d/	d/	21,088	75,680	10,286
200,000 - 499,999	309	\$116	0	0	33,740	214,873	23,986
500,000 - 999,999	20	\$9	0	0	12,159	167,579	15,508
1,000,000 - 4,999,999	19	\$12	0	0	11,710	337,842	28,711
5,000,000 - 9,999,999	0	\$0	d/	d/	1,337	98,197	4,755
10,000,000 and over	0	\$0	d/	d/	1,084	230,155	11,942
Total	767,110	\$344,445	187,914	\$35,049	243,722	\$1,312,383	\$153,152

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2011
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$1	- \$100	375,920	6.50	\$17,111
100	- 200	301,402	11.71	44,676
200	- 300	264,941	16.29	65,634
300	- 400	212,959	19.97	74,222
400	- 500	182,773	23.13	81,902
500	- 600	170,850	26.08	93,701
600	- 700	153,071	28.73	99,321
700	- 800	136,149	31.08	101,802
800	- 900	141,896	33.54	120,777
900	- 1,000	126,133	35.72	119,567
1,000	- 1,500	564,537	45.48	702,893
1,500	- 2,000	479,265	53.76	835,446
2,000	- 2,500	393,618	60.57	882,844
2,500	- 3,000	330,984	66.29	907,805
3,000	- 5,000	834,262	80.71	3,237,737
5,000	- 10,000	680,386	92.47	4,746,447
10,000	- 25,000	301,235	97.68	4,256,839
25,000	- 50,000	67,635	98.85	2,279,037
50,000	- 100,000	38,344	99.51	2,621,009
100,000	and over	28,328	100.00	10,176,103
Total		5,784,687	100.00	\$31,464,872

Table 29: Major Items by Size of Federal AGI after New York Modifications - Full-Year Nonresident Taxable Returns in 2011 (Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$5,000	6,462	\$24,966	\$17,678	\$19,313	\$0
\$5,000 - 9,999	15,727	124,534	100,814	73,823	0
10,000 - 14,999	21,293	272,482	230,541	136,525	618
15,000 - 19,999	21,021	368,418	291,962	171,232	1,897
20,000 - 24,999	20,103	449,235	366,185	185,973	3,853
25,000 - 29,999	18,452	509,811	376,033	176,991	3,944
30,000 - 34,999	19,994	648,978	511,183	211,942	7,378
35,000 - 39,999	21,065	789,691	555,669	227,028	8,846
40,000 - 44,999	20,316	861,339	631,500	245,395	9,027
45,000 - 49,999	19,975	950,042	687,867	254,469	7,690
50,000 - 54,999	19,381	1,015,609	703,546	261,015	10,477
55,000 - 59,999	18,981	1,091,457	779,112	259,174	11,411
60,000 - 64,999	18,425	1,152,917	782,015	261,325	11,500
65,000 - 74,999	35,966	2,510,021	1,741,183	578,009	22,395
75,000 - 99,999	77,107	6,700,690	4,597,087	1,396,072	59,289
100,000 - 149,999	105,799	12,990,891	8,216,688	2,317,311	100,391
150,000 - 199,999	63,434	10,951,583	6,433,424	1,684,481	74,989
200,000 - 499,999	108,105	32,656,675	17,341,319	3,236,676	139,335
500,000 - 999,999	34,065	23,625,206	9,676,704	1,121,862	49,146
1,000,000 - 4,999,999	26,637	52,880,993	16,211,895	926,674	38,690
5,000,000 - 9,999,999	2,837	19,571,863	3,698,658	395,937	3,827
10,000,000 and over	2,220	71,848,468	6,807,960	1,138,038	2,925
Total	697,365	\$241,995,867	\$80,759,023	\$15,279,265	\$567,628

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits 4/	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$5,000	\$5,988	\$239	\$1	\$0	\$165
\$5,000 - 9,999	50,710	2,028	194	0	1,333
10,000 - 14,999	135,339	5,460	635	1	4,034
15,000 - 19,999	195,289	8,160	807	3	5,857
20,000 - 24,999	259,409	11,529	1,082	24	8,833
25,000 - 29,999	328,876	15,609	878	32	11,091
30,000 - 34,999	429,659	21,320	1,046	34	16,462
35,000 - 39,999	553,817	28,382	1,103	51	19,572
40,000 - 44,999	606,917	32,065	551	42	23,515
45,000 - 49,999	687,882	37,227	538	38	27,713
50,000 - 54,999	744,117	40,797	425	46	28,399
55,000 - 59,999	820,871	45,907	320	82	33,221
60,000 - 64,999	880,091	49,905	159	66	33,869
65,000 - 74,999	1,909,616	110,252	205	154	78,158
75,000 - 99,999	5,245,330	311,491	603	471	214,511
100,000 - 149,999	10,573,189	685,409	1,070	613	432,251
150,000 - 199,999	9,192,114	629,660	1,076	639	369,815
200,000 - 499,999	29,277,430	2,133,808	1,714	1,731	1,130,363
500,000 - 999,999	22,454,198	1,996,486	349	931	819,928
1,000,000 - 4,999,999	51,915,629	4,656,832	159	1,841	1,431,031
5,000,000 - 9,999,999	19,172,100	1,719,737	10	427	326,744
10,000,000 and over	70,668,810	6,338,992	4	708	604,315
Total	\$226,107,382	\$18,881,296	\$12,927	\$7,934	\$5,621,181

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

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

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

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

Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 2011 (Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	6,462	0.93	\$24,966	0.01	\$165	0.00
\$5,000 -	9,999	22,189	3.18	\$149,499	0.06	1,498	0.03
10,000 -	14,999	43,482	6.24	\$421,981	0.17	5,532	0.10
15,000 -	19,999	64,503	9.25	\$790,399	0.33	11,389	0.20
20,000 -	24,999	84,606	12.13	\$1,239,634	0.51	20,222	0.36
25,000 -	29,999	103,058	14.78	\$1,749,445	0.72	31,313	0.56
30,000 -	34,999	123,052	17.65	\$2,398,423	0.99	47,775	0.85
35,000 -	39,999	144,117	20.67	\$3,188,114	1.32	67,347	1.20
40,000 -	44,999	164,433	23.58	\$4,049,453	1.67	90,862	1.62
45,000 -	49,999	184,408	26.44	\$4,999,494	2.07	118,576	2.11
50,000 -	54,999	203,789	29.22	\$6,015,103	2.49	146,975	2.61
55,000 -	59,999	222,770	31.94	\$7,106,560	2.94	180,196	3.21
60,000 -	64,999	241,195	34.59	\$8,259,477	3.41	214,065	3.81
65,000 -	74,999	277,161	39.74	\$10,769,498	4.45	292,224	5.20
75,000 -	99,999	354,268	50.80	\$17,470,188	7.22	506,734	9.01
100,000 -	149,999	460,067	65.97	\$30,461,079	12.59	938,986	16.70
150,000 -	199,999	523,501	75.07	\$41,412,662	17.11	1,308,800	23.28
200,000 -	499,999	631,606	90.57	\$74,069,337	30.61	2,439,163	43.39
500,000 -	999,999	665,671	95.46	\$97,694,543	40.37	3,259,091	57.98
1,000,000 -	4,999,999	692,308	99.27	\$150,575,536	62.22	4,690,122	83.44
5,000,000 -	9,999,999	695,145	99.68	\$170,147,399	70.31	5,016,866	89.25
10,000,000	and over	697,366	100.00	\$241,995,867	100.00	\$5,621,181	100.00

Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2011

Federal AGI After NY Modifications		Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
			Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than	\$5,000	\$3,863	\$2,989	\$0	\$927	\$37	\$26
\$5,000 -	9,999	7,918	4,694	0	3,224	129	85
10,000 -	14,999	12,797	6,412	29	6,356	256	189
15,000 -	19,999	17,526	8,146	90	9,290	388	279
20,000 -	24,999	22,347	9,251	192	12,904	574	439
25,000 -	29,999	27,629	9,592	214	17,823	846	601
30,000 -	34,999	32,459	10,600	369	21,489	1,066	823
35,000 -	39,999	37,488	10,777	420	26,291	1,347	929
40,000 -	44,999	42,397	12,079	444	29,874	1,578	1,157
45,000 -	49,999	47,562	12,739	385	34,437	1,864	1,387
50,000 -	54,999	52,402	13,468	541	38,394	2,105	1,465
55,000 -	59,999	57,503	13,654	601	43,247	2,419	1,750
60,000 -	64,999	62,574	14,183	624	47,766	2,709	1,838
65,000 -	74,999	69,789	16,071	623	53,095	3,065	2,173
75,000 -	99,999	86,901	18,106	769	68,027	4,040	2,782
100,000 -	149,999	122,788	21,903	949	99,937	6,478	4,086
150,000 -	199,999	172,645	26,555	1,182	144,908	9,926	5,830
200,000 -	499,999	302,083	29,940	1,289	270,824	19,738	10,456
500,000 -	999,999	693,533	32,933	1,443	659,157	58,608	24,070
1,000,000 -	4,999,999	1,985,246	34,789	1,452	1,949,004	174,826	53,723
5,000,000 -	9,999,999	6,898,789	139,562	1,349	6,757,878	606,182	115,172
10,000,000	and over	32,364,175	512,630	1,318	31,832,797	2,855,402	272,214
Nonresident Average		\$347,015	\$21,910	\$814	\$324,231	\$27,075	\$8,061

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2011
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	68,802	9.87	\$2,621
100	- 200	38,033	15.32	5,642
200	- 300	28,966	19.47	7,089
300	- 400	22,348	22.68	7,741
400	- 500	18,773	25.37	8,399
500	- 600	15,644	27.61	8,558
600	- 700	14,981	29.76	9,708
700	- 800	13,867	31.75	10,430
800	- 900	11,782	33.44	10,052
900	- 1,000	11,339	35.07	10,739
1,000	- 1,500	42,140	41.11	52,048
1,500	- 2,000	40,636	46.94	70,838
2,000	- 2,500	35,099	51.97	79,190
2,500	- 3,000	30,576	56.35	84,509
3,000	- 5,000	99,907	70.68	391,114
5,000	- 10,000	104,176	85.62	732,194
10,000	- 25,000	62,698	94.61	935,892
25,000	- 50,000	19,883	97.46	681,301
50,000	- 100,000	10,741	99.00	741,527
100,000	and over	6,975	100.00	1,771,589
Total		697,365	100.00	\$5,621,181

Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$5,000	1,801	\$6,743	\$5,894	\$5,474	\$0
\$5,000 - 9,999	4,981	42,714	35,831	32,212	0
10,000 - 14,999	13,508	168,089	120,974	97,059	135
15,000 - 19,999	14,045	249,879	177,878	112,987	1,184
20,000 - 24,999	12,221	272,151	197,456	102,380	2,214
25,000 - 29,999	11,100	305,382	227,863	92,930	1,321
30,000 - 34,999	9,736	314,010	209,122	84,504	1,719
35,000 - 39,999	9,055	336,483	248,128	85,035	1,674
40,000 - 44,999	8,506	361,554	264,081	80,712	2,029
45,000 - 49,999	7,454	352,562	232,335	74,441	2,278
50,000 - 54,999	6,311	331,665	219,371	67,246	1,877
55,000 - 59,999	5,408	310,581	196,564	63,583	2,612
60,000 - 64,999	4,728	295,465	185,544	48,699	1,466
65,000 - 74,999	8,426	589,872	363,514	90,869	2,999
75,000 - 99,999	14,486	1,240,610	781,687	191,091	7,224
100,000 - 149,999	15,330	1,869,172	1,211,157	232,097	7,980
150,000 - 199,999	7,400	1,280,108	804,355	132,433	5,132
200,000 - 499,999	9,721	2,851,793	1,787,522	188,092	7,195
500,000 - 999,999	1,800	1,204,273	760,651	41,498	1,748
1,000,000 - 4,999,999	963	1,737,484	1,111,315	17,982	1,066
5,000,000 - 9,999,999	75	526,849	327,223	2,623	95
10,000,000 and over	42	923,546	417,842	3,981	64
Total	167,096	\$15,570,985	\$9,886,308	\$1,847,930	\$52,013

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits 4/	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$5,000	\$2,268	\$91	\$0	\$0	\$79
\$5,000 - 9,999	10,502	420	146	0	161
10,000 - 14,999	70,895	2,843	552	13	1,618
15,000 - 19,999	135,707	5,611	599	49	3,438
20,000 - 24,999	167,557	7,462	486	37	5,034
25,000 - 29,999	211,131	10,162	384	10	7,114
30,000 - 34,999	227,786	11,669	138	96	7,663
35,000 - 39,999	249,773	13,248	292	285	9,357
40,000 - 44,999	278,813	15,319	133	150	11,284
45,000 - 49,999	275,843	15,422	73	451	9,698
50,000 - 54,999	262,542	14,956	97	220	9,732
55,000 - 59,999	244,386	13,869	59	402	8,555
60,000 - 64,999	245,299	14,428	29	329	8,759
65,000 - 74,999	496,004	29,669	40	610	17,779
75,000 - 99,999	1,042,295	63,145	109	1,339	38,374
100,000 - 149,999	1,629,095	106,495	101	2,815	65,912
150,000 - 199,999	1,142,543	78,264	71	2,389	46,976
200,000 - 499,999	2,656,506	193,302	92	6,402	115,076
500,000 - 999,999	1,161,027	102,915	19	3,567	61,482
1,000,000 - 4,999,999	1,718,436	154,144	8	4,964	93,552
5,000,000 - 9,999,999	524,131	47,015	1	1,480	27,717
10,000,000 and over	919,501	82,479	0	1,906	35,359
Total	\$13,672,041	\$982,928	\$3,427	\$27,512	\$584,720

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

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

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

4/ Includes the resident and other nonrefundable credits, refundable portion of child and dependent care and earned income credits, and the college tuition credit, O.E.Z.E. real property tax, and various refundable credits for new businesses.

Table 34: Cumulative Distribution of Taxpayers, Federal AGI after New York Modifications and Tax Liability by Size of Federal AGI after New York Modifications - Part-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	1,801	1.08	\$6,743	0.04	\$79	0.01
\$5,000 -	9,999	6,782	4.06	49,457	0.32	241	0.04
10,000 -	14,999	20,290	12.14	217,546	1.40	1,859	0.32
15,000 -	19,999	34,335	20.55	467,426	3.00	5,297	0.91
20,000 -	24,999	46,556	27.86	739,577	4.75	10,331	1.77
25,000 -	29,999	57,656	34.50	1,044,959	6.71	17,445	2.98
30,000 -	34,999	67,392	40.33	1,358,969	8.73	25,108	4.29
35,000 -	39,999	76,447	45.75	1,695,452	10.89	34,465	5.89
40,000 -	44,999	84,953	50.84	2,057,006	13.21	45,749	7.82
45,000 -	49,999	92,407	55.30	2,409,567	15.47	55,447	9.48
50,000 -	54,999	98,718	59.08	2,741,232	17.60	65,179	11.15
55,000 -	59,999	104,126	62.31	3,051,813	19.60	73,734	12.61
60,000 -	64,999	108,854	65.14	3,347,278	21.50	82,494	14.11
65,000 -	74,999	117,280	70.19	3,937,149	25.29	100,273	17.15
75,000 -	99,999	131,766	78.86	5,177,759	33.25	138,646	23.71
100,000 -	149,999	147,096	88.03	7,046,931	45.26	204,558	34.98
150,000 -	199,999	154,496	92.46	8,327,040	53.48	251,534	43.02
200,000 -	499,999	164,217	98.28	11,178,833	71.79	366,610	62.70
500,000 -	999,999	166,017	99.35	12,383,106	79.53	428,092	73.21
1,000,000 -	4,999,999	166,980	99.93	14,120,590	90.69	521,644	89.21
5,000,000 -	9,999,999	167,055	99.97	14,647,439	94.07	549,361	93.95
10,000,000	and over	167,097	100.00	\$15,570,985	100.00	\$584,720	100.00

Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2011

Federal AGI After NY Modifications	Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
		Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than \$5,000	\$3,744	\$3,039	\$0	\$1,260	\$50	\$44
\$5,000 - 9,999	8,575	6,467	0	2,108	84	32
10,000 - 14,999	12,444	7,185	10	5,248	210	120
15,000 - 19,999	17,791	8,045	84	9,662	399	245
20,000 - 24,999	22,269	8,377	181	13,711	611	412
25,000 - 29,999	27,512	8,372	119	19,021	915	641
30,000 - 34,999	32,252	8,680	177	23,396	1,199	787
35,000 - 39,999	37,160	9,391	185	27,584	1,463	1,033
40,000 - 44,999	42,506	9,489	239	32,778	1,801	1,327
45,000 - 49,999	47,298	9,987	306	37,006	2,069	1,301
50,000 - 54,999	52,553	10,655	297	41,601	2,370	1,542
55,000 - 59,999	57,430	11,757	483	45,190	2,565	1,582
60,000 - 64,999	62,493	10,300	310	51,882	3,052	1,853
65,000 - 74,999	70,006	10,784	356	58,866	3,521	2,110
75,000 - 99,999	85,642	13,191	499	71,952	4,359	2,649
100,000 - 149,999	121,929	15,140	521	106,268	6,947	4,300
150,000 - 199,999	172,988	17,896	694	154,398	10,576	6,348
200,000 - 499,999	293,364	19,349	740	273,275	19,885	11,838
500,000 - 999,999	669,040	23,054	971	645,015	57,175	34,156
1,000,000 - 4,999,999	1,804,241	18,673	1,107	1,784,461	160,066	97,147
5,000,000 - 9,999,999	7,024,652	34,978	1,267	6,988,407	626,860	369,558
10,000,000 and over	21,989,194	94,794	1,524	21,892,876	1,963,791	841,883
Part-Year Resident Average	\$93,186	\$11,059	\$311	\$81,821	\$5,882	\$3,499

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2011
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$1	- \$100	23,853	14.28	\$947
100	- 200	10,679	20.67	1,592
200	- 300	11,941	27.81	2,908
300	- 400	5,916	31.35	2,033
400	- 500	7,752	35.99	3,485
500	- 600	5,619	39.35	3,131
600	- 700	5,806	42.83	3,758
700	- 800	4,337	45.42	3,201
800	- 900	4,777	48.28	4,054
900	- 1,000	3,720	50.51	3,485
1,000	- 1,500	15,329	59.68	18,966
1,500	- 2,000	13,659	67.86	23,837
2,000	- 2,500	9,911	73.79	22,005
2,500	- 3,000	7,186	78.09	19,834
3,000	- 5,000	13,948	86.44	54,281
5,000	- 10,000	13,361	94.43	91,702
10,000	- 25,000	6,543	98.35	95,412
25,000	- 50,000	1,535	99.27	51,802
50,000	- 100,000	737	99.71	50,801
100,000	and over	488	100.00	127,486
Total		167,096	100.00	\$584,720

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

Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$5,000	96,748	\$359,757	\$298,464	\$0
\$5,000 -	9,999	198,053	1,543,613	890,704	242
10,000 -	14,999	318,560	3,974,964	2,209,391	4,077
15,000 -	19,999	289,153	5,036,551	2,158,578	5,165
20,000 -	24,999	252,587	5,659,512	1,982,138	5,457
25,000 -	29,999	220,865	6,062,732	1,806,573	8,173
30,000 -	34,999	197,579	6,416,716	1,659,517	7,193
35,000 -	39,999	172,963	6,485,742	1,521,159	6,577
40,000 -	44,999	151,282	6,428,512	1,372,169	7,030
45,000 -	49,999	131,183	6,228,546	1,195,858	6,229
50,000 -	54,999	111,237	5,830,503	1,086,140	4,632
55,000 -	59,999	96,303	5,519,564	963,423	4,625
60,000 -	64,999	77,178	4,815,767	836,079	3,196
65,000 -	74,999	127,817	8,917,877	1,444,289	4,786
75,000 -	99,999	183,112	15,790,031	2,320,259	7,223
100,000 -	149,999	125,833	14,988,679	1,822,365	5,955
150,000 -	199,999	40,153	6,875,768	582,592	1,134
200,000 -	499,999	44,715	12,841,660	912,780	1,630
500,000 -	999,999	8,246	5,617,857	219,441	352
1,000,000 -	4,999,999	4,470	8,378,989	139,085	243
5,000,000 -	9,999,999	367	2,494,782	38,360	36
10,000,000	and over	227	7,309,067	271,474	38
	Total	2,848,630	\$147,577,186	\$25,730,838	\$83,990

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$5,000	\$87,979	\$3,513	\$17	\$4,865
\$5,000 -	9,999	653,837	26,157	2,795	23,370
10,000 -	14,999	1,761,497	70,817	15,041	55,778
15,000 -	19,999	2,872,807	118,883	18,767	100,116
20,000 -	24,999	3,671,918	165,369	17,933	147,543
25,000 -	29,999	4,247,986	206,618	11,495	195,123
30,000 -	34,999	4,750,006	247,895	8,085	239,810
35,000 -	39,999	4,958,006	271,599	7,000	264,598
40,000 -	44,999	5,049,312	286,174	7,021	279,153
45,000 -	49,999	5,026,459	292,343	7,192	285,151
50,000 -	54,999	4,739,731	280,704	6,293	274,411
55,000 -	59,999	4,551,516	273,581	6,601	266,980
60,000 -	64,999	3,976,492	241,810	6,710	235,100
65,000 -	74,999	7,468,803	460,934	11,159	449,774
75,000 -	99,999	13,462,549	849,621	24,475	825,146
100,000 -	149,999	13,160,359	870,656	29,399	841,257
150,000 -	199,999	6,292,042	431,004	18,281	412,725
200,000 -	499,999	11,927,250	872,311	43,884	828,433
500,000 -	999,999	5,398,064	479,154	26,670	452,523
1,000,000 -	4,999,999	8,239,661	739,098	47,844	691,255
5,000,000 -	9,999,999	2,456,386	220,338	13,256	207,082
10,000,000	and over	7,037,555	631,269	47,560	583,766
	Total	\$121,790,213	\$8,039,846	\$377,479	\$7,663,958

1/ Credits are listed on page 16.

2/ Includes other taxes.

Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Tax payers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	96,748	\$375,468	88,909	\$338,774	19,299	\$8,682	10,941	\$11,820	
\$5,000 - 9,999	198,053	1,969,257	169,087	1,242,295	44,324	52,406	28,688	58,135	
10,000 - 14,999	318,560	4,744,966	259,715	3,054,214	69,807	95,734	39,698	109,641	
15,000 - 19,999	289,153	5,723,124	249,397	4,092,463	62,810	67,983	33,890	110,200	
20,000 - 24,999	252,587	6,298,062	223,521	4,729,133	60,020	65,162	30,852	126,829	
25,000 - 29,999	220,865	6,751,628	203,529	5,294,391	61,646	47,919	28,840	98,700	
30,000 - 34,999	197,579	6,983,377	179,421	5,660,284	57,168	47,237	29,089	130,693	
35,000 - 39,999	172,963	7,004,853	159,247	5,841,068	47,470	50,982	22,312	72,740	
40,000 - 44,999	151,282	6,830,801	141,332	5,887,003	50,350	37,361	23,790	77,984	
45,000 - 49,999	131,183	6,652,568	121,799	5,526,694	50,286	48,123	20,317	56,679	
50,000 - 54,999	111,237	6,192,933	105,574	5,423,705	43,373	43,668	21,115	78,271	
55,000 - 59,999	96,303	5,825,792	89,885	4,983,377	41,962	38,079	18,815	96,821	
60,000 - 64,999	77,178	5,140,316	70,901	4,279,132	36,929	45,301	21,535	98,020	
65,000 - 74,999	127,817	9,304,230	120,033	8,072,681	68,729	72,625	33,430	147,185	
75,000 - 99,999	183,112	16,254,561	172,378	14,152,965	108,879	135,445	58,557	331,335	
100,000 - 149,999	125,833	15,638,256	115,145	12,815,391	86,392	165,316	49,038	376,235	
150,000 - 199,999	40,153	7,121,718	35,801	5,572,856	31,250	71,461	20,741	208,236	
200,000 - 499,999	44,715	13,208,922	37,861	9,322,153	38,351	194,242	29,606	480,742	
500,000 - 999,999	8,246	5,724,389	6,282	3,344,326	7,793	117,974	6,858	310,825	
1,000,000 - 4,999,999	4,470	8,408,129	3,102	3,674,576	4,381	266,801	3,949	520,519	
5,000,000 - 9,999,999	367	2,492,369	244	821,375	362	91,238	334	233,912	
10,000,000 and over	227	7,447,120	152	1,323,927	227	249,932	221	429,763	
Total	2,848,630	\$156,092,838	2,553,316	\$115,452,785	991,807	\$2,013,671	532,617	\$4,165,286	

NYAGI Class		Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	5,516	\$15,420	2,279	\$4,190	1,545	\$3,402	3	\$5,209	
\$5,000 - 9,999	12,585	21,446	9,309	21,992	3,511	17,172	1,538	11,778	
10,000 - 14,999	14,478	48,591	13,241	28,268	8,401	54,043	5,633	35,194	
15,000 - 19,999	12,389	54,700	12,177	29,205	8,469	70,460	5,400	39,550	
20,000 - 24,999	11,422	41,358	11,852	26,686	6,953	76,880	6,187	48,448	
25,000 - 29,999	9,795	67,386	10,100	23,978	6,630	71,914	7,245	76,680	
30,000 - 34,999	9,235	33,627	12,072	25,937	6,386	90,511	7,092	93,291	
35,000 - 39,999	7,533	54,241	9,216	25,619	6,896	92,959	5,765	71,953	
40,000 - 44,999	8,446	47,675	9,661	42,812	7,558	97,839	6,891	113,848	
45,000 - 49,999	7,738	53,593	7,244	14,769	5,081	105,481	4,187	43,250	
50,000 - 54,999	7,565	45,441	8,669	53,124	5,195	82,165	7,099	100,296	
55,000 - 59,999	6,238	83,593	7,485	16,859	4,562	82,876	5,202	56,738	
60,000 - 64,999	7,105	47,529	7,431	18,304	6,261	122,919	4,605	62,366	
65,000 - 74,999	12,729	62,751	14,075	44,953	6,229	116,108	9,593	81,765	
75,000 - 99,999	20,640	188,718	24,590	76,261	11,562	243,737	10,519	108,449	
100,000 - 149,999	19,832	262,403	22,201	87,977	11,920	494,223	8,427	157,854	
150,000 - 199,999	8,390	239,796	9,979	26,803	5,906	349,658	2,426	76,874	
200,000 - 499,999	13,578	719,822	14,602	41,710	10,213	1,169,206	3,467	115,313	
500,000 - 999,999	3,185	536,112	3,723	13,939	3,294	1,030,351	1,183	61,504	
1,000,000 - 4,999,999	2,266	1,505,350	1,846	14,202	2,243	1,922,524	932	142,615	
5,000,000 - 9,999,999	237	681,331	109	1,677	196	560,598	106	35,738	
10,000,000 and over	171	2,701,452	55	1,271	124	2,874,991	79	400,116	
Total	201,074	\$7,512,334	211,917	\$640,537	129,135	\$9,730,019	103,578	\$1,938,830	

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

2/ Includes estate and trust income.

Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2011 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Business and Farm Income				Pensions and Annuities 3/	
		Net Profit		Net Loss		Number	Amount
		Number	Amount	Number	Amount		
Less than	\$5,000	2,936	\$4,528	0	\$0	1,763	\$15,267
	\$5,000 - 9,999	9,849	69,283	1,088	4,493	18,793	372,519
	10,000 - 14,999	32,228	300,732	5,234	28,785	39,176	655,300
	15,000 - 19,999	23,370	257,170	6,019	30,307	32,371	552,258
	20,000 - 24,999	19,693	261,320	5,965	40,573	29,918	490,371
	25,000 - 29,999	18,814	280,959	5,448	30,009	28,194	555,148
	30,000 - 34,999	15,775	289,381	4,611	36,966	27,017	449,093
	35,000 - 39,999	13,046	264,881	5,886	26,972	20,555	456,482
	40,000 - 44,999	9,149	234,195	4,644	24,860	19,629	344,433
	45,000 - 49,999	11,309	274,288	2,416	18,580	17,232	430,530
	50,000 - 54,999	8,624	185,288	4,056	41,008	14,158	295,918
	55,000 - 59,999	5,106	94,701	3,845	54,872	16,087	360,501
	60,000 - 64,999	7,803	156,140	4,335	47,514	12,620	343,429
	65,000 - 74,999	11,170	226,082	4,825	24,137	20,031	462,095
	75,000 - 99,999	16,346	480,114	7,255	51,198	26,294	613,981
	100,000 - 149,999	12,254	473,881	5,051	140,907	23,465	976,327
	150,000 - 199,999	3,301	233,135	1,465	13,503	7,550	385,374
	200,000 - 499,999	4,595	550,609	1,583	17,995	8,773	629,959
	500,000 - 999,999	920	243,943	233	6,071	1,677	171,253
	1,000,000 - 4,999,999	546	305,977	191	19,108	999	204,077
	5,000,000 - 9,999,999	43	57,094	19	9,773	75	23,138
	10,000,000 and over	33	103,801	16	7,331	51	11,565
	Total	226,912	\$5,347,506	74,185	\$674,964	366,427	\$8,799,018

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$5,000	1,845	-\$13,026	3,285	\$439	\$375,029
	\$5,000 - 9,999	28,086	174,264	15,565	21,745	1,947,513
	10,000 - 14,999	78,831	518,958	57,099	81,069	4,663,897
	15,000 - 19,999	78,782	616,953	56,945	90,592	5,632,532
	20,000 - 24,999	74,398	622,715	56,645	97,144	6,200,918
	25,000 - 29,999	62,706	465,878	53,528	110,699	6,640,929
	30,000 - 34,999	54,802	438,744	52,212	100,847	6,882,530
	35,000 - 39,999	41,787	296,044	49,394	98,681	6,906,172
	40,000 - 44,999	44,571	285,831	43,645	113,204	6,717,597
	45,000 - 49,999	43,321	233,780	39,397	102,246	6,550,322
	50,000 - 54,999	41,007	232,904	36,102	98,668	6,094,265
	55,000 - 59,999	41,252	214,312	30,573	71,898	5,753,894
	60,000 - 64,999	34,051	176,028	23,804	49,428	5,090,888
	65,000 - 74,999	65,353	295,558	41,245	82,059	9,222,170
	75,000 - 99,999	107,713	344,173	37,741	127,755	16,126,806
	100,000 - 149,999	85,978	461,219	24,124	167,394	15,470,861
	150,000 - 199,999	26,497	178,382	7,166	79,535	7,042,183
	200,000 - 499,999	25,547	317,204	10,468	228,321	12,980,601
	500,000 - 999,999	4,533	51,119	2,988	121,228	5,603,161
	1,000,000 - 4,999,999	3,278	184,230	1,976	125,216	8,282,913
	5,000,000 - 9,999,999	299	70,869	189	30,862	2,461,506
	10,000,000 and over	204	160,408	133	186,344	7,260,776
	Total	944,840	\$6,326,548	644,224	\$2,185,374	\$153,907,463

3/ Includes IRA Distributions.

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

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

Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2011 (Dollar Data In Thousands)

NYAGI Class		Additions								Subtractions			
		State & Local Bond Interest		Public Employee Retirement System Contributions				Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than	\$5,000	318	\$57	d/	d/	d/	d/	d/	d/	268	\$6,010		
\$5,000 -	9,999	2,159	4,647	3,996	\$458	1,256	\$1,015	1,778	\$790	5,473	135,233		
10,000 -	14,999	2,191	4,585	5,558	1,672	5,077	5,560	5,925	3,465	8,212	211,187		
15,000 -	19,999	3,179	6,033	7,473	3,203	6,043	8,129	10,492	6,280	7,162	191,643		
20,000 -	24,999	1,963	4,709	8,584	4,868	6,366	7,183	12,945	7,675	5,623	146,498		
25,000 -	29,999	1,998	9,010	10,884	7,912	6,753	11,200	18,465	12,068	6,023	175,126		
30,000 -	34,999	1,572	5,260	8,045	8,291	6,133	11,835	20,382	17,842	3,280	67,394		
35,000 -	39,999	2,300	6,534	10,450	11,819	7,278	11,961	20,243	17,099	5,110	157,291		
40,000 -	44,999	1,507	7,619	12,382	16,242	9,597	15,626	24,621	18,592	3,385	57,736		
45,000 -	49,999	1,647	5,916	10,785	19,184	7,013	11,308	26,128	16,448	3,100	84,676		
50,000 -	54,999	1,916	5,760	13,087	22,802	9,517	12,849	28,828	24,745	1,412	40,248		
55,000 -	59,999	1,545	5,967	11,208	21,493	8,115	27,323	29,177	22,868	1,782	45,029		
60,000 -	64,999	1,985	5,627	9,959	19,985	7,387	14,827	23,334	19,832	2,232	76,263		
65,000 -	74,999	3,088	7,417	18,199	47,885	11,698	12,614	52,601	41,402	2,135	46,553		
75,000 -	99,999	5,626	25,331	23,307	82,645	21,859	38,445	92,823	88,625	3,261	72,150		
100,000 -	149,999	6,184	31,675	9,626	42,713	16,002	63,738	72,783	90,915	3,320	96,294		
150,000 -	199,999	2,763	15,995	970	4,658	5,337	20,873	21,399	44,267	496	16,136		
200,000 -	499,999	6,062	69,296	431	1,844	8,188	98,370	18,065	57,748	747	31,248		
500,000 -	999,999	2,130	33,693	41	109	2,881	88,446	2,545	23,072	108	3,117		
1,000,000 -	4,999,999	1,610	65,263	9	24	2,223	221,944	2,126	55,830	41	1,198		
5,000,000 -	9,999,999	183	10,818	0	0	226	84,767	215	14,822	0	0		
10,000,000	and over	125	25,185	d/	d/	d/	d/	d/	d/	0	0		
	Total	52,051	\$356,398	165,652	\$317,878	149,132	\$1,160,895	485,227	\$665,759	63,171	\$1,661,029		

NYAGI Class		Subtractions							
		Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	d/	d/	908	\$8,792	d/	d/
\$5,000 -	9,999	11,057	87,927	4,977	\$11,283	13,449	172,186	1,337	\$2,497
10,000 -	14,999	19,195	156,636	6,749	24,101	24,843	287,272	3,874	8,160
15,000 -	19,999	22,747	195,111	4,355	7,464	18,583	207,317	4,006	6,268
20,000 -	24,999	23,324	203,351	3,464	9,640	15,737	183,090	3,614	7,202
25,000 -	29,999	19,715	225,745	3,176	6,490	14,214	178,005	3,254	7,171
30,000 -	34,999	16,898	217,928	2,275	2,735	13,949	173,837	3,241	9,503
35,000 -	39,999	9,821	144,405	2,299	4,341	9,166	115,220	4,121	10,559
40,000 -	44,999	9,878	146,786	2,351	2,684	9,537	94,396	3,640	7,610
45,000 -	49,999	8,970	129,030	2,935	10,493	6,604	110,030	2,454	7,339
50,000 -	54,999	7,448	125,414	1,791	10,182	7,349	82,038	4,494	20,528
55,000 -	59,999	6,431	104,958	1,482	2,507	7,828	96,569	2,999	16,937
60,000 -	64,999	6,599	111,996	2,534	5,932	6,906	87,885	2,761	12,921
65,000 -	74,999	9,157	158,566	3,892	5,130	7,834	112,397	4,369	6,789
75,000 -	99,999	9,799	163,377	4,948	8,270	10,612	132,559	7,448	15,129
100,000 -	149,999	11,379	213,986	3,971	23,739	12,243	173,939	6,678	17,755
150,000 -	199,999	3,896	70,325	1,739	6,129	4,061	60,980	2,556	9,831
200,000 -	499,999	5,066	96,041	3,278	10,244	4,883	74,184	5,185	33,767
500,000 -	999,999	1,240	24,111	1,161	5,445	1,129	16,598	1,921	34,198
1,000,000 -	4,999,999	858	17,686	1,048	16,741	683	10,834	1,621	88,233
5,000,000 -	9,999,999	71	1,485	159	4,955	49	760	186	40,222
10,000,000	and over	50	\$1,162	d/	d/	36	518	d/	d/
	Total	203,599	\$2,596,027	62,518	\$204,566	190,602	\$2,379,406	69,918	\$624,831

d/ Tax Law secrecy provisions prohibit disclosure.

Table 40: New York State Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	New York Deductions					
	Total with New York Deductions		Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	96,748	\$298,464	96,585	\$297,949	163	\$515
\$5,000 - 9,999	198,054	890,704	195,914	873,801	2,140	16,902
10,000 - 14,999	318,561	2,209,391	306,941	2,097,051	11,620	112,339
15,000 - 19,999	289,153	2,158,578	270,062	1,942,421	19,091	216,157
20,000 - 24,999	252,587	1,982,138	228,236	1,683,643	24,351	298,495
25,000 - 29,999	220,865	1,806,573	191,991	1,431,074	28,874	375,499
30,000 - 34,999	197,578	1,659,517	166,880	1,246,245	30,698	413,272
35,000 - 39,999	172,963	1,521,159	139,880	1,045,772	33,083	475,387
40,000 - 44,999	151,281	1,372,169	117,821	882,835	33,460	489,334
45,000 - 49,999	131,184	1,195,858	98,668	739,637	32,516	456,220
50,000 - 54,999	111,237	1,086,140	78,904	590,538	32,333	495,602
55,000 - 59,999	96,303	963,423	66,668	499,961	29,635	463,462
60,000 - 64,999	77,178	836,079	49,333	369,504	27,845	466,575
65,000 - 74,999	127,817	1,444,289	75,836	568,733	51,981	875,556
75,000 - 99,999	183,112	2,320,259	95,445	714,944	87,667	1,605,315
100,000 - 149,999	125,833	1,822,365	57,965	434,595	67,868	1,387,770
150,000 - 199,999	40,153	582,592	21,232	159,170	18,921	423,422
200,000 - 499,999	44,715	912,780	19,460	145,580	25,255	767,200
500,000 - 999,999	8,246	219,441	2,783	20,734	5,463	198,707
1,000,000 - 4,999,999	4,470	139,085	2,781	20,795	1,689	118,291
5,000,000 - 9,999,999	367	38,360	157	1,137	210	37,223
10,000,000 and over	227	271,474	70	525	157	270,949
Total	2,848,631	\$25,730,838	2,283,611	\$15,766,646	565,020	\$9,964,192

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

Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class		Medical &					
		Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$10,000	910	\$2,234	2,177	\$11,163	206	\$934
\$10,000 -	14,999	5,689	22,929	11,383	47,411	5,343	22,682
15,000 -	19,999	8,206	38,268	18,907	79,191	7,804	40,835
20,000 -	24,999	9,421	45,270	24,178	110,253	11,394	61,274
25,000 -	29,999	9,031	40,460	28,851	150,129	12,796	76,736
30,000 -	34,999	9,632	49,222	30,682	154,352	12,001	70,501
35,000 -	39,999	7,060	37,522	32,971	180,829	16,974	118,784
40,000 -	44,999	7,012	40,266	33,460	194,282	17,305	119,280
45,000 -	49,999	4,739	17,784	32,513	182,611	16,708	122,556
50,000 -	54,999	d/	d/	32,333	232,212	20,130	162,135
55,000 -	59,999	4,038	26,252	29,635	209,920	16,366	133,875
60,000 -	64,999	3,115	18,597	27,844	237,077	17,739	153,942
65,000 -	74,999	6,703	40,545	51,825	454,906	35,867	298,596
75,000 -	99,999	d/	d/	87,650	931,057	61,353	567,349
100,000 -	149,999	4,515	58,249	67,758	1,072,632	51,276	562,818
150,000 -	199,999	d/	d/	18,889	417,445	15,476	212,066
200,000 -	499,999	1,176	54,688	25,254	972,976	20,236	363,233
500,000 -	999,999	107	11,343	5,459	545,290	4,498	114,731
1,000,000 -	4,999,999	d/	d/	1,689	491,633	1,356	55,275
5,000,000 -	9,999,999	0	0	210	178,120	175	12,569
10,000,000	and over	0	0	157	745,908	143	87,618
Total		95,128	\$620,369	563,827	\$7,599,395	345,146	\$3,357,789

NYAGI Class		Charitable			
		Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$10,000	1,623	\$2,513	770	\$2,346
\$10,000 -	14,999	8,795	13,443	3,569	14,493
15,000 -	19,999	14,172	26,633	8,330	46,977
20,000 -	24,999	19,162	34,638	11,863	73,332
25,000 -	29,999	23,488	51,863	16,497	109,256
30,000 -	34,999	25,815	63,128	18,538	133,918
35,000 -	39,999	27,616	61,902	20,034	147,935
40,000 -	44,999	26,077	60,674	20,061	152,095
45,000 -	49,999	28,440	70,408	21,233	152,797
50,000 -	54,999	26,265	60,711	18,475	123,281
55,000 -	59,999	25,395	66,023	17,918	139,404
60,000 -	64,999	24,138	66,665	15,797	103,982
65,000 -	74,999	45,085	114,060	29,273	207,722
75,000 -	99,999	78,598	226,649	51,168	362,648
100,000 -	149,999	61,671	211,205	34,694	310,348
150,000 -	199,999	16,676	87,357	7,548	100,652
200,000 -	499,999	23,420	186,204	8,751	175,852
500,000 -	999,999	5,213	120,724	1,541	62,231
1,000,000 -	4,999,999	1,689	236,581	609	78,442
5,000,000 -	9,999,999	210	74,445	94	23,651
10,000,000	and over	157	1,178,663	72	88,158
Total		483,705	\$3,014,489	306,834	\$2,609,519

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2011 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount		Number	Amount	Number	Amount
Less than \$10,000	\$19,188		1,822	\$1,771	0	\$0
\$10,000 - 14,999	120,957		10,444	8,678	0	0
15,000 - 19,999	231,904		18,530	16,751	0	0
20,000 - 24,999	324,768		23,186	28,637	19	13
25,000 - 29,999	428,444		28,450	57,650	5	7
30,000 - 34,999	471,122		30,451	59,593	0	0
35,000 - 39,999	546,971		32,160	75,816	123	1,239
40,000 - 44,999	566,599		32,867	84,921	0	0
45,000 - 49,999	546,155		31,931	93,886	0	0
50,000 - 54,999	601,075		31,818	108,727	d/	d/
55,000 - 59,999	575,474		29,616	115,049	120	884
60,000 - 64,999	580,264		27,437	115,294	12	28
65,000 - 74,999	1,115,828		51,239	248,748	8	34
75,000 - 99,999	2,144,265		86,983	546,350	d/	d/
100,000 - 149,999	2,215,252		67,644	680,729	89	137
150,000 - 199,999	850,878		18,644	286,913	d/	d/
200,000 - 499,999	1,752,953		25,236	734,133	176	4,910
500,000 - 999,999	854,319		5,455	461,380	25	72
1,000,000 - 4,999,999	865,888		1,687	445,053	d/	d/
5,000,000 - 9,999,999	288,915		210	167,521	4	394
10,000,000 and over	2,100,347		157	886,477	7	2,184
Total	\$17,201,566		555,967	\$5,224,079	664	\$10,880

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$10,000	0	\$0	2,303	\$17,417
\$10,000 - 14,999	0	0	11,620	112,339
15,000 - 19,999	0	0	19,091	216,157
20,000 - 24,999	0	0	24,351	298,495
25,000 - 29,999	0	0	28,874	375,499
30,000 - 34,999	0	0	30,698	413,272
35,000 - 39,999	0	0	33,083	475,387
40,000 - 44,999	0	0	33,460	489,334
45,000 - 49,999	0	0	32,516	456,220
50,000 - 54,999	0	0	32,333	495,602
55,000 - 59,999	0	0	29,635	463,462
60,000 - 64,999	0	0	27,845	466,575
65,000 - 74,999	0	0	51,981	875,556
75,000 - 99,999	0	0	87,667	1,605,315
100,000 - 149,999	67,866	150,416	67,868	1,387,770
150,000 - 199,999	18,921	141,002	18,921	423,422
200,000 - 499,999	25,254	258,030	25,255	767,200
500,000 - 999,999	5,463	194,391	5,463	198,707
1,000,000 - 4,999,999	1,689	303,472	1,689	118,291
5,000,000 - 9,999,999	210	84,565	210	37,223
10,000,000 and over	156	945,105	157	270,949
Total	119,559	\$2,076,980	565,020	9,964,192

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

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

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

5/ Includes College Tuition Itemized Deduction

d/ Tax Law secrecy provisions prohibit disclosure.

Table 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses
Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	2,733	-\$130,604	\$40,989	\$19
\$15,000 -	19,999	35,844	639,377	540,673	1,727
20,000 -	24,999	49,362	1,109,093	756,837	8,129
25,000 -	29,999	51,276	1,414,691	814,439	10,304
30,000 -	34,999	58,610	1,904,955	942,724	21,281
35,000 -	39,999	73,527	2,759,833	1,193,661	43,364
40,000 -	44,999	76,308	3,245,974	1,261,778	63,438
45,000 -	49,999	85,072	4,045,979	1,422,583	77,646
50,000 -	54,999	87,257	4,583,283	1,504,217	86,982
55,000 -	59,999	85,107	4,893,818	1,488,815	84,900
60,000 -	64,999	82,434	5,148,449	1,484,680	85,724
65,000 -	74,999	159,469	11,162,885	2,885,539	169,759
75,000 -	99,999	351,450	30,659,266	6,789,140	408,417
100,000 -	149,999	425,352	51,794,104	9,609,141	543,533
150,000 -	199,999	188,108	32,321,842	5,250,091	248,383
200,000 -	499,999	200,682	57,907,479	6,067,272	262,324
500,000 -	999,999	42,229	28,809,342	1,406,813	59,373
1,000,000 -	4,999,999	25,758	49,271,547	841,014	38,687
5,000,000 -	9,999,999	2,095	14,308,563	263,091	3,266
10,000,000	and over	1,425	40,627,713	568,293	2,368
	Total	2,084,097	\$346,477,589	\$45,131,792	\$2,219,624

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$15,000	\$0	\$0	\$38	\$6,928
\$15,000 -	19,999	96,977	3,880	1,508	2,378
20,000 -	24,999	344,128	13,764	2,670	11,095
25,000 -	29,999	589,949	23,599	3,220	20,379
30,000 -	34,999	940,949	37,978	6,752	31,227
35,000 -	39,999	1,522,808	63,106	10,687	52,419
40,000 -	44,999	1,920,757	83,169	15,940	67,229
45,000 -	49,999	2,545,750	115,829	18,864	96,966
50,000 -	54,999	2,992,083	141,058	20,981	120,077
55,000 -	59,999	3,320,102	162,117	22,060	140,058
60,000 -	64,999	3,578,045	181,224	21,428	159,797
65,000 -	74,999	8,107,587	430,146	45,132	385,014
75,000 -	99,999	23,461,710	1,329,396	112,254	1,218,302
100,000 -	149,999	41,641,430	2,661,886	145,897	2,516,141
150,000 -	199,999	26,823,368	1,837,401	73,265	1,764,273
200,000 -	499,999	51,577,914	3,714,393	190,593	3,523,869
500,000 -	999,999	27,343,156	2,429,202	150,340	2,279,027
1,000,000 -	4,999,999	48,391,846	4,340,749	301,874	4,039,084
5,000,000 -	9,999,999	14,042,206	1,259,586	82,882	1,176,714
10,000,000	and over	40,057,052	3,593,118	179,308	3,413,854
	Total	\$299,297,816	\$22,421,602	\$1,405,693	\$21,024,829

1/ Credits are listed on page 16.

2/ Includes other taxes.

Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	2,733	-\$68,333	910	\$3,951	2,733	\$29,107	917	\$2,048
\$15,000 - 19,999	35,844	1,312,077	23,706	367,716	20,394	29,745	12,367	37,256
20,000 - 24,999	49,362	1,890,634	37,320	781,040	26,519	41,875	14,358	51,020
25,000 - 29,999	51,276	2,240,107	40,861	1,031,238	27,528	35,079	15,568	61,224
30,000 - 34,999	58,610	2,780,794	50,448	1,489,025	32,581	46,352	15,639	69,329
35,000 - 39,999	73,527	3,777,586	63,991	2,203,012	39,201	43,528	21,570	71,162
40,000 - 44,999	76,308	4,166,915	69,357	2,782,601	41,124	59,794	19,784	67,229
45,000 - 49,999	85,072	5,024,158	79,677	3,477,660	46,701	45,878	20,310	74,526
50,000 - 54,999	87,257	5,700,146	82,341	3,982,215	47,245	48,252	22,716	72,351
55,000 - 59,999	85,107	5,848,568	80,377	4,288,630	50,611	50,358	24,947	94,541
60,000 - 64,999	82,434	5,909,689	77,927	4,515,521	52,027	51,937	21,489	78,645
65,000 - 74,999	159,469	12,346,022	153,736	9,859,038	100,370	91,231	42,086	128,349
75,000 - 99,999	351,450	33,385,584	342,030	27,799,668	243,404	185,212	111,136	328,996
100,000 - 149,999	425,352	54,650,700	414,926	46,627,564	329,068	343,800	168,598	511,009
150,000 - 199,999	188,108	33,742,971	181,438	27,970,281	159,488	256,273	94,367	480,642
200,000 - 499,999	200,682	60,278,103	189,139	44,841,511	181,424	666,188	132,992	1,229,616
500,000 - 999,999	42,229	29,526,390	37,795	18,522,636	40,770	476,052	35,960	893,959
1,000,000 - 4,999,999	25,758	49,638,490	21,795	24,863,274	25,493	1,341,928	23,830	1,941,360
5,000,000 - 9,999,999	2,095	14,254,234	1,714	5,623,449	2,090	612,520	2,020	744,895
10,000,000 and over	1,425	41,333,610	1,074	8,531,999	1,425	2,453,221	1,403	2,875,255
Total	2,084,097	\$367,738,447	1,950,564	\$239,562,029	1,470,194	\$6,908,330	802,057	\$9,813,413

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000		d/	d/	d/	d/	0	\$0	9	\$161,767
\$15,000 - 19,999	4,257	\$12,091	4,276	\$12,151	3,447	26,017	3,142	25,194	
20,000 - 24,999	3,617	15,829	6,188	18,897	3,870	35,269	4,340	40,630	
25,000 - 29,999	6,234	36,159	6,376	15,242	5,945	69,572	5,866	64,742	
30,000 - 34,999	5,154	39,531	6,664	18,908	5,906	51,440	6,522	66,062	
35,000 - 39,999	8,602	56,646	9,710	23,467	6,411	131,231	8,194	84,569	
40,000 - 44,999	6,614	50,750	8,530	25,539	8,410	107,089	9,013	124,008	
45,000 - 49,999	5,605	18,102	12,121	33,875	7,691	138,109	9,296	174,143	
50,000 - 54,999	8,347	40,857	10,459	33,498	10,523	162,197	10,084	156,350	
55,000 - 59,999	6,906	62,104	9,894	24,773	8,275	147,011	10,808	160,060	
60,000 - 64,999	7,776	46,161	9,637	30,862	8,878	146,264	9,454	144,540	
65,000 - 74,999	15,386	87,160	15,511	71,895	13,901	259,344	16,662	190,968	
75,000 - 99,999	34,409	487,271	44,629	157,845	31,049	694,747	39,729	454,179	
100,000 - 149,999	57,863	646,701	68,604	196,205	48,433	1,414,508	42,149	504,259	
150,000 - 199,999	34,254	425,053	44,070	149,706	31,022	1,460,446	12,431	236,247	
200,000 - 499,999	51,859	1,670,080	69,510	231,100	57,436	5,991,877	17,718	621,749	
500,000 - 999,999	15,060	1,638,762	20,645	91,207	20,305	5,747,856	6,039	410,224	
1,000,000 - 4,999,999	11,748	5,586,452	12,390	101,418	14,915	13,811,695	5,136	928,551	
5,000,000 - 9,999,999	1,377	3,550,193	688	16,284	1,261	3,466,499	631	463,948	
10,000,000 and over	d/	d/	d/	d/	825	8,588,051	516	2,607,143	
Total	286,181	\$34,444,612	360,202	\$1,275,889	288,503	\$42,449,222	217,740	\$7,619,334	

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

2/ Includes estate and trust income.

d/ Tax law secrecy provisions prohibit disclosure.

Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2011 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	d/	d/	0	\$0	2,725	\$46,402
\$15,000 - 19,999	5,462	\$63,993	2,276	12,410	20,137	570,992
20,000 - 24,999	9,554	115,172	2,462	20,327	21,846	587,451
25,000 - 29,999	8,818	111,483	2,637	19,986	21,893	603,643
30,000 - 34,999	10,380	188,399	5,374	61,665	22,814	659,912
35,000 - 39,999	14,383	217,626	4,502	29,545	25,379	682,697
40,000 - 44,999	15,006	264,556	4,973	64,311	21,629	603,262
45,000 - 49,999	15,131	282,937	7,170	64,867	25,511	750,651
50,000 - 54,999	16,228	274,753	6,736	103,466	27,223	894,512
55,000 - 59,999	14,732	236,758	7,025	84,325	24,384	705,379
60,000 - 64,999	16,122	280,524	4,810	47,136	21,013	606,983
65,000 - 74,999	26,617	490,183	9,933	74,353	38,592	1,034,725
75,000 - 99,999	55,404	1,032,575	23,776	431,407	92,107	2,518,118
100,000 - 149,999	68,652	1,763,067	25,204	229,562	102,129	2,799,106
150,000 - 199,999	34,683	1,289,003	12,092	93,926	45,399	1,629,167
200,000 - 499,999	43,728	3,424,716	11,871	143,333	49,058	2,264,224
500,000 - 999,999	9,676	1,573,465	2,514	64,050	9,803	743,087
1,000,000 - 4,999,999	4,813	1,482,846	1,426	85,568	6,398	931,733
5,000,000 - 9,999,999	339	261,324	132	21,755	621	243,425
10,000,000 and over	d/	d/	121	66,188	422	240,150
Total	369,951	\$14,023,988	135,036	\$1,732,900	579,082	\$19,115,617

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	1,819	-\$158,510	3	\$548	-\$68,881
\$15,000 - 19,999	21,377	254,021	8,191	14,867	1,297,210
20,000 - 24,999	27,733	342,833	14,108	34,830	1,855,804
25,000 - 29,999	30,122	391,679	14,931	43,503	2,196,604
30,000 - 34,999	33,836	383,443	18,499	63,717	2,717,077
35,000 - 39,999	41,907	509,266	23,785	62,689	3,714,897
40,000 - 44,999	39,880	445,491	24,730	120,104	4,046,811
45,000 - 49,999	46,141	509,179	28,202	84,099	4,940,059
50,000 - 54,999	51,334	518,325	29,511	101,953	5,598,194
55,000 - 59,999	49,202	532,946	30,318	79,044	5,769,524
60,000 - 64,999	48,075	406,194	31,090	87,454	5,822,236
65,000 - 74,999	89,534	733,209	59,322	161,232	12,184,789
75,000 - 99,999	219,949	1,382,428	142,169	443,129	32,942,455
100,000 - 149,999	278,999	1,474,972	201,585	732,519	53,918,181
150,000 - 199,999	119,685	711,986	71,787	429,160	33,313,811
200,000 - 499,999	109,825	1,186,074	82,816	1,233,096	59,045,007
500,000 - 999,999	21,119	496,054	21,252	686,735	28,839,655
1,000,000 - 4,999,999	17,972	794,738	14,514	843,181	48,795,309
5,000,000 - 9,999,999	1,836	253,915	1,351	103,024	14,151,210
10,000,000 and over	1,311	881,116	1,040	151,527	41,182,083
Total	1,251,655	\$12,049,358	819,205	\$5,476,412	\$362,262,035

3/ Includes IRA Distributions.

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

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

d/ Tax law secrecy provisions prohibit disclosure.

Table 44: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2011 (Dollar Data In Thousands)

NYAGI Class		Additions						Subtractions			
		Public Employee						Taxable			
		State & Local		Retirement		Other NY Additions		State & Local		Government Pension	
		Bond Interest		System Contributions				Income Tax Refunds		Exclusion	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	8	\$95	d/	d/	d/	d/	d/	d/	908	\$27,439
\$15,000 -	19,999	1,296	2,820	749	\$370	1,099	\$1,172	2,088	\$1,513	6,678	200,775
20,000 -	24,999	679	3,233	1,232	923	2,779	5,638	4,396	4,071	6,522	221,855
25,000 -	29,999	1,313	3,217	1,520	1,052	3,966	5,459	5,751	5,864	5,984	193,828
30,000 -	34,999	1,795	6,378	3,343	2,897	4,325	6,709	6,935	7,006	7,323	260,046
35,000 -	39,999	1,278	3,909	4,067	4,315	8,841	29,161	12,172	11,034	6,805	268,997
40,000 -	44,999	1,235	1,433	6,904	6,295	4,920	7,459	14,238	24,924	6,710	231,524
45,000 -	49,999	1,213	3,781	6,494	6,596	6,463	15,242	20,247	22,906	8,162	301,282
50,000 -	54,999	977	3,157	9,276	10,828	10,110	21,973	25,512	32,289	9,408	376,472
55,000 -	59,999	1,466	12,418	9,979	12,128	8,969	24,249	25,959	29,413	7,603	275,138
60,000 -	64,999	1,329	6,740	9,483	10,790	8,783	45,352	25,619	35,095	6,168	221,758
65,000 -	74,999	2,772	6,963	19,301	26,412	18,148	35,983	55,241	66,361	9,378	362,375
75,000 -	99,999	7,042	19,276	56,404	98,617	39,778	78,610	164,484	191,273	23,311	835,802
100,000 -	149,999	12,670	39,118	76,127	193,686	67,566	202,986	224,433	283,127	22,154	748,126
150,000 -	199,999	9,749	39,273	33,273	115,084	37,574	138,912	94,733	150,211	7,780	316,758
200,000 -	499,999	20,008	146,758	16,551	55,265	53,617	521,990	74,092	220,676	6,784	259,511
500,000 -	999,999	9,465	106,986	1,163	2,878	18,020	527,268	9,958	77,639	937	34,053
1,000,000 -	4,999,999	9,874	248,827	300	745	14,494	1,420,132	11,683	300,263	369	13,519
5,000,000 -	9,999,999	1,191	89,448	10	19	1,488	436,660	1,322	101,473	17	659
10,000,000	and over	964	126,526	d/	d/	d/	d/	d/	d/	11	550
	Total	86,324	\$870,354	256,189	\$548,920	312,092	\$5,733,982	779,765	\$1,851,130	143,010	\$5,150,466

NYAGI Class		Subtractions							
		Taxable Social		Federal Bond		Pension & Annuity		Other NY	
		Security	Income	Interest	Subtractions	Exclusion	Exclusion	Subtractions	Subtractions
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	1,816	\$13,725	d/	d/	2,724	\$18,662	d/	d/
\$15,000 -	19,999	16,341	210,256	1,603	\$2,645	15,843	242,124	888	\$1,263
20,000 -	24,999	20,457	267,638	1,939	5,785	16,161	234,119	2,258	5,042
25,000 -	29,999	23,127	317,750	1,789	2,877	16,887	256,712	2,467	13,731
30,000 -	34,999	24,905	307,894	2,651	5,086	15,815	241,750	2,980	5,575
35,000 -	39,999	29,600	464,416	1,694	2,860	16,364	223,346	5,488	20,031
40,000 -	44,999	19,857	354,954	1,791	10,806	13,092	187,230	3,370	4,932
45,000 -	49,999	19,943	361,221	3,311	13,808	13,099	206,559	3,843	9,952
50,000 -	54,999	21,238	385,520	1,166	2,090	13,922	211,000	7,757	39,087
55,000 -	59,999	19,606	392,698	2,467	3,433	12,743	192,693	5,752	23,655
60,000 -	64,999	15,134	274,377	2,372	2,473	9,628	157,377	5,710	39,177
65,000 -	74,999	21,501	395,472	4,652	7,334	15,941	227,659	9,093	20,030
75,000 -	99,999	41,974	806,024	8,994	16,076	36,523	538,975	18,287	49,454
100,000 -	149,999	34,960	733,290	15,398	25,010	36,749	543,308	29,886	117,539
150,000 -	199,999	15,211	353,182	8,184	25,235	16,440	268,341	16,752	72,519
200,000 -	499,999	20,369	529,777	13,320	53,220	21,693	357,796	29,597	216,235
500,000 -	999,999	4,919	138,071	5,119	27,836	5,083	91,745	11,823	223,312
1,000,000 -	4,999,999	3,054	88,958	6,172	83,506	3,188	57,935	10,754	605,853
5,000,000 -	9,999,999	298	9,262	988	60,425	319	6,350	1,192	188,498
10,000,000	and over	204	6,383	d/	d/	210	4,014	d/	d/
	Total	354,515	\$6,410,867	84,524	\$445,488	282,423	\$4,267,693	168,887	\$4,154,927

d/ Tax law secrecy provisions prohibit disclosure.

Table 45: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
	Number	Amount	Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$15,000	2,733	\$40,989	2,733	\$40,989	0	\$0
\$15,000 - 19,999	35,843	540,673	33,998	509,977	1,845	30,696
20,000 - 24,999	49,362	756,837	43,804	657,056	5,558	99,781
25,000 - 29,999	51,276	814,439	41,932	628,982	9,344	185,457
30,000 - 34,999	58,610	942,724	48,522	727,831	10,088	214,893
35,000 - 39,999	73,527	1,193,661	59,879	898,180	13,648	295,481
40,000 - 44,999	76,308	1,261,778	61,250	918,750	15,058	343,028
45,000 - 49,999	85,072	1,422,583	67,782	1,016,729	17,290	405,854
50,000 - 54,999	87,257	1,504,217	66,322	994,835	20,935	509,383
55,000 - 59,999	85,106	1,488,815	62,133	932,001	22,973	556,814
60,000 - 64,999	82,435	1,484,680	58,897	883,448	23,538	601,231
65,000 - 74,999	159,469	2,885,539	112,393	1,685,890	47,076	1,199,649
75,000 - 99,999	351,450	6,789,140	215,157	3,227,359	136,293	3,561,781
100,000 - 149,999	425,352	9,609,141	179,426	2,691,391	245,926	6,917,750
150,000 - 199,999	188,108	5,250,091	47,963	719,445	140,145	4,530,646
200,000 - 499,999	200,682	6,067,272	51,626	774,396	149,056	5,292,875
500,000 - 999,999	42,229	1,406,813	11,473	172,095	30,756	1,234,718
1,000,000 - 4,999,999	25,758	841,014	17,808	267,120	7,950	573,894
5,000,000 - 9,999,999	2,095	263,091	750	11,250	1,345	251,841
10,000,000 and over	1,425	568,293	438	6,570	987	561,723
Total	2,084,097	\$45,131,792	1,184,286	\$17,764,296	899,811	\$27,367,495

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

Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	0	\$0	0	\$0
\$15,000 - 19,999	1,089	8,789	1,845	13,557	1,065	\$6,790
20,000 - 24,999	3,001	17,607	5,558	48,819	3,257	23,622
25,000 - 29,999	4,439	29,627	9,344	82,139	6,560	49,615
30,000 - 34,999	4,949	36,866	10,088	94,773	7,536	67,184
35,000 - 39,999	6,389	42,398	13,648	145,800	10,940	92,158
40,000 - 44,999	d/	d/	15,058	141,899	12,574	123,823
45,000 - 49,999	6,705	43,326	17,290	165,051	14,310	154,714
50,000 - 54,999	5,577	46,225	20,914	211,830	17,856	195,291
55,000 - 59,999	6,824	48,851	22,973	249,178	19,678	209,930
60,000 - 64,999	6,372	47,218	23,505	257,495	20,001	225,083
65,000 - 74,999	8,487	57,138	47,076	526,210	42,084	483,169
75,000 - 99,999	18,673	122,943	136,153	1,752,217	123,339	1,448,313
100,000 - 149,999	16,068	128,384	245,926	3,945,963	227,150	2,868,047
150,000 - 199,999	5,670	75,430	140,145	3,036,314	130,155	1,877,839
200,000 - 499,999	4,329	86,074	149,056	5,583,252	137,895	2,664,761
500,000 - 999,999	371	19,750	30,755	2,979,136	28,491	842,423
1,000,000 - 4,999,999	34	5,343	7,949	2,611,287	6,994	323,217
5,000,000 - 9,999,999	d/	d/	1,345	1,240,350	1,239	122,651
10,000,000 and over	0	0	987	4,344,787	923	630,504
Total	103,041	\$849,882	899,615	\$27,430,056	812,046	\$12,409,133

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	0	\$0
\$15,000 - 19,999	1,695	3,409	310	398
20,000 - 24,999	4,754	10,873	1,333	6,124
25,000 - 29,999	7,776	24,126	2,607	15,691
30,000 - 34,999	8,644	18,205	3,296	15,491
35,000 - 39,999	11,402	33,495	3,498	11,653
40,000 - 44,999	13,238	41,596	5,239	25,277
45,000 - 49,999	14,127	36,115	6,650	34,529
50,000 - 54,999	16,842	45,954	8,368	59,075
55,000 - 59,999	19,955	57,644	8,935	52,131
60,000 - 64,999	20,753	68,479	9,333	61,807
65,000 - 74,999	41,668	126,426	21,302	131,277
75,000 - 99,999	124,427	355,825	63,557	413,412
100,000 - 149,999	231,691	760,348	116,635	750,759
150,000 - 199,999	134,258	520,940	59,650	443,201
200,000 - 499,999	144,333	1,058,193	40,516	493,487
500,000 - 999,999	30,142	572,337	6,769	232,886
1,000,000 - 4,999,999	7,950	1,148,408	2,883	228,275
5,000,000 - 9,999,999	1,345	503,682	671	91,046
10,000,000 and over	987	2,246,890	605	305,484
Total	835,987	\$7,632,946	362,157	\$3,372,003

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2011 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Total Federal Deductions 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
			Amount	Number	Amount	Number
Less than	\$15,000	\$0	0	\$0	0	\$0
	\$15,000 - 19,999	32,944	1,707	2,248	0	0
	20,000 - 24,999	107,045	5,363	7,292	0	0
	25,000 - 29,999	201,198	9,213	16,575	0	0
	30,000 - 34,999	232,519	9,732	18,285	0	0
	35,000 - 39,999	325,504	12,914	31,484	0	0
	40,000 - 44,999	366,475	14,370	30,832	d/	d/
	45,000 - 49,999	433,735	16,907	43,292	0	0
	50,000 - 54,999	558,376	20,781	62,616	15	19
	55,000 - 59,999	617,735	22,957	74,023	4	6
	60,000 - 64,999	660,082	23,403	83,522	6	3
	65,000 - 74,999	1,324,220	46,790	187,854	0	0
	75,000 - 99,999	4,092,711	135,038	695,148	12	7
	100,000 - 149,999	8,453,503	245,023	1,913,504	231	1,009
	150,000 - 199,999	5,953,725	139,942	1,667,904	142	909
	200,000 - 499,999	9,885,769	148,996	3,483,886	302	1,783
	500,000 - 999,999	4,646,532	30,725	2,249,124	129	1,158
	1,000,000 - 4,999,999	4,316,528	7,948	2,288,836	151	5,054
	5,000,000 - 9,999,999	1,957,761	1,345	1,153,958	d/	d/
	10,000,000 and over	7,527,665	987	4,264,000	39	1,467
	Total	\$51,694,028	894,140	\$18,274,383	1,076	\$13,474

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0
	\$15,000 - 19,999	0	0	1,845	30,696
	20,000 - 24,999	0	0	5,558	99,781
	25,000 - 29,999	0	0	9,344	185,457
	30,000 - 34,999	0	0	10,088	214,893
	35,000 - 39,999	0	0	13,648	295,481
	40,000 - 44,999	0	0	15,058	343,028
	45,000 - 49,999	0	0	17,290	405,854
	50,000 - 54,999	0	0	20,935	509,383
	55,000 - 59,999	0	0	22,973	556,814
	60,000 - 64,999	0	0	23,538	601,231
	65,000 - 74,999	0	0	47,076	1,199,649
	75,000 - 99,999	0	0	136,293	3,561,781
	100,000 - 149,999	0	0	245,926	6,917,750
	150,000 - 199,999	0	0	140,145	4,530,646
	200,000 - 499,999	149,055	1,301,573	149,056	5,292,875
	500,000 - 999,999	30,756	1,185,238	30,756	1,234,718
	1,000,000 - 4,999,999	7,947	1,458,823	7,950	573,894
	5,000,000 - 9,999,999	1,345	554,018	1,345	251,841
	10,000,000 and over	986	2,703,468	987	561,723
	Total	190,088	\$7,203,120	899,811	27,367,495

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

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

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

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$5,000	690	-\$6,427	\$160	\$379
\$5,000 -	9,999	4,358	37,019	21,949	199
10,000 -	14,999	8,759	109,182	63,154	605
15,000 -	19,999	10,340	179,545	77,376	1,281
20,000 -	24,999	11,564	258,475	87,670	2,995
25,000 -	29,999	9,910	272,369	80,507	2,860
30,000 -	34,999	11,171	363,906	109,473	3,256
35,000 -	39,999	8,814	331,604	78,058	2,750
40,000 -	44,999	10,395	443,875	99,956	2,844
45,000 -	49,999	7,812	372,973	73,973	2,173
50,000 -	54,999	8,246	431,174	75,601	3,657
55,000 -	59,999	6,478	373,377	60,202	2,499
60,000 -	64,999	6,539	407,831	66,728	2,586
65,000 -	74,999	9,267	644,122	115,189	4,452
75,000 -	99,999	19,008	1,651,305	240,002	8,328
100,000 -	149,999	12,539	1,497,316	199,576	4,659
150,000 -	199,999	3,418	585,149	55,753	1,287
200,000 -	499,999	4,970	1,465,621	101,170	2,097
500,000 -	999,999	1,208	822,574	37,452	858
1,000,000 -	4,999,999	896	1,853,439	31,807	483
5,000,000 -	9,999,999	118	824,009	16,792	58
10,000,000	and over	101	3,134,362	67,725	55
	Total	156,600	\$16,052,803	\$1,760,274	\$50,360

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$5,000	\$1,365	\$55	\$22	\$106
\$5,000 -	9,999	14,871	596	67	529
10,000 -	14,999	45,423	1,830	213	1,617
15,000 -	19,999	100,888	4,189	339	3,849
20,000 -	24,999	167,811	7,548	455	7,092
25,000 -	29,999	189,001	9,210	616	8,603
30,000 -	34,999	251,176	13,022	686	12,342
35,000 -	39,999	250,796	13,777	867	12,910
40,000 -	44,999	341,075	19,302	770	18,532
45,000 -	49,999	296,827	17,260	674	16,586
50,000 -	54,999	351,915	20,839	875	19,963
55,000 -	59,999	310,676	18,710	749	17,961
60,000 -	64,999	338,518	20,609	671	19,938
65,000 -	74,999	524,481	32,301	999	31,302
75,000 -	99,999	1,402,975	88,571	2,068	86,503
100,000 -	149,999	1,293,081	85,531	2,485	83,046
150,000 -	199,999	528,110	36,175	1,468	34,708
200,000 -	499,999	1,362,354	100,063	4,808	95,269
500,000 -	999,999	784,265	69,537	3,598	65,940
1,000,000 -	4,999,999	1,821,149	163,357	10,462	152,895
5,000,000 -	9,999,999	807,159	72,402	4,695	67,707
10,000,000	and over	3,066,582	275,072	12,477	262,603
	Total	\$14,250,499	\$1,069,958	\$50,064	\$1,020,004

1/ Credits are listed on page 16.

2/ Includes other taxes.

Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	690	\$7,673	26	\$2,526	210	\$9,860	177	\$3,164
\$5,000 - 9,999	4,358	60,001	2,766	23,511	861	198	372	1,098
10,000 - 14,999	8,759	124,772	5,722	66,929	2,657	2,271	916	3,652
15,000 - 19,999	10,340	252,537	6,876	102,313	3,319	4,998	1,734	5,651
20,000 - 24,999	11,564	288,469	8,950	190,752	2,431	1,602	1,161	3,105
25,000 - 29,999	9,910	300,224	8,844	230,110	1,880	638	764	483
30,000 - 34,999	11,171	417,004	10,343	307,963	4,100	1,292	2,772	20,308
35,000 - 39,999	8,814	349,381	7,792	280,709	3,222	3,006	1,429	2,594
40,000 - 44,999	10,395	465,147	9,397	379,985	2,074	11,019	1,801	1,868
45,000 - 49,999	7,812	398,112	6,838	310,245	2,331	711	837	1,028
50,000 - 54,999	8,246	459,576	7,739	385,972	3,025	7,749	992	3,752
55,000 - 59,999	6,478	397,716	5,615	323,718	1,901	499	556	767
60,000 - 64,999	6,539	422,651	6,115	356,696	3,195	13,316	1,359	6,840
65,000 - 74,999	9,267	670,749	8,942	614,044	4,056	694	1,888	1,686
75,000 - 99,999	19,008	1,728,558	17,401	1,457,908	10,362	11,156	4,539	22,870
100,000 - 149,999	12,539	1,537,236	11,743	1,310,199	7,669	11,525	3,839	20,725
150,000 - 199,999	3,418	619,283	3,281	511,744	2,362	6,555	1,499	10,450
200,000 - 499,999	4,970	1,504,754	4,271	1,091,707	4,264	16,479	3,120	44,636
500,000 - 999,999	1,208	836,526	904	430,066	1,092	23,751	921	53,816
1,000,000 - 4,999,999	896	1,868,062	661	789,123	870	74,498	788	120,855
5,000,000 - 9,999,999	118	813,328	75	265,913	118	46,829	114	62,806
10,000,000 and over	101	3,111,068	63	539,739	101	281,226	99	292,601
Total	156,600	\$16,632,828	134,364	\$9,971,875	62,100	\$529,872	31,676	\$684,757

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	3	\$62,134	165	\$346	387	\$1,326	14	\$57,688
\$5,000 - 9,999	159	194	274	410	331	2,067	68	416
10,000 - 14,999	135	1,979	892	1,282	585	4,693	182	2,098
15,000 - 19,999	907	2,476	811	1,232	954	5,718	499	3,316
20,000 - 24,999	640	696	499	657	714	7,700	519	4,129
25,000 - 29,999	164	1,033	368	2,133	742	2,492	400	4,287
30,000 - 34,999	532	1,234	1,604	2,113	631	6,875	486	3,104
35,000 - 39,999	559	1,877	226	58	136	2,006	605	11,590
40,000 - 44,999	569	5,295	1,088	1,146	618	5,370	19	179
45,000 - 49,999	477	950	501	742	400	3,535	203	1,443
50,000 - 54,999	607	5,043	423	1,984	950	21,389	738	6,386
55,000 - 59,999	164	517	233	214	493	25,781	552	7,592
60,000 - 64,999	413	2,250	585	3,040	531	23,948	296	933
65,000 - 74,999	620	2,469	1,164	1,293	621	5,763	330	941
75,000 - 99,999	1,033	11,452	2,494	2,479	1,305	23,090	497	3,722
100,000 - 149,999	1,434	24,524	1,753	2,615	1,130	41,173	511	6,448
150,000 - 199,999	733	6,304	746	1,223	697	36,608	231	7,865
200,000 - 499,999	1,303	66,644	1,797	2,858	1,365	155,538	381	9,516
500,000 - 999,999	478	101,158	496	1,923	494	157,206	201	28,450
1,000,000 - 4,999,999	450	335,635	357	2,670	501	483,051	184	67,279
5,000,000 - 9,999,999	78	191,593	38	228	70	238,282	35	25,865
10,000,000 and over	79	1,410,711	20	2,904	59	684,530	35	233,053
Total	11,538	\$2,236,166	16,535	\$33,548	13,712	\$1,938,142	6,985	\$486,302

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

2/ Includes estate and trust income.

Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2011 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Business and Farm Income				Pensions and Annuities 3/	
		Net Profit		Net Loss		Number	Amount
		Number	Amount	Number	Amount		
Less than	\$5,000	93	\$438	13	\$2,024	176	\$9,617
	\$5,000 - 9,999	1,008	8,835	233	1,021	558	16,296
	10,000 - 14,999	3,366	29,250	291	4,770	957	5,997
	15,000 - 19,999	1,590	17,102	183	1,471	2,689	63,057
	20,000 - 24,999	1,850	35,288	372	1,684	1,514	22,043
	25,000 - 29,999	1,170	27,046	159	1,217	1,800	23,581
	30,000 - 34,999	924	19,510	480	6,309	2,188	36,997
	35,000 - 39,999	710	17,002	221	564	915	35,323
	40,000 - 44,999	421	4,271	226	2,644	1,557	43,874
	45,000 - 49,999	1,233	44,000	86	659	670	14,617
	50,000 - 54,999	594	11,708	602	5,994	1,870	25,853
	55,000 - 59,999	750	27,204	566	9,461	1,192	28,238
	60,000 - 64,999	127	5,437	142	630	340	6,482
	65,000 - 74,999	1,191	28,288	71	300	1,066	21,088
	75,000 - 99,999	1,264	73,141	978	3,341	3,201	97,193
	100,000 - 149,999	1,206	59,358	929	5,532	1,443	49,504
	150,000 - 199,999	311	21,540	292	4,575	750	28,313
	200,000 - 499,999	771	80,715	250	1,936	823	45,933
	500,000 - 999,999	211	59,471	61	2,554	226	26,189
	1,000,000 - 4,999,999	140	75,473	42	6,484	170	29,571
	5,000,000 - 9,999,999	21	25,728	8	1,730	26	2,467
	10,000,000 and over	17	58,622	5	2,051	22	23,114
	Total	18,968	\$729,428	6,208	\$66,950	24,152	\$655,348

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$5,000	177	-\$21,335	257	\$42	\$7,631
	\$5,000 - 9,999	1,337	9,647	1,422	1,111	58,890
	10,000 - 14,999	3,096	18,149	3,221	4,115	120,657
	15,000 - 19,999	4,754	57,239	1,921	2,771	249,767
	20,000 - 24,999	3,191	33,753	2,265	4,257	284,212
	25,000 - 29,999	2,413	22,479	1,547	4,441	295,782
	30,000 - 34,999	3,745	34,350	1,758	7,780	409,224
	35,000 - 39,999	3,041	19,078	1,192	3,145	346,236
	40,000 - 44,999	2,489	17,434	517	1,853	463,294
	45,000 - 49,999	2,879	25,868	1,864	6,647	391,465
	50,000 - 54,999	3,172	12,473	1,208	1,640	457,937
	55,000 - 59,999	2,314	8,258	1,433	5,947	391,768
	60,000 - 64,999	3,446	12,285	1,126	4,256	418,395
	65,000 - 74,999	4,664	-749	2,501	8,642	662,107
	75,000 - 99,999	9,134	41,291	3,423	24,771	1,703,787
	100,000 - 149,999	6,645	34,822	2,571	18,353	1,518,883
	150,000 - 199,999	1,716	11,433	583	15,818	603,465
	200,000 - 499,999	2,323	17,412	1,432	28,721	1,476,033
	500,000 - 999,999	585	17,797	535	18,780	817,746
	1,000,000 - 4,999,999	629	36,290	481	30,749	1,837,312
	5,000,000 - 9,999,999	101	7,531	69	5,843	807,485
	10,000,000 and over	87	58,533	66	8,302	3,102,766
	Total	61,939	\$474,039	31,392	\$207,985	\$16,424,844

3/ Includes IRA Distributions.

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

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

Table 49: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Separately -Full-Year Resident Taxable Returns in 2011 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	Public Employee						Taxable			
	State & Local		Retirement		Other NY Additions		State & Local		Government Pension	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$10,000	165	\$163	277	\$7	142	\$2,243	450	\$166	479	\$20,542
\$10,000 - 14,999	6	48	454	293	469	754	562	667	73	984
15,000 - 19,999	15	2	159	80	327	653	643	354	793	15,327
20,000 - 24,999	68	72	723	309	489	605	529	323	486	6,834
25,000 - 29,999	18	50	439	368	143	266	577	336	792	10,161
30,000 - 34,999	42	149	586	595	141	275	1,029	1,400	239	18,232
35,000 - 39,999	3	16	402	475	416	621	1,686	1,403	9	235
40,000 - 44,999	34	293	1,090	1,487	338	92	1,482	1,998	9	357
45,000 - 49,999	0	0	902	1,076	253	695	1,552	1,430	163	10,329
50,000 - 54,999	14	41	876	1,787	561	366	2,083	1,748	483	2,693
55,000 - 59,999	6	61	782	1,275	805	7,214	1,250	947	601	15,505
60,000 - 64,999	102	24	d/	d/	805	801	2,545	1,379	d/	d/
65,000 - 74,999	172	103	1,271	3,253	1,125	3,665	3,460	3,390	266	7,062
75,000 - 99,999	482	735	1,858	6,082	1,554	2,558	7,047	7,562	180	5,174
100,000 - 149,999	401	1,084	1,124	4,425	2,170	2,796	5,362	8,059	179	4,485
150,000 - 199,999	150	541	159	886	383	1,784	1,114	3,678	139	2,985
200,000 - 499,999	741	4,013	107	483	1,086	14,682	1,540	7,060	50	2,572
500,000 - 999,999	281	4,590	5	43	505	19,230	291	3,923	12	41
1,000,000 - 4,999,999	353	19,637	d/	d/	515	61,752	388	13,596	d/	d/
5,000,000 - 9,999,999	72	7,994	0	0	82	41,716	66	7,358	0	0
10,000,000 and over	64	33,209	0	0	83	93,558	52	31,727	0	0
Total	3,187	\$72,822	12,610	\$25,969	12,391	\$256,328	33,708	\$98,504	4,962	\$123,877

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$10,000	635	\$8,493	92	\$1,349	367	\$4,895	58	\$49
\$10,000 - 14,999	704	6,389	21	4	521	3,923	262	597
15,000 - 19,999	2,084	27,458	224	372	1,532	22,909	241	193
20,000 - 24,999	1,100	13,812	56	126	415	4,777	194	474
25,000 - 29,999	655	6,613	182	1	433	6,815	95	168
30,000 - 34,999	1,174	15,890	362	70	1,018	8,751	90	123
35,000 - 39,999	443	5,379	8	15	413	8,113	263	599
40,000 - 44,999	748	14,181	9	0	252	4,706	53	48
45,000 - 49,999	429	5,232	23	110	427	2,998	55	142
50,000 - 54,999	433	6,964	375	5,690	709	11,498	378	237
55,000 - 59,999	371	6,272	154	238	146	2,668	252	1,225
60,000 - 64,999	710	8,092	208	2,059	154	2,390	71	292
65,000 - 74,999	455	6,677	42	11	309	5,878	316	1,762
75,000 - 99,999	1,432	31,692	734	579	1,178	14,710	203	756
100,000 - 149,999	504	7,526	306	901	337	5,486	407	1,089
150,000 - 199,999	322	6,156	95	324	351	6,592	250	755
200,000 - 499,999	358	6,650	314	728	371	4,999	659	5,373
500,000 - 999,999	134	2,777	176	1,380	161	2,554	317	7,992
1,000,000 - 4,999,999	146	3,116	271	4,883	111	1,879	406	41,238
5,000,000 - 9,999,999	d/	d/	57	2,875	d/	d/	71	22,146
10,000,000 and over	d/	d/	64	15,185	d/	d/	70	47,649
Total	12,874	\$190,202	3,771	\$36,899	9,239	\$127,098	4,719	\$135,745

d/ Tax Law secrecy provisions prohibit disclosure.

Table 50: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	192	\$160	d/	d/	d/	d/
\$5,000 - 9,999	4,008	21,949	2,472	\$18,543	1,536	\$3,406
10,000 - 14,999	8,650	63,154	7,586	56,897	1,064	6,257
15,000 - 19,999	10,048	77,376	9,036	67,770	1,012	9,606
20,000 - 24,999	11,513	87,670	9,989	74,916	1,524	12,753
25,000 - 29,999	9,712	80,507	8,356	62,669	1,356	17,838
30,000 - 34,999	11,155	109,473	8,392	62,941	2,763	46,532
35,000 - 39,999	8,675	78,058	6,162	46,212	2,513	31,846
40,000 - 44,999	10,137	99,956	8,029	60,219	2,108	39,737
45,000 - 49,999	7,786	73,973	4,984	37,378	2,802	36,595
50,000 - 54,999	8,019	75,601	5,703	42,776	2,316	32,826
55,000 - 59,999	6,280	60,202	3,721	27,909	2,559	32,294
60,000 - 64,999	6,405	66,728	4,278	32,084	2,127	34,643
65,000 - 74,999	9,244	115,189	3,845	28,840	5,399	86,350
75,000 - 99,999	18,538	240,002	7,513	56,346	11,025	183,656
100,000 - 149,999	12,152	199,576	4,047	30,353	8,105	169,223
150,000 - 199,999	3,379	55,753	1,072	8,042	2,307	47,711
200,000 - 499,999	4,797	101,170	1,051	7,879	3,746	93,291
500,000 - 999,999	1,197	37,452	275	2,065	922	35,386
1,000,000 - 4,999,999	878	31,807	254	1,905	624	29,902
5,000,000 - 9,999,999	116	16,792	23	173	93	16,619
10,000,000 and over	100	67,725	d/	d/	d/	d/
Total	152,983	\$1,760,274	96,805	\$726,036	56,178	\$1,034,238

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Medical & Interest Paid					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	13	\$24	679	\$816	0	\$0
\$5,000 - 9,999	260	461	1,657	1,785	425	940
10,000 - 14,999	448	766	1,146	3,089	174	901
15,000 - 19,999	303	2,188	1,207	4,549	644	3,308
20,000 - 24,999	569	1,610	1,567	4,781	703	4,139
25,000 - 29,999	298	1,235	1,390	6,454	727	5,371
30,000 - 34,999	731	3,584	2,779	20,527	1,662	12,899
35,000 - 39,999	338	1,918	2,653	12,649	1,517	7,444
40,000 - 44,999	108	517	2,341	21,105	1,341	10,338
45,000 - 49,999	492	922	2,802	16,835	1,691	15,529
50,000 - 54,999	d/	d/	2,543	17,003	1,289	10,640
55,000 - 59,999	220	588	2,757	20,029	1,845	11,443
60,000 - 64,999	314	2,445	2,138	18,309	1,649	13,738
65,000 - 74,999	346	3,485	5,422	47,727	3,421	29,221
75,000 - 99,999	d/	d/	11,338	121,308	7,718	78,406
100,000 - 149,999	250	2,105	8,492	119,810	6,451	81,230
150,000 - 199,999	158	941	2,345	56,253	2,032	28,498
200,000 - 499,999	89	2,116	3,919	142,193	3,130	55,392
500,000 - 999,999	7	315	932	90,132	742	20,073
1,000,000 - 4,999,999	d/	d/	641	205,564	508	22,764
5,000,000 - 9,999,999	d/	d/	95	87,231	76	10,273
10,000,000 and over	0	0	86	364,139	82	67,634
Total	5,826	\$31,576	58,929	\$1,382,289	37,828	\$490,184

NYAGI Class	Charitable Contributions and Other Deductions 1/			
	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$5,000	177	\$54	164	\$69
\$5,000 - 9,999	1,035	829	295	295
10,000 - 14,999	1,015	542	422	1,808
15,000 - 19,999	860	953	192	882
20,000 - 24,999	1,106	1,406	683	2,569
25,000 - 29,999	951	4,474	602	2,876
30,000 - 34,999	2,600	5,924	1,553	9,251
35,000 - 39,999	2,156	5,436	981	9,871
40,000 - 44,999	1,910	7,638	857	6,705
45,000 - 49,999	1,894	4,913	1,347	6,061
50,000 - 54,999	2,135	3,080	1,151	6,802
55,000 - 59,999	2,032	3,876	712	4,411
60,000 - 64,999	1,699	3,746	825	3,804
65,000 - 74,999	4,946	12,791	2,958	17,846
75,000 - 99,999	9,803	22,662	6,026	36,754
100,000 - 149,999	7,454	20,958	4,190	38,349
150,000 - 199,999	2,199	10,011	822	5,147
200,000 - 499,999	3,473	22,527	1,041	13,629
500,000 - 999,999	865	17,641	233	15,358
1,000,000 - 4,999,999	624	59,804	223	27,632
5,000,000 - 9,999,999	93	33,239	42	15,108
10,000,000 and over	85	270,450	53	58,492
Total	49,112	\$512,956	25,372	\$283,718

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2011 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Total Federal	Income Taxes & Subtraction		Addition	
		Deductions 2/ Amount	Adjustments 3/ Number	Amount	Adjustments 4/ Number	Amount
Less than	\$5,000	\$963	679	\$818	0	\$0
\$5,000 -	9,999	4,311	1,590	904	0	0
10,000 -	14,999	7,106	1,031	848	0	0
15,000 -	19,999	11,880	1,020	2,274	0	0
20,000 -	24,999	14,506	1,567	1,794	8	-3
25,000 -	29,999	20,411	1,390	2,713	0	0
30,000 -	34,999	52,184	2,664	5,652	0	0
35,000 -	39,999	37,318	2,653	5,621	0	0
40,000 -	44,999	46,303	2,341	6,566	0	0
45,000 -	49,999	44,261	2,653	7,665	0	0
50,000 -	54,999	39,008	2,543	9,004	d/	d/
55,000 -	59,999	40,348	2,532	8,147	0	0
60,000 -	64,999	42,043	2,251	8,183	0	0
65,000 -	74,999	111,070	5,422	25,270	0	0
75,000 -	99,999	262,610	11,338	82,317	d/	d/
100,000 -	149,999	262,453	8,432	76,799	0	0
150,000 -	199,999	100,851	2,344	38,283	d/	d/
200,000 -	499,999	235,857	3,917	112,139	28	27
500,000 -	999,999	143,520	928	74,333	5	7
1,000,000 -	4,999,999	316,590	641	185,609	d/	d/
5,000,000 -	9,999,999	146,417	95	81,756	d/	d/
10,000,000	and over	760,715	86	352,159	3	37
Total		\$2,700,724	58,117	\$1,088,853	64	\$560

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	190	\$145
\$5,000 -	9,999	0	0	1,536	\$3,406
10,000 -	14,999	0	0	1,064	\$6,257
15,000 -	19,999	0	0	1,012	\$9,606
20,000 -	24,999	0	0	1,524	\$12,753
25,000 -	29,999	0	0	1,356	\$17,838
30,000 -	34,999	0	0	2,763	\$46,532
35,000 -	39,999	0	0	2,513	\$31,846
40,000 -	44,999	0	0	2,108	\$39,737
45,000 -	49,999	0	0	2,802	\$36,595
50,000 -	54,999	0	0	2,316	\$32,826
55,000 -	59,999	0	0	2,559	\$32,294
60,000 -	64,999	0	0	2,127	\$34,643
65,000 -	74,999	0	0	5,399	\$86,350
75,000 -	99,999	0	0	11,025	\$183,656
100,000 -	149,999	8,105	19,853	8,105	\$169,223
150,000 -	199,999	2,307	15,650	2,307	\$47,711
200,000 -	499,999	3,745	31,322	3,746	\$93,291
500,000 -	999,999	922	34,307	922	\$35,386
1,000,000 -	4,999,999	633	101,264	624	\$29,902
5,000,000 -	9,999,999	94	48,317	93	\$16,619
10,000,000	and over	86	340,981	86	\$67,620
Total		15,893	\$591,694	56,178	\$1,034,238

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

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

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

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 52: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$15,000	8,415	\$114,856	\$88,412	\$5,132
\$15,000 - 19,999	22,691	397,753	239,603	19,427
20,000 - 24,999	28,344	636,792	302,783	25,820
25,000 - 29,999	50,675	1,408,038	549,118	51,999
30,000 - 34,999	69,838	2,273,704	772,721	84,238
35,000 - 39,999	76,696	2,873,051	865,936	100,713
40,000 - 44,999	71,497	3,034,889	845,722	96,233
45,000 - 49,999	58,738	2,789,230	700,835	77,596
50,000 - 54,999	48,631	2,553,528	611,129	68,778
55,000 - 59,999	38,471	2,207,723	497,282	53,257
60,000 - 64,999	33,449	2,090,239	446,327	45,310
65,000 - 74,999	52,742	3,666,876	780,648	71,364
75,000 - 99,999	73,975	6,366,046	1,277,134	96,068
100,000 - 149,999	42,155	4,934,788	846,941	52,253
150,000 - 199,999	9,209	1,572,727	212,407	11,157
200,000 - 499,999	7,686	2,238,374	200,878	10,344
500,000 - 999,999	1,339	900,232	41,094	1,718
1,000,000 - 4,999,999	710	1,291,552	15,153	972
5,000,000 - 9,999,999	57	392,012	4,323	89
10,000,000 and over	43	960,525	8,382	68
Total	695,360	\$42,702,938	\$9,306,830	\$872,535

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than \$15,000	\$21,312	\$853	\$486	\$366
\$15,000 - 19,999	138,722	5,549	1,822	3,727
20,000 - 24,999	308,189	12,425	3,385	9,040
25,000 - 29,999	806,921	34,169	14,341	19,827
30,000 - 34,999	1,416,746	64,372	21,583	42,789
35,000 - 39,999	1,906,401	91,268	27,578	63,702
40,000 - 44,999	2,092,934	104,267	24,710	79,557
45,000 - 49,999	2,010,799	104,989	21,416	83,574
50,000 - 54,999	1,873,621	101,181	18,021	83,160
55,000 - 59,999	1,657,185	91,971	13,364	78,607
60,000 - 64,999	1,598,602	90,713	9,764	80,948
65,000 - 74,999	2,814,864	163,247	15,111	148,136
75,000 - 99,999	4,992,845	300,402	15,595	284,925
100,000 - 149,999	4,035,595	260,818	7,069	253,749
150,000 - 199,999	1,349,163	92,418	2,540	89,877
200,000 - 499,999	2,027,152	147,173	6,496	140,677
500,000 - 999,999	857,420	76,099	3,977	72,122
1,000,000 - 4,999,999	1,275,427	114,406	8,205	106,201
5,000,000 - 9,999,999	387,600	34,768	2,245	32,523
10,000,000 and over	952,075	85,401	2,827	82,574
Total	\$32,523,572	\$1,976,486	\$220,537	\$1,756,081

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

2/ Includes other taxes.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	8,415	\$154,137	6,210	\$78,347	2,039	\$2,440	931	\$3,570	
\$15,000 - 19,999	22,691	426,152	18,037	295,393	3,318	2,794	1,006	2,125	
20,000 - 24,999	28,344	700,175	23,395	505,046	5,094	3,604	1,826	2,735	
25,000 - 29,999	50,675	1,485,783	47,740	1,280,542	9,050	9,154	2,819	7,209	
30,000 - 34,999	69,838	2,362,238	68,176	2,179,189	13,131	3,676	3,937	4,655	
35,000 - 39,999	76,696	2,964,735	75,320	2,755,324	15,645	6,809	4,209	14,943	
40,000 - 44,999	71,497	3,108,019	69,673	2,895,259	17,169	4,629	3,779	2,377	
45,000 - 49,999	58,738	2,885,198	57,929	2,709,271	15,127	3,018	4,775	6,290	
50,000 - 54,999	48,631	2,609,025	47,442	2,423,919	13,056	4,712	3,804	4,051	
55,000 - 59,999	38,471	2,243,390	37,397	2,093,432	13,236	4,077	3,809	4,046	
60,000 - 64,999	33,449	2,129,339	33,113	2,039,420	10,350	4,244	2,934	2,801	
65,000 - 74,999	52,742	3,730,174	52,181	3,537,523	20,087	11,159	5,608	9,402	
75,000 - 99,999	73,975	6,475,010	72,871	6,047,639	35,360	22,563	11,357	28,233	
100,000 - 149,999	42,155	5,021,676	40,474	4,453,055	24,557	16,957	9,249	23,076	
150,000 - 199,999	9,209	1,614,485	8,501	1,282,893	6,558	12,291	3,485	19,395	
200,000 - 499,999	7,686	2,310,296	6,807	1,713,160	6,321	18,322	4,398	40,646	
500,000 - 999,999	1,339	927,893	1,028	544,717	1,256	15,398	1,054	27,474	
1,000,000 - 4,999,999	710	1,300,287	539	624,202	688	36,444	598	47,109	
5,000,000 - 9,999,999	57	392,496	44	113,959	55	8,181	49	22,407	
10,000,000 and over	43	960,234	24	188,677	43	76,596	41	59,051	
Total	695,360	\$43,800,742	666,901	\$37,760,965	212,140	\$267,067	69,669	\$331,597	

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	d/	d/	d/	d/	390	\$2,618	427	\$6,724
\$15,000 - 19,999	331	\$1,548	931	\$2,044	604	5,746	799	9,861
20,000 - 24,999	545	1,732	877	2,205	969	9,544	1,418	18,694
25,000 - 29,999	780	2,530	1,242	3,081	1,319	10,453	1,925	21,658
30,000 - 34,999	894	1,235	1,617	3,874	1,597	9,489	3,806	42,346
35,000 - 39,999	1,801	13,993	2,302	4,937	1,374	7,612	2,477	31,418
40,000 - 44,999	712	2,452	1,200	2,497	1,447	31,126	3,377	37,056
45,000 - 49,999	1,376	2,143	2,773	6,260	988	17,164	2,319	19,623
50,000 - 54,999	950	3,525	2,436	41,770	1,164	17,788	2,442	34,954
55,000 - 59,999	1,124	10,048	1,880	5,201	1,179	27,382	2,315	27,914
60,000 - 64,999	630	1,357	1,541	3,475	852	14,946	2,503	31,839
65,000 - 74,999	1,708	9,202	2,758	6,013	1,297	21,541	3,651	39,968
75,000 - 99,999	4,260	19,500	5,450	14,244	2,118	48,257	5,770	59,064
100,000 - 149,999	3,864	45,043	5,004	13,862	2,769	113,332	3,445	46,198
150,000 - 199,999	1,681	39,978	1,506	3,624	1,391	71,963	504	3,362
200,000 - 499,999	1,652	78,792	2,551	7,172	1,852	230,228	664	15,960
500,000 - 999,999	447	55,777	598	8,761	633	211,043	181	6,418
1,000,000 - 4,999,999	296	169,063	339	3,031	387	356,814	129	15,139
5,000,000 - 9,999,999	34	97,958	20	285	38	117,663	14	3,893
10,000,000 and over	d/	d/	d/	d/	20	191,469	18	106,046
Total	23,239	\$1,088,609	35,405	\$133,362	22,389	\$1,516,179	38,184	\$578,134

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2011 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Business and Farm Income				Pensions and Annuities 3/	
		Net Profit		Net Loss			
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	d/	d/	147	\$802	1,844	\$31,322
\$15,000 -	19,999	1,942	\$22,811	447	2,757	2,309	27,615
20,000 -	24,999	2,075	28,336	595	3,939	3,397	56,580
25,000 -	29,999	2,944	48,028	1,259	7,057	5,200	59,656
30,000 -	34,999	3,238	44,380	1,787	18,243	6,408	79,094
35,000 -	39,999	3,967	39,067	1,217	6,886	6,435	85,457
40,000 -	44,999	3,763	74,094	1,453	6,793	7,179	55,916
45,000 -	49,999	2,670	45,563	2,343	34,375	7,148	95,679
50,000 -	54,999	2,462	61,679	1,895	12,857	7,051	88,184
55,000 -	59,999	2,132	42,282	1,498	18,565	4,689	64,383
60,000 -	64,999	1,984	30,188	1,005	15,532	5,149	44,922
65,000 -	74,999	2,277	46,805	1,871	15,148	7,043	83,622
75,000 -	99,999	5,419	88,692	2,934	20,150	10,554	183,025
100,000 -	149,999	3,566	172,219	1,519	13,257	6,409	151,312
150,000 -	199,999	1,097	94,972	324	2,197	1,828	72,787
200,000 -	499,999	1,133	127,623	495	14,058	1,012	79,767
500,000 -	999,999	252	61,036	61	1,705	219	12,129
1,000,000 -	4,999,999	91	50,031	35	956	80	8,969
5,000,000 -	9,999,999	10	12,059	4	563	9	1,997
10,000,000	and over	d/	d/	6	17,105	8	1,532
Total		41,919	\$1,106,568	20,895	\$212,942	83,971	\$1,283,949

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$15,000	3,383	\$34,498	1,353	\$3,047	\$151,090
\$15,000 -	19,999	8,176	82,780	3,609	7,443	418,710
20,000 -	24,999	10,194	117,437	4,009	8,592	691,583
25,000 -	29,999	13,349	100,007	8,344	15,337	1,470,445
30,000 -	34,999	19,070	104,983	9,776	18,319	2,343,919
35,000 -	39,999	18,675	84,773	12,272	17,734	2,947,001
40,000 -	44,999	21,876	88,511	12,757	31,168	3,076,851
45,000 -	49,999	18,416	66,327	10,493	23,390	2,861,808
50,000 -	54,999	18,577	94,747	11,070	23,937	2,585,088
55,000 -	59,999	16,980	49,419	9,211	20,418	2,222,972
60,000 -	64,999	15,223	42,306	8,926	16,226	2,113,113
65,000 -	74,999	26,824	72,048	13,235	25,418	3,704,756
75,000 -	99,999	48,076	130,559	13,779	31,362	6,443,648
100,000 -	149,999	28,889	120,000	8,676	53,302	4,968,374
150,000 -	199,999	4,384	29,390	2,271	27,895	1,586,590
200,000 -	499,999	3,666	58,948	2,571	67,301	2,242,995
500,000 -	999,999	541	17,203	651	34,006	893,886
1,000,000 -	4,999,999	462	26,779	383	26,303	1,273,984
5,000,000 -	9,999,999	44	23,012	35	2,731	389,765
10,000,000	and over	38	26,518	34	6,672	953,562
Total		276,842	\$1,370,246	133,455	\$460,603	\$43,340,139

3/ Includes IRA Distributions.

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

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 54: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2011 (Dollar Data In Thousands)

NYAGI Class		Additions						Subtractions			
		State & Local		Public Employee Retirement		Other NY Additions		Taxable State & Local		Government Pension	
		Bond Interest		System Contributions				Income Tax Refunds		Exclusion	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	13	\$57	103	\$61	43	\$11	509	\$345	402	\$4,817
\$15,000 -	19,999	125	259	506	263	422	381	851	698	263	5,845
20,000 -	24,999	138	230	805	554	664	868	1,930	1,714	659	16,857
25,000 -	29,999	85	91	2,833	2,453	1,407	1,994	3,919	2,933	790	15,758
30,000 -	34,999	72	241	5,951	6,571	3,170	2,636	7,510	6,707	1,566	27,660
35,000 -	39,999	164	246	8,015	11,631	2,759	1,984	10,945	9,065	1,255	36,936
40,000 -	44,999	102	300	7,098	10,298	3,838	4,243	14,189	11,980	846	8,477
45,000 -	49,999	77	102	7,285	13,147	4,124	5,110	14,332	14,359	717	40,190
50,000 -	54,999	58	31	6,946	13,364	3,971	8,264	14,498	16,660	818	15,393
55,000 -	59,999	301	188	6,281	11,277	3,805	7,018	13,510	14,404	335	3,994
60,000 -	64,999	136	566	d/	d/	2,880	4,027	12,454	14,449	d/	d/
65,000 -	74,999	318	1,832	11,478	27,608	7,352	9,121	23,895	27,630	1,163	13,157
75,000 -	99,999	600	4,206	16,873	50,802	11,122	13,469	44,235	57,988	1,302	45,019
100,000 -	149,999	361	1,102	7,570	35,114	6,767	14,807	25,557	38,548	753	16,000
150,000 -	199,999	184	6,054	430	1,962	1,218	4,291	3,716	7,667	74	5,013
200,000 -	499,999	678	6,001	122	654	1,635	19,155	2,539	10,099	15	231
500,000 -	999,999	238	5,333	7	107	520	13,386	347	2,888	12	350
1,000,000 -	4,999,999	239	8,198	d/	d/	381	34,228	318	7,683	d/	d/
5,000,000 -	9,999,999	30	1,646	0	0	37	5,479	29	2,335	0	0
10,000,000	and over	24	5,904	0	0	37	59,933	26	6,019	0	0
	Total	3,944	\$42,586	86,138	\$193,658	56,152	\$210,407	195,311	\$254,171	11,380	\$265,853

NYAGI Class		Subtractions							
		Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	1,030	\$14,575	101	\$44	1,138	\$17,341	19	\$8
\$15,000 -	19,999	1,113	5,284	98	222	997	9,535	167	271
20,000 -	24,999	2,285	17,990	116	202	1,508	19,078	265	534
25,000 -	29,999	2,693	26,553	141	41	2,233	20,220	503	1,145
30,000 -	34,999	2,979	32,728	454	697	1,267	10,420	889	1,185
35,000 -	39,999	2,382	23,776	376	122	1,739	16,007	333	363
40,000 -	44,999	1,492	20,162	230	281	1,546	12,373	971	2,986
45,000 -	49,999	1,434	21,590	323	80	1,183	13,033	990	915
50,000 -	54,999	412	3,855	651	334	1,169	11,576	772	4,826
55,000 -	59,999	359	2,566	454	238	617	8,865	949	2,243
60,000 -	64,999	474	6,926	434	338	436	1,814	409	1,107
65,000 -	74,999	680	11,616	616	965	1,480	19,884	1,247	2,340
75,000 -	99,999	1,125	19,445	1,154	1,668	1,718	14,252	1,911	3,820
100,000 -	149,999	644	6,204	591	871	771	10,190	1,641	7,858
150,000 -	199,999	222	2,508	372	426	270	4,328	467	2,594
200,000 -	499,999	143	2,781	401	400	244	4,106	986	8,585
500,000 -	999,999	25	482	126	563	52	567	319	6,334
1,000,000 -	4,999,999	24	465	137	1,890	21	278	270	14,023
5,000,000 -	9,999,999	d/	d/	24	271	d/	d/	28	2,214
10,000,000	and over	d/	d/	23	11,581	d/	d/	29	41,173
	Total	19,519	\$219,558	6,822	\$21,232	18,393	\$193,944	13,166	\$104,525

d/ Tax Law secrecy provisions prohibit disclosure.

Table 55: New York State Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class		New York Deductions					
		Total with New York Deductions		Standard		Itemized 1/	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	8,415	\$88,412	d/	d/	62	\$702
	\$15,000 - 19,999	22,691	239,603	21,988	\$230,877	703	8,726
	20,000 - 24,999	28,345	302,783	26,889	282,331	1,456	20,451
	25,000 - 29,999	50,675	549,118	46,936	492,827	3,739	56,291
	30,000 - 34,999	69,838	772,721	62,183	652,916	7,655	119,804
	35,000 - 39,999	76,696	865,936	65,974	692,731	10,722	173,205
	40,000 - 44,999	71,497	845,722	57,688	605,722	13,809	240,000
	45,000 - 49,999	58,737	700,835	44,525	467,515	14,212	233,320
	50,000 - 54,999	48,631	611,129	35,838	376,297	12,793	234,833
	55,000 - 59,999	38,471	497,282	26,350	276,676	12,121	220,606
	60,000 - 64,999	33,449	446,327	21,908	230,032	11,541	216,295
	65,000 - 74,999	52,743	780,648	31,221	327,816	21,522	452,832
	75,000 - 99,999	73,974	1,277,134	34,734	364,709	39,240	912,425
	100,000 - 149,999	42,155	846,941	15,676	164,601	26,479	682,340
	150,000 - 199,999	9,209	212,407	2,714	28,492	6,495	183,915
	200,000 - 499,999	7,685	200,878	2,045	21,476	5,640	179,402
	500,000 - 999,999	1,338	41,094	254	2,671	1,084	38,423
	1,000,000 - 4,999,999	710	15,153	479	5,030	231	10,124
	5,000,000 - 9,999,999	57	4,323	21	221	36	4,102
	10,000,000 and over	43	8,382	d/	d/	30	8,246
	Total	695,359	\$9,306,830	505,789	\$5,310,789	189,570	\$3,996,042

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

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2011 (Dollar Data in Thousands)

NYAGI Class	Medical &					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	17	\$24	62	\$272	62	\$337
\$15,000 - 19,999	147	590	703	2,834	546	3,987
20,000 - 24,999	375	1,364	1,447	7,696	894	6,969
25,000 - 29,999	846	4,312	3,730	19,284	2,224	17,039
30,000 - 34,999	1,474	5,567	7,629	37,675	4,757	36,995
35,000 - 39,999	2,125	7,990	10,713	54,918	6,414	53,164
40,000 - 44,999	d/	d/	13,799	83,539	9,076	80,270
45,000 - 49,999	1,657	4,911	14,202	92,775	9,545	82,640
50,000 - 54,999	1,512	5,205	12,793	89,484	8,844	85,707
55,000 - 59,999	1,594	9,032	11,999	92,664	8,392	80,147
60,000 - 64,999	1,294	5,352	11,541	91,083	8,245	82,341
65,000 - 74,999	2,199	12,171	21,506	192,911	15,482	168,997
75,000 - 99,999	2,653	15,063	39,235	429,712	30,095	356,928
100,000 - 149,999	1,367	11,955	26,426	400,312	22,085	277,592
150,000 - 199,999	363	5,085	6,495	139,328	5,930	88,475
200,000 - 499,999	181	3,534	5,639	201,511	4,893	100,884
500,000 - 999,999	21	707	1,084	99,876	1,021	29,062
1,000,000 - 4,999,999	3	402	230	64,952	214	11,350
5,000,000 - 9,999,999	d/	d/	36	31,392	28	2,562
10,000,000 and over	0	0	30	99,058	29	10,304
Total	20,089	\$100,854	189,300	\$2,231,275	138,774	\$1,575,748

NYAGI Class	Charitable			
	Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$15,000	62	\$41	26	\$56
\$15,000 - 19,999	546	734	276	1,182
20,000 - 24,999	1,129	2,118	664	3,841
25,000 - 29,999	2,909	5,420	2,054	14,608
30,000 - 34,999	6,126	14,624	4,744	34,400
35,000 - 39,999	8,827	21,285	6,977	50,310
40,000 - 44,999	11,171	23,529	8,525	62,056
45,000 - 49,999	12,217	28,073	9,074	60,510
50,000 - 54,999	11,134	30,709	8,829	54,352
55,000 - 59,999	9,840	26,658	7,333	46,775
60,000 - 64,999	9,578	25,488	7,670	49,956
65,000 - 74,999	19,204	56,988	13,262	95,620
75,000 - 99,999	35,563	112,968	26,557	196,389
100,000 - 149,999	24,355	84,291	16,311	104,589
150,000 - 199,999	6,196	22,577	3,061	28,469
200,000 - 499,999	5,270	33,907	1,543	28,497
500,000 - 999,999	1,051	13,957	266	8,880
1,000,000 - 4,999,999	231	20,247	73	4,955
5,000,000 - 9,999,999	36	8,205	19	2,587
10,000,000 and over	30	32,984	21	3,584
Total	165,475	\$564,802	117,285	\$851,617

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2011 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount		Number	Amount	Number	Amount
Less than \$15,000		\$731	42	\$29	0	\$0
\$15,000 - 19,999		9,327	678	601	0	0
20,000 - 24,999		21,988	1,385	1,697	0	0
25,000 - 29,999		60,663	3,658	5,624	0	0
30,000 - 34,999		129,260	7,595	12,849	0	0
35,000 - 39,999		187,667	10,566	23,338	111	1,350
40,000 - 44,999		256,982	13,790	33,931	d/	d/
45,000 - 49,999		268,908	14,167	40,982	0	0
50,000 - 54,999		265,458	12,783	43,367	0	0
55,000 - 59,999		255,277	11,999	44,477	0	0
60,000 - 64,999		254,221	11,416	46,983	0	0
65,000 - 74,999		526,687	21,379	101,811	0	0
75,000 - 99,999		1,111,060	39,153	243,952	d/	d/
100,000 - 149,999		878,740	26,366	229,947	60	150
150,000 - 199,999		283,934	6,495	86,423	0	0
200,000 - 499,999		368,333	5,607	136,648	4	20
500,000 - 999,999		152,481	1,084	78,385	7	212
1,000,000 - 4,999,999		101,906	230	57,451	6	63
5,000,000 - 9,999,999		44,746	36	28,939	d/	d/
10,000,000 and over		145,929	30	96,374	0	0
Total		\$5,324,297	188,461	\$1,313,808	206	\$1,874

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	62	\$702
\$15,000 - 19,999	0	0	703	8,726
20,000 - 24,999	0	0	1,456	20,451
25,000 - 29,999	0	0	3,739	56,291
30,000 - 34,999	0	0	7,655	119,804
35,000 - 39,999	0	0	10,722	173,205
40,000 - 44,999	0	0	13,809	240,000
45,000 - 49,999	0	0	14,212	233,320
50,000 - 54,999	0	0	12,793	234,833
55,000 - 59,999	0	0	12,121	220,606
60,000 - 64,999	0	0	11,541	216,295
65,000 - 74,999	0	0	21,522	452,832
75,000 - 99,999	0	0	39,240	912,425
100,000 - 149,999	0	0	26,479	682,340
150,000 - 199,999	6,495	20,217	6,495	183,915
200,000 - 499,999	5,640	58,253	5,640	179,402
500,000 - 999,999	1,084	36,761	1,084	38,423
1,000,000 - 4,999,999	231	34,394	231	10,124
5,000,000 - 9,999,999	36	11,736	36	4,102
10,000,000 and over	30	41,309	30	8,246
Total	13,517	\$202,669	189,570	\$3,996,042

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

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

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

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

2011 Fiduciary Returns

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

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

Table 57 shows that 43,310 resident estates and trusts had 2011 tax liability of approximately \$218 million. In addition, nearly 3,800 nonresident and part-year resident estates and trusts paid approximately \$64 million in tax. In total, Table 57 shows that 47,049 fiduciary returns had total tax liability after credits of \$283 million.

The data in Table 57 are based on all fiduciary returns received for the 2011 tax year. This differs from data in the remainder of this report, which come from a sample of regular tax returns.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2011
(Dollar Data in Thousands)

NY Taxable Income Class	Federal Amounts					
	Total Income (Line A)*		Deductions & Exemptions		Taxable Income (Line 1)*	
	Number	Amount	Number	Amount	Number	Amount
\$0	65	\$835	52	\$632	44	\$203
\$1 - 49	481	8,917	465	7,941	445	976
50 - 99	579	3,622	568	3,474	532	148
100 - 199	1,138	8,338	1,119	7,791	1,078	547
200 - 299	977	5,053	965	4,586	938	468
300 - 399	879	5,825	868	5,311	847	514
400 - 499	866	5,944	857	5,450	832	494
500 - 599	778	6,735	768	4,331	748	2,404
600 - 699	729	4,360	718	3,826	702	533
700 - 799	685	5,943	671	2,726	660	3,217
800 - 899	672	5,525	659	4,790	656	735
900 - 999	638	3,517	621	2,853	623	664
1,000 - 1,999	4,826	52,589	4,776	44,741	4,690	7,848
2,000 - 2,999	3,443	62,417	3,402	30,829	3,354	31,589
3,000 - 3,999	2,533	35,643	2,524	27,098	2,480	8,545
4,000 - 4,999	2,052	44,676	2,040	26,289	2,007	18,387
5,000 - 5,999	1,768	30,468	1,757	20,854	1,736	9,614
6,000 - 6,999	1,375	22,517	1,367	13,397	1,349	9,120
7,000 - 7,999	1,259	25,769	1,252	16,815	1,239	8,953
8,000 - 8,999	1,015	18,716	1,010	10,720	1,001	7,996
9,000 - 9,999	855	27,488	851	12,995	850	14,493
10,000 - 10,999	827	19,510	827	10,955	816	8,555
11,000 - 11,999	768	27,121	768	18,442	760	8,679
12,000 - 12,999	650	18,337	651	10,728	640	7,609
13,000 - 13,999	638	17,395	635	9,242	630	8,153
14,000 - 14,999	592	18,373	591	10,270	583	8,102
15,000 - 19,999	2,200	78,210	2,191	41,697	2,172	36,512
20,000 - 24,999	1,494	85,068	1,492	48,131	1,473	36,936
25,000 - 49,999	4,009	262,462	3,989	126,728	3,945	135,734
50,000 - 99,999	2,785	378,351	2,779	192,449	2,749	185,902
100,000 - 499,999	3,477	1,110,002	3,478	415,408	3,457	694,594
500,000 - 999,999	706	698,410	704	224,564	703	473,846
1,000,000 and over	990	9,862,329	994	1,779,485	991	8,082,844
Total	46,749	\$12,960,464	46,409	\$3,145,549	45,730	\$9,814,915

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2011 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	New York Amounts			
	Adjusted Gross Income (Line B)*		Taxable Income (Line 5)*	
	Number	Amount	Number	Amount
\$0	22	\$159	0	\$0
\$1 - 49	461	4,753	484	16
50 - 99	551	445	576	42
100 - 199	1,081	835	1,129	169
200 - 299	925	938	967	240
300 - 399	845	1,215	877	307
400 - 499	846	1,049	865	389
500 - 599	754	1,379	782	429
600 - 699	700	1,043	725	470
700 - 799	640	1,119	683	511
800 - 899	650	1,139	661	561
900 - 999	614	1,084	628	593
1,000 - 1,999	4,693	14,177	4,769	7,029
2,000 - 2,999	3,350	27,297	3,393	8,344
3,000 - 3,999	2,457	16,302	2,481	8,607
4,000 - 4,999	2,020	12,676	2,018	9,024
5,000 - 5,999	1,724	13,991	1,708	9,376
6,000 - 6,999	1,348	12,330	1,334	8,649
7,000 - 7,999	1,237	12,935	1,224	9,162
8,000 - 8,999	999	10,795	966	8,155
9,000 - 9,999	841	26,367	818	7,758
10,000 - 10,999	803	11,513	794	8,331
11,000 - 11,999	755	12,867	714	8,149
12,000 - 12,999	646	10,359	621	7,761
13,000 - 13,999	630	10,352	617	8,313
14,000 - 14,999	586	10,710	557	8,072
15,000 - 19,999	2,172	48,729	2,095	36,293
20,000 - 24,999	1,467	45,127	1,397	31,187
25,000 - 49,999	3,942	177,790	3,655	128,423
50,000 - 99,999	2,766	256,625	2,380	168,566
100,000 - 499,999	3,448	905,687	2,675	559,962
500,000 - 999,999	689	560,629	453	314,939
1,000,000 and over	966	8,698,461	435	2,403,096
Total	45,628	\$10,910,875	43,481	\$3,762,921

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2011 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	Resident Fiduciaries							
	Tax Before Credits (Line 8)*		Credits 1/		Tax After Credits (Line 8 - Credits)		Other State Taxes 2/	Total NYS Tax
	Number	Amount	Number	Amount	Number	Amount	Amount	Amount
\$0	73	\$140	0	\$0	73	\$140	\$29	\$169
\$1 - 49	484	1	0	0	484	1	1	2
50 - 99	576	2	0	0	576	2	9	11
100 - 199	1,129	7	0	0	1,129	7	6	12
200 - 299	967	10	d/	d/	967	10	d/	d/
300 - 399	878	12	3	a/	878	12	38	50
400 - 499	864	16	3	a/	864	16	0	16
500 - 599	779	17	d/	d/	779	17	d/	d/
600 - 699	725	19	d/	d/	725	19	d/	d/
700 - 799	682	20	d/	d/	682	20	d/	d/
800 - 899	661	22	d/	d/	661	22	d/	d/
900 - 999	624	24	d/	d/	624	24	d/	d/
1,000 - 1,999	4,767	281	17	a/	4,767	281	367	648
2,000 - 2,999	3,393	334	15	a/	3,393	334	200	534
3,000 - 3,999	2,477	351	10	a/	2,477	350	8	359
4,000 - 4,999	2,006	360	12	1	2,006	359	1	360
5,000 - 5,999	1,706	375	10	1	1,706	374	19	393
6,000 - 6,999	1,333	346	18	2	1,333	345	146	490
7,000 - 7,999	1,223	367	15	1	1,223	367	202	568
8,000 - 8,999	961	328	13	2	961	326	6	333
9,000 - 9,999	817	316	5	1	817	315	30	345
10,000 - 10,999	792	343	5	a/	792	343	1	343
11,000 - 11,999	704	340	11	2	704	338	1	338
12,000 - 12,999	621	332	9	2	621	330	12	342
13,000 - 13,999	617	363	10	1	617	362	4	365
14,000 - 14,999	556	361	7	2	556	359	0	360
15,000 - 19,999	2,084	1,707	39	9	2,084	1,698	42	1,740
20,000 - 24,999	1,390	1,583	33	14	1,390	1,569	12	1,580
25,000 - 49,999	3,639	7,349	120	72	3,639	7,276	469	7,745
50,000 - 99,999	2,362	10,621	140	211	2,362	10,410	578	10,988
100,000 - 499,999	2,605	40,219	219	648	2,605	39,571	1,116	40,687
500,000 - 999,999	441	27,758	67	739	441	27,019	655	27,673
1,000,000 and over	374	123,325	92	4,766	374	118,559	3,736	122,295
Total	43,310	\$217,649	881	\$6,475	43,310	\$211,174	\$7,890	\$219,065

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2011 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	Nonresident & Part-Year Resident Fiduciaries				All Taxpayers				
	Taxable Income (Line C)*		Allocated NYS Tax (Line 9)*		Tax After Credits	Other State Taxes 2/	Total NYS Tax		
	Number	Amount	Number	Amount	Amount	Amount	Number	Amount	
\$0	0	\$0	0	\$0	\$140	\$29	73	\$169	
\$1 - 49	d/	d/	d/	d/	d/	d/	d/	d/	
50 - 99	6	a/	5	a/	2	9	581	11	
100 - 199	14	2	14	0	7	6	1,143	13	
200 - 299	d/	d/	d/	d/	d/	d/	d/	d/	
300 - 399	9	3	7	a/	12	38	885	50	
400 - 499	13	5	12	a/	16	0	876	16	
500 - 599	9	3	7	a/	18	101	786	118	
600 - 699	11	7	10	a/	19	2	735	21	
700 - 799	7	5	6	a/	20	0	688	21	
800 - 899	21	18	20	1	23	101	681	124	
900 - 999	19	16	18	a/	24	0	642	24	
1,000 - 1,999	114	157	111	6	287	367	4,878	654	
2,000 - 2,999	84	205	82	6	340	200	3,475	540	
3,000 - 3,999	76	258	74	11	361	8	2,551	369	
4,000 - 4,999	67	274	67	10	369	1	2,073	370	
5,000 - 5,999	73	389	70	11	386	19	1,776	405	
6,000 - 6,999	51	322	50	8	352	146	1,383	498	
7,000 - 7,999	48	347	46	10	376	202	1,269	578	
8,000 - 8,999	63	515	62	19	346	6	1,023	352	
9,000 - 9,999	43	404	43	11	326	30	860	356	
10,000 - 10,999	43	443	43	14	357	1	835	357	
11,000 - 11,999	67	712	67	15	353	1	771	354	
12,000 - 12,999	32	400	32	11	341	12	653	353	
13,000 - 13,999	24	310	22	6	367	4	639	371	
14,000 - 14,999	37	529	37	11	370	0	593	370	
15,000 - 19,999	131	2,185	128	49	1,747	42	2,212	1,789	
20,000 - 24,999	111	2,412	111	48	1,617	12	1,501	1,628	
25,000 - 49,999	389	13,274	384	329	7,605	469	4,023	8,074	
50,000 - 99,999	431	30,904	428	599	11,009	578	2,790	11,586	
100,000 - 499,999	882	205,217	880	4,140	43,711	1,116	3,485	44,827	
500,000 - 999,999	266	185,183	266	3,061	30,080	655	707	30,735	
1,000,000 and over	620	7,036,467	620	55,448	174,007	3,736	994	177,743	
Total	3,778	\$7,480,970	3,739	\$63,825	\$274,999	\$7,890	47,049	\$282,890	

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

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

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

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

Appendix A: Glossary of Terms

Federal Adjusted Gross Income (FAGI)

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

New York Adjusted Gross Income (NYAGI)

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

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

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

federal exclusions from income, such as:

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

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

Forms

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

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

Nontaxable Returns

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

Nonresident

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

Part-Year Resident

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

Return

Income tax forms IT-201 and IT-203. A husband and wife filing a joint return are considered to be one taxpayer. Fiduciaries of estates and trusts file form IT-205.

Taxable Return

A return with any amount of positive tax liability.

Taxable Year The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 2011 and fiscal years ending before February 1, 2012.

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

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

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

Appendix B: Description of the Sample

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

Data in this report are based on a sample of approximately 739,250 personal income tax returns of all types, selected from a total of over 9.8 million returns. A sample is conducted to eliminate the need to tabulate components of income and deductions from all tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. For 2011, the IT-201 resident returns in the sample were stratified by income in six major regions of the state. The sample was also stratified for IT-203 part-year and IT-203 full year nonresident returns by income class. Within the resident, part-year resident, and full-year nonresident categories, returns were additionally stratified by deduction type (standard or itemized) and, within these categories, by credit type (business, personal, or no credits claimed).

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

Appendix C: 2011 New York State

State



New York State Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers

IT-201

For the full year January 1, 2011, through December 31, 2011, or fiscal year beginning ... **1 1**
and ending ...

For help completing your return, see the instructions for Form IT-201.

You must enter your date(s) of birth and social security number(s) below.					
Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (MMDDYYYY)	▼ Your social security number		
Spouse's first name and middle initial	Spouse's last name	Spouse's date of birth (MMDDYYYY)	▼ Spouse's social security number		
Mailing address (see instructions, page 13) (number and street or rural route)		Apartment number	New York State county of residence		
City, village, or post office	State	ZIP code	Country (if not United States)	School district name	
Permanent home address (see instructions, page 13) (number and street or rural route)		Apartment number	School district code number		
City, village, or post office	State	ZIP code	Decedent information	Taxpayer's date of death	Spouse's date of death
	NY				

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

(B) Did you itemize your deductions on your 2011 federal income tax return? Yes No

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

NEW (D) E-file this return. Most taxpayers must now e-file (see page 12).

(E) (1) Did you or your spouse maintain living quarters in NYC during 2011 (see page 14)? Yes No
(2) Enter the number of days spent in NYC in 2011 (any part of a day spent in NYC is considered a day)

(F) NYC residents and NYC part-year residents only (see page 14):
(1) Number of months you lived in NYC in 2011
(2) Number of months your spouse lived in NYC in 2011

(G) Enter your 2-character special condition code if applicable (see page 14)
If applicable, also enter your second 2-character 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 15). 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	13.	
14 Taxable amount of social security benefits (also enter on line 27)	14.	
15 Other income (see page 15) Identify:	15.	
16 Add lines 1 through 15	16.	
17 Total federal adjustments to income (see page 15) Identify:	17.	
18 Federal adjusted gross income (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

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

New York additions (see page 15)

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 16) **21.**

22 New York's 529 college savings program distributions (see page 16) **22.**

23 Other (see page 17) Identify: **23.**

24 Add lines 19 through 23 **24.**

New York subtractions (see page 20)

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 20) **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 20) **29.**

30 New York's 529 college savings program deduction/earnings **30.**

31 Other (see page 21) 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 25)

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 28) **36.**

37 Taxable income (subtract line 36 from line 35) **37.**

New York State standard deduction table	New York State itemized deduction worksheet																																																																														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Filing status (from the front page)</th> <th style="width: 80%;">Standard deduction (enter on line 34 above)</th> </tr> </thead> <tbody> <tr> <td>① Single and you marked item C Yes</td> <td>\$ 3,000</td> </tr> <tr> <td>① Single and you marked item C No</td> <td>7,500</td> </tr> <tr> <td>② Married filing joint return</td> <td>15,000</td> </tr> <tr> <td>③ Married filing separate return</td> <td>7,500</td> </tr> <tr> <td>④ Head of household (with qualifying person)</td> <td>10,500</td> </tr> <tr> <td>⑤ Qualifying widow(er) with dependent child</td> <td>15,000</td> </tr> </tbody> </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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr><td>a Medical and dental expenses (federal Sch. A, line 4)</td><td>a.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>b Taxes you paid (federal Sch. A, line 9)</td><td>b.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>c Interest you paid (federal Sch. A, line 15)</td><td>c.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>d Gifts to charity (federal Sch. A, line 19)</td><td>d.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>e Casualty and theft losses (federal Sch. A, line 20)</td><td>e.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>f Job expenses/misc. deductions (federal Sch. A, line 27)</td><td>f.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>g Other misc. deductions (federal Sch. A, line 28)</td><td>g.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>h Enter amount from federal Schedule A, line 29</td><td>h.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>i State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see pg. 26)</td><td>i.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>j Subtract line i from line h</td><td>j.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>k Addition adjustments (see page 26)</td><td>k.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>l Add lines j and k</td><td>l.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>m Itemized deduction adjustment (see page 27)</td><td>m.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>n Subtract line m from line l</td><td>n.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>o College tuition itemized deduction (see Form IT-272)</td><td>o.</td><td><input type="text"/></td><td><input type="text"/></td></tr> <tr><td>p New York State itemized deduction (add lines n and o; enter on line 34 above)</td><td>p.</td><td><input type="text"/></td><td><input type="text"/></td></tr> </tbody> </table>	a Medical and dental expenses (federal Sch. A, line 4)	a.	<input type="text"/>	<input type="text"/>	b Taxes you paid (federal Sch. A, line 9)	b.	<input type="text"/>	<input type="text"/>	c Interest you paid (federal Sch. A, line 15)	c.	<input type="text"/>	<input type="text"/>	d Gifts to charity (federal Sch. A, line 19)	d.	<input type="text"/>	<input type="text"/>	e Casualty and theft losses (federal Sch. A, line 20)	e.	<input type="text"/>	<input type="text"/>	f Job expenses/misc. deductions (federal Sch. A, line 27)	f.	<input type="text"/>	<input type="text"/>	g Other misc. deductions (federal Sch. A, line 28)	g.	<input type="text"/>	<input type="text"/>	h Enter amount from federal Schedule A, line 29	h.	<input type="text"/>	<input type="text"/>	i State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see pg. 26)	i.	<input type="text"/>	<input type="text"/>	j Subtract line i from line h	j.	<input type="text"/>	<input type="text"/>	k Addition adjustments (see page 26)	k.	<input type="text"/>	<input type="text"/>	l Add lines j and k	l.	<input type="text"/>	<input type="text"/>	m Itemized deduction adjustment (see page 27)	m.	<input type="text"/>	<input type="text"/>	n Subtract line m from line l	n.	<input type="text"/>	<input type="text"/>	o College tuition itemized deduction (see Form IT-272)	o.	<input type="text"/>	<input type="text"/>	p New York State itemized deduction (add lines n and o; enter on line 34 above)	p.	<input type="text"/>	<input type="text"/>
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You must file all four pages of this original scannable return with the Tax Department.



Name(s) as shown on page 1

▼ Enter your social security number

Tax computation, credits, and other taxes (see page 29)

		Dollars	Cents
38 Taxable income (from line 37 on page 2)	38.		
39 New York State tax on line 38 amount (see page 29 and Tax computation on pages 60 and 61)	39.		
40 New York State household credit (from table 1, 2, or 3 on page 29)	40.		
41 Resident credit (attach Form IT-112-R or IT-112-C, or both; see page 30)	41.		
42 Other New York State nonrefundable credits (from Form IT-201-ATT, line 7; attach form)	42.		
43 Add lines 40, 41, and 42	43.		
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44.		
45 Net other New York State taxes (from Form IT-201-ATT, line 30; attach form)	45.		
46 Total New York State taxes (add lines 44 and 45)	46.		

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

47 New York City resident tax on line 38 amount (see page 30)	47.		
48 New York City household credit (from table 4, 5, or 6 on page 30)	48.		
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49.		
50 Part-year New York City resident tax (attach Form IT-360.1)	50.		
51 Other New York City taxes (from Form IT-201-ATT, line 34; attach form)	51.		
52 Add lines 49, 50, and 51	52.		
53 NY City nonrefundable credits (from Form IT-201-ATT, line 10; attach form)	53.		
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54.		
55 Yonkers resident income tax surcharge (see page 32)	55.		
56 Yonkers nonresident earnings tax (attach Form Y-203)	56.		
57 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	57.		
58 Total New York City and Yonkers taxes / surcharges (add lines 54 through 57)	58.		
59 Sales or use tax (See the instructions on page 33. Do not leave line 59 blank.)	59.		

See instructions on pages 30, 31, and 32 to compute New York City and Yonkers taxes, credits, and tax surcharges.

Voluntary contributions (whole dollar amounts only; see page 34)

60a Return a Gift to Wildlife	60a.		0	0
60b Missing/Exploited Children Fund	60b.		0	0
60c Breast Cancer Research Fund	60c.		0	0
60d Alzheimer's Fund	60d.		0	0
60e Olympic Fund (\$2 or \$4; see page 34)	60e.		0	0
60f Prostate Cancer Research Fund	60f.		0	0
60g 9/11 Memorial	60g.		0	0
60h Volunteer Firefighting & EMS Recruitment Fund ...	60h.		0	0
60 Total voluntary contributions (add lines 60a through 60h)	60.		0	0
61 Total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions (add lines 46, 58, 59, and 60)	61.			

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



▼ Enter your social security number
[]

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 35)

63 Empire State child credit (attach Form IT-213)	63.	[]	[]
64 NYS/NYC child and dependent care credit (attach Form IT-216)	64.	[]	[]
65 NYS earned income credit (EIC) (attach Form IT-215 or IT-209)	65.	[]	[]
66 NYS noncustodial parent EIC (attach Form IT-209)	66.	[]	[]
67 Real property tax credit (attach Form IT-214)	67.	[]	[]
68 College tuition credit (attach Form IT-272)	68.	[]	[]
69 NYC school tax credit (also complete (F) on page 1; see page 35)	69.	[]	[]
70 NYC earned income credit (attach Form IT-215 or IT-209)	70.	[]	[]
71 Other refundable credits (from Form IT-201-ATT, line 18; attach form)	71.	[]	[]
72 Total New York State tax withheld	72.	[]	[]
73 Total New York City tax withheld	73.	[]	[]
74 Total Yonkers tax withheld	74.	[]	[]
75 Total estimated tax payments/Amount paid with Form IT-370 ...	75.	[]	[]
76 Total payments (add lines 63 through 75)	76.	[]	[]

If applicable, complete Forms IT-2, IT-1099-R, and/or IT-1099-UI and attach them to your return (see page 37).
Staple them (and any other applicable forms) to the top of this page 4.
See Step 11 on page 41 for the proper assembly of your four-page return and all attachments.

Your refund/amount overpaid (see page 37)

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 to be refunded **direct** **deposit** (fill in line 82) - or - **debit card** - or - **paper check** ... **78.** [] Dollars [] Cents

79 Amount of line 77 that you want applied to your 2012 estimated tax (see instructions) **79.** [] Dollars [] Cents

See page 71 for information about your three refund choices.

Amount you owe (see page 38)

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark this box and fill in line 82 **80.** [] Dollars [] Cents

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 38) **81.** [] Dollars [] Cents

Account information

82 Account information for direct deposit or electronic funds withdrawal (see page 39).
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. 39)

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

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

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

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

▼ Taxpayer(s) must sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
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.





New York State Department of Taxation and Finance

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

IT-203

For the year January 1, 2011, through December 31, 2011, or fiscal year beginning **1 1**

Important: You must enter your date(s) of birth and social security number(s) below.

Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (MMDDYYYY)	▼ Your social security number
Spouse's first name and middle initial	Spouse's last name	Spouse's date of birth (MMDDYYYY)	▼ Spouse's social security number
Mailing address (see instructions, page 13) (number and street or rural route)		Apartment number	New York State county of residence
City, village, or post office	State	ZIP code	Country (if not United States)
Permanent home address (see instr., pg. 13) (no. and street or rural route)			Apartment no.
City, village, or post office		School district name	
State		ZIP code	Country (if not United States)
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 both spouses' social security numbers above)
 - ③ Married filing separate return (enter both spouses' social security numbers above)
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child
- (B) Did you itemize your deductions on your 2011 federal income tax return? Yes No
- (C) Can you be claimed as a dependent on another taxpayer's federal return? Yes No
- (D) E-file this return. Most taxpayers must now e-file (see page 12).
- (E) New York City part-year residents only (see page 15)
- (1) Number of months you lived in NY City in 2011
- (2) Number of months your spouse lived in NY City in 2011
- (F) Enter your 2-character special condition code if applicable (see page 15)
- If applicable, also enter your second 2-character special condition code

	Federal amount		New York State amount	
	Dollars	Cents	Dollars	Cents
1 Wages, salaries, tips, etc.	1.		1.	
2 Taxable interest income	2.		2.	
3 Ordinary dividends	3.		3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24)	4.		4.	
5 Alimony received	5.		5.	
6 Business income or loss (attach a copy of federal Sch. C or C-EZ, Form 1040)	6.		6.	
7 Capital gain or loss (if required, attach a copy of federal Sch. D, Form 1040)	7.		7.	
8 Other gains or losses (attach a copy of federal Form 4797) ..	8.		8.	
9 Taxable amount of IRA distributions. Beneficiaries: mark X in box <input type="checkbox"/>	9.		9.	
10 Taxable amount of pensions/annuities. Beneficiaries: mark X in box <input type="checkbox"/>	10.		10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach a copy of federal Schedule E, Form 1040)	11.		11.	
12 Farm income or loss (attach a copy of federal Sch. F, Form 1040)	12.		12.	
13 Unemployment compensation	13.		13.	
14 Taxable amount of social security benefits (also enter on line 26)	14.		14.	
15 Other income (see page 23) Identify:	15.		15.	
16 Add lines 1 through 15	16.		16.	
17 Total federal adjustments to income (see page 23) Identify:	17.		17.	
18 Federal adjusted gross income (subtract line 17 from line 16)	18.		18.	

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



▼ Enter your social security number

Federal amount

New York State amount

Dollars Cents

Dollars Cents

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

New York additions (see page 25)

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

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

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

23 Add lines 19 through 22 23. 23.

New York subtractions (see page 30)

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

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

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

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

28 Pension and annuity income exclusion 28. 28.

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

30 Add lines 24 through 29 30. 30.

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

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

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

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

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

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

◀ OR ▶

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

New York State itemized deduction worksheet	
a Medical and dental expenses (federal Sch. A, line 4)	a. <input type="text"/> <input type="text"/>
b Taxes you paid (federal Sch. A, line 9)	b. <input type="text"/> <input type="text"/>
c Interest you paid (federal Sch. A, line 15)	c. <input type="text"/> <input type="text"/>
d Gifts to charity (federal Sch. A, line 19)	d. <input type="text"/> <input type="text"/>
e Casualty and theft losses (federal Sch. A, line 20)	e. <input type="text"/> <input type="text"/>
f Job expenses/misc. deductions (federal Sch. A, line 27)	f. <input type="text"/> <input type="text"/>
g Other misc. deductions (federal Sch. A, line 28)	g. <input type="text"/> <input type="text"/>
h Enter amount from federal Schedule A, line 29	h. <input type="text"/> <input type="text"/>
i State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see pg. 36)	i. <input type="text"/> <input type="text"/>
j Subtract line i from line h	j. <input type="text"/> <input type="text"/>
k College tuition itemized deduction (see page 37)	k. <input type="text"/> <input type="text"/>
l Addition adjustments (see page 37)	l. <input type="text"/> <input type="text"/>
m Add lines j, k, and l	m. <input type="text"/> <input type="text"/>
n Itemized deduction adjustment (see page 38)	n. <input type="text"/> <input type="text"/>
o New York State itemized deduction (subtract line n from m; enter on line 33 above)	o. <input type="text"/> <input type="text"/>

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 39)

	Dollars	Cents
37 New York taxable income (from line 36 on page 2)	37.	
38 New York State tax on line 37 amount (see page 39 and Tax computation on pages 72 and 73)	38.	
39 New York State household credit (from table 1, 2, or 3 on page 39)	39.	
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.	
41 New York State child and dependent care credit (attach Form IT-216; see page 40)	41.	
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42.	
43 New York State earned income credit (attach Form IT-215; see page 40)	43.	
44 Base tax (subtract line 43 from line 42; if line 43 is more than line 42, leave blank)	44.	
45 Income percentage (see page 40) <input type="text"/> New York State amount from line 41 <input type="text"/> ÷ Federal amount from line 31 <input type="text"/> = Round result to 4 decimal places	45.	
46 Allocated New York State tax (multiply line 44 by the decimal on line 45)	46.	
47 New York State nonrefundable credits (from Form IT-203-ATT, line 8; attach form)	47.	
48 Subtract line 47 from line 46 (if line 47 is more than line 46, leave blank)	48.	
49 Net other New York State taxes (from Form IT-203-ATT, line 33; attach form)	49.	
50 Total New York State taxes (add lines 48 and 49)	50.	

New York City and Yonkers taxes and credits

51 Part-year New York City resident tax (attach Form IT-360.1) ..	51.		See instructions on pages 40 and 41 to compute New York City and Yonkers taxes, credits, and surcharges.
52 New York City minimum income tax (attach Form IT-220) ..	52.		
52a Add lines 51 and 52	52a.		
52b Part-year resident nonrefundable New York City child and dependent care credit (attach Form IT-216)	52b.		
52c Subtract line 52b from 52a	52c.		
53 Yonkers nonresident earnings tax (attach Form Y-203)	53.		
54 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	54.		
55 Total New York City and Yonkers taxes (add lines 52c, 53, and 54)	55.		

56 Sales or use tax (See the instructions on page 42. Do not leave line 56 blank.) 56.

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

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

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



▼ Enter your social security number

[Social Security Number Field]

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

59. [Dollars] [Cents]

Payments and refundable credits

60 Part-year NYC school tax credit (also complete (E) on front; see page 44)
61 Other refundable credits (from Form IT-203-ATT, line 17)
62 Total New York State tax withheld
63 Total New York City tax withheld
64 Total Yonkers tax withheld
65 Total estimated tax payments/amount paid with Form IT-370
66 Total payments and refundable credits (add lines 60 through 65)

If applicable, complete Forms IT-2, IT-1099-R, and/or IT-1099-UI and attach them to your return (see page 44).
Staple them (and any other applicable forms) to the top of this page 4.
See Step 12 on page 50 for the proper assembly of your return and attachments.

Refund/ amount overpaid

67 Amount overpaid (if line 66 is more than line 59, subtract line 59 from line 66)
68 Amount of line 67 to be refunded
Mark one refund choice: [] direct deposit (fill in line 72) - or - [] debit card - or - [] paper check ...
69 Amount of line 67 that you want applied to your 2012 estimated tax (see instructions)

See page 74 for information about your three refund choices.

Amount you owe

70 Amount you owe (if line 66 is less than line 59, subtract line 66 from line 59).
To pay by electronic funds withdrawal, mark this box [] and fill in line 72
71 Estimated tax penalty (include this amount on line 70, or reduce the overpayment on line 67; see page 46)

Account information

72 Account information for direct deposit or electronic funds withdrawal (see page 47).
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. 47)
72a Routing number
72b Account number
72c Account type [] Checking [] Savings

Additional information

73 Part-year residents only: If you were a NYS resident for only part of the year, enter date of last move (mm-dd-yyyy)
Mark an X in the box that describes your situation on the last day of the tax year:
73a Moved into New York State
73b Moved out of New York State; received income from NYS sources during nonresident period
73c Moved out of New York State; received no income from NYS sources during nonresident period
74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2011? (see instructions)
(If Yes, complete Form IT-203-B, Schedule B, and attach form.) Yes [] No []

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

▼ Paid preparer must complete (see instr.) ▼
Preparer's signature
Date:
Preparer's NYTPRIN
Firm's name (or yours, if self-employed)
Preparer's PTIN or SSN
Address
Employer identification number
Mark an X if self-employed []
E-mail:

▼ Taxpayer(s) must sign here ▼
Your signature
Your occupation
Spouse's signature and occupation (if joint return)
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.



Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:

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



For the full year Jan. 1, 2011, through Dec. 31, 2011, or fiscal year beginning 1 1 and ending _____

Name of estate or trust (as shown on federal Form SS-4)		Date entity created
Name and title of fiduciary		▼ Identification number of estate or trust
Address of fiduciary (number and street or rural route)		▼ Decedent's social security number (see instr.)
City, village, or post office	State	ZIP code
Country:	<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)	
Income distribution deduction (see instructions, Form IT-205-1)	Number of beneficiaries	Qualifying special conditions for filing your 2011 tax return (see instr.)

Amended return (attach explanation)

See instructions

A Total income (from back page, line 51)	A.	.	.
B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B.	.	.
C Amount from Form IT-205-A, Schedule 1, line 10, column a	C.	.	.
1 Federal taxable income of fiduciary (from back page, line 62)	1.	.	.
2 New York modifications relating to amounts allocated to principal	2.	.	.
3 Balance (line 1 and add or subtract line 2)	3.	.	.
4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4.	.	.
5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5.	.	.
6 State tax on line 5 amount (full-year resident estate and trust only)	6.	.	.
7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7.	.	.
8 Add lines 6 and 7	8.	.	.
9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13)	9.	.	.
• If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>		.	.
10 Nonrefundable state credits (attach schedule)	10.	.	.
11 Subtract line 10 from line 8 or line 9	11.	.	.
12 State separate tax on lump-sum distributions and other addbacks	12.	.	.
13 State minimum income tax	13.	.	.
14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14.	.	.
15a New York City resident tax on line 5 amount (see instructions)	15a.	.	.
15b New York City part-year resident tax (see instructions)	15b.	.	.
16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16.	.	.
17 Add line 15a or 15b to line 16	17.	.	.
18 New York City accumulation distribution credit	18.	.	.
19 Subtract line 18 from line 17 (if less than zero, leave blank)	19.	.	.
20 New York City separate tax on lump-sum distributions (see instructions)	20.	.	.
21 Add lines 19 and 20	21.	.	.
22 New York City - UBT credit (from Form IT-219)	22.	.	.
23 Subtract line 22 from line 21 (if less than zero, leave blank)	23.	.	.
24 New York City minimum income tax (see instructions)	24.	.	.
25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25.	.	.
26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26.	.	.
27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27.	.	.
28 Sales or use tax (see instructions on page 23)	28.	.	.
29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29.	.	.
30 Estimated tax paid (including payments made with Form IT-370-PF)	30.	.	.
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31.	.	.
32 Subtract line 31 from line 30	32.	.	.
33 Refundable credits Identify: _____	33.	.	.
34 New York State tax withheld	34.	.	.
35 New York City tax withheld	35.	.	.
36 Yonkers tax withheld	36.	.	.
37 Total (add lines 32 through 36)	37.	.	.
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38.	.	.
39 Amount of line 38 to be refunded to you	39.	.	.
40 Amount of line 38 to be credited to 2012 estimated tax	40.	.	.
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41.	.	.
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42.	.	.

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2011 Fiduciary Income Tax** on it; mail the completed return to the appropriate address indicated in instructions.

File this original scannable return with the Tax Department.



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

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

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

Form with sections for Income (lines 43-51) and Deductions (lines 52-62). Includes a vertical barcode on the left with the number 2052110094.

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

Form with sections for Additions (lines 63-66) and Subtractions (lines 67-70).

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

Attach additional sheets if necessary.

Table with 5 columns: 1 Name and address of each beneficiary, 2 Identifying number of each beneficiary, 3 Amount, 4 Percent, 5 Shares of New York fiduciary adjustment.

- A. If inter vivos trust, enter name and address of grantor:
B. If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2):
C. Resident status - mark an X in all boxes that apply:
D. If an estate, indicate last known address of decedent
E. Nonresident estate - indicate state of residency
F. Attach a list of executors or trustees with their addresses and identification numbers (SSN or EIN).
G. If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss

Form with sections for Third-party designee, Paid preparer must complete, and Sign return here.

File 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) 530-4520
Web Site: www.tax.ny.gov/research/stats/statistics**