



# Analysis of 2005 Personal Income Tax Returns

*Profile of Income, Deductions,  
Credits and Tax*



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# Contents

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Statistical Highlights of 2005 Returns	1
Summary	1
Introduction and Background	3
Comparison With Other OTPA Reports	4
Prominent Features	5
Statistical Summary	9
Distribution of Taxpayer Income and Tax Liability	10
Income Sources	13
Standard and Itemized Deductions	14
Dependent Exemptions	16
Credits	16
Overpayments and Final Payments	19
Nonresidents and Part Year Residents	19
Selected Historical Trends	21
Income Sources	21
Subtraction Modifications	21
Itemized Deductions	22
Focus on Nontaxable Returns	25
Overview of Tax Years 2001 Through 2005	25
Usage of Modifications—2005	28
Usage of Deductions—2005	28
Usage of Credits—2005	29

<hr/>		
Tables		
Accompanying		
This Report		31
	Section I: Resident, Nonresident and Part Year Resident Taxable Returns Classified by New York Adjusted Gross Income or New York Source Income Tables 20 Through 36	33
	Section II: Selected Tax Components by Filing Status for Resident Taxable Returns Tables 37 Through 56	55
<hr/>		
2005 Fiduciary		89
Returns		
<hr/>		
Figures	<b>Figure 1:</b> Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2005	11
	<b>Figure 2:</b> Percent of NYAGI and Tax Liability by Decile For Resident Taxpayers in 2005	12
	<b>Figure 3:</b> Distribution of Federal Gross Income by Source For Resident Taxpayers in 2005	14
	<b>Figure 4:</b> Percent of Gross Itemized Deductions by Type For Resident Taxpayers in 2005	15
	<b>Figure 5:</b> Number of Nontaxable Resident Returns—2001-2005	26
	<b>Figure 6:</b> Tax Credits and Tax After Credits for Nontaxable Resident Returns—2001-2005	26
<hr/>		
Tables	<b>Table 1:</b> Selected Provisions of New York State Personal Income Tax Structure— 2005 Tax Year	5
	<b>Table 2:</b> 2005 Tax Rates	6
	<b>Table 3:</b> Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2004 and 2005	10
	<b>Table 4:</b> Percent of Total Resident Taxpayers, Adjusted Gross I Income, and Tax Liability by New York Adjusted Gross Income Class in 2004 and 2005	10
	<b>Table 5:</b> Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2005	12
	<b>Table 6:</b> New York State Personal Income Tax—Components of Federal Gross Income for Resident Taxpayers in 2004 and 2005	12
	<b>Table 7:</b> Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2005	13

---

	<b>Table 8:</b> Summary of Credits Claimed by Resident Taxpayers in 2005	15
	<b>Table 9:</b> Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2005	16
	<b>Table 10:</b> Residents Who Claimed the Earned Income Credit by Earned Income Class in 2005	18
	<b>Table 11:</b> Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2005	19
	<b>Table 12:</b> Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2001	21
	<b>Table 13:</b> Major Subtraction Modifications for Resident Taxpayers from 2001 Through 2005	22
	<b>Table 14:</b> Average Major Itemized Deductions for Resident Taxpayers from 2001 Through 2005	23
	<b>Table 15:</b> Summary of Nontaxable Resident Returns – 2001-2005	27
	<b>Table 16:</b> Summary of Credits on Nontaxable Resident Returns - 2001-2005	28
	<b>Table 17:</b> Major Subtraction Modifications on Nontaxable Resident Returns - 2005 Tax Year	28
	<b>Table 18:</b> Deductions on Nontaxable Resident Returns - 2005 Tax Year	29
	<b>Table 19:</b> Credits Claimed on Nontaxable Resident Returns – 2005 Tax Year	29
Full-Year Resident Taxable Returns In 2005	<b>Table 20:</b> Major Items by New York Adjusted Gross Income Class	35
	<b>Table 21:</b> Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class	36
	<b>Table 22:</b> Average Amounts for Selected Items by New York Adjusted Gross Income Class	37
	<b>Table 23:</b> Federal Components of Income by New York Adjusted Gross Income Class	38
	<b>Table 24:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	40
	<b>Table 25:</b> New York State Deductions by New York Adjusted Gross Income Class	41
	<b>Table 26:</b> Itemized Deductions by New York Adjusted Gross Income Class	42
	<b>Table 27:</b> Tax Credits by New York Adjusted Gross Income Class	44
	<b>Table 28:</b> Distribution of Taxpayers by Size of Tax Liability	45

Full-Year Nonresident Taxable Returns in 2005	<b>Table 29:</b> Major Items by Size of Federal AGI After New York	46	
	<b>Table 30:</b> Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of	47	
	<b>Table 31:</b> Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	48	
	<b>Table 32:</b> Distribution of Taxpayers by Size of Tax Liability	49	
	<b>Table 33:</b> Major Items by Size of Federal AGI After New York Modifications	50	
Part-Year Resident Taxable Returns in 2005	<b>Table 34:</b> Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	51	
	<b>Table 35:</b> Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	52	
	<b>Table 36:</b> Distribution of Taxpayers by Size of Tax Liability	53	
	<i>Single</i>		
Full-Year Resident Taxable Returns by Filing Status in 2005	<b>Table 37:</b> Major Items by New York Adjusted Gross Income Class	57	
	<b>Table 38:</b> Federal Components of Income by New York Adjusted Gross Income Class	58	
	<b>Table 39:</b> New York Modifications to Federal Income by New	60	
	<b>Table 40:</b> New York State Deductions by New York Adjusted Gross Income Class	61	
	<b>Table 41:</b> Itemized Deductions by New York Adjusted Gross Income Class	62	
		<i>Married Filing Jointly and Surviving Spouses</i>	
	<b>Table 42:</b> Major Items by New York Adjusted Gross Income Class	64	
	<b>Table 43:</b> Federal Components of Income by New York Adjusted Gross Income Class	66	
	<b>Table 44:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	68	
	<b>Table 45:</b> New York State Deductions by New York Adjusted Gross Income Class	69	
<b>Table 46:</b> Itemized Deductions by New York Adjusted Gross Income Class	70		

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*Married Filing Separately*

<b>Table 47:</b> Major Items by New York Adjusted Gross Income Class	72
<b>Table 48:</b> Federal Components of Income by New York Adjusted Gross Income Class	74
<b>Table 49:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	76
<b>Table 50:</b> New York State Deductions by New York Adjusted Gross Income Class	77
<b>Table 51:</b> Itemized Deductions by New York Adjusted Gross Income Class	78

*Head of Household*

<b>Table 52:</b> Major Items by New York Adjusted Gross Income Class	80
<b>Table 53:</b> Federal Components of Income by New York Adjusted Gross Income Class	82
<b>Table 54:</b> New York Modifications to Federal Income by New York Adjusted Gross Income Class	84
<b>Table 55:</b> New York State Deductions by New York Adjusted Gross Income Class	85
<b>Table 56:</b> Itemized Deductions by New York Adjusted Gross Income Class	86

2005 Fiduciary Returns	<b>Table 57:</b> Taxable Fiduciary Returns by New York Taxable Income Class in 2005	90
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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> 2005 New York State Income Tax Forms	C-1





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# Statistical Highlights of 2005 Returns

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## Summary

Highlights from tax year 2005 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2005 equaled approximately \$498 billion, an increase of \$41 billion (9 percent) from 2004. New York adjusted gross income (NYAGI) totaled \$478 billion compared to \$439 billion in 2004.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$29.4 billion, an increase of 10.1 percent from 2004. Full-year resident taxpayers accounted for \$24.7 billion, or 84 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$4,427, up from \$4,125 in 2004.
- Total tax liability of taxable resident returns, as a percentage of NYAGI, increased from 5.1 percent in 2004 to 5.2 percent in 2005.
- The total number of tax returns filed with the Department of Taxation and Finance in 2005 totaled approximately 9.1 million, slightly more than the number filed in 2004. About 2.8 million of these were nontaxable returns. The number of taxable returns increased to 6.3 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 2005 personal income tax returns filed during 2006. 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 620,000 personal income tax returns selected from a total filing population of 9.1 million returns, approximately 8.2 million of which were filed by New York State full-year residents. Both taxable and nontaxable returns were sampled. However, this report primarily provides statistics on 6.3 million resident, part-year resident, and nonresident returns with a New York personal income tax liability. It is important to note that the sample size of the 2005 file is significantly larger than in previous years. This has resulted in smaller sampling error and more accurate estimates compared to information reported prior to 2005.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2005 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 2005 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 2005 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 2005 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2005.

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 620,000 personal income tax returns selected from a population of 9.1 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 2005 State personal income tax returns. In comparison, the POR publication tabulates information from all returns filed with the Department of Taxation and Finance (the Department). The POR report represents the compilation of records on the Department’s master file on a particular day. The data variables represent amounts accepted by the Department’s tax return processing system within system tolerances. Analysts compiled the data and reported the statistics with minimal review. Furthermore, the report covers only some of the information contained on New York State income tax returns. In addition to the POR report, the Office of Tax Policy Analysis also produces special legislatively mandated studies on the earned income tax credit and real property tax credits.

# Prominent Features

New York automatically conforms to most federal definitions of income and itemized deductions. Therefore, some of the tables contained in this study refer to federal components of income and federal components of deductions, the starting point for State computations. New York was one of thirteen states which automatically conformed to federal adjusted gross income in 2005. 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 2005 personal income tax law.

**Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2005 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 \$145,950 or more (\$72,975 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$145,950(\$72,975 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 2005 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: 2005 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 7.25% of amount over \$150,000
500,000		\$34,856 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 7.25% of amount over \$100,000
500,000		\$35,453 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 7.25% of amount over \$125,000
500,000		\$35,187 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 \$3,644 for married taxpayers, \$3,313 for heads of households, and \$3,047 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 8.2 million returns were timely filed by full-year residents for tax year 2005, 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 5.6 million taxable returns reported a total tax liability of \$24.7 billion. In addition, approximately 734,000 nonresidents and part-year residents had tax liability of \$4.7 billion and another 174,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2004 and 2005. In 2005, total New York adjusted gross income (NYAGI) equaled approximately \$478 billion, compared with approximately \$498 billion in total federal adjusted gross income (FAGI). The \$20 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 nearly 9 percent in 2005 compared to 2004, tax liability increased from \$22.4 billion to \$24.7 billion, or over 10 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 2004 and 2005**

	Major Items		Change	
	2004	2005	Amount	Percent
Total Number of Returns* (000)	8,064	8,156	92	1.1
Number of Taxable Returns (000)	5,439	5,578	139	2.6
Number of Nontaxable Returns (000)	2,625	2,578	-47	-1.8
	Millions of Dollars			
Total Federal Adjusted Gross Income	457,205	498,238	41,033	9.0
Total NY Adjusted Gross Income	439,388	477,897	38,509	8.8
Total Deductions Used	75,789	79,487	3,698	4.9
Total Value of Exemptions Used	3,535	3,441	-94	-2.7
Total Taxable Income	360,079	394,974	34,895	9.7
Total Tax Liability	22,432	24,691	2,259	10.1
	Dollars			
Average Tax Liability	4,125	4,427	302	7.3

\* 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 2004 and 2005. It shows that in 2005, taxpayers with incomes above \$200,000 made up larger shares of total income and total tax liability than in 2004. There was also an increase in the share of taxpayers with incomes above \$200,000 due to income growth for high income taxpayers. Figure 1 depicts the distribution of these items in tax year 2005.

**Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2004 and 2005**

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	2004	2005	2004	2005	2004	2005
Less than \$10,000	5.5	6.0	0.4	0.4	0.1	0.1
\$ 10,000 - 19,999	11.8	11.8	2.2	2.1	0.7	0.6
20,000 - 29,999	13.8	13.4	4.3	3.9	1.8	1.7
30,000 - 49,999	25.5	24.8	12.4	11.4	8.0	7.2
50,000 - 99,999	28.3	28.1	24.6	23.0	20.2	18.7
100,000 - 199,999	10.9	11.4	18.0	17.7	18.7	17.9
200,000 and over	4.2	4.6	38.1	41.4	50.5	53.7
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 2005

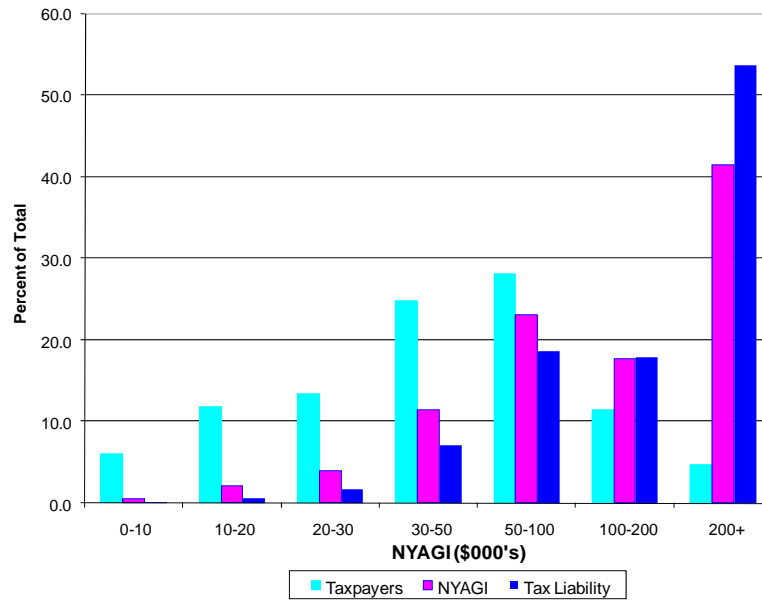


Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.0 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 51.3 percent of all income and paid 64.2 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 \$44,291. Taxpayers below the median had 14.6 percent of total NYAGI and paid 7.4 percent of total tax, while those above the median bore 92.6 percent of the tax burden.

**Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2005 1/**

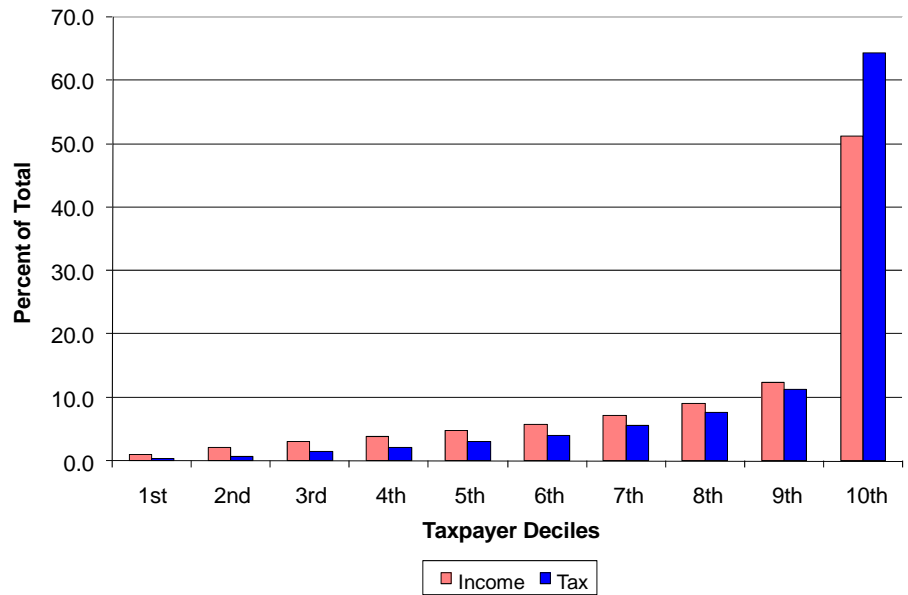
Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Less than \$13,514	\$4,731	1.0	\$65	0.3	1.4
\$13,515 - 21,742	9,875	2.1	173	0.7	1.8
21,743 - 29,128	14,237	3.0	332	1.3	2.3
29,129 - 36,216	18,204	3.8	519	2.1	2.8
36,217 - 44,290	22,382	4.7	741	3.0	3.3
44,291 - 54,477	27,388	5.7	991	4.0	3.6
54,478 - 68,488	34,061	7.1	1,359	5.5	4.0
68,489 - 88,491	43,357	9.1	1,871	7.6	4.3
88,492 - 129,240	58,679	12.3	2,779	11.3	4.7
129,241 and over	244,983	51.3	15,862	64.2	6.5
<b>Total</b>	<b>\$477,897</b>	<b>100.0</b>	<b>\$24,691</b>	<b>100.0</b>	<b>5.2</b>

1/ Positive tax liability.

2/ NYAGI.

3/ Tax liability as a percent of NYAGI.

**Figure 2: Percent of NYAGI and Tax Liability by Decile for Resident Taxpayers in 2005**



## Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2004.

**Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2004 and 2005 1/**  
(Dollar Data in Millions)

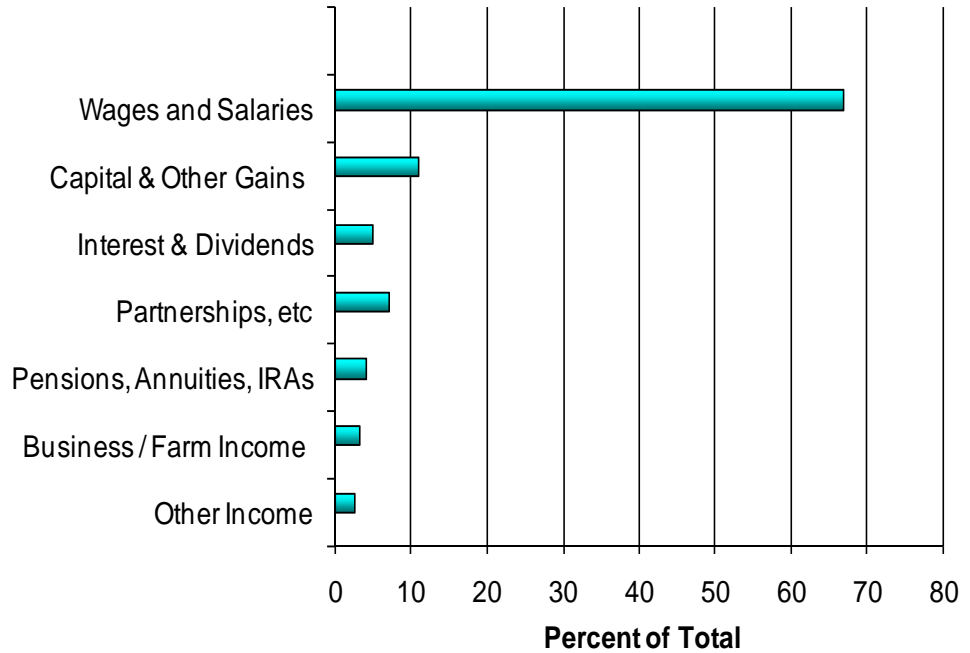
Components of Income	2004	2005	Change	
			Amount	Percent
Wages and Salaries	\$324,338	\$338,367	\$14,029	4.3
Capital & Other Gains (Net)	44,763	55,584	10,821	24.2
Interest and Dividends	18,989	25,412	6,423	33.8
Partnerships, Estates, Trusts, Rents, Royalties	29,091	35,413	6,322	21.7
Pensions, Annuities, IRAs	18,694	20,609	1,915	10.2
Business and Farm Income (Net)	15,885	16,509	624	3.9
All Other Income 2/	11,865	13,287	1,422	12.0
<b>Total</b>	<b>\$463,624</b>	<b>\$505,181</b>	<b>\$41,557</b>	<b>9.0</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 continued strength in the State's economy, total federal gross income increased 9.0 percent in 2005. This was driven by substantial growth in non-wage income, especially interest, dividends, capital gains and partnership/S-Corp income. Figure 3 depicts the overall distribution of components of federal gross income. Wages and salaries comprised the largest single income component accounting for 67 percent of federal gross income. This is slightly smaller than the 70 percent share for wages in 2004. Conversely, the share of federal gross income comprised of capital gains, interest, dividends and partnership/trust income increased from 20 percent in 2004 to 23 percent in 2005.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2005



## Standard and Itemized Deductions

Approximately 69 percent of resident taxpayers used the standard deduction in 2005 compared to 70 percent in 2004. Approximately 1.7 million taxpayers claimed itemized deductions worth \$41.7 billion, compared to \$37.8 billion in the previous year.

Table 7 shows that the deduction for taxes paid was the most often claimed New York State itemized deduction, followed closely by deductions for charitable contributions and interest paid. Furthermore, the deduction for interest paid was the largest single itemized deduction totaling \$17.9 billion in 2005. Taxes paid and charitable contributions were also significant with resident taxpayers claiming over \$12 billion for each of these itemized deductions. Figure 4 illustrates the percent of gross itemized deduction before limitation by type of deduction for resident taxpayers in 2005.

**Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2005**

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,716	\$12,598	\$7,342
Charitable Contributions	1,616	12,178	7,536
Interest Paid	1,320	17,895	13,553
Medical and Dental	232	1,416	6,112
Other 2/	913	7,286	7,978
Total Before Limitations 3/	1,716	51,373	29,934
Total After Limitations 4/	1,716	\$41,736	\$24,318

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 \$20.5 billion were not allowed on State returns.

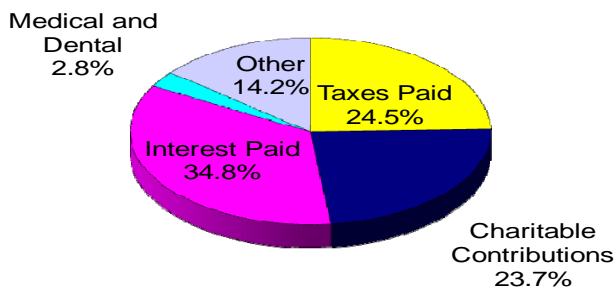
2/ Includes deductions for miscellaneous expenses and casualty/theft losses. Number claiming includes taxpayers claiming at least one of these deductions.

3/ Also includes minor corrections.

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

As described in Table 1 on page 5, the federal 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 359,000 taxpayers' total itemized deductions by approximately \$3.0 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 250,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$6.6 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$9.6 billion, to \$41.7 billion. Like the federal limitation, the New York adjustment applies to aggregate itemized deductions, so its effect on any particular deduction cannot be calculated. Figure 4 shows the distribution of itemized deductions prior to these limitations.

**Figure 4: Percent of Gross Itemized Deductions Before Limitations by Type for Resident Taxpayers in 2005**



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## Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2005 totaled nearly 3.4 billion, slightly less than the amount claimed in 2004. This amount has remained fairly constant since 1995. Approximately 1.9 million taxpayers claimed at least one dependent exemption.

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## 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 \$1,524 million for tax year 2005. 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
- Qualified Emerging technology Company Credits
- Low Incoming 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
- Brownfield Credits
- Nursing Home Assessment Credit
- Special Additional Mortgage Recording Tax Credit



Table 8 summarizes the credits claimed by resident taxpayers in 2005.

**Table 8: Summary of Credits Claimed by Resident Taxpayers in 2005**

Credit	Amount (000)
Resident	\$1,149,948
Household	51,765
Child Care	85,331
Earned Income	32,632
College Tuition	89,601
All Other Credits*	114,375
<b>Total</b>	<b>\$1,523,653</b>

\* Investment, real property tax, accumulation distribution, EZ/ZE, farmers school tax, 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, long-term care insurance, brownfields, nursing home assessment and special additional mortgage recording 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 2005, over 1.2 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$52 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 2005**

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	59,426	4.8	\$2,607	5.0	\$44
\$10,000 - 14,999	248,001	20.2	11,208	21.7	45
15,000 - 19,999	289,727	23.6	14,248	27.5	49
20,000 - 24,999	309,255	25.2	14,208	27.4	46
25,000 and over	321,986	26.2	9,493	18.3	29
<b>Total</b>	<b>1,228,399</b>	<b>100.0</b>	<b>\$51,765</b>	<b>100.0</b>	<b>\$42</b>

Earned Income Tax Credit

For Tax year 2005, certain taxpayers could claim an earned income tax credit (EITC) equal to 30 percent of the federal credit. EITC is refundable to residents and nonrefundable to nonresidents. (For more information on the credit, see Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2005*).

Table 10 shows that in tax year 2005, 1.3 million New York residents claimed \$692 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 \$32.6 million (see Table 8 on page 17). Under the 2005 EITC structure, the credit increased with earned income up to \$11,000 for claimants with children and then remained flat as earned income increased until it exceeded \$16,370 for married and \$14,370 for others. The credit phased out at higher income levels. As a result, the highest average credit amount for 2005 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 Class in 2005\*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	137,059	10.4	\$19,098	2.8	\$139
4,001 - 8,000	251,414	19.2	93,062	13.4	370
8,001 - 12,000	225,527	17.2	163,264	23.6	724
12,001 - 16,000	163,930	12.5	155,818	22.5	951
16,001 - 20,000	145,699	11.1	112,986	16.3	775
20,001 - 24,000	135,324	10.3	76,374	11.0	564
24,001 - 28,000	120,964	9.2	45,520	6.6	376
28,001 - 32,000	89,897	6.9	20,590	3.0	229
32,001 and over	42,482	3.2	5,481	0.8	129
Total	1,312,296	100.0	\$692,193	100.0	\$527

\* 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 2005*

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 \$1.15 billion. The child and dependent care credit, claimed by 282,000 resident taxpayers, equaled approximately \$85.3 million. Even with nominal growth in the number of taxable returns in 2005 compared to 2004, total credits claimed by resident taxpayers increased from \$1,245 million in 2004 to \$1,524 million in 2005.

## 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 5.6 million resident taxable returns, 3.8 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$1,149. Thus, for about 68 percent of taxpayers, withholding by employers or estimated tax payments exceeded total tax liability. About 3.6 million taxpayers received all of their overpayment as refunds averaging \$754, while about 54,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$7,821 toward their 2006 tax. (Approximately 138,000 taxpayers requested both refunds and credits averaging \$1,503 and \$7,409, respectively.) Approximately 1.7 million taxpayers owed an average of \$1,380 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 2005.

Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2005

Filer	Total	Total	Base Tax	Total Tax	Average
	Number of Returns	Number of Taxpayers	Before Proration (000)	After Proration (000)	
Full-Year Nonresidents	712,210	591,025	\$13,873,521	\$4,301,604	\$7,278
Part-Year Residents	195,467	142,722	\$762,322	\$439,278	\$3,078

For full-year nonresidents, the ratio of final tax to base tax equaled approximately 31 percent (\$4,302 million/\$13,874 million). This means that, overall, 31 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 58 percent (\$439 million/\$762 million), the higher percentage reflecting New York-source income earned during their resident period.



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# Selected Historical Trends

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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.

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## Income Sources

Table 12 shows the pattern of resident taxpayers' long-term capital gains and retirement income (pensions, annuities, IRA distributions) between 2001 and 2005. After a sharp decline in 2002, net capital gain income rose significantly through 2005. Also, partnership, rent and estate/trust income exhibited solid growth from 2003 to 2005 while retirement income continued a steady growth trend from 2002.

**Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2001 Through 2005**  
(Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
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
2005	55,584	35,413	20,609

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## Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 2001 and 2005.

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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 sharply in 2005. Likewise, the exemption of interest on U.S. Government obligations claimed as a subtraction modification increased dramatically in 2005 reflecting higher interest rates during the year.

**Table 13: Major Subtraction Modifications for Resident Taxpayers from 2001 Through 2005**  
(Millions of Dollars)

Tax Year	Social Security	U.S. Government	
		Bond Interest	Pension and Annuity Exclusion
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
2005	6,498	1,524	5,104

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## Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 2001 through 2005. Absent major law changes, average itemized deductions generally increase from year to year due to increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes generally rise as the cost of schools and local government increases). However, the State School Tax Reduction (STAR) program has helped to offset increases in the average deduction for property taxes paid.

The average charitable contribution itemized deduction rose strongly over the period 2003 to 2005. Furthermore, higher mortgage interest payments were reflected in increased average deductions for interest paid in 2005 while average deductions for medical and dental expenses also increased along with the cost for these services.

**Table 14: Average Major Itemized Deductions for Resident Taxpayers from 2001 Through 2005 (Dollars)**

Tax Year	Taxes*	Contributions	Interest	Medical
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
2005	7,342	7,536	13,553	6,112

\* 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 2005 tax year.

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## Overview of Tax Years 2001 Through 2005

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 2001 to 2005. “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 2001 to 2.6 million in 2005. Figure 6 illustrates how total credits increased dramatically from \$697 million in 2001 to over \$1.2 billion in 2005. This was primarily due to multi-year increases in the earned income credit rate through 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 –3.0 percent in 2001 to –3.7 percent in 2005 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 2001-2005

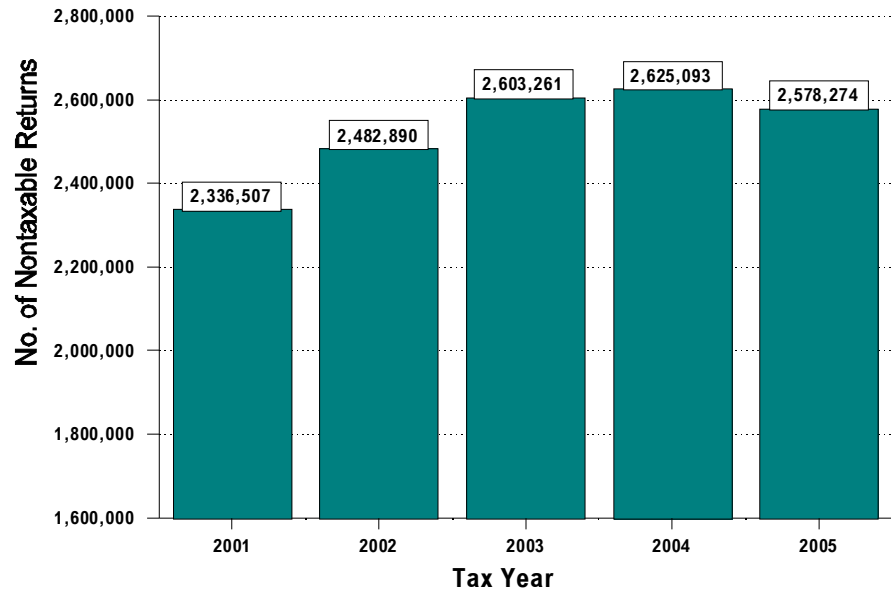
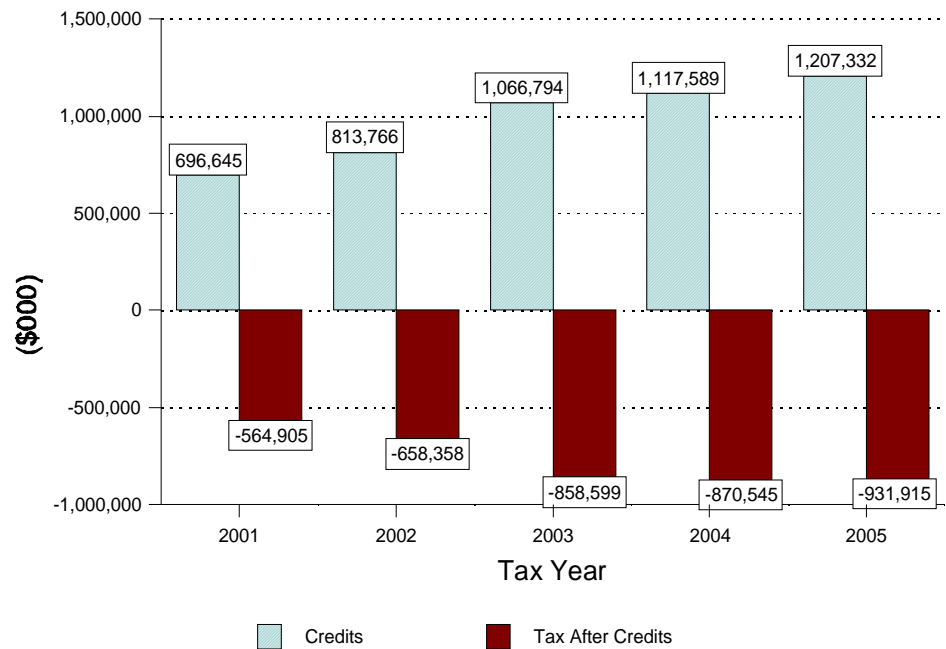


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 2001-2005



**Table 15: Summary of Nontaxable Resident Returns – 2001-2005**

<b>2005 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	1,636,111	\$6,241,152	\$3,486	\$247,974	-\$244,488	-3.9%
\$10,000 - 15,000	373,161	4,618,497	12,967	276,341	-263,375	-5.7%
15,000 - 20,000	243,586	4,226,032	37,721	231,352	-193,631	-4.6%
20,000 - 25,000	160,565	3,574,717	51,915	151,795	-99,880	-2.8%
25,000 and over	164,851	6,617,207	169,329	299,870	-130,541	-2.0%
Total	2,578,274	\$25,277,604	\$275,417	\$1,207,332	-\$931,915	-3.7%
<b>2004 Tax Year</b>						
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%

Table 16 provides detail on claims for each of the major credits for tax years 2001 through 2005. The earned income tax credit grew significantly from 2001 to 2003 due to statutory increases at the State level, although the amount claimed decreased slightly in 2004. Annual indexing of federal earned income credit thresholds also contributes to annual growth in the state credit. 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 since 2001 is mainly attributable to large increases in other refundable credits claimed.

**Table 16: Summary of Credits on Nontaxable Resident Returns – 2001-2005 (Millions of Dollars)**

Year	Earned Income	Household	Real Property Tax	Child Care	Farmer School Tax	Other	Total
2005	\$660.0	\$38.6	\$10.8	\$244.0	\$23.1	\$230.8	\$1,207.3
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

## Usage of Modifications - 2005

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$36.3 billion by \$16.8 billion in total.

**Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2005 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	1,615,491	\$13,497,151	227,113	\$1,713,073	238,884	\$6,817,765	406,083	\$4,333,393	56,237	\$306,674
\$10,000 - 15,000	373,161	6,412,200	41,758	403,970	20,600	667,961	48,126	655,150	7,553	26,067
15,000 - 20,000	243,586	4,883,569	14,437	166,346	7,064	264,193	15,243	199,360	4,608	16,743
20,000 - 25,000	160,565	3,904,409	8,896	103,855	3,261	107,530	6,580	102,468	2,429	8,669
25,000 and over	164,851	7,644,406	21,859	331,667	6,505	294,666	15,676	240,154	6,159	64,485
Total	2,557,654	\$36,341,735	314,063	\$2,718,910	276,314	\$8,152,115	491,708	\$5,530,525	76,986	\$422,638

## Usage of Deductions - 2005

Table 18 shows that standard and itemized deductions totaled \$18.4 billion, reducing most of the \$25.3 billion of NYAGI subject to tax. Note that the total deductions used was \$6.9 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 Nontaxable Resident Returns – 2005 Tax Year**

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used	
	Number	Amt. (000)		Amt. (000)
Under \$10,000	1,440,408	\$6,241,152		\$6,138,746
\$10,000 - 15,000	373,161	4,618,497		4,071,931
15,000 - 20,000	243,586	4,226,032		2,968,494
20,000 - 25,000	160,565	3,574,717		2,023,553
25,000 and over	164,851	6,617,207		3,210,703
<b>Total</b>	<b>2,382,571</b>	<b>\$25,277,604</b>		<b>\$18,413,428</b>

Usage of Credits – Table 19 shows credits claimed on nontaxable returns. The refundable earned income credit was the largest of these credits. 2005

**Table 19: Credits Claimed on Nontaxable Resident Returns – 2005 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	479,105	\$175,518	100,880	\$2,723	100,864	\$9,005	26,689	\$20,166	66,920	\$40,562	774,458	\$247,974
\$10,000 - 15,000	223,558	211,763	142,623	6,707	28,758	1,476	39,695	42,673	41,028	13,722	475,662	276,341
15,000 - 20,000	190,255	154,760	198,055	14,459	8,976	361	46,327	51,730	24,446	10,043	468,059	231,352
20,000 - 25,000	141,053	83,224	146,671	10,787	0	0	44,922	47,714	22,347	10,070	354,993	151,795
25,000 and over	96,251	34,763	90,823	3,931	0	0	76,592	81,701	44,823	179,476	308,489	299,870
<b>Total</b>	<b>1,130,222</b>	<b>\$660,028</b>	<b>679,052</b>	<b>\$38,607</b>	<b>138,598</b>	<b>\$10,842</b>	<b>234,225</b>	<b>\$243,983</b>	<b>199,565</b>	<b>\$253,873</b>	<b>\$2,381,661</b>	<b>\$1,207,332</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 2005 tax year. Section 1 (tables 20 through 36) depicts distributions of resident, nonresident and part-year resident taxable returns classified by New York adjusted gross income or New York-source income. Summary information only is provided for nonresidents and part-year residents. Section 2 (tables 37 through 56) displays selected tax components by filing status for resident taxable returns. In addition, a brief overview of fiduciary returns, which are not otherwise included in the study, begins on page 89.





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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 2005  
(Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than	\$5,000	121,624	\$477,518	\$362,999	\$13	\$118,422
\$5,000 -	9,999	214,336	1,655,502	943,126	592	712,056
10,000 -	14,999	315,572	3,936,293	2,207,083	14,782	1,714,428
15,000 -	19,999	342,857	6,007,532	2,985,182	34,213	2,988,137
20,000 -	24,999	357,102	8,047,646	3,370,273	80,749	4,596,624
25,000 -	29,999	389,503	10,718,327	4,025,360	169,228	6,523,739
30,000 -	34,999	398,523	12,940,049	4,370,948	229,458	8,339,642
35,000 -	39,999	366,363	13,727,081	4,198,068	224,463	9,304,550
40,000 -	44,999	331,098	14,065,971	4,022,298	222,968	9,820,705
45,000 -	49,999	287,324	13,633,102	3,657,729	195,158	9,780,215
50,000 -	54,999	246,890	12,949,836	3,333,751	172,150	9,443,935
55,000 -	59,999	217,965	12,514,235	3,065,147	163,473	9,285,615
60,000 -	64,999	192,943	12,048,517	2,857,263	154,061	9,037,193
65,000 -	74,999	331,811	23,165,771	5,197,206	278,683	17,689,882
75,000 -	99,999	571,748	49,342,415	10,154,609	557,567	38,630,239
100,000 -	149,999	471,939	56,785,066	10,013,278	496,790	46,274,998
150,000 -	199,999	163,091	27,898,124	4,150,613	174,963	23,572,549
200,000 -	499,999	183,994	53,805,071	5,019,338	189,572	48,596,162
500,000 -	999,999	42,097	28,882,979	1,255,414	46,055	27,581,510
1,000,000 -	4,999,999	26,897	51,875,749	1,666,793	30,773	50,178,182
5,000,000 -	9,999,999	2,364	16,169,504	534,407	2,736	15,632,362
10,000,000	and over	1,744	47,250,661	2,095,953	2,161	45,152,547
	Total	5,577,783	\$477,896,949	\$79,486,836	\$3,440,609	\$394,973,691

NYAGI Class		Tax Before Credits	Tax Credits 1/	Tax After Credits 2/	Tax Liability as a Percent of NYAGI
Less than	\$5,000	\$4,677	\$169	\$4,508	0.944
\$5,000 -	9,999	28,384	3,146	25,238	1.524
10,000 -	14,999	68,727	13,942	54,786	1.392
15,000 -	19,999	123,072	21,422	101,651	1.692
20,000 -	24,999	202,046	30,055	171,990	2.137
25,000 -	29,999	300,010	35,460	264,550	2.468
30,000 -	34,999	402,602	36,899	365,703	2.826
35,000 -	39,999	467,195	28,650	438,545	3.195
40,000 -	44,999	505,920	29,846	476,074	3.385
45,000 -	49,999	517,661	28,289	489,372	3.590
50,000 -	54,999	509,052	25,278	483,774	3.736
55,000 -	59,999	507,901	19,402	488,499	3.904
60,000 -	64,999	502,055	20,088	481,967	4.000
65,000 -	74,999	1,002,197	33,295	968,902	4.182
75,000 -	99,999	2,259,907	77,202	2,182,705	4.424
100,000 -	149,999	2,975,460	125,196	2,850,264	5.019
150,000 -	199,999	1,647,693	71,536	1,576,156	5.650
200,000 -	499,999	3,521,847	179,848	3,341,999	6.211
500,000 -	999,999	2,123,755	134,250	1,989,505	6.888
1,000,000 -	4,999,999	3,863,707	276,633	3,587,074	6.915
5,000,000 -	9,999,999	1,203,691	89,480	1,114,211	6.891
10,000,000	and over	3,476,745	243,567	3,233,179	6.843
	Total	\$26,214,305	\$1,523,653	\$24,690,652	5.167

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.

2/ Excludes other taxes.

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

**Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers		NYAGI		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	121,624	2.18	\$477,518	0.10	\$4,508	0.02
	\$5,000 - 9,999	335,960	6.02	2,133,020	0.45	29,746	0.12
	10,000 - 14,999	651,532	11.68	6,069,314	1.27	84,531	0.34
	15,000 - 19,999	994,389	17.83	12,076,846	2.53	186,182	0.75
	20,000 - 24,999	1,351,491	24.23	20,124,492	4.21	358,172	1.45
	25,000 - 29,999	1,740,994	31.21	30,842,819	6.45	622,723	2.52
	30,000 - 34,999	2,139,517	38.36	43,782,867	9.16	988,426	4.00
	35,000 - 39,999	2,505,880	44.93	57,509,948	12.03	1,426,971	5.78
	40,000 - 44,999	2,836,978	50.86	71,575,919	14.98	1,903,045	7.71
	45,000 - 49,999	3,124,302	56.01	85,209,021	17.83	2,392,417	9.69
	50,000 - 54,999	3,371,192	60.44	98,158,857	20.54	2,876,191	11.65
	55,000 - 59,999	3,589,157	64.35	110,673,092	23.16	3,364,689	13.63
	60,000 - 64,999	3,782,100	67.81	122,721,609	25.68	3,846,657	15.58
	65,000 - 74,999	4,113,911	73.76	145,887,380	30.53	4,815,559	19.50
	75,000 - 99,999	4,685,659	84.01	195,229,795	40.85	6,998,264	28.34
	100,000 - 149,999	5,157,598	92.47	252,014,861	52.73	9,848,528	39.89
	150,000 - 199,999	5,320,689	95.39	279,912,985	58.57	11,424,684	46.27
	200,000 - 499,999	5,504,683	98.69	333,718,056	69.83	14,766,684	59.81
	500,000 - 999,999	5,546,780	99.44	362,601,035	75.87	16,756,189	67.86
	1,000,000 - 4,999,999	5,573,677	99.93	414,476,784	86.73	20,343,263	82.39
	5,000,000 - 9,999,999	5,576,041	99.97	430,646,288	90.11	21,457,473	86.91
	10,000,000 and over	5,577,785	100.00	\$477,896,949	100.00	\$24,690,652	100.00

**Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2005**

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax After Credits
Less than \$5,000	\$3,926	\$2,985	\$0	\$974	\$38	\$37
\$5,000 - 9,999	7,724	4,400	3	3,322	132	118
10,000 - 14,999	12,474	6,994	47	5,433	218	174
15,000 - 19,999	17,522	8,707	100	8,715	359	296
20,000 - 24,999	22,536	9,438	226	12,872	566	482
25,000 - 29,999	27,518	10,335	434	16,749	770	679
30,000 - 34,999	32,470	10,968	576	20,926	1,010	918
35,000 - 39,999	37,469	11,459	613	25,397	1,275	1,197
40,000 - 44,999	42,483	12,148	673	29,661	1,528	1,438
45,000 - 49,999	47,449	12,730	679	34,039	1,802	1,703
50,000 - 54,999	52,452	13,503	697	38,252	2,062	1,959
55,000 - 59,999	57,414	14,063	750	42,601	2,330	2,241
60,000 - 64,999	62,446	14,809	798	46,839	2,602	2,498
65,000 - 74,999	69,816	15,663	840	53,313	3,020	2,920
75,000 - 99,999	86,301	17,761	975	67,565	3,953	3,818
100,000 - 149,999	120,323	21,217	1,053	98,053	6,305	6,039
150,000 - 199,999	171,059	25,450	1,073	144,536	10,103	9,664
200,000 - 499,999	292,428	27,280	1,030	264,118	19,141	18,164
500,000 - 999,999	686,105	29,822	1,094	655,189	50,449	47,260
1,000,000 - 4,999,999	1,928,682	61,969	1,144	1,865,568	143,648	133,363
5,000,000 - 9,999,999	6,839,892	226,060	1,157	6,612,674	509,175	471,324
10,000,000 and over	27,093,269	1,201,808	1,239	25,890,222	1,993,547	1,853,887
Resident Average	\$85,679	\$14,251	\$617	\$70,812	\$4,700	\$4,427

**Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal Gross							
		Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	121,624	\$487,529	113,065	\$431,512	40,708	\$15,486	23,002	\$13,038	
\$5,000 - 9,999	214,336	2,003,661	185,989	1,359,280	72,389	77,417	39,469	66,080	
10,000 - 14,999	315,572	4,750,406	261,941	3,120,470	99,672	169,452	53,842	128,813	
15,000 - 19,999	342,857	7,433,579	291,835	4,889,200	126,658	266,672	65,623	193,103	
20,000 - 24,999	357,102	9,525,261	319,595	6,939,722	139,911	223,728	65,712	186,606	
25,000 - 29,999	389,503	12,195,687	356,168	9,445,536	157,500	237,063	67,966	203,878	
30,000 - 34,999	398,523	14,404,340	373,792	11,682,772	175,136	240,477	71,345	203,503	
35,000 - 39,999	366,363	15,046,052	347,199	12,552,879	172,367	206,459	71,310	163,904	
40,000 - 44,999	331,098	15,302,682	312,746	12,749,590	175,863	221,613	71,758	190,272	
45,000 - 49,999	287,324	14,796,383	274,420	12,413,557	165,929	176,405	71,219	174,793	
50,000 - 54,999	246,890	14,029,856	236,256	11,767,141	154,126	180,866	65,747	141,744	
55,000 - 59,999	217,965	13,426,706	208,910	11,312,918	141,390	194,630	62,832	148,183	
60,000 - 64,999	192,943	12,845,073	185,151	10,932,067	130,222	152,085	58,914	164,177	
65,000 - 74,999	331,811	24,610,920	318,046	20,831,852	244,676	330,624	111,503	274,022	
75,000 - 99,999	571,748	51,949,912	551,155	44,515,001	462,900	599,102	227,588	621,454	
100,000 - 149,999	471,939	59,588,265	450,800	49,407,024	419,326	720,501	248,126	867,461	
150,000 - 199,999	163,091	29,122,325	152,569	22,448,404	152,568	435,238	106,634	588,593	
200,000 - 499,999	183,994	56,161,857	164,807	36,751,128	176,418	1,125,615	143,895	1,637,223	
500,000 - 999,999	42,097	29,836,558	35,392	15,903,502	41,374	788,515	37,624	1,052,665	
1,000,000 - 4,999,999	26,897	52,993,771	21,337	22,215,662	26,724	1,931,247	25,473	2,228,410	
5,000,000 - 9,999,999	2,364	16,409,506	1,883	5,682,833	2,360	843,450	2,316	886,924	
10,000,000 and over	1,744	48,260,377	1,327	11,014,692	1,743	3,224,879	1,727	2,916,064	
<b>Total</b>	<b>5,577,783</b>	<b>\$505,180,707</b>	<b>5,164,384</b>	<b>\$338,366,737</b>	<b>3,279,961</b>	<b>\$12,361,524</b>	<b>1,693,625</b>	<b>\$13,050,909</b>	

NYAGI Class		Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	13,558	\$22,166	6,790	\$10,544	1,332	\$3,042	624	\$4,234	
\$5,000 - 9,999	23,051	53,664	8,745	16,224	4,420	21,554	1,962	8,783	
10,000 - 14,999	29,135	93,035	13,965	30,236	10,505	66,610	6,155	48,948	
15,000 - 19,999	29,344	118,433	18,752	43,302	13,252	97,443	11,819	102,255	
20,000 - 24,999	31,573	149,936	19,690	45,408	11,442	93,180	16,719	168,245	
25,000 - 29,999	30,281	156,852	22,591	57,780	15,687	159,300	19,764	206,527	
30,000 - 34,999	31,043	156,752	24,487	55,606	14,990	147,706	20,469	191,800	
35,000 - 39,999	31,999	194,814	24,216	58,778	16,900	202,097	18,413	185,116	
40,000 - 44,999	28,586	180,732	23,527	55,776	16,082	189,208	22,091	204,636	
45,000 - 49,999	29,639	189,433	24,259	54,037	14,626	204,107	19,212	190,047	
50,000 - 54,999	29,880	188,411	22,914	51,200	13,214	206,660	16,808	175,255	
55,000 - 59,999	26,767	164,114	22,157	49,711	13,173	171,934	17,085	154,112	
60,000 - 64,999	27,061	203,304	19,308	44,340	12,250	216,397	16,332	162,820	
65,000 - 74,999	49,795	408,861	36,580	85,511	25,539	441,534	26,326	261,077	
75,000 - 99,999	100,441	930,766	74,794	170,120	45,781	915,533	50,518	525,243	
100,000 - 149,999	113,375	1,579,519	89,982	217,141	57,946	1,822,648	43,704	466,029	
150,000 - 199,999	52,834	1,336,718	41,361	109,380	30,978	1,543,548	12,117	205,255	
200,000 - 499,999	78,627	5,018,930	58,923	189,737	58,764	6,207,725	19,492	579,670	
500,000 - 999,999	22,984	4,289,035	14,729	56,718	21,084	5,855,290	5,908	393,453	
1,000,000 - 4,999,999	18,227	12,377,405	7,503	54,873	15,832	12,646,853	5,507	1,043,639	
5,000,000 - 9,999,999	1,942	5,748,604	399	3,932	1,362	3,106,737	760	408,861	
10,000,000 and over	1,578	23,490,778	157	8,065	1,017	8,507,085	638	1,726,923	
<b>Total</b>	<b>801,721</b>	<b>\$57,052,262</b>	<b>575,830</b>	<b>\$1,468,419</b>	<b>416,176</b>	<b>\$42,826,192</b>	<b>352,422</b>	<b>\$7,412,928</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 2005 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Business and Farm Income						Pensions and Annuities 3/	
	Net Profit		Net Loss		Number	Amount	Number	Amount
	Number	Amount	Number	Amount				
Less than \$5,000	2,873	\$5,334	612	\$53,288	664	\$55,210		
\$5,000 - 9,999	12,366	121,886	1,493	5,695	15,784	247,091		
10,000 - 14,999	31,990	313,516	5,580	25,455	44,336	690,403		
15,000 - 19,999	34,036	382,925	8,328	50,222	63,385	1,159,245		
20,000 - 24,999	30,898	401,184	9,685	49,805	60,624	1,194,248		
25,000 - 29,999	33,785	499,563	12,460	67,608	59,633	1,160,486		
30,000 - 34,999	33,523	478,200	12,989	73,459	60,003	1,087,801		
35,000 - 39,999	29,625	405,137	12,958	76,111	53,097	1,009,367		
40,000 - 44,999	31,409	506,195	12,723	79,679	51,494	938,046		
45,000 - 49,999	30,697	514,154	11,347	66,893	44,982	855,926		
50,000 - 54,999	25,827	416,652	9,345	47,056	38,616	877,739		
55,000 - 59,999	23,980	415,213	9,779	51,342	38,433	776,195		
60,000 - 64,999	21,615	377,251	8,570	47,656	33,890	667,449		
65,000 - 74,999	38,603	748,102	15,343	86,761	60,891	1,237,352		
75,000 - 99,999	76,268	1,584,299	28,977	150,646	104,381	2,303,852		
100,000 - 149,999	72,608	2,288,099	25,577	180,246	91,704	2,461,715		
150,000 - 199,999	29,383	1,453,650	9,710	78,938	32,906	1,116,370		
200,000 - 499,999	39,390	3,540,720	10,890	130,608	36,321	1,662,357		
500,000 - 999,999	8,639	1,425,464	2,349	60,375	8,340	489,250		
1,000,000 - 4,999,999	4,790	1,484,812	1,633	108,564	5,428	463,086		
5,000,000 - 9,999,999	434	261,189	171	30,938	518	62,996		
10,000,000 and over	308	498,178	149	91,436	381	92,503		
Total	613,047	\$18,121,722	210,666	\$1,612,782	905,812	\$20,608,688		

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	4,846	\$9,808	6,154	\$3,103	\$484,427
\$5,000 - 9,999	21,045	87,391	19,555	24,933	1,978,728
10,000 - 14,999	58,756	272,746	56,028	82,179	4,668,227
15,000 - 19,999	88,652	522,336	72,605	122,975	7,310,604
20,000 - 24,999	102,895	600,117	78,423	149,327	9,375,934
25,000 - 29,999	116,055	664,925	88,282	179,481	12,016,206
30,000 - 34,999	128,076	727,994	90,921	206,745	14,197,595
35,000 - 39,999	125,432	631,399	92,675	199,549	14,846,502
40,000 - 44,999	126,142	667,117	93,233	237,904	15,064,778
45,000 - 49,999	121,126	578,985	91,169	263,404	14,532,979
50,000 - 54,999	114,458	524,156	79,786	210,540	13,819,317
55,000 - 59,999	111,026	498,685	72,356	195,261	13,231,445
60,000 - 64,999	102,266	387,159	59,646	151,587	12,693,485
65,000 - 74,999	190,063	771,924	102,597	301,341	24,309,579
75,000 - 99,999	370,650	1,325,913	203,348	671,768	51,278,144
100,000 - 149,999	311,233	1,304,714	207,155	965,432	58,622,833
150,000 - 199,999	94,195	593,379	59,939	466,857	28,655,468
200,000 - 499,999	96,769	1,118,174	73,165	1,163,021	54,998,836
500,000 - 999,999	25,737	543,381	20,143	565,374	29,271,184
1,000,000 - 4,999,999	20,768	853,371	14,356	628,177	52,365,594
5,000,000 - 9,999,999	2,004	260,506	1,377	60,572	16,348,934
10,000,000 and over	1,539	342,623	1,126	93,417	48,166,960
Total	2,333,732	\$13,286,802	1,584,038	\$6,942,946	\$498,237,760

3/ Includes IRA Distributions

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

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

**Table 24: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2005 (Dollar Data In Thousands)**

NYAGI Class		Additions						Subtractions			
		State & Local		Public Employee				Taxable		Government Pension	
		Bond Interest		Retirement		Other NY Additions		State & Local		Government Pension	
		Number	Amount	Number	Amount	Number	Amount	Income Tax Refunds	Exclusion	Number	Amount
Less than	\$5,000	304	\$83	448	\$39	1,383	\$283	557	\$41	95	\$569
\$5,000 -	9,999	1,127	540	3,449	539	1,345	653	2,958	1,600	4,459	114,619
10,000 -	14,999	2,989	5,947	6,090	2,510	5,027	3,267	10,268	5,687	10,614	262,621
15,000 -	19,999	2,720	5,650	9,537	4,704	7,725	9,162	20,285	11,281	14,272	350,913
20,000 -	24,999	2,876	6,233	13,970	8,769	9,644	9,354	31,332	21,211	14,132	420,656
25,000 -	29,999	2,867	6,131	20,019	16,956	14,377	11,723	48,842	32,225	13,278	391,317
30,000 -	34,999	2,824	5,931	25,103	24,696	17,953	14,712	65,869	45,454	13,200	367,626
35,000 -	39,999	2,918	4,005	28,636	32,978	17,842	19,351	76,638	52,698	11,414	337,710
40,000 -	44,999	2,473	9,431	32,182	40,051	19,795	15,262	80,298	61,495	12,007	289,320
45,000 -	49,999	2,699	7,276	33,521	49,056	19,538	19,716	84,829	64,670	10,089	287,251
50,000 -	54,999	2,223	7,807	30,248	43,247	17,237	17,953	83,506	66,949	9,508	314,511
55,000 -	59,999	2,369	8,279	28,848	42,364	17,571	16,106	82,943	68,521	8,814	251,487
60,000 -	64,999	2,599	6,173	26,580	42,439	15,745	14,472	81,227	68,694	7,624	240,708
65,000 -	74,999	4,100	9,808	49,628	90,535	32,795	45,801	155,599	133,923	13,061	353,081
75,000 -	99,999	8,870	30,329	88,255	178,934	62,427	69,810	315,969	296,614	21,055	658,323
100,000 -	149,999	12,799	41,419	68,074	163,953	59,974	102,825	265,154	288,725	17,955	570,116
150,000 -	199,999	7,949	37,306	17,779	46,423	26,564	64,641	71,808	107,886	5,179	172,505
200,000 -	499,999	18,181	101,394	9,898	22,576	41,800	216,737	63,538	178,830	5,204	171,541
500,000 -	999,999	7,971	78,630	917	1,662	15,889	195,649	17,030	114,369	900	30,693
1,000,000 -	4,999,999	8,594	180,776	302	596	13,504	583,344	15,366	285,927	422	13,370
5,000,000 -	9,999,999	1,156	65,126	15	29	1,455	224,448	1,502	86,787	26	510
10,000,000	and over	991	185,359	6	12	1,222	808,037	1,126	223,925	11	304
	Total	101,601	\$803,631	493,506	\$813,066	420,812	\$2,463,304	1,576,644	\$2,217,512	193,317	\$5,599,752

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	109	\$687	2,729	\$2,184	135	\$1,174	2,048	\$2,657
\$5,000 -	9,999	8,542	59,229	7,106	10,072	10,079	99,443	3,777	39,591
10,000 -	14,999	21,374	161,525	7,021	19,296	27,625	282,106	4,909	12,061
15,000 -	19,999	42,637	371,914	9,253	40,814	41,501	516,076	5,710	31,297
20,000 -	24,999	45,866	413,373	8,400	24,438	36,603	451,822	6,421	20,553
25,000 -	29,999	46,534	448,808	9,634	41,337	32,313	397,292	6,939	20,650
30,000 -	34,999	47,101	494,213	7,563	20,061	28,294	340,601	8,043	29,961
35,000 -	39,999	34,725	434,988	7,797	18,344	22,768	293,567	7,678	32,712
40,000 -	44,999	30,357	404,648	8,952	23,967	20,858	246,887	8,033	33,874
45,000 -	49,999	26,125	356,310	7,652	23,030	16,790	217,123	7,556	20,563
50,000 -	54,999	22,482	315,380	7,416	26,574	13,829	192,894	5,355	14,629
55,000 -	59,999	18,197	263,220	7,230	19,835	12,085	152,724	5,983	20,227
60,000 -	64,999	15,089	221,921	6,908	15,772	11,523	139,636	5,426	14,150
65,000 -	74,999	26,576	402,525	11,449	77,275	21,098	275,236	9,234	29,374
75,000 -	99,999	41,088	645,957	27,157	68,981	32,791	442,282	17,903	52,899
100,000 -	149,999	34,057	583,690	26,992	75,427	30,383	436,930	21,554	92,110
150,000 -	199,999	14,335	260,921	12,295	45,861	13,215	193,490	10,996	55,590
200,000 -	499,999	21,321	426,038	21,015	117,875	17,977	281,828	22,983	214,824
500,000 -	999,999	5,845	122,825	8,686	97,170	4,766	77,992	10,325	172,879
1,000,000 -	4,999,999	4,250	92,331	9,690	258,709	3,301	54,666	10,255	521,925
5,000,000 -	9,999,999	431	9,994	1,368	122,605	330	5,358	1,180	244,179
10,000,000	and over	317	7,367	1,216	374,838	242	4,384	1,039	1,298,158
	Total	507,359	\$6,497,864	217,529	\$1,524,467	398,504	\$5,103,510	183,348	\$2,974,864



**Table 25: New York State Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2005 (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	121,363	\$362,999	120,504	\$361,959	859	\$1,040	
\$5,000 - 9,999	213,924	943,126	211,408	927,073	2,516	16,053	
10,000 - 14,999	315,528	2,207,083	300,922	2,072,241	14,606	134,842	
15,000 - 19,999	342,710	2,985,182	314,225	2,667,547	28,485	317,636	
20,000 - 24,999	357,012	3,370,273	316,319	2,856,203	40,693	514,070	
25,000 - 29,999	389,418	4,025,360	329,010	3,156,818	60,408	868,542	
30,000 - 34,999	398,495	4,370,948	322,859	3,234,323	75,636	1,136,625	
35,000 - 39,999	366,259	4,198,068	284,307	2,897,776	81,952	1,300,292	
40,000 - 44,999	331,059	4,022,298	244,130	2,576,420	86,929	1,445,878	
45,000 - 49,999	287,176	3,657,729	202,834	2,203,136	84,342	1,454,593	
50,000 - 54,999	246,803	3,333,751	165,848	1,832,561	80,955	1,501,190	
55,000 - 59,999	217,937	3,065,147	141,734	1,621,534	76,203	1,443,612	
60,000 - 64,999	192,879	2,857,263	120,792	1,417,464	72,087	1,439,799	
65,000 - 74,999	331,610	5,197,206	195,178	2,372,207	136,432	2,824,999	
75,000 - 99,999	571,514	10,154,609	292,225	3,754,687	279,289	6,399,921	
100,000 - 149,999	471,846	10,013,278	176,892	2,273,452	294,954	7,739,826	
150,000 - 199,999	163,084	4,150,613	45,970	570,255	117,114	3,580,357	
200,000 - 499,999	183,947	5,019,338	54,070	688,951	129,877	4,330,387	
500,000 - 999,999	42,097	1,255,414	14,261	188,374	27,836	1,067,040	
1,000,000 - 4,999,999	26,894	1,666,793	5,543	72,698	21,351	1,594,096	
5,000,000 - 9,999,999	2,364	534,407	245	3,273	2,119	531,134	
10,000,000 and over	1,743	2,095,953	125	1,606	1,618	2,094,347	
<b>Total</b>	<b>5,575,663</b>	<b>\$79,486,836</b>	<b>3,859,401</b>	<b>\$37,750,557</b>	<b>1,716,262</b>	<b>\$41,736,279</b>	

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

**Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2005(Dollar Data in Thousands)**

NYAGI Class	Medical &					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	64	\$251	871	\$576	12	\$105
\$5,000 - 9,999	1,034	3,758	2,550	10,603	962	2,293
10,000 - 14,999	7,142	25,250	14,425	44,721	6,348	25,258
15,000 - 19,999	12,185	48,293	28,358	92,279	12,150	62,574
20,000 - 24,999	15,647	67,975	40,334	149,682	18,987	121,184
25,000 - 29,999	18,524	80,336	60,253	255,576	31,918	247,718
30,000 - 34,999	22,917	111,692	75,501	344,022	40,333	319,764
35,000 - 39,999	21,152	106,145	81,938	413,308	46,028	380,542
40,000 - 44,999	15,889	71,266	86,865	491,815	53,497	471,478
45,000 - 49,999	14,375	66,810	84,490	527,869	54,624	501,177
50,000 - 54,999	13,454	68,782	81,007	556,549	58,244	550,602
55,000 - 59,999	11,679	64,465	76,231	552,312	54,906	528,782
60,000 - 64,999	9,683	56,519	72,073	569,674	55,972	559,959
65,000 - 74,999	16,592	99,341	136,546	1,198,495	107,716	1,122,706
75,000 - 99,999	24,619	167,605	279,437	3,012,985	237,462	2,619,485
100,000 - 149,999	17,921	168,947	294,979	4,291,658	266,661	3,267,946
150,000 - 199,999	4,584	67,676	117,120	2,397,699	107,376	1,552,654
200,000 - 499,999	3,773	96,572	129,913	4,652,348	118,345	2,424,102
500,000 - 999,999	432	35,246	27,835	2,395,287	25,694	864,544
1,000,000 - 4,999,999	77	9,537	21,354	4,898,932	19,701	1,037,740
5,000,000 - 9,999,999	0	0	2,119	1,593,036	1,946	253,581
10,000,000 and over	0	0	1,618	4,625,412	1,539	981,210
<b>Total</b>	<b>231,740</b>	<b>\$1,416,468</b>	<b>1,715,819</b>	<b>\$33,074,839</b>	<b>1,320,422</b>	<b>\$17,895,405</b>

NYAGI Class	Charitable			
	Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$5,000	288	\$119	174	\$18
\$5,000 - 9,999	1,598	2,119	1,111	\$3,327
10,000 - 14,999	12,634	21,664	5,585	22,565
15,000 - 19,999	24,185	49,642	15,235	83,688
20,000 - 24,999	35,491	80,736	22,393	132,130
25,000 - 29,999	53,048	123,667	36,684	228,021
30,000 - 34,999	67,228	161,728	46,935	303,955
35,000 - 39,999	74,355	190,082	52,451	357,991
40,000 - 44,999	78,927	211,673	54,048	379,058
45,000 - 49,999	77,155	204,043	50,732	348,443
50,000 - 54,999	74,773	194,563	46,854	335,111
55,000 - 59,999	71,179	203,142	46,459	322,300
60,000 - 64,999	67,278	194,266	41,818	284,220
65,000 - 74,999	128,760	382,494	80,458	525,943
75,000 - 99,999	268,300	858,688	160,513	1,022,993
100,000 - 149,999	286,936	1,091,404	148,701	1,049,508
150,000 - 199,999	114,295	573,423	49,069	419,195
200,000 - 499,999	127,316	1,150,814	38,118	508,929
500,000 - 999,999	27,424	684,250	7,616	231,945
1,000,000 - 4,999,999	21,172	1,647,149	6,521	340,447
5,000,000 - 9,999,999	2,110	728,170	871	110,808
10,000,000 and over	1,614	3,424,141	829	275,018
<b>Total</b>	<b>1,616,066</b>	<b>\$12,177,978</b>	<b>913,172</b>	<b>\$7,285,612</b>

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2005 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class	Federal Deductions 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number
Less than \$5,000	\$1,070	39	\$29	0	\$0
\$5,000 - 9,999	22,042	1,124	5,989	0	0
10,000 - 14,999	139,457	d/	d/	d/	d/
15,000 - 19,999	336,475	19,308	19,087	0	0
20,000 - 24,999	551,607	30,621	41,936	41	41
25,000 - 29,999	935,101	49,178	74,478	0	0
30,000 - 34,999	1,241,118	65,836	122,506	323	462
35,000 - 39,999	1,447,745	72,416	162,232	0	0
40,000 - 44,999	1,624,923	78,358	210,441	74	98
45,000 - 49,999	1,648,098	77,698	230,092	63	68
50,000 - 54,999	1,704,765	74,503	243,424	59	95
55,000 - 59,999	1,670,491	70,842	255,333	32	0
60,000 - 64,999	1,663,887	d/	d/	d/	d/
65,000 - 74,999	3,327,234	129,593	581,281	57	30
75,000 - 99,999	7,676,166	269,668	1,516,525	168	610
100,000 - 149,999	9,842,574	287,397	2,324,403	118	872
150,000 - 199,999	4,901,821	114,019	1,359,678	117	1,404
200,000 - 499,999	8,228,897	125,702	2,876,208	239	680
500,000 - 999,999	3,746,810	27,560	1,646,346	124	761
1,000,000 - 4,999,999	6,750,626	21,234	3,571,324	208	3,598
5,000,000 - 9,999,999	2,257,456	2,111	1,196,668	52	951
10,000,000 and over	7,957,293	1,615	3,772,557	40	3,627
<b>Total</b>	<b>\$67,675,655</b>	<b>1,593,073</b>	<b>\$20,477,241</b>	<b>1,747</b>	<b>\$13,342</b>

NYAGI Class	Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	859	\$1,040
\$5,000 - 9,999	0	0	2,516	16,053
10,000 - 14,999	0	0	14,606	134,842
15,000 - 19,999	0	0	28,485	317,636
20,000 - 24,999	0	0	40,693	514,070
25,000 - 29,999	0	0	60,408	868,542
30,000 - 34,999	0	0	75,636	1,136,625
35,000 - 39,999	0	0	81,952	1,300,292
40,000 - 44,999	0	0	86,929	1,445,878
45,000 - 49,999	0	0	84,342	1,454,593
50,000 - 54,999	0	0	80,955	1,501,190
55,000 - 59,999	0	0	76,203	1,443,612
60,000 - 64,999	0	0	72,087	1,439,799
65,000 - 74,999	0	0	136,432	2,824,999
75,000 - 99,999	0	0	279,289	6,399,921
100,000 - 149,999	48,642	102,684	294,954	7,739,826
150,000 - 199,999	18,168	116,698	117,114	3,580,357
200,000 - 499,999	129,858	1,144,803	129,877	4,330,387
500,000 - 999,999	27,836	1,039,194	27,836	1,067,040
1,000,000 - 4,999,999	21,351	1,591,444	21,351	1,594,096
5,000,000 - 9,999,999	2,119	530,869	2,119	531,134
10,000,000 and over	1,618	2,094,181	1,618	2,094,347
<b>Total</b>	<b>249,592</b>	<b>\$6,619,873</b>	<b>1,716,262</b>	<b>\$41,736,279</b>

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

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

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

5/ Includes College Tuition Itemized Deduction

**Table 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2005**  
(Dollar Data in Thousands)

NYAGI Class	Total Credits	Child & Dependent Care		Household		College Tuition	
		Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$169	0	\$0	207	\$10	0	\$0
\$5,000 - 9,999	3,146	0	0	59,219	2,597	170	32
10,000 - 14,999	13,942	9	1	248,001	11,208	6,543	1,300
15,000 - 19,999	21,422	24	2	289,727	14,248	26,848	5,845
20,000 - 24,999	30,055	510	54	309,255	14,208	27,924	6,540
25,000 - 29,999	35,460	2,958	1,042	261,079	7,775	30,876	7,080
30,000 - 34,999	36,899	18,278	11,894	60,340	1,696	33,097	7,817
35,000 - 39,999	28,650	23,378	14,462	209	6	30,560	7,220
40,000 - 44,999	29,846	21,644	13,925	37	1	25,775	6,220
45,000 - 49,999	28,289	17,168	10,371	68	2	19,103	4,694
50,000 - 54,999	25,278	14,300	7,518	78	3	14,264	3,449
55,000 - 59,999	19,402	15,597	5,764	50	2	16,067	3,937
60,000 - 64,999	20,088	12,217	2,429	0	0	12,262	3,066
65,000 - 74,999	33,295	25,665	3,000	24	2	26,015	6,495
75,000 - 99,999	77,202	49,712	5,573	63	3	47,256	12,275
100,000 - 149,999	125,196	46,236	5,302	17	2	27,897	7,397
150,000 - 199,999	71,536	15,888	1,835	16	2	7,124	1,994
200,000 - 499,999	179,848	13,979	1,635	5	0	7,075	2,358
500,000 - 999,999	134,250	d/	d/	d/	d/	2,826	1,202
1,000,000 - 4,999,999	276,633	d/	d/	d/	d/	1,393	617
5,000,000 - 9,999,999	89,480	80	11	0	0	95	42
10,000,000 and over	243,567	39	6	0	0	47	21
Total	\$1,523,653	281,681	\$85,331	1,228,399	\$51,765	363,218	\$89,601

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	0	\$0	d/	d/	d/	d/
\$5,000 - 9,999	272	7	11,659	102	0	\$0	6,651	\$408
10,000 - 14,999	15,588	749	121	2	0	0	6,798	680
15,000 - 19,999	6,488	258	548	49	d/	d/	d/	d/
20,000 - 24,999	0	0	25,805	7,422	55	16	7,873	1,815
25,000 - 29,999	0	0	72,241	15,871	76	30	11,459	3,662
30,000 - 34,999	0	0	48,379	8,561	204	107	17,057	6,845
35,000 - 39,999	0	0	9,144	604	130	74	13,456	6,284
40,000 - 44,999	0	0	0	0	136	72	16,743	9,628
45,000 - 49,999	0	0	0	0	250	136	19,124	13,085
50,000 - 54,999	0	0	51	20	254	174	18,158	14,114
55,000 - 59,999	0	0	36	1	175	166	11,245	9,532
60,000 - 64,999	0	0	0	0	213	166	15,533	14,427
65,000 - 74,999	0	0	0	0	545	592	21,699	23,207
75,000 - 99,999	0	0	0	0	908	1,115	46,700	58,236
100,000 - 149,999	0	0	0	0	1,103	1,861	57,611	110,959
150,000 - 199,999	0	0	0	0	419	856	24,324	66,855
200,000 - 499,999	0	0	0	0	864	3,441	35,652	172,786
500,000 - 999,999	0	0	0	0	352	2,008	12,116	130,746
1,000,000 - 4,999,999	0	0	0	0	380	5,538	11,378	270,400
5,000,000 - 9,999,999	0	0	0	0	49	1,625	1,283	87,802
10,000,000 and over	0	0	0	0	51	3,207	1,150	240,334
Total	22,348	\$1,014	167,984	\$32,632	6,204	\$21,197	371,804	\$1,242,979

1/ Excludes stand-alone IT-214 claims.

2/ Does not include claims filed with nontaxable returns.

3/ Includes other refundable credits from IT-201ATT Part I Section D.

4/ Includes other nonrefundable credits from IT-201ATT Part I Section B.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2005  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	397,298	7.12	\$19,026
100	- 200	319,919	12.86	47,427
200	- 300	263,582	17.58	65,421
300	- 400	222,270	21.57	77,412
400	- 500	189,739	24.97	84,927
500	- 600	173,332	28.08	95,183
600	- 700	159,210	30.93	103,263
700	- 800	144,660	33.53	108,051
800	- 900	153,826	36.28	130,694
900	- 1,000	138,306	38.76	131,051
1,000	- 1,500	625,452	49.98	777,391
1,500	- 2,000	490,524	58.77	852,252
2,000	- 2,500	381,963	65.62	856,416
2,500	- 3,000	320,028	71.36	877,203
3,000	- 5,000	778,876	85.32	2,995,101
5,000	- 10,000	501,483	94.31	3,458,978
10,000	- 25,000	218,181	98.22	3,294,257
25,000	- 50,000	52,974	99.17	1,832,537
50,000	- 100,000	26,428	99.65	1,815,705
100,000	and over	19,732	100.00	7,068,356
Total		5,577,783	100.00	\$24,690,652

**Table 29: Major Items by Size of Federal AGI after New York Modifications - Full-Year Nonresident Taxable Returns in 2005 (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	3,886	\$14,013	\$10,088	\$11,363	\$0
\$5,000 - 9,999	7,177	60,948	44,120	36,398	10
10,000 - 14,999	14,896	187,011	139,267	108,405	659
15,000 - 19,999	17,006	298,002	220,468	143,563	1,500
20,000 - 24,999	18,026	406,412	295,834	168,427	3,666
25,000 - 29,999	17,874	488,478	369,476	180,779	6,210
30,000 - 34,999	19,943	645,066	447,837	217,797	9,500
35,000 - 39,999	21,202	796,036	591,791	250,233	10,986
40,000 - 44,999	21,346	907,039	676,263	260,909	12,035
45,000 - 49,999	20,794	987,441	732,226	278,472	12,488
50,000 - 54,999	19,683	1,032,054	742,573	270,776	12,584
55,000 - 59,999	19,017	1,092,542	797,313	281,323	12,093
60,000 - 64,999	17,486	1,092,974	780,013	263,761	11,222
65,000 - 74,999	33,941	2,374,930	1,657,705	567,830	27,610
75,000 - 99,999	70,380	6,127,407	4,186,179	1,332,958	63,941
100,000 - 149,999	90,197	11,047,890	6,985,219	2,054,804	95,160
150,000 - 199,999	48,353	8,343,189	4,959,486	1,285,934	57,200
200,000 - 499,999	78,078	23,650,852	12,483,363	2,187,639	100,042
500,000 - 999,999	26,210	18,250,923	7,581,834	786,244	36,370
1,000,000 - 4,999,999	20,814	41,537,078	13,149,098	1,411,176	27,789
5,000,000 - 9,999,999	2,517	17,515,425	3,536,325	600,933	3,146
10,000,000 and over	2,200	65,837,950	7,451,968	2,615,088	2,636
Total	591,025	\$202,693,660	\$67,838,447	\$15,314,812	\$506,848

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	\$4,993	\$198	\$1	\$0	\$136	
\$5,000 - 9,999	24,541	979	146	0	571	
10,000 - 14,999	77,948	3,118	624	0	1,849	
15,000 - 19,999	152,939	6,297	762	0	4,035	
20,000 - 24,999	234,182	10,370	993	4	6,832	
25,000 - 29,999	301,489	13,992	910	22	9,953	
30,000 - 34,999	417,769	20,383	732	11	13,651	
35,000 - 39,999	534,816	27,221	496	14	19,844	
40,000 - 44,999	634,095	33,163	447	52	24,830	
45,000 - 49,999	696,481	37,106	419	50	27,482	
50,000 - 54,999	748,695	40,532	380	74	29,273	
55,000 - 59,999	799,126	44,012	436	81	31,900	
60,000 - 64,999	817,991	45,770	161	67	32,917	
65,000 - 74,999	1,779,490	100,885	251	117	71,070	
75,000 - 99,999	4,730,508	277,385	528	429	189,579	
100,000 - 149,999	8,897,925	575,078	1,045	568	362,654	
150,000 - 199,999	7,000,055	489,563	667	397	290,512	
200,000 - 499,999	21,361,963	1,548,265	882	1,217	816,179	
500,000 - 999,999	17,427,557	1,341,905	194	750	558,594	
1,000,000 - 4,999,999	40,093,272	3,087,172	94	2,086	984,852	
5,000,000 - 9,999,999	16,911,346	1,302,172	9	347	266,997	
10,000,000 and over	63,220,226	4,867,956	3	387	557,893	
Total	\$186,867,404	\$13,873,521	\$10,179	\$6,673	\$4,301,604	

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

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

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

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

**Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 2005 (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	3,886	0.66	\$14,012,879	0.01	\$136	0.00
\$5,000 -	9,999	11,063	1.87	74,961,341	0.04	707	0.02
10,000 -	14,999	25,959	4.39	261,972,627	0.13	2,556	0.06
15,000 -	19,999	42,965	7.27	559,974,317	0.28	6,591	0.15
20,000 -	24,999	60,991	10.32	966,386,274	0.48	13,422	0.31
25,000 -	29,999	78,865	13.34	1,454,863,862	0.72	23,376	0.54
30,000 -	34,999	98,808	16.72	2,099,929,807	1.04	37,027	0.86
35,000 -	39,999	120,010	20.31	2,895,965,812	1.43	56,871	1.32
40,000 -	44,999	141,356	23.92	3,803,004,774	1.88	81,701	1.90
45,000 -	49,999	162,150	27.44	4,790,445,920	2.36	109,184	2.54
50,000 -	54,999	181,833	30.77	5,822,500,299	2.87	138,456	3.22
55,000 -	59,999	200,850	33.98	6,915,041,908	3.41	170,357	3.96
60,000 -	64,999	218,336	36.94	8,008,016,359	3.95	203,273	4.73
65,000 -	74,999	252,277	42.68	10,382,946,699	5.12	274,343	6.38
75,000 -	99,999	322,657	54.59	16,510,353,734	8.15	463,922	10.78
100,000 -	149,999	412,854	69.85	27,558,243,433	13.60	826,576	19.22
150,000 -	199,999	461,207	78.03	35,901,432,220	17.71	1,117,089	25.97
200,000 -	499,999	539,285	91.25	59,552,284,572	29.38	1,933,268	44.94
500,000 -	999,999	565,495	95.68	77,803,207,843	38.38	2,491,862	57.93
1,000,000 -	4,999,999	586,309	99.20	119,340,285,373	58.88	3,476,714	80.82
5,000,000 -	9,999,999	588,826	99.63	136,855,710,315	67.52	3,743,711	87.03
10,000,000	and over	591,027	100.00	\$202,693,660,460	100.00	\$4,301,604	100.00

**Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2005**

Federal AGI After NY Modifications		Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
			Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than	\$5,000	\$3,606	\$2,924	\$0	\$1,285	\$51	\$35
\$5,000 -	9,999	8,492	5,071	1	3,419	136	80
10,000 -	14,999	12,554	7,277	44	5,233	209	124
15,000 -	19,999	17,523	8,442	88	8,993	370	237
20,000 -	24,999	22,546	9,344	203	12,991	575	379
25,000 -	29,999	27,329	10,114	347	16,867	783	557
30,000 -	34,999	32,345	10,921	476	20,948	1,022	685
35,000 -	39,999	37,545	11,802	518	25,225	1,284	936
40,000 -	44,999	42,492	12,223	564	29,706	1,554	1,163
45,000 -	49,999	47,487	13,392	601	33,494	1,784	1,322
50,000 -	54,999	52,434	13,757	639	38,038	2,059	1,487
55,000 -	59,999	57,451	14,793	636	42,022	2,314	1,677
60,000 -	64,999	62,506	15,084	642	46,780	2,618	1,882
65,000 -	74,999	69,972	16,730	813	52,429	2,972	2,094
75,000 -	99,999	87,062	18,939	909	67,214	3,941	2,694
100,000 -	149,999	122,486	22,781	1,055	98,650	6,376	4,021
150,000 -	199,999	172,547	26,595	1,183	144,770	10,125	6,008
200,000 -	499,999	302,913	28,019	1,281	273,598	19,830	10,453
500,000 -	999,999	696,334	29,998	1,388	664,920	51,198	21,312
1,000,000 -	4,999,999	1,995,632	67,799	1,335	1,926,265	148,322	47,317
5,000,000 -	9,999,999	6,958,850	238,750	1,250	6,718,850	517,351	106,077
10,000,000	and over	29,926,341	1,188,677	1,198	28,736,466	2,212,707	253,588
Nonresident Average		\$342,953	\$25,912	\$858	\$316,175	\$23,474	\$7,278



**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2005  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least	But less than:	Number	Cumulative Percent	
\$1	- \$100	53,004	8.97	\$2,233
100	- 200	28,850	13.85	4,255
200	- 300	23,435	17.81	5,785
300	- 400	18,125	20.88	6,311
400	- 500	15,353	23.48	6,864
500	- 600	13,496	25.76	7,386
600	- 700	12,484	27.87	8,099
700	- 800	11,086	29.75	8,296
800	- 900	11,284	31.66	9,574
900	- 1,000	9,884	33.33	9,376
1,000	- 1,500	44,246	40.82	55,071
1,500	- 2,000	40,955	47.75	71,538
2,000	- 2,500	35,065	53.68	78,748
2,500	- 3,000	31,684	59.04	86,804
3,000	- 5,000	87,006	73.76	338,366
5,000	- 10,000	79,039	87.14	550,079
10,000	- 25,000	49,784	95.56	758,584
25,000	- 50,000	14,488	98.01	503,685
50,000	- 100,000	7,015	99.20	481,862
100,000	and over	4,741	100.00	1,308,687
Total		591,025	100.00	\$4,301,604

**Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2005 (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	1,606	\$6,912	\$5,139	\$4,817	\$0
\$5,000 - 9,999	4,117	34,628	24,327	22,820	0
10,000 - 14,999	10,527	132,768	84,289	75,883	333
15,000 - 19,999	11,115	194,408	122,853	89,310	643
20,000 - 24,999	10,782	242,169	155,929	93,750	1,663
25,000 - 29,999	9,708	266,375	171,715	92,658	3,025
30,000 - 34,999	9,720	316,760	201,692	99,934	4,303
35,000 - 39,999	8,542	320,510	203,240	92,391	3,606
40,000 - 44,999	7,586	321,746	200,495	86,533	2,788
45,000 - 49,999	6,609	313,987	193,584	74,061	2,932
50,000 - 54,999	5,337	279,760	179,992	67,911	2,892
55,000 - 59,999	4,490	257,291	161,637	58,053	2,879
60,000 - 64,999	4,456	277,967	180,963	64,741	2,804
65,000 - 74,999	7,167	499,863	322,503	101,979	4,938
75,000 - 99,999	13,827	1,198,908	734,131	224,659	9,311
100,000 - 149,999	12,828	1,556,847	972,120	236,523	9,632
150,000 - 199,999	5,269	909,163	576,835	108,933	4,046
200,000 - 499,999	6,628	1,922,172	1,245,551	148,140	5,245
500,000 - 999,999	1,383	938,489	616,684	31,927	1,135
1,000,000 - 4,999,999	907	1,725,913	1,066,230	33,647	809
5,000,000 - 9,999,999	83	571,617	333,658	6,362	73
10,000,000 and over	36	902,736	323,687	39,121	36
Total	142,722	\$13,190,990	\$8,077,254	\$1,854,156	\$63,093

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits 4/	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$5,000	\$2,095	\$83	\$0	\$1	\$64
\$5,000 - 9,999	11,808	470	95	6	250
10,000 - 14,999	56,552	2,266	417	12	1,147
15,000 - 19,999	104,455	4,300	507	32	2,355
20,000 - 24,999	146,756	6,538	541	29	3,770
25,000 - 29,999	170,691	8,026	473	21	4,753
30,000 - 34,999	212,523	10,505	350	52	6,406
35,000 - 39,999	224,514	11,452	193	53	7,055
40,000 - 44,999	232,425	12,273	193	161	7,269
45,000 - 49,999	236,994	12,904	196	226	7,596
50,000 - 54,999	208,956	11,451	114	318	6,989
55,000 - 59,999	196,359	10,900	118	91	6,685
60,000 - 64,999	210,724	11,857	32	370	7,313
65,000 - 74,999	392,947	22,589	54	537	13,931
75,000 - 99,999	964,938	57,461	93	2,523	32,363
100,000 - 149,999	1,310,692	85,113	117	3,416	49,580
150,000 - 199,999	796,184	55,949	46	1,273	34,334
200,000 - 499,999	1,768,786	128,211	56	3,685	79,404
500,000 - 999,999	905,428	69,717	8	2,172	43,634
1,000,000 - 4,999,999	1,691,457	130,242	4	2,918	77,442
5,000,000 - 9,999,999	565,182	43,519	0	1,062	24,303
10,000,000 and over	863,579	66,496	0	1,172	22,635
Total	\$11,274,043	\$762,322	\$3,607	\$20,129	\$439,278

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

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

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

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

**Table 34: Cumulative Distribution of Taxpayers, Federal AGI after New York Modifications and Tax Liability by Size of Federal AGI after New York Modifications - Part-Year Resident Taxable Returns in 2005 (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	1,606	1.13	\$6,912	0.05	\$64	0.01
\$5,000 -	9,999	5,723	4.01	41,541	0.31	314	0.07
10,000 -	14,999	16,250	11.39	174,308	1.32	1,461	0.33
15,000 -	19,999	27,365	19.17	368,717	2.80	3,815	0.87
20,000 -	24,999	38,147	26.73	610,886	4.63	7,585	1.73
25,000 -	29,999	47,855	33.53	877,260	6.65	12,339	2.81
30,000 -	34,999	57,575	40.34	1,194,020	9.05	18,745	4.27
35,000 -	39,999	66,117	46.33	1,514,531	11.48	25,800	5.87
40,000 -	44,999	73,703	51.64	1,836,277	13.92	33,069	7.53
45,000 -	49,999	80,312	56.27	2,150,263	16.30	40,664	9.26
50,000 -	54,999	85,649	60.01	2,430,023	18.42	47,653	10.85
55,000 -	59,999	90,139	63.16	2,687,314	20.37	54,338	12.37
60,000 -	64,999	94,595	66.28	2,965,281	22.48	61,651	14.03
65,000 -	74,999	101,762	71.30	3,465,145	26.27	75,583	17.21
75,000 -	99,999	115,589	80.99	4,664,053	35.36	107,946	24.57
100,000 -	149,999	128,417	89.98	6,220,900	47.16	157,526	35.86
150,000 -	199,999	133,686	93.67	7,130,063	54.05	191,860	43.68
200,000 -	499,999	140,314	98.31	9,052,235	68.62	271,264	61.75
500,000 -	999,999	141,697	99.28	9,990,724	75.74	314,897	71.69
1,000,000 -	4,999,999	142,604	99.92	11,716,637	88.82	392,339	89.31
5,000,000 -	9,999,999	142,687	99.97	12,288,254	93.16	416,643	94.85
10,000,000	and over	142,723	100.00	\$13,190,990	100.00	\$439,278	100.00

**Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2005**

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	\$4,304	\$3,000	\$0	\$1,304	\$52	\$40
\$5,000 - 9,999	8,411	5,543	0	2,868	114	61
10,000 - 14,999	12,612	7,208	32	5,372	215	109
15,000 - 19,999	17,491	8,035	58	9,398	387	212
20,000 - 24,999	22,460	8,695	154	13,611	606	350
25,000 - 29,999	27,439	9,545	312	17,583	827	490
30,000 - 34,999	32,588	10,281	443	21,864	1,081	659
35,000 - 39,999	37,522	10,816	422	26,283	1,341	826
40,000 - 44,999	42,413	11,407	367	30,639	1,618	958
45,000 - 49,999	47,509	11,206	444	35,859	1,953	1,149
50,000 - 54,999	52,419	12,725	542	39,152	2,146	1,310
55,000 - 59,999	57,303	12,929	641	43,733	2,428	1,489
60,000 - 64,999	62,380	14,529	629	47,290	2,661	1,641
65,000 - 74,999	69,745	14,229	689	54,827	3,152	1,944
75,000 - 99,999	86,708	16,248	673	69,787	4,156	2,341
100,000 - 149,999	121,363	18,438	751	102,174	6,635	3,865
150,000 - 199,999	172,549	20,674	768	151,107	10,619	6,516
200,000 - 499,999	290,008	22,351	791	266,866	19,344	11,980
500,000 - 999,999	678,589	23,085	821	654,684	50,410	31,550
1,000,000 - 4,999,999	1,902,881	37,097	892	1,864,892	143,596	85,383
5,000,000 - 9,999,999	6,886,955	76,651	880	6,809,425	524,325	292,810
10,000,000 and over	25,076,007	1,086,708	1,000	23,988,299	1,847,099	628,752
Part-Year Resident Average	\$92,424	\$12,991	\$442	\$78,993	\$5,341	\$3,078

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2005  
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$1	- \$100	19,403	13.59	\$878
100	- 200	12,520	22.37	1,847
200	- 300	9,592	29.09	2,340
300	- 400	7,558	34.38	2,598
400	- 500	6,948	39.25	3,120
500	- 600	5,434	43.06	2,998
600	- 700	4,990	46.56	3,220
700	- 800	4,480	49.69	3,356
800	- 900	4,113	52.58	3,501
900	- 1,000	3,831	55.26	3,633
1,000	- 1,500	14,959	65.74	18,394
1,500	- 2,000	9,582	72.46	16,606
2,000	- 2,500	7,280	77.56	16,224
2,500	- 3,000	5,202	81.20	14,289
3,000	- 5,000	11,492	89.25	44,112
5,000	- 10,000	8,432	95.16	58,553
10,000	- 25,000	4,795	98.52	71,208
25,000	- 50,000	1,198	99.36	41,942
50,000	- 100,000	528	99.73	37,011
100,000	and over	385	100.00	93,447
Total		142,722	100.00	\$439,278



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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 2005 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$5,000	120,492	\$476,994	\$361,934	\$0
\$5,000 - 9,999	208,959	1,611,387	912,086	166
10,000 - 14,999	297,563	3,697,518	2,045,140	7,592
15,000 - 19,999	263,344	4,591,931	1,989,504	5,871
20,000 - 24,999	239,036	5,365,158	1,891,036	7,367
25,000 - 29,999	214,413	5,882,564	1,800,072	7,741
30,000 - 34,999	197,024	6,390,544	1,713,196	8,263
35,000 - 39,999	174,679	6,544,025	1,558,793	6,419
40,000 - 44,999	146,658	6,228,232	1,377,558	6,375
45,000 - 49,999	124,331	5,901,794	1,203,919	3,556
50,000 - 54,999	101,721	5,334,286	1,029,390	2,368
55,000 - 59,999	82,993	4,767,626	890,816	3,172
60,000 - 64,999	67,253	4,199,464	733,405	2,399
65,000 - 74,999	101,290	7,057,771	1,195,120	3,310
75,000 - 99,999	131,016	11,188,107	1,744,789	5,231
100,000 - 149,999	81,450	9,707,049	1,133,615	2,846
150,000 - 199,999	26,270	4,499,026	383,214	816
200,000 - 499,999	32,737	9,441,867	649,277	991
500,000 - 999,999	6,806	4,673,808	193,845	206
1,000,000 - 4,999,999	4,114	7,779,224	246,264	141
5,000,000 - 9,999,999	315	2,161,604	70,646	23
10,000,000 and over	215	6,141,234	495,225	11
<b>Total</b>	<b>2,622,677</b>	<b>\$123,641,213</b>	<b>\$23,618,844</b>	<b>\$74,862</b>

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax Credits 2/
Less than \$5,000	\$115,653	\$4,567	\$153	\$4,414
\$5,000 - 9,999	699,135	27,869	3,045	24,824
10,000 - 14,999	1,644,786	65,945	13,193	52,752
15,000 - 19,999	2,596,556	107,245	17,269	89,976
20,000 - 24,999	3,466,756	155,966	16,791	139,175
25,000 - 29,999	4,074,751	197,623	10,217	187,406
30,000 - 34,999	4,669,085	242,728	9,134	233,594
35,000 - 39,999	4,978,813	272,159	6,725	265,433
40,000 - 44,999	4,844,300	273,922	8,039	265,883
45,000 - 49,999	4,694,319	272,306	8,493	263,813
50,000 - 54,999	4,302,528	254,517	8,214	246,303
55,000 - 59,999	3,873,638	232,494	5,381	227,113
60,000 - 64,999	3,463,660	210,563	6,904	203,659
65,000 - 74,999	5,859,340	361,162	10,351	350,811
75,000 - 99,999	9,438,087	594,469	18,556	575,914
100,000 - 149,999	8,570,588	570,312	28,794	541,518
150,000 - 199,999	4,114,995	292,271	11,828	280,443
200,000 - 499,999	8,791,600	637,341	30,831	606,510
500,000 - 999,999	4,479,756	344,938	20,964	323,974
1,000,000 - 4,999,999	7,532,819	580,025	38,247	541,778
5,000,000 - 9,999,999	2,090,935	161,002	12,291	148,711
10,000,000 and over	5,645,998	434,742	30,275	404,467
<b>Total</b>	<b>\$99,948,099</b>	<b>\$6,294,166</b>	<b>\$315,695</b>	<b>\$5,978,470</b>

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.

2/ Excludes other taxes.

**Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	120,492	\$484,538	112,644	\$429,819	40,248	\$13,973	22,740	\$12,617	
\$5,000 - 9,999	208,959	1,933,953	183,007	1,335,226	70,491	74,741	38,911	65,338	
10,000 - 14,999	297,563	4,365,798	248,407	2,952,153	93,463	160,232	51,136	123,127	
15,000 - 19,999	263,344	5,163,644	232,311	3,918,314	84,451	162,731	41,294	134,362	
20,000 - 24,999	239,036	5,929,371	218,620	4,755,331	85,189	126,761	38,772	116,664	
25,000 - 29,999	214,413	6,324,792	197,956	5,270,839	82,355	110,792	37,004	111,403	
30,000 - 34,999	197,024	6,837,102	183,647	5,802,085	86,442	109,826	38,424	121,788	
35,000 - 39,999	174,679	6,901,651	166,723	6,075,506	79,738	100,168	33,346	79,874	
40,000 - 44,999	146,658	6,585,754	138,680	5,716,588	78,272	88,683	34,317	109,658	
45,000 - 49,999	124,331	6,167,019	118,261	5,413,574	69,768	74,895	31,747	90,453	
50,000 - 54,999	101,721	5,598,785	96,614	4,881,055	61,286	84,543	27,063	62,777	
55,000 - 59,999	82,993	4,978,217	78,978	4,316,057	53,944	80,188	24,979	73,625	
60,000 - 64,999	67,253	4,384,468	63,351	3,796,315	43,866	72,575	21,310	85,967	
65,000 - 74,999	101,290	7,385,964	95,017	6,247,588	71,970	138,935	35,347	119,660	
75,000 - 99,999	131,016	11,633,750	121,618	9,713,071	98,537	188,475	53,991	263,785	
100,000 - 149,999	81,450	10,106,076	72,849	7,779,816	68,201	186,713	45,870	289,572	
150,000 - 199,999	26,270	4,696,436	22,331	3,279,875	23,243	110,040	17,302	178,096	
200,000 - 499,999	32,737	9,759,603	26,315	5,982,365	30,352	260,961	24,836	460,729	
500,000 - 999,999	6,806	4,806,275	4,814	2,218,165	6,578	171,781	5,858	249,339	
1,000,000 - 4,999,999	4,114	7,934,416	2,739	2,842,382	4,060	308,887	3,788	453,245	
5,000,000 - 9,999,999	315	2,180,896	198	614,137	314	122,389	298	133,685	
10,000,000 and over	215	6,479,157	123	897,277	214	367,536	207	337,989	
<b>Total</b>	<b>2,622,677</b>	<b>\$130,637,665</b>	<b>2,385,202</b>	<b>\$94,237,540</b>	<b>1,232,979</b>	<b>\$3,115,827</b>	<b>628,538</b>	<b>\$3,673,754</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	13,500	\$21,739	6,611	\$10,265	1,305	\$3,002	617	\$851	
\$5,000 - 9,999	22,698	53,308	8,423	15,785	4,073	20,156	1,925	8,440	
10,000 - 14,999	28,229	90,778	12,673	27,074	9,581	59,986	5,516	43,007	
15,000 - 19,999	19,409	79,329	12,536	27,955	7,818	57,997	6,524	52,867	
20,000 - 24,999	19,899	90,555	11,636	26,432	5,753	47,387	7,243	71,074	
25,000 - 29,999	17,312	95,900	11,345	28,362	6,011	64,168	7,666	64,723	
30,000 - 34,999	17,174	90,776	11,840	27,116	5,921	60,884	7,503	64,653	
35,000 - 39,999	15,742	94,379	11,822	25,872	6,369	64,175	5,804	49,060	
40,000 - 44,999	13,901	87,094	10,773	24,675	4,831	49,458	7,051	58,671	
45,000 - 49,999	14,801	99,306	8,862	20,038	4,633	69,003	4,906	41,840	
50,000 - 54,999	13,806	102,655	8,509	18,235	4,062	67,598	4,714	53,350	
55,000 - 59,999	10,791	65,391	9,491	19,688	3,939	65,358	3,794	31,838	
60,000 - 64,999	11,241	75,570	5,981	12,504	2,867	45,590	3,887	33,517	
65,000 - 74,999	17,978	170,882	11,153	24,535	6,074	100,355	5,608	56,227	
75,000 - 99,999	26,432	330,788	18,509	41,680	9,115	227,211	8,718	104,474	
100,000 - 149,999	25,639	526,935	15,825	39,338	11,019	428,096	5,937	58,762	
150,000 - 199,999	10,403	380,477	6,030	14,597	4,543	221,356	1,502	20,017	
200,000 - 499,999	16,055	1,378,530	8,597	27,962	8,524	840,800	3,342	75,503	
500,000 - 999,999	4,003	1,089,880	2,043	9,882	2,872	814,712	1,058	87,289	
1,000,000 - 4,999,999	2,948	2,462,050	933	6,797	2,150	1,555,598	846	129,597	
5,000,000 - 9,999,999	264	919,680	47	280	174	371,096	110	59,181	
10,000,000 and over	190	3,079,251	22	75	126	1,784,424	66	158,657	
<b>Total</b>	<b>322,413</b>	<b>\$11,385,252</b>	<b>193,659</b>	<b>\$449,148</b>	<b>111,761</b>	<b>\$7,018,409</b>	<b>94,336</b>	<b>\$1,323,598</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 2005 (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	2,623	\$4,331	64	\$22	442	\$954
\$5,000 - 9,999	10,631	109,383	1,437	4,687	14,892	229,690
10,000 - 14,999	29,292	283,811	5,218	23,116	39,943	570,540
15,000 - 19,999	21,234	235,123	5,763	30,151	31,713	435,379
20,000 - 24,999	15,993	199,916	6,043	28,639	27,447	438,315
25,000 - 29,999	13,399	202,202	6,478	34,739	23,392	346,711
30,000 - 34,999	11,224	165,170	5,216	29,386	22,940	340,555
35,000 - 39,999	8,044	93,950	5,380	28,206	18,386	300,467
40,000 - 44,999	9,560	155,300	5,267	28,788	16,910	302,557
45,000 - 49,999	8,089	141,294	3,997	16,069	14,032	194,376
50,000 - 54,999	7,098	123,439	2,848	9,913	11,543	232,736
55,000 - 59,999	4,897	75,005	2,804	14,081	10,700	233,169
60,000 - 64,999	5,293	114,899	1,897	9,861	8,647	161,013
65,000 - 74,999	8,597	230,492	2,798	20,133	14,464	303,422
75,000 - 99,999	11,940	331,396	4,202	20,216	19,062	462,111
100,000 - 149,999	8,329	381,338	2,728	27,229	12,932	404,688
150,000 - 199,999	3,259	229,196	766	6,449	4,427	209,180
200,000 - 499,999	3,966	439,318	1,319	18,021	5,459	299,716
500,000 - 999,999	849	191,282	238	8,240	1,229	81,731
1,000,000 - 4,999,999	477	229,526	219	19,330	783	87,129
5,000,000 - 9,999,999	48	53,071	25	6,660	65	7,872
10,000,000 and over	24	98,902	16	2,735	42	7,513
Total	184,868	\$4,088,341	64,723	\$386,669	299,450	\$5,649,825

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	4,560	\$9,239	5,880	\$3,025	\$481,513
\$5,000 - 9,999	19,583	75,025	17,765	23,024	1,910,929
10,000 - 14,999	52,831	218,368	52,294	75,707	4,290,091
15,000 - 19,999	54,737	251,382	53,741	82,020	5,081,624
20,000 - 24,999	57,916	280,590	52,965	87,833	5,841,538
25,000 - 29,999	55,812	250,601	50,022	85,468	6,239,324
30,000 - 34,999	54,702	267,173	45,556	88,166	6,748,936
35,000 - 39,999	51,029	196,272	44,533	75,410	6,826,241
40,000 - 44,999	47,341	188,548	43,141	97,953	6,487,800
45,000 - 49,999	47,503	162,063	37,430	83,025	6,083,994
50,000 - 54,999	41,279	125,481	33,508	81,927	5,516,858
55,000 - 59,999	38,864	135,029	25,738	49,320	4,928,897
60,000 - 64,999	32,365	88,420	18,521	44,586	4,339,882
65,000 - 74,999	55,669	175,527	23,632	82,955	7,303,010
75,000 - 99,999	82,067	283,282	24,515	124,888	11,508,862
100,000 - 149,999	53,770	234,246	15,606	133,587	9,972,489
150,000 - 199,999	16,275	129,280	5,816	69,334	4,627,103
200,000 - 499,999	18,345	218,671	8,473	146,436	9,613,167
500,000 - 999,999	4,375	94,794	2,359	69,982	4,736,293
1,000,000 - 4,999,999	3,081	151,323	1,700	77,962	7,856,454
5,000,000 - 9,999,999	247	25,087	157	8,488	2,172,408
10,000,000 and over	179	67,731	107	15,044	6,464,113
Total	792,530	\$3,628,132	563,460	\$1,606,140	\$129,031,525

3/ Includes IRA Distributions.

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

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

**Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2005 (Dollar Data In Thousands)**

NYAGI Class	Additions								Subtractions			
	State & Local		Public Employee				Taxable		Government Pension			
	Bond Interest		Retirement		System Contributions		State & Local		Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$5,000	297	\$68	448	\$39	1,348	\$267	556	\$11	95	\$569		
\$5,000 - 9,999	1,127	540	3,396	527	1,307	\$627	2,681	1,524	4,193	102,329		
10,000 - 14,999	2,662	5,685	5,584	2,233	4,765	\$2,915	9,153	4,875	9,392	215,923		
15,000 - 19,999	1,930	4,297	7,726	3,556	5,566	7,269	13,211	6,067	5,343	120,347		
20,000 - 24,999	1,865	4,638	9,396	5,823	6,283	4,468	18,852	11,844	4,809	133,087		
25,000 - 29,999	1,759	3,148	10,282	8,947	7,787	5,904	25,425	13,710	4,003	79,661		
30,000 - 34,999	1,815	4,532	12,620	12,615	8,275	6,544	29,577	15,973	3,197	76,952		
35,000 - 39,999	1,279	1,526	13,104	15,941	7,344	4,943	33,517	17,446	2,368	74,375		
40,000 - 44,999	1,606	7,109	14,245	18,889	7,415	5,271	32,210	20,468	3,505	66,993		
45,000 - 49,999	1,543	3,575	14,827	23,174	8,183	6,153	35,121	21,072	2,625	48,260		
50,000 - 54,999	692	1,620	13,848	23,268	8,192	6,251	31,748	18,966	2,085	54,390		
55,000 - 59,999	832	4,215	10,969	19,346	6,877	8,480	30,738	18,792	1,727	58,610		
60,000 - 64,999	1,279	2,291	6,602	13,556	4,921	3,635	27,166	16,683	1,840	51,090		
65,000 - 74,999	1,677	3,575	13,531	30,716	11,224	23,500	47,365	31,188	2,711	58,265		
75,000 - 99,999	3,213	13,795	13,983	39,694	14,297	18,982	70,548	61,751	2,578	61,495		
100,000 - 149,999	3,924	17,677	2,838	10,308	7,670	24,703	45,620	48,498	1,645	48,328		
150,000 - 199,999	1,947	10,321	371	1,387	2,832	10,536	12,366	17,394	490	16,828		
200,000 - 499,999	3,741	28,199	247	836	5,705	40,227	12,486	34,346	536	12,196		
500,000 - 999,999	1,345	22,280	31	41	2,111	32,459	2,924	19,874	106	4,894		
1,000,000 - 4,999,999	1,317	38,869	d/	d/	1,770	76,099	2,140	43,009	d/	d/		
5,000,000 - 9,999,999	145	9,832	d/	d/	182	31,977	165	10,220	4	95		
10,000,000 and over	97	30,788	0	0	142	94,516	124	23,718	d/	d/		
Total	36,093	\$218,581	154,063	\$230,926	124,193	\$415,728	483,691	\$457,427	53,295	\$1,285,829		

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	55	\$119	2,717	\$2,184	82	\$303	2,024	\$1,707
\$5,000 - 9,999	7,871	50,201	6,935	9,986	9,782	\$97,597	3,739	39,197
10,000 - 14,999	17,976	117,301	6,680	18,514	24,772	235,209	4,760	11,508
15,000 - 19,999	19,648	142,597	5,799	24,152	18,098	186,986	3,798	24,617
20,000 - 24,999	20,452	159,874	5,299	15,730	14,863	162,937	3,915	8,070
25,000 - 29,999	16,800	140,484	5,192	17,883	11,510	116,035	3,430	7,557
30,000 - 34,999	15,670	167,673	3,794	8,669	10,504	101,790	4,125	9,598
35,000 - 39,999	9,608	117,664	3,269	8,127	7,365	81,528	2,672	4,727
40,000 - 44,999	8,002	102,407	3,642	10,652	6,397	83,083	3,511	6,386
45,000 - 49,999	6,959	80,363	3,045	6,277	4,871	54,480	2,600	3,870
50,000 - 54,999	5,396	67,526	2,418	12,302	4,254	55,505	1,806	2,687
55,000 - 59,999	4,441	59,069	2,672	9,958	2,985	38,093	1,998	8,056
60,000 - 64,999	3,325	45,139	2,836	7,866	3,098	35,875	1,349	1,305
65,000 - 74,999	5,896	80,737	3,757	46,552	6,104	76,049	2,566	8,643
75,000 - 99,999	8,998	127,603	6,998	24,126	8,096	103,927	3,777	12,745
100,000 - 149,999	7,489	107,243	4,859	15,857	5,655	77,772	4,007	16,636
150,000 - 199,999	3,215	50,202	2,477	19,033	2,461	36,869	1,845	8,873
200,000 - 499,999	4,849	73,570	4,276	35,124	3,463	49,224	3,284	33,921
500,000 - 999,999	1,292	19,911	1,514	27,879	883	13,102	1,479	30,891
1,000,000 - 4,999,999	894	14,697	1,458	45,006	556	8,032	1,338	80,058
5,000,000 - 9,999,999	72	1,357	178	18,289	50	658	156	21,957
10,000,000 and over	56	1,061	131	49,924	32	550	116	372,858
Total	168,964	\$1,726,796	79,945	\$434,090	145,882	\$1,615,604	58,296	\$715,864

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 2005 (Dollar Data in Thousands)**

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		Amount
	Number	Amount	Number	Amount	Number	Amount	
Less than \$5,000	120,493	\$361,934	120,479	\$361,621	14	\$313	
\$5,000 - 9,999	208,958	912,086	206,915	897,584	2,043	14,502	
10,000 - 14,999	297,562	2,045,140	284,210	1,919,455	13,352	125,685	
15,000 - 19,999	263,343	1,989,504	240,300	1,736,249	23,043	253,255	
20,000 - 24,999	239,036	1,891,036	210,079	1,550,172	28,957	340,864	
25,000 - 29,999	214,413	1,800,072	177,518	1,318,913	36,895	481,158	
30,000 - 34,999	197,023	1,713,196	153,650	1,146,988	43,373	566,209	
35,000 - 39,999	174,679	1,558,793	132,488	990,072	42,191	568,722	
40,000 - 44,999	146,658	1,377,558	104,229	781,336	42,429	596,222	
45,000 - 49,999	124,331	1,203,919	83,414	624,643	40,917	579,276	
50,000 - 54,999	101,721	1,029,390	66,321	496,381	35,400	533,009	
55,000 - 59,999	82,993	890,816	49,375	369,223	33,618	521,593	
60,000 - 64,999	67,253	733,405	38,769	289,638	28,484	443,767	
65,000 - 74,999	101,290	1,195,120	52,936	395,702	48,354	799,418	
75,000 - 99,999	131,016	1,744,789	58,789	439,821	72,227	1,304,968	
100,000 - 149,999	81,451	1,133,615	38,510	287,487	42,941	846,128	
150,000 - 199,999	26,270	383,214	12,877	96,299	13,393	286,916	
200,000 - 499,999	32,737	649,277	12,811	95,481	19,926	553,795	
500,000 - 999,999	6,805	193,845	2,505	18,522	4,300	175,323	
1,000,000 - 4,999,999	4,114	246,264	1,017	7,511	3,097	238,753	
5,000,000 - 9,999,999	315	70,646	40	300	275	70,346	
10,000,000 and over	215	495,225	29	213	186	495,012	
<b>Total</b>	<b>2,622,677</b>	<b>\$23,618,844</b>	<b>2,047,261</b>	<b>\$13,823,612</b>	<b>575,416</b>	<b>\$9,795,232</b>	

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

**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class	Medical & Interest Paid					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$10,000	927	\$3,620	1,847	\$10,083	929	\$2,178
\$10,000 - 14,999	6,775	23,837	13,197	41,713	5,773	23,083
15,000 - 19,999	10,170	39,645	22,808	68,241	9,311	45,340
20,000 - 24,999	10,882	45,367	28,580	93,212	11,357	65,688
25,000 - 29,999	10,490	38,122	36,717	134,234	16,185	117,485
30,000 - 34,999	11,770	52,619	43,211	169,878	18,958	125,122
35,000 - 39,999	9,987	52,574	42,152	176,944	19,171	120,187
40,000 - 44,999	6,953	25,598	42,327	208,801	21,518	146,385
45,000 - 49,999	6,059	31,022	40,917	220,000	21,483	148,433
50,000 - 54,999	4,398	20,817	35,400	213,067	21,297	162,644
55,000 - 59,999	4,158	24,383	33,618	225,324	20,895	155,695
60,000 - 64,999	2,950	24,088	28,406	198,142	19,118	141,334
65,000 - 74,999	4,800	26,458	48,330	388,097	32,053	260,556
75,000 - 99,999	5,844	44,201	72,140	720,882	50,091	448,076
100,000 - 149,999	2,810	42,371	42,899	620,848	32,010	341,637
150,000 - 199,999	731	24,606	13,393	283,176	10,456	139,743
200,000 - 499,999	771	32,649	19,926	738,333	16,183	306,144
500,000 - 999,999	147	19,547	4,299	385,823	3,678	109,291
1,000,000 - 4,999,999	33	5,002	3,097	725,968	2,699	128,941
5,000,000 - 9,999,999	0	0	275	199,442	242	31,806
10,000,000 and over	0	0	186	548,123	168	127,269
Total	100,651	\$576,527	573,725	\$6,370,330	333,576	\$3,147,038

NYAGI Class	Charitable Contributions and Other Deductions 1/			
	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$10,000	1,312	\$1,868	792	\$2,693
\$10,000 - 14,999	11,548	19,926	5,179	21,127
15,000 - 19,999	19,636	38,802	13,322	75,782
20,000 - 24,999	25,374	54,865	17,786	108,701
25,000 - 29,999	32,677	74,083	24,225	157,989
30,000 - 34,999	38,909	92,691	29,178	191,586
35,000 - 39,999	38,822	96,744	29,758	208,214
40,000 - 44,999	38,800	108,533	29,274	208,965
45,000 - 49,999	38,377	94,262	27,800	195,739
50,000 - 54,999	32,525	81,649	21,666	166,754
55,000 - 59,999	31,748	87,138	21,612	152,751
60,000 - 64,999	26,707	69,464	16,852	123,372
65,000 - 74,999	45,841	132,522	30,394	221,765
75,000 - 99,999	69,247	219,335	44,413	314,334
100,000 - 149,999	40,610	162,812	22,526	184,559
150,000 - 199,999	12,778	66,196	6,166	73,557
200,000 - 499,999	19,044	174,688	7,042	118,210
500,000 - 999,999	4,125	132,226	1,500	63,848
1,000,000 - 4,999,999	3,027	263,625	1,085	76,793
5,000,000 - 9,999,999	272	89,393	106	25,404
10,000,000 and over	185	992,534	71	64,581
Total	531,562	\$3,053,355	350,747	\$2,756,725

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2005 (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	\$20,442	665	\$5,627	0	\$0	0
\$10,000 - 14,999	129,685	6,146	4,345	30	39	39
15,000 - 19,999	267,811	15,900	14,804	0	0	0
20,000 - 24,999	367,740	22,834	30,382	41	41	41
25,000 - 29,999	521,913	31,496	45,875	0	0	0
30,000 - 34,999	631,897	39,971	74,849	278	462	462
35,000 - 39,999	654,475	39,418	91,729	0	0	0
40,000 - 44,999	698,274	39,686	108,597	33	2	2
45,000 - 49,999	689,454	38,899	120,873	41	33	33
50,000 - 54,999	644,835	33,772	119,553	20	11	11
55,000 - 59,999	645,047	32,198	127,279	28	0	0
60,000 - 64,999	556,237	27,145	113,399	0	0	0
65,000 - 74,999	1,028,229	46,530	235,450	0	0	0
75,000 - 99,999	1,746,687	69,932	448,023	63	77	77
100,000 - 149,999	1,349,887	41,078	414,752	24	9	9
150,000 - 199,999	574,659	d/	d/	d/	d/	d/
200,000 - 499,999	1,279,401	19,235	539,736	72	325	325
500,000 - 999,999	639,361	4,226	292,858	37	392	392
1,000,000 - 4,999,999	1,031,440	3,066	554,627	44	620	620
5,000,000 - 9,999,999	291,433	272	150,923	12	179	179
10,000,000 and over	1,561,209	d/	d/	d/	d/	d/
Total	\$15,330,115	525,649	\$4,261,105	731	\$4,772	

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$10,000	0	\$0	2,057	\$14,815
\$10,000 - 14,999	0	0	13,352	125,685
15,000 - 19,999	0	0	23,043	253,255
20,000 - 24,999	0	0	28,957	340,864
25,000 - 29,999	0	0	36,895	481,158
30,000 - 34,999	0	0	43,373	566,209
35,000 - 39,999	0	0	42,191	568,722
40,000 - 44,999	0	0	42,429	596,222
45,000 - 49,999	0	0	40,917	579,276
50,000 - 54,999	0	0	35,400	533,009
55,000 - 59,999	0	0	33,618	521,593
60,000 - 64,999	0	0	28,484	443,767
65,000 - 74,999	0	0	48,354	799,418
75,000 - 99,999	0	0	72,227	1,304,968
100,000 - 149,999	42,929	92,094	42,941	846,128
150,000 - 199,999	13,393	95,249	13,393	286,916
200,000 - 499,999	19,926	186,903	19,926	553,795
500,000 - 999,999	4,300	171,618	4,300	175,323
1,000,000 - 4,999,999	3,097	238,716	3,097	238,753
5,000,000 - 9,999,999	275	70,344	275	70,346
10,000,000 and over	186	495,005	186	495,012
Total	84,107	\$1,349,929	575,416	9,795,232

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

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

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

5/ Includes College Tuition Itemized Deduction

**Table 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses  
Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$15,000	1,078	\$13,462	\$15,786	\$7
\$15,000 - 19,999	46,138	827,225	676,982	4,714
20,000 - 24,999	58,423	1,317,307	869,906	17,951
25,000 - 29,999	77,967	2,150,528	1,186,536	44,188
30,000 - 34,999	97,349	3,164,736	1,504,906	88,176
35,000 - 39,999	100,594	3,775,740	1,602,176	101,410
40,000 - 44,999	104,736	4,461,397	1,680,855	114,053
45,000 - 49,999	104,437	4,958,905	1,717,309	117,716
50,000 - 54,999	101,351	5,315,059	1,731,218	118,271
55,000 - 59,999	97,466	5,596,739	1,658,127	112,798
60,000 - 64,999	95,744	5,978,663	1,692,132	117,637
65,000 - 74,999	182,715	12,772,547	3,271,521	216,602
75,000 - 99,999	383,427	33,279,295	7,420,905	484,438
100,000 - 149,999	363,655	43,919,263	8,330,960	465,528
150,000 - 199,999	130,296	22,288,211	3,628,126	167,427
200,000 - 499,999	144,307	42,319,279	4,196,519	182,103
500,000 - 999,999	33,610	23,068,027	1,009,736	44,363
1,000,000 - 4,999,999	21,620	41,743,154	1,339,914	29,740
5,000,000 - 9,999,999	1,901	12,976,245	415,928	2,618
10,000,000 and over	1,399	36,539,711	1,357,950	2,067
<b>Total</b>	<b>2,148,211</b>	<b>\$306,465,492</b>	<b>\$45,307,493</b>	<b>\$2,431,806</b>

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than \$15,000	\$227	\$9	\$6	\$3
\$15,000 - 19,999	145,529	5,799	1,935	3,864
20,000 - 24,999	429,450	17,150	3,023	14,126
25,000 - 29,999	919,804	36,755	6,874	29,881
30,000 - 34,999	1,571,653	63,382	9,521	53,861
35,000 - 39,999	2,072,155	85,866	6,047	79,819
40,000 - 44,999	2,666,489	115,748	7,330	108,418
45,000 - 49,999	3,123,880	142,232	9,556	132,676
50,000 - 54,999	3,465,570	163,296	10,279	153,017
55,000 - 59,999	3,825,814	187,043	9,497	177,546
60,000 - 64,999	4,168,894	211,324	10,223	201,101
65,000 - 74,999	9,284,425	492,403	18,729	473,675
75,000 - 99,999	25,373,951	1,434,547	51,881	1,382,666
100,000 - 149,999	35,122,775	2,237,058	89,887	2,147,171
150,000 - 199,999	18,492,658	1,287,329	56,854	1,230,476
200,000 - 499,999	37,940,657	2,749,386	143,078	2,606,308
500,000 - 999,999	22,013,929	1,695,056	108,436	1,586,620
1,000,000 - 4,999,999	40,373,500	3,108,749	224,940	2,883,809
5,000,000 - 9,999,999	12,557,699	966,942	70,792	896,150
10,000,000 and over	35,179,693	2,708,836	161,356	2,547,480
<b>Total</b>	<b>\$258,728,751</b>	<b>\$17,708,909</b>	<b>\$1,000,243</b>	<b>\$16,708,667</b>

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.

2/ Excludes other taxes.





**Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	1,078	68,830	813	\$8,252	944	\$4,527	435	\$766	
\$15,000 - 19,999	46,138	1,622,416	31,017	470,265	32,641	88,579	20,953	50,413	
20,000 - 24,999	58,423	2,108,824	44,553	899,138	38,481	85,248	21,738	60,012	
25,000 - 29,999	77,967	3,103,555	64,420	1,621,925	49,481	109,958	24,653	80,511	
30,000 - 34,999	97,349	4,077,963	88,135	2,609,172	58,865	116,695	25,702	72,692	
35,000 - 39,999	100,594	4,632,578	91,846	3,215,324	64,058	89,402	30,229	72,903	
40,000 - 44,999	104,736	5,233,572	96,992	3,831,099	68,144	109,358	28,967	65,503	
45,000 - 49,999	104,437	5,782,625	98,882	4,343,444	71,001	81,836	32,153	73,798	
50,000 - 54,999	101,351	6,062,009	97,000	4,677,563	71,951	83,402	32,478	68,932	
55,000 - 59,999	97,466	6,235,441	93,572	4,974,340	70,028	91,371	30,910	59,367	
60,000 - 64,999	95,744	6,538,621	92,633	5,356,272	70,427	72,888	32,517	72,704	
65,000 - 74,999	182,715	13,831,906	176,144	11,434,725	143,711	169,984	65,640	130,691	
75,000 - 99,999	383,427	35,369,563	373,938	30,303,898	324,513	367,704	158,475	326,492	
100,000 - 149,999	363,655	46,235,721	352,791	38,949,729	330,135	490,785	191,691	527,275	
150,000 - 199,999	130,296	23,279,872	124,336	18,339,153	123,424	313,106	85,473	385,405	
200,000 - 499,999	144,307	44,284,102	132,701	29,543,019	139,707	809,533	114,118	1,108,509	
500,000 - 999,999	33,610	23,854,341	29,372	13,148,069	33,165	577,805	30,340	748,965	
1,000,000 - 4,999,999	21,620	42,644,492	17,784	18,510,156	21,519	1,492,988	20,648	1,653,582	
5,000,000 - 9,999,999	1,901	13,182,937	1,586	4,840,672	1,899	636,011	1,870	659,087	
10,000,000 and over	1,399	37,101,613	1,117	8,971,271	1,399	2,520,242	1,393	2,357,114	
<b>Total</b>	<b>2,148,211</b>	<b>\$325,252,654</b>	<b>2,009,632</b>	<b>\$206,047,484</b>	<b>1,715,493</b>	<b>\$8,311,423</b>	<b>950,381</b>	<b>\$8,574,721</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	258	\$1,019	36	\$142	73	\$435	116	\$2,704	
\$15,000 - 19,999	8,443	32,882	5,226	13,027	4,203	29,976	3,739	29,775	
20,000 - 24,999	9,633	51,587	6,129	14,188	4,611	37,539	6,115	58,675	
25,000 - 29,999	10,266	50,108	8,989	24,830	8,019	80,549	8,208	92,037	
30,000 - 34,999	11,152	55,033	9,916	23,148	7,478	71,721	8,765	84,310	
35,000 - 39,999	13,138	88,034	9,925	26,140	9,158	125,739	9,657	103,319	
40,000 - 44,999	11,147	66,335	10,402	25,827	9,933	120,664	11,107	106,976	
45,000 - 49,999	11,962	78,706	12,487	28,851	9,045	119,827	10,918	112,957	
50,000 - 54,999	13,071	71,446	11,945	27,534	8,088	113,306	9,749	98,809	
55,000 - 59,999	13,388	86,928	9,689	23,251	8,230	90,324	10,888	98,071	
60,000 - 64,999	13,216	108,303	11,697	27,756	8,752	158,283	10,433	104,171	
65,000 - 74,999	27,517	202,501	21,279	51,783	17,803	300,419	17,778	171,195	
75,000 - 99,999	67,116	515,421	50,610	117,484	34,510	644,435	37,015	365,387	
100,000 - 149,999	82,428	938,820	69,777	168,157	44,222	1,289,054	35,201	362,278	
150,000 - 199,999	40,439	872,841	33,807	91,611	25,134	1,251,895	9,962	169,693	
200,000 - 499,999	59,520	3,335,301	48,400	156,881	48,212	5,114,813	15,194	477,745	
500,000 - 999,999	18,050	2,980,071	12,205	45,376	17,363	4,792,676	4,593	290,228	
1,000,000 - 4,999,999	14,510	9,274,628	6,268	46,846	13,002	10,459,789	4,414	837,607	
5,000,000 - 9,999,999	1,556	4,410,514	328	3,564	1,095	2,513,607	607	307,972	
10,000,000 and over	1,270	18,538,144	123	7,953	804	5,563,838	534	1,476,385	
<b>Total</b>	<b>428,080</b>	<b>\$41,758,620</b>	<b>339,238</b>	<b>\$924,347</b>	<b>279,738</b>	<b>\$32,878,888</b>	<b>214,992</b>	<b>\$5,350,294</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 2005 (Cont'd) (Dollar Data in Thousands)**

NYAGI Class		Business and Farm Income						Pensions and Annuities 3/	
		Net Profit		Net Loss					
		Number	Amount	Number	Amount				
Less than	\$15,000	d/	d/	d/	d/	d/	1,075	\$45,079	
\$15,000 -	19,999	d/	d/	d/	d/	d/	27,717	679,117	
20,000 -	24,999	11,313	149,491	2,250	14,041	27,126	653,157		
25,000 -	29,999	15,383	221,919	3,958	21,305	29,029	733,540		
30,000 -	34,999	18,223	262,632	5,268	33,448	28,272	646,843		
35,000 -	39,999	17,171	223,848	4,945	33,542	26,265	617,631		
40,000 -	44,999	17,997	266,084	5,790	34,507	25,294	543,457		
45,000 -	49,999	19,677	327,806	5,864	44,985	24,963	596,732		
50,000 -	54,999	16,568	271,449	5,561	32,591	22,952	584,398		
55,000 -	59,999	16,540	269,732	5,396	27,135	23,054	492,544		
60,000 -	64,999	14,555	225,594	5,871	33,275	21,121	450,101		
65,000 -	74,999	27,032	473,750	10,804	58,853	40,882	861,403		
75,000 -	99,999	59,274	1,146,933	22,312	116,834	77,814	1,716,289		
100,000 -	149,999	61,048	1,776,537	21,418	134,877	73,877	1,928,330		
150,000 -	199,999	25,185	1,155,956	8,667	70,903	27,533	862,758		
200,000 -	499,999	34,238	2,972,455	9,230	107,523	29,802	1,300,445		
500,000 -	999,999	7,546	1,185,297	2,024	50,559	6,886	386,883		
1,000,000 -	4,999,999	4,152	1,192,060	1,336	81,720	4,491	357,603		
5,000,000 -	9,999,999	361	189,327	128	22,113	434	46,849		
10,000,000	and over	256	372,580	124	60,807	318	83,456		
Total		375,348	\$12,777,976	122,818	\$992,835	518,906	\$13,586,616		

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$15,000	1,016	\$13,424	118	\$642	\$69,863
\$15,000 -	19,999	25,818	233,129	12,131	28,824	1,593,592
20,000 -	24,999	30,406	259,555	16,315	42,271	2,066,552
25,000 -	29,999	38,961	343,216	23,891	69,250	3,034,305
30,000 -	34,999	47,666	384,081	30,578	92,885	3,985,078
35,000 -	39,999	48,779	362,698	31,017	88,632	4,543,946
40,000 -	44,999	51,291	398,382	34,380	92,594	5,140,978
45,000 -	49,999	50,818	347,269	39,204	146,050	5,636,574
50,000 -	54,999	53,095	350,447	34,417	98,367	5,963,642
55,000 -	59,999	53,315	319,292	35,407	107,092	6,128,349
60,000 -	64,999	53,248	259,679	33,885	91,830	6,446,790
65,000 -	74,999	107,083	540,263	67,610	187,365	13,644,540
75,000 -	99,999	251,002	948,097	167,051	516,727	34,852,836
100,000 -	149,999	240,424	1,000,503	185,081	794,536	45,441,185
150,000 -	199,999	74,404	430,964	52,373	374,227	22,905,646
200,000 -	499,999	74,909	842,176	62,145	967,420	43,316,682
500,000 -	999,999	20,426	420,739	17,003	468,603	23,385,737
1,000,000 -	4,999,999	16,888	669,859	12,056	517,291	42,127,202
5,000,000 -	9,999,999	1,639	220,518	1,128	48,204	13,134,733
10,000,000	and over	1,245	240,113	935	68,422	37,033,191
Total		1,242,432	\$8,584,403	856,725	\$4,801,234	\$320,451,420

3/ Includes IRA Distributions.

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

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

d/ Tax law secrecy provisions prohibit disclosure.

**Table 44: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2005 (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	61	\$6	82	\$24	39	\$19	83	\$67	460	\$23,066
\$15,000 -	19,999	709	696	845	536	1,603	1,643	4,661	3,785	8,227	218,438
20,000 -	24,999	768	1,407	1,699	879	1,808	3,285	6,852	4,981	7,790	240,857
25,000 -	29,999	894	2,849	2,890	1,841	3,656	3,670	11,817	10,416	8,748	299,760
30,000 -	34,999	850	1,246	5,572	4,625	5,103	5,676	19,212	18,023	9,079	261,623
35,000 -	39,999	1,558	2,288	7,355	6,802	6,164	10,644	23,501	21,534	7,649	241,455
40,000 -	44,999	647	1,871	8,824	8,147	7,214	6,443	26,046	23,035	6,925	198,464
45,000 -	49,999	1,116	3,686	10,619	11,661	7,182	10,666	31,112	26,812	6,831	229,469
50,000 -	54,999	1,401	5,607	10,032	9,889	6,418	9,749	34,333	33,465	6,615	246,275
55,000 -	59,999	1,073	2,062	12,315	12,861	7,726	5,897	35,579	33,588	6,528	185,684
60,000 -	64,999	1,149	3,570	13,632	15,817	7,858	8,436	38,860	36,519	5,203	173,339
65,000 -	74,999	2,077	5,287	26,481	36,886	15,425	15,474	82,791	76,463	9,779	285,321
75,000 -	99,999	4,966	15,666	63,783	106,786	39,140	38,064	210,518	196,962	17,790	582,822
100,000 -	149,999	8,230	21,975	62,581	143,323	48,690	70,273	204,783	220,013	15,867	510,022
150,000 -	199,999	5,650	25,146	17,222	44,675	22,778	50,923	56,717	85,670	4,665	154,858
200,000 -	499,999	13,819	67,918	9,518	21,401	34,777	166,301	48,693	137,583	4,583	156,790
500,000 -	999,999	6,269	52,906	875	1,601	13,135	153,623	13,481	89,717	771	25,042
1,000,000 -	4,999,999	6,905	130,517	286	554	11,136	458,990	12,628	228,452	374	12,047
5,000,000 -	9,999,999	948	51,322	14	25	1,164	169,517	1,251	66,736	22	416
10,000,000	and over	816	136,454	6	12	981	676,845	915	178,200	9	252
	Total	59,907	\$532,478	254,632	\$428,347	241,997	\$1,866,137	863,834	\$1,492,020	127,913	\$4,046,000

NYAGI Class		Subtractions							
		Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	1,015	\$13,405	73	\$195	991	\$18,470	55	\$963
\$15,000 -	19,999	20,891	213,200	2,914	14,699	21,617	312,540	1,769	6,336
20,000 -	24,999	21,667	227,704	2,673	8,009	19,580	262,621	1,698	9,866
25,000 -	29,999	26,752	285,988	3,365	21,595	19,002	261,086	2,830	12,133
30,000 -	34,999	28,744	302,599	3,082	10,010	15,849	217,986	3,176	19,572
35,000 -	39,999	23,460	294,021	3,652	9,609	13,864	192,677	3,783	25,064
40,000 -	44,999	21,229	288,585	3,869	10,721	13,120	152,697	3,192	20,689
45,000 -	49,999	17,799	258,530	3,598	15,826	11,033	151,796	4,640	16,409
50,000 -	54,999	16,202	237,035	4,063	11,271	9,037	130,814	2,851	11,354
55,000 -	59,999	13,322	197,689	4,056	9,227	8,869	110,937	3,369	9,054
60,000 -	64,999	11,169	168,735	3,416	7,540	7,588	94,598	3,553	11,580
65,000 -	74,999	19,890	311,062	6,654	29,350	14,338	193,507	6,091	18,579
75,000 -	99,999	31,011	504,164	18,719	41,557	23,818	327,780	13,161	36,609
100,000 -	149,999	25,701	462,863	20,946	57,264	23,670	346,417	16,590	69,260
150,000 -	199,999	10,801	206,482	9,388	26,122	10,523	153,599	8,780	44,464
200,000 -	499,999	15,959	344,820	16,041	76,279	14,141	226,999	19,010	172,046
500,000 -	999,999	4,389	100,223	6,826	65,053	3,772	63,249	8,423	135,693
1,000,000 -	4,999,999	3,234	75,679	7,832	189,271	2,670	45,577	8,477	396,123
5,000,000 -	9,999,999	333	8,238	1,096	95,195	267	4,477	938	204,757
10,000,000	and over	235	5,798	987	282,419	199	3,631	830	835,804
	Total	313,803	\$4,506,819	123,251	\$981,211	233,949	\$3,271,457	113,214	\$2,056,356

**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 2005 (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	1,079	\$15,786	1,054	\$15,380	25	\$406
\$15,000 - 19,999	46,138	676,982	44,215	645,538	1,923	31,444
20,000 - 24,999	58,423	869,906	52,748	770,123	5,675	99,783
25,000 - 29,999	77,967	1,186,536	67,393	983,937	10,574	202,599
30,000 - 34,999	97,349	1,504,906	82,352	1,202,339	14,997	302,568
35,000 - 39,999	100,595	1,602,176	81,058	1,183,443	19,537	418,732
40,000 - 44,999	104,736	1,680,855	83,287	1,215,991	21,449	464,864
45,000 - 49,999	104,437	1,717,309	81,518	1,190,156	22,919	527,154
50,000 - 54,999	101,350	1,731,218	72,824	1,063,237	28,526	667,981
55,000 - 59,999	97,466	1,658,127	70,274	1,025,996	27,192	632,131
60,000 - 64,999	95,743	1,692,132	66,408	969,557	29,335	722,575
65,000 - 74,999	182,715	3,271,521	119,659	1,747,018	63,056	1,524,503
75,000 - 99,999	383,427	7,420,905	212,787	3,106,691	170,640	4,314,215
100,000 - 149,999	363,654	8,330,960	131,272	1,916,573	232,382	6,414,387
150,000 - 199,999	130,295	3,628,126	31,376	458,095	98,919	3,170,032
200,000 - 499,999	144,307	4,196,519	39,558	577,543	104,749	3,618,976
500,000 - 999,999	33,610	1,009,736	11,392	166,317	22,218	843,419
1,000,000 - 4,999,999	21,620	1,339,914	4,361	63,671	17,259	1,276,243
5,000,000 - 9,999,999	1,901	415,928	202	2,949	1,699	412,979
10,000,000 and over	1,399	1,357,950	94	1,372	1,305	1,356,578
<b>Total</b>	<b>2,148,211</b>	<b>\$45,307,493</b>	<b>1,253,831</b>	<b>\$18,305,925</b>	<b>894,380</b>	<b>\$27,001,567</b>

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

**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2005**

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	25	\$153	25	\$114	12	\$105
\$15,000 -	19,999	785	4,870	1,923	12,370	1,305	\$7,720
20,000 -	24,999	2,833	15,855	5,675	36,270	4,097	29,490
25,000 -	29,999	4,449	29,240	10,553	73,655	8,221	68,006
30,000 -	34,999	7,286	46,570	14,997	103,757	11,546	104,115
35,000 -	39,999	6,900	41,406	19,537	147,118	16,202	161,150
40,000 -	44,999	5,709	32,942	21,449	158,012	18,167	196,752
45,000 -	49,999	5,215	25,023	22,919	192,045	19,816	231,082
50,000 -	54,999	6,678	39,319	28,492	240,520	25,464	281,888
55,000 -	59,999	5,575	30,977	27,192	225,695	23,978	273,200
60,000 -	64,999	4,873	26,635	29,335	264,540	26,006	307,747
65,000 -	74,999	9,118	58,105	63,032	605,744	56,485	657,273
75,000 -	99,999	16,138	108,125	170,640	1,924,738	158,694	1,857,935
100,000 -	149,999	13,593	112,888	232,356	3,397,553	218,687	2,722,844
150,000 -	199,999	3,677	40,126	98,919	2,015,007	92,785	1,349,995
200,000 -	499,999	2,735	57,382	104,738	3,729,682	97,653	2,026,587
500,000 -	999,999	263	15,033	22,218	1,897,807	20,840	712,137
1,000,000 -	4,999,999	42	4,087	17,259	3,919,103	16,134	854,786
5,000,000 -	9,999,999	0	0	1,699	1,281,845	1,575	198,449
10,000,000	and over	0	0	1,305	3,525,066	1,252	621,176
Total		95,894	\$688,735	894,264	\$23,750,643	818,918	\$12,662,439

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	25	\$35	0	\$0
\$15,000 -	19,999	1,731	5,704	308	1,444
20,000 -	24,999	5,255	16,616	1,553	6,030
25,000 -	29,999	9,048	25,422	3,807	16,654
30,000 -	34,999	13,384	33,109	6,181	34,912
35,000 -	39,999	17,234	47,735	8,431	48,203
40,000 -	44,999	18,789	46,021	9,052	56,231
45,000 -	49,999	20,363	54,853	9,802	65,454
50,000 -	54,999	26,197	68,724	13,249	88,100
55,000 -	59,999	25,156	71,810	14,118	87,079
60,000 -	64,999	27,383	83,659	15,344	103,267
65,000 -	74,999	59,023	174,057	33,112	198,915
75,000 -	99,999	164,215	516,125	91,053	548,319
100,000 -	149,999	227,346	852,564	115,735	783,077
150,000 -	199,999	96,944	484,154	41,069	324,965
200,000 -	499,999	103,260	934,360	29,448	361,934
500,000 -	999,999	22,011	525,943	5,710	152,193
1,000,000 -	4,999,999	17,172	1,315,272	5,112	233,469
5,000,000 -	9,999,999	1,695	577,541	698	72,500
10,000,000	and over	1,303	2,182,280	696	179,262
Total		857,535	\$8,015,984	404,478	\$3,362,009

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 2005 (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	\$406	0	\$0	0	\$0
\$15,000 -	19,999	32,108	570	664	0	0
20,000 -	24,999	104,255	2,713	4,598	0	0
25,000 -	29,999	212,779	6,013	11,649	0	0
30,000 -	34,999	322,420	10,344	20,009	46	0
35,000 -	39,999	445,481	14,280	29,412	0	0
40,000 -	44,999	489,750	16,776	36,016	41	96
45,000 -	49,999	568,246	19,278	50,686	22	35
50,000 -	54,999	717,863	d/	d/	d/	d/
55,000 -	59,999	688,546	24,209	73,119	0	0
60,000 -	64,999	785,390	d/	d/	d/	d/
65,000 -	74,999	1,693,664	58,548	230,115	57	30
75,000 -	99,999	4,952,869	164,135	848,455	78	529
100,000 -	149,999	7,853,170	227,459	1,742,198	94	863
150,000 -	199,999	4,125,082	96,500	1,105,646	89	1,392
200,000 -	499,999	6,625,498	101,464	2,218,995	144	300
500,000 -	999,999	2,932,685	22,042	1,273,474	81	303
1,000,000 -	4,999,999	5,371,680	17,182	2,826,989	151	2,868
5,000,000 -	9,999,999	1,786,275	1,696	961,538	29	696
10,000,000	and over	5,465,523	1,303	2,753,506	29	833
	Total	\$45,173,689	835,408	\$14,346,504	901	\$8,036

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	25	\$406
\$15,000 -	19,999	0	0	1,923	31,444
20,000 -	24,999	0	0	5,675	99,783
25,000 -	29,999	0	0	10,574	202,599
30,000 -	34,999	0	0	14,997	302,568
35,000 -	39,999	0	0	19,537	418,732
40,000 -	44,999	0	0	21,449	464,864
45,000 -	49,999	0	0	22,919	527,154
50,000 -	54,999	0	0	28,526	667,981
55,000 -	59,999	0	0	27,192	632,131
60,000 -	64,999	0	0	29,335	722,575
65,000 -	74,999	0	0	63,056	1,524,503
75,000 -	99,999	0	0	170,640	4,314,215
100,000 -	149,999	0	0	232,382	6,414,387
150,000 -	199,999	0	0	98,919	3,170,032
200,000 -	499,999	104,730	905,766	104,749	3,618,976
500,000 -	999,999	22,218	820,752	22,218	843,419
1,000,000 -	4,999,999	17,259	1,273,775	17,259	1,276,243
5,000,000 -	9,999,999	1,699	412,716	1,699	412,979
10,000,000	and over	1,305	1,356,425	1,305	1,356,578
	Total	147,212	\$4,769,433	894,380	27,001,567

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

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

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

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$5,000	1,082	\$3,091	\$321	\$0
\$5,000 -	9,999	5,342	43,869	30,522	426
10,000 -	14,999	7,845	96,530	50,888	1,361
15,000 -	19,999	9,156	160,754	62,344	1,365
20,000 -	24,999	9,054	203,723	65,676	2,943
25,000 -	29,999	10,599	291,049	86,106	3,622
30,000 -	34,999	9,174	297,469	73,208	2,953
35,000 -	39,999	8,389	313,934	70,818	4,308
40,000 -	44,999	7,771	327,425	75,101	3,688
45,000 -	49,999	7,030	333,528	77,067	2,952
50,000 -	54,999	5,312	277,889	60,992	2,612
55,000 -	59,999	3,848	220,830	43,599	2,226
60,000 -	64,999	4,521	283,223	55,589	1,991
65,000 -	74,999	6,568	460,462	85,311	2,642
75,000 -	99,999	9,683	821,396	126,844	3,774
100,000 -	149,999	7,180	845,374	109,503	3,170
150,000 -	199,999	2,002	337,458	30,439	662
200,000 -	499,999	2,585	791,326	55,629	1,055
500,000 -	999,999	696	484,468	23,487	186
1,000,000 -	4,999,999	668	1,410,523	48,410	289
5,000,000 -	9,999,999	107	741,447	35,381	39
10,000,000	and over	103	3,955,879	223,050	42
Total		118,715	\$12,701,644	\$1,490,285	\$42,306

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$5,000	\$2,769	\$110	\$10	\$100
\$5,000 -	9,999	12,921	515	101	413
10,000 -	14,999	44,280	1,773	221	1,552
15,000 -	19,999	97,045	4,080	319	3,761
20,000 -	24,999	135,105	6,144	257	5,887
25,000 -	29,999	201,321	9,837	332	9,505
30,000 -	34,999	221,308	11,584	206	11,378
35,000 -	39,999	238,807	13,055	243	12,812
40,000 -	44,999	248,636	13,977	276	13,700
45,000 -	49,999	253,510	14,579	351	14,228
50,000 -	54,999	214,285	12,573	502	12,071
55,000 -	59,999	175,005	10,464	162	10,302
60,000 -	64,999	225,643	13,661	265	13,396
65,000 -	74,999	372,508	22,906	674	22,231
75,000 -	99,999	690,777	43,469	1,785	41,684
100,000 -	149,999	732,700	48,576	1,946	46,630
150,000 -	199,999	306,358	21,701	841	20,860
200,000 -	499,999	734,642	53,260	2,432	50,828
500,000 -	999,999	460,795	35,481	2,285	33,196
1,000,000 -	4,999,999	1,361,824	104,860	8,139	96,721
5,000,000 -	9,999,999	706,027	54,364	4,013	50,351
10,000,000	and over	3,732,787	287,425	48,201	239,224
Total		\$11,169,053	\$784,392	\$73,563	\$710,829

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.

2/ Excludes other taxes.





**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	1,082	\$3,421	386	\$1,526	428	\$60	255	\$199
\$5,000 - 9,999	5,342	\$68,581	2,982	24,054	1,863	2,672	558	742
10,000 - 14,999	7,845	118,707	5,665	69,363	2,278	1,896	882	495
15,000 - 19,999	9,156	180,808	7,725	134,910	2,976	1,960	1,100	1,718
20,000 - 24,999	9,054	226,659	8,032	177,605	3,195	2,843	1,214	1,947
25,000 - 29,999	10,599	317,862	9,467	251,217	3,885	3,229	1,334	3,716
30,000 - 34,999	9,174	307,796	8,770	278,613	3,024	1,602	913	555
35,000 - 39,999	8,389	355,728	7,176	251,583	4,199	3,619	1,395	2,583
40,000 - 44,999	7,771	360,416	7,240	288,065	4,022	6,344	1,664	1,976
45,000 - 49,999	7,030	344,798	6,433	284,041	3,886	8,036	1,376	2,326
50,000 - 54,999	5,312	286,316	4,974	254,489	3,417	5,240	1,026	1,615
55,000 - 59,999	3,848	\$234,584	3,397	177,407	2,340	5,284	1,219	8,593
60,000 - 64,999	4,521	291,933	4,225	250,569	2,703	1,327	1,416	3,612
65,000 - 74,999	6,568	477,216	6,422	427,608	4,529	5,280	2,140	11,440
75,000 - 99,999	9,683	833,794	9,076	735,216	7,602	9,416	3,047	9,462
100,000 - 149,999	7,180	880,065	6,400	697,848	5,983	12,946	3,353	21,126
150,000 - 199,999	2,002	348,991	1,837	274,349	1,846	3,617	1,171	8,560
200,000 - 499,999	2,585	825,326	2,141	460,033	2,375	23,773	1,882	35,390
500,000 - 999,999	696	500,239	469	198,825	679	24,734	610	30,712
1,000,000 - 4,999,999	668	1,443,809	456	485,210	655	73,529	604	82,106
5,000,000 - 9,999,999	107	756,184	71	141,614	107	67,559	107	76,420
10,000,000 and over	103	4,062,461	67	947,504	103	307,676	101	210,069
<b>Total</b>	<b>118,715</b>	<b>\$13,225,694</b>	<b>103,410</b>	<b>\$6,811,649</b>	<b>62,094</b>	<b>\$572,641</b>	<b>27,368</b>	<b>\$515,363</b>

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	55	\$2	174	\$260	26	\$24	0	\$0
\$5,000 - 9,999	354	356	322	438	d/	d/	d/	d/
10,000 - 14,999	228	750	434	511	768	5,408	136	1,617
15,000 - 19,999	363	2,265	290	467	485	4,285	346	4,436
20,000 - 24,999	646	3,736	456	624	425	4,468	354	9,040
25,000 - 29,999	612	4,194	394	504	536	4,531	411	5,992
30,000 - 34,999	284	763	341	460	344	4,216	166	990
35,000 - 39,999	883	7,996	420	558	322	4,101	424	8,767
40,000 - 44,999	804	19,227	435	625	301	5,644	432	3,262
45,000 - 49,999	625	5,896	508	531	34	421	507	3,703
50,000 - 54,999	534	2,326	571	809	0	0	257	1,675
55,000 - 59,999	556	1,707	410	631	d/	d/	d/	d/
60,000 - 64,999	688	5,775	392	597	243	3,120	110	950
65,000 - 74,999	996	6,859	802	892	296	6,613	488	3,684
75,000 - 99,999	1,323	13,307	1,348	1,641	646	11,036	401	6,122
100,000 - 149,999	1,692	36,036	1,445	2,169	1,100	38,504	387	14,339
150,000 - 199,999	612	24,486	469	545	398	19,557	189	7,839
200,000 - 499,999	1,144	117,932	716	1,094	796	114,354	310	11,074
500,000 - 999,999	425	98,538	183	314	364	111,277	132	8,020
1,000,000 - 4,999,999	436	393,040	184	764	406	387,725	138	37,475
5,000,000 - 9,999,999	93	316,229	13	49	72	161,651	29	33,053
10,000,000 and over	94	1,592,947	9	28	70	1,054,492	29	83,188
<b>Total</b>	<b>13,448</b>	<b>\$2,654,368</b>	<b>10,315</b>	<b>\$14,513</b>	<b>8,229</b>	<b>\$1,946,943</b>	<b>5,283</b>	<b>\$245,597</b>

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2005 (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	249	\$1,001	539	\$53,140	181	\$52,823
	\$5,000 - 9,999	1,734	12,503	55	1,008	857	16,405
	10,000 - 14,999	1,553	16,906	236	1,975	788	15,420
	15,000 - 19,999	1,394	18,120	248	2,306	940	11,823
	20,000 - 24,999	986	16,583	205	695	1,251	17,174
	25,000 - 29,999	1,021	19,689	135	660	1,036	23,644
	30,000 - 34,999	707	12,374	273	1,756	788	7,902
	35,000 - 39,999	1,425	42,149	348	2,109	1,270	38,132
	40,000 - 44,999	711	16,815	140	429	1,308	16,598
	45,000 - 49,999	922	19,681	392	1,607	771	16,507
	50,000 - 54,999	511	6,589	140	499	472	10,198
	55,000 - 59,999	666	23,092	0	0	311	8,528
	60,000 - 64,999	370	15,970	362	2,231	611	9,486
	65,000 - 74,999	338	6,445	165	886	584	8,034
	75,000 - 99,999	1,279	43,840	683	3,887	872	13,198
	100,000 - 149,999	936	50,138	252	8,089	998	29,663
	150,000 - 199,999	246	14,994	68	371	165	7,152
	200,000 - 499,999	424	48,993	106	1,268	388	21,119
	500,000 - 999,999	111	22,173	32	929	117	10,673
	1,000,000 - 4,999,999	98	38,998	40	3,682	95	14,248
	5,000,000 - 9,999,999	19	9,156	12	1,048	17	8,183
	10,000,000 and over	24	22,423	6	18,827	21	1,534
	Total	15,725	\$478,633	4,437	\$107,403	13,841	\$358,443

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$5,000	250	\$1,185	273	\$78	\$3,343
	\$5,000 - 9,999	1,427	12,240	1,790	1,909	66,672
	10,000 - 14,999	2,025	12,572	1,835	2,924	115,783
	15,000 - 19,999	2,446	12,936	2,172	4,401	176,406
	20,000 - 24,999	2,834	12,662	1,226	4,270	222,389
	25,000 - 29,999	2,384	14,796	1,676	4,928	312,934
	30,000 - 34,999	2,083	4,978	1,438	3,437	304,360
	35,000 - 39,999	2,814	17,000	1,706	10,528	345,200
	40,000 - 44,999	2,879	10,065	1,550	14,429	345,987
	45,000 - 49,999	2,634	13,732	1,642	2,440	342,358
	50,000 - 54,999	1,941	8,843	1,085	1,281	285,035
	55,000 - 59,999	1,635	6,514	1,107	8,094	226,490
	60,000 - 64,999	1,908	5,851	545	3,356	288,577
	65,000 - 74,999	3,870	10,399	1,128	9,719	467,497
	75,000 - 99,999	4,484	9,968	2,258	7,871	825,923
	100,000 - 149,999	3,934	18,400	1,876	12,618	867,448
	150,000 - 199,999	1,032	5,030	395	6,469	342,522
	200,000 - 499,999	1,372	17,168	905	19,333	805,993
	500,000 - 999,999	400	12,570	332	11,136	489,102
	1,000,000 - 4,999,999	477	10,874	354	18,449	1,425,359
	5,000,000 - 9,999,999	89	9,523	71	2,758	753,427
	10,000,000 and over	91	27,860	70	8,970	4,053,492
	Total	43,007	\$255,166	25,436	\$159,397	\$13,066,297

3/ Includes IRA Distributions.

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

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

**Table 49: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Separately -Full-Year Resident Taxable Returns in 2005 (Dollar Data In Thousands)**

NYAGI Class	Additions							Subtractions			
	Public Employee						Taxable				
	State & Local Bond Interest		Retirement System Contributions		Other NY Additions		State & Local Income Tax Refunds		Government Pension Exclusion		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than - \$10,000	0	\$0	53	\$12	63	\$29	278	\$77	265	\$12,291	
\$10,000 - 14,999	0	0	342	222	149	141	316	153	226	7,121	
15,000 - 19,999	39	481	379	291	136	107	816	251	230	4,853	
20,000 - 24,999	0	0	451	218	209	506	1,301	688	243	4,596	
25,000 - 29,999	82	67	441	275	239	225	1,626	1,200	43	6,111	
30,000 - 34,999	d/	d/	679	758	263	134	1,445	675	155	2,845	
35,000 - 39,999	20	163	448	368	232	321	2,103	1,611	314	8,462	
40,000 - 44,999	51	31	579	762	257	402	2,297	1,788	273	6,330	
45,000 - 49,999	d/	d/	745	923	524	399	2,204	2,073	5	260	
50,000 - 54,999	40	421	833	1,264	286	106	1,655	1,420	77	506	
55,000 - 59,999	91	247	383	577	413	410	1,306	1,191	46	666	
60,000 - 64,999	31	272	706	1,789	407	517	1,613	1,255	27	137	
65,000 - 74,999	256	255	1,138	2,444	828	669	3,290	3,618	103	1,245	
75,000 - 99,999	196	249	1,278	4,369	1,409	3,994	4,005	3,709	82	606	
100,000 - 149,999	373	378	386	1,474	912	2,844	3,320	4,943	195	5,646	
150,000 - 199,999	110	130	21	61	201	515	849	1,236	17	537	
200,000 - 499,999	263	2,232	d/	d/	550	2,927	930	3,003	48	1,811	
500,000 - 999,999	155	2,104	d/	d/	286	5,843	221	2,369	13	482	
1,000,000 - 4,999,999	234	8,715	d/	d/	362	20,052	361	9,080	3	141	
5,000,000 - 9,999,999	46	2,843	0	0	84	16,134	61	7,745	0	0	
10,000,000 and over	64	17,807	0	0	82	33,854	66	18,712	0	0	
Total	2,066	\$36,397	8,893	\$15,898	7,892	\$90,130	30,060	\$66,795	2,366	\$64,647	

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	661	\$9,116	171	\$86	274	\$1,134	d/	d/
\$10,000 - 14,999	672	7,890	158	239	284	3,948	53	267
15,000 - 19,999	612	6,184	116	765	307	4,354	46	125
20,000 - 24,999	872	8,032	78	16	349	5,183	192	874
25,000 - 29,999	655	8,672	211	428	483	5,937	68	38
30,000 - 34,999	311	2,447	97	128	106	1,402	155	225
35,000 - 39,999	819	12,694	24	129	542	8,287	254	936
40,000 - 44,999	234	2,871	117	1,626	382	4,146	128	2,832
45,000 - 49,999	440	4,391	211	463	248	2,523	d/	d/
50,000 - 54,999	140	1,854	175	2,128	137	1,937	187	356
55,000 - 59,999	166	2,619	78	218	99	1,737	106	462
60,000 - 64,999	103	1,687	65	252	259	4,182	110	81
65,000 - 74,999	317	3,570	89	15	106	1,436	171	220
75,000 - 99,999	247	3,212	231	1,723	228	3,149	224	487
100,000 - 149,999	381	5,843	433	895	383	4,738	341	3,202
150,000 - 199,999	143	2,225	81	163	78	1,167	133	245
200,000 - 499,999	295	4,406	285	4,540	183	2,876	252	2,769
500,000 - 999,999	109	1,909	184	2,756	86	1,300	197	3,638
1,000,000 - 4,999,999	101	1,712	251	9,972	63	926	269	21,603
5,000,000 - 9,999,999	24	366	69	7,975	13	223	67	14,628
10,000,000 and over	26	508	81	41,755	11	203	77	88,076
Total	7,328	\$92,207	3,208	\$76,271	4,622	\$60,788	3,070	\$141,457

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 2005 (Dollar Data in Thousands)**

NYAGI Class	Total with New York Deductions		New York Deductions			
	Number	Amount	Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$5,000	821	\$321	0	\$0	821	\$321
\$5,000 - 9,999	4,929	30,522	4,457	28,970	472	1,551
10,000 - 14,999	7,801	50,888	6,696	43,525	1,105	7,363
15,000 - 19,999	9,009	62,344	6,548	42,559	2,461	19,785
20,000 - 24,999	8,964	65,676	6,438	41,850	2,526	23,826
25,000 - 29,999	10,514	86,106	7,269	47,247	3,245	38,860
30,000 - 34,999	9,147	73,208	6,751	43,878	2,396	29,329
35,000 - 39,999	8,286	70,818	4,685	30,450	3,601	40,368
40,000 - 44,999	7,732	75,101	3,838	24,948	3,894	50,152
45,000 - 49,999	6,883	77,067	2,410	15,666	4,473	61,401
50,000 - 54,999	5,226	60,992	1,859	12,081	3,367	48,911
55,000 - 59,999	3,820	43,599	1,396	9,072	2,424	34,527
60,000 - 64,999	4,458	55,589	1,422	9,241	3,036	46,348
65,000 - 74,999	6,369	85,311	1,910	12,413	4,459	72,899
75,000 - 99,999	9,448	126,844	2,160	14,037	7,288	112,807
100,000 - 149,999	7,087	109,503	1,317	8,560	5,770	100,943
150,000 - 199,999	1,996	30,439	542	3,521	1,454	26,918
200,000 - 499,999	2,537	55,629	485	3,154	2,052	52,474
500,000 - 999,999	696	23,487	72	468	624	23,019
1,000,000 - 4,999,999	d/	d/	d/	d/	611	48,059
5,000,000 - 9,999,999	d/	d/	d/	d/	105	35,368
10,000,000 and over	102	223,050	0	0	102	223,050
<b>Total</b>	<b>116,595</b>	<b>\$1,490,285</b>	<b>60,309</b>	<b>\$392,005</b>	<b>56,286</b>	<b>\$1,098,279</b>

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class		Medical &		Taxes Paid		Interest Paid	
		Dental Expenses		Number	Amount	Number	Amount
		Number	Amount				
Less than \$5,000		26	\$9	833	\$264	0	\$0
\$5,000 - 9,999		122	228	717	717	34	115
10,000 - 14,999		289	1,133	1,080	2,099	427	1,710
15,000 - 19,999		973	2,674	2,570	6,708	811	4,780
20,000 - 24,999		823	2,935	2,544	9,090	1,081	6,000
25,000 - 29,999		1,097	4,043	3,290	11,235	1,801	11,432
30,000 - 34,999		455	2,057	2,423	9,098	1,177	6,770
35,000 - 39,999		511	902	3,665	15,320	1,970	14,450
40,000 - 44,999		441	970	3,933	20,566	2,273	17,370
45,000 - 49,999		527	1,589	4,620	23,239	2,321	20,082
50,000 - 54,999		433	1,715	3,453	21,153	2,040	18,256
55,000 - 59,999		161	874	2,452	18,188	1,746	12,430
60,000 - 64,999		332	1,547	3,100	20,835	2,106	18,148
65,000 - 74,999		329	2,659	4,659	38,942	3,512	30,118
75,000 - 99,999		445	2,795	7,523	75,847	5,084	47,481
100,000 - 149,999		394	2,913	5,863	81,930	4,384	48,207
150,000 - 199,999		74	1,694	1,461	29,948	1,055	16,376
200,000 - 499,999		78	2,234	2,099	77,426	1,641	29,209
500,000 - 999,999		d/	d/	624	55,334	530	21,475
1,000,000 - 4,999,999		d/	d/	614	165,939	513	34,187
5,000,000 - 9,999,999		0	0	105	81,604	94	16,567
10,000,000 and over		0	0	102	500,500	97	226,690
	Total	7,514	\$33,638	57,728	\$1,265,985	34,697	\$601,853

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than \$5,000		250	\$59	174	\$18
\$5,000 - 9,999		300	276	318	634
10,000 - 14,999		938	1,551	406	1,438
15,000 - 19,999		2,011	3,785	1,204	4,565
20,000 - 24,999		2,102	3,404	866	5,360
25,000 - 29,999		2,843	4,487	2,151	11,551
30,000 - 34,999		2,051	3,631	1,241	10,285
35,000 - 39,999		2,985	5,298	1,529	11,164
40,000 - 44,999		3,597	6,661	1,937	13,955
45,000 - 49,999		4,017	12,642	2,520	17,027
50,000 - 54,999		3,021	7,467	1,974	10,843
55,000 - 59,999		2,278	5,352	1,181	5,529
60,000 - 64,999		2,707	7,070	1,543	8,731
65,000 - 74,999		4,229	11,519	2,357	12,206
75,000 - 99,999		6,630	17,294	3,712	17,948
100,000 - 149,999		5,486	21,939	2,342	15,642
150,000 - 199,999		1,335	6,818	543	3,727
200,000 - 499,999		1,977	17,808	587	8,838
500,000 - 999,999		602	12,281	202	7,857
1,000,000 - 4,999,999		592	42,755	187	16,044
5,000,000 - 9,999,999		103	45,937	51	9,633
10,000,000 and over		102	217,119	54	26,652
	Total	50,158	\$455,153	27,079	\$219,647

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 2005 (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 \$5,000	\$351	39	\$29	0	\$0	0
\$5,000 - 9,999	1,912	459	361	0	0	0
10,000 - 14,999	7,931	631	568	0	0	0
15,000 - 19,999	22,511	2,098	2,726	0	0	0
20,000 - 24,999	26,790	2,201	3,116	0	0	0
25,000 - 29,999	42,728	3,044	4,038	0	0	0
30,000 - 34,999	31,841	2,015	3,294	0	0	0
35,000 - 39,999	47,131	3,300	6,764	0	0	0
40,000 - 44,999	59,371	3,802	9,407	0	0	0
45,000 - 49,999	74,548	4,467	14,197	0	0	0
50,000 - 54,999	59,394	3,191	11,306	0	0	0
55,000 - 59,999	42,322	2,129	7,795	0	0	0
60,000 - 64,999	56,239	2,916	11,215	0	0	0
65,000 - 74,999	95,301	4,557	22,490	0	0	0
75,000 - 99,999	158,321	7,090	47,966	6	3	3
100,000 - 149,999	162,082	5,580	52,517	0	0	0
150,000 - 199,999	54,309	1,347	18,705	0	0	0
200,000 - 499,999	120,209	2,020	50,043	4	20	20
500,000 - 999,999	85,512	d/	d/	d/	d/	d/
1,000,000 - 4,999,999	221,205	605	125,259	8	82	82
5,000,000 - 9,999,999	132,564	103	61,852	9	25	25
10,000,000 and over	852,412	d/	d/	d/	d/	d/
<b>Total</b>	<b>\$2,354,984</b>	<b>52,306</b>	<b>\$899,998</b>	<b>32</b>	<b>\$396</b>	

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	821	\$321
\$5,000 - 9,999	0	0	472	\$1,551
10,000 - 14,999	0	0	1,105	\$7,363
15,000 - 19,999	0	0	2,461	\$19,785
20,000 - 24,999	0	0	2,526	\$23,826
25,000 - 29,999	0	0	3,245	\$38,860
30,000 - 34,999	0	0	2,396	\$29,329
35,000 - 39,999	0	0	3,601	\$40,368
40,000 - 44,999	0	0	3,894	\$50,152
45,000 - 49,999	0	0	4,473	\$61,401
50,000 - 54,999	0	0	3,367	\$48,911
55,000 - 59,999	0	0	2,424	\$34,527
60,000 - 64,999	0	0	3,036	\$46,348
65,000 - 74,999	0	0	4,459	\$72,899
75,000 - 99,999	0	0	7,288	\$112,807
100,000 - 149,999	5,712	10,590	5,770	\$100,943
150,000 - 199,999	1,427	8,900	1,454	\$26,918
200,000 - 499,999	2,052	17,922	2,052	\$52,474
500,000 - 999,999	624	22,738	624	\$23,019
1,000,000 - 4,999,999	611	48,014	611	\$48,059
5,000,000 - 9,999,999	105	35,368	105	\$35,368
10,000,000 and over	102	223,050	102	\$223,050
<b>Total</b>	<b>10,633</b>	<b>\$366,582</b>	<b>56,286</b>	<b>\$1,098,279</b>

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

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

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

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 52: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	9,171	\$126,463	\$96,531	\$5,835
\$15,000	- 19,999	24,220	427,622	256,352	22,264
20,000	- 24,999	50,588	1,161,457	543,656	52,488
25,000	- 29,999	86,524	2,394,186	952,646	113,677
30,000	- 34,999	94,977	3,087,300	1,079,638	130,067
35,000	- 39,999	82,700	3,093,382	966,281	112,326
40,000	- 44,999	71,933	3,048,917	888,785	98,852
45,000	- 49,999	51,526	2,438,874	659,434	70,935
50,000	- 54,999	38,506	2,022,602	512,150	48,900
55,000	- 59,999	33,658	1,929,040	472,605	45,278
60,000	- 64,999	25,425	1,587,168	376,137	32,035
65,000	- 74,999	41,238	2,874,991	645,254	56,128
75,000	- 99,999	47,623	4,053,618	862,070	64,124
100,000	- 149,999	19,654	2,313,380	439,200	25,247
150,000	- 199,999	4,523	773,429	108,833	6,057
200,000	- 499,999	4,366	1,252,600	117,914	5,423
500,000	- 999,999	986	656,677	28,346	1,300
1,000,000	- 4,999,999	495	942,848	32,206	603
5,000,000	- 9,999,999	41	290,209	12,451	56
10,000,000	and over	27	613,837	19,728	41
Total		688,181	\$35,088,600	\$9,070,215	\$891,635

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$15,000	\$25,135	\$1,001	\$527	\$474
\$15,000	- 19,999	149,006	5,949	1,899	4,050
20,000	- 24,999	565,313	22,785	9,984	12,801
25,000	- 29,999	1,327,863	55,795	18,037	37,759
30,000	- 34,999	1,877,595	84,908	18,038	66,870
35,000	- 39,999	2,014,775	96,115	15,634	80,480
40,000	- 44,999	2,061,280	102,274	14,201	88,072
45,000	- 49,999	1,708,505	88,544	9,889	78,655
50,000	- 54,999	1,461,552	78,666	6,284	72,383
55,000	- 59,999	1,411,158	77,900	4,362	73,538
60,000	- 64,999	1,178,996	66,508	2,696	63,812
65,000	- 74,999	2,173,609	125,725	3,540	122,185
75,000	- 99,999	3,127,424	187,422	4,980	182,442
100,000	- 149,999	1,848,934	119,513	4,569	114,944
150,000	- 199,999	658,539	46,392	2,014	44,378
200,000	- 499,999	1,129,263	81,860	3,507	78,353
500,000	- 999,999	627,031	48,281	2,566	45,715
1,000,000	- 4,999,999	910,039	70,073	5,306	64,767
5,000,000	- 9,999,999	277,701	21,383	2,384	18,999
10,000,000	and over	594,068	45,743	3,735	42,008
Total		\$25,127,787	\$1,426,838	\$134,152	\$1,292,685

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.

2/ Excludes other taxes.





**Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal Gross Income							
		Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	9,171	\$196,093	7,091	\$90,869	3,054	\$4,254	1,396	\$4,646	
\$15,000 - 19,999	24,220	466,711	20,783	365,711	6,590	13,403	2,276	6,610	
20,000 - 24,999	50,588	1,260,407	48,389	1,107,648	13,046	8,876	3,988	7,984	
25,000 - 29,999	86,524	2,449,478	84,325	2,301,555	21,780	13,084	4,975	8,247	
30,000 - 34,999	94,977	3,181,479	93,240	2,992,902	26,806	12,354	6,307	8,469	
35,000 - 39,999	82,700	3,156,095	81,454	3,010,464	24,373	13,269	6,340	8,545	
40,000 - 44,999	71,933	3,122,941	69,835	2,913,838	25,426	17,229	6,810	13,134	
45,000 - 49,999	51,526	2,501,941	50,844	2,372,498	21,274	11,638	5,942	8,216	
50,000 - 54,999	38,506	2,082,746	37,668	1,954,033	17,472	7,681	5,181	8,421	
55,000 - 59,999	33,658	1,978,465	32,964	1,845,113	15,078	17,786	5,725	6,597	
60,000 - 64,999	25,425	1,630,051	24,942	1,528,910	13,226	5,295	3,671	1,894	
65,000 - 74,999	41,238	2,915,834	40,463	2,721,930	24,467	16,425	8,376	12,231	
75,000 - 99,999	47,623	4,112,805	46,524	3,762,815	32,248	33,507	12,074	21,716	
100,000 - 149,999	19,654	2,366,402	18,760	1,979,630	15,007	30,057	7,212	29,487	
150,000 - 199,999	4,523	797,025	4,065	555,027	4,055	8,474	2,689	16,531	
200,000 - 499,999	4,366	1,292,826	3,650	765,711	3,984	31,347	3,059	32,596	
500,000 - 999,999	986	675,703	737	338,444	952	14,195	816	23,649	
1,000,000 - 4,999,999	495	971,054	358	377,915	490	55,843	433	39,477	
5,000,000 - 9,999,999	41	289,489	28	86,411	40	17,491	41	17,731	
10,000,000 and over	27	617,146	20	198,640	27	29,425	26	10,891	
<b>Total</b>	<b>688,181</b>	<b>\$36,064,693</b>	<b>666,140</b>	<b>\$31,270,063</b>	<b>269,394</b>	<b>\$361,633</b>	<b>87,338</b>	<b>\$287,071</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	423	\$913	828	\$2,528	85	\$796	393	\$5,004
\$15,000 - 19,999	1,129	3,957	700	1,852	745	5,184	1,210	15,178
20,000 - 24,999	1,394	4,058	1,468	4,165	654	3,786	3,007	29,455
25,000 - 29,999	2,090	6,650	1,863	4,085	1,121	10,052	3,479	43,776
30,000 - 34,999	2,434	10,180	2,391	4,881	1,248	10,885	4,036	41,848
35,000 - 39,999	2,236	4,406	2,049	6,207	1,051	8,083	2,528	23,969
40,000 - 44,999	2,735	8,077	1,917	4,648	1,016	13,442	3,501	35,727
45,000 - 49,999	2,251	5,525	2,402	4,617	913	14,856	2,880	31,546
50,000 - 54,999	2,469	11,984	1,890	4,622	1,064	25,756	2,089	21,421
55,000 - 59,999	2,031	10,087	2,567	6,140	754	12,134	2,402	24,175
60,000 - 64,999	1,916	13,656	1,239	3,483	387	9,404	1,902	24,182
65,000 - 74,999	3,304	28,619	3,346	8,300	1,365	34,146	2,453	29,971
75,000 - 99,999	5,571	71,250	4,327	9,314	1,511	32,851	4,384	49,260
100,000 - 149,999	3,616	77,728	2,936	7,477	1,604	66,994	2,180	30,651
150,000 - 199,999	1,380	58,914	1,055	2,628	903	50,741	465	7,707
200,000 - 499,999	1,908	187,167	1,210	3,800	1,232	137,758	645	15,347
500,000 - 999,999	507	120,546	299	1,147	485	136,624	125	7,915
1,000,000 - 4,999,999	333	247,687	118	467	274	243,743	109	38,960
5,000,000 - 9,999,999	29	102,181	11	39	21	60,383	14	8,655
10,000,000 and over	24	280,436	3	9	17	104,331	9	8,692
<b>Total</b>	<b>37,780</b>	<b>\$1,254,022</b>	<b>32,618</b>	<b>\$80,411</b>	<b>16,448</b>	<b>\$981,952</b>	<b>37,811</b>	<b>\$493,439</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 2005 (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	1,144	\$12,799	92	\$339	2,605	\$61,794		
\$15,000 - 19,999	2,581	35,159	486	4,099	3,014	32,925		
20,000 - 24,999	2,606	35,194	1,187	6,429	4,800	85,602		
25,000 - 29,999	3,982	55,753	1,890	10,905	6,176	56,591		
30,000 - 34,999	3,369	38,024	2,232	8,869	8,002	92,502		
35,000 - 39,999	2,985	45,190	2,284	12,255	7,176	53,138		
40,000 - 44,999	3,140	67,996	1,526	15,955	7,982	75,434		
45,000 - 49,999	2,010	25,372	1,095	4,233	5,217	48,310		
50,000 - 54,999	1,649	15,175	796	4,053	3,649	50,407		
55,000 - 59,999	1,877	47,385	1,580	10,126	4,368	41,954		
60,000 - 64,999	1,397	20,789	440	2,289	3,511	46,849		
65,000 - 74,999	2,636	37,415	1,576	6,889	4,961	64,493		
75,000 - 99,999	3,775	62,130	1,779	9,709	6,633	112,254		
100,000 - 149,999	2,294	80,085	1,178	10,051	3,897	99,034		
150,000 - 199,999	693	53,504	209	1,216	781	37,280		
200,000 - 499,999	761	79,954	235	3,797	673	41,076		
500,000 - 999,999	133	26,712	55	646	109	9,964		
1,000,000 - 4,999,999	63	24,229	38	3,832	d/	d/		
5,000,000 - 9,999,999	6	9,635	6	1,118	d/	d/		
10,000,000 and over	4	4,274	3	9,068	0	0		
Total	37,106	\$776,772	18,687	\$125,876	73,614	\$1,013,804		

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	2,955	\$27,892	1,782	\$2,907	\$193,186
\$15,000 - 19,999	5,651	24,890	4,560	7,729	458,982
20,000 - 24,999	11,740	47,309	7,917	14,952	1,245,455
25,000 - 29,999	18,898	56,312	12,693	19,835	2,429,644
30,000 - 34,999	23,624	71,762	13,349	22,258	3,159,221
35,000 - 39,999	22,811	55,430	15,419	24,979	3,131,116
40,000 - 44,999	24,631	70,122	14,162	32,928	3,090,013
45,000 - 49,999	20,171	55,921	12,893	31,889	2,470,052
50,000 - 54,999	18,143	39,385	10,775	28,964	2,053,781
55,000 - 59,999	17,212	37,849	10,104	30,754	1,947,710
60,000 - 64,999	14,745	33,209	6,694	11,815	1,618,236
65,000 - 74,999	23,442	45,734	10,228	21,302	2,894,532
75,000 - 99,999	33,098	84,566	9,524	22,282	4,090,523
100,000 - 149,999	13,105	51,564	4,592	24,691	2,341,711
150,000 - 199,999	2,484	28,105	1,355	16,827	780,198
200,000 - 499,999	2,143	40,160	1,641	29,832	1,262,994
500,000 - 999,999	536	15,278	448	15,651	660,052
1,000,000 - 4,999,999	d/	d/	246	14,475	956,579
5,000,000 - 9,999,999	d/	d/	21	1,122	288,367
10,000,000 and over	24	6,918	14	981	616,165
Total	255,764	\$819,101	138,417	\$376,175	\$35,688,518

3/ Includes IRA Distributions.

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

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 54: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2005 (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	271	\$271	82	\$29	83	\$204	718	\$623	537	\$16,512
\$15,000 - 19,999	42	176	588	322	420	143	1,598	1,178	473	7,275
20,000 - 24,999	243	188	2,424	1,849	1,345	1,095	4,328	3,698	1,290	42,116
25,000 - 29,999	132	67	6,407	5,894	2,697	1,923	9,974	6,900	484	5,784
30,000 - 34,999	147	153	6,232	6,698	4,313	2,358	15,634	10,784	769	26,205
35,000 - 39,999	61	28	7,728	9,867	4,101	3,443	17,518	12,107	1,083	13,419
40,000 - 44,999	168	419	8,534	12,252	4,909	3,147	19,745	16,204	1,303	17,533
45,000 - 49,999	38	15	7,330	13,298	3,649	2,497	16,392	14,713	628	9,262
50,000 - 54,999	90	159	5,535	8,826	2,341	1,847	15,770	13,098	730	13,341
55,000 - 59,999	373	1,755	5,181	9,581	2,555	1,319	15,320	14,951	512	6,527
60,000 - 64,999	140	40	5,641	11,276	2,559	1,884	13,588	14,237	553	16,142
65,000 - 74,999	89	692	8,478	20,490	5,318	6,158	22,153	22,654	468	8,250
75,000 - 99,999	495	620	9,211	28,084	7,582	8,770	30,898	34,192	605	13,400
100,000 - 149,999	272	1,388	2,268	8,848	2,702	5,004	11,431	15,271	248	6,120
150,000 - 199,999	242	1,708	164	299	754	2,666	1,875	3,585	8	281
200,000 - 499,999	359	3,044	104	248	767	7,282	1,429	3,899	36	744
500,000 - 999,999	202	1,339	d/	d/	356	3,725	404	2,411	9	275
1,000,000 - 4,999,999	138	2,675	d/	d/	236	28,201	237	5,386	5	90
5,000,000 - 9,999,999	17	1,129	0	0	25	6,820	25	2,085	0	0
10,000,000 and over	14	309	0	0	17	2,822	21	3,294	0	0
Total	3,535	\$16,175	75,917	\$137,895	46,730	\$91,310	199,059	\$201,270	9,743	\$203,277

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	1,775	\$23,410	121	\$348	1,653	\$26,061	66	\$274
\$15,000 - 19,999	1,486	9,933	424	1,199	1,478	12,196	97	219
20,000 - 24,999	2,874	17,763	349	682	1,811	21,081	616	1,744
25,000 - 29,999	2,328	13,664	866	1,431	1,317	14,235	610	922
30,000 - 34,999	2,376	21,494	590	1,254	1,835	19,423	587	567
35,000 - 39,999	837	10,609	851	480	997	11,075	970	1,985
40,000 - 44,999	891	10,785	1,323	968	958	6,961	1,202	3,967
45,000 - 49,999	928	13,027	798	465	637	8,325	314	284
50,000 - 54,999	744	8,965	760	874	402	4,639	511	231
55,000 - 59,999	268	3,842	423	432	131	1,957	510	2,655
60,000 - 64,999	493	6,361	591	114	578	4,981	414	1,185
65,000 - 74,999	473	7,157	949	1,358	549	4,244	406	1,931
75,000 - 99,999	832	10,979	1,209	1,575	649	7,425	741	3,058
100,000 - 149,999	487	7,742	754	1,411	674	8,003	616	3,011
150,000 - 199,999	177	2,012	348	543	153	1,855	237	2,008
200,000 - 499,999	217	3,243	414	1,932	190	2,728	437	6,089
500,000 - 999,999	56	781	162	1,482	25	341	227	2,657
1,000,000 - 4,999,999	d/	d/	149	14,460	12	131	171	24,142
5,000,000 - 9,999,999	d/	d/	25	1,147	0	0	19	2,838
10,000,000 and over	0	0	17	739	0	0	16	1,421
Total	17,264	\$172,042	11,124	\$32,895	14,051	\$155,661	8,768	\$61,187

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 2005 (Dollar Data in Thousands)**

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		Amount
	Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	9,170	\$96,531	9,022	\$94,737	148	\$1,794	
\$15,000 - 19,999	24,220	256,352	23,162	243,201	1,058	13,151	
20,000 - 24,999	50,588	543,656	47,053	494,057	3,535	49,599	
25,000 - 29,999	86,524	952,646	76,831	806,721	9,693	145,925	
30,000 - 34,999	94,977	1,079,638	80,107	841,119	14,870	238,519	
35,000 - 39,999	82,700	966,281	66,077	693,810	16,623	272,471	
40,000 - 44,999	71,933	888,785	52,776	554,145	19,157	334,639	
45,000 - 49,999	51,526	659,434	35,492	372,671	16,034	286,763	
50,000 - 54,999	38,506	512,150	24,844	260,862	13,662	251,288	
55,000 - 59,999	33,658	472,605	20,690	217,243	12,968	255,362	
60,000 - 64,999	25,425	376,137	14,193	149,028	11,232	227,109	
65,000 - 74,999	41,238	645,254	20,674	217,074	20,564	428,180	
75,000 - 99,999	47,622	862,070	18,489	194,139	29,133	667,931	
100,000 - 149,999	19,654	439,200	5,793	60,831	13,861	378,368	
150,000 - 199,999	4,523	108,833	1,175	12,341	3,348	96,492	
200,000 - 499,999	4,365	117,914	1,216	12,772	3,149	105,142	
500,000 - 999,999	986	28,346	292	3,067	694	25,280	
1,000,000 - 4,999,999	495	32,206	111	1,166	384	31,041	
5,000,000 - 9,999,999	d/	d/	d/	d/	40	12,441	
10,000,000 and over	d/	d/	d/	d/	25	19,707	
<b>Total</b>	<b>688,180</b>	<b>\$9,070,215</b>	<b>498,001</b>	<b>\$5,229,014</b>	<b>190,179</b>	<b>\$3,841,201</b>	

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2005 (Dollar Data in Thousands)**

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	79	\$280	148	\$909	148	\$465
\$15,000 - 19,999	257	1,104	1,058	4,960	724	4,733
20,000 - 24,999	1,109	3,817	3,535	11,110	2,453	20,006
25,000 - 29,999	2,487	8,931	9,693	36,453	5,712	50,796
30,000 - 34,999	3,405	10,445	14,870	61,289	8,652	83,757
35,000 - 39,999	3,755	11,263	16,584	73,925	8,684	84,756
40,000 - 44,999	2,786	11,756	19,157	104,436	11,539	110,971
45,000 - 49,999	2,573	9,176	16,034	92,584	11,004	101,580
50,000 - 54,999	1,945	6,931	13,662	81,809	9,443	87,813
55,000 - 59,999	1,785	8,231	12,968	83,105	8,287	87,458
60,000 - 64,999	1,528	4,249	11,232	86,157	8,743	92,731
65,000 - 74,999	2,346	12,119	20,525	165,711	15,665	174,759
75,000 - 99,999	2,192	12,485	29,133	291,518	23,592	265,993
100,000 - 149,999	1,124	10,775	13,861	191,328	11,580	155,258
150,000 - 199,999	102	1,250	3,348	69,568	3,081	46,540
200,000 - 499,999	189	4,307	3,149	106,907	2,867	62,162
500,000 - 999,999	d/	d/	694	56,322	645	21,640
1,000,000 - 4,999,999	d/	d/	384	87,922	355	19,825
5,000,000 - 9,999,999	0	0	40	30,145	35	6,759
10,000,000 and over	0	0	25	51,724	22	6,075
Total	27,680	\$117,568	190,102	\$1,687,881	133,231	\$1,484,075

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$15,000	148	\$188	0	\$0
\$15,000 - 19,999	807	1,352	401	1,896
20,000 - 24,999	2,760	5,850	2,188	12,039
25,000 - 29,999	8,479	19,676	6,501	41,826
30,000 - 34,999	12,883	32,297	10,335	67,172
35,000 - 39,999	15,315	40,304	12,733	90,409
40,000 - 44,999	17,740	50,459	13,785	99,906
45,000 - 49,999	14,397	42,285	10,610	70,223
50,000 - 54,999	13,030	36,723	9,964	69,413
55,000 - 59,999	11,998	38,842	9,548	76,940
60,000 - 64,999	10,481	34,073	8,079	48,850
65,000 - 74,999	19,667	64,396	14,595	93,057
75,000 - 99,999	28,208	105,934	21,334	142,392
100,000 - 149,999	13,493	54,090	8,099	66,230
150,000 - 199,999	3,238	16,255	1,292	16,947
200,000 - 499,999	3,036	23,959	1,040	19,947
500,000 - 999,999	685	13,800	204	8,048
1,000,000 - 4,999,999	381	25,497	137	14,140
5,000,000 - 9,999,999	40	15,299	16	3,271
10,000,000 and over	24	32,208	8	4,524
Total	176,811	\$653,485	130,868	\$947,230

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 2005 (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	\$1,841	113	\$47	0	\$0	0
\$15,000 - 19,999	14,045	740	894	0	0	0
20,000 - 24,999	52,821	2,873	3,839	0	0	0
25,000 - 29,999	157,681	8,625	12,916	0	0	0
30,000 - 34,999	254,961	13,506	24,353	0	0	0
35,000 - 39,999	300,658	15,418	34,328	0	0	0
40,000 - 44,999	377,528	18,094	56,421	0	0	0
45,000 - 49,999	315,849	15,054	44,336	0	0	0
50,000 - 54,999	282,673	13,066	43,964	0	0	0
55,000 - 59,999	294,576	12,305	47,139	4	0	0
60,000 - 64,999	266,021	10,879	46,301	0	0	0
65,000 - 74,999	510,041	19,958	93,225	0	0	0
75,000 - 99,999	818,289	28,512	172,081	22	1	1
100,000 - 149,999	477,436	13,281	114,936	0	0	0
150,000 - 199,999	147,770	3,176	41,684	27	11	11
200,000 - 499,999	203,789	2,984	67,434	19	35	35
500,000 - 999,999	89,253	d/	d/	d/	d/	d/
1,000,000 - 4,999,999	126,300	381	64,448	5	28	28
5,000,000 - 9,999,999	47,185	d/	d/	d/	d/	d/
10,000,000 and over	78,150	25	38,746	0	0	0
Total	\$4,816,867	179,710	\$969,635	83	\$138	

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	148	\$1,794
\$15,000 - 19,999	0	0	1,058	13,151
20,000 - 24,999	0	0	3,535	49,599
25,000 - 29,999	0	0	9,693	145,925
30,000 - 34,999	0	0	14,870	238,519
35,000 - 39,999	0	0	16,623	272,471
40,000 - 44,999	0	0	19,157	334,639
45,000 - 49,999	0	0	16,034	286,763
50,000 - 54,999	0	0	13,662	251,288
55,000 - 59,999	0	0	12,968	255,362
60,000 - 64,999	0	0	11,232	227,109
65,000 - 74,999	0	0	20,564	428,180
75,000 - 99,999	0	0	29,133	667,931
100,000 - 149,999	0	0	13,861	378,368
150,000 - 199,999	3,348	12,548	3,348	96,492
200,000 - 499,999	3,149	34,212	3,149	105,142
500,000 - 999,999	694	24,086	694	25,280
1,000,000 - 4,999,999	384	30,940	384	31,041
5,000,000 - 9,999,999	40	12,441	40	12,441
10,000,000 and over	25	19,702	25	19,707
Total	7,640	\$133,929	190,179	\$3,841,201

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

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

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

5/ Includes College Tuition Itemized Deduction.

d/ Tax Law secrecy provisions prohibit disclosure.





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# 2005 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 59,256 resident estates and trusts had 2005 tax liability of approximately \$312 million. In addition, 2,942 nonresident and part-year resident estates and trusts paid \$31 million in tax. In total, Table 57 shows that 62,198 fiduciary returns had total tax liability after credits of \$343 million.

The data in Table 57 are based on all fiduciary returns received for the 2005 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 2005**  
**(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	4	\$27	4	\$27	d/	d/
\$1 - 49	503	3,528	488	3,418	d/	d/
50 - 99	600	3,145	592	2,957	554	\$189
100 - 199	1,156	9,926	1,126	9,319	1,106	607
200 - 299	1,140	7,459	1,118	6,959	1,106	500
300 - 399	987	9,354	967	6,548	947	2,805
400 - 499	939	8,281	921	7,700	904	581
500 - 599	870	5,186	860	4,036	844	1,150
600 - 699	884	5,115	865	4,040	862	1,075
700 - 799	800	5,567	786	4,253	779	1,314
800 - 899	820	6,471	811	5,506	803	965
900 - 999	743	4,890	732	4,058	725	831
1,000 - 1,999	5,911	57,575	5,808	39,742	5,787	17,833
2,000 - 2,999	4,250	38,706	4,174	26,634	4,167	12,072
3,000 - 3,999	3,237	37,344	3,187	23,510	3,198	13,834
4,000 - 4,999	2,534	38,505	2,506	24,060	2,502	14,445
5,000 - 5,999	2,226	35,267	2,203	18,927	2,194	16,340
6,000 - 6,999	1,801	30,557	1,780	16,867	1,769	13,689
7,000 - 7,999	1,632	37,347	1,610	16,530	1,619	20,817
8,000 - 8,999	1,430	39,290	1,422	18,815	1,414	20,474
9,000 - 9,999	1,264	28,949	1,252	14,448	1,250	14,501
10,000 - 10,999	1,146	43,992	1,138	22,525	1,128	21,467
11,000 - 11,999	1,053	40,307	1,046	12,906	1,042	27,400
12,000 - 12,999	884	29,158	876	18,152	865	11,006
13,000 - 13,999	871	39,137	865	20,666	857	18,471
14,000 - 14,999	790	23,451	784	11,963	784	11,487
15,000 - 19,999	3,089	121,894	3,072	56,965	3,062	64,928
20,000 - 24,999	2,334	105,235	2,309	48,241	2,323	56,994
25,000 - 49,999	6,224	391,972	6,200	160,995	6,167	230,977
50,000 - 99,999	4,436	484,574	4,419	180,612	4,404	303,962
100,000 - 499,999	5,400	1,670,238	5,391	519,009	5,361	1,151,229
500,000 - 999,999	930	838,763	926	200,099	924	638,663
1,000,000 and over	1,164	7,025,761	1,161	1,353,762	1,159	5,671,999
Total	62,052	\$11,226,969	61,399	\$2,864,250	61,068	\$8,362,719

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2005 (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	d/	d/	0	\$0
\$1 - 49	d/	d/	505	16
50 - 99	556	\$351	597	45
100 - 199	1,070	2,116	1,153	172
200 - 299	1,043	1,013	1,137	282
300 - 399	905	2,786	976	341
400 - 499	866	1,288	935	421
500 - 599	810	791	869	477
600 - 699	807	1,178	877	570
700 - 799	736	2,028	801	601
800 - 899	765	1,981	807	684
900 - 999	701	1,869	737	699
1,000 - 1,999	5,528	14,793	5,857	8,648
2,000 - 2,999	3,980	15,185	4,213	10,447
3,000 - 3,999	3,019	15,390	3,195	11,121
4,000 - 4,999	2,405	15,901	2,500	11,253
5,000 - 5,999	2,088	17,542	2,183	11,982
6,000 - 6,999	1,720	13,391	1,771	11,478
7,000 - 7,999	1,557	14,152	1,600	11,991
8,000 - 8,999	1,391	16,587	1,404	11,912
9,000 - 9,999	1,218	16,124	1,232	11,706
10,000 - 10,999	1,097	23,593	1,110	11,646
11,000 - 11,999	1,007	26,596	1,014	11,644
12,000 - 12,999	860	12,489	856	10,698
13,000 - 13,999	835	20,609	831	11,223
14,000 - 14,999	757	12,591	770	11,171
15,000 - 19,999	2,993	72,914	2,984	51,589
20,000 - 24,999	2,258	60,239	2,258	50,516
25,000 - 49,999	6,063	252,496	5,927	210,499
50,000 - 99,999	4,327	345,726	4,116	289,759
100,000 - 499,999	5,274	1,312,151	4,740	1,005,753
500,000 - 999,999	876	674,440	694	484,081
1,000,000 and over	1,029	5,826,043	601	2,015,742
Total	59,018	\$8,795,551	59,250	\$4,269,169

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2005 (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	5	\$6	0	\$0	5	\$6	\$37	\$42	
\$1 - 49	505	1	0	\$0	505	1	0	1	
50 - 99	597	2	0	\$0	597	2	0	2	
100 - 199	1,153	7	0	\$0	1,153	7	391	398	
200 - 299	1,137	11	d/	d/	1,137	11	13	24	
300 - 399	976	14	d/	d/	976	14	0	14	
400 - 499	935	17	d/	d/	935	17	148	165	
500 - 599	869	19	d/	d/	869	19	0	20	
600 - 699	877	23	d/	d/	877	23	0	23	
700 - 799	801	24	d/	d/	801	24	0	24	
800 - 899	807	27	d/	d/	807	27	0	27	
900 - 999	737	28	5	a/	737	28	0	28	
1,000 - 1,999	5,857	349	19	a/	5,857	349	87	436	
2,000 - 2,999	4,213	420	29	\$1	4,213	419	90	509	
3,000 - 3,999	3,195	446	16	\$1	3,195	445	5	451	
4,000 - 4,999	2,500	452	17	\$1	2,500	450	21	471	
5,000 - 5,999	2,183	482	7	a/	2,183	481	11	493	
6,000 - 6,999	1,771	460	10	\$1	1,771	458	8	466	
7,000 - 7,999	1,600	480	17	\$1	1,600	479	8	487	
8,000 - 8,999	1,404	481	8	\$1	1,404	479	0	480	
9,000 - 9,999	1,232	478	21	\$1	1,232	477	3	480	
10,000 - 10,999	1,110	482	10	\$1	1,110	481	0	481	
11,000 - 11,999	1,014	488	11	\$2	1,014	485	42	528	
12,000 - 12,999	856	458	7	\$1	856	457	6	463	
13,000 - 13,999	831	503	8	\$1	831	502	0	502	
14,000 - 14,999	770	500	7	\$2	770	498	2	500	
15,000 - 19,999	2,984	2,430	22	\$5	2,984	2,425	6,196	8,621	
20,000 - 24,999	2,258	2,567	31	\$7	2,258	2,559	0	2,559	
25,000 - 49,999	5,928	12,078	107	\$54	5,928	12,023	83	12,107	
50,000 - 99,999	4,116	18,274	76	\$92	4,116	18,182	17	18,199	
100,000 - 499,999	4,740	72,023	133	\$537	4,740	71,486	262	71,748	
500,000 - 999,999	694	37,268	26	\$270	694	36,998	313	37,311	
1,000,000 and over	601	155,174	22	\$1,019	601	154,155	93	154,248	
Total	59,256	\$306,470	618	\$2,000	59,256	\$304,470	\$7,837	\$312,308	

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2005 (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	\$6	\$37	5	\$42
\$1 - 49	d/	a/	d/	a/	1	0	507	1
50 - 99	d/	\$1	d/	a/	2	0	604	2
100 - 199	6	1	6	a/	7	391	1,159	398
200 - 299	8	2	8	a/	11	13	1,145	24
300 - 399	13	5	13	\$1	15	0	989	15
400 - 499	7	3	7	a/	17	148	942	165
500 - 599	5	3	5	a/	19	0	874	20
600 - 699	12	8	12	\$1	24	0	889	24
700 - 799	3	2	3	a/	24	0	804	24
800 - 899	15	13	15	\$1	28	0	822	28
900 - 999	10	10	10	\$1	29	0	747	29
1,000 - 1,999	74	112	74	\$5	353	87	5,931	441
2,000 - 2,999	61	154	61	\$6	425	90	4,274	515
3,000 - 3,999	52	180	52	\$5	450	5	3,247	456
4,000 - 4,999	37	160	37	\$8	458	21	2,537	479
5,000 - 5,999	47	259	47	\$7	488	11	2,230	500
6,000 - 6,999	31	201	31	6	464	8	1,802	472
7,000 - 7,999	36	271	36	9	488	8	1,636	496
8,000 - 8,999	34	290	34	8	488	0	1,438	488
9,000 - 9,999	33	314	33	7	484	3	1,265	487
10,000 - 10,999	36	379	36	12	493	0	1,146	493
11,000 - 11,999	43	495	43	13	499	42	1,057	541
12,000 - 12,999	29	362	29	9	467	6	885	472
13,000 - 13,999	41	551	41	13	514	0	872	514
14,000 - 14,999	21	303	21	10	508	2	791	510
15,000 - 19,999	113	1,926	113	54	2,479	6,196	3,097	8,674
20,000 - 24,999	78	1,725	78	43	2,602	0	2,336	2,602
25,000 - 49,999	300	11,227	299	318	12,341	83	6,227	12,425
50,000 - 99,999	323	23,228	323	571	18,753	17	4,439	18,771
100,000 - 499,999	666	163,736	666	3,596	75,082	262	5,406	75,344
500,000 - 999,999	236	168,699	236	2,836	39,834	313	930	40,147
1,000,000 and over	564	3,861,868	564	23,171	177,327	93	1,165	177,419
Total	2,943	\$4,236,484	2,942	\$30,711	\$335,181	\$7,837	62,198	\$343,019

\* 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-150 used by resident taxpayers who have limited income sources, use the standard deduction, and make limited use of credits.

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

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

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Nontaxable Returns	A return with no tax liability, or a negative tax liability resulting from refundable credits.
Nonresident	A taxpayer who is not a resident for the entire tax year.
Part-Year Resident	A taxpayer who changes from a resident to a nonresident, or from a nonresident to a resident, during the tax year.
Return	Income tax forms IT-150, IT-201, and IT-203. A husband and wife filing a joint return are considered to be one taxpayer. Fiduciaries of estates and trusts file form IT-205.
Taxable Return	A return with any amount of positive tax liability.

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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 2005 and fiscal years ending before February 1, 2006.

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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 620,000 personal income tax returns of all types, selected from a total of approximately 9.1 million returns. A sample 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. For 2005, the IT-150 and IT-201 resident returns in the sample were stratified by income in six major regions of the state. The sample was also stratified by IT-203 part-year and IT-203 full year nonresident by income class. Within the resident, part-year resident, and full-year nonresident categories, returns were additionally stratified by deduction type (standard or itemized) and, within these categories, by credit type (business, personal, or no credits claimed).

The sampling error depends not only on the sample size, but also on the allocation of the sample to the different strata of income classes and return types. For this study, the allocation of the sample 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. The sample is based on New York adjusted gross income and drawn according to ratios defined as the selection of one out of every “n” returns.



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# **Appendix C: 2005 New York State Income Tax Forms**

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# Resident Income Tax Return (short form)

New York State • New York City • Yonkers



# IT-150

Attach label, or print or type	<b>Important:</b> You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name (for a <b>joint return</b> , enter spouse's name on line below)	▼ Your social security number
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number
	Mailing address (see instructions, page 13) (number and street or rural route)	Apartment number	New York State county of residence
	City, village, or post office	State	ZIP code
Permanent home address (see instructions, page 13) (number and street or rural route)		Apartment number	School district name
City, village, or post office		State	ZIP code
		Decedent information	Taxpayer's date of death Spouse's date of death

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

- ①  Single
- ②  Married filing joint return (enter spouse's social security number above)
- ③  Married filing separate return (enter spouse's social security number above)
- ④  Head of household (with qualifying person)
- ⑤  Qualifying widow(er) with dependent child

(C) Were you a **New York City** resident for all of 2005? (Part-year residents must file Form IT-201; see page 14.) Yes  No

(D) Can you be claimed as a dependent on another taxpayer's federal return? (see page 14) Yes  No

(E) Enter your **2-digit special condition code number if applicable** (see page 14)    
 If applicable, also enter your **second 2-digit special condition code number**

(B) If you do not need a NYS income tax forms packet mailed to you next year, mark an X in the box (see page 14)

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

	Dollars	Cents
1 Wages, salaries, tips, etc.....	1.	
2 Taxable interest income .....	2.	
3 Ordinary dividends .....	3.	
4 Capital gain distributions .....	4.	
5 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box..... <input type="checkbox"/>	5.	
6 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box... <input type="checkbox"/>	6.	
7 Unemployment compensation.....	7.	
8 Taxable amount of social security benefits (also enter on line 17 below) .....	8.	
9 Add lines 1 through 8 .....	9.	
10 Total federal adjustments to income (see page 15) Identify: .....	10.	
11 Subtract line 10 from line 9. This is your <b>federal adjusted gross income</b> .....	11.	
12 Interest income on state and local bonds and obligations (but not those of NYS or its local governments) ..	12.	
13 Public employee 414(h) retirement contributions from your wage and tax statements (see page 16) ...	13.	
14 Other (see page 16) Identify: .....	14.	
15 Add lines 11 through 14 .....	15.	
16 Pensions of NYS and local governments and federal government (see page 17) .....	16.	
17 Taxable amount of social security benefits (from line 8 above) .....	17.	
18 Pension and annuity income exclusion (see page 18).....	18.	
19 Other (see page 19) Identify: .....	19.	
20 Add lines 16 through 19 .....	20.	
21 Subtract line 20 from line 15. This is your <b>New York adjusted gross income</b> .....	21.	
22 New York standard deduction (see page 22) .....	22.	00
23 Dependent exemptions (not the same as total federal exemptions; see page 22) .....	23.	000
24 Add lines 22 and 23 .....	24.	00
25 Subtract line 24 from line 21. This is your <b>taxable income</b> .....	25.	



26	Enter the amount from line 25 on the front page. This is your <b>taxable income</b> .....	26.		.	
27	New York State tax on line 26 amount (see page 23 and Tax Computation on pages 52 through 54).....	27.		.	
28	New York State household credit (from table 1, 2, or 3 on pages 23 and 24) .....	28.		.	
29	Subtract line 28 from line 27 (if line 28 is more than line 27, leave blank) .....	29.		.	
30	New York City resident tax (see pg. 24 and Tax Computation on pgs. 63-64) .....	30.		.	
31	New York City household credit (from table 4, 5, or 6 on pages 24 and 25) .....	31.		.	
32	Subtract line 31 from line 30 (if line 31 is more than line 30, leave blank).....	32.		.	
33	Yonkers resident income tax surcharge (from Yonkers worksheet on page 25) .....	33.		.	
34	Yonkers <b>nonresident</b> earnings tax (attach Form Y-203) .....	34.		.	
35	<b>Sales or use tax</b> (See the instructions beginning on page 65. <b>Do not leave line 35 blank.</b> ) .....	35.		.	

**36 Voluntary contributions** (whole dollar amounts only; see page 26)

Return a Gift to Wildlife **36a.** ..... Missing/Exploited Children Fund **36b.** .....

Breast Cancer Research Fund **36c.** ..... Prostate Cancer Research Fund **36d.** .....

Alzheimer's Fund **36e.** ..... Olympic Fund **36f.** ..... WTC Memorial Fund **36g.** .....

<b>Total</b> (add lines 36a through 36g)	<b>36.</b>		.	<b>00</b>
--	------------	--	---	-----------

<b>37 Add line 29 and lines 32 through 36</b> .....	<b>37.</b>		.	
38 New York State child and dependent care credit (attach Form IT-216).....	38.		.	
39 New York State earned income credit (attach Form IT-215)	39.		.	
40 Real property tax credit (attach Form IT-214) .....	40.		.	
41 College tuition credit (attach Form IT-272) .....	41.		.	
42 New York City school tax credit .....	42.		.	
43 New York City earned income credit (attach Form IT-215)	43.		.	
44 Total <b>New York State</b> tax withheld .....	44.		.	
45 Total <b>New York City</b> tax withheld .....	45.		.	
46 Total <b>Yonkers</b> tax withheld .....	46.		.	
47 Total estimated tax payments / Amount paid with Form IT-370 .....	47.		.	

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

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

48 Add lines 38 through 47 .....	48.		.	
49 If line 48 is <b>more than</b> line 37, subtract line 37 from line 48.....	49.		.	
50 Amount of line 49 that you want <b>refunded to you</b> (for Direct deposit, complete line 54) .....	<b>Refund</b>	50.		.
51 <b>Estimated tax only</b> — Amount of line 49 that you want applied to your 2006 estimated tax. (Do not include any amount that you claimed as a refund on line 50.) .....		51.		.
52 <b>Amount you owe</b> — If line 48 is <b>less than</b> line 37, subtract line 48 from line 37. (for payment options, see page 30; for Electronic funds withdrawal, complete line 54) .....		<b>Owe</b>	52.	.
53 Estimated tax penalty (Include this amount in line 52 or reduce the overpayment on line 49. See page 30.) .....		53.		.

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

a Routing number  Electronic funds withdrawal effective date

b Account number  c Account type  Checking  Savings

<b>Third – party designee</b>	Do you want to allow another person to discuss this return with the Tax Dept? (see page 32) Yes <input type="checkbox"/> (complete the following) No <input type="checkbox"/>		
	Designee's name	Designee's phone number ( )	Personal identification number (PIN) <input type="text"/>

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

▼ Taxpayer(s) sign here ▼	
Your signature	
Your occupation	
Spouse's signature and occupation (if joint return)	
Date <input type="text"/>	Daytime phone number (optional) ( )

Mail your completed return and any attachments to:  
**STATE PROCESSING CENTER, PO BOX 61000, ALBANY NY 12261-0001.**  
 For information about private delivery services, see page 39.





# Resident Income Tax Return (long form)

# IT-201

New York State • New York City • Yonkers

For the full year January 1, 2005, through December 31, 2005, or fiscal year beginning ... **0 5**  
and ending ...

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

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

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

**(B) Did you itemize your deductions on your 2005 federal income tax return?** Yes  No

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

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

**(E) If you or your spouse maintained any living quarters in NY City during 2005, mark an X in the box**  *(see page 78).*

**(F) New York City residents and New York City part-year residents only** *(see page 79):*

(1) Number of months **you** lived in NY City in 2005 .....

(2) Number of months **your spouse** lived in NY City in 2005...

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

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

### Federal income and adjustments

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

	Dollars	Cents
1 Wages, salaries, tips, etc. ....	1.	
2 Taxable interest income .....	2.	
3 Ordinary dividends .....	3.	
4 Taxable refunds, credits, or offsets of state and local income taxes <i>(also enter on line 25 on page 2)</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 a copy of federal Schedule D, Form 1040)</i> .....	7.	
8 Other gains or losses <i>(attach a copy of federal Form 4797)</i> .....	8.	
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9.	
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <i>(attach copy of federal Schedule E, Form 1040)</i>	11.	
12 Farm income or loss <i>(attach a 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 27 on page 2)</i> .....	14.	
15 Other income <i>(see page 80)</i> Identify: .....	15.	
16 Add lines 1 through 15 .....	16.	
17 Total federal adjustments to income <i>(see page 80)</i> Identify: .....	17.	
18 Subtract line 17 from line 16. This is your <b>federal adjusted gross income.</b> .....	18.	

*(continued on page 2)*





▼ Enter your social security number

Dollars Cents

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

**New York additions** (see page 81)

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

**New York subtractions** (see page 86)

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

**Standard deduction or itemized deduction** (see page 93)

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

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

36 Dependent exemptions (not the same as total federal exemptions; see page 95) ..... 36.  0 0 0 .  0 0

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

OR

New York State standard deduction table	
Filing status	Standard deduction — enter on line 34 above.
① Single and you marked item C on page 1 <b>Yes</b> ..... \$ 3,000	
① Single and you marked item C on page 1 <b>No</b> ..... 7,500	
② Married filing joint return .... 14,600	
③ Married filing separate return ..... 6,500	
④ Head of household (with qualifying person) .... 10,500	
⑤ Qualifying widow(er) with dependent child ..... 14,600	

New York State itemized deduction worksheet	
a Medical and dental expenses (from federal Schedule A, line 4)	a. <input type="text"/> . <input type="text"/>
b Taxes you paid (from federal Schedule A, line 9) .....	b. <input type="text"/> . <input type="text"/>
c Interest you paid (from federal Schedule A, line 14) .....	c. <input type="text"/> . <input type="text"/>
d Gifts to charity (from federal Schedule A, line 18) .....	d. <input type="text"/> . <input type="text"/>
e Casualty and theft losses (from federal Schedule A, line 19) ....	e. <input type="text"/> . <input type="text"/>
f Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26) .....	f. <input type="text"/> . <input type="text"/>
g Other miscellaneous deductions (from federal Schedule A, line 27) .....	g. <input type="text"/> . <input type="text"/>
h Enter amount from federal Schedule A, line 28 ...	h. <input type="text"/> . <input type="text"/>
i State, local, and foreign income taxes and other subtraction adjustments (see page 93) .....	i. <input type="text"/> . <input type="text"/>
j Subtract line i from line h .....	j. <input type="text"/> . <input type="text"/>
k Addition adjustments (see page 94) .....	k. <input type="text"/> . <input type="text"/>
l Add lines j and k .....	l. <input type="text"/> . <input type="text"/>
m Itemized deduction adjustment (see page 95) .....	m. <input type="text"/> . <input type="text"/>
n Subtract line m from line l .....	n. <input type="text"/> . <input type="text"/>
o College tuition itemized deduction (see page 95) .....	o. <input type="text"/> . <input type="text"/>
p Add lines n and o. This is your <b>New York State itemized deduction; enter on line 34 above.</b> ....	p. <input type="text"/> . <input type="text"/>

(continued on page 3)



Name(s) as shown on page 1

▼ Enter your social security number

Tax computation, credits, and other taxes (see page 97)

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

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

Table with columns for line number, description, and amounts in Dollars and Cents. Includes lines 47-58 for NYC and Yonkers taxes and credits.

New York City (NYC) and Yonkers residents only: See instructions beginning on page 98 for figuring NYC and Yonkers taxes, credits, and tax surcharges.

59 Sales or use tax See the instructions beginning on page 65. Do not leave line 59 blank.

Voluntary contributions (whole dollar amounts only; see pages 72, 73, and 102)

Table for voluntary contributions with lines 60a through 60g and a total line 61. Includes categories like Gift to Wildlife, Missing/Exploited Children Fund, etc.

(continued on page 4)



▼ Enter your social security number

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

Payments and refundable credits (see page 103)

Table with 3 columns: Line number, Description, and Amount. Rows include NY State child and dependent care credit, NY State earned income credit, Real property tax credit, College tuition credit, NY City school tax credit, NY City earned income credit, Other refundable credits, Total New York State tax withheld, Total New York City tax withheld, Total Yonkers tax withheld, and Total estimated tax payments.

Starting this year, new Forms IT-2 and/or IT-1099-R must be completed and attached to your return instead of federal Forms W-2 and/or 1099-R. Staple them (and any other applicable forms) to the top of this page 4. See Step 11 on page 111 for the proper assembly of your four-page return and all attachments.

Your refund/amount overpaid (see page 106)

75 If line 74 is more than line 62, subtract line 62 from line 74. .... 75. Dollars Cents
76 Amount of line 75 that you want refunded to you (for Direct Deposit, see Account information on line 80) Refund 76. Dollars Cents
77 Estimated tax only Amount of line 75 that you want applied to your 2006 estimated tax. (Do not include any amount that you claimed as a refund on line 76.) .. 77. Dollars Cents

Amount you owe (see page 107)

78 If line 74 is less than line 62, subtract line 74 from line 62. (For Payment options, see page 107; for electronic funds withdrawal, see Account information on line 80 below.) Owe 78. Dollars Cents
79 Estimated tax penalty (Include this amount on line 78, or reduce the overpayment on line 75. See page 107.) ..... 79. Dollars Cents

Account information (see page 108)

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

Electronic funds withdrawal effective date: [ ]
You can choose to have your refund directly deposited into your bank account. Or, you can have the amount of any New York State tax you owe automatically withdrawn from your bank account. See the instructions on page 109 and fill in lines 80, and 80a, b, and c.

Sign your return below

Third-party designee section: Do you want to allow another person to discuss this return with the Tax Dept? (see page 110) .... Yes [ ] (complete the following) No [ ]
Designee's name, Designee's phone number, Personal identification number (PIN)

Paid preparer's use only section: Preparer's signature, Date, SSN or PTIN, Mark an X if self-employed, Firm's name, Employer identification number, Mailing address, City, village, or post office, State, ZIP code

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

Mail your completed return and any attachments to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001





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

IT-203

For the year January 1, 2005, through December 31, 2005, or fiscal year beginning ..... 0 5

Form with sections for social security numbers, mailing address, apartment number, and permanent home address.

- (A) Filing status — mark an X in one box: Single, Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er) with dependent child.
(D) If you do not need a NYS income tax forms packet mailed to you next year, mark an X in the box.
(E) New York City part-year residents only (see page 16).
(F) Enter your 2-digit special condition code number if applicable.

Table with 4 columns: Federal amount (Dollars, Cents) and New York State amount (Dollars, Cents). Rows include Wages, salaries, tips, etc.; Taxable interest income; Ordinary dividends; Taxable refunds, credits, or offsets of state and local income taxes; Alimony received; Business income or loss; Capital gain or loss; Other gains or losses; Taxable amount of IRA distributions; Taxable amount of pensions/annuities; Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or loss; Unemployment compensation; Taxable amount of social security benefits; Other income; Add lines 1 through 15; Total federal adjustments to income; Federal adjusted gross income.



▼ Enter your social security number

**Federal amount**

Dollars Cents

**New York State amount**

Dollars Cents

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

**New York additions** (see page 23)

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

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

**22** Other (see page 24) Identify: **22.**   **22.**

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

**New York subtractions** (see page 27)

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

**25** Pensions of NYS and local governments and the federal government (see page 27) **25.**   **25.**

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

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

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

**29** Other (see page 28) Identify: **29.**   **29.**

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

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

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

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

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

**35** Dependent exemptions (not the same as total federal exemptions; see page 34) ..... **35.**

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

◀ or ▶

**New York State standard deduction table**

Filing status (from the front page)	Standard deduction (enter on line 33 above)
① Single and you marked item C Yes .....	\$ 3,000
① Single and you marked item C No .....	7,500
② Married filing joint return .....	14,600
③ Married filing separate return .....	6,500
④ Head of household (with qualifying person).....	10,500
⑤ Qualifying widow(er) with dependent child .....	14,600

**New York State itemized deduction worksheet**

<b>a</b> Medical and dental expenses (from federal Schedule A, line 4)	<b>a.</b> <input type="text"/> <input type="text"/>
<b>b</b> Taxes you paid (from federal Schedule A, line 9) .....	<b>b.</b> <input type="text"/> <input type="text"/>
<b>c</b> Interest you paid (from federal Schedule A, line 14) .....	<b>c.</b> <input type="text"/> <input type="text"/>
<b>d</b> Gifts to charity (from federal Schedule A, line 18) .....	<b>d.</b> <input type="text"/> <input type="text"/>
<b>e</b> Casualty and theft losses (from federal Schedule A, line 19)...	<b>e.</b> <input type="text"/> <input type="text"/>
<b>f</b> Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26) .....	<b>f.</b> <input type="text"/> <input type="text"/>
<b>g</b> Other miscellaneous deductions (from federal Schedule A, line 27) .....	<b>g.</b> <input type="text"/> <input type="text"/>
<b>h</b> Enter amount from federal Schedule A, line 28.....	<b>h.</b> <input type="text"/> <input type="text"/>
<b>i</b> State, local, and foreign <b>income</b> taxes and other subtraction adjustments (see page 32) .....	<b>i.</b> <input type="text"/> <input type="text"/>
<b>j</b> Subtract line i from line h.....	<b>j.</b> <input type="text"/> <input type="text"/>
<b>k</b> College tuition itemized deduction (see page 33) .....	<b>k.</b> <input type="text"/> <input type="text"/>
<b>l</b> Addition adjustments (see page 33) .....	<b>l.</b> <input type="text"/> <input type="text"/>
<b>m</b> Add lines j, k, and l .....	<b>m.</b> <input type="text"/> <input type="text"/>
<b>n</b> Itemized deduction adjustment (see page 34) .....	<b>n.</b> <input type="text"/> <input type="text"/>
<b>o New York State itemized deduction</b> (subtract line n from m; enter on line 33 above) .....	<b>o.</b> <input type="text"/> <input type="text"/>



Name(s) as shown on page one:

▼ Enter your social security number

**Tax computation, credits, and other taxes** (see page 35)

	Dollars	Cents
<b>37 New York taxable income</b> (from line 36 on page 2) .....	<b>37.</b>	
<b>38 New York State tax on line 37 amount</b> (see Tax computation, pages 35, 36, and 37) .....	<b>38.</b>	
<b>39 New York State household credit</b> (from table 1, 2, or 3 on page 38) .....	<b>39.</b>	
<b>40 Subtract line 39 from line 38</b> (if line 39 is more than line 38, leave blank) .....	<b>40.</b>	
<b>41 New York State child and dependent care credit</b> (attach Form IT-216; see page 39) .....	<b>41.</b>	
<b>42 Subtract line 41 from line 40</b> (if line 41 is more than line 40, leave blank) .....	<b>42.</b>	
<b>43 New York State earned income credit</b> (attach Form IT-215; see page 39) .....	<b>43.</b>	

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

**45 Income percentage** New York State amount from line 31  $\div$  Federal amount from line 31 = **45.** Round result to 4 decimal places  
 (see page 39)  .   $\div$   .  =  .

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

**New York City and Yonkers taxes**

<b>51 Part-year New York City resident tax</b> (attach Form IT-360.1) ..	<b>51.</b>		See instructions on page 39 for figuring New York City and Yonkers taxes and surcharges.
<b>52 New York City minimum income tax</b> (attach Form IT-220) .....	<b>52.</b>		
<b>53 Yonkers nonresident earnings tax</b> (attach Form Y-203) .....	<b>53.</b>		
<b>54 Part-year Yonkers resident income tax surcharge</b> (attach Form IT-360.1) .....	<b>54.</b>		
<b>55 Total New York City and Yonkers taxes</b> (add lines 51 through 54) .....	<b>55.</b>		

**56 Sales or use tax** (see page 40; do not leave line 56 blank) ..... **56.**

**Voluntary contributions** (whole dollar amounts only; see page 45)

<b>57a Return a Gift to Wildlife</b> .....	<b>57a.</b>	<b>00</b>
<b>57b Missing and Exploited Children Fund</b> .....	<b>57b.</b>	<b>00</b>
<b>57c Breast Cancer Research Fund</b> .....	<b>57c.</b>	<b>00</b>
<b>57d Alzheimer's Fund</b> .....	<b>57d.</b>	<b>00</b>
<b>57e Olympic Fund</b> (\$2 or \$4; see page 45) .....	<b>57e.</b>	<b>00</b>
<b>57f Prostate Cancer Research Fund</b> .....	<b>57f.</b>	<b>00</b>
<b>57g WTC Memorial Fund</b> .....	<b>57g.</b>	<b>00</b>
<b>57 Total voluntary contributions</b> (add lines 57a through 57g) .....	<b>57.</b>	<b>00</b>
<b>58 Total New York State, New York City and Yonkers taxes, sales or use tax, and voluntary contributions</b> (add lines 50, 55, 56, and 57) .....	<b>58.</b>	





▼ Enter your social security number

[Social Security Number Box]

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

Dollars Cents

59. [Dollars] [Cents]

Payments and refundable credits

Table with 2 columns: Line number and Description. Rows include: 60 Part-year NYC school tax credit, 61 Other refundable credits, 62 Total New York State tax withheld, 63 Total New York City tax withheld, 64 Total Yonkers tax withheld, 65 Total estimated tax payments/amount paid with Form IT-370, 66 Total payments and refundable credits.

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

See Step 7 on page 51 for the proper assembly of your return and attachments.

66. [Dollars] [Cents]

Refund/ amount overpaid

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

67. [Dollars] [Cents]

68 Amount of line 67 that you want refunded to you

(for direct deposit, see Account information on line 72)

Refund 68. [Dollars] [Cents]

69 Estimated tax only — Amount of line 67 that you want applied to your 2006 estimated tax. (Do not include any amount that you claimed as a refund on line 68.)

69. [Dollars] [Cents]

Amount you owe

70 If line 66 is less than line 59, subtract line 66 from line 59 (for details on how to pay, see page 47; for electronic funds withdrawal, enter Account information on line 72)

Staple payment to front of return.

Owe 70. [Dollars] [Cents]

71 Penalty for underpayment of tax (will reduce line 67 or increase line 70; see page 47)

71. [Dollars] [Cents]

72 Account information (see page 48) Mark one: [ ] Refund - Direct deposit or [ ] Owe - Electronic funds withdrawal

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

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

Additional information

73 Part-year residents only: If you were a NYS resident for only part of the year, enter date of last move (MM-DD-YY)

[Date Box]

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

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

74 Nonresidents: Did you or your spouse maintain living quarters in NYS in 2005?

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

Third-party designee section: Do you want to allow another person to discuss this return with the Tax Dept? (see page 49) Yes [ ] (complete the following) No [ ]

Paid preparer's use only section: Preparer's signature, Firm's name, Address, SSN or PTIN, Employer identification number, Date.

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

Mail your completed return and any attachments to:

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



# Fiduciary Income Tax Return

New York State • New York City • Yonkers



# IT-205

**Type of entity:**

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

For the full year Jan. 1, 2005, through Dec. 31, 2005, or fiscal year beginning **05** and ending

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

<b>Amended return</b> <i>(attach explanation)</i>	<input type="checkbox"/> Income distribution deduction <i>(see instructions, Form IT-205-I)</i>	Number of beneficiaries <input type="text"/>	Qualifying special conditions for filing your 2005 tax return <i>(see instr.)</i>
--	--	--	---

<b>See instructions</b>	A Total income (from back page, line 51) .....	A.		
	B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 8) .....	B.		
	C Amount from Form IT-205-A, Schedule 1, line 10, column a .....	C.		
	1 Federal taxable income of fiduciary (from back page, line 62) .....	1.		
	2 New York modifications relating to amounts allocated to principal .....	2.		
	3 Balance (line 1 and add or subtract line 2) .....	3.		
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5) .....	4.		
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4) .....	5.		
	6 State tax on line 5 amount (full-year resident estate and trust only) .....	6.		
	7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only) .....	7.		
	8 Add lines 6 and 7 .....	8.		
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an <b>X</b> in this box <input type="checkbox"/> .....	9.		
	10 Nonrefundable state credits (attach schedule) .....	10.		
	11 Subtract line 10 from line 8 or line 9 .....	11.		
	12 State separate tax on lump-sum distributions and other addbacks .....	12.		
	13 State minimum income tax .....	13.		
	14 Total New York State tax (add lines 11, 12, and 13; see instructions) .....	14.		
	15a New York City resident tax on line 5 amount (see instructions) .....	15a.		
	15b New York City part-year resident tax (see instructions) .....	15b.		
	16 New York City amount from Form IT-230, Part 2, line 2 (see instructions) ....	16.		
	17 Add line 15a or 15b to line 16 .....	17.		
	18 New York City accumulation distribution credit .....	18.		
	19 Subtract line 18 from line 17 (if less than zero, leave blank) .....	19.		
	20 New York City separate tax on lump-sum distributions (see instructions) ....	20.		
	21 Add lines 19 and 20 .....	21.		
22 New York City - UBT credit (from Form IT-219) .....	22.			
23 Subtract line 22 from line 21 (if less than zero, leave blank) .....	23.			
24 New York City minimum income tax (see instructions) .....	24.			
25 Yonkers resident income tax surcharge from Yonkers worksheet, line t (see instructions) .....	25.			
26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14) .....	26.			
27 Yonkers nonresident fiduciary earnings tax (from Form Y-206) .....	27.			
28 Sales or use tax (see instructions starting on page 19) .....	28.			
29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instr.) .....	29.			
30 Estimated tax paid (including payments made with Form IT-370-PF) .....	30.			
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T) .....	31.			
32 Subtract line 31 from line 30 .....	32.			
33 Refundable credits <u>Identify:</u> <input style="width: 150px;" type="text"/> .....	33.			
34 New York State tax withheld .....	34.			
35 New York City tax withheld .....	35.			
36 Yonkers tax withheld .....	36.			
37 Total (add lines 32 through 36) .....	37.			
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38.			
39 Amount of line 38 to be refunded to you .....	39.			
40 Amount of line 38 to be credited to 2006 estimated tax	40.			
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41.			
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42.			

Make check or money order payable to **NY State Income Tax**; write your employer identification number and **2005 Fiduciary Income Tax** on it; mail your completed return to the appropriate address indicated in instructions.





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

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

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



<b>Income</b>	43	Interest income	43.		.	
	44	Dividends	44.		.	
	45	Business income (or loss) (attach copy of federal Schedule C or C-EZ, Form 1040)	45.		.	
	46	Capital gain (or loss) (attach copy of federal Schedule D, Form 1041)	46.		.	
	47	Rents, royalties, partnerships, other estates and trusts (attach copy of federal Schedule E, Form 1040)	47.		.	
	48	Farm income (or loss) (attach copy of federal Schedule F, Form 1040)	48.		.	
	49	Ordinary gain (or loss) (attach copy of federal Form 4797)	49.		.	
	50	Other income (state nature of income)	50.		.	
	51	<b>Total income (add lines 43 through 50; enter here and on front page, line A)</b>	51.		.	
	<b>Deductions</b>	52	Interest	52.		.
53		Taxes	53.		.	
54		Fiduciary fees	54.		.	
55		Charitable deduction	55.		.	
56		Attorney, accountant, and return preparer fees	56.		.	
57		Other deductions (itemize on an attached sheet)	57.		.	
58		Income distribution deduction (attach copy of federal Schedules K-1, Form 1041, for each beneficiary)	58.		.	
59		Estate tax deduction (attach computation)	59.		.	
60		Exemption (federal)	60.		.	
61		<b>Total (add lines 52 through 60)</b>	61.		.	
62		<b>Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)</b>	62.		.	

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

<b>Additions</b>	63	Interest income on state and local bonds other than New York (gross amount not included in federal income)	63.		.	
	64	Income taxes deducted on federal fiduciary return (see instructions)	64.		.	
	65	Other (see instructions) Identify: _____	65.		.	
	66	<b>Total additions (add lines 63, 64, and 65)</b>	66.		.	
<b>Subtractions</b>	67	Interest income on US obligations included in federal income	67.		.	
	68	Other (see inst.) Identify: _____	68.		.	
	69	<b>Total subtractions (add lines 67 and 68)</b>	69.		.	
	70	<b>New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below)</b>	70.		.	

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

Attach additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>				
(b)	<input type="checkbox"/>	<input type="checkbox"/>				
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary			
			Totals		100%	

- A. If inter vivos trust, enter name and address of grantor: \_\_\_\_\_
- B. If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): \_\_\_\_\_
- C. Resident status — mark an **X** in all boxes that apply: (3)  NYS full-year nonresident estate or trust (6)  Yonkers full-year resident estate or trust  
 (1)  NYS full-year resident estate or trust (4)  NYC full-year resident estate or trust (7)  Yonkers part-year resident trust  
 (2)  NYS part-year resident trust (5)  NYC part-year resident trust (8)  Yonkers full-year nonresident estate or trust
- D. If an estate, indicate last known address of decedent \_\_\_\_\_
- E. Nonresident estate - indicate state of residency \_\_\_\_\_
- F. Attach a list of executors or trustees with their addresses and social security numbers. \_\_\_\_\_
- G. If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss \_\_\_\_\_

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

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

<b>Sign your return here</b>	
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)**