



# Analysis of 2004 Personal Income Tax Returns

*Profile of Income, Deductions,  
Credits and Tax*



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# Contents

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Statistical Highlights of 2004 Returns	1
Summary	1
Introduction and Background	3
Comparison With Other OTPA Reports	4
Prominent Features	7
Statistical Summary	11
Distribution of Taxpayer Income and Tax Liability	12
Income Sources	15
Standard and Itemized Deductions	16
Dependent Exemptions	18
Credits	19
Overpayments and Final Payments	21
Nonresidents and Part Year Residents	22
Selected Historical Trends	23
Income Sources	23
Subtraction Modifications	23
Itemized Deductions	24
Focus on Nontaxable Returns	27
Overview of Tax Years 2000 Through 2004	27
Usage of Modifications—2004	30
Usage of Deductions—2004	30
Usage of Credits—2004	31

<hr/>		
Tables		
Accompanying		
This Report		33
	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	35
	Section II: Selected Tax Components by Filing Status for Resident Taxable Returns Tables 37 Through 56	57
<hr/>		
2004 Fiduciary		
Returns		91
<hr/>		
Figures	<b>Figure 1:</b> Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2004	13
	<b>Figure 2:</b> Percent of NYAGI and Tax Liability by Decile For Resident Taxpayers in 2004	14
	<b>Figure 3:</b> Distribution of Federal Gross Income by Source For Resident Taxpayers in 2004	16
	<b>Figure 4:</b> Percent of Gross Itemized Deductions by Type For Resident Taxpayers in 2004	18
	<b>Figure 5:</b> Number of Nontaxable Resident Returns - 2000-2004	28
	<b>Figure 6:</b> Tax Credits and Tax After Credits for Nontaxable Resident Returns—2000-2004	28
<hr/>		
Tables	<b>Table 1:</b> Selected Provisions of New York State Personal Income Tax Structure– 2004 Tax Year	7
	<b>Table 2:</b> 2004 Tax Rates	8
	<b>Table 3:</b> Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2003 and 2004	12
	<b>Table 4:</b> Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2003 and 2004	12
	<b>Table 5:</b> Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2004	14
	<b>Table 6:</b> New York State Personal Income Tax—Components of Federal Gross Income for Resident Taxpayers in 2003 and 2004	15
	<b>Table 7:</b> Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2004	17
	<b>Table 8:</b> Summary of Credits Claimed by Resident Taxpayers in 2004	19
	<b>Table 9:</b> Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2004	20

---

	<b>Table 10:</b> Residents Who Claimed the Earned Income Credit by Earned Income Class in 2004	21
	<b>Table 11:</b> Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2004	22
	<b>Table 12:</b> Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2000 Through 2004	23
	<b>Table 13:</b> Major Subtraction Modifications for Resident Taxpayers from 2000 Through 2004	24
	<b>Table 14:</b> Average Major Itemized Deductions for Resident Taxpayers from 2000 Through 2004	25
	<b>Table 15:</b> Summary of Nontaxable Resident Returns – 2000-2004	29
	<b>Table 16:</b> Summary of Credits on Nontaxable Resident Returns - 2000-2004	30
	<b>Table 17:</b> Major Subtraction Modifications on Nontaxable Resident Returns - 2004 Tax Year	30
	<b>Table 18:</b> Deductions on Nontaxable Resident Returns - 2004 Tax Year	31
	<b>Table 19:</b> Credits Claimed on Nontaxable Resident Returns – 2004 Tax Year	31
Full-Year Resident Taxable Returns In 2004	<b>Table 20:</b> Major Items by New York Adjusted Gross Income Class	37
	<b>Table 21:</b> Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class	38
	<b>Table 22:</b> Average Amounts for Selected Items by New York Adjusted Gross Income Class	39
	<b>Table 23:</b> Federal Components of Income by New York Adjusted Gross Income Class	40
	<b>Table 24:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	42
	<b>Table 25:</b> New York State Deductions by New York Adjusted Gross Income Class	43
	<b>Table 26:</b> Itemized Deductions by New York Adjusted Gross Income Class	44
	<b>Table 27:</b> Tax Credits by New York Adjusted Gross Income Class	46
	<b>Table 28:</b> Distribution of Taxpayers by Size of Tax Liability	47

Full-Year Nonresident Taxable Returns In 2004	<b>Table 29:</b> Major Items by Size of Federal AGI After New York Modifications	48
	<b>Table 30:</b> Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	49
	<b>Table 31:</b> Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	50
	<b>Table 32:</b> Distribution of Taxpayers by Size of Tax Liability	51
Part-Year Resident Taxable Returns in 2004	<b>Table 33:</b> Major Items by Size of Federal AGI After New York Modifications	52
	<b>Table 34:</b> Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	53
	<b>Table 35:</b> Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	54
	<b>Table 36:</b> Distribution of Taxpayers by Size of Tax Liability	55
Full-Year Resident Taxable Returns by Filing Status in 2004	<i>Single</i>	
	<b>Table 37:</b> Major Items by New York Adjusted Gross Income Class	59
	<b>Table 38:</b> Federal Components of Income by New York Adjusted Gross Income Class	60
	<b>Table 39:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	62
	<b>Table 40:</b> New York State Deductions by New York Adjusted Gross Income Class	63
	<b>Table 41:</b> Itemized Deductions by New York Adjusted Gross Income Class	64
	<i>Married Filing Jointly and Surviving Spouses</i>	
	<b>Table 42:</b> Major Items by New York Adjusted Gross Income Class	66
	<b>Table 43:</b> Federal Components of Income by New York Adjusted Gross Income Class	68
	<b>Table 44:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	70
	<b>Table 45:</b> New York State Deductions by New York Adjusted Gross Income Class	71
	<b>Table 46:</b> Itemized Deductions by New York Adjusted Gross Income Class	72

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*Married Filing Separately*

<b>Table 47:</b> Major Items by New York Adjusted Gross Income Class	74
<b>Table 48:</b> Federal Components of Income by New York Adjusted Gross Income Class	76
<b>Table 49:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	78
<b>Table 50:</b> New York State Deductions by New York Adjusted Gross Income Class	79
<b>Table 51:</b> Itemized Deductions by New York Adjusted Gross Income Class	80

*Head of Household*

<b>Table 52:</b> Major Items by New York Adjusted Gross Income Class	82
<b>Table 53:</b> Federal Components of Income by New York Adjusted Gross Income Class	84
<b>Table 54:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	86
<b>Table 55:</b> New York State Deductions by New York Adjusted Gross Income Class	87
<b>Table 56:</b> Itemized Deductions by New York Adjusted Gross Income Class	88

2004 Fiduciary Returns	<b>Table 57:</b> Taxable Fiduciary Returns by New York Taxable Income Class in 2004	92
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Appendices	<a href="#">Appendix A:</a> Glossary of Terms	A-1
	<a href="#">Appendix B:</a> Description of the Sample	B-1
	<a href="#">Appendix C:</a> 2004 New York State Income Tax Forms	C-1





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# Statistical Highlights of 2004 Returns

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## Summary

Highlights from tax year 2004 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2004 equaled approximately \$457 billion, an increase of \$42 billion (10.2 percent) from 2003. New York adjusted gross income (NYAGI) totaled \$439 billion compared to \$399 billion in 2003.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$26.7 billion, an increase of 15 percent from 2003. Full-year resident taxpayers accounted for \$22.4 billion, or 84 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$4,125, up from \$3,641 in 2003.
- Total tax liability of taxable resident returns, as a percentage of NYAGI, increased from 5.0 percent in 2003 to 5.1 percent in 2004.
- The total number of tax returns filed with the Department of Taxation and Finance in 2004 totaled approximately 8.9 million, slightly more than the number filed in 2003. About 2.8 million of these were nontaxable returns. The number of taxable returns stayed the same at 6.1 million, with resident returns accounting for 88 percent of this total.



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# Introduction and Background

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This publication contains findings from a study of 2004 personal income tax returns filed during 2005. 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 242,000 personal income tax returns selected from a total filing population of 8.9 million returns, approximately 8 million of which were filed by New York State full-year residents. Both taxable and non-taxable returns were sampled. However, this report primarily provides statistics on 6.1 million resident, part-year resident, and nonresident returns with a New York personal income tax liability. Appendix B details the specific sampling techniques employed in developing this study.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2004 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 2004 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).

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This report describes the prominent features of New York's personal income tax with particular emphasis on the 2004 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 2004 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2004.

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.

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## 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 242,000 personal income tax returns selected from a population of just under 8.9 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 2004 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

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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 was one of thirteen states which automatically conformed to federal adjusted gross income in 2004. However, like most of these states, 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 2004 personal income tax law.

**Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2004 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	\$14,600
Head of Household Standard Deduction	\$10,500
Single Standard Deduction	\$7,500
Dependent Filer Standard Deduction	\$3,000
Itemized Deductions	Federal amount (after limitation*) minus deduction for state and local income tax. Upper-income taxpayers must further reduce itemized deductions by up to 50 percent.
Dependent Exemption Amount	\$1,000
Tax Treatment of Married Taxpayers	Joint rate schedule with full income splitting.
Minimum Tax	Add-on tax equal to 6 percent of certain federal tax preference items, minus deductions of \$5,000 and regular tax.

\*Taxpayers with federal AGI of \$142,700 or more (\$71,350 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$142,700 (\$71,350 for married filing separately). The reduction does not apply to deductions for medical expenses, casualty and gambling losses, and investment interest expense, and it cannot reduce deductions subject to the limitation by more than 80 percent.

New York has a graduated rate structure in which tax rates increase as taxable income increases. Table 2 shows the 2004 tax rate schedule. These rates include a temporary surcharge on taxable incomes above \$100,000 for singles and \$150,000 for married joint filers which was in effect for tax years 2003 through 2005. The supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the value of tax rates below the top rate.

This effectively means that these taxpayers paid a flat tax of 7.7 percent on all of their taxable income above \$500,000. Credits which decline in value as income rises also help make the tax progressive. On the other hand, New York permits most federal itemized deductions, which tend to diminish progressivity. Federal and State limitations on itemized deductions reduce some of this effect.

**Table 2: 2004 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	150,000	\$1,946 plus 6.85% of amount over \$40,000
150,000	500,000	\$9,481 plus 7.375% of amount over \$150,000
500,000		\$35,294 plus 7.70% 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	100,000	\$973 plus 6.85% of amount over \$20,000
100,000	500,000	\$6,453 plus 7.375% of amount over \$100,000
500,000		\$35,953 plus 7.70% 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	125,000	\$1,492 plus 6.85% of amount over \$30,000
125,000	500,000	\$8,000 plus 7.375% of amount over \$125,000
500,000		\$35,656 plus 7.70% 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 NYAGI over \$100,000. The benefit of the lower brackets begins to be recaptured at \$100,000 of New York adjusted gross income and is totally recaptured at \$500,000. Once taxpayers New York adjusted gross income exceeds \$500,000, all of their taxable income becomes effectively subject to a flat 7.70 percent rate. Maximum supplemental tax amounts equal \$3,206 for married taxpayers, \$2,844 for heads of households, and \$2,547 for single taxpayers.

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



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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.

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# Statistical Summary

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The personal income tax accounts for approximately 60 percent of New York State tax revenues collected by the Department of Taxation and Finance. Approximately 8 million returns were timely filed by full-year residents for tax year 2004, of which 2.6 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers and refundable tax credits. The remaining 5.4 million taxable returns reported a total tax liability of \$22.4 billion. In addition, approximately 709,000 nonresidents and part-year residents had tax liability of \$4.2 billion and another 156,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2003 and 2004. In 2004, total New York adjusted gross income (NYAGI) equaled approximately \$439 billion, compared with approximately \$457 billion in total federal adjusted gross income (FAGI). The \$18 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modifications are interest from obligations of states other than New York and public employee retirement contributions. Appendix A provides more detailed income definitions.

Table 3 indicates that while NYAGI increased by over 10 percent in 2004 compared to 2003, tax liability increased from \$19.8 billion to \$22.4 billion, or over 13 percent. Liability 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 2003 and 2004**

	Major Items		Change	
	2003	2004	Amount	Percent
Total Number of Returns* (000)	8,039	8,064	25	0.3
Number of Taxable Returns (000)	5,435	5,439	4	0.1
Number of Nontaxable Returns (000)	2,603	2,625	22	0.8
	Millions of Dollars			
Total Federal Adjusted Gross Income	414,764	457,205	42,441	10.2
Total NY Adjusted Gross Income	398,848	439,388	40,540	10.2
Total Deductions Used	73,218	75,789	2,571	3.5
Total Value of Exemptions Used	3,566	3,535	-31	-0.9
Total Taxable Income	322,123	360,079	37,956	11.8
Total Tax Liability	19,788	22,432	2,644	13.4
	Dollars			
Average Tax Liability	3,641	4,125	484	13.3

\* 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 2003 and 2004. It shows that in 2004, taxpayers with incomes above \$200,000 made up significantly larger shares of total income and total tax liability than in 2003. There was also a sizeable increase in the share of taxpayers with incomes above \$200,000 due to strong income growth for these taxpayers. Figure 1 depicts the distribution of these items in tax year 2004.

**Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2003 and 2004**

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	2003	2004	2003	2004	2003	2004
Less than \$10,000	5.5	5.5	0.5	0.4	0.1	0.1
\$ 10,000 - 19,999	12.5	11.8	2.6	2.2	0.8	0.7
20,000 - 29,999	14.6	13.8	5.0	4.3	2.3	1.8
30,000 - 49,999	25.7	25.5	13.7	12.4	9.0	8.0
50,000 - 99,999	27.7	28.3	26.4	24.6	22.5	20.2
100,000 - 199,999	10.3	10.9	18.6	18.0	20.0	18.7
200,000 and over	3.7	4.2	33.2	38.1	45.2	50.5
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 2004

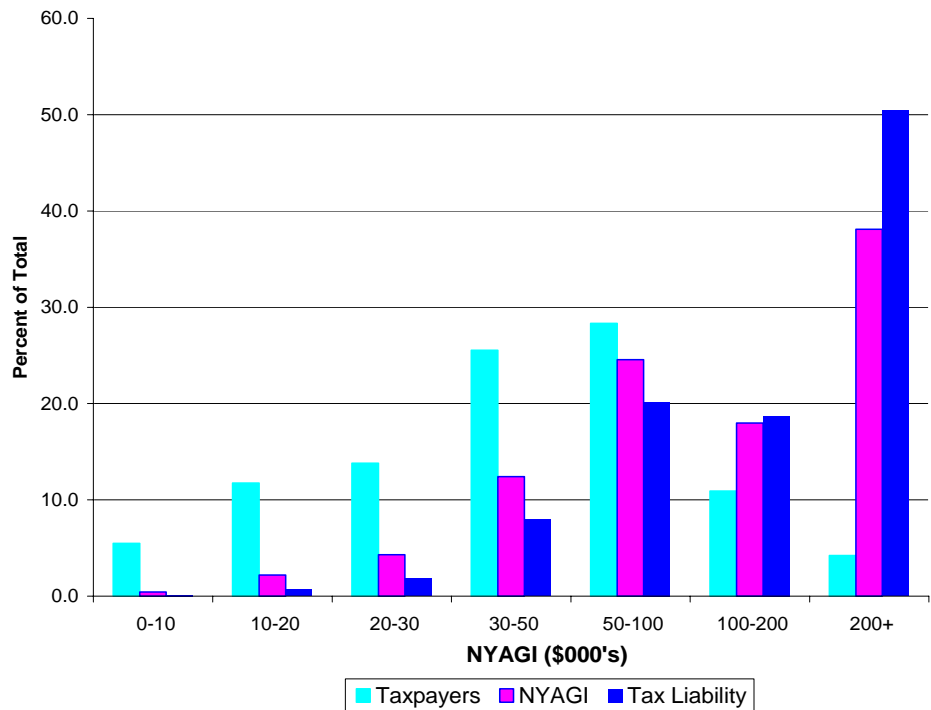


Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.1 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 49 percent of all income and paid 62.4 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 \$43,843. Taxpayers below the median had 15.5 percent of total NYAGI and paid 8.1 percent of total tax, while those above the median bore 91.9 percent of the tax burden.

**Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2004** 1/

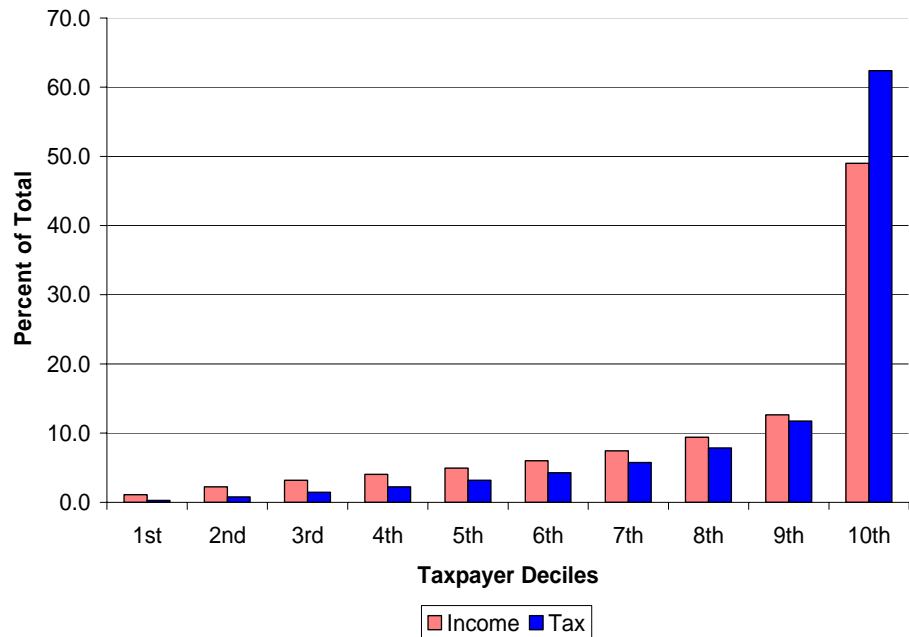
Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Less than \$14,066	\$4,839	1.1	\$63	0.3	1.3
\$14,067 - 22,130	9,902	2.3	174	0.8	1.8
22,131 - 29,233	14,015	3.2	327	1.5	2.3
29,234 - 36,089	17,761	4.0	506	2.3	2.8
36,090 - 43,842	21,682	4.9	719	3.2	3.3
43,843 - 53,623	26,367	6.0	952	4.0	3.6
53,624 - 66,953	32,652	7.4	1,292	5.8	4.0
66,954 - 86,243	41,290	9.4	1,765	7.9	4.3
86,244 - 124,081	55,559	12.6	2,638	11.8	4.7
124,082 and over	215,320	49.0	13,997	62.4	6.5
Total	\$439,388	100.0	\$22,432	100.0	5.1

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 2004**



## Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2003.

**Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2003 and 2004 1/ (Dollar Data in Millions)**

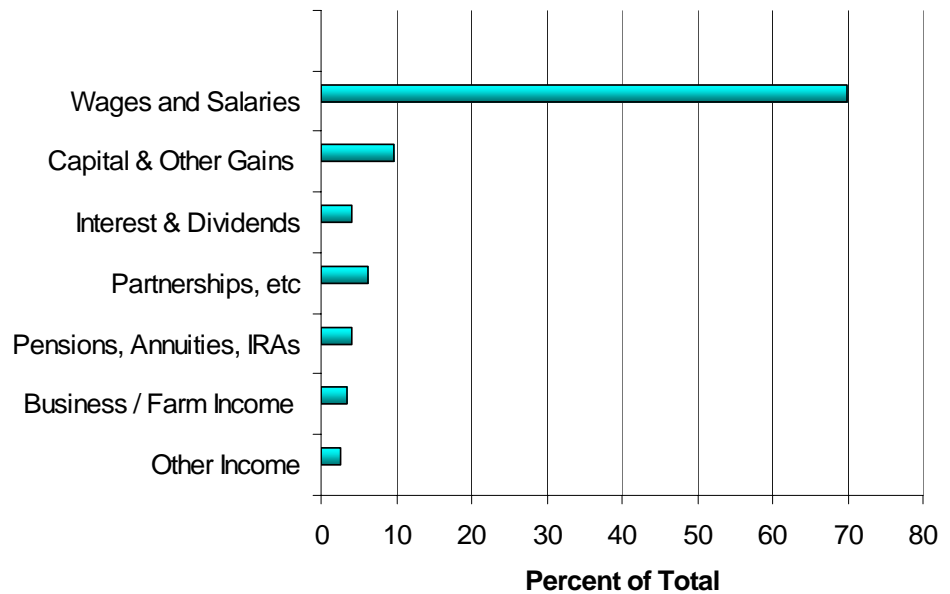
Components of Income	2003	2004	Change	
			Amount	Percent
Wages and Salaries	\$307,870	\$324,338	\$16,468	5.3
Capital & Other Gains (Net)	25,292	44,763	19,471	77.0
Interest and Dividends	16,392	18,989	2,597	15.8
Partnerships, Estates, Trusts, Rents, Royalties	26,911	29,091	2,180	8.1
Pensions, Annuities, IRAs	17,169	18,694	1,525	8.9
Business and Farm Income (Net)	13,967	15,885	1,918	13.7
All Other Income 2/	12,891	11,865	-1,026	-8.0
<b>Total</b>	<b>\$420,493</b>	<b>\$463,624</b>	<b>\$43,131</b>	<b>10.3</b>

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

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

Reflecting a strong resurgence of the State's economy, total federal gross income increased 10.3 percent in 2004. This was driven by significant growth in most components of income, especially capital gains which increased 77 percent over 2003. Figure 3 depicts the overall distribution of components of federal gross income. Wages and salaries comprised the largest single income component accounting for 70 percent of federal gross income. Capital gains represented nearly 10 percent, and partnership, rent/royalty, and estate/trust income accounted for over 6 percent of federal gross income. Other sources of income comprised between 2 and 4 percent.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2004



## Standard and Itemized Deductions

Approximately 70 percent of resident taxpayers used the standard deduction in 2004 compared to 72 percent in 2003. Approximately 1.6 million taxpayers claimed itemized deductions worth \$37.8 billion, compared to \$33.9 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, Figure 4 indicates that deductions for interest paid comprised one-third of total gross itemized deductions before limitations.



**Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2004**

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,622	\$11,199	\$6,904
Charitable Contributions	1,545	10,640	6,888
Interest Paid	1,243	15,303	12,313
Medical and Dental	233	1,315	5,635
Other 2/	888	6,928	7,804
Total Before Limitations 3/	1,623	45,386	27,961
Total After Limitations 4/	1,623	\$37,813	\$23,296

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 \$17.3 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.

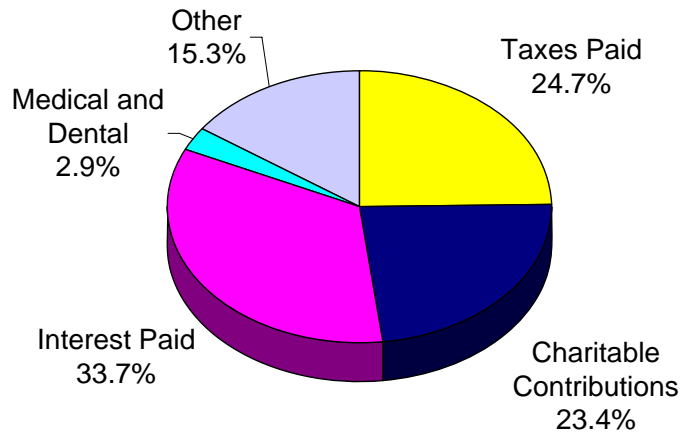
4/ Limitations are the federal limitation to which New York conforms, and the New York itemized deduction adjustment. Therefore, the data items refer to taxpayers who actually itemized deductions, after limitations and adjustments. Note also that columns are not additive, because of the limitations and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

As Table 7 also shows, interest payments of approximately \$15.3 billion represented the largest component of itemized deductions in dollar terms. Total deductions claimed for interest paid were over one-third greater than that of the second largest deduction which was taxes paid.

As described in Table 1 on page 7, the federal limitation, to which New York conforms, requires upper-income taxpayers to reduce their itemized deductions. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed. However, it reduced 331,000 taxpayers' total itemized deductions by approximately \$2.3 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 219,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$5.3 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$7.6 billion, to \$37.8 billion. Like the federal limitation, the New York adjustment applies to aggregate itemized deductions, so its effect on any particular deduction cannot be calculated. Figure 4 shows the distribution of itemized deductions prior to the limitations.

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Figure 4: Percent of Gross Itemized Deductions Before Limitations by Type for Resident Taxpayers in 2004



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## Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2004 totaled nearly \$3.5 billion, slightly less than the amount claimed in 2003. This amount has remained fairly constant since 1995. Approximately 2.0 million taxpayers claimed at least one dependent exemption.

## Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by \$1,245 million for tax year 2004. These credits include:

- Household Credit
- Earned Income Tax Credit
- Real Property Tax Circuit Breaker Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Investment Credit for Financial Services Industry
- Resident Credit (Taxes Paid to Other Jurisdictions)
- Child and Dependent Care Credit
- Empire Zone and Zone Equivalent Area Credits
- Farmers' School Tax Credit
- Solar and Fuel Cell Electric Generating Equipment Credits
- Employment of Persons with Disabilities Credit
- Alternative Fuels Vehicles Credit
- Qualified Emerging Technology Company Credits
- Low Income Housing Credit
- Industrial or Manufacturing Business Credit
- Empire State Film Production Credit
- Qualified Empire Zone (QEZE) Credits
- College Tuition Credit
- Defibrillator Credit
- Green Buildings Credit
- Long-Term Care Insurance Credit

Table 8: Summary of Credits Claimed by Resident Taxpayers in 2004

Table 8 summarizes the credits claimed by resident taxpayers in 2004.

Credit	Amount (000)
Resident	\$878,539
Household	53,008
Child Care	88,597
Earned Income	29,852
College Tuition	96,028
All Other Credits*	98,539
<b>Total</b>	<b>\$1,244,564</b>

\* Investment, real property tax, accumulation distribution, EZ/ZEA, farmers school tax, alternative fuels vehicles, solar/fuel cell electric generating equipment, low income housing, film production, industrial/manufacturing business, employment of persons with disabilities, qualified emerging technology company, QEZE, defibrillator, green buildings and long-term care insurance credits.

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 2004, nearly 1.3 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$53 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 2004

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	60,488	4.8	\$2,653	5.0	\$44
\$10,000 - 14,999	246,874	19.7	11,182	21.1	45
15,000 - 19,999	289,114	23.1	14,249	26.9	49
20,000 - 24,999	316,063	25.3	14,684	27.7	46
25,000 and over	338,609	27.1	10,241	19.3	30
Total	1,251,147	100.0	\$53,008	100.0	\$42

Earned Income Tax Credit

For tax year 2004, certain taxpayers could claim an earned income tax credit (EITC) equal to 30 percent of the federal credit. The 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 2004*.)

Table 10 shows that in tax year 2004, over 1.3 million New York residents claimed \$655 million in earned income tax credits. Approximately 95 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 \$29.9 million (see Table 8 on page 19). Under the 2004 EITC structure, the credit increased with earned income to \$10,750 for claimants with children; the credit remained flat as earned income increased until income exceeded \$15,040 for marrieds and \$14,040 for others, and it phased out at higher income levels. As a result, the highest average credit amount for 2004 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 2004\***

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	141,861	10.9	\$18,523	2.8	\$131
4,001 - 8,000	260,975	20.0	98,512	15.0	377
8,001 - 12,000	233,580	17.9	162,415	24.8	695
12,001 - 16,000	156,841	12.0	146,147	22.3	932
16,001 - 20,000	144,357	11.0	102,869	15.7	713
20,001 - 24,000	136,571	10.4	69,441	10.6	508
24,001 - 28,000	122,042	9.3	39,115	6.0	321
28,001 - 32,000	81,700	6.3	15,348	2.3	188
32,001 and over	29,062	2.2	2,580	0.4	89
Total	1,306,989	100.0	\$654,950	100.0	\$501

\* 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 2004*

Other major credits claimed by resident taxpayers include the resident credit and the child and dependent care credit. The resident credit for taxes paid to other jurisdictions totaled approximately \$879 million. The child and dependent care credit, claimed by 299,000 resident taxpayers, equaled approximately \$89 million. Even with no growth in the number of taxable returns in 2004 compared to 2003, total credits claimed by resident taxpayers increased from \$1,054 million in 2003 to \$1,245 million in 2004.

## Overpayments and Final Payments

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

Of the approximately 5.4 million resident taxable returns, 3.6 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$1,063. Thus, for about 67 percent of taxpayers, withholding by employers or estimated tax payments exceeded total tax liability. About 3.4 million taxpayers received all of their overpayment as refunds averaging \$746, while about 88,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$6,345, toward their 2005 tax. (Approximately 108,000 taxpayers requested both refunds and credits averaging \$1,446 and \$5,339, respectively.) Approximately 1.8 million taxpayers owed an average of \$1,247 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 2004.

**Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2004**

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	656,007	545,092	\$11,434,558	\$3,735,872	\$6,854
Part-Year Residents	209,618	164,240	\$817,363	\$486,318	\$2,961

For full-year nonresidents, the ratio of final tax to base tax equaled approximately 33 percent (\$3,736 million/\$11,435 million). This means that, overall, 33 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 60 percent (\$486 million/\$817 million), the higher percentage reflecting New York-source income earned during their resident period.

# 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 and retirement income (pensions, annuities, IRA distributions) between 2000 and 2004. A significant negative trend in capital gains income during 2001 and 2002 reversed sharply in 2003 and 2004 with capital gains reaching \$44.8 billion in 2004. Partnership, rent/royalty, and estate/trust income also exhibited strong growth in 2004 with pension, annuity, and IRA income continuing a growth trend from 2002.

**Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2000 Through 2004**  
(Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
2000	57,301	24,976	19,637
2001	26,538	25,579	18,408
2002	17,573	26,470	16,845
2003	25,292	26,911	17,169
2004	44,763	29,091	18,694

## Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 2000 and 2004.

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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 increased in 2004. However, the exemption of interest on U.S. Government obligations claimed as a subtraction modification in 2004 was the lowest amount over the five year period reflecting a continuation of low interest rates.

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**Table 13: Major Subtraction Modifications for Resident Taxpayers from 2000 Through 2004**  
(Millions of Dollars)

Tax Year	Social Security	U.S. Government Bond Interest	Pension and Annuity Exclusion
2000	5,914	2,735	5,262
2001	5,592	2,523	4,684
2002	5,212	1,644	4,272
2003	5,354	1,171	4,344
2004	5,660	1,154	4,426

## Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 2000 through 2004. 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.



Furthermore, increases in the standard deduction for married taxpayers filing jointly for the 2001 to 2003 tax years has limited growth in the number of itemizers. As Table 14 indicates, average itemized deductions for real estate taxes paid and charitable contributions increased significantly in 2004 while the average deductions for medical/dental expenses and interest paid have remained fairly stable since 2000.

**Table 14: Average Major Itemized Deductions for Resident Taxpayers from 2000 Through 2004 (Dollars)**

Tax Year	Taxes*	Contributions	Interest	Medical
2000	6,025	7,049	13,201	5,504
2001	5,729	6,348	12,977	5,377
2002	5,581	6,000	12,427	5,351
2003	6,187	6,148	12,295	5,773
2004	6,904	6,888	12,313	5,635

\* 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.



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# Focus on Nontaxable Returns

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As a result of enacted tax reductions, many more returns are now filed by persons who do not owe tax, but file to claim refundable tax credits. Tax reductions which have increased the number of nontaxable returns filed over this period include increases in standard deduction amounts, enhancements to the refundable earned income tax credit (EITC), significant increases in the child and dependent care credit for lower-income taxpayers, and the establishment of a long-term care insurance credit.

This section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 2004 tax year.

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## Overview of Tax Years 2000 Through 2004

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 2000 to 2004. “Negative tax liabilities” refer to filers who receive refundable credits in excess of their pre-credit tax liability. Higher negative liabilities and negative effective tax rates correspond with higher amounts of refundable credits which benefit filers who claim them.

Table 15 and Figure 5 show that the number of nontaxable resident returns increased from 2.3 million in 2000 to 2.6 million in 2004. Figure 6 illustrates how total credits increased dramatically from \$585 million in 2000 to over \$1.1 billion in 2004. This was primarily due to the increases in the earned income credit rate from 2000 to 2003, enhancements to the federal child care credit beginning in 2003, and growth in other credits. Correspondingly, the overall effective tax rate on nontaxable returns dropped from –2.6 percent in 2000 to –3.5 percent in 2004 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 2000-2004

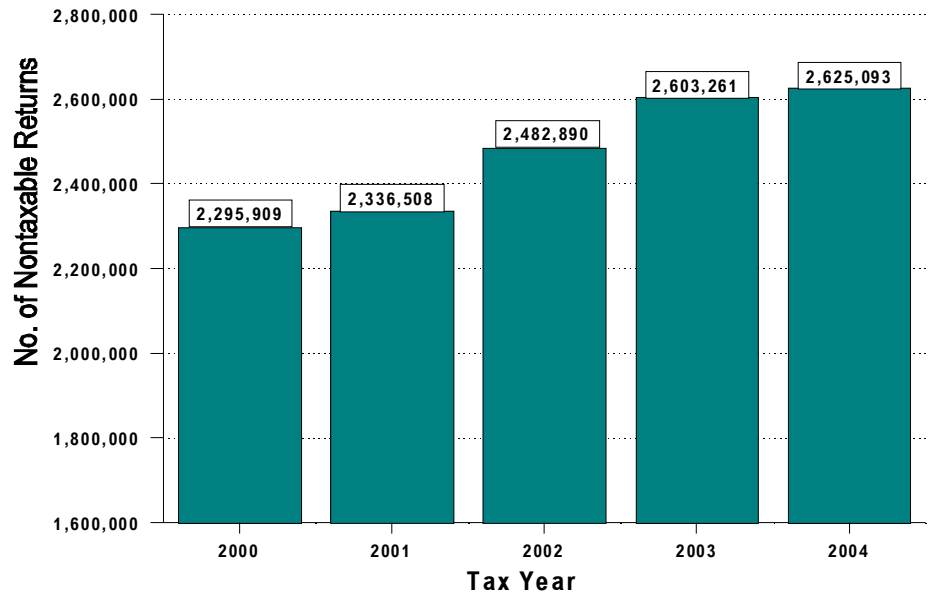
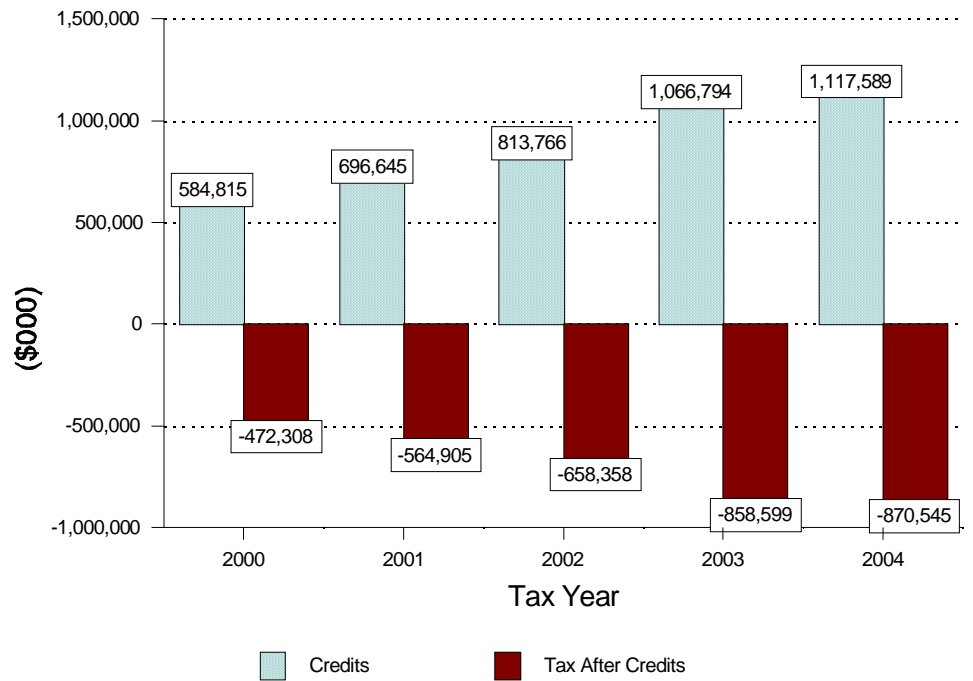


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 2000-2004



**Table 15: Summary of Nontaxable Resident Returns – 2000-2004**

<b>2004 Tax Year</b>						
NYAGI Class	# of Returns	Positive NYAGI (000)	Tax Before Credit (000)	Credits (000)	Tax After Credits (000)	Effective Rate (Tax/NYAGI)
Less than \$10,000	1,695,050	\$6,550,587	\$2,908	\$241,521	-\$238,612	-3.6%
\$10,000 - 15,000	386,310	4,743,363	12,401	271,919	-259,517	-5.5%
15,000 - 20,000	238,520	4,121,412	36,850	218,265	-181,415	-4.4%
20,000 - 25,000	157,398	3,500,869	49,398	140,023	-90,625	-2.6%
25,000 and over	147,815	5,754,913	145,487	245,862	-100,375	-1.7%
Total	2,625,093	\$24,671,144	\$247,044	\$1,117,589	-\$870,545	-3.5%
<b>2003 Tax Year</b>						
Less than \$10,000	1,720,648	\$6,551,779	\$2,998	\$251,028	-\$248,030	-3.8%
\$10,000 - 15,000	373,440	4,590,389	10,893	277,241	-266,348	-5.8%
15,000 - 20,000	234,116	4,052,803	35,519	201,860	-166,341	-4.1%
20,000 - 25,000	152,435	3,387,430	48,038	135,242	-87,204	-2.6%
25,000 and over	122,622	4,679,088	110,746	201,423	-90,677	-1.9%
Total	2,603,261	\$23,261,489	\$208,195	\$1,066,794	-\$858,599	-3.7%
<b>2002 Tax Year</b>						
Less than \$10,000	1,680,096	\$6,543,495	\$3,016	\$220,260	-\$217,244	-3.3%
\$10,000 - 15,000	367,842	4,516,313	9,387	231,579	-222,192	-4.9%
15,000 - 20,000	231,084	4,004,239	35,407	165,070	-129,663	-3.2%
20,000 - 25,000	132,105	2,940,243	42,205	94,106	-51,901	-1.8%
25,000 and over	71,763	2,812,548	65,393	102,750	-37,357	-1.3%
Total	2,482,890	\$20,816,839	\$155,408	\$813,766	-\$658,358	-3.2%
<b>2001 Tax Year</b>						
Less than \$10,000	1,619,042	\$6,417,601	\$2,604	\$203,619	-\$201,015	-3.1%
\$10,000 - 15,000	343,537	4,239,005	8,340	204,596	-196,257	-4.6%
15,000 - 20,000	216,935	3,767,808	35,177	137,315	-102,138	-2.7%
20,000 - 25,000	99,344	2,207,188	31,075	66,214	-35,139	-1.6%
25,000 and over	57,649	2,417,060	54,544	84,900	-30,356	-1.3%
Total	2,336,507	\$19,048,662	\$131,740	\$696,645	-\$564,905	-3.0%
<b>2000 Tax Year</b>						
Less than \$10,000	1,622,228	\$6,692,144	\$2,446	\$188,738	-\$186,292	-2.8%
\$10,000 - 15,000	337,010	4,151,907	8,406	170,747	-162,341	-3.9%
15,000 - 20,000	209,225	3,622,147	34,880	119,700	-84,819	-2.3%
20,000 - 25,000	89,809	1,979,981	28,952	54,824	-25,872	-1.3%
25,000 and over	37,637	1,658,640	37,823	50,806	-12,984	-0.8%
Total	2,295,909	\$18,104,819	\$112,507	\$584,815	-\$472,308	-2.6%

Table 16 provides detail on claims for each of the major credits for tax years 2000 through 2004. The earned income tax credit has grown significantly since 2000 due to statutory increases at both the State and federal levels although the amount claimed decreased slightly in 2004. Because no law changes occurred, the household and real property tax credits remained fairly constant. Finally, the child care credit rose markedly from 2002 to 2003 due to legislation enhancing the credit at the federal level. The significant growth in other credits is attributable to a large increases in other refundable credits claimed.

**Table 16: Summary of Credits on Nontaxable Resident Returns – 2000-2004 (Millions of Dollars)**

Tax Year	Earned Income	Household	Real Property Tax	Child Care	Farmer School Tax	Other	Total
2004	\$633.1	\$37.7	\$11.9	\$247.0	\$22.7	\$165.2	\$1,117.6
2003	640.2	37.2	11.8	232.9	22.4	122.2	1,066.8
2002	537.0	35.3	9.3	136.5	17.2	78.5	813.8
2001	453.0	32.4	9.8	122.5	14.4	64.5	696.6
2000	393.4	31.3	10.2	110.6	13.9	25.4	584.8

**Usage of Modifications - 2004** Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$33.8 billion by \$15 billion in total.

**Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2004 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	1,673,215	\$12,894,343	210,840	\$1,464,391	226,265	\$6,051,378	428,290	\$4,234,235	75,090	\$333,625
\$10,000 - 15,000	386,310	6,083,930	34,168	251,065	15,225	555,429	39,583	500,925	9,427	18,107
15,000 - 20,000	238,520	4,640,777	12,847	126,190	6,469	235,443	14,487	178,833	4,708	12,616
20,000 - 25,000	157,398	3,859,311	9,856	104,490	3,623	146,492	7,346	108,065	2,393	2,116
25,000 and over	147,815	6,357,071	16,910	224,890	5,067	225,451	11,321	161,218	5,381	35,892
Total	2,603,258	\$33,835,432	284,621	\$2,171,025	256,649	\$7,214,194	501,027	\$5,183,276	96,999	\$402,357

**Usage of Deductions - 2004** Table 18 shows that standard and itemized deductions totaled \$18.3 billion, reducing most of the \$24.7 billion of NYAGI subject to tax. Note that the total deductions used was \$6.4 billion less than NYAGI, because many filers with dependent exemptions did not need to use the full amount of their deductions to reduce their taxable income to zero.

**Table 18: Deductions on Non-taxable Resident Returns – 2004 Tax Year**

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used	
	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,490,914	\$6,550,587		\$6,460,944
\$10,000 - 15,000	386,310	4,743,363		4,213,577
15,000 - 20,000	238,520	4,121,412		2,884,656
20,000 - 25,000	157,398	3,500,869		2,010,353
25,000 and over	147,815	5,754,913		2,773,903
<b>Total</b>	<b>2,420,957</b>	<b>\$24,671,144</b>		<b>\$18,343,433</b>

Usage of Credits – 2004

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 – 2004 Tax Year**

NYAGI Class	Earned Income		Household		Real Property Tax*		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	494,267	\$179,048	96,803	\$2,492	108,217	\$9,923	19,702	\$15,539	60,845	\$34,519	779,834	\$241,521
\$10,000 - 15,000	220,250	205,754	138,953	6,557	31,268	1,603	43,038	47,662	38,981	10,344	472,490	271,919
15,000 - 20,000	188,176	145,089	195,578	14,232	9,864	390	47,086	51,269	23,929	7,285	464,633	218,265
20,000 - 25,000	139,623	76,267	143,227	10,631	0	0	45,476	47,341	19,822	5,784	348,148	140,023
25,000 and over	85,350	26,947	87,171	3,822	43	1	78,864	85,140	34,140	129,951	285,568	245,862
<b>Total</b>	<b>1,127,666</b>	<b>\$633,106</b>	<b>661,732</b>	<b>\$37,733</b>	<b>149,392</b>	<b>\$11,917</b>	<b>234,166</b>	<b>\$246,951</b>	<b>177,718</b>	<b>\$187,882</b>	<b>\$2,350,673</b>	<b>\$1,117,589</b>

\* Does not include additional credits claimed on "stand alone" IT-214 forms filed by persons not required to file regular tax returns.

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

Note: "Other" credits include the resident credit, farmers' school tax credit, various business credits, and other refundable and non-refundable credits listed on Form IT-201-ATT.





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# Tables Accompanying This Report

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The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 2004 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 91.



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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

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**Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2004  
(Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than	\$5,000	114,386	\$446,541	\$350,856	\$72	\$110,951
\$5,000 -	9,999	184,316	1,444,668	864,530	626	579,512
10,000 -	14,999	299,642	3,740,448	2,143,343	13,541	1,583,564
15,000 -	19,999	339,759	5,957,138	2,974,668	36,859	2,945,611
20,000 -	24,999	360,296	8,117,891	3,462,902	87,493	4,567,496
25,000 -	29,999	391,016	10,762,989	4,051,823	183,160	6,528,005
30,000 -	34,999	400,990	13,024,832	4,455,012	243,816	8,326,004
35,000 -	39,999	370,499	13,893,985	4,236,915	237,233	9,419,836
40,000 -	44,999	329,802	13,992,038	3,982,884	227,090	9,782,063
45,000 -	49,999	287,917	13,642,040	3,660,106	208,795	9,773,138
50,000 -	54,999	245,671	12,866,942	3,328,358	187,402	9,351,181
55,000 -	59,999	216,264	12,422,221	3,059,226	181,886	9,181,109
60,000 -	64,999	192,389	12,026,831	2,834,412	154,786	9,037,632
65,000 -	74,999	329,679	22,987,389	5,175,830	305,338	17,506,220
75,000 -	99,999	551,901	47,621,588	9,680,180	550,431	37,390,976
100,000 -	149,999	445,427	53,588,910	9,207,073	506,596	43,875,241
150,000 -	199,999	148,608	25,439,306	3,585,242	160,209	21,693,855
200,000 -	499,999	166,345	48,546,690	4,373,855	178,470	43,994,365
500,000 -	999,999	37,359	25,543,266	1,083,837	40,787	24,418,643
1,000,000 -	4,999,999	23,034	44,022,444	1,370,883	26,460	42,625,101
5,000,000 -	9,999,999	2,021	13,883,735	442,905	2,413	13,438,417
10,000,000	and over	1,305	35,416,222	1,464,358	1,620	33,950,244
	Total	5,438,626	\$439,388,111	\$75,789,200	\$3,535,086	\$360,079,164

NYAGI Class		Tax Before Credits	Tax Credits 1/	Tax After Credits	Tax Liability as a Percent of NYAGI
Less than	\$5,000	\$4,386	\$33	\$4,353	0.975
\$5,000 -	9,999	23,094	2,896	20,198	1.398
10,000 -	14,999	63,438	13,740	49,698	1.329
15,000 -	19,999	121,195	21,359	99,836	1.676
20,000 -	24,999	200,212	31,143	169,069	2.083
25,000 -	29,999	299,268	35,128	264,140	2.454
30,000 -	34,999	399,815	31,710	368,105	2.826
35,000 -	39,999	474,447	27,099	447,348	3.220
40,000 -	44,999	504,687	27,048	477,639	3.414
45,000 -	49,999	515,414	24,692	490,722	3.597
50,000 -	54,999	499,996	21,173	478,823	3.721
55,000 -	59,999	499,002	18,195	480,807	3.871
60,000 -	64,999	499,367	15,721	483,646	4.021
65,000 -	74,999	986,577	27,742	958,835	4.171
75,000 -	99,999	2,184,633	63,057	2,121,575	4.455
100,000 -	149,999	2,819,700	91,490	2,728,209	5.091
150,000 -	199,999	1,527,195	59,416	1,467,780	5.770
200,000 -	499,999	3,243,181	153,349	3,089,832	6.365
500,000 -	999,999	1,880,217	117,561	1,762,657	6.901
1,000,000 -	4,999,999	3,282,121	227,712	3,054,409	6.938
5,000,000 -	9,999,999	1,034,757	69,977	964,780	6.949
10,000,000	and over	2,614,168	164,323	2,449,845	6.917
	Total	\$23,676,869	\$1,244,564	\$22,432,305	5.105

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax, college tuition and various refundable credits for new businesses. See footnote 3/ and 4/ of Table 27 for a complete list.

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 2004 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$5,000	114,386	2.10	\$446,541	0.10	\$4,353	0.02
\$5,000 - 9,999	298,702	5.49	1,891,209	0.43	24,550	0.11
10,000 - 14,999	598,344	11.00	5,631,657	1.28	74,248	0.33
15,000 - 19,999	938,103	17.25	11,588,795	2.64	174,084	0.78
20,000 - 24,999	1,298,399	23.87	19,706,686	4.49	343,153	1.53
25,000 - 29,999	1,689,415	31.06	30,469,675	6.93	607,293	2.71
30,000 - 34,999	2,090,405	38.44	43,494,507	9.90	975,398	4.35
35,000 - 39,999	2,460,904	45.25	57,388,492	13.06	1,422,745	6.34
40,000 - 44,999	2,790,706	51.31	71,380,529	16.25	1,900,384	8.47
45,000 - 49,999	3,078,623	56.61	85,022,569	19.35	2,391,106	10.66
50,000 - 54,999	3,324,294	61.12	97,889,511	22.28	2,869,929	12.79
55,000 - 59,999	3,540,558	65.10	110,311,731	25.11	3,350,737	14.94
60,000 - 64,999	3,732,947	68.64	122,338,562	27.84	3,834,383	17.09
65,000 - 74,999	4,062,626	74.70	145,325,951	33.07	4,793,218	21.37
75,000 - 99,999	4,614,527	84.85	192,947,539	43.91	6,914,793	30.83
100,000 - 149,999	5,059,954	93.04	246,536,449	56.11	9,643,003	42.99
150,000 - 199,999	5,208,562	95.77	271,975,754	61.90	11,110,782	49.53
200,000 - 499,999	5,374,907	98.83	320,522,444	72.95	14,200,614	63.30
500,000 - 999,999	5,412,266	99.52	346,065,711	78.76	15,963,271	71.16
1,000,000 - 4,999,999	5,435,300	99.94	390,088,154	88.78	19,017,680	84.78
5,000,000 - 9,999,999	5,437,321	99.98	403,971,889	91.94	19,982,460	89.08
10,000,000 and over	5,438,626	100.00	\$439,388,111	100.00	\$22,432,305	100.00

**Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2004**

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax After Credits
Less than \$5,000	\$3,904	\$3,067	\$1	\$970	\$38	\$38
\$5,000 - 9,999	7,838	4,690	3	3,144	125	110
10,000 - 14,999	12,483	7,153	45	5,285	212	166
15,000 - 19,999	17,533	8,755	108	8,670	357	294
20,000 - 24,999	22,531	9,611	243	12,677	556	469
25,000 - 29,999	27,526	10,362	468	16,695	765	676
30,000 - 34,999	32,482	11,110	608	20,764	997	918
35,000 - 39,999	37,501	11,436	640	25,425	1,281	1,207
40,000 - 44,999	42,426	12,077	689	29,660	1,530	1,448
45,000 - 49,999	47,382	12,712	725	33,944	1,790	1,704
50,000 - 54,999	52,375	13,548	763	38,064	2,035	1,949
55,000 - 59,999	57,440	14,146	841	42,453	2,307	2,223
60,000 - 64,999	62,513	14,733	805	46,976	2,596	2,514
65,000 - 74,999	69,727	15,700	926	53,101	2,993	2,908
75,000 - 99,999	86,286	17,540	997	67,749	3,958	3,844
100,000 - 149,999	120,309	20,670	1,137	98,502	6,330	6,125
150,000 - 199,999	171,184	24,125	1,078	145,980	10,277	9,877
200,000 - 499,999	291,843	26,294	1,073	264,477	19,497	18,575
500,000 - 999,999	683,725	29,011	1,092	653,621	50,328	47,182
1,000,000 - 4,999,999	1,911,194	59,516	1,149	1,850,530	142,490	132,604
5,000,000 - 9,999,999	6,869,735	219,152	1,194	6,649,390	512,003	477,377
10,000,000 and over	27,138,868	1,122,114	1,241	26,015,512	2,003,194	1,877,276
Resident Average	\$80,790	\$13,935	\$650	\$66,208	\$4,353	\$4,125

**Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2004 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	114,386	\$477,097	106,085	\$408,788	39,051	\$24,547	18,856	\$8,719
\$5,000 - 9,999	184,316	1,862,168	159,228	1,197,044	55,035	54,037	27,718	44,847
10,000 - 14,999	299,642	4,402,288	249,003	2,992,357	94,843	129,533	46,479	136,133
15,000 - 19,999	339,759	7,116,844	293,075	4,854,752	124,214	183,645	60,483	161,285
20,000 - 24,999	360,296	9,427,111	323,448	7,001,194	137,337	189,694	63,057	168,129
25,000 - 29,999	391,016	12,098,484	362,387	9,611,461	157,162	227,489	68,695	162,042
30,000 - 34,999	400,990	14,422,687	373,879	11,793,450	173,498	155,195	75,719	129,155
35,000 - 39,999	370,499	15,041,732	353,879	12,849,020	176,958	124,432	73,993	112,942
40,000 - 44,999	329,802	15,045,998	314,199	12,823,317	180,197	153,355	73,486	143,921
45,000 - 49,999	287,917	14,647,628	275,480	12,467,111	164,798	150,306	73,118	124,844
50,000 - 54,999	245,671	13,885,035	235,391	11,729,553	155,907	140,971	69,912	172,684
55,000 - 59,999	216,264	13,227,341	208,510	11,441,941	144,587	159,936	65,826	127,424
60,000 - 64,999	192,389	12,795,643	185,139	10,969,778	134,605	149,817	56,378	159,874
65,000 - 74,999	329,679	23,998,961	319,141	21,040,238	236,267	193,319	111,162	222,717
75,000 - 99,999	551,901	50,020,853	534,190	43,306,664	451,364	477,251	229,478	506,243
100,000 - 149,999	445,427	56,074,789	425,323	46,833,812	399,042	574,110	237,315	777,325
150,000 - 199,999	148,608	26,487,329	138,556	20,640,833	137,281	290,815	97,072	500,277
200,000 - 499,999	166,345	51,011,853	149,277	33,484,343	159,086	855,639	131,021	1,313,466
500,000 - 999,999	37,359	26,187,430	31,477	14,416,099	36,465	537,228	33,694	863,712
1,000,000 - 4,999,999	23,034	44,562,181	18,433	19,396,828	22,870	1,392,575	21,919	1,874,170
5,000,000 - 9,999,999	2,021	14,016,689	1,608	5,280,853	2,018	618,986	1,973	775,489
10,000,000 and over	1,305	36,814,108	1,049	9,798,916	1,303	1,694,433	1,296	2,026,084
<b>Total</b>	<b>5,438,626</b>	<b>\$463,624,248</b>	<b>5,058,756</b>	<b>\$324,338,351</b>	<b>3,183,887</b>	<b>\$8,477,311</b>	<b>1,638,650</b>	<b>\$10,511,482</b>

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	10,781	\$20,835	2,924	\$1,738	1,954	\$1,966	1,010	\$6,977	
\$5,000 - 9,999	15,116	25,564	9,245	19,106	3,110	16,349	2,327	9,853	
10,000 - 14,999	20,506	60,755	13,805	29,216	9,501	64,513	6,825	49,012	
15,000 - 19,999	29,591	139,360	21,411	49,569	12,635	97,343	11,521	100,637	
20,000 - 24,999	27,107	109,114	22,802	54,600	15,244	134,282	16,405	139,015	
25,000 - 29,999	29,054	106,313	25,228	59,542	13,799	127,210	21,682	219,950	
30,000 - 34,999	28,387	164,608	27,478	68,410	16,679	175,908	19,923	180,561	
35,000 - 39,999	26,177	189,903	23,412	48,973	13,891	166,555	17,371	250,795	
40,000 - 44,999	28,522	333,912	31,890	71,458	15,209	201,030	21,473	260,571	
45,000 - 49,999	24,293	141,642	28,511	62,710	14,698	206,091	19,492	180,625	
50,000 - 54,999	26,273	173,734	23,989	61,783	13,356	165,214	19,391	195,836	
55,000 - 59,999	25,366	151,789	24,308	58,526	14,215	195,069	16,736	173,182	
60,000 - 64,999	22,318	141,414	24,562	61,018	10,466	211,616	16,090	169,112	
65,000 - 74,999	43,199	281,316	44,518	111,037	22,050	403,010	28,793	275,416	
75,000 - 99,999	86,931	746,412	91,784	203,776	41,932	794,968	49,533	475,479	
100,000 - 149,999	99,045	1,477,442	95,630	231,061	54,532	1,571,987	46,011	537,421	
150,000 - 199,999	40,413	1,145,086	43,158	109,833	29,269	1,360,450	12,227	201,094	
200,000 - 499,999	61,441	4,609,149	64,264	182,803	53,774	5,762,042	18,327	600,649	
500,000 - 999,999	17,305	3,335,654	16,165	60,076	18,910	5,373,020	5,033	378,785	
1,000,000 - 4,999,999	13,933	9,868,794	8,160	56,207	13,468	10,743,203	4,793	958,590	
5,000,000 - 9,999,999	1,565	4,698,442	423	16,351	1,121	2,684,758	682	444,701	
10,000,000 and over	1,110	18,474,062	186	14,603	723	5,730,899	511	1,288,383	
<b>Total</b>	<b>678,434</b>	<b>\$46,395,298</b>	<b>643,853</b>	<b>\$1,632,394</b>	<b>390,536</b>	<b>\$36,187,484</b>	<b>356,154</b>	<b>\$7,096,643</b>	

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

2/ Includes estate and trust income.



**Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2004 (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	2,454	\$6,224	10	\$154		444	\$8,555	
\$5,000 - 9,999	11,826	89,102	1,379	3,954		17,768	376,074	
10,000 - 14,999	32,040	307,618	6,633	39,111		43,121	587,470	
15,000 - 19,999	33,285	388,825	8,461	47,337		60,713	1,026,540	
20,000 - 24,999	32,612	428,275	11,549	63,663		58,806	1,122,485	
25,000 - 29,999	31,523	522,458	12,461	63,149		58,155	1,039,322	
30,000 - 34,999	34,829	514,980	13,671	91,828		56,930	1,117,026	
35,000 - 39,999	31,818	438,025	12,817	57,870		46,928	876,059	
40,000 - 44,999	33,224	460,814	11,783	64,017		50,634	881,580	
45,000 - 49,999	26,426	423,643	14,741	79,171		49,797	882,341	
50,000 - 54,999	25,912	428,233	10,470	61,662		42,491	876,132	
55,000 - 59,999	23,736	358,844	9,736	59,061		36,244	639,158	
60,000 - 64,999	22,538	356,706	7,909	38,143		33,693	660,011	
65,000 - 74,999	39,904	793,235	15,231	76,395		53,471	900,513	
75,000 - 99,999	68,510	1,503,492	26,442	143,081		98,010	2,205,060	
100,000 - 149,999	70,530	2,423,218	23,404	145,573		82,411	2,229,429	
150,000 - 199,999	27,772	1,411,390	7,868	68,488		30,136	957,592	
200,000 - 499,999	36,723	3,407,181	9,986	127,754		32,533	1,436,915	
500,000 - 999,999	7,666	1,278,433	2,209	65,965		7,218	414,960	
1,000,000 - 4,999,999	4,143	1,244,011	1,412	87,669		4,565	353,199	
5,000,000 - 9,999,999	324	207,213	158	45,702		411	47,409	
10,000,000 and over	232	387,954	107	65,234		278	55,711	
Total	598,027	\$17,379,876	208,438	\$1,494,983		864,759	\$18,693,541	

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	4,762	\$6,331	3,951	\$2,010	\$475,086
\$5,000 - 9,999	22,860	92,063	17,456	19,038	1,843,129
10,000 - 14,999	62,557	241,248	54,303	76,191	4,326,097
15,000 - 19,999	92,148	462,638	67,215	103,783	7,013,061
20,000 - 24,999	103,824	531,216	81,099	157,179	9,269,932
25,000 - 29,999	116,113	644,830	83,123	176,981	11,921,502
30,000 - 34,999	131,562	713,165	95,599	215,181	14,207,506
35,000 - 39,999	134,625	642,435	97,237	212,579	14,829,153
40,000 - 44,999	136,084	444,116	90,816	218,562	14,827,435
45,000 - 49,999	126,303	574,157	93,138	234,022	14,413,606
50,000 - 54,999	121,295	517,796	68,618	166,701	13,718,335
55,000 - 59,999	118,899	443,949	70,953	174,791	13,052,550
60,000 - 64,999	108,316	414,698	62,449	138,535	12,657,108
65,000 - 74,999	192,601	627,462	101,425	268,373	23,730,589
75,000 - 99,999	367,428	1,303,099	193,410	725,540	49,295,313
100,000 - 149,999	298,801	1,101,521	199,593	931,959	55,142,830
150,000 - 199,999	87,313	560,300	52,832	431,898	26,055,431
200,000 - 499,999	88,166	1,054,323	65,695	1,089,640	49,922,214
500,000 - 999,999	22,384	473,151	17,553	498,843	25,688,586
1,000,000 - 4,999,999	17,184	791,867	11,764	482,338	44,079,843
5,000,000 - 9,999,999	1,683	210,293	1,007	43,900	13,972,789
10,000,000 and over	1,131	14,271	754	51,238	36,762,870
Total	2,356,039	\$11,864,926	1,529,988	\$6,419,283	\$457,204,965

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 IRA deduction, health savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, alimony paid, educator expenses and student loan interest deduction.

**Table 24: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2004 (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	\$5,000	25	6	970	\$30	1,978	\$236	634	\$1,171	0	0
\$5,000 -	9,999	926	385	1,837	174	1,465	447	4,568	908	5,847	\$246,915
10,000 -	14,999	1,595	2,608	5,642	1,781	5,168	6,567	13,106	4,502	9,492	234,234
15,000 -	19,999	2,313	5,343	9,760	4,265	6,746	8,271	25,338	11,096	14,533	266,212
20,000 -	24,999	2,742	5,885	15,031	9,224	11,189	15,123	39,609	21,871	16,311	404,602
25,000 -	29,999	3,206	9,073	24,221	20,380	13,011	25,524	49,564	35,061	14,710	400,684
30,000 -	34,999	1,647	8,113	29,592	32,002	22,951	22,104	68,443	41,047	12,687	378,365
35,000 -	39,999	2,557	4,296	35,628	38,778	22,994	34,926	85,188	59,047	9,959	259,656
40,000 -	44,999	5,100	12,735	37,454	43,409	21,785	62,139	92,997	72,395	8,200	225,421
45,000 -	49,999	2,681	3,856	33,296	42,318	18,773	28,871	90,166	63,923	8,984	221,706
50,000 -	54,999	1,536	4,267	28,778	43,587	18,082	26,055	93,581	73,280	8,914	287,643
55,000 -	59,999	2,971	17,456	30,286	45,205	20,496	37,742	95,381	75,138	7,136	205,788
60,000 -	64,999	1,688	1,712	27,768	43,413	19,214	22,820	84,292	68,144	7,348	260,310
65,000 -	74,999	1,997	12,847	44,582	75,763	31,014	53,966	161,536	130,600	8,720	222,073
75,000 -	99,999	9,343	25,531	85,749	175,371	60,335	116,545	317,119	281,963	18,777	585,699
100,000 -	149,999	12,351	31,172	65,023	149,416	62,026	160,680	258,469	287,673	16,509	490,812
150,000 -	199,999	7,443	33,095	15,122	39,986	27,047	111,698	67,543	109,329	4,893	148,790
200,000 -	499,999	17,030	97,404	9,356	20,887	41,965	432,781	60,490	187,212	4,963	169,181
500,000 -	999,999	7,492	63,720	811	1,428	14,917	397,849	15,009	109,778	749	24,298
1,000,000 -	4,999,999	7,380	148,659	247	426	11,991	914,206	12,925	261,826	356	11,485
5,000,000 -	9,999,999	962	46,110	8	17	1,254	285,555	1,335	85,614	9	281
10,000,000	and over	778	149,666	7	13	938	911,006	868	179,577	9	127
	Total	93,763	\$683,940	501,167	\$787,873	435,339	\$3,675,115	1,638,162	\$2,161,155	179,107	\$5,044,283

NYAGI Class		Subtractions							
		Taxable Social		Federal Bond		Pension & Annuity		Other NY	
		Security Income		Interest Subtractions		Exclusion		Subtractions	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	486	\$3,785	7,897	\$15,078	444	\$8,555	980	\$228
\$5,000 -	9,999	8,223	48,719	7,325	10,654	9,912	91,518	723	755
10,000 -	14,999	18,146	121,181	9,253	14,064	23,524	216,917	4,645	5,852
15,000 -	19,999	38,365	299,306	9,889	11,762	38,225	474,778	5,907	8,789
20,000 -	24,999	39,505	339,329	10,344	21,254	32,787	379,601	5,501	12,847
25,000 -	29,999	44,631	391,958	10,129	52,709	29,263	315,077	5,768	12,245
30,000 -	34,999	41,998	450,421	9,744	35,279	26,258	320,170	8,460	15,008
35,000 -	39,999	34,563	399,711	7,454	13,396	20,472	267,849	8,385	6,294
40,000 -	44,999	29,252	362,052	8,786	16,815	20,277	246,294	9,328	20,955
45,000 -	49,999	22,679	307,005	10,761	15,603	15,847	221,486	5,636	13,295
50,000 -	54,999	22,023	325,943	10,102	13,319	15,381	201,111	5,405	21,474
55,000 -	59,999	17,698	253,411	8,592	19,035	13,196	161,051	6,516	11,868
60,000 -	64,999	15,382	207,592	7,652	17,038	10,254	119,788	5,447	17,687
65,000 -	74,999	20,453	277,666	13,287	30,064	14,506	172,080	10,054	36,693
75,000 -	99,999	38,208	571,287	27,930	82,764	27,003	358,237	22,025	66,135
100,000 -	149,999	30,838	503,651	29,091	90,809	24,867	362,913	22,228	60,608
150,000 -	199,999	13,719	239,200	10,832	33,917	10,884	156,426	11,126	42,387
200,000 -	499,999	18,822	360,516	19,563	111,550	14,969	231,344	24,509	738,451
500,000 -	999,999	5,191	107,446	7,697	62,080	4,158	69,010	10,123	197,180
1,000,000 -	4,999,999	3,625	76,984	7,965	197,507	2,719	44,337	9,095	505,644
5,000,000 -	9,999,999	357	7,541	1,051	72,110	247	4,124	999	249,822
10,000,000	and over	230	5,138	912	217,395	175	3,153	797	2,001,441
	Total	464,394	\$5,659,841	236,256	\$1,154,201	355,367	\$4,425,821	183,658	\$4,045,659

**Table 25: New York State Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2004 (Dollar Data in Thousands)**

NYAGI Class	New York Deductions					
	Total with New York Deductions		Standard		Itemized <sup>1/</sup>	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	114,315	\$350,856	113,300	\$340,249	1,015	\$10,607
\$5,000 - 9,999	184,235	864,530	181,163	845,403	3,072	19,128
10,000 - 14,999	299,600	2,143,343	283,145	1,994,380	16,455	148,963
15,000 - 19,999	339,640	2,974,668	308,927	2,626,329	30,713	348,339
20,000 - 24,999	359,772	3,462,902	316,860	2,904,522	42,912	558,380
25,000 - 29,999	390,673	4,051,823	332,202	3,226,352	58,471	825,472
30,000 - 34,999	400,989	4,455,012	326,366	3,312,028	74,623	1,142,985
35,000 - 39,999	370,234	4,236,915	287,820	2,901,513	82,414	1,335,402
40,000 - 44,999	329,796	3,982,884	246,848	2,574,888	82,948	1,407,996
45,000 - 49,999	287,917	3,660,106	204,994	2,227,378	82,923	1,432,729
50,000 - 54,999	245,672	3,328,358	168,378	1,912,681	77,294	1,415,678
55,000 - 59,999	216,264	3,059,226	143,399	1,667,671	72,865	1,391,555
60,000 - 64,999	192,253	2,834,412	122,545	1,449,660	69,708	1,384,752
65,000 - 74,999	329,679	5,175,830	198,199	2,462,684	131,480	2,713,146
75,000 - 99,999	551,768	9,680,180	291,834	3,793,494	259,934	5,886,687
100,000 - 149,999	445,229	9,207,073	173,342	2,274,129	271,887	6,932,944
150,000 - 199,999	148,608	3,585,242	44,185	551,247	104,423	3,033,994
200,000 - 499,999	166,342	4,373,855	51,440	666,247	114,902	3,707,608
500,000 - 999,999	37,360	1,083,837	13,156	173,293	24,204	910,544
1,000,000 - 4,999,999	23,033	1,370,883	5,104	67,650	17,929	1,303,233
5,000,000 - 9,999,999	2,021	442,905	237	2,992	1,784	439,913
10,000,000 and over	1,305	1,464,358	84	1,060	1,221	1,463,299
<b>Total</b>	<b>5,436,707</b>	<b>\$75,789,200</b>	<b>3,813,529</b>	<b>\$37,975,847</b>	<b>1,623,178</b>	<b>\$37,813,353</b>

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

**Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2004 (Dollar Data in Thousands)**

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	472	\$4,537	1,058	\$3,990	444	\$940
	\$5,000 - 9,999	1,516	8,113	2,715	4,404	283	744
	10,000 - 14,999	7,655	31,334	16,199	42,698	6,125	25,821
	15,000 - 19,999	13,516	58,171	30,535	100,532	12,424	63,350
	20,000 - 24,999	15,863	69,847	42,977	165,871	20,957	130,145
	25,000 - 29,999	19,498	86,047	58,571	242,040	27,167	205,245
	30,000 - 34,999	21,469	95,468	74,592	358,163	41,587	312,934
	35,000 - 39,999	22,363	96,659	82,414	410,911	46,858	409,682
	40,000 - 44,999	18,013	100,123	82,938	468,311	54,252	465,651
	45,000 - 49,999	14,497	62,456	82,923	506,535	55,015	459,647
	50,000 - 54,999	14,545	65,132	77,137	522,197	54,141	509,237
	55,000 - 59,999	11,681	68,451	72,721	499,928	51,994	506,466
	60,000 - 64,999	11,034	60,317	69,844	550,756	53,365	514,590
	65,000 - 74,999	17,253	98,840	131,480	1,147,075	106,208	1,067,352
	75,000 - 99,999	22,505	142,350	259,668	2,789,109	223,091	2,274,201
	100,000 - 149,999	13,816	106,905	271,913	3,881,082	247,502	2,827,267
	150,000 - 199,999	4,472	46,016	104,423	2,126,380	95,047	1,259,748
	200,000 - 499,999	2,880	85,187	114,866	4,116,013	104,975	1,985,141
	500,000 - 999,999	278	20,028	24,196	2,071,900	22,110	688,758
	1,000,000 - 4,999,999	78	7,658	17,926	3,992,355	16,531	797,761
	5,000,000 - 9,999,999	3	1,509	1,784	1,297,886	1,663	199,111
	10,000,000 and over	0	0	1,221	3,237,838	1,138	599,282
	<b>Total</b>	<b>233,406</b>	<b>\$1,315,150</b>	<b>1,622,101</b>	<b>\$28,535,974</b>	<b>1,242,877</b>	<b>\$15,303,072</b>

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$5,000	973	\$899	444	\$278
	\$5,000 - 9,999	1,044	1,046	1,314	\$5,182
	10,000 - 14,999	12,969	20,006	6,678	33,237
	15,000 - 19,999	27,226	55,929	17,110	87,621
	20,000 - 24,999	38,732	87,332	25,425	151,971
	25,000 - 29,999	52,789	137,878	36,208	226,851
	30,000 - 34,999	69,770	184,029	46,888	298,306
	35,000 - 39,999	74,799	197,304	53,442	364,984
	40,000 - 44,999	77,077	204,801	47,996	332,225
	45,000 - 49,999	78,623	215,537	53,392	361,707
	50,000 - 54,999	73,610	192,856	46,466	328,395
	55,000 - 59,999	68,367	198,694	45,259	322,824
	60,000 - 64,999	65,161	187,349	41,953	299,466
	65,000 - 74,999	126,270	370,543	79,944	495,802
	75,000 - 99,999	251,296	865,315	156,629	1,015,336
	100,000 - 149,999	265,530	1,045,594	137,444	952,327
	150,000 - 199,999	102,856	548,066	44,538	377,216
	200,000 - 499,999	112,896	1,034,406	33,187	466,005
	500,000 - 999,999	23,913	604,133	6,874	236,213
	1,000,000 - 4,999,999	17,753	1,430,225	5,323	288,817
	5,000,000 - 9,999,999	1,768	635,742	670	84,254
	10,000,000 and over	1,218	2,422,294	582	199,379
	<b>Total</b>	<b>1,544,641</b>	<b>\$10,639,981</b>	<b>887,764</b>	<b>\$6,928,395</b>

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 2004 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than \$5,000	\$5,000	\$10,645	43	\$38	0	\$0
\$5,000 - 9,999	9,999	19,489	1,832	361	0	0
10,000 - 14,999	14,999	153,097	7,320	4,602	43	234
15,000 - 19,999	19,999	365,604	19,742	21,392	59	297
20,000 - 24,999	24,999	605,166	32,703	52,770	290	1,923
25,000 - 29,999	29,999	897,937	48,088	78,627	122	764
30,000 - 34,999	34,999	1,248,901	63,755	118,798	31	84
35,000 - 39,999	39,999	1,479,490	72,258	164,728	264	20
40,000 - 44,999	44,999	1,570,978	74,392	189,109	50	417
45,000 - 49,999	49,999	1,605,459	76,087	226,431	273	1,919
50,000 - 54,999	54,999	1,617,604	71,585	227,416	86	415
55,000 - 59,999	59,999	1,596,243	69,028	238,807	143	785
60,000 - 64,999	64,999	1,612,038	65,395	262,264	136	84
65,000 - 74,999	74,999	3,179,171	124,500	545,147	29	64
75,000 - 99,999	99,999	7,078,544	247,537	1,434,219	148	629
100,000 - 149,999	149,999	8,787,874	264,860	2,091,155	26	8
150,000 - 199,999	199,999	4,251,315	102,368	1,233,090	153	74
200,000 - 499,999	499,999	7,144,769	111,652	2,567,533	163	587
500,000 - 999,999	999,999	3,218,366	24,025	1,424,381	101	596
1,000,000 - 4,999,999	4,999,999	5,541,229	17,827	2,941,099	170	1,867
5,000,000 - 9,999,999	9,999,999	1,857,932	1,776	979,542	34	1,053
10,000,000 and over		5,460,688	1,215	2,535,210	28	843
<b>Total</b>		<b>\$59,302,539</b>	<b>1,497,990</b>	<b>\$17,336,717</b>	<b>2,347</b>	<b>\$12,663</b>

NYAGI Class	Itemized Deduction Adjustment		New York Itemized Deductions		
	Number	Amount	Number	Amount	
Less than \$5,000	\$5,000	0	\$0	1,015	\$10,607
\$5,000 - 9,999	9,999	0	0	3,072	19,128
10,000 - 14,999	14,999	0	0	16,455	148,963
15,000 - 19,999	19,999	0	0	30,713	348,339
20,000 - 24,999	24,999	0	0	42,912	558,380
25,000 - 29,999	29,999	0	0	58,471	825,472
30,000 - 34,999	34,999	0	0	74,623	1,142,985
35,000 - 39,999	39,999	0	0	82,414	1,335,402
40,000 - 44,999	44,999	0	0	82,948	1,407,996
45,000 - 49,999	49,999	0	0	82,923	1,432,729
50,000 - 54,999	54,999	0	0	77,294	1,415,678
55,000 - 59,999	59,999	0	0	72,865	1,391,555
60,000 - 64,999	64,999	0	0	69,708	1,384,752
65,000 - 74,999	74,999	0	0	131,480	2,713,146
75,000 - 99,999	99,999	0	0	259,934	5,886,687
100,000 - 149,999	149,999	41,736	97,108	271,887	6,932,944
150,000 - 199,999	199,999	17,657	111,371	104,423	3,033,994
200,000 - 499,999	499,999	114,896	973,370	114,902	3,707,608
500,000 - 999,999	999,999	24,204	888,050	24,204	910,544
1,000,000 - 4,999,999	4,999,999	17,929	1,300,994	17,929	1,303,233
5,000,000 - 9,999,999	9,999,999	1,784	439,721	1,784	439,913
10,000,000 and over		1,221	1,463,160	1,221	1,463,299
<b>Total</b>		<b>219,427</b>	<b>\$5,273,774</b>	<b>1,623,178</b>	<b>\$37,813,353</b>

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

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

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

**Table 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2004  
(Dollar Data in Thousands)**

NYAGI Class	Total Credits	Child & Dependent Care		Household		College Tuition	
		Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$33	0	\$0	199	\$9	0	\$0
\$5,000 - 9,999	2,896	0	0	60,289	2,644	40	8
10,000 - 14,999	13,740	0	0	246,874	11,182	6,428	1,270
15,000 - 19,999	21,359	0	0	289,114	14,249	26,926	5,826
20,000 - 24,999	31,143	155	16	316,063	14,684	27,974	6,452
25,000 - 29,999	35,128	4,078	1,398	267,130	8,167	31,009	7,119
30,000 - 34,999	31,710	18,947	11,910	69,643	1,964	33,216	7,639
35,000 - 39,999	27,099	23,190	14,026	802	39	32,554	7,730
40,000 - 44,999	27,048	23,482	14,396	311	17	28,634	6,730
45,000 - 49,999	24,692	19,629	11,315	222	12	24,885	6,242
50,000 - 54,999	21,173	17,445	8,881	25	3	18,604	4,471
55,000 - 59,999	18,195	15,795	5,475	116	10	16,901	3,936
60,000 - 64,999	15,721	15,352	3,077	31	4	15,491	3,798
65,000 - 74,999	27,742	26,217	2,942	106	6	29,121	7,088
75,000 - 99,999	63,057	51,942	5,688	96	8	52,292	13,307
100,000 - 149,999	91,490	49,566	5,536	41	4	32,581	8,731
150,000 - 199,999	59,416	15,646	1,807	6	0	7,111	1,986
200,000 - 499,999	153,349	14,121	1,677	54	5	6,622	2,184
500,000 - 999,999	117,561	2,291	294	19	2	2,349	1,007
1,000,000 - 4,999,999	227,712	1,106	145	7	1	1,054	465
5,000,000 - 9,999,999	69,977	64	9	0	0	60	25
10,000,000 and over	164,323	29	4	0	0	30	14
<b>Total</b>	<b>\$1,244,564</b>	<b>299,058</b>	<b>\$88,597</b>	<b>1,251,147</b>	<b>\$53,008</b>	<b>393,882</b>	<b>\$96,028</b>

NYAGI Class	Real Property Tax 1/, 2/		Earned Income 2/		Other Refundable Credits 3/		Other Non-refundable Credits 4/	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	29	\$9	10	\$1	970	\$14
\$5,000 - 9,999	434	10	8,682	62	0	0	3,250	170
10,000 - 14,999	15,760	769	120	5	30	2	5,234	513
15,000 - 19,999	6,166	246	380	72	0	0	7,163	966
20,000 - 24,999	0	0	30,000	7,970	0	0	9,006	2,021
25,000 - 29,999	0	0	80,121	15,550	87	5	10,362	2,888
30,000 - 34,999	0	0	41,542	5,977	87	31	11,320	4,190
35,000 - 39,999	0	0	2,368	122	242	108	11,400	5,073
40,000 - 44,999	0	0	82	16	77	91	10,707	5,798
45,000 - 49,999	0	0	0	0	133	77	10,745	7,046
50,000 - 54,999	0	0	25	22	74	75	10,735	7,722
55,000 - 59,999	0	0	0	0	98	100	9,745	8,674
60,000 - 64,999	0	0	31	4	167	137	9,068	8,701
65,000 - 74,999	0	0	26	31	103	123	16,951	17,553
75,000 - 99,999	0	0	22	11	478	467	34,779	43,577
100,000 - 149,999	0	0	2	1	570	719	41,250	76,501
150,000 - 199,999	0	0	0	0	319	421	19,572	55,201
200,000 - 499,999	0	0	0	0	942	2,444	29,919	147,038
500,000 - 999,999	0	0	0	0	407	1,732	10,669	114,526
1,000,000 - 4,999,999	0	0	0	0	381	3,980	9,512	223,121
5,000,000 - 9,999,999	0	0	0	0	62	1,337	1,062	68,606
10,000,000 and over	0	0	0	0	17	1,010	823	163,295
<b>Total</b>	<b>22,360</b>	<b>\$1,025</b>	<b>163,429</b>	<b>\$29,852</b>	<b>4,288</b>	<b>\$12,859</b>	<b>274,241</b>	<b>\$963,195</b>

1/ Excludes stand-alone IT-214 claims.

2/ Does not include claims filed with nontaxable returns.

3/ Includes the farmers school tax credit, the IMB credit, the QEZE credit for real property taxes, and the following credits for new business : investment, financial services investment, EDZ investment/employment incentive, financial services EDZ investment/employment incentive, EDZ wage,ZEA wage, and the qualified emerging technology employment credits.

4/ Includes the following credits: resident, accumulation distribution, defibrillator, QEZE tax reduction, solar electric generating equipment, investment, financial services industry investment, EDZ investment tax and EDZ employment incentive, financial services industry EDZ investment tax and EDZ employment incentive, EDZ wage tax, zone equivalent area (ZEA) wage tax, EDZ capital tax, special additional mortgage recording tax, solar and wind energy, employment of persons with disabilities, alternative fuels, green buildings, low income housing, long term care insurance and film production.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2004  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	382,812	7.04	\$18,306
100	- 200	301,118	12.58	44,596
200	- 300	252,374	17.22	62,590
300	- 400	216,037	21.19	75,479
400	- 500	188,441	24.65	84,198
500	- 600	166,135	27.71	91,159
600	- 700	165,131	30.74	107,310
700	- 800	153,681	33.57	114,607
800	- 900	146,835	36.27	124,881
900	- 1,000	132,230	38.70	125,195
1,000	- 1,500	610,971	49.93	757,830
1,500	- 2,000	507,241	59.26	883,436
2,000	- 2,500	387,289	66.38	866,448
2,500	- 3,000	313,848	72.15	858,963
3,000	- 5,000	744,437	85.84	2,855,565
5,000	- 10,000	480,185	94.67	3,302,568
10,000	- 25,000	200,120	98.35	3,035,737
25,000	- 50,000	49,967	99.27	1,719,966
50,000	- 100,000	23,050	99.69	1,580,903
100,000	and over	16,724	100.00	5,722,569
Total		5,438,626	100.00	\$22,432,305

**Table 29: Major Items by Size of Federal AGI after New York Modifications - Full-Year Nonresident Taxable Returns in 2004 (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	4,930	\$20,238	\$16,444	\$14,660	\$0
\$5,000 - 9,999	11,917	93,218	68,540	50,635	194
10,000 - 14,999	17,070	213,645	157,872	114,007	112
15,000 - 19,999	15,474	270,048	195,651	121,256	828
20,000 - 24,999	15,789	355,841	265,790	153,526	3,657
25,000 - 29,999	16,619	457,970	349,205	177,775	4,882
30,000 - 34,999	18,401	595,776	453,840	203,787	7,760
35,000 - 39,999	18,709	705,639	591,664	212,254	11,783
40,000 - 44,999	18,167	770,403	574,767	238,625	10,522
45,000 - 49,999	17,836	848,151	638,320	236,081	10,418
50,000 - 54,999	18,069	948,839	705,954	257,865	13,047
55,000 - 59,999	17,287	995,327	727,132	236,193	11,921
60,000 - 64,999	16,592	1,037,195	752,002	256,391	13,413
65,000 - 74,999	31,391	2,197,812	1,541,779	539,971	24,387
75,000 - 99,999	66,629	5,803,480	3,930,940	1,305,396	68,447
100,000 - 149,999	84,395	10,323,103	6,591,669	1,856,727	95,934
150,000 - 199,999	43,243	7,480,752	4,473,761	1,133,610	48,294
200,000 - 499,999	69,483	21,071,573	10,794,686	1,922,809	91,507
500,000 - 999,999	22,519	15,670,379	6,670,464	667,383	31,132
1,000,000 - 4,999,999	17,073	33,673,070	11,033,822	1,108,625	23,126
5,000,000 - 9,999,999	1,918	13,205,344	2,968,030	472,283	2,423
10,000,000 and over	1,581	51,885,365	5,821,734	2,547,401	1,906
Total	545,092	\$168,623,167	\$59,324,067	\$13,827,261	\$475,693

Federal AGI After NY Modifications 1/	Before Proration			Tax After	
	Taxable Income	Tax Before Credits	Allocable Credits 3/	All Other Credits 4/	Credits and Proration
Less than \$5,000	\$5,578	\$221	\$0	\$0	\$185
\$5,000 - 9,999	42,389	1,690	129	0	1,081
10,000 - 14,999	99,527	3,987	568	0	2,332
15,000 - 19,999	147,963	6,137	612	0	3,978
20,000 - 24,999	198,658	8,799	822	97	5,966
25,000 - 29,999	275,313	12,726	437	99	9,349
30,000 - 34,999	384,229	18,808	223	67	14,003
35,000 - 39,999	481,602	24,510	24	5	20,186
40,000 - 44,999	521,256	26,826	3	26	20,041
45,000 - 49,999	601,652	32,347	2	44	24,415
50,000 - 54,999	677,927	36,082	0	62	26,928
55,000 - 59,999	747,213	41,601	0	34	30,375
60,000 - 64,999	767,391	42,840	3	63	30,558
65,000 - 74,999	1,633,453	92,332	0	144	64,983
75,000 - 99,999	4,429,636	258,307	1	340	176,778
100,000 - 149,999	8,370,442	541,160	1	869	343,293
150,000 - 199,999	6,298,848	443,836	2	817	265,147
200,000 - 499,999	19,057,258	1,405,031	2	2,003	719,170
500,000 - 999,999	14,971,864	1,152,822	2	2,619	490,053
1,000,000 - 4,999,999	32,537,307	2,505,364	1	4,158	824,700
5,000,000 - 9,999,999	12,730,639	980,258	0	307	223,456
10,000,000 and over	49,336,057	3,798,876	0	657	438,896
Total	\$154,316,202	\$11,434,558	\$2,833	\$12,411	\$3,735,872

1/ Line 30, federal amount of New York adjusted gross income on form IT-203.

2/ Line 30, 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, farmers' school 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 2004 (Dollar Data in Thousands)**

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	4,930	0.90	\$20,238,009	0.01	\$185	0.00
	\$5,000 - 9,999	16,847	3.09	113,456,279	0.07	1,267	0.03
	10,000 - 14,999	33,917	6.22	327,101,357	0.19	3,598	0.10
	15,000 - 19,999	49,391	9.06	597,148,933	0.35	7,576	0.20
	20,000 - 24,999	65,180	11.96	952,990,093	0.57	13,542	0.36
	25,000 - 29,999	81,799	15.01	1,410,960,460	0.84	22,892	0.61
	30,000 - 34,999	100,200	18.38	2,006,736,939	1.19	36,895	0.99
	35,000 - 39,999	118,909	21.81	2,712,375,686	1.61	57,081	1.53
	40,000 - 44,999	137,076	25.15	3,482,778,225	2.07	77,122	2.06
	45,000 - 49,999	154,912	28.42	4,330,928,787	2.57	101,537	2.72
	50,000 - 54,999	172,981	31.73	5,279,767,596	3.13	128,465	3.44
	55,000 - 59,999	190,268	34.91	6,275,094,585	3.72	158,839	4.25
	60,000 - 64,999	206,860	37.95	7,312,289,217	4.34	189,397	5.07
	65,000 - 74,999	238,251	43.71	9,510,100,741	5.64	254,380	6.81
	75,000 - 99,999	304,880	55.93	15,313,580,242	9.08	431,157	11.54
	100,000 - 149,999	389,275	71.41	25,636,683,481	15.20	774,451	20.73
	150,000 - 199,999	432,518	79.35	33,117,435,940	19.64	1,039,598	27.83
	200,000 - 499,999	502,001	92.09	54,189,009,269	32.14	1,758,768	47.08
	500,000 - 999,999	524,520	96.23	69,859,388,473	41.43	2,248,821	60.20
	1,000,000 - 4,999,999	541,593	99.36	103,532,458,052	61.40	3,073,521	82.27
	5,000,000 - 9,999,999	543,511	99.71	116,737,802,345	69.23	3,296,976	88.25
	10,000,000 and over	545,093	100.00	\$168,623,166,907	100.00	\$3,735,872	100.00

**Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2004**

Federal AGI After NY Modifications	Federal AGI After NY Modifications	Before Proration				Taxable Income	Tax Before Credits	Tax After Credits and Proration
		Standard/Itemized Deductions	Dependent Exemptions					
Less than \$5,000	\$4,105	\$2,974	\$0		\$1,131	\$45	\$38	
\$5,000 - 9,999	7,822	4,249	16		3,557	142	91	
10,000 - 14,999	12,516	6,679	7		5,830	234	137	
15,000 - 19,999	17,452	7,836	54		9,562	397	257	
20,000 - 24,999	22,537	9,724	232		12,582	557	378	
25,000 - 29,999	27,557	10,697	294		16,566	766	563	
30,000 - 34,999	32,377	11,075	422		20,881	1,022	761	
35,000 - 39,999	37,717	11,345	630		25,742	1,310	1,079	
40,000 - 44,999	42,407	13,135	579		28,692	1,477	1,103	
45,000 - 49,999	47,553	13,236	584		33,732	1,814	1,369	
50,000 - 54,999	52,512	14,271	722		37,519	1,997	1,490	
55,000 - 59,999	57,577	13,663	690		43,224	2,406	1,757	
60,000 - 64,999	62,512	15,453	808		46,251	2,582	1,842	
65,000 - 74,999	70,014	17,201	777		52,036	2,941	2,070	
75,000 - 99,999	87,101	19,592	1,027		66,482	3,877	2,653	
100,000 - 149,999	122,319	22,000	1,137		99,182	6,412	4,068	
150,000 - 199,999	172,993	26,215	1,117		145,662	10,264	6,132	
200,000 - 499,999	303,262	27,673	1,317		274,272	20,221	10,350	
500,000 - 999,999	695,874	29,636	1,382		664,855	51,193	21,762	
1,000,000 - 4,999,999	1,972,300	64,934	1,355		1,905,776	146,744	48,304	
5,000,000 - 9,999,999	6,884,955	246,237	1,263		6,637,455	511,084	116,505	
10,000,000 and over	32,818,067	1,611,259	1,206		31,205,602	2,402,831	277,607	
Nonresident Average	\$309,348	\$25,367	\$873		\$283,101	\$20,977	\$6,854	

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2004  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1 -	\$100	50,401	9.25	\$2,189
100 -	200	27,621	14.31	4,194
200 -	300	23,261	18.58	5,814
300 -	400	15,300	21.39	5,316
400 -	500	13,881	23.93	6,159
500 -	600	12,573	26.24	6,878
600 -	700	13,187	28.66	8,522
700 -	800	10,595	30.60	7,951
800 -	900	12,367	32.87	10,521
900 -	1,000	7,987	34.34	7,540
1,000 -	1,500	40,223	41.72	49,962
1,500 -	2,000	37,709	48.63	65,724
2,000 -	2,500	32,362	54.57	72,753
2,500 -	3,000	30,099	60.09	82,915
3,000 -	5,000	78,976	74.58	305,505
5,000 -	10,000	71,851	87.76	497,358
10,000 -	25,000	44,506	95.93	678,330
25,000 -	50,000	12,204	98.17	428,539
50,000 -	100,000	6,026	99.27	411,964
100,000	and over	3,964	100.00	1,077,738
Total		545,092	100.00	\$3,735,872

**Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2004 (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	1,392	\$5,921	\$4,758	\$4,043	\$7
\$5,000 - 9,999	4,511	37,115	25,074	22,662	0
10,000 - 14,999	13,270	164,873	104,208	93,299	387
15,000 - 19,999	13,573	237,957	145,728	108,131	841
20,000 - 24,999	12,662	286,490	189,459	111,674	2,031
25,000 - 29,999	11,784	323,731	229,088	112,481	3,895
30,000 - 34,999	10,796	354,457	231,321	110,399	4,283
35,000 - 39,999	9,687	364,604	235,107	102,369	3,656
40,000 - 44,999	8,840	375,333	243,545	93,348	4,487
45,000 - 49,999	7,472	353,740	252,390	87,762	4,148
50,000 - 54,999	6,170	324,733	209,680	76,638	3,054
55,000 - 59,999	5,729	329,168	201,900	69,747	2,905
60,000 - 64,999	4,747	297,019	181,127	55,827	2,380
65,000 - 74,999	8,241	576,061	370,469	132,125	3,908
75,000 - 99,999	14,396	1,241,031	824,525	212,882	9,859
100,000 - 149,999	14,340	1,721,111	1,135,927	245,696	10,131
150,000 - 199,999	6,320	1,079,757	687,927	130,194	4,878
200,000 - 499,999	7,899	2,224,223	1,423,617	170,917	6,039
500,000 - 999,999	1,462	982,753	634,856	32,356	1,132
1,000,000 - 4,999,999	853	1,601,339	971,991	31,943	781
5,000,000 - 9,999,999	63	425,296	286,607	7,771	66
10,000,000 and over	34	925,993	359,697	12,843	34
<b>Total</b>	<b>164,240</b>	<b>\$14,232,704</b>	<b>\$8,949,002</b>	<b>\$2,025,107</b>	<b>\$68,904</b>

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	\$1,871	\$74	\$1	\$0	\$57
\$5,000 - 9,999	14,453	576	88	0	330
10,000 - 14,999	71,187	2,851	507	43	1,420
15,000 - 19,999	128,984	5,319	584	43	2,836
20,000 - 24,999	172,785	7,699	655	70	4,532
25,000 - 29,999	207,355	9,738	384	154	6,373
30,000 - 34,999	239,775	11,925	128	211	7,284
35,000 - 39,999	258,578	13,352	0	102	8,426
40,000 - 44,999	277,498	14,952	0	216	9,161
45,000 - 49,999	261,829	14,072	0	196	9,768
50,000 - 54,999	245,041	13,614	2	268	8,170
55,000 - 59,999	256,515	14,316	0	356	8,292
60,000 - 64,999	238,811	13,823	0	224	8,068
65,000 - 74,999	440,028	25,218	2	534	15,681
75,000 - 99,999	1,018,291	60,763	0	1,257	39,216
100,000 - 149,999	1,465,283	95,056	0	2,144	60,548
150,000 - 199,999	944,685	66,779	0	1,548	40,887
200,000 - 499,999	2,047,267	150,905	0	4,030	92,684
500,000 - 999,999	949,265	73,093	0	1,910	45,394
1,000,000 - 4,999,999	1,568,615	120,783	0	2,895	70,575
5,000,000 - 9,999,999	417,459	32,144	0	1,721	19,872
10,000,000 and over	913,116	70,310	0	557	26,746
<b>Total</b>	<b>\$12,138,694</b>	<b>\$817,363</b>	<b>\$2,350</b>	<b>\$18,480</b>	<b>\$486,318</b>

1/ Line 30, federal amount of New York adjusted gross income on form IT-203.

2/ Line 30, 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 excess child and dependent care and earned income credits, and the farmers' school tax credit, college tuition credit, QEZE real property tax, and various refundable credits for new businesses.

**Table 34: Cumulative Distribution of Taxpayers, Federal AGI after New York Modifications and Tax Liability by Size of Federal AGI after New York Modifications - Part-Year Resident Taxable Returns in 2004 (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	1,392	0.85	\$5,921	0.04	\$57	0.01
\$5,000 -	9,999	5,903	3.59	43,036	0.30	387	0.08
10,000 -	14,999	19,173	11.67	207,909	1.46	1,807	0.37
15,000 -	19,999	32,746	19.94	445,866	3.13	4,643	0.95
20,000 -	24,999	45,408	27.65	732,356	5.15	9,174	1.89
25,000 -	29,999	57,192	34.82	1,056,088	7.42	15,547	3.20
30,000 -	34,999	67,988	41.40	1,410,545	9.91	22,831	4.69
35,000 -	39,999	77,675	47.29	1,775,149	12.47	31,257	6.43
40,000 -	44,999	86,515	52.68	2,150,482	15.11	40,418	8.31
45,000 -	49,999	93,987	57.23	2,504,221	17.59	50,186	10.32
50,000 -	54,999	100,157	60.98	2,828,954	19.88	58,356	12.00
55,000 -	59,999	105,886	64.47	3,158,122	22.19	66,648	13.70
60,000 -	64,999	110,633	67.36	3,455,140	24.28	74,716	15.36
65,000 -	74,999	118,874	72.38	4,031,201	28.32	90,397	18.59
75,000 -	99,999	133,270	81.14	5,272,232	37.04	129,613	26.65
100,000 -	149,999	147,610	89.87	6,993,343	49.14	190,160	39.10
150,000 -	199,999	153,930	93.72	8,073,100	56.72	231,047	47.51
200,000 -	499,999	161,829	98.53	10,297,323	72.35	323,731	66.57
500,000 -	999,999	163,291	99.42	11,280,076	79.25	369,125	75.90
1,000,000 -	4,999,999	164,144	99.94	12,881,415	90.51	439,700	90.41
5,000,000 -	9,999,999	164,207	99.98	13,306,711	93.49	459,572	94.50
10,000,000	and over	164,241	100.00	\$14,232,704	100.00	\$486,318	100.00

**Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2004**

Federal AGI After NY Modifications	Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
		Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than \$5,000	\$4,254	\$2,905	\$5	\$1,344	\$53	\$41
\$5,000 - 9,999	8,228	5,024	0	3,204	128	73
10,000 - 14,999	12,424	7,031	29	5,364	215	107
15,000 - 19,999	17,532	7,967	62	9,503	392	209
20,000 - 24,999	22,626	8,820	160	13,646	608	358
25,000 - 29,999	27,472	9,545	331	17,596	826	541
30,000 - 34,999	32,832	10,226	397	22,210	1,105	675
35,000 - 39,999	37,638	10,568	377	26,693	1,378	870
40,000 - 44,999	42,458	10,560	508	31,391	1,691	1,036
45,000 - 49,999	47,342	11,745	555	35,041	1,883	1,307
50,000 - 54,999	52,631	12,421	495	39,715	2,207	1,324
55,000 - 59,999	57,456	12,174	507	44,775	2,499	1,447
60,000 - 64,999	62,570	11,761	501	50,308	2,912	1,700
65,000 - 74,999	69,902	16,033	474	53,395	3,060	1,903
75,000 - 99,999	86,207	14,788	685	70,734	4,221	2,724
100,000 - 149,999	120,022	17,134	707	102,182	6,629	4,222
150,000 - 199,999	170,848	20,600	772	149,475	10,566	6,469
200,000 - 499,999	281,583	21,638	765	259,181	19,104	11,734
500,000 - 999,999	672,198	22,131	774	649,292	49,995	31,049
1,000,000 - 4,999,999	1,877,303	37,448	916	1,838,940	141,598	82,737
5,000,000 - 9,999,999	6,750,737	123,353	1,048	6,626,337	510,227	315,432
10,000,000 and over	27,235,083	377,724	1,000	26,856,359	2,067,939	786,650
Part-Year Resident Average	\$86,658	\$12,330	\$420	\$73,908	\$4,977	\$2,961

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2004  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$1	- \$100	21,654	13.18	\$999
100	- 200	14,289	21.88	2,115
200	- 300	10,815	28.47	2,667
300	- 400	7,987	33.33	2,801
400	- 500	6,549	37.32	2,913
500	- 600	6,334	41.18	3,454
600	- 700	6,049	44.86	3,952
700	- 800	5,479	48.20	4,081
800	- 900	5,367	51.46	4,542
900	- 1,000	6,375	55.34	6,072
1,000	- 1,500	16,725	65.53	20,497
1,500	- 2,000	10,643	72.01	18,365
2,000	- 2,500	7,499	76.57	16,825
2,500	- 3,000	5,364	79.84	14,557
3,000	- 5,000	14,173	88.47	54,586
5,000	- 10,000	11,377	95.40	78,273
10,000	- 25,000	5,516	98.75	82,524
25,000	- 50,000	1,151	99.46	39,932
50,000	- 100,000	562	99.80	38,187
100,000	and over	333	100.00	88,977
Total		164,240	100.00	\$486,318





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

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**Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2004 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$5,000	113,259	\$449,759	\$339,778	\$0
\$5,000 -	9,999	177,669	1,388,906	824,013	367
10,000 -	14,999	280,350	3,482,589	1,973,193	7,220
15,000 -	19,999	259,234	4,527,859	1,975,034	5,918
20,000 -	24,999	231,837	5,203,891	1,864,850	8,557
25,000 -	29,999	208,307	5,722,075	1,733,073	7,269
30,000 -	34,999	186,953	6,062,567	1,627,528	5,357
35,000 -	39,999	176,318	6,624,513	1,572,518	6,184
40,000 -	44,999	143,768	6,101,764	1,323,826	5,083
45,000 -	49,999	117,155	5,538,348	1,084,514	5,184
50,000 -	54,999	90,413	4,734,190	886,820	4,461
55,000 -	59,999	72,453	4,161,113	757,896	2,666
60,000 -	64,999	60,312	3,763,575	656,714	1,330
65,000 -	74,999	89,115	6,196,069	997,022	3,418
75,000 -	99,999	118,477	10,130,268	1,566,933	4,675
100,000 -	149,999	69,008	8,293,054	946,462	3,948
150,000 -	199,999	26,067	4,467,215	383,322	1,556
200,000 -	499,999	26,979	7,807,659	544,398	1,030
500,000 -	999,999	6,209	4,243,952	150,344	198
1,000,000 -	4,999,999	3,370	6,355,022	199,243	103
5,000,000 -	9,999,999	292	1,967,666	68,057	10
10,000,000	and over	150	4,244,249	210,222	5
Total		2,457,694	\$111,466,306	\$21,685,760	\$74,539

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$5,000	\$109,981	\$4,347	\$14	\$4,334
\$5,000 -	9,999	564,526	22,496	2,775	19,721
10,000 -	14,999	1,502,176	60,175	12,954	47,221
15,000 -	19,999	2,546,907	105,128	17,205	87,923
20,000 -	24,999	3,330,484	149,558	16,487	133,071
25,000 -	29,999	3,981,732	193,194	9,432	183,762
30,000 -	34,999	4,429,683	230,439	6,595	223,844
35,000 -	39,999	5,045,812	276,118	6,140	269,978
40,000 -	44,999	4,772,855	270,106	5,687	264,419
45,000 -	49,999	4,448,651	258,251	5,578	252,673
50,000 -	54,999	3,842,908	227,349	4,755	222,594
55,000 -	59,999	3,400,551	204,220	5,614	198,606
60,000 -	64,999	3,105,531	188,790	4,701	184,089
65,000 -	74,999	5,195,629	320,609	8,539	312,070
75,000 -	99,999	8,558,660	539,224	15,985	523,239
100,000 -	149,999	7,342,644	490,266	17,794	472,472
150,000 -	199,999	4,082,337	293,211	10,290	282,921
200,000 -	499,999	7,262,231	535,542	25,425	510,117
500,000 -	999,999	4,093,411	315,190	16,942	298,247
1,000,000 -	4,999,999	6,155,676	473,985	31,067	442,919
5,000,000 -	9,999,999	1,899,599	146,269	8,557	137,712
10,000,000	and over	4,034,022	310,620	24,086	286,534
Total		\$89,706,006	\$5,615,087	\$256,621	\$5,358,465

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

**Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2004 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal Gross Income						
		Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	113,259	\$460,106	105,501	\$405,283	38,525	\$16,747	18,373	\$8,467
\$5,000 - 9,999	177,669	1,756,615	156,726	1,176,892	52,577	52,366	26,660	41,607
10,000 - 14,999	280,350	4,031,872	236,284	2,834,611	87,585	114,048	42,905	127,400
15,000 - 19,999	259,234	4,962,046	231,275	3,852,547	82,171	120,574	39,046	106,579
20,000 - 24,999	231,837	5,639,365	211,810	4,605,890	80,061	111,718	34,851	101,478
25,000 - 29,999	208,307	6,239,638	193,666	5,149,213	79,297	132,013	36,075	80,101
30,000 - 34,999	186,953	6,373,093	176,264	5,610,776	74,377	50,712	35,461	48,784
35,000 - 39,999	176,318	6,906,904	168,552	6,151,126	82,635	41,238	38,776	66,391
40,000 - 44,999	143,768	6,348,436	136,646	5,660,288	79,142	57,305	31,503	72,548
45,000 - 49,999	117,155	5,824,926	110,614	5,015,084	66,476	66,305	26,914	75,595
50,000 - 54,999	90,413	4,880,451	85,169	4,330,462	53,202	48,666	26,683	66,521
55,000 - 59,999	72,453	4,284,082	70,083	3,884,650	47,042	42,127	22,330	38,553
60,000 - 64,999	60,312	3,916,234	57,543	3,454,043	39,628	47,810	17,753	82,785
65,000 - 74,999	89,115	6,349,845	84,995	5,613,635	59,965	67,337	31,950	97,596
75,000 - 99,999	118,477	10,495,308	109,752	8,858,959	92,039	151,287	52,529	196,261
100,000 - 149,999	69,008	8,658,611	61,605	6,546,548	56,972	161,141	40,679	238,652
150,000 - 199,999	26,067	4,607,343	21,408	3,195,889	22,461	78,542	16,422	164,688
200,000 - 499,999	26,979	8,577,541	21,025	4,836,904	24,800	185,591	20,940	377,421
500,000 - 999,999	6,209	4,339,807	4,499	2,189,989	5,888	96,124	5,395	209,871
1,000,000 - 4,999,999	3,370	6,418,174	2,275	2,370,741	3,325	230,147	3,131	352,591
5,000,000 - 9,999,999	292	1,974,107	179	565,688	292	87,619	275	120,436
10,000,000 and over	150	4,193,103	97	803,770	150	173,394	148	267,371
<b>Total</b>	<b>2,457,694</b>	<b>\$117,237,607</b>	<b>2,245,968</b>	<b>\$87,112,986</b>	<b>1,128,611</b>	<b>\$2,132,811</b>	<b>568,799</b>	<b>\$2,941,698</b>

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	10,742	\$19,543	2,909	\$373	1,940	\$1,901	970	\$273	
\$5,000 - 9,999	14,017	22,346	9,107	18,903	2,978	15,267	2,327	9,853	
10,000 - 14,999	18,955	55,825	12,505	26,960	8,611	54,357	6,497	46,767	
15,000 - 19,999	19,710	118,082	15,077	34,026	7,588	50,710	6,405	56,836	
20,000 - 24,999	16,241	76,382	12,320	26,653	7,832	67,839	6,769	56,357	
25,000 - 29,999	15,604	62,674	13,839	30,776	6,057	44,169	8,623	92,616	
30,000 - 34,999	13,499	79,694	11,817	24,148	6,196	66,472	5,264	57,364	
35,000 - 39,999	15,799	97,129	8,221	16,843	5,343	48,475	5,555	83,033	
40,000 - 44,999	12,018	69,031	14,062	31,718	5,171	66,401	7,272	67,228	
45,000 - 49,999	8,895	73,689	14,284	30,775	4,408	61,059	3,913	17,567	
50,000 - 54,999	9,472	67,722	8,246	20,735	3,417	51,529	4,351	37,579	
55,000 - 59,999	10,058	58,983	6,596	14,453	3,607	32,926	3,334	29,535	
60,000 - 64,999	7,654	51,897	7,477	18,396	2,770	51,747	3,418	20,441	
65,000 - 74,999	11,866	98,959	12,275	30,502	4,768	132,618	4,049	34,927	
75,000 - 99,999	23,324	280,513	20,198	46,066	7,649	183,026	8,024	91,485	
100,000 - 149,999	19,663	500,501	16,167	42,513	8,632	242,312	6,989	78,334	
150,000 - 199,999	7,956	418,651	7,526	19,142	5,105	293,013	1,990	26,866	
200,000 - 499,999	11,662	1,768,772	8,929	24,602	7,352	779,928	2,756	87,280	
500,000 - 999,999	3,145	843,824	2,256	12,797	2,659	744,729	925	53,937	
1,000,000 - 4,999,999	2,142	1,855,833	1,045	8,879	1,788	1,376,294	697	127,915	
5,000,000 - 9,999,999	227	791,169	56	1,916	154	365,472	97	32,907	
10,000,000 and over	126	1,715,051	22	271	92	1,331,942	44	145,859	
<b>Total</b>	<b>252,777</b>	<b>\$9,126,269</b>	<b>204,937</b>	<b>\$481,447</b>	<b>104,116</b>	<b>\$6,062,189</b>	<b>90,266</b>	<b>\$1,254,963</b>	

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

2/ Includes estate and trust income.

**Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2004 (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	1,940	\$5,785	0	\$0	0	\$0
\$5,000 - 9,999	9,775	75,028	1,333	3,876	16,559	332,656
10,000 - 14,999	27,689	257,049	5,585	33,713	38,113	482,726
15,000 - 19,999	21,782	241,440	5,699	30,886	30,418	358,471
20,000 - 24,999	15,707	215,726	7,047	36,372	24,806	345,558
25,000 - 29,999	13,185	277,330	6,963	33,586	23,675	381,771
30,000 - 34,999	11,032	205,421	6,842	33,171	16,941	235,090
35,000 - 39,999	12,021	181,731	5,154	23,865	16,061	249,384
40,000 - 44,999	9,647	143,421	4,688	24,268	16,074	236,302
45,000 - 49,999	8,435	153,148	4,715	14,384	18,414	291,204
50,000 - 54,999	7,007	139,954	1,905	9,048	9,592	159,214
55,000 - 59,999	5,013	90,725	1,389	5,924	7,191	106,946
60,000 - 64,999	4,057	74,815	1,339	7,260	7,183	106,408
65,000 - 74,999	7,330	141,470	2,952	25,828	11,352	152,707
75,000 - 99,999	9,807	330,623	3,813	22,549	15,722	429,908
100,000 - 149,999	7,739	395,476	2,043	8,106	11,913	485,853
150,000 - 199,999	3,304	247,834	1,089	9,572	3,940	166,244
200,000 - 499,999	3,030	322,587	1,322	21,027	4,839	272,329
500,000 - 999,999	687	172,809	284	16,599	1,169	84,448
1,000,000 - 4,999,999	400	177,338	174	16,421	617	61,905
5,000,000 - 9,999,999	46	31,261	20	6,165	60	3,943
10,000,000 and over	15	30,476	12	4,073	33	2,714
Total	179,648	\$3,911,447	64,369	\$386,693	274,670	\$4,945,782

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	4,221	\$3,027	3,879	\$1,942	\$458,163
\$5,000 - 9,999	19,885	73,084	15,319	16,656	1,739,959
10,000 - 14,999	56,903	213,298	49,117	66,597	3,965,275
15,000 - 19,999	58,714	235,391	49,428	65,293	4,896,753
20,000 - 24,999	56,728	234,157	52,325	88,084	5,551,281
25,000 - 29,999	53,333	269,345	45,044	92,781	6,146,857
30,000 - 34,999	51,314	190,830	48,511	107,294	6,265,800
35,000 - 39,999	50,691	195,172	48,566	83,659	6,823,245
40,000 - 44,999	49,240	166,354	39,399	78,285	6,270,151
45,000 - 49,999	47,026	151,568	39,502	91,225	5,733,701
50,000 - 54,999	35,698	83,745	24,829	56,476	4,823,975
55,000 - 59,999	34,613	79,083	23,379	53,447	4,230,635
60,000 - 64,999	30,369	92,825	17,258	41,033	3,875,200
65,000 - 74,999	50,742	136,780	16,401	47,971	6,301,873
75,000 - 99,999	74,261	224,831	20,505	117,086	10,378,223
100,000 - 149,999	46,118	217,082	14,232	118,926	8,539,685
150,000 - 199,999	15,865	98,062	5,595	67,476	4,539,867
200,000 - 499,999	14,959	166,917	6,287	123,485	8,454,056
500,000 - 999,999	3,663	81,344	2,009	69,071	4,270,736
1,000,000 - 4,999,999	2,419	146,540	1,312	57,723	6,360,451
5,000,000 - 9,999,999	233	49,506	120	6,146	1,967,961
10,000,000 and over	131	18,587	67	6,851	4,186,252
Total	757,126	\$3,127,529	523,083	\$1,457,508	\$115,780,099

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 IRA deduction, health savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, alimony paid, educator expenses and student loan interest deduction.

**Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2004 (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	0	\$0	970	\$30	1,940	\$39	619	\$1	0	\$0	
\$5,000 - 9,999	926	385	1,796	162	1,379	\$439	4,390	878	5,242	222,621	
10,000 - 14,999	1,565	2,599	5,044	1,552	4,839	\$6,393	11,834	4,081	7,690	177,328	
15,000 - 19,999	1,578	4,248	7,536	3,056	4,724	4,366	16,601	5,550	7,348	108,541	
20,000 - 24,999	1,932	5,171	9,061	5,441	6,941	7,054	21,702	10,561	4,593	93,857	
25,000 - 29,999	1,853	6,540	12,806	11,668	5,381	8,430	23,723	16,460	4,997	136,405	
30,000 - 34,999	826	2,224	12,651	13,611	8,093	8,568	29,479	12,561	2,302	64,358	
35,000 - 39,999	1,579	2,828	16,233	19,787	8,941	15,018	32,250	19,051	1,522	23,567	
40,000 - 44,999	1,402	2,673	18,823	23,581	8,988	30,131	33,179	17,420	773	30,192	
45,000 - 49,999	1,104	1,402	13,045	19,646	7,310	10,915	35,676	17,083	2,044	42,456	
50,000 - 54,999	406	3,123	9,298	16,533	5,919	7,334	28,618	17,040	571	25,069	
55,000 - 59,999	1,187	11,321	9,412	16,753	6,211	9,924	29,555	18,507	603	16,811	
60,000 - 64,999	211	10	6,832	11,939	6,639	6,413	24,861	17,857	2,109	47,685	
65,000 - 74,999	947	5,750	7,808	18,815	8,270	12,460	43,280	27,328	746	7,160	
75,000 - 99,999	3,913	9,746	10,308	31,780	11,726	39,435	63,475	49,662	1,248	33,726	
100,000 - 149,999	3,088	11,709	2,501	8,733	7,857	27,765	39,876	46,273	1,316	34,482	
150,000 - 199,999	1,902	18,290	168	433	3,902	22,019	11,455	19,511	308	8,301	
200,000 - 499,999	3,237	27,894	350	887	5,688	67,278	10,390	33,527	582	15,349	
500,000 - 999,999	1,505	11,260	18	43	2,125	61,062	2,357	18,654	d/	d/	
1,000,000 - 4,999,999	1,061	29,544	15	40	1,584	112,913	1,713	39,786	42	1,168	
5,000,000 - 9,999,999	114	8,872	0	0	185	34,540	171	11,202	d/	d/	
10,000,000 and over	77	29,908	0	0	109	143,263	97	20,550	0	0	
Total	30,416	\$195,497	144,674	\$204,490	118,752	\$635,760	465,299	\$423,543	44,078	\$1,090,549	

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	7,443	\$8,446	0	\$0	970	\$26
\$5,000 - 9,999	7,481	38,995	7,325	10,654	8,702	\$78,151	682	740
10,000 - 14,999	15,905	104,496	8,495	11,030	21,598	190,804	4,466	5,636
15,000 - 19,999	16,565	113,667	6,759	8,714	15,659	142,173	3,198	1,824
20,000 - 24,999	16,653	118,630	6,289	18,277	12,330	117,272	3,415	3,813
25,000 - 29,999	17,061	137,399	5,173	47,476	11,439	106,904	2,226	5,100
30,000 - 34,999	9,500	83,131	4,618	11,720	4,649	47,047	3,772	6,517
35,000 - 39,999	9,002	104,892	2,446	1,395	6,212	84,735	3,357	1,299
40,000 - 44,999	7,378	91,474	4,033	5,191	6,216	68,752	4,367	10,935
45,000 - 49,999	6,268	79,501	5,141	9,612	5,908	71,108	2,599	7,181
50,000 - 54,999	3,213	36,129	3,562	3,058	3,043	33,884	1,375	1,717
55,000 - 59,999	3,211	37,227	2,871	3,393	2,894	29,945	983	1,302
60,000 - 64,999	2,783	36,687	1,650	4,929	2,021	20,756	1,143	1,611
65,000 - 74,999	4,590	58,358	2,823	5,989	3,301	39,941	2,383	3,386
75,000 - 99,999	7,785	106,518	6,971	38,285	6,311	85,881	5,339	12,030
100,000 - 149,999	6,759	95,586	5,030	36,282	5,196	73,434	3,115	6,263
150,000 - 199,999	3,207	44,346	2,496	13,462	1,741	22,937	1,318	3,514
200,000 - 499,999	4,130	59,753	3,686	27,499	2,885	42,100	3,513	562,523
500,000 - 999,999	1,122	17,084	1,310	11,686	857	12,681	1,517	36,991
1,000,000 - 4,999,999	728	11,717	1,166	34,646	434	6,361	1,161	53,918
5,000,000 - 9,999,999	75	1,256	139	16,388	44	621	155	14,103
10,000,000 and over	43	791	94	23,978	27	421	95	69,424
Total	143,458	\$1,377,636	89,522	\$352,109	121,467	\$1,275,909	51,148	\$809,854

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 2004 (Dollar Data in Thousands)**

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$5,000	113,259	\$339,778	113,259	\$339,778	0	\$0
\$5,000 - 9,999	177,668	824,013	175,196	806,618	2,472	17,395
10,000 - 14,999	280,349	1,973,193	265,720	1,837,499	14,629	135,695
15,000 - 19,999	259,234	1,975,034	234,290	1,702,818	24,944	272,215
20,000 - 24,999	231,837	1,864,850	200,830	1,486,891	31,007	377,959
25,000 - 29,999	208,307	1,733,073	173,457	1,295,754	34,850	437,319
30,000 - 34,999	186,953	1,627,528	148,132	1,101,820	38,821	525,708
35,000 - 39,999	176,318	1,572,518	133,989	1,001,222	42,329	571,296
40,000 - 44,999	143,769	1,323,826	106,797	799,614	36,972	524,212
45,000 - 49,999	117,154	1,084,514	81,439	610,596	35,715	473,918
50,000 - 54,999	90,413	886,820	58,618	438,378	31,795	448,442
55,000 - 59,999	72,453	757,896	44,537	333,881	27,916	424,015
60,000 - 64,999	60,312	656,714	37,337	279,750	22,975	376,964
65,000 - 74,999	89,115	997,022	48,362	362,484	40,753	634,539
75,000 - 99,999	118,477	1,566,933	55,278	414,583	63,199	1,152,350
100,000 - 149,999	69,009	946,462	31,828	238,168	37,181	708,294
150,000 - 199,999	26,067	383,322	12,006	89,281	14,061	294,041
200,000 - 499,999	26,978	544,398	10,649	78,932	16,329	465,466
500,000 - 999,999	6,209	150,344	2,383	17,626	3,826	132,718
1,000,000 - 4,999,999	3,370	199,243	864	6,431	2,506	192,813
5,000,000 - 9,999,999	292	68,057	55	368	237	67,689
10,000,000 and over	150	210,222	20	146	130	210,076
<b>Total</b>	<b>2,457,694</b>	<b>\$21,685,760</b>	<b>1,935,047</b>	<b>\$13,242,635</b>	<b>522,647</b>	<b>\$8,443,125</b>

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

**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2004 (Dollar Data in Thousands)**

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$10,000	1,078	\$7,112	2,115	\$4,207	243	\$479
\$10,000 -	14,999	6,848	27,530	14,374	38,738	5,318	21,541
15,000 -	19,999	10,731	43,605	24,706	71,112	9,499	44,172
20,000 -	24,999	11,414	44,823	30,895	95,293	13,220	71,086
25,000 -	29,999	11,047	46,478	34,668	114,267	12,240	82,802
30,000 -	34,999	10,019	39,268	38,821	164,561	18,374	99,687
35,000 -	39,999	11,254	46,927	42,329	165,955	18,121	119,266
40,000 -	44,999	7,100	36,544	36,967	182,045	20,928	140,180
45,000 -	49,999	5,909	19,208	35,715	185,097	20,536	124,244
50,000 -	54,999	5,408	16,922	31,638	182,591	18,708	125,109
55,000 -	59,999	1,849	10,339	27,916	162,890	16,417	131,002
60,000 -	64,999	3,822	16,107	22,975	161,081	14,728	119,393
65,000 -	74,999	4,750	30,475	40,753	316,039	25,681	195,250
75,000 -	99,999	4,519	41,160	63,066	685,493	44,163	369,110
100,000 -	149,999	1,764	9,728	37,181	524,950	26,859	286,763
150,000 -	199,999	1,085	17,306	14,061	300,682	10,256	126,496
200,000 -	499,999	786	40,854	16,309	604,581	13,330	226,194
500,000 -	999,999	78	9,719	3,826	345,704	3,154	80,785
1,000,000 -	4,999,999	30	3,294	2,505	554,003	2,191	95,309
5,000,000 -	9,999,999	0	0	237	168,977	211	24,946
10,000,000	and over	0	0	130	411,881	115	48,592
Total		99,490	\$507,398	521,186	\$5,440,146	294,292	\$2,532,407

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$10,000	566	\$728	1,273	\$5,173
\$10,000 -	14,999	11,186	18,308	6,508	33,049
15,000 -	19,999	22,111	45,079	14,915	80,374
20,000 -	24,999	28,299	60,327	20,842	130,267
25,000 -	29,999	31,821	80,593	24,876	160,799
30,000 -	34,999	37,282	99,012	27,404	185,901
35,000 -	39,999	38,261	97,136	29,170	222,109
40,000 -	44,999	34,127	90,749	22,051	158,345
45,000 -	49,999	33,974	87,273	22,404	148,428
50,000 -	54,999	30,682	69,593	19,637	154,822
55,000 -	59,999	26,788	73,530	19,795	142,864
60,000 -	64,999	21,230	61,923	14,788	111,705
65,000 -	74,999	38,997	105,930	25,652	178,846
75,000 -	99,999	61,067	205,369	39,275	294,945
100,000 -	149,999	35,590	143,727	19,126	171,531
150,000 -	199,999	13,802	84,938	6,943	81,606
200,000 -	499,999	15,586	161,557	5,817	103,582
500,000 -	999,999	3,711	99,482	1,315	49,454
1,000,000 -	4,999,999	2,448	220,536	855	67,347
5,000,000 -	9,999,999	233	104,980	74	12,423
10,000,000	and over	129	376,964	47	27,487
Total		487,889	\$2,287,736	322,768	\$2,521,058

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



**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2003 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$10,000	\$17,699	1,711	\$304		\$0	0
\$10,000 - 14,999	139,168	6,683	3,941		234	43
15,000 - 19,999	284,341	17,250	16,252		297	59
20,000 - 24,999	401,796	24,451	29,048		1,923	290
25,000 - 29,999	484,941	30,692	51,384		490	61
30,000 - 34,999	588,430	34,620	67,209		0	0
35,000 - 39,999	651,394	37,841	86,277		0	0
40,000 - 44,999	607,772	33,959	90,115		152	15
45,000 - 49,999	564,250	33,879	103,829		0	0
50,000 - 54,999	549,038	30,168	103,217		0	0
55,000 - 59,999	520,625	27,117	101,707		0	0
60,000 - 64,999	470,210	21,404	93,769		0	0
65,000 - 74,999	826,540	39,371	193,768		0	0
75,000 - 99,999	1,595,534	60,343	451,603		0	0
100,000 - 149,999	1,133,510	35,826	339,445		0	0
150,000 - 199,999	597,038	13,474	205,157		50	129
200,000 - 499,999	1,059,644	15,861	438,161		250	78
500,000 - 999,999	521,631	3,801	258,817		48	23
1,000,000 - 4,999,999	807,027	2,483	421,972		527	42
5,000,000 - 9,999,999	265,430	235	130,121		70	6
10,000,000 and over	755,517	129	335,612		248	10
Total	\$12,841,534	471,297	\$3,521,708		\$4,291	755

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$10,000	0	\$0	2,472	\$17,395
\$10,000 - 14,999	0	0	14,629	135,460
15,000 - 19,999	0	0	24,944	268,387
20,000 - 24,999	0	0	31,007	374,671
25,000 - 29,999	0	0	34,850	434,046
30,000 - 34,999	0	0	38,821	521,220
35,000 - 39,999	0	0	42,329	565,117
40,000 - 44,999	0	0	36,972	517,808
45,000 - 49,999	0	0	35,715	460,421
50,000 - 54,999	0	0	31,795	445,821
55,000 - 59,999	0	0	27,916	418,918
60,000 - 64,999	0	0	22,975	376,441
65,000 - 74,999	0	0	40,753	632,771
75,000 - 99,999	0	0	63,199	1,143,930
100,000 - 149,999	37,181	87,843	37,181	794,065
150,000 - 199,999	14,061	97,978	14,061	391,931
200,000 - 499,999	16,329	156,772	16,329	621,733
500,000 - 999,999	3,826	130,161	3,826	262,862
1,000,000 - 4,999,999	2,506	192,790	2,506	385,582
5,000,000 - 9,999,999	237	67,689	237	135,379
10,000,000 and over	130	210,076	130	420,153
Total	74,269	\$943,310	522,647	\$9,324,112

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.

**Table 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses  
Full-Year Resident Taxable Returns in 2004 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	1,389	8,914	23,447	0
\$15,000 -	19,999	44,157	794,948	649,824	3,721
20,000 -	24,999	63,010	1,419,068	937,531	21,141
25,000 -	29,999	79,975	2,206,504	1,207,701	51,711
30,000 -	34,999	105,111	3,422,614	1,631,155	101,685
35,000 -	39,999	94,596	3,550,252	1,515,794	109,490
40,000 -	44,999	102,454	4,335,136	1,667,159	112,028
45,000 -	49,999	105,154	4,996,327	1,719,770	118,732
50,000 -	54,999	106,911	5,601,559	1,792,063	123,768
55,000 -	59,999	102,933	5,914,122	1,749,021	127,635
60,000 -	64,999	101,149	6,332,887	1,734,339	115,944
65,000 -	74,999	194,994	13,623,392	3,461,242	244,148
75,000 -	99,999	381,498	33,068,457	7,170,076	488,071
100,000 -	149,999	351,996	42,393,804	7,773,424	476,975
150,000 -	199,999	117,312	20,076,350	3,100,934	153,462
200,000 -	499,999	132,716	38,808,277	3,668,557	171,253
500,000 -	999,999	29,731	20,325,016	889,873	39,615
1,000,000 -	4,999,999	18,633	35,614,533	1,099,098	25,550
5,000,000 -	9,999,999	1,596	10,950,697	325,002	2,289
10,000,000	and over	1,060	27,987,992	1,063,329	1,546
	Total	2,136,376	\$281,430,851	\$43,179,339	\$2,488,763

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$15,000	\$183	\$7	\$1	\$6
\$15,000 -	19,999	141,403	5,635	1,901	3,734
20,000 -	24,999	460,397	18,386	3,724	14,662
25,000 -	29,999	947,093	37,846	7,662	30,184
30,000 -	34,999	1,689,774	68,131	7,691	60,440
35,000 -	39,999	1,924,968	79,628	5,598	74,029
40,000 -	44,999	2,555,949	110,428	6,797	103,632
45,000 -	49,999	3,157,826	143,666	9,111	134,555
50,000 -	54,999	3,685,728	174,017	9,696	164,321
55,000 -	59,999	4,037,466	197,401	8,290	189,110
60,000 -	64,999	4,482,604	227,858	8,440	219,418
65,000 -	74,999	9,918,002	526,535	15,967	510,569
75,000 -	99,999	25,410,309	1,438,534	41,861	1,396,673
100,000 -	149,999	34,143,405	2,173,420	69,354	2,104,067
150,000 -	199,999	16,821,954	1,177,639	47,241	1,130,398
200,000 -	499,999	34,968,467	2,577,574	122,225	2,455,349
500,000 -	999,999	19,395,528	1,493,441	96,196	1,397,245
1,000,000 -	4,999,999	34,489,885	2,655,712	185,559	2,470,153
5,000,000 -	9,999,999	10,623,406	818,002	56,565	761,436
10,000,000	and over	26,923,118	2,073,080	124,337	1,948,742
	Total	\$235,777,465	\$15,996,939	\$828,215	\$15,168,724

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



**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 2004 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal						
		Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	1,389	\$56,093	463	\$7,506	\$1,389	\$9,577	\$907	\$1,421
\$15,000 - 19,999	44,157	1,405,118	31,730	475,806	31,791	56,550	18,053	47,009
20,000 - 24,999	63,010	2,199,190	50,640	1,018,473	40,964	72,880	23,349	55,239
25,000 - 29,999	79,975	2,906,475	69,032	1,744,919	48,969	82,305	24,346	71,709
30,000 - 34,999	105,111	4,426,604	91,225	2,765,924	66,140	91,934	32,594	68,247
35,000 - 39,999	94,596	4,342,277	86,974	3,079,304	60,470	73,738	25,678	40,031
40,000 - 44,999	102,454	5,047,224	95,736	3,733,105	67,026	84,302	30,456	62,014
45,000 - 49,999	105,154	5,635,374	100,879	4,471,199	69,001	74,603	36,388	45,880
50,000 - 54,999	106,911	6,415,606	102,796	4,956,414	78,634	84,177	34,981	98,666
55,000 - 59,999	102,933	6,547,054	98,454	5,293,254	77,248	110,421	34,140	81,008
60,000 - 64,999	101,149	6,911,021	98,514	5,757,971	78,545	86,135	33,395	73,984
65,000 - 74,999	194,994	14,422,140	189,711	12,455,645	151,335	116,996	70,288	108,213
75,000 - 99,999	381,498	35,015,697	373,992	30,381,634	324,720	294,718	161,691	276,671
100,000 - 149,999	351,996	44,434,623	340,799	37,783,543	323,235	377,726	185,254	491,693
150,000 - 199,999	117,312	20,951,174	112,347	16,760,195	110,126	204,830	77,600	317,019
200,000 - 499,999	132,716	40,433,938	122,913	27,441,787	128,148	619,243	105,455	872,272
500,000 - 999,999	29,731	20,843,794	25,920	11,767,181	29,231	421,422	27,098	619,634
1,000,000 - 4,999,999	18,633	36,073,700	15,456	16,274,000	18,533	1,053,916	17,850	1,413,855
5,000,000 - 9,999,999	1,596	11,069,634	1,335	4,458,615	1,593	484,532	1,567	563,256
10,000,000 and over	1,060	29,406,899	886	7,900,159	1,059	1,382,764	1,055	1,611,593
<b>Total</b>	<b>2,136,376</b>	<b>\$298,543,637</b>	<b>2,009,805</b>	<b>\$198,526,635</b>	<b>1,708,158</b>	<b>\$5,782,771</b>	<b>942,146</b>	<b>\$6,919,412</b>

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	462	\$1,928	d/	d/	0	\$0	11	\$6,635	
\$15,000 - 19,999	7,994	17,489	d/	d/	3,868	32,443	3,502	18,923	
20,000 - 24,999	8,390	28,931	8,798	22,977	6,105	54,679	6,438	52,064	
25,000 - 29,999	10,686	36,181	8,937	22,782	6,537	68,886	8,336	81,451	
30,000 - 34,999	12,406	73,280	12,703	37,908	8,605	84,747	10,591	83,807	
35,000 - 39,999	8,468	87,254	11,073	24,567	6,599	81,533	8,626	137,768	
40,000 - 44,999	13,104	253,797	13,118	33,174	8,268	112,249	11,096	156,254	
45,000 - 49,999	13,288	62,153	11,501	25,398	8,306	117,146	12,116	123,025	
50,000 - 54,999	14,343	89,780	13,010	35,429	8,484	96,506	11,843	107,161	
55,000 - 59,999	13,247	64,926	15,228	38,422	9,571	148,347	10,566	113,190	
60,000 - 64,999	12,878	78,866	14,210	36,961	6,386	110,966	11,983	130,685	
65,000 - 74,999	27,300	146,756	28,471	69,834	16,427	248,964	21,629	222,438	
75,000 - 99,999	57,683	405,096	64,089	144,858	32,336	581,199	38,412	349,288	
100,000 - 149,999	74,545	870,157	74,631	178,273	43,499	1,247,410	35,958	430,493	
150,000 - 199,999	31,385	677,403	34,044	87,122	23,328	1,011,589	9,659	166,820	
200,000 - 499,999	47,307	2,621,230	52,999	151,664	44,234	4,703,536	14,750	465,179	
500,000 - 999,999	13,483	2,324,941	13,370	45,484	15,504	4,396,627	3,921	314,219	
1,000,000 - 4,999,999	11,173	7,472,211	6,783	45,870	11,074	8,853,987	3,879	756,520	
5,000,000 - 9,999,999	1,233	3,544,042	344	13,611	891	2,106,427	544	378,114	
10,000,000 and over	904	15,015,087	149	14,087	578	3,921,238	428	1,016,393	
<b>Total</b>	<b>380,279</b>	<b>\$33,871,509</b>	<b>388,435</b>	<b>\$1,042,814</b>	<b>260,601</b>	<b>\$27,978,477</b>	<b>224,289</b>	<b>\$5,110,428</b>	

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

2/ Includes estate and trust income.

**Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2004 (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	0	\$0	10	\$154	1,378	\$37,181
\$15,000 - 19,999	7,288	84,251	2,259	12,486	25,023	563,666
20,000 - 24,999	12,277	145,970	3,394	21,882	28,169	688,755
25,000 - 29,999	14,154	183,012	3,777	20,234	25,907	551,063
30,000 - 34,999	20,275	272,320	4,813	20,306	32,636	772,933
35,000 - 39,999	17,552	224,651	5,403	21,179	24,179	568,494
40,000 - 44,999	19,409	268,415	4,293	27,489	25,469	549,924
45,000 - 49,999	15,282	192,713	7,674	52,714	24,251	524,377
50,000 - 54,999	16,529	229,881	6,712	38,790	27,719	663,226
55,000 - 59,999	16,528	238,633	6,554	44,090	25,323	487,099
60,000 - 64,999	16,240	202,808	5,457	21,322	22,979	504,092
65,000 - 74,999	29,634	592,444	11,262	44,076	36,976	663,245
75,000 - 99,999	54,722	1,109,768	20,465	112,378	75,416	1,603,712
100,000 - 149,999	60,390	1,894,429	20,229	126,067	66,828	1,664,989
150,000 - 199,999	23,704	1,112,808	6,643	56,989	24,913	731,328
200,000 - 499,999	32,596	2,957,566	8,265	99,749	26,684	1,114,448
500,000 - 999,999	6,751	1,044,237	1,844	48,132	5,886	320,232
1,000,000 - 4,999,999	3,578	987,896	1,177	63,430	3,806	273,690
5,000,000 - 9,999,999	262	168,669	125	35,975	330	38,475
10,000,000 and over	200	339,109	89	51,177	230	47,034
Total	367,371	\$12,249,580	120,446	\$918,620	504,102	\$12,367,964

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	907	\$6,632	d/	d/	\$56,085
\$15,000 - 19,999	24,235	172,342	d/	d/	1,376,746
20,000 - 24,999	31,510	231,185	18,158	48,429	2,150,762
25,000 - 29,999	38,939	292,866	23,914	60,809	2,845,665
30,000 - 34,999	53,173	439,240	33,022	87,177	4,339,427
35,000 - 39,999	51,786	370,786	33,751	99,930	4,242,347
40,000 - 44,999	51,902	200,336	33,373	102,551	4,944,673
45,000 - 49,999	52,896	348,438	36,208	90,443	5,544,930
50,000 - 54,999	61,152	378,338	32,594	77,712	6,337,895
55,000 - 59,999	62,115	319,068	36,356	92,134	6,454,920
60,000 - 64,999	60,588	285,166	36,445	76,346	6,834,675
65,000 - 74,999	114,710	426,225	73,273	190,244	14,231,897
75,000 - 99,999	256,775	969,424	161,920	582,284	34,433,414
100,000 - 149,999	237,228	839,509	180,482	769,962	43,664,660
150,000 - 199,999	68,417	446,934	45,728	344,057	20,607,117
200,000 - 499,999	69,685	820,448	57,010	910,127	39,523,811
500,000 - 999,999	17,822	357,355	14,894	407,678	20,436,117
1,000,000 - 4,999,999	14,017	609,964	9,930	400,427	35,673,273
5,000,000 - 9,999,999	1,348	133,321	826	34,248	11,035,386
10,000,000 and over	925	271,572	641	39,987	29,366,913
Total	1,270,129	\$7,919,150	839,815	\$4,442,924	\$294,100,713

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 IRA deduction, health savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, alimony paid, educator expenses and student loan interest deduction.

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 2004 (Dollar Data In Thousands)**

NYAGI Class	Additions							Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	10	\$3	0	\$0	10	\$196	d/	d/	452	\$15,542	
\$15,000 - 19,999	735	1,094	1,350	768	1,320	3,398	d/	d/	6,605	143,907	
20,000 - 24,999	715	696	2,623	1,557	2,270	6,613	11,512	7,819	10,514	280,594	
25,000 - 29,999	1,292	2,483	3,961	2,405	3,709	13,552	12,989	9,135	7,525	210,798	
30,000 - 34,999	615	5,337	8,022	8,088	8,109	9,433	21,115	17,980	9,678	297,998	
35,000 - 39,999	978	1,468	8,818	6,347	6,785	15,162	26,147	23,331	8,174	234,559	
40,000 - 44,999	3,288	9,811	8,848	7,683	8,972	27,847	31,329	28,962	6,112	178,698	
45,000 - 49,999	1,393	2,292	9,894	8,665	6,312	14,617	32,026	28,074	6,394	167,489	
50,000 - 54,999	1,080	1,144	12,818	15,579	8,202	14,473	43,908	37,611	7,804	257,509	
55,000 - 59,999	1,784	6,136	13,876	15,723	8,942	23,078	44,958	35,891	6,199	187,230	
60,000 - 64,999	1,205	1,013	14,943	17,868	9,827	14,436	44,191	37,766	5,139	211,325	
65,000 - 74,999	963	6,866	29,724	41,381	16,419	35,830	92,773	80,209	7,517	209,077	
75,000 - 99,999	4,646	9,300	67,336	119,557	43,057	69,040	220,630	194,872	16,601	532,327	
100,000 - 149,999	8,666	19,047	60,318	130,810	51,343	125,241	204,586	221,634	14,863	452,359	
150,000 - 199,999	5,296	14,007	14,784	38,638	22,182	85,923	53,604	85,244	4,567	140,205	
200,000 - 499,999	13,113	62,709	8,826	19,710	34,722	347,253	47,621	144,115	4,294	151,593	
500,000 - 999,999	5,724	50,216	792	1,369	12,241	318,035	12,010	85,785	688	22,814	
1,000,000 - 4,999,999	6,014	110,413	230	381	9,831	746,947	10,659	206,890	303	9,939	
5,000,000 - 9,999,999	775	33,692	7	17	975	225,755	1,085	66,842	7	160	
10,000,000 and over	648	108,227	7	13	756	716,345	710	138,665	9	127	
<b>Total</b>	<b>58,940</b>	<b>\$445,955</b>	<b>267,178</b>	<b>\$436,560</b>	<b>255,986</b>	<b>\$2,813,174</b>	<b>917,763</b>	<b>\$1,455,829</b>	<b>123,445</b>	<b>\$3,704,249</b>	

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	896	\$6,166	454	\$6,632	896	\$17,658	10	\$201
\$15,000 - 19,999	18,557	147,347	2,316	1,979	19,227	283,244	2,434	6,742
20,000 - 24,999	19,405	198,490	3,649	2,494	18,604	243,439	1,316	7,624
25,000 - 29,999	24,847	232,080	3,932	4,638	16,163	190,602	2,806	6,269
30,000 - 34,999	30,540	346,166	4,147	22,691	19,852	247,016	4,363	5,953
35,000 - 39,999	22,898	271,296	2,998	7,792	12,672	169,769	3,996	4,670
40,000 - 44,999	20,012	254,942	3,408	10,904	12,591	163,681	4,664	9,644
45,000 - 49,999	15,433	218,953	4,421	5,097	9,101	145,837	2,808	5,929
50,000 - 54,999	18,132	281,680	4,939	8,984	11,618	161,703	3,392	18,426
55,000 - 59,999	13,842	209,223	4,832	15,418	9,656	124,283	4,810	9,683
60,000 - 64,999	11,843	161,454	5,365	9,977	7,658	93,165	3,940	15,639
65,000 - 74,999	14,977	206,124	9,215	22,455	10,911	128,861	7,198	31,699
75,000 - 99,999	29,194	448,664	19,239	33,839	19,825	259,949	16,160	53,639
100,000 - 149,999	23,154	397,420	22,741	51,089	18,986	278,720	18,306	51,611
150,000 - 199,999	10,203	190,466	8,110	20,312	8,628	128,600	9,565	37,482
200,000 - 499,999	14,213	293,347	15,103	80,560	11,774	185,305	19,996	165,930
500,000 - 999,999	3,931	88,272	6,122	48,230	3,239	55,323	8,277	142,839
1,000,000 - 4,999,999	2,780	63,377	6,435	140,709	2,211	36,850	7,511	436,439
5,000,000 - 9,999,999	264	6,023	833	51,473	194	3,370	772	215,073
10,000,000 and over	171	4,067	754	171,279	139	2,582	644	1,886,302
<b>Total</b>	<b>295,293</b>	<b>\$4,025,557</b>	<b>129,013</b>	<b>\$716,554</b>	<b>213,945</b>	<b>\$2,919,959</b>	<b>122,968</b>	<b>\$3,111,793</b>

**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 2004 (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	1,389	\$23,447	945	\$13,803	444	\$9,645
	\$15,000 - 19,999	44,157	649,824	41,572	606,947	2,585	42,877
	20,000 - 24,999	63,010	937,531	57,280	836,281	5,730	101,250
	25,000 - 29,999	79,975	1,207,701	69,571	1,015,732	10,404	191,969
	30,000 - 34,999	105,111	1,631,155	88,204	1,287,784	16,907	343,371
	35,000 - 39,999	94,596	1,515,794	75,823	1,107,017	18,773	408,777
	40,000 - 44,999	102,454	1,667,159	80,178	1,170,599	22,276	496,559
	45,000 - 49,999	105,154	1,719,770	81,800	1,194,277	23,354	525,492
	50,000 - 54,999	106,911	1,792,063	80,273	1,171,991	26,638	620,073
	55,000 - 59,999	102,933	1,749,021	74,424	1,086,593	28,509	662,428
	60,000 - 64,999	101,149	1,734,339	69,060	1,008,275	32,089	726,064
	65,000 - 74,999	194,993	3,461,242	130,440	1,904,427	64,553	1,556,815
	75,000 - 99,999	381,498	7,170,076	219,877	3,210,199	161,621	3,959,878
	100,000 - 149,999	351,996	7,773,424	135,413	1,977,025	216,583	5,796,399
	150,000 - 199,999	117,312	3,100,934	30,546	445,971	86,766	2,654,963
	200,000 - 499,999	132,716	3,668,557	39,072	570,445	93,644	3,098,112
	500,000 - 999,999	29,731	889,873	10,447	152,533	19,284	737,340
	1,000,000 - 4,999,999	18,633	1,099,098	4,114	60,064	14,519	1,039,034
	5,000,000 - 9,999,999	1,596	325,002	175	2,555	1,421	322,447
	10,000,000 and over	1,060	1,063,329	61	891	999	1,062,438
	Total	2,136,377	\$43,179,339	1,289,275	\$18,823,408	847,102	\$24,355,931

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).

**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2004**

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	444	4,520	444	3,595	444	940
\$15,000 -	19,999	1,698	12,359	2,585	16,298	1,125	\$7,381
20,000 -	24,999	2,696	18,613	5,730	48,849	4,176	34,743
25,000 -	29,999	5,031	28,036	10,404	68,288	6,871	53,394
30,000 -	34,999	6,745	37,474	16,907	114,741	13,672	133,597
35,000 -	39,999	7,341	35,734	18,773	146,943	16,604	165,522
40,000 -	44,999	7,066	48,214	22,276	170,540	18,354	198,491
45,000 -	49,999	5,667	28,843	23,354	185,432	19,879	197,493
50,000 -	54,999	6,280	33,611	26,638	220,933	22,812	264,856
55,000 -	59,999	6,920	44,645	28,509	226,100	23,599	269,793
60,000 -	64,999	4,954	26,262	32,089	272,406	28,985	308,936
65,000 -	74,999	9,280	47,865	64,553	618,312	60,439	688,282
75,000 -	99,999	14,533	84,497	161,488	1,754,046	150,798	1,610,705
100,000 -	149,999	10,885	85,326	216,497	3,106,026	205,778	2,369,473
150,000 -	199,999	3,193	26,405	86,766	1,749,059	81,613	1,090,965
200,000 -	499,999	1,890	39,459	93,624	3,329,473	87,533	1,679,326
500,000 -	999,999	197	10,071	19,276	1,628,575	18,003	581,089
1,000,000 -	4,999,999	46	3,795	14,517	3,211,417	13,537	652,910
5,000,000 -	9,999,999	3	1,509	1,421	1,028,022	1,332	154,200
10,000,000	and over	0	0	999	2,513,690	939	348,784
Total		94,869	\$617,237	846,853	\$20,412,744	776,494	\$10,810,881

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	444	590	0	0
\$15,000 -	19,999	2,525	6,645	1,006	1,931
20,000 -	24,999	4,934	14,006	1,077	3,102
25,000 -	29,999	9,554	32,512	3,537	18,143
30,000 -	34,999	14,960	33,746	6,808	37,488
35,000 -	39,999	16,292	48,729	8,574	38,599
40,000 -	44,999	20,437	49,426	9,495	62,078
45,000 -	49,999	21,982	62,638	13,043	80,281
50,000 -	54,999	25,439	68,075	13,007	83,537
55,000 -	59,999	26,433	81,659	14,059	94,807
60,000 -	64,999	30,737	87,357	17,672	116,480
65,000 -	74,999	61,876	180,872	35,946	195,521
75,000 -	99,999	156,670	541,061	92,864	552,343
100,000 -	149,999	212,643	833,955	108,066	706,520
150,000 -	199,999	85,535	448,890	35,977	283,706
200,000 -	499,999	92,508	829,808	25,686	335,866
500,000 -	999,999	19,140	482,169	5,199	164,897
1,000,000 -	4,999,999	14,428	1,140,345	4,182	201,454
5,000,000 -	9,999,999	1,415	463,618	544	56,750
10,000,000	and over	997	1,856,337	491	161,698
Total		818,950	\$7,262,438	397,235	\$3,195,200

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



**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2004 (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	\$9,645	0	0	0	0
\$15,000 -	19,999	44,614	908	1,737	0	0
20,000 -	24,999	119,313	3,203	18,063	0	0
25,000 -	29,999	200,248	5,860	8,886	0	0
30,000 -	34,999	357,047	11,732	17,053	0	0
35,000 -	39,999	435,490	14,333	33,905	264	20
40,000 -	44,999	528,710	17,835	42,049	10	85
45,000 -	49,999	554,283	20,375	47,608	0	0
50,000 -	54,999	670,798	23,270	61,486	86	415
55,000 -	59,999	716,882	26,087	75,397	143	785
60,000 -	64,999	811,001	29,733	105,884	136	84
65,000 -	74,999	1,730,527	59,675	233,992	29	64
75,000 -	99,999	4,539,529	153,221	784,440	148	629
100,000 -	149,999	7,086,644	211,292	1,601,135	26	8
150,000 -	199,999	3,512,594	85,451	980,770	24	23
200,000 -	499,999	5,775,448	91,040	2,008,551	59	246
500,000 -	999,999	2,547,376	19,150	1,096,302	76	529
1,000,000 -	4,999,999	4,419,150	14,456	2,346,441	116	1,240
5,000,000 -	9,999,999	1,416,054	1,417	772,485	25	941
10,000,000	and over	4,081,502	995	1,957,354	13	462
	Total	\$39,556,853	790,031	\$12,193,539	1,154	\$5,530

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions	
		Number	Amount	Number	Amount
Less than	\$15,000	0	0	444	9,645
\$15,000 -	19,999	0	0	2,585	42,877
20,000 -	24,999	0	0	5,730	101,250
25,000 -	29,999	0	0	10,404	191,361
30,000 -	34,999	0	0	16,907	339,994
35,000 -	39,999	0	0	18,773	401,604
40,000 -	44,999	0	0	22,276	486,746
45,000 -	49,999	0	0	23,354	506,674
50,000 -	54,999	0	0	26,638	609,727
55,000 -	59,999	0	0	28,509	642,269
60,000 -	64,999	0	0	32,089	705,201
65,000 -	74,999	0	0	64,553	1,496,597
75,000 -	99,999	0	0	161,621	3,755,717
100,000 -	149,999	0	0	216,583	5,485,516
150,000 -	199,999	0	0	86,766	2,531,847
200,000 -	499,999	93,638	768,925	93,644	3,767,143
500,000 -	999,999	19,284	718,023	19,284	1,451,604
1,000,000 -	4,999,999	14,519	1,036,971	14,519	2,073,949
5,000,000 -	9,999,999	1,421	322,254	1,421	644,509
10,000,000	and over	999	1,062,304	999	2,124,609
	Total	129,861	\$3,908,477	847,102	\$27,368,839

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.

**Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2004 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$5,000	643	\$1,947	\$962	\$14
\$5,000 - 9,999	6,647	55,762	40,518	259
10,000 - 14,999	9,218	117,315	60,414	1,583
15,000 - 19,999	9,494	165,776	64,460	2,909
20,000 - 24,999	11,740	264,083	81,849	5,196
25,000 - 29,999	8,358	229,116	70,145	2,321
30,000 - 34,999	9,600	310,288	90,265	4,240
35,000 - 39,999	10,098	372,834	92,016	2,589
40,000 - 44,999	9,547	407,922	83,043	4,493
45,000 - 49,999	7,379	349,258	85,341	4,860
50,000 - 54,999	3,951	207,654	47,003	1,174
55,000 - 59,999	4,767	275,828	51,232	2,672
60,000 - 64,999	4,172	260,495	41,377	2,178
65,000 - 74,999	6,679	460,506	87,289	4,103
75,000 - 99,999	9,936	858,198	152,012	5,216
100,000 - 149,999	6,036	728,299	85,609	1,866
150,000 - 199,999	1,462	250,996	24,330	803
200,000 - 499,999	2,158	642,976	53,939	607
500,000 - 999,999	690	479,690	21,268	198
1,000,000 - 4,999,999	608	1,287,984	47,375	285
5,000,000 - 9,999,999	97	714,572	38,433	62
10,000,000 and over	74	2,809,966	182,496	33
Total	123,353	\$11,251,466	\$1,501,377	\$47,660

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$5,000	\$971	\$38	\$9	\$29
\$5,000 - 9,999	14,985	597	\$121	476
10,000 - 14,999	55,318	2,225	198	2,027
15,000 - 19,999	98,407	4,088	279	3,809
20,000 - 24,999	177,038	8,106	318	7,788
25,000 - 29,999	156,650	7,660	195	7,465
30,000 - 34,999	215,784	11,129	189	10,940
35,000 - 39,999	278,229	15,208	186	15,022
40,000 - 44,999	320,386	18,193	214	17,978
45,000 - 49,999	259,058	14,864	244	14,620
50,000 - 54,999	159,477	9,358	108	9,249
55,000 - 59,999	221,923	13,347	172	13,175
60,000 - 64,999	216,940	13,202	221	12,981
65,000 - 74,999	369,114	22,631	433	22,198
75,000 - 99,999	700,971	44,067	1,214	42,852
100,000 - 149,999	640,824	42,819	1,914	40,905
150,000 - 199,999	225,862	16,222	623	15,599
200,000 - 499,999	588,430	43,396	2,509	40,887
500,000 - 999,999	458,224	35,283	2,052	33,231
1,000,000 - 4,999,999	1,240,325	95,505	7,138	88,366
5,000,000 - 9,999,999	676,078	52,058	3,513	48,545
10,000,000 and over	2,627,437	202,313	14,514	187,799
Total	\$9,702,429	\$672,308	\$36,365	\$635,942

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



**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2004 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	643	\$2,397	543	\$1,460	71	\$67	28	\$17
\$5,000 - 9,999	6,647	105,553	2,501	20,152	2,458	1,671	1,058	3,239
10,000 - 14,999	9,218	179,191	5,713	64,251	3,382	9,676	1,491	2,976
15,000 - 19,999	9,494	179,830	8,139	145,116	2,268	834	562	730
20,000 - 24,999	11,740	295,563	9,990	220,420	2,870	1,203	1,264	7,447
25,000 - 29,999	8,358	247,641	8,088	215,608	2,261	3,665	800	92
30,000 - 34,999	9,600	321,759	9,231	271,510	4,004	1,692	1,870	7,303
35,000 - 39,999	10,098	389,831	9,676	358,103	3,209	2,410	1,145	1,926
40,000 - 44,999	9,547	412,530	9,542	389,893	2,823	427	535	219
45,000 - 49,999	7,379	357,089	7,151	330,525	4,000	1,836	1,437	769
50,000 - 54,999	3,951	209,938	3,951	197,088	2,463	2,519	1,071	1,843
55,000 - 59,999	4,767	282,837	4,480	248,644	3,057	1,291	2,233	1,892
60,000 - 64,999	4,172	264,329	3,234	194,823	2,279	2,784	885	421
65,000 - 74,999	6,679	467,047	6,521	431,370	4,154	1,139	1,640	428
75,000 - 99,999	9,936	873,520	9,470	781,084	7,692	4,365	2,904	4,763
100,000 - 149,999	6,036	749,418	5,599	631,701	4,520	19,214	3,123	20,670
150,000 - 199,999	1,462	263,018	1,267	182,149	1,229	1,352	842	2,512
200,000 - 499,999	2,158	670,165	1,660	381,634	1,928	31,305	1,553	39,322
500,000 - 999,999	690	498,087	483	219,518	660	11,149	589	19,857
1,000,000 - 4,999,999	608	1,296,543	403	450,182	595	68,994	559	76,966
5,000,000 - 9,999,999	97	716,399	66	175,747	97	38,097	95	78,810
10,000,000 and over	74	2,836,331	49	919,590	74	119,757	73	136,476
<b>Total</b>	<b>123,353</b>	<b>\$11,619,017</b>	<b>107,757</b>	<b>\$6,830,568</b>	<b>56,092</b>	<b>\$325,444</b>	<b>25,758</b>	<b>\$408,679</b>

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	28	\$24	14	\$2	14	\$66	28	\$69	
\$5,000 - 9,999	1,099	3,218	138	204	132	1,082	0	0	
10,000 - 14,999	548	2,195	1,060	1,703	621	8,601	90	192	
15,000 - 19,999	239	861	407	192	628	8,859	191	5,823	
20,000 - 24,999	927	1,514	415	585	247	2,856	675	5,395	
25,000 - 29,999	104	632	165	248	209	2,114	44	881	
30,000 - 34,999	394	4,560	913	1,358	306	879	763	9,296	
35,000 - 39,999	406	100	685	675	0	0	0	0	
40,000 - 44,999	719	303	719	464	435	6,774	5	46	
45,000 - 49,999	371	88	273	346	555	9,851	184	4,858	
50,000 - 54,999	636	2,619	231	179	907	4,877	593	4,167	
55,000 - 59,999	573	13,698	328	492	42	1,299	0	0	
60,000 - 64,999	302	6,696	840	1,259	432	17,131	136	67	
65,000 - 74,999	432	4,283	995	1,331	86	225	158	2,077	
75,000 - 99,999	1,147	21,351	1,726	2,138	747	3,920	340	2,277	
100,000 - 149,999	1,165	18,174	1,192	1,402	660	28,961	184	1,708	
150,000 - 199,999	207	5,192	584	927	511	18,260	105	2,526	
200,000 - 499,999	896	67,826	828	2,533	801	93,175	286	31,151	
500,000 - 999,999	352	72,271	239	682	399	129,375	76	6,039	
1,000,000 - 4,999,999	367	347,935	197	630	363	326,224	133	44,321	
5,000,000 - 9,999,999	78	274,111	16	352	63	162,775	26	26,778	
10,000,000 and over	65	1,675,712	9	222	37	381,658	34	123,758	
<b>Total</b>	<b>11,055</b>	<b>\$2,523,363</b>	<b>11,975</b>	<b>\$17,924</b>	<b>8,195</b>	<b>\$1,208,963</b>	<b>4,052</b>	<b>\$271,430</b>	

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

2/ Includes estate and trust income.

**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2004 (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	515	\$440	0	\$0	0	\$0
\$5,000 - 9,999	2,050	14,075	46	78	1,210	43,418
10,000 - 14,999	2,737	30,511	898	4,497	2,538	54,219
15,000 - 19,999	1,197	16,785	180	2,138	108	764
20,000 - 24,999	1,555	28,998	95	941	1,234	23,958
25,000 - 29,999	367	5,119	44	404	835	14,113
30,000 - 34,999	194	2,740	400	1,021	965	31,931
35,000 - 39,999	632	17,327	108	845	355	2,487
40,000 - 44,999	681	8,271	658	4,815	828	5,583
45,000 - 49,999	317	13,702	229	922	597	3,904
50,000 - 54,999	0	0	617	6,257	871	5,544
55,000 - 59,999	1,000	15,693	287	3,970	0	0
60,000 - 64,999	847	35,054	31	16	598	4,355
65,000 - 74,999	793	13,450	213	985	790	13,070
75,000 - 99,999	1,161	27,137	424	1,801	1,103	24,780
100,000 - 149,999	549	12,050	493	5,915	698	16,475
150,000 - 199,999	246	22,109	82	1,370	504	32,398
200,000 - 499,999	279	33,849	138	3,863	354	21,966
500,000 - 999,999	122	29,983	31	524	68	5,202
1,000,000 - 4,999,999	104	50,168	30	3,557	92	12,069
5,000,000 - 9,999,999	8	2,928	9	587	15	4,965
10,000,000 and over	12	7,735	4	5,016	15	5,962
Total	15,365	\$388,124	5,016	\$49,523	13,779	\$327,163

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	57	\$395	71	\$60	\$2,337
\$5,000 - 9,999	2,976	18,979	2,137	2,382	103,171
10,000 - 14,999	2,824	13,154	3,213	6,810	172,382
15,000 - 19,999	2,045	14,035	1,717	2,551	177,279
20,000 - 24,999	3,491	16,088	1,732	5,145	290,418
25,000 - 29,999	2,083	7,830	575	827	246,815
30,000 - 34,999	3,353	12,820	532	703	321,056
35,000 - 39,999	3,300	8,999	1,999	8,781	381,050
40,000 - 44,999	3,532	6,384	1,158	1,161	411,370
45,000 - 49,999	1,848	2,541	1,295	3,758	353,331
50,000 - 54,999	1,742	6,051	767	735	209,203
55,000 - 59,999	2,048	4,782	1,645	7,782	275,055
60,000 - 64,999	2,310	4,408	976	2,549	261,781
65,000 - 74,999	3,590	7,476	1,512	1,718	465,329
75,000 - 99,999	6,040	12,335	2,737	8,611	864,909
100,000 - 149,999	3,008	11,200	1,332	7,871	741,547
150,000 - 199,999	655	3,870	422	7,089	255,929
200,000 - 499,999	1,234	38,635	682	16,882	653,283
500,000 - 999,999	438	17,976	322	10,618	487,468
1,000,000 - 4,999,999	452	12,513	315	13,596	1,282,947
5,000,000 - 9,999,999	77	6,684	46	2,575	713,824
10,000,000 and over	56	-281,563	34	3,333	2,832,998
Total	47,159	-\$54,409	25,218	\$115,537	\$11,503,481

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 IRA deduction, health savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, alimony paid, educator expenses and student loan interest deduction.

**Table 49: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Separately -Full-Year Resident Taxable Returns in 2004 (Dollar Data In Thousands)**

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$10,000	14	\$3	41	\$12	114	\$10	192	\$31	605	\$24,294
\$10,000 - 14,999	0	0	120	49	120	140	811	216	1,231	39,510
15,000 - 19,999	0	0	276	163	227	136	595	140	0	0
20,000 - 24,999	0	0	859	587	268	439	1,490	498	507	8,863
25,000 - 29,999	0	0	584	496	148	1,231	882	357	396	13,440
30,000 - 34,999	0	0	528	553	468	483	2,866	1,945	0	0
35,000 - 39,999	0	0	695	861	264	89	2,577	1,443	0	0
40,000 - 44,999	10	9	675	789	269	222	2,584	3,882	10	194
45,000 - 49,999	0	0	838	933	184	37	1,804	1,657	0	0
50,000 - 54,999	0	0	43	71	593	1,025	1,149	1,712	157	37
55,000 - 59,999	0	0	1,297	1,740	932	2,459	1,863	1,815	0	0
60,000 - 64,999	136	4	310	494	272	41	1,743	1,049	0	0
65,000 - 74,999	29	13	187	95	57	2	3,218	2,120	0	0
75,000 - 99,999	148	17	1,081	5,113	807	1,147	5,286	4,797	201	933
100,000 - 149,999	189	99	364	1,877	536	1,632	2,386	3,526	193	1,783
150,000 - 199,999	111	127	64	492	552	1,932	497	1,059	0	0
200,000 - 499,999	306	2,622	66	132	577	11,075	792	5,240	22	806
500,000 - 999,999	129	1,298	d/	d/	299	12,036	307	2,935	9	87
1,000,000 - 4,999,999	191	7,330	d/	d/	349	31,220	331	9,583	4	114
5,000,000 - 9,999,999	56	2,422	d/	d/	73	15,332	60	6,574	0	0
10,000,000 and over	42	11,228	0	0	58	48,136	44	15,817	0	0
Total	1,361	\$25,173	8,030	\$14,475	7,166	\$128,824	31,479	\$66,396	3,333	\$90,061

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	785	\$10,117	0	\$0	1,210	\$13,367	40	\$15
\$10,000 - 14,999	1,026	7,586	578	2,881	459	4,846	149	216
15,000 - 19,999	449	11,460	66	148	36	31	108	23
20,000 - 24,999	1,178	10,267	78	13	554	7,195	229	523
25,000 - 29,999	564	5,242	0	0	0	0	87	387
30,000 - 34,999	338	3,317	31	0	338	6,541	0	0
35,000 - 39,999	685	4,560	459	1,821	318	1,342	0	0
40,000 - 44,999	15	200	38	37	10	83	203	71
45,000 - 49,999	44	829	0	0	229	2,556	0	0
50,000 - 54,999	0	0	157	896	0	0	0	0
55,000 - 59,999	143	864	537	30	0	0	143	716
60,000 - 64,999	0	0	31	0	0	0	31	28
65,000 - 74,999	29	611	158	143	29	574	0	0
75,000 - 99,999	326	3,402	148	241	178	3,289	318	84
100,000 - 149,999	411	5,001	531	2,131	197	3,446	283	394
150,000 - 199,999	171	2,737	87	20	235	2,156	171	1,187
200,000 - 499,999	358	5,981	336	2,325	252	3,414	402	5,788
500,000 - 999,999	103	1,494	157	1,061	37	645	182	14,740
1,000,000 - 4,999,999	96	1,586	250	9,817	60	923	267	11,334
5,000,000 - 9,999,999	17	253	58	3,361	8	115	57	6,687
10,000,000 and over	16	280	53	21,692	9	149	48	44,465
Total	6,754	\$75,786	3,755	\$46,619	4,158	\$50,672	2,719	\$86,657

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 2004 (Dollar Data in Thousands)**

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$5,000	572	\$962	0	\$0	572	\$962
\$5,000 - 9,999	6,567	40,518	5,967	38,785	600	1,733
10,000 - 14,999	9,175	60,414	7,478	48,604	1,697	11,809
15,000 - 19,999	9,374	64,460	7,655	49,761	1,719	14,700
20,000 - 24,999	11,215	81,849	8,883	57,743	2,332	24,107
25,000 - 29,999	8,016	70,145	5,368	34,889	2,648	35,256
30,000 - 34,999	9,600	90,265	5,721	37,189	3,879	53,076
35,000 - 39,999	9,834	92,016	6,454	41,952	3,380	50,064
40,000 - 44,999	9,542	83,043	6,000	39,000	3,542	44,043
45,000 - 49,999	7,379	85,341	3,980	25,869	3,399	59,472
50,000 - 54,999	3,951	47,003	1,825	11,860	2,126	35,143
55,000 - 59,999	4,767	51,232	2,350	15,274	2,417	35,958
60,000 - 64,999	4,035	41,377	1,981	12,879	2,054	28,499
65,000 - 74,999	6,679	87,289	1,972	12,819	4,707	74,470
75,000 - 99,999	9,803	152,012	1,605	10,433	8,198	141,578
100,000 - 149,999	5,839	85,609	1,284	8,343	4,555	77,266
150,000 - 199,999	1,462	24,330	287	1,866	1,175	22,464
200,000 - 499,999	2,155	53,939	294	1,913	1,861	52,026
500,000 - 999,999	690	21,268	70	454	620	20,815
1,000,000 - 4,999,999	607	47,375	42	273	565	47,102
5,000,000 - 9,999,999	d/	d/	d/	d/	96	38,426
10,000,000 and over	d/	d/	d/	d/	72	182,483
<b>Total</b>	<b>121,434</b>	<b>\$1,501,377</b>	<b>69,219</b>	<b>\$449,925</b>	<b>52,215</b>	<b>\$1,051,451</b>

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

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 2004 (Dollar Data in Thousands)**

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	28	\$17	614	\$395	0	\$0
	\$5,000 - 9,999	438	1,001	600	197	40	265
	10,000 - 14,999	721	3,507	1,697	3,233	721	4,075
	15,000 - 19,999	573	646	1,779	6,279	849	4,393
	20,000 - 24,999	562	2,155	2,623	7,103	1,311	6,304
	25,000 - 29,999	707	2,147	2,930	11,105	1,293	9,731
	30,000 - 34,999	832	7,761	3,879	16,169	1,633	17,259
	35,000 - 39,999	845	4,003	3,380	14,190	1,690	17,114
	40,000 - 44,999	431	721	3,547	14,275	1,665	12,505
	45,000 - 49,999	229	2,208	3,399	24,206	1,932	17,279
	50,000 - 54,999	157	1,914	2,126	14,750	1,612	11,200
	55,000 - 59,999	573	1,459	2,417	17,237	1,558	9,516
	60,000 - 64,999	408	1,971	2,190	16,112	1,261	8,915
	65,000 - 74,999	561	4,825	4,707	34,604	3,858	31,301
	75,000 - 99,999	843	4,687	8,198	80,228	6,274	57,971
	100,000 - 149,999	283	3,431	4,667	62,104	3,253	34,508
	150,000 - 199,999	159	1,727	1,175	25,195	998	10,269
	200,000 - 499,999	63	2,155	1,864	75,986	1,332	20,880
	500,000 - 999,999	d/	d/	620	57,470	533	13,976
	1,000,000 - 4,999,999	d/	d/	566	154,757	488	33,268
	5,000,000 - 9,999,999	0	0	96	76,447	90	14,012
	10,000,000 and over	0	0	72	271,833	67	199,365
	Total	8,418	\$46,891	53,145	\$983,874	32,458	\$534,106

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$5,000	529	\$309	444	\$278
	\$5,000 - 9,999	478	318	40	9
	10,000 - 14,999	1,655	1,590	128	34
	15,000 - 19,999	1,422	2,760	595	3,173
	20,000 - 24,999	2,051	5,343	1,134	5,141
	25,000 - 29,999	2,122	5,395	1,658	10,121
	30,000 - 34,999	3,416	10,659	2,309	9,677
	35,000 - 39,999	3,380	8,770	2,535	14,242
	40,000 - 44,999	3,324	10,369	2,086	13,825
	45,000 - 49,999	3,031	12,842	2,205	18,523
	50,000 - 54,999	1,969	4,005	1,142	10,829
	55,000 - 59,999	2,375	6,731	1,003	9,909
	60,000 - 64,999	1,646	3,671	929	6,357
	65,000 - 74,999	4,390	11,906	2,764	12,415
	75,000 - 99,999	7,606	20,572	4,823	22,401
	100,000 - 149,999	4,148	17,499	2,236	17,333
	150,000 - 199,999	1,110	4,480	522	5,886
	200,000 - 499,999	1,775	20,803	537	13,770
	500,000 - 999,999	591	12,784	189	11,213
	1,000,000 - 4,999,999	544	46,140	193	12,220
	5,000,000 - 9,999,999	91	54,990	37	10,370
	10,000,000 and over	72	174,879	34	8,840
	Total	47,727	\$436,815	27,540	\$216,568

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



**Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2004 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class		Total Federal	Income Taxes & Subtraction		Addition	
		Deductions 2/	Adjustments 3/		Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than	\$5,000	\$1,000	43	\$38	0	\$0
\$5,000 -	9,999	1,789	121	57	0	0
10,000 -	14,999	12,438	552	628	0	0
15,000 -	19,999	17,251	870	2,552	0	0
20,000 -	24,999	26,046	1,995	1,939	0	0
25,000 -	29,999	38,499	2,465	3,517	61	274
30,000 -	34,999	61,525	3,267	8,763	0	0
35,000 -	39,999	58,306	3,326	8,242	0	0
40,000 -	44,999	51,693	3,339	7,679	0	0
45,000 -	49,999	75,037	2,847	15,565	0	0
50,000 -	54,999	42,698	2,126	7,555	0	0
55,000 -	59,999	44,852	2,274	8,894	0	0
60,000 -	64,999	37,026	2,190	8,527	0	0
65,000 -	74,999	94,937	4,549	20,467	0	0
75,000 -	99,999	181,832	7,917	46,781	0	0
100,000 -	149,999	127,756	4,581	42,443	0	0
150,000 -	199,999	43,964	1,110	14,737	0	0
200,000 -	499,999	120,496	1,812	51,915	23	91
500,000 -	999,999	83,845	608	42,582	d/	d/
1,000,000 -	4,999,999	212,599	556	118,586	9	91
5,000,000 -	9,999,999	135,128	94	58,302	d/	d/
10,000,000	and over	575,711	71	210,878	5	133
	Total	\$2,044,426	46,713	\$680,647	102	\$635

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions	
		Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	572	\$962
\$5,000 -	9,999	0	0	600	1,733
10,000 -	14,999	0	0	1,697	11,809
15,000 -	19,999	0	0	1,719	14,700
20,000 -	24,999	0	0	2,332	24,107
25,000 -	29,999	0	0	2,648	35,256
30,000 -	34,999	0	0	3,879	52,762
35,000 -	39,999	0	0	3,380	50,064
40,000 -	44,999	0	0	3,542	44,014
45,000 -	49,999	0	0	3,399	59,472
50,000 -	54,999	0	0	2,126	35,143
55,000 -	59,999	0	0	2,417	35,958
60,000 -	64,999	0	0	2,054	28,499
65,000 -	74,999	0	0	4,707	74,470
75,000 -	99,999	0	0	8,198	135,050
100,000 -	149,999	4,555	9,264	4,555	85,313
150,000 -	199,999	1,175	7,306	1,175	29,227
200,000 -	499,999	1,861	17,503	1,861	68,672
500,000 -	999,999	620	20,519	620	41,281
1,000,000 -	4,999,999	565	47,052	565	94,104
5,000,000 -	9,999,999	96	38,426	96	76,852
10,000,000	and over	72	182,483	72	364,966
	Total	8,943	\$322,554	52,215	\$1,364,414

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.

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 2004 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	9,170	\$126,464	\$96,404	\$4,796
\$15,000	- 19,999	26,875	468,555	285,350	24,310
20,000	- 24,999	53,710	1,230,848	578,672	52,599
25,000	- 29,999	94,376	2,605,294	1,040,904	121,859
30,000	- 34,999	99,324	3,229,362	1,106,064	132,534
35,000	- 39,999	89,487	3,346,386	1,056,587	118,971
40,000	- 44,999	74,032	3,147,217	908,856	105,487
45,000	- 49,999	58,229	2,758,106	770,482	80,020
50,000	- 54,999	44,397	2,323,538	602,472	58,000
55,000	- 59,999	36,110	2,071,158	501,077	48,912
60,000	- 64,999	26,756	1,669,873	401,981	35,335
65,000	- 74,999	38,891	2,707,422	630,277	53,669
75,000	- 99,999	41,990	3,564,665	791,159	52,469
100,000	- 149,999	18,387	2,173,752	401,578	23,807
150,000	- 199,999	3,767	644,745	76,656	4,388
200,000	- 499,999	4,493	1,287,778	106,961	5,580
500,000	- 999,999	729	494,608	22,352	777
1,000,000	- 4,999,999	423	764,904	25,166	522
5,000,000	- 9,999,999	36	250,799	11,414	52
10,000,000	and over	21	374,015	8,312	36
	Total	721,203	\$35,239,488	\$9,422,724	\$924,124

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$15,000	\$25,887	\$1,031	\$597	\$434
\$15,000	- 19,999	158,895	6,343	1,973	4,371
20,000	- 24,999	599,577	24,162	10,615	13,547
25,000	- 29,999	1,442,531	60,568	17,839	42,730
30,000	- 34,999	1,990,764	90,117	17,236	72,881
35,000	- 39,999	2,170,827	103,493	15,175	88,318
40,000	- 44,999	2,132,873	105,960	14,351	91,609
45,000	- 49,999	1,907,604	98,632	9,758	88,874
50,000	- 54,999	1,663,067	89,272	6,614	82,658
55,000	- 59,999	1,521,168	84,034	4,118	79,916
60,000	- 64,999	1,232,557	69,517	2,359	67,158
65,000	- 74,999	2,023,475	116,802	2,804	113,999
75,000	- 99,999	2,721,036	162,808	3,997	158,811
100,000	- 149,999	1,748,367	113,195	2,429	110,766
150,000	- 199,999	563,701	40,123	1,261	38,862
200,000	- 499,999	1,175,237	86,670	3,190	83,480
500,000	- 999,999	471,479	36,304	2,370	33,933
1,000,000	- 4,999,999	739,216	56,919	3,948	52,971
5,000,000	- 9,999,999	239,333	18,429	1,342	17,086
10,000,000	and over	365,667	28,156	1,386	26,770
	Total	\$24,893,263	\$1,392,536	\$123,362	\$1,269,174

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



**Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2004 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	9,170	\$149,726	6,583	\$88,034	2,942	\$3,965	1,631	\$4,571
\$15,000 - 19,999	26,875	569,851	21,931	381,284	7,983	5,686	2,823	6,968
20,000 - 24,999	53,710	1,292,992	51,009	1,156,410	13,442	3,894	3,594	3,965
25,000 - 29,999	94,376	2,704,729	91,601	2,501,721	26,635	9,506	7,475	10,140
30,000 - 34,999	99,324	3,301,230	97,158	3,145,240	28,976	10,858	5,795	4,821
35,000 - 39,999	89,487	3,402,720	88,677	3,260,487	30,645	7,045	8,393	4,594
40,000 - 44,999	74,032	3,237,807	72,274	3,040,031	31,206	11,320	10,991	9,140
45,000 - 49,999	58,229	2,830,240	56,836	2,650,304	25,322	7,562	8,378	2,600
50,000 - 54,999	44,397	2,379,040	43,476	2,245,589	21,608	5,609	7,177	5,654
55,000 - 59,999	36,110	2,113,368	35,493	2,015,392	17,240	6,097	7,122	5,971
60,000 - 64,999	26,756	1,704,058	25,849	1,562,942	14,153	13,088	4,345	2,685
65,000 - 74,999	38,891	2,759,929	37,914	2,539,588	20,813	7,847	7,284	16,481
75,000 - 99,999	41,990	3,636,327	40,975	3,284,987	26,912	26,881	12,354	28,547
100,000 - 149,999	18,387	2,232,137	17,319	1,872,020	14,315	16,029	8,260	26,310
150,000 - 199,999	3,767	665,794	3,533	502,601	3,465	6,091	2,208	16,058
200,000 - 499,999	4,493	1,330,209	3,679	824,018	4,209	19,500	3,073	24,451
500,000 - 999,999	729	505,741	576	239,410	687	8,532	612	14,350
1,000,000 - 4,999,999	423	773,765	299	301,905	417	39,518	379	30,757
5,000,000 - 9,999,999	36	256,549	28	80,803	36	8,738	36	12,987
10,000,000 and over	21	377,774	17	175,397	20	18,518	20	10,644
<b>Total</b>	<b>721,203</b>	<b>\$36,223,986</b>	<b>695,227</b>	<b>\$31,868,163</b>	<b>291,026</b>	<b>\$236,286</b>	<b>101,947</b>	<b>\$241,693</b>

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	551	\$2,074	239	\$553	269	\$1,555	239	\$2,053
\$15,000 - 19,999	1,647	2,927	952	2,321	550	5,330	1,423	19,055
20,000 - 24,999	1,549	2,288	1,268	4,386	1,060	8,908	2,523	25,199
25,000 - 29,999	2,660	6,826	2,286	5,735	996	12,041	4,680	45,002
30,000 - 34,999	2,089	7,075	2,045	4,995	1,572	23,809	3,305	30,094
35,000 - 39,999	1,504	5,419	3,433	6,889	1,949	36,547	3,191	29,993
40,000 - 44,999	2,682	10,780	3,991	6,102	1,336	15,606	3,100	37,043
45,000 - 49,999	1,739	5,712	2,454	6,191	1,428	18,034	3,279	35,174
50,000 - 54,999	1,822	13,613	2,501	5,440	549	12,302	2,605	46,929
55,000 - 59,999	1,488	14,182	2,156	5,159	996	12,496	2,836	30,457
60,000 - 64,999	1,483	3,955	2,035	4,401	877	31,771	552	17,919
65,000 - 74,999	3,602	31,318	2,777	9,370	769	21,203	2,957	15,974
75,000 - 99,999	4,778	39,452	5,771	10,713	1,200	26,823	2,758	32,428
100,000 - 149,999	3,672	88,611	3,640	8,872	1,741	53,305	2,880	26,885
150,000 - 199,999	865	43,839	1,003	2,642	325	37,589	472	4,881
200,000 - 499,999	1,575	151,322	1,508	4,004	1,386	185,404	534	17,039
500,000 - 999,999	325	94,617	299	1,114	347	102,289	111	4,590
1,000,000 - 4,999,999	251	192,814	135	828	243	186,699	84	29,833
5,000,000 - 9,999,999	27	89,120	7	472	13	50,084	15	6,902
10,000,000 and over	15	68,211	6	23	16	96,060	5	2,372
<b>Total</b>	<b>34,323</b>	<b>\$874,156</b>	<b>38,506</b>	<b>\$90,209</b>	<b>17,623</b>	<b>\$937,854</b>	<b>37,547</b>	<b>\$459,823</b>

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

2/ Includes estate and trust income.

**Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2004 (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	1,614	\$20,058	149	\$901			1,536	\$21,900
\$15,000 - 19,999	3,017	46,348	324	1,827			5,164	103,640
20,000 - 24,999	3,073	37,580	1,013	4,467			4,597	64,214
25,000 - 29,999	3,817	56,996	1,676	8,926			7,738	92,375
30,000 - 34,999	3,328	34,499	1,615	37,330			6,388	77,072
35,000 - 39,999	1,613	14,318	2,153	11,980			6,333	55,694
40,000 - 44,999	3,487	40,708	2,144	7,445			8,263	89,771
45,000 - 49,999	2,392	64,079	2,124	11,152			6,536	62,855
50,000 - 54,999	2,377	58,399	1,235	7,567			4,309	48,148
55,000 - 59,999	1,196	13,793	1,506	5,077			3,730	45,113
60,000 - 64,999	1,395	44,029	1,082	9,545			2,933	45,156
65,000 - 74,999	2,147	45,870	804	5,506			4,354	71,492
75,000 - 99,999	2,819	35,964	1,739	6,353			5,769	146,660
100,000 - 149,999	1,852	121,263	639	5,485			2,971	62,112
150,000 - 199,999	519	28,639	55	556			780	27,622
200,000 - 499,999	817	93,179	261	3,115			656	28,171
500,000 - 999,999	106	31,404	50	711			95	5,077
1,000,000 - 4,999,999	61	28,609	31	4,261			50	5,534
5,000,000 - 9,999,999	8	4,356	d/	d/			6	27
10,000,000 and over	5	10,633	d/	d/			0	0
Total	35,644	\$830,725	18,607	\$140,147			72,208	\$1,052,632

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	2,407	\$11,075	1,973	\$2,784	\$146,942
\$15,000 - 19,999	7,155	40,869	4,781	7,567	562,283
20,000 - 24,999	12,095	49,785	8,884	15,521	1,277,471
25,000 - 29,999	21,758	74,788	13,590	22,564	2,682,166
30,000 - 34,999	23,723	70,275	13,535	20,007	3,281,223
35,000 - 39,999	28,847	67,478	12,921	20,209	3,382,511
40,000 - 44,999	31,410	71,042	16,886	36,565	3,201,242
45,000 - 49,999	24,533	71,610	16,133	48,596	2,781,643
50,000 - 54,999	22,703	49,663	10,429	31,777	2,347,263
55,000 - 59,999	20,123	41,015	9,573	21,428	2,091,939
60,000 - 64,999	15,049	32,299	7,770	18,606	1,685,452
65,000 - 74,999	23,559	56,980	10,240	28,440	2,731,489
75,000 - 99,999	30,352	96,509	8,248	17,560	3,618,768
100,000 - 149,999	12,447	33,730	3,546	35,200	2,196,937
150,000 - 199,999	2,375	11,435	1,087	13,276	652,518
200,000 - 499,999	2,287	28,323	1,716	39,146	1,291,064
500,000 - 999,999	460	16,476	327	11,477	494,265
1,000,000 - 4,999,999	296	22,850	207	10,593	763,172
5,000,000 - 9,999,999	25	20,782	15	931	255,618
10,000,000 and over	19	5,675	12	1,067	376,707
Total	281,624	\$872,657	141,872	\$403,314	\$35,820,672

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 IRA deduction, health savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, alimony paid, educator expenses and student loan interest deduction.

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 2004 (Dollar Data In Thousands)**

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions				Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$15,000	30	\$9	479	\$180	209	\$34	461	\$205	120	\$1,854		
\$15,000 - 19,999	0	0	599	279	475	372	2,234	1,569	580	13,765		
20,000 - 24,999	95	19	2,488	1,639	1,709	1,018	4,904	2,994	697	21,288		
25,000 - 29,999	61	50	6,870	5,811	3,772	2,311	11,970	9,110	1,792	40,041		
30,000 - 34,999	206	552	8,390	9,750	6,281	3,620	14,983	8,562	707	16,009		
35,000 - 39,999	0	0	9,882	11,782	7,005	4,657	24,214	15,223	264	1,530		
40,000 - 44,999	399	241	9,109	11,356	3,557	3,939	25,905	22,131	1,306	16,337		
45,000 - 49,999	184	162	9,519	13,074	4,966	3,303	20,661	17,108	546	11,761		
50,000 - 54,999	50	1	6,618	11,404	3,368	3,223	19,906	16,916	382	5,028		
55,000 - 59,999	0	0	5,701	10,989	4,411	2,281	19,005	18,924	334	1,747		
60,000 - 64,999	136	684	5,683	13,113	2,477	1,930	13,498	11,471	99	1,300		
65,000 - 74,999	57	218	6,862	15,472	6,267	5,674	22,265	20,942	457	5,835		
75,000 - 99,999	636	6,468	7,024	18,921	4,745	6,924	27,728	32,632	728	18,713		
100,000 - 149,999	407	316	1,840	7,996	2,290	6,041	11,621	16,240	137	2,188		
150,000 - 199,999	133	671	106	423	410	1,824	1,988	3,515	18	283		
200,000 - 499,999	374	4,179	114	158	978	7,175	1,686	4,330	65	1,433		
500,000 - 999,999	134	945	0	0	251	6,716	335	2,404	12	46		
1,000,000 - 4,999,999	114	1,372	0	0	227	23,126	222	5,567	7	265		
5,000,000 - 9,999,999	17	1,125	0	0	21	9,927	19	996	0	0		
10,000,000 and over	11	303	0	0	15	3,262	17	4,545	0	0		
<b>Total</b>	<b>3,045</b>	<b>\$17,315</b>	<b>81,285</b>	<b>\$132,348</b>	<b>53,436</b>	<b>\$97,357</b>	<b>223,622</b>	<b>\$215,386</b>	<b>8,251</b>	<b>\$159,424</b>		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	764	\$6,325	179	\$153	1,015	\$12,163	30	\$1
\$15,000 - 19,999	2,794	26,832	748	921	3,302	49,329	167	200
20,000 - 24,999	2,269	11,942	328	470	1,299	11,694	541	887
25,000 - 29,999	2,159	17,238	1,023	594	1,661	17,572	649	488
30,000 - 34,999	1,621	17,809	948	868	1,419	19,565	325	2,538
35,000 - 39,999	1,977	18,963	1,551	2,388	1,271	12,004	1,032	326
40,000 - 44,999	1,847	15,435	1,307	683	1,461	13,778	93	305
45,000 - 49,999	933	7,722	1,200	894	609	1,986	229	185
50,000 - 54,999	677	8,134	1,444	381	720	5,525	638	1,330
55,000 - 59,999	502	6,096	352	194	645	6,823	579	166
60,000 - 64,999	755	9,451	606	2,132	575	5,867	334	409
65,000 - 74,999	857	12,573	1,090	1,477	265	2,704	473	1,608
75,000 - 99,999	903	12,703	1,571	10,399	690	9,119	208	381
100,000 - 149,999	514	5,645	789	1,307	488	7,313	524	2,341
150,000 - 199,999	139	1,652	138	122	280	2,732	73	204
200,000 - 499,999	121	1,434	437	1,165	58	525	598	4,211
500,000 - 999,999	35	596	108	1,102	25	361	148	2,609
1,000,000 - 4,999,999	d/	d/	114	12,336	d/	d/	156	3,953
5,000,000 - 9,999,999	d/	d/	21	888	d/	d/	15	13,959
10,000,000 and over	0	0	11	446	0	0	10	1,251
<b>Total</b>	<b>18,889</b>	<b>\$180,861</b>	<b>13,966</b>	<b>\$38,918</b>	<b>15,797</b>	<b>\$179,281</b>	<b>6,822</b>	<b>\$37,354</b>

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 2004 (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	9,170	\$96,404	9,042	94,945	128	\$1,459	
\$15,000 - 19,999	26,875	285,350	25,410	266,803	1,465	18,546	
20,000 - 24,999	53,709	578,672	49,867	523,608	3,842	55,064	
25,000 - 29,999	94,375	1,040,904	83,807	879,977	10,568	160,928	
30,000 - 34,999	99,324	1,106,064	84,308	885,235	15,016	220,829	
35,000 - 39,999	89,486	1,056,587	71,554	751,322	17,932	305,265	
40,000 - 44,999	74,032	908,856	53,874	565,675	20,158	343,182	
45,000 - 49,999	58,230	770,482	37,775	396,636	20,455	373,846	
50,000 - 54,999	44,397	602,472	27,662	290,452	16,735	312,020	
55,000 - 59,999	36,110	501,077	22,088	231,924	14,022	269,153	
60,000 - 64,999	26,756	401,981	14,167	148,756	12,589	253,225	
65,000 - 74,999	38,891	630,277	17,424	182,954	21,467	447,323	
75,000 - 99,999	41,990	791,159	15,074	158,278	26,916	632,881	
100,000 - 149,999	18,386	401,578	4,818	50,593	13,568	350,985	
150,000 - 199,999	3,768	76,656	1,346	14,129	2,422	62,527	
200,000 - 499,999	4,492	106,961	1,424	14,956	3,068	92,004	
500,000 - 999,999	729	22,352	255	2,681	474	19,671	
1,000,000 - 4,999,999	423	25,166	84	882	339	24,284	
5,000,000 - 9,999,999	d/	d/	d/	d/	30	11,351	
10,000,000 and over	d/	d/	d/	d/	20	8,301	
<b>Total</b>	<b>721,203</b>	<b>\$9,422,724</b>	<b>519,988</b>	<b>\$5,459,879</b>	<b>201,215</b>	<b>\$3,962,845</b>	

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

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 2004 (Dollar Data in Thousands)**

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	85	\$297	128	\$727	85	\$206
\$15,000 - 19,999	514	1,562	1,465	6,844	951	7,404
20,000 - 24,999	1,190	4,256	3,730	14,626	2,250	18,012
25,000 - 29,999	2,713	9,386	10,568	48,381	6,762	59,317
30,000 - 34,999	3,872	10,965	14,985	62,691	7,909	62,391
35,000 - 39,999	2,924	9,996	17,932	83,823	10,443	107,780
40,000 - 44,999	3,416	14,645	20,148	101,452	13,305	114,475
45,000 - 49,999	2,693	12,198	20,455	111,799	12,667	120,631
50,000 - 54,999	2,699	12,685	16,735	103,923	11,008	108,072
55,000 - 59,999	2,339	12,009	13,879	93,702	10,421	96,155
60,000 - 64,999	1,850	15,977	12,589	101,156	8,390	77,346
65,000 - 74,999	2,662	15,674	21,467	178,120	16,231	152,519
75,000 - 99,999	2,609	12,006	26,916	269,342	21,856	236,415
100,000 - 149,999	884	8,420	13,568	188,003	11,613	136,522
150,000 - 199,999	36	579	2,422	51,444	2,181	32,018
200,000 - 499,999	142	2,719	3,068	105,974	2,780	58,741
500,000 - 999,999	d/	d/	474	40,151	420	12,909
1,000,000 - 4,999,999	d/	d/	338	72,178	315	16,273
5,000,000 - 9,999,999	0	0	30	24,440	30	5,952
10,000,000 and over	0	0	20	40,433	17	2,541
<b>Total</b>	<b>30,629</b>	<b>\$143,624</b>	<b>200,917</b>	<b>\$1,699,210</b>	<b>139,634</b>	<b>\$1,425,678</b>

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$15,000	128	\$108	43	\$153
\$15,000 - 19,999	1,168	1,445	595	2,144
20,000 - 24,999	3,449	7,656	2,371	13,460
25,000 - 29,999	9,292	19,378	6,137	37,787
30,000 - 34,999	14,113	40,613	10,367	65,241
35,000 - 39,999	16,866	42,669	13,163	90,033
40,000 - 44,999	19,189	54,257	14,364	97,976
45,000 - 49,999	19,635	52,784	15,741	114,475
50,000 - 54,999	15,521	51,183	12,681	79,207
55,000 - 59,999	12,770	36,774	10,402	75,245
60,000 - 64,999	11,547	34,397	8,564	64,924
65,000 - 74,999	21,007	71,835	15,582	109,021
75,000 - 99,999	25,953	98,314	19,665	145,647
100,000 - 149,999	13,148	50,412	8,015	56,942
150,000 - 199,999	2,410	9,757	1,095	6,019
200,000 - 499,999	3,027	22,237	1,148	12,787
500,000 - 999,999	471	9,699	171	10,648
1,000,000 - 4,999,999	333	23,204	93	7,796
5,000,000 - 9,999,999	29	12,154	15	4,711
10,000,000 and over	20	14,115	10	1,354
<b>Total</b>	<b>190,075</b>	<b>\$652,993</b>	<b>140,220</b>	<b>\$995,569</b>

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



**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2004 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$15,000	\$1,491	85	\$32	0	\$0	0
\$15,000 - 19,999	19,398	714	852	0	0	0
20,000 - 24,999	58,011	3,055	3,719	0	0	0
25,000 - 29,999	174,250	9,071	14,840	0	0	0
30,000 - 34,999	241,900	14,136	25,773	31	84	0
35,000 - 39,999	334,301	16,758	36,304	0	0	0
40,000 - 44,999	382,804	19,259	49,265	25	180	0
45,000 - 49,999	411,888	18,987	59,429	273	1,919	0
50,000 - 54,999	355,069	16,021	55,158	0	0	0
55,000 - 59,999	313,884	13,551	52,809	0	0	0
60,000 - 64,999	293,801	12,068	54,083	0	0	0
65,000 - 74,999	527,168	20,906	96,920	0	0	0
75,000 - 99,999	761,650	26,056	151,395	0	0	0
100,000 - 149,999	439,964	13,161	108,132	0	0	0
150,000 - 199,999	97,720	2,333	32,426	0	0	0
200,000 - 499,999	189,181	2,938	68,907	d/	d/	0
500,000 - 999,999	65,514	466	26,680	0	0	0
1,000,000 - 4,999,999	102,453	332	54,100	d/	d/	0
5,000,000 - 9,999,999	41,321	30	18,634	d/	d/	0
10,000,000 and over	47,958	20	31,366	0	0	0
Total	\$4,859,726	189,948	\$940,824	336	\$2,208	0

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	128	\$1,459
\$15,000 - 19,999	0	0	1,465	18,546
20,000 - 24,999	0	0	3,842	54,291
25,000 - 29,999	0	0	10,568	159,410
30,000 - 34,999	0	0	15,016	216,211
35,000 - 39,999	0	0	17,932	297,997
40,000 - 44,999	0	0	20,158	333,718
45,000 - 49,999	0	0	20,455	354,379
50,000 - 54,999	0	0	16,735	299,912
55,000 - 59,999	0	0	14,022	261,075
60,000 - 64,999	0	0	12,589	239,718
65,000 - 74,999	0	0	21,467	430,248
75,000 - 99,999	0	0	26,916	610,255
100,000 - 149,999	0	0	13,568	331,831
150,000 - 199,999	2,422	6,087	2,422	65,294
200,000 - 499,999	3,068	30,169	3,068	120,274
500,000 - 999,999	474	19,347	474	38,834
1,000,000 - 4,999,999	339	24,181	339	48,362
5,000,000 - 9,999,999	30	11,351	30	22,702
10,000,000 and over	20	8,296	20	16,593
Total	6,353	\$99,433	201,215	\$3,921,109

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.

d/ Tax Law secrecy provisions prohibit disclosure.



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# 2004 Fiduciary Returns

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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 54,288 resident estates and trusts had 2004 tax liability of approximately \$295 million. In addition, 2,327 nonresident and part-year resident estates and trusts paid \$16.6 million in tax. In total, Table 57 shows that 56,615 fiduciary returns had total tax liability after credits of \$311.8 million.

The data in Table 57 are based on all fiduciary returns received for the 2004 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 2004  
(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 - \$49	3	\$5	3	\$3	d/	d/
\$50 - \$99	593	7,193	574	7,047	d/	d/
\$100 - \$199	838	3,695	820	3,519	802	176
\$200 - \$299	1,457	8,365	1,430	7,533	1,410	833
\$300 - \$399	1,340	6,430	1,327	5,496	1,299	934
\$400 - \$499	1,134	5,756	1,117	5,078	1,104	679
\$500 - \$599	975	6,214	963	5,664	952	549
\$600 - \$699	1,004	6,718	992	5,835	968	883
\$700 - \$799	950	6,247	940	5,452	931	795
\$800 - \$899	900	4,906	889	4,198	880	708
\$900 - \$999	805	6,347	797	5,092	789	1,254
\$1,000 - \$1,999	743	3,731	736	2,963	723	768
\$2,000 - \$2,999	5,683	43,426	5,573	33,120	5,576	10,306
\$3,000 - \$3,999	3,802	45,769	3,751	33,818	3,753	11,951
\$4,000 - \$4,999	2,834	39,367	2,799	22,338	2,795	17,029
\$5,000 - \$5,999	2,201	36,499	2,182	26,485	2,173	10,014
\$6,000 - \$6,999	1,896	33,584	1,876	20,572	1,865	13,012
\$7,000 - \$7,999	1,511	25,114	1,493	15,138	1,495	9,975
\$8,000 - \$8,999	1,410	25,531	1,396	14,572	1,390	10,958
\$9,000 - \$9,999	1,157	36,957	1,154	18,147	1,147	18,810
\$10,000 - \$10,999	1,031	51,766	1,026	15,852	1,021	35,914
\$11,000 - \$11,999	882	18,083	875	8,824	873	9,259
\$12,000 - \$12,999	831	20,736	823	9,496	827	11,240
\$13,000 - \$13,999	762	18,345	758	8,797	752	9,548
\$14,000 - \$14,999	714	20,902	709	10,624	708	10,278
\$15,000 - \$19,999	676	20,205	671	10,432	669	9,773
\$20,000 - \$24,999	2,556	88,630	2,538	44,406	2,535	44,224
\$25,000 - \$49,999	1,958	93,836	1,936	40,364	1,937	53,472
\$50,000 - \$99,999	5,107	327,471	5,097	135,489	5,076	191,981
\$100,000 - \$499,999	3,843	412,377	3,831	147,962	3,808	264,416
\$500,000 - \$999,999	4,984	1,529,046	4,965	462,487	4,969	1,066,559
\$1,000,000 and over	858	793,399	858	157,921	858	635,478
Total	873	4,733,841	871	1,097,807	871	3,636,034
Total	56,311	\$8,480,489	55,770	\$2,392,532	55,515	\$6,087,957

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2004 (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	0	0	0	\$0
\$1 - 49	554	2,264	595	18
50 - 99	758	447	840	63
100 - 199	1,313	1,566	1,447	215
200 - 299	1,210	864	1,324	330
300 - 399	1,043	998	1,132	393
400 - 499	907	1,143	976	439
500 - 599	927	2,083	1,001	550
600 - 699	888	1,889	947	614
700 - 799	839	1,188	899	675
800 - 899	747	1,662	797	676
900 - 999	685	878	736	697
1,000 - 1,999	5,331	13,686	5,684	8,300
2,000 - 2,999	3,570	16,330	3,773	9,340
3,000 - 3,999	2,693	13,967	2,794	9,735
4,000 - 4,999	2,101	16,746	2,164	9,671
5,000 - 5,999	1,816	18,829	1,839	10,084
6,000 - 6,999	1,450	13,023	1,490	9,656
7,000 - 7,999	1,353	13,082	1,386	10,363
8,000 - 8,999	1,130	11,228	1,140	9,677
9,000 - 9,999	979	14,473	1,000	9,488
10,000 - 10,999	839	10,210	860	9,018
11,000 - 11,999	797	10,824	812	9,318
12,000 - 12,999	743	10,569	739	9,243
13,000 - 13,999	685	11,188	691	9,328
14,000 - 14,999	662	11,156	667	9,663
15,000 - 19,999	2,499	52,956	2,488	43,257
20,000 - 24,999	1,907	49,242	1,884	42,175
25,000 - 49,999	4,983	201,828	4,886	173,121
50,000 - 99,999	3,772	301,647	3,625	256,394
100,000 - 499,999	4,883	1,151,945	4,445	929,819
500,000 - 999,999	817	627,360	676	467,371
1,000,000 and over	813	3,841,963	548	2,015,009
Total	53,694	\$6,427,233	54,285	\$4,064,700

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2004 (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	Total
	Number	Amount	Number	Amount	Number	Amount	State Taxes 2/ Amount	NYS Tax Amount
\$0	3	a/	0	\$0	3	a/	\$0	\$0
\$1 - 49	595	\$1	0	0	595	\$1	11	11
50 - 99	840	3	0	0	840	3	0	3
100 - 199	1,447	9	3	a/	1,447	9	4	13
200 - 299	1,324	13	d/	d/	1,324	13	11	25
300 - 399	1,132	17	3	a/	1,132	17	1	17
400 - 499	976	18	d/	d/	976	18	1	19
500 - 599	1,001	22	d/	d/	1,001	22	1	23
600 - 699	947	25	0	0	947	25	0	25
700 - 799	899	28	0	0	899	28	0	28
800 - 899	797	27	d/	d/	797	27	69	97
900 - 999	736	28	3	a/	736	28	0	28
1,000 - 1,999	5,684	334	23	a/	5,684	334	1	334
2,000 - 2,999	3,773	474	61	12	3,773	462	1	463
3,000 - 3,999	2,794	390	16	1	2,794	389	2	391
4,000 - 4,999	2,164	400	12	a/	2,164	400	29	429
5,000 - 5,999	1,839	406	12	1	1,839	405	0	405
6,000 - 6,999	1,490	390	12	3	1,490	387	24	411
7,000 - 7,999	1,386	415	37	2	1,386	413	5	417
8,000 - 8,999	1,140	390	7	1	1,140	389	0	389
9,000 - 9,999	1,000	390	19	4	1,000	386	0	386
10,000 - 10,999	860	372	4	0	860	372	0	372
11,000 - 11,999	812	390	10	1	812	388	0	388
12,000 - 12,999	739	394	6	1	739	393	0	393
13,000 - 13,999	691	407	17	2	691	405	0	406
14,000 - 14,999	667	433	6	1	667	431	5	436
15,000 - 19,999	2,488	2,047	48	13	2,488	2,034	8	2,042
20,000 - 24,999	1,884	2,143	47	16	1,884	2,127	75	2,202
25,000 - 49,999	4,886	9,903	155	91	4,886	9,812	263	10,075
50,000 - 99,999	3,625	16,154	149	195	3,625	15,959	873	16,832
100,000 - 499,999	4,445	69,982	349	2,234	4,445	67,749	3,531	71,279
500,000 - 999,999	676	35,989	101	1,035	676	34,953	65	35,018
1,000,000 and over	548	155,150	137	3,592	548	151,558	221	151,779
Total	54,288	\$297,144	1,243	\$7,207	54,288	\$289,936	\$5,200	\$295,136

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2004 (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	\$0	\$0	3	a/	
\$1 - 49	6	a/	6	a/	1	11	601	11	
50 - 99	4	a/	4	a/	3	0	844	3	
100 - 199	20	3	20	a/	9	4	1,467	13	
200 - 299	21	5	21	a/	14	11	1,345	25	
300 - 399	11	4	11	a/	17	1	1,143	17	
400 - 499	4	2	4	a/	18	1	980	19	
500 - 599	8	4	8	a/	22	1	1,009	23	
600 - 699	11	7	11	\$1	25	0	958	25	
700 - 799	5	4	5	a/	28	0	904	28	
800 - 899	13	11	13	a/	27	69	810	97	
900 - 999	9	9	9	a/	28	0	745	28	
1,000 - 1,999	69	97	69	3	337	1	5,753	338	
2,000 - 2,999	47	115	47	3	465	1	3,820	466	
3,000 - 3,999	68	240	68	8	397	2	2,862	399	
4,000 - 4,999	49	218	49	6	406	29	2,213	435	
5,000 - 5,999	65	359	65	15	420	0	1,904	420	
6,000 - 6,999	30	194	30	7	394	24	1,520	418	
7,000 - 7,999	28	208	28	5	418	5	1,414	423	
8,000 - 8,999	36	306	36	7	397	0	1,176	397	
9,000 - 9,999	37	350	37	13	399	0	1,037	399	
10,000 - 10,999	24	254	24	6	378	0	884	378	
11,000 - 11,999	21	239	21	7	395	0	833	395	
12,000 - 12,999	23	288	23	4	397	0	762	397	
13,000 - 13,999	24	321	24	13	418	0	715	419	
14,000 - 14,999	13	188	13	5	436	5	680	441	
15,000 - 19,999	88	1,549	88	33	2,066	8	2,576	2,075	
20,000 - 24,999	76	1,691	76	46	2,173	75	1,960	2,248	
25,000 - 49,999	230	8,496	230	238	10,050	263	5,116	10,313	
50,000 - 99,999	225	16,425	225	464	16,423	873	3,850	17,296	
100,000 - 499,999	546	134,432	546	3,430	71,178	3,531	4,991	74,709	
500,000 - 999,999	184	128,673	184	1,873	36,826	65	860	36,891	
1,000,000 and over	332	1,806,728	332	10,443	162,001	221	880	162,222	
Total	2,327	\$2,101,420	2,327	\$16,630	\$306,566	\$5,200	56,615	\$311,766	

\* 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.





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# Appendix A: Glossary of Terms

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## 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.

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## 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

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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.

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## Forms

Short Form: IT-100 and IT-200, used by resident taxpayers who have limited income sources, use the standard deduction, and make limited use of credits.

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

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

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## Nontaxable Returns

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

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## Nonresident

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

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## Part-Year Resident

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

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## Return

Income tax forms IT-100, IT-200, 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.

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## Taxable Return

A return with any amount of positive tax liability.

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**Taxable Year**                      The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 2004 and fiscal years ending before February 1, 2005.

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**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.

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**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.



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# Appendix B: Description of the Sample

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The 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 granted, by the extension due date. Also excluded are fiduciaries on form IT-205.

Data in this report are based on a sample of nearly 242,000 personal income tax returns of all types, selected from a total of approximately 8.9 million returns. A sample is conducted to eliminate the need to tabulate components of income and deductions from all of the approximately 9 million tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. As in past years, the sample was stratified by income class and return type for resident and nonresident returns. The long-form returns IT-201 and IT-203 were additionally stratified by deduction status, standard or itemized, and IT-203 returns were further stratified by full-year nonresidents and part-year residents. Also, the income classifier for IT-203 returns is federal-source NYAGI. Starting in 2003, all of these categories were stratified by those returns claiming credits and those returns not claiming credits. This additional step increased the size of the sample significantly compared to years prior to 2003.

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 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.

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The sample is based on New York adjusted gross income and drawn according to the ratios shown in Table B-1. The sampling ratio is defined as the selection of one out of every “n” returns. For example, the following table shows that for IT-100 returns that did not claim any credits and had income between \$75,000 and \$100,000, 1 out of every 93 returns was selected.

**Table B-1 : 2004 Personal Income Tax Study**

Inverse Sampling Ratios by Return Type, Residency, Deduction Type, and Credit Status

Income Class*	IT-203																						
	IT-100				IT-200				IT-201				Full Year Non-Resident				Part Year Resident						
	Credit		Noncredit		Credit		Noncredit		Itemized		Standard		Credit		Noncredit		Itemized		Standard				
-\$10,000,000 and under	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	1	N/A	N/A	N/A	N/A	1	1	N/A	N/A	N/A	N/A	1	1
-1,000,000 - -9,999,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	1	N/A	N/A	N/A	N/A	1	1	N/A	N/A	N/A	N/A	1	1
-200,000 - -999,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	130	N/A	N/A	1	29	N/A	N/A	12	39	N/A	N/A	N/A	N/A	21	42
-100,000 - -199,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11	156	N/A	N/A	2	107	N/A	N/A	21	42	N/A	N/A	N/A	N/A	21	42
-75,000 - -99,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5	139	N/A	N/A	12	88	N/A	N/A	12	37	N/A	N/A	N/A	N/A	12	37
-50,000 - -74,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7	170	N/A	N/A	2	105	N/A	N/A	16	53	N/A	N/A	N/A	N/A	16	53
-25,000 - -49,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12	230	N/A	N/A	1	125	N/A	N/A	32	67	N/A	N/A	N/A	N/A	32	67
-10,000 - -24,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	11	297	N/A	N/A	6	144	N/A	N/A	4	86	N/A	N/A	N/A	N/A	4	86
-5,000 - -9,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	33	295	N/A	N/A	15	125	N/A	N/A	22	83	N/A	N/A	N/A	N/A	22	83
-1 - -4,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	32	613	N/A	N/A	5	184	N/A	N/A	60	139	N/A	N/A	N/A	N/A	60	139
= 0	1	103	215	202	N/A	N/A	234	445	N/A	N/A	1	201	N/A	N/A	23	112	N/A	N/A	N/A	N/A	23	112	
1 - 4,999	196	398	95	661	15	502	75	1,039	5	130	6	350	54	92	135	270	54	92	135	270	54	92	
5,000 - 9,999	100	291	41	548	44	399	46	741	48	144	237	354	56	104	83	256	56	104	83	256	56	104	
10,000 - 14,999	69	177	30	357	44	347	30	571	97	148	299	271	42	97	56	198	42	97	56	198	42	97	
15,000 - 19,999	69	110	33	230	61	332	36	393	141	144	273	189	53	68	72	147	53	68	72	147	53	68	
20,000 - 24,999	202	72	38	175	57	302	39	362	130	144	173	162	117	76	81	123	117	76	81	123	117	76	
25,000 - 29,999	190	176	43	350	62	325	44	447	151	102	158	209	109	107	110	186	109	107	110	186	109	107	
30,000 - 34,999	72	220	43	459	32	336	44	492	98	187	61	238	72	132	97	231	72	132	97	231	72	132	
35,000 - 39,999	30	203	45	412	57	285	38	383	88	202	58	223	64	137	73	213	64	137	73	213	64	137	
40,000 - 44,999	26	181	54	369	5	215	39	313	85	204	8	183	53	141	58	192	53	141	58	192	53	141	
45,000 - 49,999	31	167	59	330	47	188	45	295	80	181	41	84	70	139	55	189	70	139	55	189	70	139	
50,000 - 54,999	24	145	61	298	45	160	25	289	85	163	90	128	69	129	32	147	69	129	32	147	69	129	
55,000 - 59,999	27	119	121	291	44	151	33	261	102	145	96	108	54	120	65	140	54	120	65	140	54	120	
60,000 - 64,999	22	93	161	266	39	143	31	277	53	133	7	83	49	121	7	134	49	121	7	134	49	121	
65,000 - 74,999	24	97	197	271	29	165	26	239	130	87	19	85	29	132	31	113	29	132	31	113	29	132	
75,000 - 99,999	22	93	146	196	15	136	22	205	6	83	34	66	32	85	20	69	32	85	20	69	32	85	
100,000 - 149,999	N/A	N/A	36	53	13	86	13	96	10	52	49	44	20	57	12	52	20	57	12	52	20	57	
150,000 - 199,999	N/A	N/A	N/A	28	6	65	5	85	35	33	26	27	10	33	9	31	10	33	9	31	10	33	
200,000 - 499,999	N/A	N/A	N/A	22	3	20	2	22	8	14	5	13	5	17	4	14	5	17	4	14	5	17	
500,000 - 999,999	N/A	N/A	N/A	N/A	1	8	1	12	2	6	2	6	2	6	2	6	2	6	2	6	2	6	
1,000,000 - 1,999,999	N/A	N/A	N/A	N/A	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
2,000,000 - 4,999,999	N/A	N/A	N/A	N/A	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
5,000,000 - AND OVER	N/A	N/A	N/A	N/A	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	

\* The income classifier for IT -100, IT -200 and IT -201 returns is NY Adjusted Gross Income.  
The income classifier for IT -203 returns is Federal amount of NY Adjusted Gross Income.





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# **Appendix C: 2004 New York State Income Tax Forms**

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# Resident Fast Form Income Tax Return

New York State • City of New York • City of Yonkers



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

**(A) Filing status — mark an X in one box:**

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

- ①  Single
- ②  Married filing joint return
- ③  Head of household *(with qualifying person)*
- ④  Qualifying widow(er) with dependent child

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

**(C) Were you a city of New York resident** for all of 2004? *(Part-year residents must file Form IT-201; see instructions, Form IT-100-1.)* .....  Yes  No

**(D) Were you a city of Yonkers resident** for all of 2004? *(Part-year residents must file Form IT-201; see instructions, Form IT-100-1.)* .....  Yes  No

1	Number of federal exemptions <i>(1040EZ filers - enter 1 if single, 2 if married; 1040A filers - copy from line 6d. We will figure your New York State dependent exemptions for you.)</i> .....	1.	<input type="text"/>	Dollars	<input type="text"/>	Cents
2	Wages, salaries, tips, etc. <i>(1040EZ filers - copy from line 1; 1040A filers - copy from line 7)</i> .....	2.	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
3	Taxable interest income <i>(1040EZ filers - copy from line 2; 1040A filers - copy from line 8a)</i> .....	3.	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
4	Interest income on U.S. government bonds included on line 3 above .....	4.	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
5	Ordinary dividends <i>(1040EZ filers - enter 0; 1040A filers - copy from line 9a)</i> .....	5.	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6	Unemployment compensation <i>(1040EZ filers - copy from line 3; 1040A filers - copy from line 13)</i> .....	6.	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7	Individual retirement arrangement (IRA) deduction <i>(1040EZ filers - enter 0; 1040A filers - copy from line 17)</i> .....	7.	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8	<b>Voluntary gifts/contributions</b> <i>(see instr.)</i> Return a Gift to Wildlife ..... <input type="checkbox"/> w. <input type="text"/> . Olympic Fund ..... <input type="checkbox"/> o. <input type="checkbox"/> . Prostate Cancer Research Fund ..... <input type="checkbox"/> p. <input type="text"/> . Breast Cancer Research Fund ..... <input type="checkbox"/> b. <input type="text"/> . Missing/Exploited Children Fund ..... <input type="checkbox"/> c. <input type="text"/> . Alzheimer's Fund ..... <input type="checkbox"/> a. <input type="text"/> .					
9	<b>Amount of federal</b> earned income credit <i>(see instructions and complete the back of this form)</i> .....	9.	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
10	<b>Amount of federal</b> child and dependent care credit <i>(see instructions and complete the back of this form)</i> .....	10.	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

**Lines 11, 12, and 13 — Tax withheld** *(from your wage and tax statement(s))*

New York State	11.	<input type="text"/>	.	<input type="text"/>	City of New York	12.	<input type="text"/>	.	<input type="text"/>	City of Yonkers	13.	<input type="text"/>	.	<input type="text"/>
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<b>Third – party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? <i>(see instructions)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(complete the following)</i> <input type="checkbox"/>		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)

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

<b>Sign your return here</b>	Your signature	
	Spouse's signature <i>(if joint return)</i>	
	Date	Daytime phone number (optional)
	( )	

### Request for direct deposit

1 If you want us to deposit any refund from Form IT-100 directly into your bank account, complete the following (see instructions):

a Routing number  b Type:  Checking  Savings

c Account number

### Claim for earned income credits for IT-100 filers

- 2 Did you claim the federal earned income credit for 2004? If **No**, stop; you do not qualify for the NYS or NYC credit ...  2. Yes  No
- 3 Was your 2004 investment income greater than \$2,650? If **Yes**, stop; you do not qualify for the NYS or NYC credit (see instructions) ...  3. Yes  No
- 4 Did you claim qualifying children on your 2004 federal Schedule EIC? .....  4. Yes  No   
 If **No**, continue with line number 5 below. If **Yes**, in the space provided below, list up to two of the same children you claimed on federal Schedule EIC. If you claimed more than two, see instructions.

First name, middle initial, and last name	Relationship	Number of months lived with you	* Full-time student	** Person with disability	Social security number	Year of birth
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

\* Mark an **X** in this box **only** if you checked **Yes** on your 2004 federal Schedule EIC, line 4a.  
 \*\* Mark an **X** in this box **only** if you checked **Yes** on your 2004 federal Schedule EIC, line 4b.

- 5 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, or if you were paid any amount for work as an inmate in a penal institution, enter that amount here .....  5. Dollars  Cents
- 6 Are you having the IRS figure the credit for you? If **Yes**, write **EIC** in the area at the left of line 9 on the front of this form .....  6. Yes  No

### Claim for child and dependent care credit for IT-100 filers

- 7 If you are claiming the **child and dependent care credit**, list below up to two qualifying persons you are claiming. If you are claiming more than two qualifying persons, see instructions. If you are also claiming the earned income credit (above) and you have already identified your qualifying children in item 4, simply mark an **X** in the box at the right and continue with line 8 below .....  7.

First name, middle initial, and last name	Qualified expenses paid in 2004	* Person with disability	Social security number	Year of birth
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

\* See instructions.

- 8 Can you claim an exemption for all the qualifying persons listed above? .....  8. Yes  No
- 9 Persons or organizations who provided the care.

(A) Care provider's first name, middle initial, and last name	(B) Address	(C) Identifying number (SSN or EIN)	(D) Amount paid (see instructions)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- 10 Qualified expenses (see instructions) .....  10. Dollars  Cents

If you are claiming expenses paid for a dependent child born in 1991, enter that **child's month of birth**. Include as qualified expenses only those paid from January 1, 2004, through the day preceding the child's 13th birthday.

- 11 Enter your earned income (see instructions) .....  11. Dollars  Cents
- 12 If your filing status is  $\text{\textcircled{2}}$  Married filing joint return, enter your spouse's earned income (see instructions) ...  12. Dollars  Cents
- 13 Enter the total amount of dependent care benefits you received (from your federal Form(s) W-2, box 10) ..  13. Dollars  Cents

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



**IT-200**

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Attach label, or print or type	<b>Important:</b> You <b>must</b> enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address (number and street or rural route)	Apartment number	
	City, village, or post office	State	ZIP code
Permanent home address (see page 31) (number and street or rural route)			Apartment number
City, village, or post office		State <b>NY</b>	ZIP code
If taxpayer is deceased, enter first name and date of death.			

▼ Your social security number  
 [ ]

▼ Spouse's social security number  
 [ ]

NY State county of residence  
 ● [ ]

School district name  
 ● [ ]

School district code number ..... [ ]

- (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)** Were you a **city of New York** resident for all of 2004? (Part-year residents must file Form IT-201; see instructions.) .....  Yes  No
- (C)** Can you be claimed as a dependent on another taxpayer's federal return? (see instructions, page 15) .....  Yes  No
- (D)** Do you need an income tax packet mailed to you next year? (see page 15) ....  Yes  No

[ ] [ ] [ ]

	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 12 below) .....	4. [ ]	[ ]
5 Unemployment compensation .....	5. [ ]	[ ]
6 Add lines 1 through 5 .....	6. [ ]	[ ]
7 Individual retirement arrangement (IRA) deduction (see instructions, page 16) .....	7. [ ]	[ ]
8 Subtract line 7 from line 6. This is your <b>federal adjusted gross income</b> (see instructions, page 16) .....	8. [ ]	[ ]
9 Public employee contributions (including 414(h)) (see instr., page 16) Identify: [ ]	9. [ ]	[ ]
10 Flexible benefits program (IRC 125 amount) (see instr., page 16) Identify: [ ]	10. [ ]	[ ]
11 Add lines 8, 9, and 10 .....	11. [ ]	[ ]
12 Taxable refunds, credits, or offsets of state and local income taxes from line 4 above	12. [ ]	[ ]
13 Interest income on U.S. government bonds (see instructions, page 16) .....	13. [ ]	[ ]
14 New York standard deduction (see instructions, page 17) .....	14. [ ]	00
15 Exemptions for dependents only (not the same as total federal exemptions; see instructions, page 17)	15. 000	00
16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, enter 0 on line 17 and skip to line 27) .....	16. [ ]	[ ]
17 Subtract line 16 from line 11. This is your <b>taxable income</b> (if \$65,000 or more, stop; you must file Form IT-201) .....	17. [ ]	[ ]

**Reminder:** Only full-year New York State residents who are not reporting income such as IRA distributions, pensions/annuities, social security benefits, or capital gains may file this form. All others, see page 10 of the instructions.

2004

18 Enter the amount from line 17 on the front page. This is your **taxable income** ..... 18.  .

19 New York State tax on line 18 amount (use the New York State Tax Table, violet pages 59 through 66 of the instructions) .. 19.  .

20 New York State household credit (from table I, II, or III; see instructions, page 18) ..... 20.  .

21 Subtract line 20 from line 19 (if line 20 is more than line 19, leave blank). This is the total of your New York State taxes ..... 21.  .

22 City of New York resident tax on line 18 amount (use the City of New York Tax Table, white pages 67 through 74 of the instructions) ..... 22.  .

23 City of New York household credit (see instructions, page 19) ..... 23.  .

24 Subtract line 23 from line 22 (if line 23 is more than line 22, leave blank) ..... 24.  .

25 City of Yonkers resident income tax surcharge (from Yonkers worksheet, page 20 of the instructions) ..... 25.  .

26 City of Yonkers nonresident earnings tax (attach Form Y-203) ..... 26.  .

27 **Sales or use tax** (see instructions starting on page 21) ..... 27.  .

28 **Gifts** Return a Gift to Wildlife  w.  . Missing/Exploited Children Fund  c.  .  
Breast Cancer Research Fund  b.  . Prostate Cancer Research Fund  p.  .  
Alzheimer's Fund  a.  . Olympic Fund  o.  . **Total gifts and contributions =** 28.  . **00**

29 **Add line 21, and lines 24 through 28** ..... 29.  .

30 New York State child and dependent care credit (from Form IT-216; attach form) 30.  .

31 New York State earned income credit (from Form IT-215; attach form) 31.  .

32 Real property tax credit (from Form IT-214; attach form) ..... 32.  .

33 College tuition credit (from Form IT-272; attach form) ..... 33.  .

34 City of New York school tax credit (see instructions, page 27) ..... 34.  .

35 City of New York earned income credit (from Form IT-215; attach form) ..... 35.  .

36 Total New York State tax withheld (staple wage and tax statements; see instr., page 27) 36.  .

37 Total city of New York tax withheld (staple wage and tax statements; see instr., page 27) 37.  .

38 Total city of Yonkers tax withheld (staple wage and tax statements; see instr., page 27) 38.  .

39 Add lines 30 through 38 ..... 39.  .

40 **If line 39 is more than line 29**, subtract line 29 from line 39. This is the amount to be **refunded to you** ..... 40.  .

If you choose to have your refund sent directly to your bank account, complete a, b, and c below

a Routing number  b Type:  Checking  Savings  
 c Account number

41 **If line 39 is less than line 29**, subtract line 39 from line 29. This is the **amount you owe** (do not send cash; make your check or money order payable to **New York State Income Tax**; write your social security number and 2004 income tax on it) ... 41.  .

This is a scannable form; please file this original return with the Tax Department.



Staple your wage and tax statements to the bottom front of this return. See Step 7, page 32 of the instructions, for the proper assembly of your return and attachments.

**Third-party designee** Do you want to allow another person to discuss this return with the Tax Dept? (see page 30)  Yes  No (complete the following)  No

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

**Paid preparer's use only**

Preparer's signature  Preparer's SSN or PTIN

Firm's name (or yours, if self-employed)  Employer identification number

Address  Date  Mark X if self-employed

**Sign your return here**

Your signature

Spouse's signature (if joint return)

Date  Daytime phone number (optional) ( )

# Resident Income Tax Return

New York State • City of New York • City of Yonkers

For the full year January 1, 2004, through December 31, 2004, or fiscal year beginning .....



# IT-201

0 4

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Attach label, or print or type	<b>Important:</b> You must enter your social security number(s) in the boxes to the right.			▼ Your social security number
	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>		
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address <i>(number and street or rural route)</i>		Apartment number	New York State county of residence
	City, village, or post office	State	ZIP code	School district name
	Permanent home address <i>(see page 49) (number and street or rural route)</i>		Apartment number	School district code number .....
City, village, or post office		State	ZIP code	If taxpayer is deceased, enter <b>first name</b> and <b>date of death</b> .

- (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) Can you be claimed** as a dependent on another taxpayer's federal return? .  Yes  No
- (C) Do you need an income tax packet** mailed to you next year *(see page 18)*? .....  Yes  No
- (D) If you or your spouse maintained any living quarters in NY City** during 2004, mark an **X** in the box *(see page 19)* ..
- (E) City of New York residents and city of New York part-year residents only:** *(see page 19)*
- (1) Number of months **you** lived in New York City in 2004 ...
- (2) Number of months **your spouse** lived in New York City in 2004 ...

Staple check or money order here.

--	--	--

### Federal income and adjustments

**Only full-year NY State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 20). Also see page 20 instructions for showing a loss.**

	Dollars	Cents
1 Wages, salaries, tips, etc. ....	1.	
2 Taxable interest income .....	2.	
3 Ordinary dividends .....	3.	
4 Taxable refunds, credits, or offsets of state and local income taxes <i>(also enter on line 24 below)</i> .....	4.	
5 Alimony received .....	5.	
6 Business income or loss <i>(attach a copy of federal Schedule C or C-EZ, Form 1040)</i> .....	6.	
7 Capital gain or loss <i>(if required, attach copy of federal Schedule D, Form 1040)</i> .....	7.	
8 Other gains or losses <i>(attach copy of federal Form 4797)</i> .....	8.	
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an <b>X</b> in the box .....	9.	
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an <b>X</b> in the box .	10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <i>(attach copy of federal Schedule E, Form 1040)</i> ...	11.	
12 Farm income or loss <i>(attach copy of federal Schedule F, Form 1040)</i> .....	12.	
13 Unemployment compensation .....	13.	
14 Taxable amount of social security benefits <i>(also enter on line 26 below)</i> .....	14.	
15 Other income <i>(see page 20)</i> Identify: .....	15.	
16 Add lines 1 through 15 .....	16.	
17 Total federal adjustments to income <i>(see page 20)</i> Identify: .....	17.	
18 Subtract line 17 from line 16. This is your <b>federal adjusted gross income</b> .....	18.	

### New York additions *(see page 21)*

19 Interest income on state and local bonds and obligations (but not those of NY State or its local governments) ...	19.	
20 Public employee 414(h) retirement contributions from your wage and tax statements <i>(see page 21)</i> ..	20.	
21 College choice tuition savings distributions .....	21.	
22 Other <i>(see page 21)</i> Identify: .....	22.	
23 Add lines 18 through 22 .....	23.	

### New York subtractions *(see page 24)*

24 Taxable refunds, credits, or offsets of state and local income taxes <i>(from line 4 above)</i> ....	24.	
25 Pensions of NYS and local governments and the federal government <i>(see page 24)</i> ...	25.	
26 Taxable amount of social security benefits <i>(from line 14 above)</i> ..	26.	
27 Interest income on U.S. government bonds .....	27.	
28 Pension and annuity income exclusion <i>(see page 24)</i> .....	28.	
29 College choice tuition savings deduction / earnings distributions ...	29.	
30 Other <i>(see page 25)</i> Identify: .....	30.	
31 Add lines 24 through 30 .....	31.	
32 Subtract line 31 from line 23. This is your <b>New York adjusted gross income</b> .....	32.	

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

IT-201 (2004) (back)

Dollars

Cents

33	Enter the amount from line 32 on the front page. This is your <b>New York adjusted gross income</b> .....	33.		.	
34	<b>Deduction</b> - mark an <b>X</b> in the appropriate box: <input type="checkbox"/> <b>Standard</b> (from page 29) or <input type="checkbox"/> <b>Itemized</b> (attach Form IT-201-ATT)	34.		.	
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank) .....	35.		.	
36	<b>Exemptions for dependents only</b> (not the same as total federal exemptions; see page 29) .....	36.	0 0 0	.	0 0
37	Subtract line 36 from line 35 and enter the result on line 37. This is your <b>taxable income</b> . .....	37.		.	
38	New York State tax on line 37 amount (see <b>Tax Computation</b> on pages 30, 31, and 32) .....	38.		.	
39	New York State household credit (from table I, II, or III on page 33) .....	39.		.	
40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) .....	40.		.	
41	New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 64) .....	41.		.	
42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank) .....	42.		.	
43	Net other New York State taxes (from Form IT-201-ATT, Part II, line 36; attach form) .....	43.		.	
44	<b>Add lines 42 and 43.</b> This is the total of your <b>New York State taxes</b> . .....	44.		.	

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

45	City of New York resident tax (see pages 34 and 35) .....	45.		.	
46	City of New York household credit (from table IV, V, or VI, page 36) ...	46.		.	
47	Subtract line 46 from line 45 (if line 46 is more than line 45, leave blank) ..	47.		.	
48	Other city of New York taxes (from Form IT-201-ATT, Part III, line 41; attach form) ...	48.		.	
49	Add lines 47 and 48 .....	49.		.	
50	City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 67) ...	50.		.	
51	Subtract line 50 from line 49 (if line 50 is more than line 49, leave blank) ..	51.		.	
52	City of Yonkers resident income tax surcharge (see page 37) ...	52.		.	
53	City of Yonkers <b>nonresident</b> earnings tax (attach Form Y-203) ...	53.		.	
54	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1) ....	54.		.	
55	<b>Add lines 51 through 54.</b> This is the total of your <b>city of New York and city of Yonkers taxes</b> . ....	55.		.	
56	<b>Sales or use tax</b> (see instructions starting on page 38) .....	56.		.	
57	Return a Gift to Wildlife ... <input type="checkbox"/> w. _____, Missing/Exploited Children Fund ... <input type="checkbox"/> c. _____	57.	Total gifts and contributions =		0 0
	Breast Cancer Research Fund ... <input type="checkbox"/> b. _____, Prostate Cancer Research Fund <input type="checkbox"/> p. _____				
	Alzheimer's Fund ..... <input type="checkbox"/> a. _____, Olympic Fund .. <input type="checkbox"/> o. _____				
58	<b>Add lines 44, 55, 56, and 57.</b> This is your total <b>New York State, New York City and Yonkers taxes, and gifts/contributions</b> . ...	58.		.	

See instructions on pages 34 through 37 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

Gifts/contributions: whole dollar amounts only (see page 43).

**Payments and refundable credits** (see page 44)

59	NY State child and dependent care credit (from Form IT-216; attach form) ...	59.		.	
60	NY State earned income credit (from Form IT-215; attach form)	60.		.	
61	Real property tax credit (from Form IT-214; attach form) .....	61.		.	
62	College tuition credit (from Form IT-272; attach form) .....	62.		.	
63	City of NY school tax credit (also complete (E) on front; see page 44) ...	63.		.	
64	City of NY earned income credit (from Form IT-215; attach form)	64.		.	
65	Other refundable credits (from Form IT-201-ATT, Part IV, line 82) ...	65.		.	
66	Total <b>New York State</b> tax withheld .....	66.		.	
67	Total <b>city of New York</b> tax withheld .....	67.		.	
68	Total <b>city of Yonkers</b> tax withheld .....	68.		.	
69	Total estimated tax payments / Amount paid with Form IT-370 ...	69.		.	
70	<b>Add lines 59 through 69.</b> This is the total of your <b>payments</b> . .....	70.		.	
71	<b>Amount overpaid</b> If line 70 is <b>more than</b> line 58, subtract line 58 from line 70 .....	71.		.	
72	Amount of line 71 that you want <b>refunded to you</b> .....	72.		.	
72a	Routing number : _____	72.	Refund		
	b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings				
72c	Account number : _____	72.	Refund		
	Estimated tax only Amount of line 71 that you want applied to your 2005 estimated tax.				
73	(Do not include any amount that you claimed as a refund on line 72.) ...	73.		.	
74	<b>Amount you owe</b> If line 70 is <b>less than</b> line 58, subtract line 70 from line 58. For details on how to pay, see page 47 .....	74.		.	
75	Estimated tax penalty (Include this amount in line 74 or reduce the overpayment on line 71. See page 47.) ...	75.		.	

Mail your completed return to:  
STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 50 for the proper assembly of your return and attachments.

You can choose to have your refund sent directly to your bank account. See **Direct Deposit** on page 46 and fill in lines 72a, b, and c.

Sign your return below.

Third - party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see page 48) <input type="checkbox"/> Yes <input type="checkbox"/> (complete the following) <input type="checkbox"/> No		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)

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

Sign your return here	Your signature
	Spouse's signature (if joint return)
	Date Daytime phone number (optional) ( )



For office use only

Nonresident and Part-Year Resident Income Tax Return

New York State • City of New York • City of Yonkers



IT-203

For the year January 1, 2004, through December 31, 2004, or fiscal tax year beginning 0 4 and ending



Important: You must enter your social security number(s) in the boxes to the right. Your first name and middle initial, Your last name, Spouse's first name and middle initial, Spouse's last name, Mailing address, Apartment number, New York State county of residence, City, village, or post office, State, ZIP code, New York State school district name, Permanent home address, New York State school district code number, City, village, or post office, State, ZIP code, If taxpayer is deceased, enter first name and date of death.

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

\*For filing status 2 or 3, enter both spouses' social security numbers above, unless filing Form IT-203-C (see instructions).

- (B) Can you be claimed as a dependent on another taxpayer's federal return? Yes No
(C) Do you need an income tax packet mailed to you next year? Yes No
(D) City of New York part-year residents only: (1) Number of months you lived in New York City in 2004 ... (2) Number of months your spouse lived in New York City in 2004 ..

Table with columns: Federal amount (Dollars, Cents), New York State amount (Dollars, Cents). Rows 1-30 listing various income and deduction items.

Tax Computation	31	Enter the amount from line 30, <b>Federal amount</b> column on the front page .....	31.		.	
	32	Enter the <b>larger</b> of your <b>standard deduction</b> (from page 32) or your <b>itemized deduction</b> (from Form IT-203-ATT, Sch. C, line 15; attach form). Mark an <b>X</b> in the appropriate box: <input type="checkbox"/> Standard <input type="checkbox"/> Itemized	32.		.	
	33	Subtract line 32 from line 31 (if line 32 is more than line 31, leave blank) .....	33.		.	
	34	Exemptions for dependents only (not the same as total federal exemptions; see page 32) .....	34.	0 0 0	.	0 0
	35	Subtract line 34 from line 33. This is your <b>taxable income</b> .....	35.		.	
Credits	36	New York State tax on line 35 amount (see tax computation, pages 33 through 35) .....	36.		.	
	37	New York State household credit (from table I, II, or III, page 36 of instructions) .....	37.		.	
	38	Subtract line 37 from line 36 (if line 37 is more than line 36, leave blank) .....	38.		.	
	39	New York State child and dependent care credit (from Form IT-216; attach form; see page 37) .....	39.		.	
	40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) .....	40.		.	
	41	New York State earned income credit (from Form IT-215; attach form; see page 37) .....	41.		.	
	42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank). This is your <b>base tax</b> .....	42.		.	
	43	Income percentage New York State amount from line 30 $\div$ Federal amount from line 30 = Round result to 4th decimal place.	43.		.	

Cities	44	Multiply line 42 by the <b>decimal</b> on line 43. This is your <b>allocated New York State tax</b> .....	44.		.	
	45	New York State nonrefundable credits (from Form IT-203-B, line 50) .....	45.		.	
	46	Subtract line 45 from line 44 (if line 45 is more than line 44, leave blank) .....	46.		.	
	47	Net other New York State taxes (from Form IT-203-B, line 24) .....	47.		.	
	48	Add lines 46 and 47. This is the total of your <b>New York State taxes</b> .....	48.		.	
Sales or use tax	49	Other city of New York taxes (from Form IT-203-B, line 27; see page 37) .....	49.		.	
	50	City of Yonkers nonresident earnings tax (attach Form Y-203) .....	50.		.	
	51	Part-year Yonkers resident income tax surcharge (attach Form IT-360.1) .....	51.		.	
52	<b>Sales or use tax</b> (see instructions beginning on page 38) .....	52.		.		

Gifts	53	Return a Gift to Wildlife <input type="checkbox"/> w. <input type="checkbox"/> Missing/Exploited Children Fund <input type="checkbox"/> c. <input type="checkbox"/> Breast Cancer Research Fund <input type="checkbox"/> b. <input type="checkbox"/> Prostate Cancer Research Fund <input type="checkbox"/> p. <input type="checkbox"/> Alzheimer's Fund <input type="checkbox"/> a. <input type="checkbox"/> Olympic Fund <input type="checkbox"/> o. <input type="checkbox"/> <b>Total gifts and contributions =</b>	53.		.	0 0
	54	Add lines 48 through 53. This is the total of your <b>state and city taxes and gifts</b> .....	54.		.	
	55	Part-year city of New York school tax credit (also complete item D on front) ..	55.		.	

Payments	56	Other refundable credits (from Form IT-203-B, line 68) .....	56.		.	
	57	<b>Total New York State tax withheld</b> (see page 43) .....	57.		.	
	58	Total city of New York tax withheld (see page 44) .....	58.		.	
	59	Total city of Yonkers tax withheld (see page 44) .....	59.		.	
60	Total of estimated tax payments, and amount paid with extension Form IT-370 .....	60.		.		

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 49 for further instructions on assembling your return.

Refund	61	Add lines 55 through 60. This is the total of your <b>payments</b> .....	61.		.	
	62	<b>Amount overpaid.</b> If line 61 is more than line 54, subtract line 54 from line 61 (also see lines 63 and 64) .....	62.		.	
Refund	63	Amount of line 62 that you want <b>refunded to you</b> .....	63.		.	
		a Routing number <input type="checkbox"/> b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account number <input type="checkbox"/>			.	

You can choose to have your refund sent directly to your bank account. See the instructions and fill in lines 63a, 63b, and 63c.

Owe	64	<b>Estimated tax:</b> Amount of line 62 that you want applied to your 2005 estimated tax (subtract line 63 from line 62) .....	64.		.	
	65	<b>Amount you owe.</b> If line 61 is less than line 54, subtract line 61 from line 54 For details on how to pay, see page 46 .....	65.		.	
66	Penalty for underpayment of tax (will reduce line 62 or increase line 65; see page 46) .....	66.		.		

Staple payment to front of return.

See instructions. **Part-year residents** must complete **item E**. **Nonresidents** must complete **item F**.

(E) **Part-year residents:** If you were a New York State resident for only part of the year, enter the date and mark an **X** in the box (1, 2, or 3) which describes your situation on the last day of the tax year:  1) moved into New York State  2) moved out of New York State and received income from New York State sources during your nonresident period  3) moved out of New York State and received no income from New York State sources during your nonresident period

(F) **Nonresidents: Did you or your spouse maintain living quarters in New York State in 2004?** (if Yes, complete Schedule B of Form IT-203-ATT; attach form) Yes  No

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

Paid preparer's use only	Preparer's signature	Preparer's SSN or PTIN	Sign your return here	Your signature	
	Firm's name (or yours, if self-employed)	Employer identification number		Spouse's signature (if joint return)	
	Address	Date		Mark X if self-employed <input type="checkbox"/>	Date
					Daytime phone number (optional) ( )

# Fiduciary Income Tax Return

New York State • City of New York • City of Yonkers



# IT-205

**Type of entity:**

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

For the full year Jan. 1, 2004, through Dec. 31, 2004, or fiscal tax year beginning

**0 4** and ending

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

<input type="checkbox"/> Amended return (attach explanation) ▶	Income distribution deduction (see instructions, Form IT-205-1)	Number of beneficiaries
--	---	-------------------------

<b>See instructions</b>	A Total income (from back page, line 51) .....	<b>A.</b>	
	B New York adjusted gross income from NYAGI worksheet, line 5 .....	<b>B.</b>	
	C Amount from Form IT-205-A, Schedule 1, line 10, column a .....	<b>C.</b>	
	1 Federal taxable income of fiduciary (from back page, line 62) ....	<b>1.</b>	
	2 New York modifications relating to amounts allocated to principal .....	<b>2.</b>	
	3 Balance (line 1 and add or subtract line 2) .....	<b>3.</b>	
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5) .....	<b>4.</b>	
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4) .....	<b>5.</b>	
	6 State tax on line 5 amount (full-year resident estate and trust only) .....	<b>6.</b>	
	7 New York State amount from Form IT-230, Part II, line 2 (resident estate and trust only) .....	<b>7.</b>	
	8 Add lines 6 and 7 .....	<b>8.</b>	
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part II, mark an <b>X</b> in this box <input type="checkbox"/> .....	<b>9.</b>	
	10 Nonrefundable state credits (attach schedule) .....	<b>10.</b>	
	11 Subtract line 10 from line 8 or line 9 .....	<b>11.</b>	
	12 State separate tax on lump-sum distributions and other addbacks .....	<b>12.</b>	
	13 State minimum income tax .....	<b>13.</b>	
	14 Total New York State tax (add lines 11, 12, and 13; see instructions) .....	<b>14.</b>	
	15a City of New York resident tax on line 5 amount (see instructions) ....	<b>15a.</b>	
	15b City of New York part-year resident tax (see instructions) .....	<b>15b.</b>	
	16 City of New York amount from Form IT-230, Part II, line 2 (see instructions) ...	<b>16.</b>	
	17 Add line 15a or 15b to line 16 .....	<b>17.</b>	
	18 City of New York accumulation distribution credit .....	<b>18.</b>	
	19 Subtract line 18 from line 17 (if less than zero, leave blank) .....	<b>19.</b>	
	20 City of New York separate tax on lump-sum distributions (see instructions) ...	<b>20.</b>	
	21 Add lines 19 and 20 .....	<b>21.</b>	
22 City of New York - UBT credit (from Form IT-219) .....	<b>22.</b>		
23 Subtract line 22 from line 21 (if less than zero, leave blank) .....	<b>23.</b>		
24 City of New York minimum income tax (see instructions) .....	<b>24.</b>		
25 City of Yonkers resident income tax surcharge from Yonkers worksheet, line o (see instructions) ....	<b>25.</b>		
26 City of Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14) .....	<b>26.</b>		
27 City of Yonkers nonresident fiduciary earnings tax (from Form Y-206) .....	<b>27.</b>		
28 Sales or use tax (see instructions starting on page 18) .....	<b>28.</b>		
29 Total New York State, city of New York, city of Yonkers, and use tax (add lines 14 and 23 through 28; see instructions) ...	<b>29.</b>		
30 Estimated tax paid (including payments made with Form IT-370-PF) .....	<b>30.</b>		
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T) .....	<b>31.</b>		
32 Subtract line 31 from line 30 .....	<b>32.</b>		
33 Refundable credits Identify: <input style="width: 150px;" type="text"/> .....	<b>33.</b>		
34 New York State tax withheld .....	<b>34.</b>		
35 City of New York tax withheld .....	<b>35.</b>		
36 City of Yonkers tax withheld .....	<b>36.</b>		
37 Total (add lines 32 through 36) .....	<b>37.</b>		
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment .....	<b>38.</b>		
39 Amount of line 38 to be refunded to you .....	<b>39.</b>		
40 Amount of line 38 to be credited to 2005 estimated tax .....	<b>40.</b>		
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe .....	<b>41.</b>		
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instructions) ...	<b>42.</b>		

**See instructions on pages 15 through 18 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.**

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.



Table with 5 columns: Line number, Description, and three input fields. Rows 43-51 include Interest income, Dividends, Business income, Capital gain, Rents, Farm income, Ordinary gain, and Total income.

Table with 5 columns: Line number, Description, and three input fields. Rows 52-62 include Interest, Taxes, Fiduciary fees, Charitable deduction, Attorney fees, Other deductions, Income distribution deduction, Estate tax deduction, Exemption, Total, and Federal taxable income.

Make check or money order payable to NY State Income Tax; write your employer identification number and 2004 Fiduciary Income Tax on it.

Mail your completed return to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

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

Table with 5 columns: Line number, Description, and three input fields. Rows 63-70 include Interest income on state and local bonds, Income taxes deducted, Other additions, Total additions, Interest income on US obligations, Other subtractions, Total subtractions, and New York fiduciary adjustment.

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: Beneficiary name and address, Identifying number, Shares of federal distributable net income (Amount and Percent), and 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
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 social security numbers.
G. If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss

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

Paid preparer's use only section: Preparer's signature, firm's name, address, Preparer's SSN or PTIN, Employer identification number, Date, Mark X if self-employed.

Sign your return here section: Signature of fiduciary or officer representing fiduciary, Date, Daytime phone number (optional).

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

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