



Analysis of 2006 Personal Income Tax Returns

*Profile of Income, Deductions,
Credits and Tax*

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Statistical Highlights of 2006 Returns

Summary

Highlights from tax year 2006 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2006 equaled approximately \$551 billion, an increase of \$52 billion (10.5 percent) from 2005. New York adjusted gross income (NYAGI) totaled \$526 billion compared to \$478 billion in 2005.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$30.9 billion, an increase of 5.1 percent from 2005. Full-year resident taxpayers accounted for \$26.0 billion, or 84 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$4,622, up from \$4,427 in 2005.
- Total tax liability of taxable resident returns, as a percentage of NYAGI, decreased from 5.2 percent in 2005 to 4.9 percent in 2006.
- The total number of tax returns filed with the Department of Taxation and Finance in 2006 totaled approximately 9.3 million, nearly 3 percent more than the number filed in 2005. About 2.9 million of these were “nontaxable” returns with no tax liability, or a negative tax liability resulting from refundable credits. The number of taxable returns increased to 6.4 million, with resident returns accounting for 88 percent of this total. The increases in total returns filed and taxable returns are mainly attributable to strong economic growth in 2006.

Introduction and Background

This publication contains findings from a study of 2006 personal income tax returns filed during 2007. 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 675,000 personal income tax returns selected from a total filing population of 9.3 million returns, approximately 8.4 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 6.4 million resident, part-year resident, and nonresident returns with a New York personal income tax liability. It is important to note that the sample sizes of the 2005 and 2006 files are 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 2006 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 2006 liability for all returns. The concept of tax liability differs from tax collections. Actual tax collections during the State fiscal year (April 1 through March 31) include receipts of various types of payments made to satisfy taxpayers’ tax liability including withholding, estimated payments, final payments, refunds, audit payments, and payments from delinquent accounts. Personal income tax collection data are presented in the annual *New York State Tax Collections* statistical report prepared by the Office of Tax Policy Analysis (OTPA).

This report describes the prominent features of New York's personal income tax with particular emphasis on the 2006 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 2006 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2006.

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

Comparison With Other OTPA Reports

The aggregate statistics reported in this publication do not completely coincide with data presented in the *New York Adjusted Gross Income and Tax Liability, Analysis of State Personal Income Tax Returns by Place of Residence (POR)* publication also prepared by OTPA. The data provided in this report are based on a statistically valid sample of approximately 675,000 personal income tax returns selected from a population of 9.3 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 2006 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 2006. 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 2006 personal income tax law.

Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2006 Tax Year

Social Security Benefits	Fully Exempt
Pension Income	New York State and local and federal pensions fully exempt; others eligible for up to \$20,000 exclusion (\$20,000 each spouse for married couples).
Married Standard Deduction	\$15,000
Head of Household Standard Deduction	\$10,500
Single Standard Deduction	\$7,500
Dependent Filer Standard Deduction	\$3,000
Itemized Deductions	Federal amount (after limitation*) minus deduction for state and local income tax. Upper-income taxpayers must further reduce itemized deductions by up to 50 percent.
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 \$150,500 or more (\$75,250 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$150,500(\$75,250 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 2006 tax rate schedule. The supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the benefit of lower tax rates below the top rate.

This effectively means that these taxpayers paid a flat tax of 6.85 percent on all of their taxable income when their New York Adjusted Gross Income exceeded \$150,000. However, certain credits which decline in value as income rises 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: 2006 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	Over	\$1,946 plus 6.85% of amount over \$40,000
<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	Over	\$973 plus 6.85% of amount over \$20,000
<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	Over	\$1,492 plus 6.85% of amount over \$30,000

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 \$150,000. Once taxpayers New York adjusted gross income exceeds \$150,000, all of their taxable income becomes effectively subject to a flat 6.85 percent rate. Maximum supplemental tax amounts equal \$794 for married taxpayers, \$563 for heads of households, and \$397 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.

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

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

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

Statistical Summary

The personal income tax accounts for approximately 60 percent of New York State tax revenues collected by the Department of Taxation and Finance. Approximately 8.4 million returns were timely filed by full-year residents for tax year 2006, of which 2.8 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 \$26.0 billion. In addition, approximately 797,000 nonresidents and part-year residents had tax liability of \$4.9 billion and another 166,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2005 and 2006. In 2006, total New York adjusted gross income (NYAGI) equaled approximately \$526 billion, compared with approximately \$551 billion in total federal adjusted gross income (FAGI). The \$25 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modifications are interest from obligations of states other than New York and public employee retirement contributions. Appendix A provides more detailed income definitions.

Table 3 indicates that while NYAGI increased by over 10 percent in 2006 compared to 2005, tax liability only increased from \$24.7 billion to \$26.0 billion, or over 5 percent. Liability generally increases at a higher rate than increases in income because of the progressive tax rate structure in the New York income tax. However, the expiration of the temporary income tax rates for certain high income taxpayers between 2003 and 2005 resulted in the small growth in liability in 2006.

Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2005 and 2006

	Major Items		Change	
	2005	2006	Amount	Percent
Total Number of Returns* (000)	8,156	8,353	197	2.4
Number of Taxable Returns (000)	5,578	5,623	45	0.8
Number of Nontaxable Returns (000)	2,578	2,729	151	5.9
	Millions of Dollars			
Total Federal Adjusted Gross Income	498,238	550,627	52,389	10.5
Total NY Adjusted Gross Income	477,897	526,354	48,457	10.1
Total Deductions Used	79,487	83,370	3,883	4.9
Total Value of Exemptions Used	3,441	3,271	-170	-5.0
Total Taxable Income	394,974	439,733	44,759	11.3
Total Tax Liability	24,691	25,991	1,300	5.3
	Dollars			
Average Tax Liability	4,427	4,622	195	4.4

* 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 2005 and 2006. It shows that in 2006, taxpayers with incomes above \$200,000 made up larger shares of total income and total tax liability than in 2005. 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 2006.

Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2005 and 2006

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	2005	2006	2005	2006	2005	2006
Less than \$10,000	6.0	5.8	0.4	0.4	0.1	0.1
\$ 10,000 - 19,999	11.8	11.8	2.2	1.9	0.6	0.6
20,000 - 29,999	13.4	12.5	3.9	3.3	1.7	1.5
30,000 - 49,999	24.8	23.8	11.4	10.0	7.2	6.5
50,000 - 99,999	28.1	28.6	23.0	21.5	18.7	17.5
100,000 - 199,999	11.4	12.5	17.7	17.8	17.9	18.5
200,000 and over	4.6	5.2	41.4	45.0	53.7	55.2
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 2006

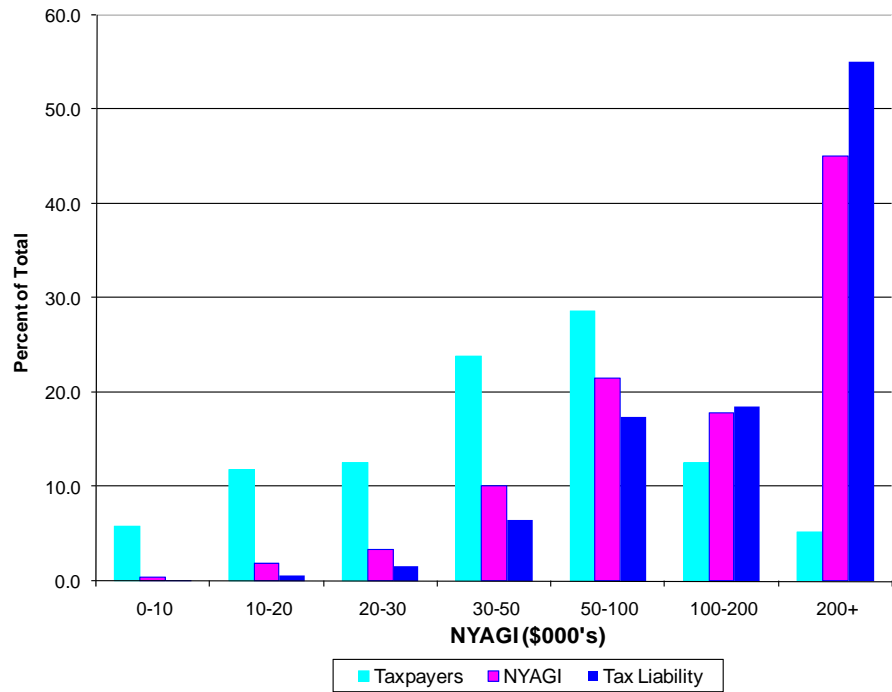


Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 0.9 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 53.3 percent of all income and paid 64.4 percent of all tax. The increasing effective tax rate, especially for the top decile, illustrates the progressive structure of the tax. The median income for taxpayers equaled \$46,135. Taxpayers below the median had 13.7 percent of total NYAGI and paid 7.5 percent of total tax, while those above the median bore 92.5 percent of the tax burden.

Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2006

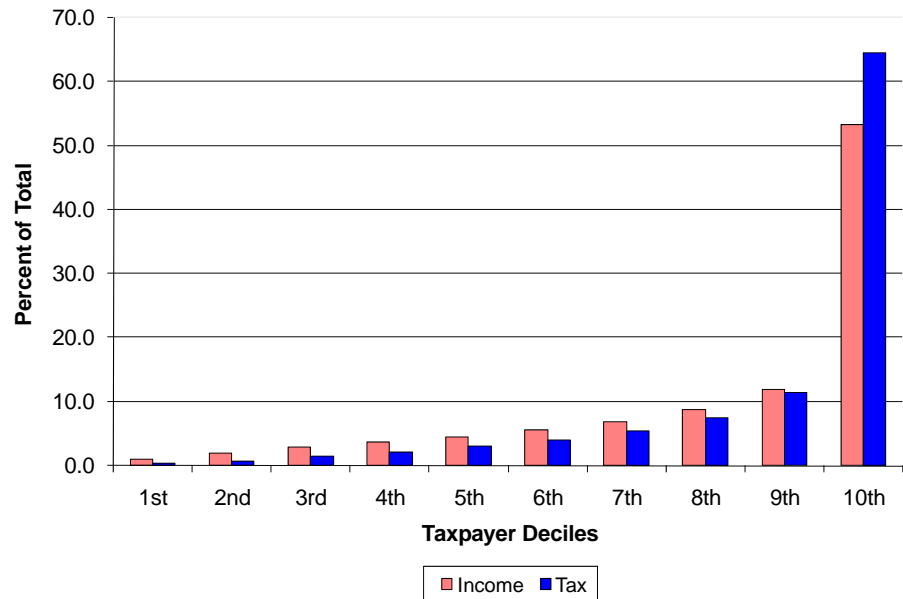
Income of Decile 2/	Income		Tax 1/		Effective Tax Rate 3/ (In Percent)
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Less than \$13,758	\$4,871	0.9	\$67	0.3	1.4
\$13,759 - 22,032	10,073	1.9	182	0.7	1.8
22,033 - 29,973	14,654	2.8	365	1.4	2.5
29,974 - 37,716	19,010	3.6	554	2.1	2.9
37,717 - 46,134	23,476	4.5	771	3.0	3.3
46,135 - 57,288	28,925	5.5	1,022	3.9	3.5
57,289 - 71,814	36,069	6.9	1,397	5.4	3.9
71,815 - 93,433	46,053	8.7	1,928	7.4	4.2
93,434 - 137,229	62,545	11.9	2,962	11.4	4.7
137,330 and over	280,678	53.3	16,743	64.4	6.0
Total	\$526,354	100.0	\$25,991	100.0	4.9

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 2006



Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2005.

Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2005 and 2006 1/
(Dollar Data in Millions)

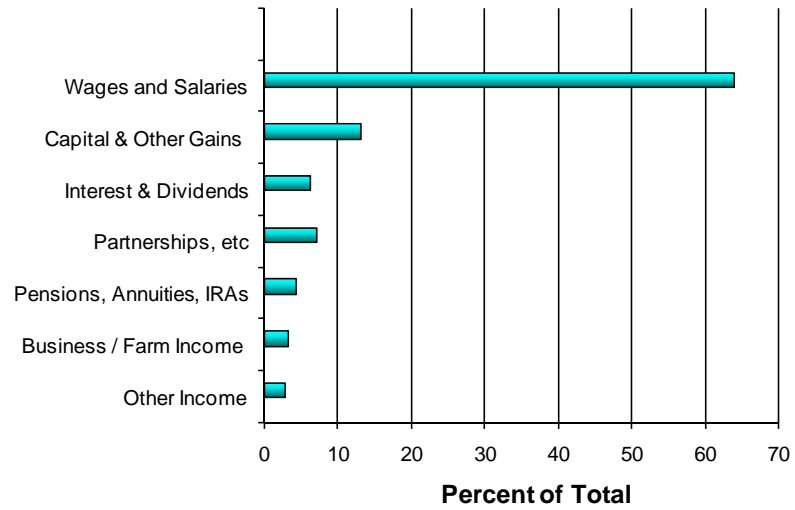
Components of Income	2005	2006	Change	
			Amount	Percent
Wages and Salaries	\$338,367	\$356,574	\$18,207	5.4
Capital & Other Gains (Net)	55,584	72,303	16,719	30.1
Interest and Dividends	25,412	34,295	8,883	35.0
Partnerships, Estates, Trusts, Rents, Royalties	35,413	38,955	3,542	10.0
Pensions, Annuities, IRAs	20,609	23,333	2,724	13.2
Business and Farm Income (Net)	16,509	17,873	1,364	8.3
All Other Income 2/	13,287	14,754	1,467	11.0
Total	\$505,181	\$558,086	\$52,905	10.5

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 growth in the State's economy, total federal gross income increased 10.5 percent in 2006. This was again driven by substantial growth in non-wage income, especially interest, dividends and capital gains. Figure 3 depicts the overall distribution of components of federal gross income. Wages and salaries comprised the largest single income component accounting for 64 percent of federal gross income in 2006. This is slightly smaller than the 67 percent share for wages in 2005. Conversely, the share of federal gross income comprised of non-wage income increased from 33 percent to 36 percent.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2006



Standard and Itemized Deductions

Approximately 69 percent of resident taxpayers used the standard deduction in 2006. Approximately 1.7 million taxpayers claimed itemized deductions worth \$45.2 billion, compared to \$41.7 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 \$20.5 billion in 2006. Taxes paid and charitable contributions were also significant with resident taxpayers claiming over \$26 billion for these itemized deductions combined. Figure 4 illustrates the percent of gross itemized deduction before limitation by type of deduction for resident taxpayers in 2006.

Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2006

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,741	\$12,584	\$7,226
Charitable Contributions	1,613	13,539	8,394
Interest Paid	1,346	20,489	15,223
Medical and Dental	239	1,522	6,368
Other 2/	903	7,271	8,053
Total Before Limitations 3/	1,742	55,405	31,809
Total After Limitations 4/	1,742	\$45,206	\$25,951

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 \$23.6 billion were not allowed on State returns.

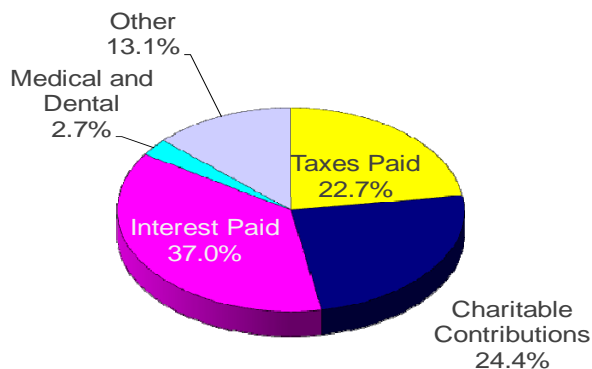
2/ Includes deductions for miscellaneous expenses and casualty/theft losses. Number claiming includes taxpayers claiming at least one of these deductions.

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 382,000 taxpayers' total itemized deductions by approximately \$2.1 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 291,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$8.1 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$10.2 billion, to \$45.2 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 2006



Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2006 totaled nearly 3.3 billion, slightly less than the amount claimed in 2005. This amount has remained fairly constant since 1995. Approximately 1.9 million taxpayers claimed at least one dependent exemption.

Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by \$1,892 million for tax year 2006. The following credits were available in 2006:

- Resident Credit (Taxes Paid to Other Jurisdictions)
- Empire State Child Credit
- Household Credit
- Child and Dependent Care Credit
- Earned Income Tax Credit
- College Tuition Credit
- Alternative Fuels Credits
- Clean Heating Fuel Credit
- Conservation Easement
- Home Heating System Credit
- Biofuel Production Credit
- Handicapped Accessible Taxicabs Credit
- Security Officer Training Credit
- Special Additional Mortgage Recording Tax Credit
- Real Property Tax Circuit Breaker Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Investment Credit for Financial Services Industry
- Empire Zone and Zone Equivalent Area Credits
- Farmers' School Tax Credit
- Solar 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
- 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 2006.

Table 8: Summary of Credits Claimed by Resident Taxpayers in 2006

Credit	Amount (000)
Resident	\$1,133,330
Empire State Child	386,258
Household	47,937
Child Care	72,448
Earned Income	17,120
College Tuition	98,002
All Other Credits*	137,159
Total	\$1,892,254

* Includes alternative fuels, clean heating fuel, conservation easement, home heating system, biofuel production, handicapped accessible taxi, security officer training, special additional mortgage recording, real property tax, accumulation distribution, investment, investment for financial services, empire zone and zone equivalent areas, farmer school tax, solar and fuel cell, employment of persons with disabilities, qualified emerging technology, low income housing, industrial/manufacturing business, empire state film, qualified empire zone, defibrillator, green buildings, long term care, brownfields, nursing home assessment, and special additional mortgage recording tax 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 2006, nearly 1.2 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$48 million. Table 9 details the distribution of this credit by NYAGI class.

Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2006

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	58,391	5.0	\$2,576	5.4	\$44
\$10,000 - 14,999	247,494	21.3	11,141	23.2	45
15,000 - 19,999	284,444	24.5	13,737	28.7	48
20,000 - 24,999	292,048	25.2	12,933	27.0	44
25,000 and over	277,667	23.9	7,549	15.7	27
Total	1,160,043	100.0	\$47,937	100.0	\$41

Earned Income Tax Credit

For Tax year 2006, 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 2006*).

Table 10 shows that in tax year 2006, 1.4 million New York residents claimed \$752 million in earned income tax credits. This does not include claims of the separate earned income tax credit for non-custodial parents. Approximately 98 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 \$17.1 million (see Table 8 on page 17). Under the 2006 EITC structure, the credit increased with earned income up to \$11,340 for claimants with children and then remained flat as earned income increased until it exceeded \$16,810 for married and \$14,810 for others. The credit phased out at higher income levels. As a result, the highest average credit amount for 2006 occurred in the \$12,000—\$16,000 earned income class. The amount of EITC which can be claimed must be reduced by any household credit amount used by the taxpayer.

Table 10: Residents Who Claimed the Earned Income Credit by Earned Income Class in 2006*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	140,381	10.3	\$24,673	3.3	\$176
4,001 - 8,000	248,709	18.2	89,737	11.9	361
8,001 - 12,000	244,808	18.0	175,730	23.4	718
12,001 - 16,000	173,393	12.7	172,303	22.9	994
16,001 - 20,000	144,620	10.6	120,336	16.0	832
20,001 - 24,000	134,268	9.9	82,694	11.0	616
24,001 - 28,000	120,826	8.9	51,714	6.9	428
28,001 - 32,000	100,057	7.3	25,752	3.4	257
32,001 and over	55,820	4.1	8,878	1.2	159
Total	1,362,882	100.0	\$751,817	100.0	\$552

* 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 2006*

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 \$1.13 billion. The child and dependent care credit, claimed by 288,000 resident taxpayers, equaled approximately \$72.5 million. Even with nominal growth in the number of taxable returns in 2006 compared to 2005, total credits claimed by resident taxpayers increased from \$1,524 million in 2005 to \$1,892 million in 2006.

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, 3.9 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$1,411. Thus, for about 70 percent of taxpayers, withholding by employers and/or estimated tax payments exceeded total tax liability. About 3.7 million taxpayers received all of their overpayment as refunds averaging \$901, while about 53,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$8,929, toward their 2007 tax. (Approximately 140,000 taxpayers requested both refunds and credits averaging \$1,974 and \$10,174, respectively.) Approximately 1.7 million taxpayers owed an average of \$1,402 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 2006.

Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2006

Filer	Total	Total	Base Tax	Total Tax	Average
	Number of Returns	Number of Taxpayers	Before Proration (000)	After Proration (000)	
Full-Year Nonresidents	746,136	623,887	\$14,660,034	\$4,361,104	\$6,990
Part-Year Residents	217,772	173,522	\$867,090	\$506,039	\$2,916

For full-year nonresidents, the ratio of final tax to base tax equaled approximately 30 percent (\$4,361 million/\$14,660 million). This means that, overall, 30 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 58 percent (\$506 million/\$867 million), the higher percentage reflecting New York-source income earned during their resident period.

Selected Historical Trends

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

Income Sources

Table 12 shows the pattern of resident taxpayers' long-term capital gains and retirement income (pensions, annuities, IRA distributions) between 2002 and 2006. Net capital gain income rose significantly in 2006 which continued a growth trend from 2002. Also, partnership, rent and estate/trust income exhibited steady growth from 2002 to 2006 as did retirement income.

Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 2002 Through 2006
(Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
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
2006	72,303	38,955	23,333

Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 2002 and 2006.

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 2006. Likewise, the exemption of interest on U.S. Government obligations claimed as a subtraction modification also increased dramatically in 2006 reflecting higher interest rates during the year.

Table 13: Major Subtraction Modifications for Resident Taxpayers from 2002 Through 2006
(Millions of Dollars)

Tax Year	Social Security	U.S. Government Bond Interest	Pension and Annuity Exclusion
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
2006	7,776	2,185	5,833

Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 2002 through 2006. 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 2006. Furthermore, higher mortgage interest payments were reflected in increased average deductions for interest paid in 2006 while average deductions for medical and dental expenses also increased along with the cost for these services. The average itemized deduction for real property taxes paid dropped slightly in 2006 reversing a growth trend from 2002. This reduction is partially attributable to the local property tax rebate program initiated in 2006 which resulted in property tax relief in the state.

Table 14: Average Major Itemized Deductions for Resident Taxpayers from 2002 Through 2006 (Dollars)

Tax Year	Taxes*	Contributions	Interest	Medical
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
2006	7,226	8,394	15,223	6,368

* After subtraction of state and local income taxes.

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

Focus on Nontaxable Returns

As a result of 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 have increased the number of nontaxable returns. These reductions 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 the Empire State Child Tax Credit and other new credits.

This section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 2006 tax year.

Overview of Tax Years 2002 Through 2006

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 2002 to 2006. “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 2.5 million in 2002 to 2.7 million in 2006. Figure 6 illustrates how total credits increased dramatically from \$814 million in 2002 to over \$1.6 billion in 2006. This was primarily due to the establishment of the Empire State Child Tax Credit in 2006, 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 –3.2 percent in 2002 to –4.0 percent in 2006 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 2002-2006

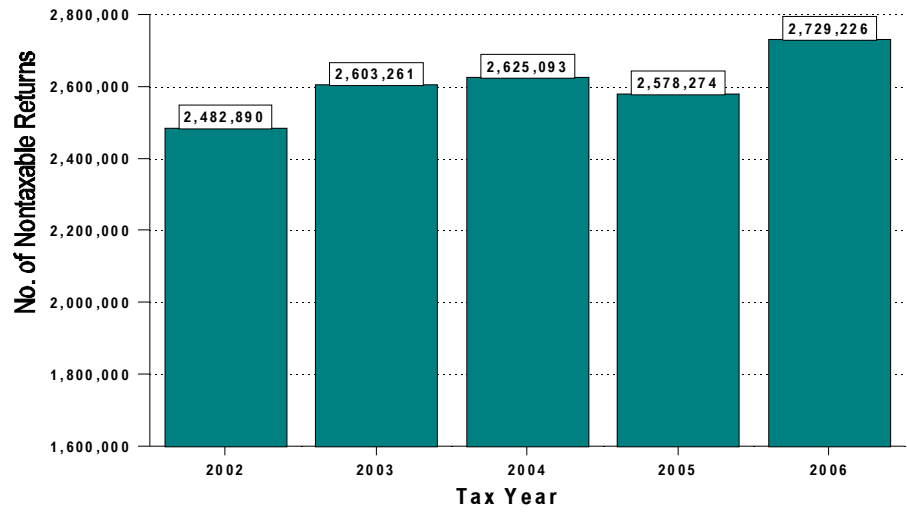


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 2002-2006

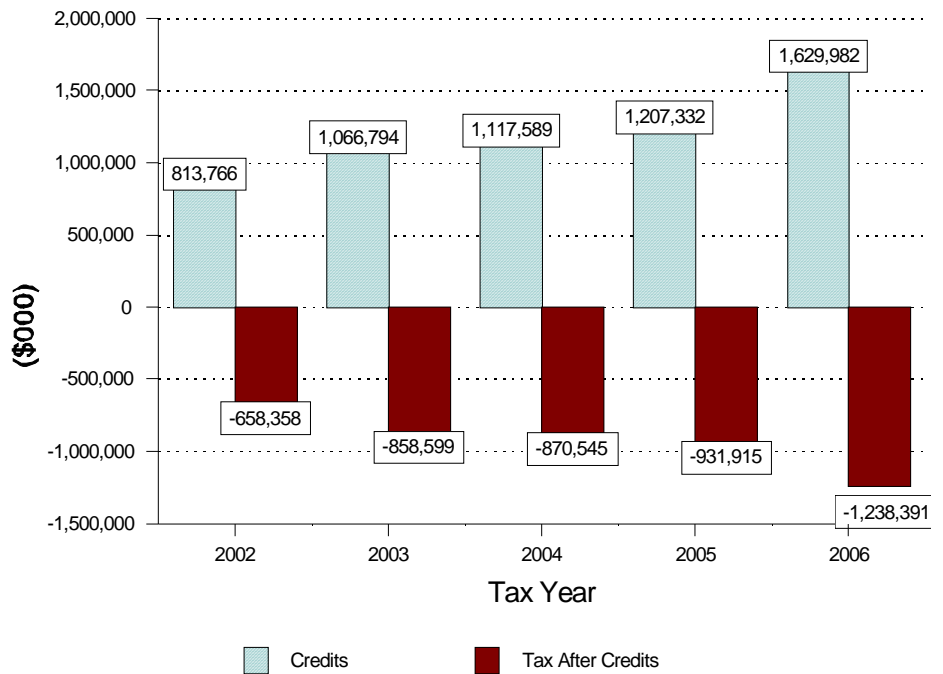


Table 15: Summary of Nontaxable Resident Returns – 2002-2006

2006 Tax Year						
NYAGI Class	# of Returns	Positive NYAGI (000)	Tax Before Credit (000)	Credits (000)	Tax After Credits (000)	Effective Rate (Tax/NYAGI)
Less than \$10,000	1,631,963	\$6,293,186	\$3,548	\$301,065	-\$295,954	-4.7%
\$10,000 - 15,000	375,341	4,674,198	13,716	321,587	-307,760	-6.6%
15,000 - 20,000	251,827	4,360,028	38,010	278,330	-240,272	-5.5%
20,000 - 25,000	187,074	4,188,039	60,252	215,707	-155,419	-3.7%
25,000 and over	283,021	11,250,710	273,226	513,293	-238,986	-2.1%
Total	2,729,226	\$30,766,162	\$388,753	\$1,629,982	-\$1,238,391	-4.0%
2005 Tax Year						
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%
2004 Tax Year						
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%
2003 Tax Year						
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%
2002 Tax Year						
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%

Table 16 provides detail on claims for each of the major credits for tax years 2002 through 2006. The new Empire State Child Tax Credit contributed to the large increase in total credits claimed on non-taxable resident returns in 2006. The earned income tax credit grew significantly from 2002 to 2003 due to statutory increases at the State level, although the amount claimed decreased slightly in 2004. Because no law changes occurred, the household credit remained fairly constant. The child care credit rose markedly from 2002 to 2003 due to legislation enhancing the credit at the federal level. Finally, the significant growth in other credits since 2002 is mainly attributable to large increases in other refundable credits claimed.

Table 16: Summary of Credits on Nontaxable Resident Returns – 2002-2006 (Millions of Dollars)

Year	Earned Income	Household	Empire State Child	Child Care	Farmer School Tax	Other	Total
2006	\$733.5	\$42.0	\$256.1	\$278.7	\$22.8	\$296.9	\$1,630.0
2005	660.0	38.6	NA	244.0	23.1	241.6	1,207.3
2004	633.1	37.7	NA	247.0	22.7	177.1	1,117.6
2003	640.2	37.2	NA	232.9	22.4	134.0	1,066.8
2002	537.0	35.3	NA	136.5	17.2	87.8	813.8

Usage of Modifications - 2006

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$41.8 billion by \$16.4 billion in total.

Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2006 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	1,604,267	\$12,127,107	222,576	\$1,736,700	222,003	\$6,162,294	383,885	\$3,935,817	48,313	\$369,669
\$10,000 - 15,000	375,333	6,628,181	47,724	491,602	26,174	733,771	49,381	637,885	8,067	50,026
15,000 - 20,000	251,827	5,074,312	17,689	196,370	9,212	287,676	17,331	208,251	4,387	15,987
20,000 - 25,000	187,074	4,622,911	12,140	135,505	4,628	164,552	7,968	109,010	2,827	18,070
25,000 and over	283,021	13,360,465	28,110	429,696	9,985	374,650	18,696	300,790	7,604	80,572
Total	2,701,522	\$41,812,976	328,239	\$2,989,873	272,002	\$7,722,943	477,261	\$5,191,753	71,198	\$534,324

Usage of Deductions - 2006

Table 18 shows that standard and itemized deductions totaled \$30.2 billion, reducing most of the \$30.8 billion of NYAGI subject to tax. Note that the total deductions used was \$0.6 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 – 2006 Tax Year

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used	
	Number	Amt. (000)		Amt. (000)
Under \$10,000	1,436,420	\$6,293,186		\$13,505,152
\$10,000 - 15,000	375,341	4,674,198		4,742,045
15,000 - 20,000	251,827	4,360,028		3,340,890
20,000 - 25,000	187,074	4,188,039		2,698,476
25,000 and over	283,021	11,250,710		5,876,379
Total	2,533,683	\$30,766,162		\$30,162,941

Usage of Credits - Table 19 shows credits claimed on nontaxable returns. The refundable earned income credit was the largest of these credits. 2006

Table 19: Credits Claimed on Nontaxable Resident Returns – 2006 Tax Year

NYAGI Class	Earned Income		Household		Empire State Child		Child Care		Other		Total	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number*	Amt. (000)
Under \$10,000	495,090	\$181,423	104,679	\$2,871	152,235	\$23,752	32,413	\$25,807	167,201	\$67,213	951,618	\$301,065
\$10,000 - 15,000	234,029	229,353	143,523	6,959	153,241	25,780	41,490	45,206	65,819	14,289	638,102	321,587
15,000 - 20,000	188,644	164,765	198,997	14,253	137,631	38,190	45,462	50,268	36,132	10,854	606,866	278,330
20,000 - 25,000	158,110	97,333	167,025	12,012	123,225	48,280	46,425	48,703	23,908	9,379	518,693	215,707
25,000 and over	166,121	60,620	141,071	5,911	215,759	120,062	112,515	108,755	59,671	217,945	695,137	513,293
Total	1,241,994	\$733,494	755,295	\$42,007	782,091	\$256,063	278,305	\$278,738	\$352,731	\$319,680	\$3,410,416	\$1,629,982

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

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

Tables Accompanying This Report

The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 2006 tax year. Section 1 (tables 20 through 36) depicts distributions of resident, nonresident and part-year resident taxable returns classified by New York adjusted gross income or New York-source income. Summary information only is provided for nonresidents and part-year residents. Section 2 (tables 37 through 56) displays selected tax components by filing status for resident taxable returns. In addition, a brief overview of fiduciary returns, which are not otherwise included in the study, begins on page 89.

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

Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2006
(Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than	\$5,000	112,076	\$424,974	\$338,645	\$14	\$105,182
\$5,000 -	9,999	213,387	1,648,099	948,681	229	699,190
10,000 -	14,999	319,469	3,984,080	2,211,342	10,419	1,762,319
15,000 -	19,999	341,612	5,986,352	2,933,788	26,693	3,026,618
20,000 -	24,999	341,762	7,694,100	3,206,360	47,167	4,440,573
25,000 -	29,999	360,591	9,917,164	3,633,153	96,164	6,187,847
30,000 -	34,999	369,078	11,993,132	3,985,813	147,702	7,859,618
35,000 -	39,999	356,001	13,349,799	4,078,411	182,207	9,089,181
40,000 -	44,999	325,071	13,779,670	3,868,914	188,394	9,722,363
45,000 -	49,999	286,527	13,581,222	3,590,501	181,777	9,808,944
50,000 -	54,999	249,356	13,089,280	3,350,959	173,983	9,564,338
55,000 -	59,999	221,212	12,720,405	3,218,809	162,912	9,338,684
60,000 -	64,999	197,578	12,339,727	2,967,708	152,940	9,219,079
65,000 -	74,999	340,892	23,780,328	5,448,037	284,054	18,048,237
75,000 -	99,999	593,513	51,354,031	10,730,084	562,262	40,061,685
100,000 -	149,999	517,411	62,142,847	11,345,013	549,697	50,248,137
150,000 -	199,999	185,372	31,724,202	4,774,589	192,090	26,757,523
200,000 -	499,999	208,088	60,634,524	5,946,681	218,469	54,469,374
500,000 -	999,999	47,948	32,890,529	1,454,785	51,418	31,384,325
1,000,000 -	4,999,999	31,305	60,533,720	1,957,028	35,914	58,540,779
5,000,000 -	9,999,999	3,002	20,572,565	661,238	3,491	19,907,836
10,000,000	and over	2,123	62,212,869	2,719,222	2,601	59,491,046
	Total	5,623,373	\$526,353,620	\$83,369,756	\$3,270,598	\$439,732,880

NYAGI Class		Tax Before Credits	Tax Credits 1/	Tax After Credits 2/	Tax Liability as a Percent of NYAGI
Less than	\$5,000	\$4,151	\$135	\$4,333	1.020
\$5,000 -	9,999	27,867	2,962	24,960	1.515
10,000 -	14,999	70,698	13,869	56,830	1.426
15,000 -	19,999	124,848	21,504	103,348	1.726
20,000 -	24,999	196,370	25,726	170,665	2.218
25,000 -	29,999	287,608	31,782	255,844	2.580
30,000 -	34,999	382,602	38,754	343,861	2.867
35,000 -	39,999	458,148	49,204	408,949	3.063
40,000 -	44,999	505,272	50,914	455,567	3.306
45,000 -	49,999	521,604	51,561	470,061	3.461
50,000 -	54,999	517,265	48,688	468,587	3.580
55,000 -	59,999	511,263	44,850	466,452	3.667
60,000 -	64,999	512,808	41,515	471,294	3.819
65,000 -	74,999	1,023,321	76,963	946,377	3.980
75,000 -	99,999	2,349,018	160,130	2,188,911	4.262
100,000 -	149,999	3,224,669	164,645	3,060,116	4.924
150,000 -	199,999	1,832,797	71,874	1,760,984	5.551
200,000 -	499,999	3,731,048	183,766	3,547,818	5.851
500,000 -	999,999	2,149,802	136,761	2,013,205	6.121
1,000,000 -	4,999,999	4,010,028	293,824	3,717,197	6.141
5,000,000 -	9,999,999	1,363,685	103,566	1,260,217	6.126
10,000,000	and over	4,075,136	279,261	3,795,897	6.101
	Total	\$27,880,008	\$1,892,254	\$25,991,473	4.938

1/ See Table 8 for complete list of credits.

2/ Includes other taxes.

NOTE: Figures do not necessarily add to totals due to rounding in tables contained throughout this report.

Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2006 (Dollar Data in Thousands)

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$5,000	112,076	1.99	\$424,974	0.08	\$4,333	0.02
\$5,000 - 9,999	325,463	5.79	2,073,073	0.39	29,293	0.11
10,000 - 14,999	644,932	11.47	6,057,152	1.15	86,123	0.33
15,000 - 19,999	986,544	17.54	12,043,504	2.29	189,471	0.73
20,000 - 24,999	1,328,306	23.62	19,737,604	3.75	360,136	1.39
25,000 - 29,999	1,688,897	30.03	29,654,768	5.63	615,980	2.37
30,000 - 34,999	2,057,975	36.60	41,647,901	7.91	959,841	3.69
35,000 - 39,999	2,413,976	42.93	54,997,700	10.45	1,368,790	5.27
40,000 - 44,999	2,739,047	48.71	68,777,371	13.07	1,824,357	7.02
45,000 - 49,999	3,025,574	53.80	82,358,593	15.65	2,294,418	8.83
50,000 - 54,999	3,274,930	58.24	95,447,873	18.13	2,763,005	10.63
55,000 - 59,999	3,496,142	62.17	108,168,278	20.55	3,229,457	12.43
60,000 - 64,999	3,693,720	65.69	120,508,005	22.89	3,700,751	14.24
65,000 - 74,999	4,034,612	71.75	144,288,333	27.41	4,647,129	17.88
75,000 - 99,999	4,628,125	82.30	195,642,365	37.17	6,836,040	26.30
100,000 - 149,999	5,145,536	91.50	257,785,211	48.98	9,896,156	38.07
150,000 - 199,999	5,330,908	94.80	289,509,413	55.00	11,657,140	44.85
200,000 - 499,999	5,538,996	98.50	350,143,936	66.52	15,204,958	58.50
500,000 - 999,999	5,586,944	99.35	383,034,465	72.77	17,218,163	66.25
1,000,000 - 4,999,999	5,618,249	99.91	443,568,185	84.27	20,935,360	80.55
5,000,000 - 9,999,999	5,621,251	99.96	464,140,751	88.18	22,195,577	85.40
10,000,000 and over	5,623,374	100.00	\$526,353,620	100.00	\$25,991,473	100.00

Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2006

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax After Credits
Less than \$5,000	\$3,792	\$3,022	\$0	\$938	\$37	\$39
\$5,000 - 9,999	7,724	4,446	1	3,277	131	117
10,000 - 14,999	12,471	6,922	33	5,516	221	178
15,000 - 19,999	17,524	8,588	78	8,860	365	303
20,000 - 24,999	22,513	9,382	138	12,993	575	499
25,000 - 29,999	27,503	10,076	267	17,160	798	710
30,000 - 34,999	32,495	10,799	400	21,295	1,037	932
35,000 - 39,999	37,499	11,456	512	25,531	1,287	1,149
40,000 - 44,999	42,390	11,902	580	29,908	1,554	1,401
45,000 - 49,999	47,399	12,531	634	34,234	1,820	1,641
50,000 - 54,999	52,492	13,438	698	38,356	2,074	1,879
55,000 - 59,999	57,503	14,551	736	42,216	2,311	2,109
60,000 - 64,999	62,455	15,020	774	46,660	2,595	2,385
65,000 - 74,999	69,759	15,982	833	52,944	3,002	2,776
75,000 - 99,999	86,526	18,079	947	67,499	3,958	3,688
100,000 - 149,999	120,103	21,927	1,062	97,115	6,232	5,914
150,000 - 199,999	171,138	25,757	1,036	144,345	9,887	9,500
200,000 - 499,999	291,389	28,578	1,050	261,761	17,930	17,050
500,000 - 999,999	685,962	30,341	1,072	654,549	44,836	41,987
1,000,000 - 4,999,999	1,933,676	62,515	1,147	1,870,014	128,095	118,741
5,000,000 - 9,999,999	6,852,953	220,266	1,163	6,631,524	454,259	419,793
10,000,000 and over	29,304,225	1,280,839	1,225	28,022,160	1,919,517	1,787,987
Resident Average	\$93,601	\$14,826	\$582	\$78,197	\$4,958	\$4,622

Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2006 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	112,076	\$450,002	100,682	\$375,585	38,933	\$25,833	24,450	\$19,076
\$5,000 - 9,999	213,387	2,030,227	182,168	1,315,793	74,668	129,024	39,800	57,602
10,000 - 14,999	319,469	4,848,438	263,289	3,145,496	103,756	244,645	50,462	130,756
15,000 - 19,999	341,612	7,530,340	291,912	4,795,001	127,648	316,596	66,985	183,950
20,000 - 24,999	341,762	9,297,353	302,574	6,466,798	133,663	300,137	64,957	212,632
25,000 - 29,999	360,591	11,451,535	326,541	8,643,430	144,715	286,042	64,525	207,903
30,000 - 34,999	369,078	13,673,287	343,011	10,702,935	158,313	277,449	63,431	205,253
35,000 - 39,999	356,001	14,930,862	332,167	11,976,357	167,080	294,304	66,813	197,219
40,000 - 44,999	325,071	15,194,599	307,386	12,462,201	162,640	236,224	66,556	151,250
45,000 - 49,999	286,527	14,737,252	271,552	12,342,000	161,468	254,062	64,460	213,577
50,000 - 54,999	249,356	14,437,194	233,812	11,701,233	156,494	292,422	66,379	177,912
55,000 - 59,999	221,212	13,773,473	207,819	11,228,882	141,576	274,836	62,833	186,129
60,000 - 64,999	197,578	13,209,961	189,111	11,143,835	132,454	205,791	58,085	156,320
65,000 - 74,999	340,892	25,414,497	326,385	21,310,487	250,934	433,087	107,341	300,693
75,000 - 99,999	593,513	54,489,300	566,425	45,283,026	475,968	928,408	233,560	719,585
100,000 - 149,999	517,411	65,343,980	490,477	53,499,786	455,475	1,102,057	261,042	1,176,571
150,000 - 199,999	185,372	33,130,199	173,531	25,599,871	172,572	656,970	113,582	703,083
200,000 - 499,999	208,088	63,314,600	186,674	41,342,688	199,327	1,632,454	158,598	1,860,255
500,000 - 999,999	47,948	34,008,482	39,987	17,784,279	47,095	1,214,953	42,644	1,322,957
1,000,000 - 4,999,999	31,305	61,927,974	24,881	25,889,999	31,117	2,668,888	29,642	2,766,301
5,000,000 - 9,999,999	3,002	20,952,360	2,366	7,188,570	2,968	1,381,858	2,913	1,105,866
10,000,000 and over	2,123	63,940,326	1,598	12,375,740	2,118	5,142,270	2,099	3,941,630
Total	5,623,373	\$558,086,242	5,164,347	\$356,573,991	3,340,983	\$18,298,310	1,711,159	\$15,996,519

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	18,438	\$22,573	3,085	\$8,972	70	\$755	358	\$6,062	
\$5,000 - 9,999	25,514	86,584	8,133	18,898	4,216	21,705	2,013	38,863	
10,000 - 14,999	28,603	97,199	13,596	27,739	8,927	56,503	5,563	42,479	
15,000 - 19,999	35,882	159,089	16,726	37,739	11,349	81,575	12,238	97,764	
20,000 - 24,999	33,041	173,715	16,440	37,036	12,363	108,439	13,205	124,505	
25,000 - 29,999	34,586	202,873	18,210	40,788	13,928	113,895	17,125	147,730	
30,000 - 34,999	32,007	182,320	17,213	38,046	13,311	124,586	19,988	206,645	
35,000 - 39,999	35,326	192,795	19,399	43,498	14,246	175,969	18,510	168,197	
40,000 - 44,999	36,162	215,831	17,584	46,084	14,000	159,294	16,680	132,230	
45,000 - 49,999	31,153	175,300	20,554	52,107	14,603	195,730	20,955	211,226	
50,000 - 54,999	35,586	255,864	18,783	43,202	13,160	183,624	20,165	218,006	
55,000 - 59,999	31,369	244,169	17,033	39,886	11,344	204,780	19,212	199,348	
60,000 - 64,999	27,451	163,296	17,761	44,076	12,967	197,745	15,919	162,521	
65,000 - 74,999	54,929	505,821	34,267	74,522	23,672	493,440	33,517	378,820	
75,000 - 99,999	120,827	1,137,526	67,187	151,330	51,901	1,074,237	55,960	594,487	
100,000 - 149,999	134,108	2,325,359	83,490	202,393	58,389	1,822,076	51,355	831,723	
150,000 - 199,999	64,592	1,548,101	39,163	97,927	34,438	1,653,455	13,784	285,608	
200,000 - 499,999	97,309	5,613,620	54,800	167,557	64,337	6,770,695	20,008	661,283	
500,000 - 999,999	29,478	5,198,715	13,516	49,581	23,460	6,342,472	7,200	560,458	
1,000,000 - 4,999,999	22,938	14,357,055	6,925	44,863	17,746	14,351,088	6,709	1,127,675	
5,000,000 - 9,999,999	2,578	7,669,774	361	6,443	1,707	3,803,655	983	780,924	
10,000,000 and over	1,962	33,050,709	154	3,043	1,198	10,662,849	826	2,666,528	
Total	933,838	\$73,578,291	504,380	\$1,275,731	421,334	\$48,598,568	372,273	\$9,643,082	

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 2006 (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	3,834	\$9,854	97	\$814		1,140	\$16,490	
\$5,000 - 9,999	12,201	83,580	2,130	7,159		18,423	293,435	
10,000 - 14,999	32,115	300,866	5,023	30,555		45,479	689,811	
15,000 - 19,999	33,616	379,738	8,740	59,016		64,319	1,293,410	
20,000 - 24,999	29,678	360,606	9,964	51,686		60,435	1,266,350	
25,000 - 29,999	29,352	443,136	12,165	65,215		58,346	1,105,196	
30,000 - 34,999	27,579	420,245	11,183	71,476		62,390	1,286,329	
35,000 - 39,999	29,026	431,562	14,574	86,469		57,884	1,217,254	
40,000 - 44,999	28,461	512,637	11,984	81,155		51,361	1,085,259	
45,000 - 49,999	27,686	384,243	12,189	78,075		44,714	887,377	
50,000 - 54,999	24,023	429,643	11,260	57,699		45,640	1,059,964	
55,000 - 59,999	29,430	580,702	8,397	60,016		40,864	823,008	
60,000 - 64,999	23,439	419,156	9,297	43,754		33,183	690,630	
65,000 - 74,999	38,257	725,606	18,234	93,890		60,830	1,347,457	
75,000 - 99,999	80,772	1,876,721	28,998	130,144		122,649	2,904,072	
100,000 - 149,999	76,629	2,359,401	28,547	206,815		99,743	2,787,439	
150,000 - 199,999	31,575	1,436,314	10,407	91,346		37,852	1,335,029	
200,000 - 499,999	44,571	3,953,843	12,762	168,006		41,749	1,998,586	
500,000 - 999,999	9,659	1,582,697	2,928	72,955		9,246	589,145	
1,000,000 - 4,999,999	5,610	1,697,026	1,809	113,130		6,145	487,990	
5,000,000 - 9,999,999	520	280,035	204	37,310		611	80,694	
10,000,000 and over	375	920,390	202	108,698		448	88,006	
Total	618,410	\$19,588,002	221,095	\$1,715,382		963,452	\$23,332,933	

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	2,157	-\$4,316	5,996	\$1,105	\$448,898
\$5,000 - 9,999	22,624	107,423	19,953	18,826	2,011,401
10,000 - 14,999	59,494	283,934	53,400	73,404	4,775,034
15,000 - 19,999	87,173	515,499	70,320	117,159	7,413,181
20,000 - 24,999	99,006	621,902	74,669	140,809	9,156,544
25,000 - 29,999	105,420	702,792	81,845	182,280	11,269,254
30,000 - 34,999	120,012	790,337	84,705	185,312	13,487,976
35,000 - 39,999	120,176	743,567	85,007	192,046	14,738,816
40,000 - 44,999	123,838	631,373	97,861	200,039	14,994,560
45,000 - 49,999	119,090	626,370	87,952	221,518	14,515,733
50,000 - 54,999	120,938	655,440	77,435	220,459	14,216,735
55,000 - 59,999	112,421	530,218	75,880	212,806	13,560,667
60,000 - 64,999	98,580	483,540	66,218	159,226	13,050,735
65,000 - 74,999	197,393	845,139	104,695	312,746	25,101,751
75,000 - 99,999	386,853	1,441,686	200,158	793,982	53,695,318
100,000 - 149,999	338,735	1,512,222	227,963	1,018,327	64,325,653
150,000 - 199,999	108,669	672,256	64,312	484,207	32,645,992
200,000 - 499,999	109,140	1,139,306	81,814	1,300,828	62,013,772
500,000 - 999,999	29,304	656,255	22,686	661,023	33,347,459
1,000,000 - 4,999,999	24,011	995,295	16,567	738,391	61,189,584
5,000,000 - 9,999,999	2,493	266,586	1,743	86,750	20,865,610
10,000,000 and over	1,848	537,000	1,415	138,232	63,802,094
Total	2,389,375	\$14,753,823	1,602,594	\$7,459,476	\$550,626,766

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 2006 (Dollar Data In Thousands)

NYAGI Class		Additions						Subtractions			
		State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	733	\$83	403	\$54	27	\$292	104	\$621	220	\$11,442
\$5,000 -	9,999	2,452	3,289	3,445	439	1,445	265	2,217	818	5,066	114,619
10,000 -	14,999	1,809	6,506	6,027	2,107	4,536	2,085	9,407	4,825	11,314	301,092
15,000 -	19,999	4,162	5,957	9,440	4,245	6,462	4,206	18,359	9,026	18,181	530,208
20,000 -	24,999	4,853	10,667	12,696	7,578	8,101	7,210	28,900	16,207	17,104	565,019
25,000 -	29,999	5,193	6,457	17,792	13,604	10,326	7,064	40,300	23,908	13,568	354,929
30,000 -	34,999	5,947	8,317	24,939	24,844	14,082	6,950	52,552	33,841	13,951	439,645
35,000 -	39,999	3,698	7,238	23,403	26,603	13,492	9,415	65,011	48,176	12,133	447,338
40,000 -	44,999	4,489	3,516	32,903	41,224	14,407	16,819	79,021	53,024	14,377	427,396
45,000 -	49,999	4,163	13,661	32,329	46,711	19,714	22,778	80,279	61,757	8,962	281,406
50,000 -	54,999	3,324	11,327	33,138	48,436	17,345	12,770	82,431	67,827	8,830	324,155
55,000 -	59,999	3,729	18,501	27,383	45,471	16,325	10,824	79,357	71,874	9,751	256,494
60,000 -	64,999	2,992	9,786	28,566	45,738	14,875	10,993	75,589	63,626	7,448	236,699
65,000 -	74,999	5,784	13,083	48,212	83,244	30,508	30,019	158,198	143,194	13,096	411,802
75,000 -	99,999	12,518	63,712	84,384	175,284	61,809	69,288	326,669	310,272	23,003	755,025
100,000 -	149,999	19,503	55,907	82,694	206,198	64,026	100,062	284,335	319,568	19,939	605,948
150,000 -	199,999	11,249	59,712	22,140	68,178	30,083	82,820	84,805	127,382	7,183	256,648
200,000 -	499,999	24,289	134,700	11,852	34,075	46,813	173,971	70,603	179,606	6,458	212,880
500,000 -	999,999	10,547	109,413	1,266	2,716	17,309	172,790	18,829	126,282	1,003	32,099
1,000,000 -	4,999,999	10,820	227,130	375	725	15,107	535,697	17,553	315,835	497	16,547
5,000,000 -	9,999,999	1,583	89,137	19	46	1,806	238,655	1,858	109,444	24	689
10,000,000	and over	1,268	212,185	8	18	1,530	862,854	1,337	281,191	13	688
	Total	145,103	\$1,070,790	503,415	\$877,538	410,127	\$2,377,829	1,577,714	\$2,368,303	212,122	\$6,588,567

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	328	\$3,677	2,434	\$2,766	185	\$3,505	2,663	\$2,846
\$5,000 -	9,999	11,037	79,218	5,330	30,585	11,928	129,490	3,525	6,045
10,000 -	14,999	23,898	182,213	7,406	32,193	28,497	273,710	5,535	6,581
15,000 -	19,999	42,633	371,910	9,956	34,790	41,365	488,557	5,370	6,412
20,000 -	24,999	48,275	448,317	9,256	27,396	37,581	410,306	5,861	20,270
25,000 -	29,999	48,227	515,866	10,263	35,632	35,504	432,624	4,761	14,193
30,000 -	34,999	49,242	578,359	6,288	14,513	34,028	452,412	4,493	10,013
35,000 -	39,999	38,920	521,114	8,040	36,673	28,219	364,447	6,163	9,761
40,000 -	44,999	32,228	485,093	8,565	29,031	20,152	258,876	3,713	16,257
45,000 -	49,999	28,093	416,372	9,189	23,955	16,197	207,014	4,717	21,168
50,000 -	54,999	27,988	430,522	7,302	39,394	20,833	324,058	5,768	10,614
55,000 -	59,999	23,467	340,488	7,752	20,730	15,707	206,017	4,685	12,497
60,000 -	64,999	15,955	280,803	7,401	32,182	11,088	150,700	3,876	6,306
65,000 -	74,999	30,531	474,823	12,929	77,380	22,407	286,904	9,359	29,576
75,000 -	99,999	47,208	774,355	30,200	94,402	40,746	574,509	20,795	83,870
100,000 -	149,999	40,672	751,165	31,399	124,001	36,201	548,834	20,031	76,973
150,000 -	199,999	17,267	327,734	14,254	53,020	14,683	214,598	10,435	73,609
200,000 -	499,999	24,542	510,951	24,212	164,889	20,769	336,173	22,493	140,724
500,000 -	999,999	6,812	149,818	10,314	133,139	5,496	92,945	10,495	148,014
1,000,000 -	4,999,999	4,891	111,123	11,266	340,053	3,879	65,238	10,914	534,137
5,000,000 -	9,999,999	524	12,189	1,680	214,718	397	6,635	1,404	274,861
10,000,000	and over	409	10,209	1,463	623,840	306	5,533	1,236	1,741,885
	Total	563,147	\$7,776,319	236,898	\$2,185,282	446,167	\$5,833,085	168,292	\$3,246,610

Table 25: New York State Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2006 (Dollar Data in Thousands)

NYAGI Class	New York Deductions					
	Total with New York Deductions		Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	112,043	\$338,645	111,741	\$338,447	302	\$197
\$5,000 - 9,999	213,377	948,681	211,476	936,522	1,901	12,158
10,000 - 14,999	319,351	2,211,342	306,044	2,091,062	13,307	120,280
15,000 - 19,999	341,259	2,933,788	315,345	2,637,914	25,914	295,874
20,000 - 24,999	341,738	3,206,360	303,387	2,706,714	38,351	499,646
25,000 - 29,999	360,564	3,633,153	306,570	2,874,669	53,994	758,483
30,000 - 34,999	369,067	3,985,813	301,357	2,972,846	67,710	1,012,967
35,000 - 39,999	355,973	4,078,411	281,651	2,877,628	74,322	1,200,783
40,000 - 44,999	325,032	3,868,914	244,592	2,548,118	80,440	1,320,796
45,000 - 49,999	286,209	3,590,501	206,565	2,229,946	79,644	1,360,555
50,000 - 54,999	249,221	3,350,959	171,327	1,895,741	77,894	1,455,219
55,000 - 59,999	221,084	3,218,809	145,235	1,676,431	75,849	1,542,378
60,000 - 64,999	197,556	2,967,708	125,305	1,483,853	72,251	1,483,855
65,000 - 74,999	340,863	5,448,037	203,568	2,497,533	137,295	2,950,504
75,000 - 99,999	593,497	10,730,084	309,894	4,012,437	283,603	6,717,647
100,000 - 149,999	517,340	11,345,013	199,147	2,625,691	318,193	8,719,321
150,000 - 199,999	185,370	4,774,589	53,509	671,295	131,861	4,103,293
200,000 - 499,999	208,087	5,946,681	61,549	797,307	146,538	5,149,374
500,000 - 999,999	47,948	1,454,785	15,346	204,537	32,602	1,250,248
1,000,000 - 4,999,999	31,302	1,957,028	6,025	80,364	25,277	1,876,664
5,000,000 - 9,999,999	3,002	661,238	269	3,566	2,733	657,672
10,000,000 and over	2,123	2,719,222	110	1,473	2,013	2,717,749
Total	5,622,008	\$83,369,756	3,880,013	\$38,164,095	1,741,995	\$45,205,661

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

Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2006(Dollar Data in Thousands)

NYAGI Class	Medical &					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	d/	d/	291	\$139	11	\$7
\$5,000 - 9,999	572	1,402	1,892	3,687	566	1,096
10,000 - 14,999	6,809	24,699	13,051	39,735	5,735	23,789
15,000 - 19,999	12,722	53,626	26,000	86,675	10,069	60,232
20,000 - 24,999	14,218	64,286	38,111	153,802	18,084	116,842
25,000 - 29,999	18,657	83,751	53,738	241,782	26,843	195,534
30,000 - 34,999	21,883	96,579	67,709	309,246	35,206	300,387
35,000 - 39,999	21,341	107,933	74,350	407,675	44,847	381,472
40,000 - 44,999	15,516	58,551	80,451	447,213	49,075	449,380
45,000 - 49,999	12,973	64,333	79,953	487,588	51,390	468,312
50,000 - 54,999	14,682	72,907	77,878	532,072	52,573	543,406
55,000 - 59,999	12,802	86,597	75,786	573,671	55,154	620,635
60,000 - 64,999	10,039	55,170	72,273	601,417	53,364	591,951
65,000 - 74,999	18,458	114,393	137,308	1,201,249	107,032	1,254,922
75,000 - 99,999	29,294	236,040	283,407	3,056,802	239,197	2,893,999
100,000 - 149,999	19,842	198,326	318,193	4,643,583	285,241	3,891,462
150,000 - 199,999	4,537	64,587	131,863	2,681,786	120,265	1,908,856
200,000 - 499,999	4,115	107,459	146,515	5,081,491	133,673	3,001,581
500,000 - 999,999	381	18,696	32,602	2,663,343	29,964	1,084,123
1,000,000 - 4,999,999	108	12,049	25,278	5,537,143	23,225	1,355,929
5,000,000 - 9,999,999	d/	d/	2,732	1,908,920	2,545	359,646
10,000,000 and over	0	0	2,013	5,489,835	1,907	985,439
Total	238,962	\$1,521,778	1,741,395	\$36,148,855	1,345,964	\$20,489,001

NYAGI Class	Charitable			
	Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$5,000	214	\$66	36	\$16
\$5,000 - 9,999	1,435	2,512	797	\$4,331
10,000 - 14,999	10,656	15,771	4,714	20,560
15,000 - 19,999	22,286	43,793	12,019	64,449
20,000 - 24,999	32,221	65,848	21,061	127,237
25,000 - 29,999	46,945	102,559	30,235	192,418
30,000 - 34,999	58,938	134,966	41,549	260,078
35,000 - 39,999	66,014	163,497	43,622	278,453
40,000 - 44,999	70,956	175,868	49,002	332,198
45,000 - 49,999	72,018	191,991	46,946	318,858
50,000 - 54,999	71,353	193,656	47,040	309,821
55,000 - 59,999	67,391	180,118	45,753	306,031
60,000 - 64,999	64,361	187,013	41,596	285,672
65,000 - 74,999	126,840	350,981	79,135	524,492
75,000 - 99,999	264,375	821,975	153,910	972,785
100,000 - 149,999	305,487	1,093,977	168,528	1,137,240
150,000 - 199,999	127,588	582,218	55,915	441,035
200,000 - 499,999	142,317	1,190,110	42,777	542,251
500,000 - 999,999	31,954	698,013	8,497	219,805
1,000,000 - 4,999,999	24,951	1,661,997	7,626	392,445
5,000,000 - 9,999,999	2,709	841,106	1,107	128,254
10,000,000 and over	2,006	4,841,184	1,032	412,478
Total	1,613,017	\$13,539,222	902,897	\$7,270,906

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 2006 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Federal	Income Taxes & Subtraction		Addition	
		Deductions 2/	Adjustments 3/		Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than	\$5,000	\$238	26	\$41	0	\$0
	\$5,000 - 9,999	13,027	1,054	868	0	0
	10,000 - 14,999	124,555	6,637	4,348	0	0
	15,000 - 19,999	308,773	16,058	13,914	138	232
	20,000 - 24,999	528,008	27,737	33,619	24	79
	25,000 - 29,999	815,957	41,990	67,023	26	10
	30,000 - 34,999	1,101,021	59,709	111,269	194	741
	35,000 - 39,999	1,338,983	66,808	152,982	26	65
	40,000 - 44,999	1,463,194	74,058	178,609	152	1,496
	45,000 - 49,999	1,530,934	73,088	210,460	d/	d/
	50,000 - 54,999	1,651,789	71,691	235,516	186	117
	55,000 - 59,999	1,766,819	70,142	250,887	d/	d/
	60,000 - 64,999	1,720,876	67,112	274,488	149	367
	65,000 - 74,999	3,445,135	131,436	582,130	137	188
	75,000 - 99,999	7,976,122	274,190	1,520,622	33	76
	100,000 - 149,999	10,949,006	312,028	2,473,637	350	351
	150,000 - 199,999	5,607,811	128,660	1,515,632	117	201
	200,000 - 499,999	9,482,177	141,497	3,134,230	378	1,917
	500,000 - 999,999	4,324,667	32,130	1,863,355	167	955
	1,000,000 - 4,999,999	8,025,856	25,126	4,281,728	228	2,770
	5,000,000 - 9,999,999	2,871,187	2,720	1,557,512	55	934
	10,000,000 and over	10,533,791	1,996	5,101,798	61	3,194
	Total	\$75,579,924	1,625,894	\$23,564,669	2,432	\$13,730

NYAGI Class		Itemized Deduction		New York	
		Adjustment		Itemized Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$5,000	0	\$0	302	\$197
	\$5,000 - 9,999	0	0	1,901	12,158
	10,000 - 14,999	0	0	13,307	120,280
	15,000 - 19,999	0	0	25,914	295,874
	20,000 - 24,999	0	0	38,351	499,646
	25,000 - 29,999	0	0	53,994	758,483
	30,000 - 34,999	0	0	67,710	1,012,967
	35,000 - 39,999	0	0	74,322	1,200,783
	40,000 - 44,999	0	0	80,440	1,320,796
	45,000 - 49,999	0	0	79,644	1,360,555
	50,000 - 54,999	0	0	77,894	1,455,219
	55,000 - 59,999	0	0	75,849	1,542,378
	60,000 - 64,999	0	0	72,251	1,483,855
	65,000 - 74,999	0	0	137,295	2,950,504
	75,000 - 99,999	0	0	283,603	6,717,647
	100,000 - 149,999	58,266	134,098	318,193	8,719,321
	150,000 - 199,999	23,531	149,148	131,861	4,103,293
	200,000 - 499,999	146,493	1,344,186	146,538	5,149,374
	500,000 - 999,999	32,595	1,216,999	32,602	1,250,248
	1,000,000 - 4,999,999	25,277	1,873,443	25,277	1,876,664
	5,000,000 - 9,999,999	2,733	657,304	2,733	657,672
	10,000,000 and over	2,013	2,717,593	2,013	2,717,749
	Total	290,909	\$8,092,770	1,741,995	\$45,205,661

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 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2006
(Dollar Data in Thousands)

NYAGI Class	Total Credits	Child & Dependent Care		Household		College Tuition	
		Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$135	0	\$0	157	\$7	12	\$5
\$5,000 - 9,999	2,962	0	0	58,234	2,570	97	20
10,000 - 14,999	13,869	0	0	247,494	11,141	6,752	1,360
15,000 - 19,999	21,504	19	5	284,444	13,737	27,790	6,050
20,000 - 24,999	25,726	48	10	292,048	12,933	26,772	6,309
25,000 - 29,999	31,782	1,132	317	227,846	6,240	29,278	6,774
30,000 - 34,999	38,754	7,696	4,441	49,330	1,289	29,468	6,920
35,000 - 39,999	49,204	17,690	10,417	277	9	29,675	7,041
40,000 - 44,999	50,914	18,111	9,955	11	0	27,729	6,606
45,000 - 49,999	51,561	17,787	9,902	71	3	23,520	5,767
50,000 - 54,999	48,688	16,681	8,387	33	2	19,115	4,656
55,000 - 59,999	44,850	15,583	5,535	9	0	16,902	4,180
60,000 - 64,999	41,515	13,701	2,724	14	1	14,754	3,530
65,000 - 74,999	76,963	26,547	3,042	14	0	27,573	6,866
75,000 - 99,999	160,130	52,902	6,087	35	4	52,995	13,822
100,000 - 149,999	164,645	56,474	6,441	10	1	38,665	10,011
150,000 - 199,999	71,874	20,573	2,386	d/	d/	9,602	2,656
200,000 - 499,999	183,766	18,169	2,167	d/	d/	9,033	2,959
500,000 - 999,999	136,761	3,151	404	d/	d/	3,675	1,580
1,000,000 - 4,999,999	293,824	1,567	205	d/	d/	1,800	805
5,000,000 - 9,999,999	103,566	107	15	0	0	135	60
10,000,000 and over	279,261	57	9	0	0	56	25
Total	\$1,892,254	287,996	\$72,448	1,160,043	\$47,937	395,399	\$98,002

NYAGI Class	Empire State Child	Earned Income	Resident Credit	Other Credits			
					Number	Amount	Number
Less than \$5,000	0	\$0	1,377	\$21	\$102		
\$5,000 - 9,999	19	2	14,499	186	3,557	179	6
10,000 - 14,999	292	38	2,596	7	5,906	598	725
15,000 - 19,999	1,028	244	90	10	6,187	854	603
20,000 - 24,999	3,081	928	9,751	3,151	7,499	1,500	896
25,000 - 29,999	21,613	7,145	41,638	7,979	7,352	2,071	1,257
30,000 - 34,999	45,879	16,725	35,385	4,898	7,386	2,855	1,627
35,000 - 39,999	60,768	24,853	11,374	882	8,155	3,929	2,073
40,000 - 44,999	62,079	27,484	60	4	8,109	4,729	2,136
45,000 - 49,999	59,857	27,807	0	0	7,939	5,695	2,388
50,000 - 54,999	56,186	27,282	0	0	7,004	5,827	2,535
55,000 - 59,999	52,811	26,132	0	0	7,066	6,387	2,615
60,000 - 64,999	49,939	25,664	14	4	6,880	7,151	2,443
65,000 - 74,999	91,876	47,675	0	0	13,026	14,430	4,950
75,000 - 99,999	175,839	91,369	0	0	26,336	38,743	10,105
100,000 - 149,999	142,337	61,317	0	0	32,125	72,989	13,886
150,000 - 199,999	6,936	1,550	0	0	16,833	57,097	d/
200,000 - 499,999	144	44	0	0	27,176	159,079	d/
500,000 - 999,999	2	0	0	0	10,885	122,592	d/
1,000,000 - 4,999,999	1	0	0	0	11,572	269,730	d/
5,000,000 - 9,999,999	0	0	0	0	1,559	97,408	6,083
10,000,000 and over	0	0	0	0	1,334	259,465	19,761
Total	830,685	\$386,258	115,406	\$17,120	225,262	\$1,133,330	\$137,159

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2006
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	388,467	6.91	\$18,850
100	- 200	316,388	12.53	46,626
200	- 300	264,960	17.25	65,527
300	- 400	221,751	21.19	77,262
400	- 500	190,369	24.57	85,155
500	- 600	175,813	27.70	96,509
600	- 700	162,539	30.59	105,348
700	- 800	156,714	33.38	117,316
800	- 900	150,152	36.05	127,732
900	- 1,000	139,801	38.53	132,340
1,000	- 1,500	607,637	49.34	755,942
1,500	- 2,000	482,562	57.92	841,672
2,000	- 2,500	396,062	64.96	887,228
2,500	- 3,000	309,091	70.46	848,014
3,000	- 5,000	767,800	84.12	2,954,648
5,000	- 10,000	536,419	93.65	3,714,440
10,000	- 25,000	251,624	98.13	3,687,231
25,000	- 50,000	58,653	99.17	2,025,901
50,000	- 100,000	26,221	99.64	1,805,005
100,000	and over	20,348	100.00	7,598,726
Total		5,623,373	100.00	\$25,991,473

Table 29: Major Items by Size of Federal AGI after New York Modifications - Full-Year Nonresident Taxable Returns in 2006 (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	5,439	\$18,323	\$14,851	\$16,328	\$0
\$5,000 - 9,999	12,396	102,455	55,155	54,545	0
10,000 - 14,999	21,171	262,041	188,939	143,252	774
15,000 - 19,999	18,122	319,891	247,384	141,774	1,500
20,000 - 24,999	18,800	422,824	332,298	166,855	2,489
25,000 - 29,999	18,766	517,192	376,225	193,007	5,149
30,000 - 34,999	19,654	640,602	467,452	205,261	8,728
35,000 - 39,999	19,920	745,072	513,624	241,540	8,352
40,000 - 44,999	19,718	837,648	556,080	255,831	13,581
45,000 - 49,999	19,133	905,609	675,768	261,736	12,778
50,000 - 54,999	18,142	948,531	710,774	255,873	11,407
55,000 - 59,999	18,879	1,081,903	815,489	279,170	9,058
60,000 - 64,999	18,267	1,143,089	856,669	282,884	12,479
65,000 - 74,999	32,546	2,281,471	1,662,546	554,017	23,627
75,000 - 99,999	72,278	6,314,097	4,196,628	1,402,540	63,209
100,000 - 149,999	93,941	11,513,506	7,200,691	2,210,780	102,520
150,000 - 199,999	52,309	9,030,199	5,323,201	1,462,368	58,946
200,000 - 499,999	85,333	25,870,589	13,485,499	2,518,568	109,269
500,000 - 999,999	28,897	20,205,498	8,230,175	886,734	39,881
1,000,000 - 4,999,999	24,469	49,260,892	15,468,064	1,655,412	33,246
5,000,000 - 9,999,999	3,114	21,817,751	4,465,096	793,805	3,919
10,000,000 and over	2,593	80,367,072	7,952,278	3,287,784	3,134
Total	623,887	\$234,606,254	\$73,794,887	\$17,270,062	\$524,047

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$5,000	\$4,316	\$171	\$0	\$0	\$129
\$5,000 - 9,999	47,910	1,911	129	0	818
10,000 - 14,999	118,015	4,738	626	0	3,029
15,000 - 19,999	176,618	7,336	696	1	4,984
20,000 - 24,999	253,480	11,316	769	7	8,296
25,000 - 29,999	319,036	14,937	655	7	10,398
30,000 - 34,999	426,613	21,152	633	8	14,896
35,000 - 39,999	495,180	25,128	491	28	17,541
40,000 - 44,999	568,236	29,643	487	37	19,641
45,000 - 49,999	631,095	33,731	455	31	25,155
50,000 - 54,999	681,251	37,184	517	72	27,444
55,000 - 59,999	793,675	44,135	355	47	33,790
60,000 - 64,999	847,726	47,423	186	67	35,996
65,000 - 74,999	1,703,826	97,620	232	101	71,204
75,000 - 99,999	4,848,349	284,909	671	326	190,119
100,000 - 149,999	9,200,206	594,057	1,151	511	370,072
150,000 - 199,999	7,508,884	514,332	780	350	302,523
200,000 - 499,999	23,242,753	1,592,086	1,056	1,290	828,308
500,000 - 999,999	19,278,883	1,320,589	219	828	538,332
1,000,000 - 4,999,999	47,562,965	3,258,051	117	1,812	1,030,286
5,000,000 - 9,999,999	21,020,026	1,439,870	9	480	298,725
10,000,000 and over	77,076,154	5,279,715	4	183	529,422
Total	\$216,805,197	\$14,660,034	\$10,240	\$6,187	\$4,361,104

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.

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 2006 (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	5,439	0.87	\$18,322,794	0.01	\$129	0.00
\$5,000 -	9,999	17,835	2.86	120,777,323	0.05	947	0.02
10,000 -	14,999	39,006	6.25	382,817,992	0.16	3,975	0.09
15,000 -	19,999	57,128	9.16	702,709,053	0.30	8,959	0.21
20,000 -	24,999	75,928	12.17	1,125,533,329	0.48	17,255	0.40
25,000 -	29,999	94,694	15.18	1,642,725,138	0.70	27,653	0.63
30,000 -	34,999	114,348	18.33	2,283,327,058	0.97	42,548	0.98
35,000 -	39,999	134,268	21.52	3,028,398,805	1.29	60,090	1.38
40,000 -	44,999	153,986	24.68	3,866,047,255	1.65	79,731	1.83
45,000 -	49,999	173,119	27.75	4,771,656,552	2.03	104,885	2.41
50,000 -	54,999	191,261	30.66	5,720,187,385	2.44	132,329	3.03
55,000 -	59,999	210,140	33.68	6,802,090,671	2.90	166,119	3.81
60,000 -	64,999	228,407	36.61	7,945,179,314	3.39	202,115	4.63
65,000 -	74,999	260,953	41.83	10,226,649,870	4.36	273,319	6.27
75,000 -	99,999	333,231	53.41	16,540,747,022	7.05	463,437	10.63
100,000 -	149,999	427,172	68.47	28,054,252,928	11.96	833,509	19.11
150,000 -	199,999	479,481	76.85	37,084,451,618	15.81	1,136,032	26.05
200,000 -	499,999	564,814	90.53	62,955,041,091	26.83	1,964,340	45.04
500,000 -	999,999	593,711	95.16	83,160,539,042	35.45	2,502,671	57.39
1,000,000 -	4,999,999	618,180	99.09	132,421,431,447	56.44	3,532,957	81.01
5,000,000 -	9,999,999	621,294	99.58	154,239,182,177	65.74	3,831,682	87.86
10,000,000	and over	623,888	100.00	\$234,606,253,777	100.00	\$4,361,104	100.00

Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2006

Federal AGI After NY Modifications		Federal AGI After NY Modifications	Before Proration			Tax Before Credits	Tax After Credits and Proration
			Standard/Itemized Deductions	Dependent Exemptions	Taxable Income		
Less than	\$5,000	\$3,369	\$3,002	\$0	\$794	\$31	\$24
\$5,000 -	9,999	8,265	4,400	0	3,865	154	66
10,000 -	14,999	12,377	6,766	37	5,574	224	143
15,000 -	19,999	17,652	7,823	83	9,746	405	275
20,000 -	24,999	22,491	8,875	132	13,483	602	441
25,000 -	29,999	27,560	10,285	274	17,001	796	554
30,000 -	34,999	32,594	10,444	444	21,706	1,076	758
35,000 -	39,999	37,403	12,125	419	24,858	1,261	881
40,000 -	44,999	42,481	12,975	689	28,818	1,503	996
45,000 -	49,999	47,332	13,680	668	32,985	1,763	1,315
50,000 -	54,999	52,284	14,104	629	37,551	2,050	1,513
55,000 -	59,999	57,307	14,787	480	42,040	2,338	1,790
60,000 -	64,999	62,577	15,486	683	46,407	2,596	1,971
65,000 -	74,999	70,100	17,023	726	52,351	2,999	2,188
75,000 -	99,999	87,358	19,405	875	67,079	3,942	2,630
100,000 -	149,999	122,561	23,534	1,091	97,936	6,324	3,939
150,000 -	199,999	172,632	27,956	1,127	143,549	9,833	5,783
200,000 -	499,999	303,172	29,515	1,281	272,377	18,657	9,707
500,000 -	999,999	699,225	30,686	1,380	667,159	45,700	18,629
1,000,000 -	4,999,999	2,013,196	67,653	1,359	1,943,805	133,150	42,106
5,000,000 -	9,999,999	7,006,343	254,915	1,259	6,750,169	462,386	95,930
10,000,000	and over	30,993,857	1,267,946	1,209	29,724,703	2,036,142	204,174
Nonresident Average		\$376,040	\$27,681	\$840	\$347,507	\$23,498	\$6,990

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2006
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	61,911	9.92	\$2,559
100	- 200	30,196	14.76	4,464
200	- 300	26,478	19.01	6,535
300	- 400	22,490	22.61	7,885
400	- 500	16,536	25.26	7,481
500	- 600	14,709	27.62	8,087
600	- 700	11,793	29.51	7,705
700	- 800	10,058	31.12	7,535
800	- 900	11,461	32.96	9,774
900	- 1,000	11,854	34.86	11,227
1,000	- 1,500	43,732	41.87	54,199
1,500	- 2,000	42,173	48.63	73,243
2,000	- 2,500	34,483	54.16	77,283
2,500	- 3,000	31,254	59.17	85,993
3,000	- 5,000	90,966	73.75	351,858
5,000	- 10,000	84,665	87.32	595,613
10,000	- 25,000	52,192	95.68	786,755
25,000	- 50,000	15,199	98.12	526,758
50,000	- 100,000	6,975	99.24	482,650
100,000	and over	4,763	100.00	1,253,499
Total		623,887	100.00	\$4,361,104

Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2006 (Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After		Before Proration	
		NY Modifications 1/	NYAGI 2/	New York Deductions	Dependent Exemptions
Less than \$5,000	1,824	\$8,627	\$4,596	\$5,472	\$0
\$5,000 - 9,999	5,422	46,880	31,564	32,178	0
10,000 - 14,999	13,510	169,896	112,863	94,047	376
15,000 - 19,999	14,481	252,650	155,728	114,044	2,413
20,000 - 24,999	12,668	279,534	174,604	110,458	1,071
25,000 - 29,999	11,309	307,813	213,801	103,800	1,652
30,000 - 34,999	10,709	346,390	235,337	98,120	1,766
35,000 - 39,999	10,093	376,992	253,914	95,655	2,056
40,000 - 44,999	9,309	395,166	241,244	101,338	2,291
45,000 - 49,999	8,170	385,496	247,171	91,065	2,652
50,000 - 54,999	6,858	359,560	232,712	79,937	3,004
55,000 - 59,999	6,075	348,879	219,405	80,186	4,337
60,000 - 64,999	5,312	332,124	218,315	66,923	2,739
65,000 - 74,999	9,077	635,765	418,029	115,244	4,805
75,000 - 99,999	15,304	1,312,878	803,750	228,409	8,147
100,000 - 149,999	15,149	1,848,561	1,122,556	266,419	9,734
150,000 - 199,999	6,943	1,207,194	744,512	139,144	3,992
200,000 - 499,999	8,550	2,500,213	1,587,812	194,590	6,370
500,000 - 999,999	1,653	1,107,715	704,538	41,485	1,324
1,000,000 - 4,999,999	978	1,828,540	1,133,631	42,011	895
5,000,000 - 9,999,999	80	527,787	298,526	11,915	92
10,000,000 and over	49	1,169,072	593,285	36,385	58
Total	173,522	\$15,747,732	\$9,747,896	\$2,148,822	\$59,775

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$5,000	\$3,156	\$126	\$0	\$0	\$65
\$5,000 - 9,999	14,701	586	157	0	264
10,000 - 14,999	75,504	3,021	522	2	1,634
15,000 - 19,999	136,192	5,625	643	66	2,915
20,000 - 24,999	168,005	7,437	575	104	4,051
25,000 - 29,999	202,361	9,658	368	121	6,242
30,000 - 34,999	246,504	12,502	71	89	8,166
35,000 - 39,999	279,281	14,889	215	324	9,697
40,000 - 44,999	291,537	15,743	138	273	9,120
45,000 - 49,999	291,779	15,991	145	231	10,130
50,000 - 54,999	276,619	15,456	77	236	9,857
55,000 - 59,999	264,356	14,888	88	393	8,839
60,000 - 64,999	262,462	14,999	88	198	9,647
65,000 - 74,999	515,716	30,394	60	845	19,184
75,000 - 99,999	1,076,322	64,914	106	1,181	38,273
100,000 - 149,999	1,572,409	102,307	145	2,353	59,729
150,000 - 199,999	1,064,059	72,884	63	1,420	43,621
200,000 - 499,999	2,299,253	157,495	62	3,961	96,161
500,000 - 999,999	1,064,906	72,945	8	2,093	44,286
1,000,000 - 4,999,999	1,785,634	122,315	4	4,924	70,938
5,000,000 - 9,999,999	515,780	35,331	1	1,416	18,596
10,000,000 and over	1,132,629	77,585	0	4,667	34,622
Total	\$13,539,165	\$867,090	\$3,538	\$24,899	\$506,039

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.

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 2006 (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	1,824	1.05	\$8,627	0.05	\$65	0.01
\$5,000 -	9,999	7,246	4.18	55,507	0.35	329	0.07
10,000 -	14,999	20,756	11.96	225,402	1.43	1,964	0.39
15,000 -	19,999	35,237	20.31	478,052	3.04	4,879	0.96
20,000 -	24,999	47,905	27.61	757,586	4.81	8,930	1.76
25,000 -	29,999	59,214	34.12	1,065,400	6.77	15,173	3.00
30,000 -	34,999	69,923	40.30	1,411,790	8.97	23,339	4.61
35,000 -	39,999	80,016	46.11	1,788,782	11.36	33,035	6.53
40,000 -	44,999	89,325	51.48	2,183,948	13.87	42,155	8.33
45,000 -	49,999	97,495	56.19	2,569,443	16.32	52,285	10.33
50,000 -	54,999	104,353	60.14	2,929,004	18.60	62,142	12.28
55,000 -	59,999	110,428	63.64	3,277,883	20.81	70,981	14.03
60,000 -	64,999	115,740	66.70	3,610,006	22.92	80,629	15.93
65,000 -	74,999	124,817	71.93	4,245,772	26.96	99,813	19.72
75,000 -	99,999	140,121	80.75	5,558,650	35.30	138,086	27.29
100,000 -	149,999	155,270	89.48	7,407,211	47.04	197,815	39.09
150,000 -	199,999	162,213	93.48	8,614,405	54.70	241,436	47.71
200,000 -	499,999	170,763	98.41	11,114,618	70.58	337,598	66.71
500,000 -	999,999	172,416	99.36	12,222,333	77.61	381,884	75.47
1,000,000 -	4,999,999	173,394	99.93	14,050,872	89.22	452,821	89.48
5,000,000 -	9,999,999	173,474	99.97	14,578,660	92.58	471,417	93.16
10,000,000	and over	173,523	100.00	\$15,747,732	100.00	\$506,039	100.00

Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2006

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	\$4,730	\$3,000	\$0	\$1,730	\$69	\$36
\$5,000 - 9,999	8,646	5,935	0	2,711	108	49
10,000 - 14,999	12,576	6,961	28	5,589	224	121
15,000 - 19,999	17,447	7,875	167	9,405	388	201
20,000 - 24,999	22,066	8,719	85	13,262	587	320
25,000 - 29,999	27,218	9,179	146	17,894	854	552
30,000 - 34,999	32,346	9,162	165	23,018	1,167	763
35,000 - 39,999	37,352	9,477	204	27,671	1,475	961
40,000 - 44,999	42,450	10,886	246	31,318	1,691	980
45,000 - 49,999	47,184	11,146	325	35,713	1,957	1,240
50,000 - 54,999	52,429	11,656	438	40,335	2,254	1,437
55,000 - 59,999	57,429	13,199	714	43,515	2,451	1,455
60,000 - 64,999	62,523	12,598	516	49,409	2,824	1,816
65,000 - 74,999	70,041	12,696	529	56,816	3,348	2,113
75,000 - 99,999	85,787	14,925	532	70,329	4,242	2,501
100,000 - 149,999	122,025	17,587	643	103,796	6,753	3,943
150,000 - 199,999	173,872	20,041	575	153,256	10,498	6,283
200,000 - 499,999	292,423	22,759	745	268,918	18,420	11,247
500,000 - 999,999	670,124	25,097	801	644,226	44,129	26,791
1,000,000 - 4,999,999	1,869,673	42,956	915	1,825,802	125,067	72,533
5,000,000 - 9,999,999	6,597,340	148,939	1,150	6,447,250	441,636	232,450
10,000,000 and over	23,858,612	742,556	1,184	23,114,872	1,583,368	706,572
Part-Year Resident Average	\$90,754	\$12,384	\$344	\$78,026	\$4,997	\$2,916

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2006
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$1	- \$100	22,647	13.05	\$1,006
100	- 200	15,129	21.77	2,201
200	- 300	11,786	28.56	2,833
300	- 400	8,836	33.65	3,102
400	- 500	7,442	37.94	3,331
500	- 600	5,494	41.11	2,992
600	- 700	5,912	44.52	3,851
700	- 800	5,840	47.88	4,395
800	- 900	5,672	51.15	4,790
900	- 1,000	4,560	53.78	4,318
1,000	- 1,500	17,951	64.12	22,134
1,500	- 2,000	11,964	71.02	20,657
2,000	- 2,500	9,068	76.24	19,999
2,500	- 3,000	7,439	80.53	20,318
3,000	- 5,000	14,153	88.69	54,138
5,000	- 10,000	11,339	95.22	78,756
10,000	- 25,000	6,124	98.75	88,124
25,000	- 50,000	1,330	99.52	45,856
50,000	- 100,000	500	99.81	34,459
100,000	and over	337	100.00	88,778
Total		173,522	100.00	\$506,039

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

Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2006 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$5,000	111,544	\$435,187	\$336,180	\$0
\$5,000 - 9,999	210,401	1,621,050	928,536	210
10,000 - 14,999	303,089	3,769,678	2,068,869	5,143
15,000 - 19,999	271,912	4,743,668	2,038,268	4,505
20,000 - 24,999	245,633	5,521,081	1,940,222	6,120
25,000 - 29,999	223,296	6,125,341	1,854,600	6,492
30,000 - 34,999	200,126	6,485,968	1,746,739	6,688
35,000 - 39,999	175,988	6,588,488	1,601,542	6,677
40,000 - 44,999	157,375	6,674,555	1,478,757	5,032
45,000 - 49,999	125,339	5,940,896	1,209,031	3,570
50,000 - 54,999	102,663	5,392,575	1,031,894	5,308
55,000 - 59,999	83,212	4,791,294	937,400	3,219
60,000 - 64,999	69,330	4,323,462	767,020	1,629
65,000 - 74,999	105,325	7,310,348	1,231,886	4,443
75,000 - 99,999	144,137	12,380,621	1,954,087	4,198
100,000 - 149,999	94,701	11,284,488	1,387,320	3,205
150,000 - 199,999	34,105	5,848,840	494,783	1,303
200,000 - 499,999	37,140	10,780,545	787,045	921
500,000 - 999,999	8,567	5,860,430	221,660	262
1,000,000 - 4,999,999	4,939	9,389,335	281,090	175
5,000,000 - 9,999,999	451	3,100,256	137,335	28
10,000,000 and over	268	8,881,387	720,868	21
Total	2,709,541	\$137,249,492	\$25,155,133	\$69,147

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than \$5,000	\$104,222	\$4,113	\$69	\$4,179
\$5,000 - 9,999	692,304	27,593	2,895	24,753
10,000 - 14,999	1,695,666	68,033	13,248	54,787
15,000 - 19,999	2,700,895	111,712	18,034	93,679
20,000 - 24,999	3,574,740	161,040	17,274	143,778
25,000 - 29,999	4,264,249	206,899	10,873	196,036
30,000 - 34,999	4,732,541	245,884	7,635	238,261
35,000 - 39,999	4,980,269	272,094	7,982	264,112
40,000 - 44,999	5,190,766	293,316	7,177	287,347
45,000 - 49,999	4,728,295	274,325	7,036	267,289
50,000 - 54,999	4,355,372	257,678	6,200	251,478
55,000 - 59,999	3,850,676	230,782	5,673	225,142
60,000 - 64,999	3,554,813	215,958	5,531	210,428
65,000 - 74,999	6,074,018	374,235	9,715	364,523
75,000 - 99,999	10,422,336	656,683	19,002	637,688
100,000 - 149,999	9,893,964	654,486	24,415	630,105
150,000 - 199,999	5,352,754	366,646	13,595	353,060
200,000 - 499,999	9,992,580	684,473	31,326	653,153
500,000 - 999,999	5,638,508	386,234	20,485	365,764
1,000,000 - 4,999,999	9,108,070	623,900	39,930	583,975
5,000,000 - 9,999,999	2,962,894	202,958	14,920	188,038
10,000,000 and over	8,160,498	558,994	38,423	520,571
Total	\$112,030,427	\$6,878,038	\$321,440	\$6,558,146

1/ See Table 8 for a complete list of credits.

2/ Includes other taxes.

Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2006 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	111,544	\$455,571	100,432	\$372,626	38,689	\$25,039	24,320	\$18,807
\$5,000 - 14,999	210,401	1,994,728	179,969	1,297,216	73,457	127,708	39,553	57,310
10,000 - 14,999	303,089	4,510,114	251,080	2,987,623	98,267	211,450	47,846	123,351
15,000 - 19,999	271,912	5,382,317	239,193	3,965,884	89,541	209,284	44,854	121,658
20,000 - 24,999	245,633	6,095,142	224,723	4,831,144	83,912	147,689	39,321	122,954
25,000 - 29,999	223,296	6,651,470	205,397	5,496,871	80,962	137,885	35,049	122,711
30,000 - 34,999	200,126	7,067,954	186,536	5,841,889	84,575	158,613	33,473	124,120
35,000 - 39,999	175,988	7,098,461	163,715	5,961,473	82,564	136,682	33,263	98,206
40,000 - 44,999	157,375	7,060,447	148,402	6,135,277	76,691	119,679	32,746	64,861
45,000 - 49,999	125,339	6,238,042	117,789	5,410,104	72,298	129,923	29,060	113,967
50,000 - 54,999	102,663	5,724,793	93,812	4,763,608	60,933	122,751	28,969	75,776
55,000 - 59,999	83,212	5,030,723	76,834	4,195,493	51,350	135,657	26,079	106,891
60,000 - 64,999	69,330	4,481,749	67,132	3,987,742	44,890	68,711	21,100	69,387
65,000 - 74,999	105,325	7,646,662	97,583	6,369,299	75,603	211,657	35,324	155,997
75,000 - 99,999	144,137	13,020,572	132,813	10,426,001	111,633	348,843	60,657	275,119
100,000 - 149,999	94,701	11,757,841	84,119	8,952,095	79,401	309,702	51,136	407,471
150,000 - 199,999	34,105	6,057,037	29,169	4,314,887	30,775	178,668	20,940	238,031
200,000 - 499,999	37,140	11,162,510	29,768	6,785,618	34,910	365,507	28,086	495,819
500,000 - 999,999	8,567	6,012,726	6,091	2,835,486	8,318	252,428	7,409	331,562
1,000,000 - 4,999,999	4,939	9,587,912	3,227	3,413,092	4,885	449,007	4,590	558,783
5,000,000 - 9,999,999	451	3,140,458	303	1,064,145	417	165,398	406	182,117
10,000,000 and over	268	9,651,686	174	1,242,745	268	560,181	258	533,652
Total	2,709,541	\$145,828,916	2,438,262	\$100,650,318	1,284,337	\$4,572,459	644,439	\$4,398,550

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	18,400	\$20,605	2,980	\$7,616	35	\$84	245	\$898	
\$5,000 - 14,999	25,413	86,552	8,069	18,803	4,111	21,105	1,976	38,581	
10,000 - 14,999	27,226	92,962	12,238	25,171	8,154	51,532	5,260	39,227	
15,000 - 19,999	25,100	113,393	10,919	23,134	7,215	48,734	5,731	47,027	
20,000 - 24,999	22,495	127,846	8,743	19,384	6,179	44,452	6,370	58,940	
25,000 - 29,999	18,964	106,554	8,847	20,128	6,731	53,047	8,231	58,859	
30,000 - 34,999	17,613	82,539	9,851	20,999	5,725	56,804	7,578	86,296	
35,000 - 39,999	18,621	98,977	9,985	21,644	5,449	50,213	8,745	62,242	
40,000 - 44,999	18,952	109,913	8,611	17,943	5,742	74,719	4,918	37,057	
45,000 - 49,999	15,266	92,066	9,595	22,936	5,765	82,993	7,364	80,064	
50,000 - 54,999	17,360	161,577	6,838	14,723	3,586	35,307	4,985	52,992	
55,000 - 59,999	14,176	100,309	6,230	13,150	1,840	31,211	4,882	54,385	
60,000 - 64,999	11,325	48,536	5,237	16,777	1,732	23,087	3,855	32,008	
65,000 - 74,999	20,845	238,104	9,488	22,503	6,503	166,770	7,167	94,717	
75,000 - 99,999	39,046	510,962	13,659	33,776	12,560	215,115	9,277	104,199	
100,000 - 149,999	30,769	680,103	15,387	37,073	9,951	338,709	8,498	92,660	
150,000 - 199,999	14,589	519,145	6,453	14,637	5,963	273,080	2,416	90,980	
200,000 - 499,999	19,521	1,648,580	8,018	28,394	9,501	940,630	3,633	118,533	
500,000 - 999,999	5,702	1,410,696	1,966	6,164	3,444	940,977	1,562	135,560	
1,000,000 - 4,999,999	3,724	2,967,305	921	6,396	2,531	1,919,240	1,073	189,011	
5,000,000 - 9,999,999	364	1,288,223	48	1,810	219	442,578	144	75,429	
10,000,000 and over	243	4,708,828	24	81	149	2,473,797	98	249,122	
Total	385,711	\$15,213,776	164,107	\$393,241	113,083	\$8,284,186	104,008	\$1,798,786	

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 2006 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	3,749	\$9,281	0	\$0	1,054	\$14,313
\$5,000 - 9,999	11,568	78,369	2,056	6,887	18,048	287,523
10,000 - 14,999	29,963	280,028	4,016	22,549	41,866	604,141
15,000 - 19,999	23,477	263,699	5,144	24,238	34,457	497,348
20,000 - 24,999	17,427	214,710	6,419	33,462	28,160	449,149
25,000 - 29,999	13,612	207,252	6,744	35,588	23,743	375,828
30,000 - 34,999	11,145	214,558	4,068	22,878	26,486	426,983
35,000 - 39,999	14,139	265,932	5,835	36,659	21,030	353,640
40,000 - 44,999	9,414	185,406	4,839	22,428	16,464	287,657
45,000 - 49,999	8,128	131,034	3,466	15,983	14,886	233,277
50,000 - 54,999	6,441	164,790	2,793	12,776	14,674	288,503
55,000 - 59,999	8,046	222,763	1,398	7,258	10,969	186,931
60,000 - 64,999	5,277	85,551	2,514	9,649	7,808	161,638
65,000 - 74,999	7,909	147,044	4,434	19,956	14,009	283,208
75,000 - 99,999	13,993	339,107	4,905	23,441	26,454	750,391
100,000 - 149,999	9,821	456,442	4,387	40,290	15,561	511,700
150,000 - 199,999	3,607	206,099	1,147	9,565	5,805	279,234
200,000 - 499,999	4,387	475,167	1,489	24,706	6,488	367,605
500,000 - 999,999	938	164,886	393	14,049	1,471	107,137
1,000,000 - 4,999,999	557	224,881	248	16,063	923	97,584
5,000,000 - 9,999,999	49	32,334	21	4,786	78	11,280
10,000,000 and over	39	384,809	28	22,661	53	6,351
Total	203,685	\$4,754,142	66,342	\$425,873	330,487	\$6,581,421

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	1,942	\$3,330	5,819	\$949	\$454,623
\$5,000 - 9,999	21,657	103,216	19,254	18,192	1,976,536
10,000 - 14,999	54,208	245,974	50,726	70,591	4,439,523
15,000 - 19,999	57,056	256,716	54,966	88,919	5,293,398
20,000 - 24,999	58,426	268,984	53,934	89,695	6,005,447
25,000 - 29,999	51,096	265,898	52,332	102,879	6,548,591
30,000 - 34,999	54,762	292,618	48,456	101,931	6,966,023
35,000 - 39,999	51,248	253,883	46,312	105,128	6,993,333
40,000 - 44,999	52,702	160,364	51,324	95,375	6,965,072
45,000 - 49,999	47,332	163,661	41,328	86,518	6,151,524
50,000 - 54,999	44,994	192,972	32,562	83,348	5,641,445
55,000 - 59,999	38,265	126,261	26,881	81,674	4,949,050
60,000 - 64,999	31,181	95,532	20,654	36,648	4,445,101
65,000 - 74,999	59,317	211,759	24,948	65,209	7,581,454
75,000 - 99,999	92,038	316,450	27,405	105,598	12,914,974
100,000 - 149,999	61,497	271,642	20,493	151,658	11,606,183
150,000 - 199,999	20,979	163,076	6,497	57,238	5,999,799
200,000 - 499,999	20,956	255,218	9,392	161,292	11,001,218
500,000 - 999,999	5,391	125,326	2,817	87,319	5,925,407
1,000,000 - 4,999,999	3,689	169,490	2,065	96,151	9,491,761
5,000,000 - 9,999,999	336	36,408	185	9,922	3,130,537
10,000,000 and over	222	13,187	158	31,740	9,619,946
Total	829,294	\$3,991,965	598,508	\$1,727,972	\$144,100,945

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 2006 (Dollar Data In Thousands)

NYAGI Class		Additions						Subtractions			
		State & Local		Public Employee		Other NY Additions		Taxable		Government Pension	
		Bond Interest		Retirement				State & Local		Exclusion	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	733	\$588	402	\$54	11	\$105	0	\$0	220	\$11,442
\$5,000 -	9,999	2,418	3,174	3,421	433	1,418	\$263	1,926	610	5,036	119,848
10,000 -	14,999	1,756	6,280	5,679	1,851	4,075	\$1,988	7,425	4,023	10,293	264,317
15,000 -	19,999	2,570	4,660	7,575	3,144	4,281	3,154	12,123	5,142	6,702	155,748
20,000 -	24,999	2,832	6,125	9,531	5,454	5,245	3,050	18,318	7,799	5,919	174,548
25,000 -	29,999	2,574	3,744	11,204	8,356	5,192	4,636	21,917	10,763	4,552	102,742
30,000 -	34,999	3,771	5,690	13,166	12,904	6,852	3,534	25,446	15,574	5,850	139,692
35,000 -	39,999	2,015	4,393	10,037	11,649	6,335	4,378	31,103	19,467	3,664	127,757
40,000 -	44,999	2,980	1,401	14,757	20,895	6,708	3,822	34,261	18,790	3,585	74,446
45,000 -	49,999	2,520	11,561	14,870	22,745	8,818	9,414	35,356	19,227	1,980	66,383
50,000 -	54,999	1,456	6,040	14,969	23,549	7,745	4,561	31,053	19,398	1,492	34,926
55,000 -	59,999	1,411	13,265	9,999	20,307	5,887	2,475	29,409	27,346	2,337	36,459
60,000 -	64,999	1,431	5,048	10,534	21,328	5,561	4,203	25,607	17,565	1,590	37,992
65,000 -	74,999	2,655	5,690	9,582	24,069	9,140	8,296	49,291	34,905	1,836	32,780
75,000 -	99,999	4,803	19,419	12,494	40,857	15,176	14,099	78,527	63,750	3,228	189,903
100,000 -	149,999	6,029	21,758	5,765	23,545	9,144	26,227	51,328	54,402	1,946	51,940
150,000 -	199,999	2,899	34,284	325	1,593	2,903	9,648	16,252	27,011	811	25,050
200,000 -	499,999	5,370	35,110	221	545	6,226	34,253	14,108	37,291	794	21,634
500,000 -	999,999	2,177	33,197	49	89	2,546	33,132	3,552	23,478	111	3,432
1,000,000 -	4,999,999	1,671	47,225	11	26	2,109	81,196	2,524	47,697	65	2,001
5,000,000 -	9,999,999	228	12,681	0	0	242	28,471	235	13,106	d/	d/
10,000,000	and over	140	30,763	0	0	180	116,709	166	37,938	d/	d/
	Total	54,440	\$312,096	154,592	\$243,393	115,793	\$397,614	489,925	\$505,281	62,016	\$1,673,111

NYAGI Class		Subtractions							
		Taxable Social		Federal Bond		Pension & Annuity		Other NY	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	220	\$3,487	2,434	\$2,766	98	\$1,329	2,649	\$1,159
\$5,000 -	9,999	10,770	76,600	5,320	30,539	11,610	\$124,991	3,525	6,045
10,000 -	14,999	21,332	151,649	6,989	13,147	26,340	239,588	5,073	6,208
15,000 -	19,999	21,625	152,215	6,288	30,157	20,913	213,301	3,465	3,913
20,000 -	24,999	21,667	157,113	5,525	11,846	15,269	143,895	3,182	3,707
25,000 -	29,999	16,397	157,573	4,995	21,846	12,838	139,165	2,686	7,569
30,000 -	34,999	17,164	193,988	4,216	13,004	11,984	133,833	1,963	4,918
35,000 -	39,999	11,993	145,888	3,548	17,486	10,220	109,151	3,902	4,437
40,000 -	44,999	9,127	120,916	4,017	19,599	6,354	78,613	1,609	1,049
45,000 -	49,999	7,694	97,828	4,100	11,331	5,016	52,154	1,190	6,321
50,000 -	54,999	9,113	117,113	1,716	19,227	6,766	89,653	2,422	2,620
55,000 -	59,999	4,955	68,788	2,804	7,346	4,058	50,498	1,951	3,217
60,000 -	64,999	3,011	47,143	2,621	17,321	2,516	30,383	885	1,506
65,000 -	74,999	7,756	103,020	4,475	57,058	5,688	66,738	2,801	13,675
75,000 -	99,999	11,215	173,010	8,337	37,876	10,889	131,476	5,748	10,758
100,000 -	149,999	8,825	132,282	6,235	39,974	7,495	99,047	3,788	13,228
150,000 -	199,999	4,441	75,496	3,086	15,074	3,004	43,543	1,497	8,162
200,000 -	499,999	5,605	91,308	4,507	45,502	4,209	61,150	3,585	33,011
500,000 -	999,999	1,455	23,790	1,927	40,662	1,011	15,438	1,519	23,768
1,000,000 -	4,999,999	1,096	18,522	1,755	57,872	679	9,913	1,516	94,095
5,000,000 -	9,999,999	96	1,698	230	24,930	51	699	179	30,870
10,000,000	and over	61	1,322	180	78,509	36	609	154	767,602
	Total	195,617	\$2,110,747	85,305	\$613,073	167,045	\$1,835,166	55,288	\$1,047,838

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 2006 (Dollar Data in Thousands)

NYAGI Class	New York Deductions					
	Total with New York Deductions		Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	111,544	\$336,180	111,544	\$336,180	0	\$0
\$5,000 - 9,999	210,401	928,536	208,865	916,940	1,536	11,596
10,000 - 14,999	303,089	2,068,869	290,833	1,955,111	12,256	113,758
15,000 - 19,999	271,912	2,038,268	249,764	1,794,913	22,148	243,355
20,000 - 24,999	245,632	1,940,222	217,127	1,596,851	28,505	343,371
25,000 - 29,999	223,296	1,854,600	186,656	1,389,443	36,640	465,158
30,000 - 34,999	200,127	1,746,739	158,626	1,185,709	41,501	561,030
35,000 - 39,999	175,988	1,601,542	134,830	1,007,360	41,158	594,182
40,000 - 44,999	157,374	1,478,757	114,475	856,436	42,899	622,321
45,000 - 49,999	125,338	1,209,031	85,471	640,825	39,867	568,206
50,000 - 54,999	102,663	1,031,894	68,854	512,748	33,809	519,146
55,000 - 59,999	83,212	937,400	49,642	372,214	33,570	565,186
60,000 - 64,999	69,330	767,020	40,572	304,175	28,758	462,845
65,000 - 74,999	105,324	1,231,886	57,040	426,201	48,284	805,685
75,000 - 99,999	144,136	1,954,087	68,517	513,160	75,619	1,440,928
100,000 - 149,999	94,701	1,387,320	42,029	313,237	52,672	1,074,083
150,000 - 199,999	34,105	494,783	16,313	121,986	17,792	372,797
200,000 - 499,999	37,139	787,045	15,131	112,304	22,008	674,741
500,000 - 999,999	8,567	221,660	3,086	22,864	5,481	198,797
1,000,000 - 4,999,999	4,939	281,090	1,193	8,853	3,746	272,237
5,000,000 - 9,999,999	451	137,335	56	411	395	136,924
10,000,000 and over	268	720,868	22	165	246	720,703
Total	2,709,541	\$25,155,133	2,120,648	\$14,388,085	588,893	\$10,767,048

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 2006 (Dollar Data in Thousands)

NYAGI Class	Medical &					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$10,000	512	\$1,231	1,536	\$2,899	520	\$1,019
\$10,000 - 14,999	6,598	23,804	11,919	37,370	5,266	21,697
15,000 - 19,999	10,925	44,952	21,890	67,172	7,709	44,842
20,000 - 24,999	10,341	42,955	28,242	93,329	11,340	71,487
25,000 - 29,999	11,168	44,788	36,382	140,306	15,106	101,436
30,000 - 34,999	13,766	56,968	41,500	163,972	17,618	128,122
35,000 - 39,999	11,617	53,820	41,158	201,964	19,592	140,898
40,000 - 44,999	8,185	30,864	42,899	213,957	23,294	186,391
45,000 - 49,999	4,238	21,501	39,859	220,405	22,354	166,341
50,000 - 54,999	4,785	19,491	33,809	200,414	18,931	154,706
55,000 - 59,999	5,116	36,813	33,401	228,738	20,118	185,044
60,000 - 64,999	4,305	24,475	28,758	206,805	17,460	141,611
65,000 - 74,999	4,608	33,046	48,284	377,920	31,659	281,226
75,000 - 99,999	7,913	75,345	75,521	754,382	53,888	534,581
100,000 - 149,999	3,442	59,503	52,612	730,020	38,640	460,520
150,000 - 199,999	706	24,944	17,791	362,263	14,200	197,838
200,000 - 499,999	825	44,079	22,004	750,144	18,086	385,118
500,000 - 999,999	76	3,829	5,481	450,373	4,567	148,618
1,000,000 - 4,999,999	d/	d/	3,745	818,102	3,240	171,673
5,000,000 - 9,999,999	d/	d/	394	285,057	325	41,121
10,000,000 and over	0	0	246	743,241	220	125,214
Total	109,173	\$649,178	587,431	\$7,048,835	344,134	\$3,689,503

NYAGI Class	Charitable			
	Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$10,000	1,110	\$2,389	758	\$4,314
\$10,000 - 14,999	9,778	14,806	4,492	19,935
15,000 - 19,999	18,909	37,230	10,677	60,319
20,000 - 24,999	23,917	47,767	16,920	107,013
25,000 - 29,999	32,008	68,404	22,091	149,955
30,000 - 34,999	36,531	83,590	28,598	188,033
35,000 - 39,999	37,486	92,590	27,278	186,272
40,000 - 44,999	37,373	84,399	29,106	199,197
45,000 - 49,999	36,706	86,636	25,863	171,605
50,000 - 54,999	31,108	85,181	22,376	163,820
55,000 - 59,999	29,294	80,326	21,331	155,214
60,000 - 64,999	25,408	70,978	19,185	130,301
65,000 - 74,999	44,690	115,097	29,731	221,020
75,000 - 99,999	68,895	209,842	46,009	329,791
100,000 - 149,999	49,240	171,885	29,697	250,169
150,000 - 199,999	16,412	84,179	7,475	86,029
200,000 - 499,999	20,868	190,375	8,057	137,825
500,000 - 999,999	5,265	135,929	1,899	58,972
1,000,000 - 4,999,999	3,609	253,972	1,282	90,686
5,000,000 - 9,999,999	382	207,230	156	30,285
10,000,000 and over	243	1,779,749	105	122,813
Total	529,232	\$3,902,554	353,085	\$2,863,568

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 2006 (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	\$11,853	823	\$257		\$0	0
\$10,000 - 14,999	117,613	5,769	3,900		0	0
15,000 - 19,999	254,515	13,938	11,894		0	0
20,000 - 24,999	362,552	21,525	24,234		24	79
25,000 - 29,999	504,801	29,995	46,647		d/	d/
30,000 - 34,999	620,642	38,061	71,173		0	0
35,000 - 39,999	675,520	37,494	89,049		13	5
40,000 - 44,999	714,808	40,084	101,453		0	0
45,000 - 49,999	666,424	36,970	111,730		d/	d/
50,000 - 54,999	623,611	31,910	110,705		170	98
55,000 - 59,999	686,135	31,747	125,807		0	0
60,000 - 64,999	573,981	27,091	113,442		130	64
65,000 - 74,999	1,028,228	46,325	228,007		108	90
75,000 - 99,999	1,902,776	73,063	468,605		0	0
100,000 - 149,999	1,670,944	51,016	481,154		137	243
150,000 - 199,999	745,583	16,960	250,317		83	90
200,000 - 499,999	1,441,565	21,261	540,974		170	231
500,000 - 999,999	737,448	5,338	345,373		49	320
1,000,000 - 4,999,999	1,205,713	3,707	661,752		46	339
5,000,000 - 9,999,999	511,943	389	238,270		12	155
10,000,000 and over	2,590,767	243	1,150,781		16	1,410
Total	\$17,647,420	533,709	\$5,175,522		970	\$3,135

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$10,000	0	\$0	1,536	\$11,596
\$10,000 - 14,999	0	0	12,256	113,758
15,000 - 19,999	0	0	22,148	243,355
20,000 - 24,999	0	0	28,505	343,371
25,000 - 29,999	0	0	36,640	465,158
30,000 - 34,999	0	0	41,501	561,030
35,000 - 39,999	0	0	41,158	594,182
40,000 - 44,999	0	0	42,899	622,321
45,000 - 49,999	0	0	39,867	568,206
50,000 - 54,999	0	0	33,809	519,146
55,000 - 59,999	0	0	33,570	565,186
60,000 - 64,999	0	0	28,758	462,845
65,000 - 74,999	0	0	48,284	805,685
75,000 - 99,999	0	0	75,619	1,440,928
100,000 - 149,999	52,668	120,585	52,672	1,074,083
150,000 - 199,999	17,792	123,832	17,792	372,797
200,000 - 499,999	22,008	226,668	22,008	674,741
500,000 - 999,999	5,481	193,618	5,481	198,797
1,000,000 - 4,999,999	3,746	272,149	3,746	272,237
5,000,000 - 9,999,999	395	136,914	395	136,924
10,000,000 and over	246	720,698	246	720,703
Total	102,336	\$1,794,464	588,893	10,767,048

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

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

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

5/ Includes College Tuition Itemized Deduction

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses
Full-Year Resident Taxable Returns in 2006 (Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	105	-\$6,079	\$1,574	\$2
\$15,000 -	19,999	41,165	740,154	620,508	2,908
20,000 -	24,999	56,127	1,260,805	859,458	9,394
25,000 -	29,999	64,066	1,764,588	1,003,101	19,606
30,000 -	34,999	79,544	2,591,641	1,261,050	38,849
35,000 -	39,999	90,712	3,411,698	1,455,855	70,502
40,000 -	44,999	91,323	3,868,589	1,489,228	87,768
45,000 -	49,999	92,289	4,378,935	1,533,131	94,196
50,000 -	54,999	93,871	4,931,786	1,610,089	103,106
55,000 -	59,999	94,747	5,449,890	1,692,024	106,993
60,000 -	64,999	92,708	5,794,901	1,669,973	107,850
65,000 -	74,999	180,608	12,628,112	3,351,092	212,706
75,000 -	99,999	381,223	33,147,000	7,552,900	479,266
100,000 -	149,999	392,787	47,339,775	9,319,494	515,713
150,000 -	199,999	143,811	24,601,901	4,117,500	182,841
200,000 -	499,999	162,468	47,440,011	4,936,910	209,071
500,000 -	999,999	37,565	25,795,758	1,179,673	49,578
1,000,000 -	4,999,999	25,004	48,386,251	1,574,722	34,618
5,000,000 -	9,999,999	2,370	16,191,738	475,144	3,314
10,000,000	and over	1,695	48,252,815	1,771,993	2,453
Total		2,124,191	\$337,970,270	\$47,475,419	\$2,330,733

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$15,000	\$0	\$0	\$55	\$62
\$15,000 -	19,999	117,485	4,679	1,606	3,076
20,000 -	24,999	391,952	15,652	2,607	13,055
25,000 -	29,999	741,881	29,646	4,517	25,139
30,000 -	34,999	1,291,742	52,096	8,355	43,742
35,000 -	39,999	1,885,341	78,064	13,659	64,407
40,000 -	44,999	2,291,593	98,926	19,266	79,661
45,000 -	49,999	2,751,608	124,848	22,726	102,140
50,000 -	54,999	3,218,592	151,562	25,522	126,050
55,000 -	59,999	3,650,873	177,665	26,783	150,889
60,000 -	64,999	4,017,078	203,275	26,879	176,397
65,000 -	74,999	9,064,315	479,245	53,997	425,264
75,000 -	99,999	25,114,834	1,418,725	128,068	1,290,671
100,000 -	149,999	37,504,567	2,385,126	133,928	2,251,253
150,000 -	199,999	20,301,560	1,390,585	55,414	1,335,223
200,000 -	499,999	42,294,030	2,897,060	146,150	2,751,423
500,000 -	999,999	24,566,507	1,682,787	110,803	1,572,131
1,000,000 -	4,999,999	46,776,911	3,204,206	240,265	2,964,929
5,000,000 -	9,999,999	15,713,280	1,076,359	81,066	995,391
10,000,000	and over	46,478,369	3,183,767	213,446	2,970,343
Total		\$288,172,519	\$18,654,275	\$1,315,109	\$17,341,245

1/ See Table 8 for a complete list of credits.

2/ Includes other taxes.

Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2006 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	105	0	18	\$916	\$105	\$592	\$104	\$265	
\$15,000 - 19,999	41,165	1,586,063	28,517	415,534	29,941	95,037	19,348	55,344	
20,000 - 24,999	56,127	2,215,301	41,438	815,778	38,543	133,857	22,277	79,841	
25,000 - 29,999	64,066	2,652,293	51,696	1,265,971	43,797	134,380	23,984	78,716	
30,000 - 34,999	79,544	3,610,462	68,800	2,071,135	49,198	96,477	22,990	73,331	
35,000 - 39,999	90,712	4,396,889	80,960	2,794,084	56,619	138,041	25,859	81,667	
40,000 - 44,999	91,323	4,769,788	84,547	3,246,914	58,078	94,475	25,020	74,043	
45,000 - 49,999	92,289	5,167,949	86,091	3,789,721	61,994	108,908	25,707	84,830	
50,000 - 54,999	93,871	5,842,766	89,013	4,329,947	68,015	150,984	29,611	90,010	
55,000 - 59,999	94,747	6,195,522	88,764	4,680,830	70,337	121,549	30,469	74,139	
60,000 - 64,999	92,708	6,440,088	87,702	5,095,193	68,993	125,752	30,435	73,936	
65,000 - 74,999	180,608	13,848,524	174,453	11,313,968	141,934	193,845	61,922	135,036	
75,000 - 99,999	381,223	35,525,607	367,736	29,574,542	319,744	512,599	156,537	397,889	
100,000 - 149,999	392,787	49,952,285	378,808	41,626,637	353,622	741,949	197,269	707,408	
150,000 - 199,999	143,811	25,746,489	137,842	20,372,283	135,328	444,901	88,475	437,046	
200,000 - 499,999	162,468	49,640,132	149,941	33,073,720	156,653	1,199,662	125,155	1,285,793	
500,000 - 999,999	37,565	26,727,034	32,553	14,419,771	37,067	916,225	33,745	927,976	
1,000,000 - 4,999,999	25,004	49,517,673	20,708	21,473,506	24,893	2,076,889	23,826	2,054,546	
5,000,000 - 9,999,999	2,370	16,444,850	1,933	5,794,506	2,370	1,049,226	2,329	814,468	
10,000,000 and over	1,695	49,159,142	1,329	10,439,095	1,690	4,139,001	1,682	3,136,022	
Total	2,124,191	\$359,435,292	1,972,851	\$216,594,050	1,718,920	\$12,474,349	946,743	\$10,662,306	

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	0	\$0	89	\$1,294	d/	d/	17	\$2,919	
\$15,000 - 19,999	9,525	38,968	5,087	13,030	3,100	20,487	5,394	38,026	
20,000 - 24,999	8,809	38,176	6,295	14,486	5,132	55,829	4,832	41,496	
25,000 - 29,999	13,009	83,270	7,312	17,470	6,265	52,106	6,343	54,186	
30,000 - 34,999	11,603	90,717	5,074	12,423	6,185	56,258	8,462	93,448	
35,000 - 39,999	13,117	83,643	7,580	17,344	7,076	110,890	7,637	80,005	
40,000 - 44,999	13,651	99,020	6,809	24,026	7,190	76,190	8,948	71,829	
45,000 - 49,999	11,193	73,098	8,558	25,035	7,516	96,427	10,608	106,035	
50,000 - 54,999	13,965	77,791	8,572	21,606	8,426	114,488	10,546	108,321	
55,000 - 59,999	14,269	124,274	8,561	22,123	7,941	141,176	11,421	114,854	
60,000 - 64,999	12,657	80,678	11,376	24,971	10,144	162,302	9,991	113,893	
65,000 - 74,999	29,142	232,882	20,936	44,209	15,778	310,682	22,391	239,656	
75,000 - 99,999	73,198	527,577	48,786	108,614	37,134	795,207	41,785	439,632	
100,000 - 149,999	95,232	1,479,307	64,723	157,807	45,086	1,364,609	40,580	715,714	
150,000 - 199,999	47,359	880,979	31,495	80,788	27,181	1,299,702	10,499	160,480	
200,000 - 499,999	74,389	3,658,965	44,778	134,107	52,407	5,544,845	15,449	505,909	
500,000 - 999,999	22,676	3,536,813	11,085	41,777	19,083	5,119,407	5,373	405,617	
1,000,000 - 4,999,999	18,242	10,574,987	5,717	36,996	14,464	11,785,805	5,315	865,640	
5,000,000 - 9,999,999	2,058	5,804,541	293	4,591	1,377	3,085,424	783	578,037	
10,000,000 and over	1,568	25,498,031	122	2,784	d/	d/	672	2,168,585	
Total	485,662	\$52,983,718	303,250	\$805,480	282,433	\$37,331,343	227,046	\$6,904,280	

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2006 (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	0	0	0	0	86	\$2,177
\$15,000 -	19,999	6,857	67,310	2,937	23,829	26,049	737,705
20,000 -	24,999	9,785	108,745	2,748	13,362	28,089	748,076
25,000 -	29,999	11,040	142,435	3,732	19,759	28,122	616,777
30,000 -	34,999	11,544	138,198	4,574	34,728	29,319	788,683
35,000 -	39,999	10,604	121,662	7,303	43,967	27,898	780,711
40,000 -	44,999	16,464	268,636	5,550	52,320	26,212	663,407
45,000 -	49,999	16,593	219,616	6,562	46,784	22,403	574,634
50,000 -	54,999	14,177	182,220	6,221	34,509	24,336	659,329
55,000 -	59,999	19,105	329,381	5,687	47,382	23,911	550,974
60,000 -	64,999	15,559	269,933	4,466	23,324	20,897	477,680
65,000 -	74,999	27,357	529,151	12,664	69,357	39,060	944,179
75,000 -	99,999	61,163	1,417,122	21,765	94,087	84,875	1,928,220
100,000 -	149,999	63,580	1,754,723	22,755	155,964	78,687	2,143,388
150,000 -	199,999	27,035	1,154,421	8,891	76,734	30,456	988,442
200,000 -	499,999	38,450	3,295,487	10,610	128,296	33,613	1,524,636
500,000 -	999,999	8,468	1,350,026	2,442	56,364	7,562	462,199
1,000,000 -	4,999,999	4,843	1,391,813	1,491	89,453	5,037	371,990
5,000,000 -	9,999,999	446	236,954	168	30,865	505	63,376
10,000,000	and over	308	507,583	153	66,864	371	75,506
Total		363,378	\$13,485,427	130,807	\$1,108,747	537,490	\$15,102,089

NYAGI Class		Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$15,000	90	-\$2,546	104	\$134	-\$3,700
\$15,000 -	19,999	23,752	230,565	10,082	17,993	1,568,071
20,000 -	24,999	30,758	304,344	15,137	39,465	2,175,836
25,000 -	29,999	36,978	370,053	18,462	59,585	2,592,708
30,000 -	34,999	44,288	436,262	22,791	63,112	3,547,350
35,000 -	39,999	44,129	427,507	24,117	68,195	4,328,694
40,000 -	44,999	44,227	395,278	32,928	78,986	4,690,802
45,000 -	49,999	46,969	398,568	31,586	96,521	5,071,428
50,000 -	54,999	50,789	402,432	30,398	91,132	5,751,634
55,000 -	59,999	54,077	357,557	35,614	101,208	6,094,314
60,000 -	64,999	49,630	316,803	35,187	98,291	6,341,797
65,000 -	74,999	106,343	542,002	66,295	211,928	13,636,595
75,000 -	99,999	249,133	1,014,784	160,979	650,991	34,874,616
100,000 -	149,999	259,760	1,163,748	201,274	812,401	49,139,884
150,000 -	199,999	83,774	486,716	56,195	395,290	25,351,199
200,000 -	499,999	84,046	825,336	69,399	1,073,032	48,567,101
500,000 -	999,999	22,881	498,373	18,998	547,371	26,179,662
1,000,000 -	4,999,999	19,338	780,226	13,809	605,237	48,912,436
5,000,000 -	9,999,999	2,005	209,850	1,448	71,225	16,373,626
10,000,000	and over	1,494	462,660	1,145	91,636	49,067,506
Total		1,254,461	\$9,620,518	845,948	\$5,173,732	\$354,261,560

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 2006 (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	0	\$0	d/	d/	4	\$5	d/	d/	0	\$0
\$15,000 -	19,999	1,517	1,187	1,195	710	1,792	957	4,832	2,843	10,443	355,267
20,000 -	24,999	1,701	4,176	1,786	831	1,950	3,317	6,616	5,064	10,156	366,886
25,000 -	29,999	2,392	2,597	1,972	1,275	2,726	1,459	9,162	7,044	7,690	202,533
30,000 -	34,999	1,863	2,533	2,981	2,168	3,612	1,819	13,924	9,974	7,370	275,314
35,000 -	39,999	1,192	2,715	6,256	5,556	2,988	1,682	15,165	15,498	7,040	281,777
40,000 -	44,999	1,423	1,795	8,692	8,257	2,748	6,706	22,782	17,418	9,235	294,952
45,000 -	49,999	1,588	2,045	8,558	8,844	6,883	10,192	25,549	24,376	6,439	209,027
50,000 -	54,999	1,558	4,914	10,565	11,974	6,359	5,572	30,071	29,895	6,625	271,484
55,000 -	59,999	1,963	3,395	11,295	13,201	7,384	5,305	32,648	28,852	6,783	202,414
60,000 -	64,999	1,479	4,642	12,678	13,852	6,465	4,892	34,664	30,082	5,304	173,187
65,000 -	74,999	2,686	6,488	28,782	38,567	15,338	16,776	80,055	77,556	10,569	360,258
75,000 -	99,999	6,663	42,298	60,691	100,784	37,822	45,539	206,403	197,375	18,021	543,557
100,000 -	149,999	12,230	31,623	73,525	170,950	51,834	68,119	218,147	241,828	17,492	538,786
150,000 -	199,999	7,764	23,745	21,581	65,962	26,123	69,100	65,270	94,640	6,314	230,939
200,000 -	499,999	18,067	96,263	11,438	32,421	38,843	130,413	53,646	134,599	5,518	185,172
500,000 -	999,999	7,943	66,324	1,204	2,597	14,018	132,446	14,621	96,715	882	28,486
1,000,000 -	4,999,999	8,700	165,825	359	678	12,312	427,470	14,300	249,876	426	14,416
5,000,000 -	9,999,999	1,268	64,382	19	46	1,427	171,027	1,511	86,209	21	629
10,000,000	and over	1,037	167,991	d/	d/	1,219	683,111	d/	d/	12	675
	Total	83,033	\$694,937	263,586	\$478,689	241,846	\$1,785,908	850,437	\$1,566,396	136,342	\$4,535,760

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	86	\$86	0	\$0	86	\$2,177	d/	d/
\$15,000 -	19,999	19,211	208,827	3,335	3,910	18,900	257,570	1,745	2,258
20,000 -	24,999	23,703	268,583	3,529	15,151	21,043	251,767	2,309	15,770
25,000 -	29,999	28,615	334,371	4,619	12,977	20,527	268,716	1,690	6,173
30,000 -	34,999	29,914	365,397	1,194	1,244	20,069	301,528	2,118	3,912
35,000 -	39,999	25,205	359,343	3,839	16,671	16,752	245,652	1,844	4,971
40,000 -	44,999	21,097	338,105	3,661	8,365	12,317	164,569	1,319	12,898
45,000 -	49,999	19,217	304,434	3,732	11,364	10,461	147,602	2,933	14,313
50,000 -	54,999	17,261	296,276	4,853	19,448	13,032	215,071	2,708	7,671
55,000 -	59,999	17,837	265,358	4,158	12,336	10,672	143,598	2,262	8,716
60,000 -	64,999	12,571	228,082	3,852	12,991	8,091	115,443	2,532	4,251
65,000 -	74,999	22,138	364,555	7,707	18,558	15,951	214,491	6,139	15,528
75,000 -	99,999	34,541	583,645	19,983	49,437	27,972	423,491	13,576	67,914
100,000 -	149,999	30,891	605,227	23,791	77,824	27,204	433,862	15,624	62,406
150,000 -	199,999	12,359	245,719	10,617	31,382	11,358	165,500	8,505	64,393
200,000 -	499,999	18,296	409,573	18,990	112,838	16,045	267,589	17,883	103,424
500,000 -	999,999	5,195	123,278	8,000	84,767	4,393	76,403	8,553	117,615
1,000,000 -	4,999,999	3,649	90,099	9,033	264,455	3,094	53,804	8,917	412,246
5,000,000 -	9,999,999	401	9,970	1,343	150,281	326	5,589	1,118	162,428
10,000,000	and over	321	8,379	1,173	507,162	255	4,729	d/	d/
	Total	342,507	\$5,409,308	137,407	\$1,411,161	258,548	\$3,759,149	102,747	\$2,014,465

d/ Tax Law secrecy provisions prohibit disclosure.

Table 45: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2006 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
	Number	Amount	Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$15,000	105	\$1,574	105	\$1,574	0	\$0
\$15,000 - 19,999	41,165	620,508	39,048	585,713	2,117	34,794
20,000 - 24,999	56,127	859,458	50,173	752,598	5,954	106,860
25,000 - 29,999	64,066	1,003,101	55,085	826,280	8,981	176,822
30,000 - 34,999	79,544	1,261,050	67,404	1,011,056	12,140	249,994
35,000 - 39,999	90,712	1,455,855	76,872	1,153,081	13,840	302,774
40,000 - 44,999	91,323	1,489,228	75,279	1,129,186	16,044	360,041
45,000 - 49,999	92,289	1,533,131	72,492	1,087,385	19,797	445,745
50,000 - 54,999	93,871	1,610,089	69,932	1,048,984	23,939	561,105
55,000 - 59,999	94,747	1,692,024	68,840	1,032,597	25,907	659,427
60,000 - 64,999	92,708	1,669,973	65,396	980,937	27,312	689,036
65,000 - 74,999	180,608	3,351,092	119,941	1,799,108	60,667	1,551,984
75,000 - 99,999	381,222	7,552,900	216,561	3,248,417	164,661	4,304,483
100,000 - 149,999	392,787	9,319,494	148,748	2,231,227	244,039	7,088,267
150,000 - 199,999	143,812	4,117,500	35,483	532,243	108,329	3,585,257
200,000 - 499,999	162,468	4,936,910	44,360	665,404	118,108	4,271,506
500,000 - 999,999	37,566	1,179,673	11,850	177,744	25,716	1,001,929
1,000,000 - 4,999,999	25,004	1,574,722	4,666	69,990	20,338	1,504,732
5,000,000 - 9,999,999	2,370	475,144	206	3,090	2,164	472,054
10,000,000 and over	1,695	1,771,993	86	1,290	1,609	1,770,703
Total	2,124,191	\$47,475,419	1,222,527	\$18,337,905	901,664	\$29,137,514

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 2006

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	0	\$0	0	\$0
\$15,000 - 19,999	1,214	6,998	2,117	13,700	1,383	\$8,899
20,000 - 24,999	2,750	17,328	5,954	43,487	4,361	29,011
25,000 - 29,999	5,065	32,097	8,981	64,834	6,567	55,682
30,000 - 34,999	4,526	24,677	12,129	86,952	9,462	104,069
35,000 - 39,999	6,461	41,939	13,840	109,312	11,876	109,461
40,000 - 44,999	3,955	16,845	16,044	124,318	13,525	161,188
45,000 - 49,999	5,214	26,957	19,797	157,808	17,127	187,256
50,000 - 54,999	6,162	30,233	23,939	200,680	19,898	250,915
55,000 - 59,999	5,407	39,303	25,895	231,710	22,933	302,898
60,000 - 64,999	4,234	19,124	27,312	271,321	24,308	314,802
65,000 - 74,999	10,786	69,670	60,652	587,935	53,977	702,717
75,000 - 99,999	18,036	142,807	164,552	1,865,390	150,751	1,922,208
100,000 - 149,999	14,840	124,894	244,030	3,610,654	228,639	3,178,850
150,000 - 199,999	3,512	35,694	108,329	2,216,771	101,214	1,634,220
200,000 - 499,999	3,058	59,986	118,089	4,108,511	110,022	2,479,782
500,000 - 999,999	294	14,527	25,716	2,096,967	24,196	894,731
1,000,000 - 4,999,999	56	5,342	20,337	4,436,204	18,916	1,112,437
5,000,000 - 9,999,999	0	0	2,164	1,473,949	2,055	280,492
10,000,000 and over	0	0	1,609	4,289,410	1,537	740,930
Total	95,568	\$708,423	901,486	\$25,989,913	822,748	\$14,470,546

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	0	\$0
\$15,000 - 19,999	2,014	4,220	588	1,182
20,000 - 24,999	5,021	11,182	2,162	10,012
25,000 - 29,999	7,701	17,982	3,325	14,957
30,000 - 34,999	10,086	27,766	4,693	20,002
35,000 - 39,999	12,010	34,474	5,414	27,662
40,000 - 44,999	13,866	41,378	5,786	27,391
45,000 - 49,999	17,265	54,754	7,254	52,934
50,000 - 54,999	21,986	64,365	11,671	63,683
55,000 - 59,999	23,322	62,005	13,090	74,622
60,000 - 64,999	24,984	71,593	12,548	84,538
65,000 - 74,999	56,102	161,051	31,074	191,978
75,000 - 99,999	156,093	476,711	79,358	462,349
100,000 - 149,999	236,192	842,380	126,861	804,728
150,000 - 199,999	105,804	475,956	46,156	325,110
200,000 - 499,999	115,443	955,352	32,940	375,499
500,000 - 999,999	25,363	536,282	6,222	144,810
1,000,000 - 4,999,999	20,177	1,325,713	5,967	271,360
5,000,000 - 9,999,999	2,156	578,637	877	81,114
10,000,000 and over	1,606	2,749,440	840	252,189
Total	857,191	\$8,491,241	396,827	\$3,286,121

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 2006 (Cont'd) (Dollar Data in Thousands)

NYAGI Class		Total Federal		Income Taxes & Subtraction		Addition	
		Deductions 2/		Adjustments 3/		Adjustments 4/	
		Amount	Number	Amount	Number	Amount	Amount
Less than	\$15,000	\$0	0	\$0	0	\$0	\$0
\$15,000 -	19,999	34,996	519	423	133	221	
20,000 -	24,999	111,012	3,153	4,152	0	0	
25,000 -	29,999	185,552	4,859	8,866	14	1	
30,000 -	34,999	263,278	8,921	16,396	194	741	
35,000 -	39,999	322,837	10,793	22,612	0	0	
40,000 -	44,999	371,104	13,387	25,451	152	1,496	
45,000 -	49,999	479,657	17,021	42,713	0	0	
50,000 -	54,999	609,804	20,836	60,964	0	0	
55,000 -	59,999	710,324	22,579	66,194	9	34	
60,000 -	64,999	761,230	24,427	96,171	20	303	
65,000 -	74,999	1,712,560	57,498	222,612	29	98	
75,000 -	99,999	4,867,384	159,322	794,249	33	76	
100,000 -	149,999	8,552,508	240,296	1,820,746	60	89	
150,000 -	199,999	4,631,957	106,406	1,201,886	29	108	
200,000 -	499,999	7,626,111	114,158	2,442,532	203	1,704	
500,000 -	999,999	3,404,365	25,425	1,432,657	93	499	
1,000,000 -	4,999,999	6,399,258	20,236	3,397,969	168	2,255	
5,000,000 -	9,999,999	2,124,667	2,158	1,181,615	34	421	
10,000,000	and over	7,112,379	1,597	3,572,889	39	1,645	
	Total	\$50,280,983	853,588	\$16,411,099	1,209	\$9,692	

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0
\$15,000 -	19,999	0	0	2,117	34,794
20,000 -	24,999	0	0	5,954	106,860
25,000 -	29,999	0	0	8,981	176,822
30,000 -	34,999	0	0	12,140	249,994
35,000 -	39,999	0	0	13,840	302,774
40,000 -	44,999	0	0	16,044	360,041
45,000 -	49,999	0	0	19,797	445,745
50,000 -	54,999	0	0	23,939	561,105
55,000 -	59,999	0	0	25,907	659,427
60,000 -	64,999	0	0	27,312	689,036
65,000 -	74,999	0	0	60,667	1,551,984
75,000 -	99,999	0	0	164,661	4,304,483
100,000 -	149,999	0	0	244,039	7,088,267
150,000 -	199,999	0	0	108,329	3,585,257
200,000 -	499,999	118,082	1,050,968	118,108	4,271,506
500,000 -	999,999	25,716	974,842	25,716	1,001,929
1,000,000 -	4,999,999	20,338	1,501,767	20,338	1,504,732
5,000,000 -	9,999,999	2,164	471,735	2,164	472,054
10,000,000	and over	1,609	1,770,567	1,609	1,770,703
	Total	167,909	\$5,769,879	901,664	\$29,137,514

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 2006 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$5,000	427	-\$4,134	\$891	\$12
\$5,000 - 9,999	2,986	27,049	20,145	19
10,000 - 14,999	8,992	112,385	64,788	1,377
15,000 - 19,999	8,370	147,273	61,915	1,635
20,000 - 24,999	8,679	195,847	68,592	2,681
25,000 - 29,999	9,597	264,802	78,189	2,652
30,000 - 34,999	8,321	273,126	76,097	2,939
35,000 - 39,999	9,662	359,389	91,551	4,243
40,000 - 44,999	8,424	357,235	81,046	4,877
45,000 - 49,999	6,729	320,522	73,722	2,201
50,000 - 54,999	6,119	322,193	79,370	2,381
55,000 - 59,999	6,224	356,549	75,253	3,446
60,000 - 64,999	3,893	243,357	57,114	2,011
65,000 - 74,999	7,613	531,152	106,294	2,441
75,000 - 99,999	12,011	1,034,648	177,059	4,414
100,000 - 149,999	7,885	941,234	134,794	2,358
150,000 - 199,999	1,982	335,323	37,644	851
200,000 - 499,999	3,196	922,547	79,739	1,630
500,000 - 999,999	854	584,889	22,396	347
1,000,000 - 4,999,999	769	1,637,963	62,893	353
5,000,000 - 9,999,999	132	928,535	37,660	80
10,000,000 and over	124	4,080,333	194,840	69
Total	122,990	\$13,972,217	\$1,681,991	\$43,017

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than \$5,000	\$960	\$38	\$12	\$92
\$5,000 - 9,999	6,886	274	66	208
10,000 - 14,999	46,220	1,851	195	1,656
15,000 - 19,999	83,723	3,485	322	3,163
20,000 - 24,999	124,573	5,591	521	5,071
25,000 - 29,999	183,961	8,962	655	8,307
30,000 - 34,999	194,090	10,138	825	9,313
35,000 - 39,999	263,594	14,321	783	13,538
40,000 - 44,999	271,312	15,243	767	14,476
45,000 - 49,999	244,599	14,090	720	13,369
50,000 - 54,999	240,443	14,094	534	13,561
55,000 - 59,999	277,850	16,619	529	16,090
60,000 - 64,999	184,232	11,074	502	10,572
65,000 - 74,999	422,417	25,918	716	25,201
75,000 - 99,999	853,176	53,668	1,689	51,979
100,000 - 149,999	804,082	53,156	1,648	51,511
150,000 - 199,999	296,828	20,332	875	19,457
200,000 - 499,999	841,178	57,619	2,579	55,056
500,000 - 999,999	562,146	38,507	2,501	36,006
1,000,000 - 4,999,999	1,574,717	107,868	8,543	99,325
5,000,000 - 9,999,999	890,795	61,019	6,384	54,635
10,000,000 and over	3,885,424	266,152	27,012	239,140
Total	\$12,253,208	\$800,020	\$58,378	\$741,727

1/ See Table 8 for complete list of credits.

2/ Includes other taxes.

Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2006 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	427	-\$2,003	231	\$2,043	140	\$202	25	\$4
\$5,000 - 9,999	2,986	\$35,499	2,199	18,577	1,212	1,316	247	292
10,000 - 14,999	8,992	168,971	6,982	88,055	2,734	24,315	956	883
15,000 - 19,999	8,370	160,278	6,805	111,508	2,606	3,374	1,049	954
20,000 - 24,999	8,679	213,957	7,177	156,033	2,896	7,513	1,003	4,961
25,000 - 29,999	9,597	276,528	7,939	205,974	2,208	1,339	1,317	1,171
30,000 - 34,999	8,321	284,888	7,952	248,793	2,934	2,538	1,228	1,576
35,000 - 39,999	9,662	369,377	8,782	314,800	2,660	2,701	1,045	11,836
40,000 - 44,999	8,424	380,954	7,488	307,762	3,363	4,259	2,380	8,414
45,000 - 49,999	6,729	325,584	6,506	294,060	2,571	1,041	543	1,167
50,000 - 54,999	6,119	346,469	5,490	256,479	3,759	5,218	1,198	3,728
55,000 - 59,999	6,224	\$368,361	5,527	292,837	2,924	4,499	718	587
60,000 - 64,999	3,893	254,845	3,290	172,188	2,456	1,732	985	4,011
65,000 - 74,999	7,613	547,487	7,481	480,204	5,808	6,353	1,913	1,499
75,000 - 99,999	12,011	1,056,665	11,270	876,857	8,441	8,611	3,062	14,516
100,000 - 149,999	7,885	981,875	6,917	705,130	6,241	14,843	4,454	34,287
150,000 - 199,999	1,982	353,830	1,615	209,437	1,814	13,313	1,259	13,783
200,000 - 499,999	3,196	966,390	2,506	542,508	2,962	30,502	2,000	40,245
500,000 - 999,999	854	602,070	586	235,664	799	24,099	713	34,506
1,000,000 - 4,999,999	769	1,680,982	531	554,839	756	101,383	693	100,969
5,000,000 - 9,999,999	132	1,006,684	93	215,798	132	89,407	129	95,237
10,000,000 and over	124	4,115,370	72	434,120	124	371,220	123	214,097
Total	122,990	\$14,495,060	107,439	\$6,723,664	59,540	\$719,779	27,040	\$588,723

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	37	\$1,969	15	\$61	34	\$642	96	\$2,245
\$5,000 - 9,999	102	32	64	95	105	\$600	37	\$281
10,000 - 14,999	275	1,508	892	1,308	553	3,662	96	1,172
15,000 - 19,999	452	646	289	391	574	7,866	341	1,645
20,000 - 24,999	635	4,247	588	873	477	2,796	530	5,525
25,000 - 29,999	488	2,448	733	391	233	3,103	181	931
30,000 - 34,999	439	951	413	591	308	2,686	843	4,803
35,000 - 39,999	394	2,269	294	434	343	5,317	d/	d/
40,000 - 44,999	904	1,710	688	1,025	212	1,098	259	3,977
45,000 - 49,999	440	1,244	702	835	250	8,923	211	992
50,000 - 54,999	271	1,445	1,002	1,054	163	3,534	457	4,620
55,000 - 59,999	430	7,080	117	150	383	19,350	d/	d/
60,000 - 64,999	723	22,202	91	112	456	4,700	248	668
65,000 - 74,999	1,166	15,895	1,375	1,670	590	2,418	245	724
75,000 - 99,999	1,172	11,085	949	1,158	533	26,953	378	1,635
100,000 - 149,999	3,661	83,271	616	1,195	1,543	75,438	253	2,967
150,000 - 199,999	726	32,562	411	575	551	37,983	158	1,759
200,000 - 499,999	1,246	160,740	858	1,334	994	110,793	455	28,354
500,000 - 999,999	554	134,665	172	403	435	125,547	157	10,516
1,000,000 - 4,999,999	544	519,247	165	962	420	384,123	198	55,083
5,000,000 - 9,999,999	112	446,307	15	28	85	196,888	40	61,648
10,000,000 and over	117	2,332,310	6	172	81	910,848	42	216,292
Total	14,889	\$3,783,833	10,456	\$14,817	9,323	\$1,935,269	5,250	\$406,149

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 2006 (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	85	\$560	11	\$16	0	\$0
\$5,000 - 9,999	633	5,211	74	273	375	5,912
10,000 - 14,999	1,450	12,463	805	7,009	1,614	26,382
15,000 - 19,999	1,380	20,925	174	966	832	11,353
20,000 - 24,999	768	16,388	90	409	938	11,077
25,000 - 29,999	1,969	40,491	218	602	753	8,967
30,000 - 34,999	1,083	19,521	324	1,299	767	6,128
35,000 - 39,999	949	14,310	208	787	1,490	12,513
40,000 - 44,999	571	23,202	272	392	1,390	27,314
45,000 - 49,999	553	3,564	212	346	1,670	11,991
50,000 - 54,999	1,498	55,378	74	731	548	20,045
55,000 - 59,999	478	12,791	169	636	943	21,564
60,000 - 64,999	867	47,837	622	4,072	564	5,583
65,000 - 74,999	652	13,271	30	137	1,319	20,616
75,000 - 99,999	1,236	61,805	627	4,414	1,393	42,660
100,000 - 149,999	972	31,941	697	3,741	1,651	35,780
150,000 - 199,999	360	23,129	12	77	546	20,670
200,000 - 499,999	737	74,762	197	8,120	564	27,805
500,000 - 999,999	124	38,150	54	1,017	110	5,625
1,000,000 - 4,999,999	119	48,635	37	3,828	130	15,000
5,000,000 - 9,999,999	20	9,963	11	999	26	6,030
10,000,000 and over	23	23,625	14	9,522	24	6,149
Total	16,524	\$597,922	4,933	\$49,391	17,646	\$349,167

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	125	-\$5,100	73	\$22	-\$2,025
\$5,000 - 9,999	967	4,207	699	634	34,865
10,000 - 14,999	3,288	21,190	1,634	1,590	167,380
15,000 - 19,999	1,907	6,652	2,122	4,011	156,267
20,000 - 24,999	2,436	17,748	1,093	4,151	209,805
25,000 - 29,999	3,235	14,958	2,403	4,373	272,155
30,000 - 34,999	2,581	9,388	1,605	2,294	282,594
35,000 - 39,999	1,903	7,164	1,396	1,567	367,810
40,000 - 44,999	2,979	12,590	895	3,825	377,129
45,000 - 49,999	1,946	5,765	984	796	324,787
50,000 - 54,999	2,347	7,048	2,105	10,585	335,885
55,000 - 59,999	3,104	10,439	1,780	5,311	363,051
60,000 - 64,999	1,572	1,444	1,651	9,312	245,533
65,000 - 74,999	3,667	9,763	1,816	10,957	536,529
75,000 - 99,999	6,501	21,387	2,258	11,801	1,044,864
100,000 - 149,999	3,219	9,087	1,816	13,915	967,960
150,000 - 199,999	920	5,365	430	12,328	341,502
200,000 - 499,999	1,625	16,844	1,194	27,198	939,192
500,000 - 999,999	474	15,749	453	13,358	588,712
1,000,000 - 4,999,999	568	16,660	385	18,804	1,662,178
5,000,000 - 9,999,999	114	9,730	86	4,080	1,002,604
10,000,000 and over	108	48,986	93	11,769	4,103,601
Total	45,584	\$267,061	26,971	\$172,681	\$14,322,378

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 2006 (Dollar Data In Thousands)

NYAGI Class	Additions							Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than - \$10,000	34	\$115	24	\$6	38	\$185	394	\$819	31	\$570	
\$10,000 - 14,999	23	105	201	115	406	28	1,463	590	21	177	
15,000 - 19,999	11	40	272	148	70	11	433	260	316	2,419	
20,000 - 24,999	189	267	156	82	197	176	853	979	331	4,304	
25,000 - 29,999	74	42	408	322	222	157	2,071	685	67	1,205	
30,000 - 34,999	28	21	934	1,146	262	137	1,186	1,172	38	1,102	
35,000 - 39,999	14	29	479	497	376	283	1,561	701	35	1,260	
40,000 - 44,999	26	191	1,079	1,275	732	3,202	2,080	1,676	173	4,670	
45,000 - 49,999	21	45	708	1,144	339	1,341	1,662	1,106	43	1,787	
50,000 - 54,999	19	17	867	1,186	659	1,271	1,784	1,169	168	3,111	
55,000 - 59,999	139	1,781	316	956	52	38	2,248	2,041	35	755	
60,000 - 64,999	5	51	230	451	231	114	1,150	1,032	24	431	
65,000 - 74,999	103	14	950	1,858	640	245	3,403	4,215	18	851	
75,000 - 99,999	441	328	1,488	3,802	1,862	929	4,962	6,392	20	213	
100,000 - 149,999	672	1,616	980	2,642	1,222	1,134	2,401	3,142	294	3,758	
150,000 - 199,999	282	803	12	43	317	2,194	680	1,044	44	393	
200,000 - 499,999	363	2,025	25	136	651	5,603	1,087	2,933	69	3,813	
500,000 - 999,999	210	8,462	d/	d/	373	4,109	288	3,465	5	135	
1,000,000 - 4,999,999	262	10,287	d/	d/	392	16,881	414	12,992	3	44	
5,000,000 - 9,999,999	62	10,934	0	0	104	11,908	84	5,572	0	0	
10,000,000 and over	72	12,255	0	0	102	47,957	80	23,327	0	0	
Total	3,051	\$49,429	9,133	\$15,837	9,246	\$97,901	30,284	\$75,312	1,734	\$30,996	

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	290	\$2,722	10	\$46	317	\$4,498	0	0
\$10,000 - 14,999	1,466	17,569	349	18,996	964	17,849	370	58
15,000 - 19,999	442	2,241	18	25	258	4,240	32	9
20,000 - 24,999	910	8,467	86	128	82	423	65	173
25,000 - 29,999	223	2,421	58	46	194	3,378	51	89
30,000 - 34,999	462	4,180	7	45	623	4,118	47	118
35,000 - 39,999	419	5,264	220	1,559	44	439	13	3
40,000 - 44,999	626	8,525	454	241	644	9,350	35	51
45,000 - 49,999	241	2,641	60	52	86	1,103	19	4
50,000 - 54,999	329	5,699	42	258	312	5,880	9	5
55,000 - 59,999	422	3,040	141	5	125	2,463	13	2
60,000 - 64,999	27	435	277	503	27	258	148	39
65,000 - 74,999	26	299	126	583	334	926	24	79
75,000 - 99,999	505	5,636	212	435	250	1,590	161	373
100,000 - 149,999	643	9,137	631	3,386	897	11,080	242	181
150,000 - 199,999	188	2,548	240	1,303	202	3,422	89	292
200,000 - 499,999	402	6,080	294	4,922	269	3,951	395	1,592
500,000 - 999,999	116	2,153	190	4,998	71	871	221	4,491
1,000,000 - 4,999,999	121	2,153	292	13,347	90	1,376	290	21,286
5,000,000 - 9,999,999	27	522	79	12,699	20	347	86	77,741
10,000,000 and over	27	509	86	34,830	15	196	87	24,598
Total	7,911	\$92,240	3,872	\$98,406	5,824	\$77,762	2,407	\$132,759

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 2006 (Dollar Data in Thousands)

NYAGI Class	New York Deductions					
	Total with New York Deductions		Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	395	\$891	93	\$694	302	\$197
\$5,000 - 9,999	2,976	20,145	2,611	19,582	365	563
10,000 - 14,999	8,873	64,788	7,919	59,396	954	5,392
15,000 - 19,999	8,016	61,915	7,104	53,281	912	8,634
20,000 - 24,999	8,655	68,592	7,216	54,121	1,439	14,471
25,000 - 29,999	9,571	78,189	7,252	54,393	2,319	23,796
30,000 - 34,999	8,310	76,097	4,953	37,148	3,357	38,949
35,000 - 39,999	9,634	91,551	5,760	43,201	3,874	48,350
40,000 - 44,999	8,385	81,046	4,432	33,243	3,953	47,803
45,000 - 49,999	6,412	73,722	2,859	21,444	3,553	52,278
50,000 - 54,999	5,984	79,370	2,557	19,177	3,427	60,192
55,000 - 59,999	6,096	75,253	3,096	23,221	3,000	52,032
60,000 - 64,999	3,871	57,114	1,433	10,751	2,438	46,363
65,000 - 74,999	7,584	106,294	2,314	17,354	5,270	88,940
75,000 - 99,999	11,995	177,059	3,235	24,264	8,760	152,795
100,000 - 149,999	7,815	134,794	2,216	16,618	5,599	118,177
150,000 - 199,999	1,979	37,644	307	2,301	1,672	35,343
200,000 - 499,999	3,196	79,739	669	5,021	2,527	74,718
500,000 - 999,999	854	22,396	126	943	728	21,453
1,000,000 - 4,999,999	766	62,893	74	555	692	62,338
5,000,000 - 9,999,999	d/	d/	d/	d/	129	37,637
10,000,000 and over	d/	d/	d/	d/	123	194,832
Total	121,625	\$1,681,991	66,232	\$496,738	55,393	\$1,185,253

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 2006 (Dollar Data in Thousands)

NYAGI Class		Medical &					
		Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	11	\$10	291	\$139	11	\$7
\$5,000 -	9,999	60	170	355	788	46	77
10,000 -	14,999	184	665	1,035	2,100	390	1,499
15,000 -	19,999	257	715	1,256	2,987	518	2,863
20,000 -	24,999	229	474	1,463	5,238	784	4,531
25,000 -	29,999	767	1,631	2,345	9,495	1,290	8,671
30,000 -	34,999	907	6,981	3,368	10,362	1,662	15,809
35,000 -	39,999	478	1,176	3,902	20,808	2,730	21,924
40,000 -	44,999	660	1,937	3,991	21,313	2,852	17,525
45,000 -	49,999	939	2,930	3,870	20,349	2,163	18,147
50,000 -	54,999	576	8,514	3,412	24,515	2,216	19,945
55,000 -	59,999	479	3,038	3,128	18,826	2,456	19,026
60,000 -	64,999	206	2,270	2,460	17,859	1,606	18,704
65,000 -	74,999	918	2,019	5,299	43,642	3,696	45,236
75,000 -	99,999	519	3,761	8,776	84,970	6,190	69,925
100,000 -	149,999	526	5,747	5,669	84,950	4,248	57,143
150,000 -	199,999	104	996	1,675	30,337	1,383	23,263
200,000 -	499,999	128	2,092	2,527	93,159	2,022	47,474
500,000 -	999,999	8	301	728	59,438	583	17,784
1,000,000 -	4,999,999	3	241	695	176,033	602	45,313
5,000,000 -	9,999,999	0	0	129	109,314	123	27,563
10,000,000	and over	0	0	123	378,827	117	95,151
	Total	7,958	\$45,670	56,499	\$1,215,448	37,687	\$577,579

NYAGI Class		Charitable			
		Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$5,000	214	\$66	36	\$16
\$5,000 -	9,999	326	122	40	16
10,000 -	14,999	821	913	193	615
15,000 -	19,999	780	1,178	413	1,861
20,000 -	24,999	1,310	2,288	587	3,217
25,000 -	29,999	2,012	2,379	903	4,172
30,000 -	34,999	2,874	4,072	1,381	7,802
35,000 -	39,999	2,948	5,619	1,719	6,014
40,000 -	44,999	3,407	6,022	1,855	9,743
45,000 -	49,999	2,789	6,924	2,363	14,079
50,000 -	54,999	3,080	6,971	1,772	9,153
55,000 -	59,999	2,633	4,857	2,099	17,290
60,000 -	64,999	1,787	6,744	1,093	7,762
65,000 -	74,999	4,442	11,150	2,740	12,873
75,000 -	99,999	6,740	20,963	4,850	25,302
100,000 -	149,999	5,010	17,219	2,426	17,231
150,000 -	199,999	1,525	6,580	659	7,511
200,000 -	499,999	2,310	19,215	637	13,344
500,000 -	999,999	666	12,607	159	4,480
1,000,000 -	4,999,999	673	53,102	224	18,140
5,000,000 -	9,999,999	126	46,957	56	13,594
10,000,000	and over	122	275,759	72	31,615
	Total	46,594	\$511,709	26,278	\$225,831

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 2006 (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	\$238	26	\$41	0	\$0	0
\$5,000 - 9,999	1,174	230	612	0	0	0
10,000 - 14,999	5,792	838	428	0	0	0
15,000 - 19,999	9,604	1,055	1,019	0	0	0
20,000 - 24,999	15,748	1,054	1,396	0	0	0
25,000 - 29,999	26,347	2,075	2,819	0	0	0
30,000 - 34,999	45,025	3,111	6,135	0	0	0
35,000 - 39,999	55,528	3,630	7,239	0	0	0
40,000 - 44,999	56,540	3,396	8,737	0	0	0
45,000 - 49,999	62,398	3,651	10,127	0	0	0
50,000 - 54,999	69,096	3,096	10,630	16	19	0
55,000 - 59,999	63,019	2,944	11,124	0	0	0
60,000 - 64,999	53,329	2,222	7,955	0	0	0
65,000 - 74,999	114,888	5,279	27,116	0	0	0
75,000 - 99,999	202,733	8,047	51,769	0	0	0
100,000 - 149,999	177,021	5,418	46,100	153	19	0
150,000 - 199,999	65,458	1,488	18,742	0	0	0
200,000 - 499,999	164,176	2,383	64,941	3	-19	0
500,000 - 999,999	85,786	694	43,578	18	123	0
1,000,000 - 4,999,999	263,854	688	139,375	6	114	0
5,000,000 - 9,999,999	178,260	129	103,375	9	359	0
10,000,000 and over	703,491	121	313,976	5	138	0
Total	\$2,419,507	51,575	\$877,233	210	\$754	0

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	302	\$197
\$5,000 - 9,999	0	0	365	\$563
10,000 - 14,999	0	0	954	\$5,392
15,000 - 19,999	0	0	912	\$8,634
20,000 - 24,999	0	0	1,439	\$14,471
25,000 - 29,999	0	0	2,319	\$23,796
30,000 - 34,999	0	0	3,357	\$38,949
35,000 - 39,999	0	0	3,874	\$48,350
40,000 - 44,999	0	0	3,953	\$47,803
45,000 - 49,999	0	0	3,553	\$52,278
50,000 - 54,999	0	0	3,427	\$60,192
55,000 - 59,999	0	0	3,000	\$52,032
60,000 - 64,999	0	0	2,438	\$46,363
65,000 - 74,999	0	0	5,270	\$88,940
75,000 - 99,999	0	0	8,760	\$152,795
100,000 - 149,999	5,599	13,513	5,599	\$118,177
150,000 - 199,999	1,672	11,679	1,672	\$35,343
200,000 - 499,999	2,508	25,021	2,527	\$74,718
500,000 - 999,999	721	21,032	728	\$21,453
1,000,000 - 4,999,999	692	62,297	692	\$62,338
5,000,000 - 9,999,999	129	37,622	129	\$37,637
10,000,000 and over	123	194,827	123	\$194,832
Total	11,444	\$365,990	55,393	\$1,185,253

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 2006 (Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	7,388	\$102,016	\$77,685	\$3,899
\$15,000	- 19,999	20,165	355,257	213,097	17,645
20,000	- 24,999	31,323	716,367	338,087	28,972
25,000	- 29,999	63,631	1,762,433	697,262	67,415
30,000	- 34,999	81,086	2,642,398	901,926	99,227
35,000	- 39,999	79,639	2,990,225	929,462	100,785
40,000	- 44,999	67,949	2,879,291	819,883	90,717
45,000	- 49,999	62,169	2,940,869	774,617	81,810
50,000	- 54,999	46,702	2,442,726	629,607	63,188
55,000	- 59,999	37,029	2,122,672	514,132	49,255
60,000	- 64,999	31,646	1,978,007	473,600	41,450
65,000	- 74,999	47,346	3,310,716	758,765	64,465
75,000	- 99,999	56,143	4,791,762	1,046,037	74,384
100,000	- 149,999	22,038	2,577,349	503,404	28,421
150,000	- 199,999	5,474	938,137	124,661	7,094
200,000	- 499,999	5,283	1,491,421	142,988	6,847
500,000	- 999,999	962	649,451	31,055	1,232
1,000,000	- 4,999,999	593	1,120,171	38,322	768
5,000,000	- 9,999,999	49	352,037	11,100	69
10,000,000	and over	36	998,335	31,522	58
	Total	666,652	\$37,161,640	\$9,057,213	\$827,701

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits 2/
Less than	\$15,000	\$20,432	\$813	\$427	\$386
\$15,000	- 19,999	124,515	4,971	1,541	3,430
20,000	- 24,999	349,308	14,087	5,324	8,762
25,000	- 29,999	997,756	42,100	15,738	26,362
30,000	- 34,999	1,641,244	74,484	21,940	52,545
35,000	- 39,999	1,959,978	93,669	26,780	66,892
40,000	- 44,999	1,968,692	97,786	23,704	74,083
45,000	- 49,999	2,084,442	108,340	21,078	87,262
50,000	- 54,999	1,749,931	93,931	16,432	77,499
55,000	- 59,999	1,559,285	86,196	11,865	74,331
60,000	- 64,999	1,462,956	82,501	8,604	73,897
65,000	- 74,999	2,487,487	143,924	12,535	131,389
75,000	- 99,999	3,671,340	219,942	11,372	208,572
100,000	- 149,999	2,045,524	131,901	4,654	127,246
150,000	- 199,999	806,382	55,234	1,989	53,245
200,000	- 499,999	1,341,586	91,896	3,710	88,186
500,000	- 999,999	617,164	42,275	2,971	39,304
1,000,000	- 4,999,999	1,081,081	74,054	5,086	68,968
5,000,000	- 9,999,999	340,868	23,349	1,196	22,153
10,000,000	and over	966,755	66,223	380	65,843
	Total	\$27,276,727	\$1,547,676	\$197,328	\$1,350,356

1/ See Table 8 for a complete list of credits.

2/ Includes other taxes.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2006 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$15,000	7,388	\$169,354	5,227	\$69,818	2,756	\$8,881	1,660	\$6,522	
\$15,000 - 19,999	20,165	401,682	17,397	302,075	5,561	8,901	1,734	5,995	
20,000 - 24,999	31,323	772,953	29,235	663,843	8,311	11,078	2,356	4,876	
25,000 - 29,999	63,631	1,871,244	61,509	1,674,614	17,749	12,438	4,175	5,305	
30,000 - 34,999	81,086	2,709,984	79,723	2,541,117	21,605	19,821	5,740	6,226	
35,000 - 39,999	79,639	3,066,135	78,710	2,906,001	25,237	16,880	6,646	5,511	
40,000 - 44,999	67,949	2,983,410	66,949	2,772,248	24,507	17,811	6,411	3,931	
45,000 - 49,999	62,169	3,005,677	61,166	2,848,115	24,606	14,190	9,151	13,613	
50,000 - 54,999	46,702	2,523,165	45,497	2,351,199	23,787	13,469	6,601	8,397	
55,000 - 59,999	37,029	2,178,867	36,694	2,059,722	16,965	13,131	5,568	4,511	
60,000 - 64,999	31,646	2,033,279	30,987	1,888,712	16,115	9,597	5,566	8,987	
65,000 - 74,999	47,346	3,371,825	46,868	3,147,016	27,589	21,231	8,182	8,162	
75,000 - 99,999	56,143	4,886,456	54,606	4,405,626	36,150	58,355	13,305	32,061	
100,000 - 149,999	22,038	2,651,980	20,633	2,215,924	16,211	35,563	8,183	27,404	
150,000 - 199,999	5,474	972,842	4,904	703,264	4,656	20,089	2,908	14,223	
200,000 - 499,999	5,283	1,545,566	4,459	940,842	4,803	36,783	3,357	38,398	
500,000 - 999,999	962	666,653	757	293,358	910	22,201	778	28,912	
1,000,000 - 4,999,999	593	1,141,407	415	448,563	583	41,609	533	52,004	
5,000,000 - 9,999,999	49	360,368	37	114,121	49	77,828	49	14,044	
10,000,000 and over	36	1,014,127	23	259,780	36	71,868	36	57,859	
Total	666,652	\$38,326,973	645,795	\$32,605,960	278,186	\$531,723	92,938	\$346,940	

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	1,101	\$2,729	467	\$1,260	220	\$1,308	207	\$2,080	
\$15,000 - 19,999	804	6,081	432	1,183	460	4,489	771	11,067	
20,000 - 24,999	1,103	3,446	814	2,293	576	5,363	1,473	18,544	
25,000 - 29,999	2,125	10,601	1,317	2,799	699	5,638	2,370	33,754	
30,000 - 34,999	2,353	8,112	1,874	4,034	1,094	8,838	3,104	22,098	
35,000 - 39,999	3,194	7,906	1,540	4,077	1,378	9,549	2,103	25,639	
40,000 - 44,999	2,655	5,188	1,476	3,091	855	7,287	2,555	19,367	
45,000 - 49,999	4,254	8,891	1,699	3,301	1,072	7,386	2,772	24,135	
50,000 - 54,999	3,989	15,051	2,372	5,818	985	30,294	4,177	52,073	
55,000 - 59,999	2,495	12,506	2,125	4,463	1,181	13,042	2,908	30,109	
60,000 - 64,999	2,746	11,880	1,057	2,216	635	7,656	1,825	15,953	
65,000 - 74,999	3,777	18,939	2,468	6,139	801	13,569	3,715	43,722	
75,000 - 99,999	7,411	87,903	3,793	7,783	1,674	36,962	4,520	49,021	
100,000 - 149,999	4,445	82,679	2,764	6,320	1,809	43,320	2,024	20,382	
150,000 - 199,999	1,918	115,415	804	1,927	744	42,691	712	32,389	
200,000 - 499,999	2,153	145,335	1,146	3,722	1,436	174,427	471	8,487	
500,000 - 999,999	545	116,540	292	1,236	499	156,541	108	8,765	
1,000,000 - 4,999,999	428	295,516	122	510	331	261,920	123	17,941	
5,000,000 - 9,999,999	44	130,703	d/	d/	26	78,765	16	65,810	
10,000,000 and over	34	511,540	d/	d/	21	138,726	14	32,530	
Total	47,576	\$1,596,964	26,567	\$62,193	16,495	\$1,047,771	35,969	\$533,866	

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2006 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	703	\$8,375	202	\$998	1,999	\$59,288
\$15,000 - 19,999	1,903	27,804	486	9,984	2,980	47,005
20,000 - 24,999	1,698	20,762	708	4,452	3,247	58,047
25,000 - 29,999	2,731	52,958	1,471	9,266	5,728	103,624
30,000 - 34,999	3,807	47,968	2,217	12,571	5,818	64,534
35,000 - 39,999	3,334	29,657	1,227	5,056	7,465	70,390
40,000 - 44,999	2,012	35,394	1,323	6,014	7,296	106,881
45,000 - 49,999	2,412	30,030	1,949	14,962	5,755	67,475
50,000 - 54,999	1,907	27,255	2,171	9,683	6,083	92,088
55,000 - 59,999	1,801	15,767	1,143	4,740	5,041	63,538
60,000 - 64,999	1,736	15,836	1,694	6,708	3,914	45,728
65,000 - 74,999	2,340	36,141	1,105	4,441	6,442	99,454
75,000 - 99,999	4,381	58,688	1,701	8,201	9,927	182,801
100,000 - 149,999	2,257	116,295	708	6,820	3,844	96,571
150,000 - 199,999	574	52,665	357	4,970	1,046	46,683
200,000 - 499,999	997	108,427	466	6,884	1,084	78,540
500,000 - 999,999	129	29,635	40	1,524	102	14,184
1,000,000 - 4,999,999	91	31,697	33	3,786	d/	d/
5,000,000 - 9,999,999	5	784	4	660	d/	d/
10,000,000 and over	5	4,373	7	9,651	0	0
Total	34,823	\$750,511	19,013	\$131,372	77,830	\$1,300,256

NYAGI Class	Other Income 4/		Federal Adjustments 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	1,998	\$16,770	1,041	\$1,223	\$168,131
\$15,000 - 19,999	4,458	21,567	3,149	6,237	395,445
20,000 - 24,999	7,386	30,827	4,505	7,498	765,455
25,000 - 29,999	14,111	51,883	8,649	15,443	1,855,801
30,000 - 34,999	18,381	52,069	11,852	17,974	2,692,009
35,000 - 39,999	22,896	55,013	13,182	17,157	3,048,978
40,000 - 44,999	23,929	63,141	12,714	21,854	2,961,556
45,000 - 49,999	22,843	58,377	14,055	37,684	2,967,994
50,000 - 54,999	22,809	52,988	12,371	35,394	2,487,771
55,000 - 59,999	16,975	35,961	11,604	24,614	2,154,253
60,000 - 64,999	16,197	69,761	8,726	14,974	2,018,305
65,000 - 74,999	28,066	81,615	11,636	24,652	3,347,173
75,000 - 99,999	39,181	89,065	9,516	25,592	4,860,864
100,000 - 149,999	14,260	67,745	4,380	40,353	2,611,626
150,000 - 199,999	2,996	17,099	1,190	19,351	953,491
200,000 - 499,999	2,513	41,907	1,829	39,305	1,506,261
500,000 - 999,999	559	16,807	419	12,975	653,678
1,000,000 - 4,999,999	416	28,919	308	18,199	1,123,208
5,000,000 - 9,999,999	38	10,598	24	1,524	358,844
10,000,000 and over	24	12,167	19	3,087	1,011,041
Total	260,036	\$874,279	131,167	\$385,091	\$379,418,883

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 2006 (Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	30	\$120	147	\$140	55	\$69	519	\$212	1,000	\$36,599
\$15,000 - 19,999	64	71	398	243	320	84	970	780	720	16,773
20,000 - 24,999	131	99	1,223	1,210	709	667	3,114	2,365	697	19,282
25,000 - 29,999	153	74	4,208	3,652	2,186	812	7,149	5,416	1,259	48,448
30,000 - 34,999	286	72	7,859	8,626	3,357	1,460	11,997	7,120	693	23,536
35,000 - 39,999	477	102	6,631	8,901	3,793	3,072	17,182	12,510	1,394	36,543
40,000 - 44,999	59	129	8,375	10,796	4,219	3,088	19,898	15,141	1,384	53,329
45,000 - 49,999	33	10	8,192	13,978	3,674	1,830	17,713	17,048	500	4,209
50,000 - 54,999	291	356	6,737	11,727	2,582	1,365	19,522	17,364	545	14,634
55,000 - 59,999	216	59	5,773	11,007	3,002	3,007	15,053	13,636	595	16,866
60,000 - 64,999	77	46	5,124	10,107	2,617	1,785	14,168	14,948	531	25,089
65,000 - 74,999	339	891	8,897	18,751	5,391	4,702	25,449	26,518	673	17,914
75,000 - 99,999	611	1,667	9,711	29,842	6,948	8,721	36,777	42,755	1,734	21,353
100,000 - 149,999	572	911	2,424	9,061	1,828	4,583	12,459	20,196	207	11,465
150,000 - 199,999	305	879	222	581	740	1,879	2,604	4,687	13	266
200,000 - 499,999	489	1,303	168	973	1,094	3,702	1,763	4,784	77	2,262
500,000 - 999,999	216	1,429	11	17	372	3,102	368	2,624	4	46
1,000,000 - 4,999,999	187	3,793	3	5	294	10,151	315	5,271	3	86
5,000,000 - 9,999,999	25	1,139	0	0	33	27,250	28	4,556	0	0
10,000,000 and over	19	1,177	0	0	29	15,078	23	3,383	0	0
Total	4,580	\$14,327	76,104	\$139,619	43,242	\$96,406	207,068	\$221,314	12,030	\$348,700

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	1,101	\$12,995	68	\$50	1,194	\$16,273	92	\$315
\$15,000 - 19,999	1,356	8,627	315	698	1,294	13,445	128	232
20,000 - 24,999	1,995	14,154	116	271	1,186	14,221	305	619
25,000 - 29,999	2,992	21,500	591	763	1,945	21,365	335	362
30,000 - 34,999	1,703	14,794	871	220	1,351	12,932	366	1,066
35,000 - 39,999	1,302	10,619	434	957	1,204	9,204	405	351
40,000 - 44,999	1,379	17,548	433	826	837	6,343	750	2,259
45,000 - 49,999	941	11,470	1,297	1,209	635	6,155	576	530
50,000 - 54,999	1,285	11,434	690	461	723	13,455	629	318
55,000 - 59,999	253	3,302	649	1,043	851	9,457	459	563
60,000 - 64,999	346	5,142	652	1,366	454	4,615	311	509
65,000 - 74,999	612	6,949	621	1,181	434	4,749	394	294
75,000 - 99,999	947	12,064	1,668	6,654	1,635	17,952	1,310	4,824
100,000 - 149,999	313	4,519	743	2,816	606	4,844	378	1,158
150,000 - 199,999	278	3,972	310	5,262	119	2,133	344	762
200,000 - 499,999	239	3,989	422	1,627	245	3,484	630	2,697
500,000 - 999,999	46	597	196	2,712	21	234	201	2,139
1,000,000 - 4,999,999	25	349	186	4,378	16	146	191	6,510
5,000,000 - 9,999,999	0	0	28	26,808	0	0	21	3,821
10,000,000 and over	0	0	24	3,340	0	0	24	22,219
Total	17,112	\$164,025	10,315	\$62,643	14,751	\$161,008	7,849	\$51,548

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 2006 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	7,388	\$77,685	7,291	\$76,555	97	\$1,131
\$15,000 - 19,999	20,165	213,097	19,429	204,006	736	9,091
20,000 - 24,999	31,323	338,087	28,871	303,144	2,452	34,944
25,000 - 29,999	63,631	697,262	57,577	604,555	6,054	92,708
30,000 - 34,999	81,086	901,926	70,375	738,933	10,711	162,994
35,000 - 39,999	79,639	929,462	64,189	673,986	15,450	255,477
40,000 - 44,999	67,949	819,883	50,405	529,253	17,544	290,630
45,000 - 49,999	62,169	774,617	45,742	480,292	16,427	294,325
50,000 - 54,999	46,702	629,607	29,984	314,831	16,718	314,775
55,000 - 59,999	37,029	514,132	23,657	248,400	13,372	265,732
60,000 - 64,999	31,646	473,600	17,904	187,990	13,742	285,611
65,000 - 74,999	47,346	758,765	24,273	254,869	23,073	503,896
75,000 - 99,999	56,144	1,046,037	21,581	226,596	34,563	819,442
100,000 - 149,999	22,037	503,404	6,153	64,610	15,884	438,794
150,000 - 199,999	5,474	124,661	1,406	14,765	4,068	109,896
200,000 - 499,999	5,283	142,988	1,388	14,579	3,895	128,409
500,000 - 999,999	961	31,055	284	2,986	677	28,069
1,000,000 - 4,999,999	593	38,322	92	966	501	37,356
5,000,000 - 9,999,999	d/	d/	d/	d/	45	11,058
10,000,000 and over	d/	d/	d/	d/	35	31,511
Total	666,651	\$9,057,213	470,606	\$4,941,366	196,045	\$4,115,847

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 2006 (Dollar Data in Thousands)

NYAGI Class	Medical & Interest Paid					
	Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	27	\$231	97	\$265	79	\$594
\$15,000 - 19,999	326	960	736	2,817	458	3,629
20,000 - 24,999	899	3,529	2,452	11,748	1,599	11,814
25,000 - 29,999	1,657	5,236	6,030	27,148	3,880	29,745
30,000 - 34,999	2,685	7,952	10,711	47,960	6,464	52,387
35,000 - 39,999	2,785	10,998	15,450	75,592	10,648	109,188
40,000 - 44,999	2,716	8,904	17,516	87,625	9,404	84,276
45,000 - 49,999	2,583	12,944	16,427	89,027	9,746	96,568
50,000 - 54,999	3,159	14,670	16,718	106,463	11,529	117,841
55,000 - 59,999	1,800	7,443	13,363	94,397	9,647	113,667
60,000 - 64,999	1,294	9,300	13,742	105,432	9,990	116,834
65,000 - 74,999	2,147	9,658	23,073	191,752	17,699	225,743
75,000 - 99,999	2,825	14,126	34,559	352,060	28,367	367,285
100,000 - 149,999	1,034	8,182	15,882	217,959	13,714	194,950
150,000 - 199,999	215	2,953	4,068	72,415	3,467	53,535
200,000 - 499,999	104	1,302	3,895	129,676	3,544	89,206
500,000 - 999,999	3	38	677	56,564	618	22,990
1,000,000 - 4,999,999	3	82	501	106,804	467	26,507
5,000,000 - 9,999,999	0	0	45	40,599	42	10,470
10,000,000 and over	0	0	35	78,357	33	24,144
Total	26,263	\$118,508	195,979	\$1,894,659	141,396	\$1,751,372

NYAGI Class	Charitable Contributions and Other Deductions 1/			
	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$15,000	57	\$51	30	\$9
\$15,000 - 19,999	583	1,166	341	1,087
20,000 - 24,999	1,973	4,611	1,393	6,995
25,000 - 29,999	5,223	13,794	3,916	23,333
30,000 - 34,999	9,448	19,538	6,877	44,241
35,000 - 39,999	13,570	30,815	9,211	58,505
40,000 - 44,999	16,311	44,070	12,254	95,867
45,000 - 49,999	15,257	43,676	11,465	80,240
50,000 - 54,999	15,180	37,139	11,221	73,165
55,000 - 59,999	12,143	32,930	9,232	58,904
60,000 - 64,999	12,182	37,699	8,771	63,071
65,000 - 74,999	21,606	63,683	15,591	98,622
75,000 - 99,999	32,647	114,459	23,692	155,344
100,000 - 149,999	15,045	62,494	9,544	65,112
150,000 - 199,999	3,847	15,502	1,625	22,385
200,000 - 499,999	3,696	25,168	1,142	15,584
500,000 - 999,999	660	13,196	216	11,542
1,000,000 - 4,999,999	492	29,210	153	12,260
5,000,000 - 9,999,999	45	8,281	18	3,262
10,000,000 and over	35	36,236	15	5,860
Total	180,000	\$633,718	126,706	\$895,387

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 2006 (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	\$1,150	30	\$19	0	\$0	
\$15,000 - 19,999	9,659	546	578	5	10	
20,000 - 24,999	38,697	2,005	3,837	0	0	
25,000 - 29,999	99,256	5,061	8,692	0	0	
30,000 - 34,999	172,077	9,616	17,565	0	0	
35,000 - 39,999	285,099	14,891	34,081	13	59	
40,000 - 44,999	320,741	17,192	42,969	0	0	
45,000 - 49,999	322,455	15,447	45,889	0	0	
50,000 - 54,999	349,277	15,849	53,218	0	0	
55,000 - 59,999	307,340	12,871	47,761	0	0	
60,000 - 64,999	332,336	13,373	56,920	0	0	
65,000 - 74,999	589,459	22,335	104,395	0	0	
75,000 - 99,999	1,003,229	33,759	205,999	0	0	
100,000 - 149,999	548,533	15,298	125,637	0	0	
150,000 - 199,999	164,813	3,806	44,687	5	3	
200,000 - 499,999	250,324	3,695	85,783	d/	d/	
500,000 - 999,999	97,068	673	41,748	d/	d/	
1,000,000 - 4,999,999	157,031	495	82,633	8	62	
5,000,000 - 9,999,999	56,317	44	34,251	0	0	
10,000,000 and over	127,154	35	64,152	d/	d/	
Total	\$5,232,014	187,021	\$1,100,815	42	\$149	

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions 5/	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	97	\$1,131
\$15,000 - 19,999	0	0	736	9,091
20,000 - 24,999	0	0	2,452	34,944
25,000 - 29,999	0	0	6,054	92,708
30,000 - 34,999	0	0	10,711	162,994
35,000 - 39,999	0	0	15,450	255,477
40,000 - 44,999	0	0	17,544	290,630
45,000 - 49,999	0	0	16,427	294,325
50,000 - 54,999	0	0	16,718	314,775
55,000 - 59,999	0	0	13,372	265,732
60,000 - 64,999	0	0	13,742	285,611
65,000 - 74,999	0	0	23,073	503,896
75,000 - 99,999	0	0	34,563	819,442
100,000 - 149,999	0	0	15,884	438,794
150,000 - 199,999	4,067	13,637	4,068	109,896
200,000 - 499,999	3,895	41,529	3,895	128,409
500,000 - 999,999	677	27,507	677	28,069
1,000,000 - 4,999,999	501	37,230	501	37,356
5,000,000 - 9,999,999	45	11,033	45	11,058
10,000,000 and over	35	31,501	35	31,511
Total	9,221	\$162,438	196,045	\$4,115,847

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.

2006 Fiduciary Returns

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

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

Table 57 shows that 66,577 resident estates and trusts had 2006 tax liability of approximately \$349 million. In addition, 3,179 nonresident and part-year resident estates and trusts paid \$41 million in tax. In total, Table 57 shows that 69,756 fiduciary returns had total tax liability after credits of \$389 million.

The data in Table 57 are based on all fiduciary returns received for the 2006 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 2006
(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	8	\$833	8	\$833	0	\$0
\$1 - 49	418	2,048	402	1,878	385	\$170
50 - 99	571	4,064	551	3,734	540	\$329
100 - 199	1,016	10,443	990	7,155	973	3,288
200 - 299	1,018	6,652	996	5,526	983	1,126
300 - 399	859	6,500	837	5,056	828	1,444
400 - 499	922	8,952	901	6,357	888	2,596
500 - 599	783	9,340	775	6,993	769	2,347
600 - 699	813	4,982	798	4,090	793	892
700 - 799	755	12,723	744	7,869	734	4,854
800 - 899	698	6,523	694	4,329	677	2,194
900 - 999	708	5,864	700	4,298	687	1,566
1,000 - 1,999	5,732	74,485	5,641	36,293	5,652	38,192
2,000 - 2,999	4,415	66,850	4,359	48,386	4,329	18,464
3,000 - 3,999	3,460	51,996	3,413	32,523	3,420	19,473
4,000 - 4,999	3,014	300,300	2,972	277,894	2,983	22,407
5,000 - 5,999	2,403	62,176	2,377	30,532	2,374	31,644
6,000 - 6,999	2,113	39,155	2,092	20,572	2,091	18,583
7,000 - 7,999	1,813	40,379	1,788	19,969	1,799	20,411
8,000 - 8,999	1,689	50,083	1,674	22,279	1,673	27,804
9,000 - 9,999	1,520	30,065	1,510	15,361	1,500	14,704
10,000 - 10,999	1,388	31,394	1,374	13,991	1,379	17,402
11,000 - 11,999	1,183	36,610	1,177	17,138	1,170	19,473
12,000 - 12,999	1,129	41,547	1,120	17,052	1,119	24,495
13,000 - 13,999	1,057	69,213	1,050	45,912	1,048	23,301
14,000 - 14,999	963	36,044	955	16,347	959	19,697
15,000 - 19,999	4,022	154,719	4,006	78,839	3,998	75,880
20,000 - 24,999	2,893	166,998	2,875	79,993	2,867	87,004
25,000 - 49,999	7,725	557,646	7,683	214,615	7,674	343,032
50,000 - 99,999	5,773	631,135	5,759	236,014	5,745	395,121
100,000 - 499,999	6,270	1,888,619	6,257	619,756	6,247	1,268,863
500,000 - 999,999	1,119	1,046,432	1,117	294,289	1,116	752,143
1,000,000 and over	1,353	8,098,429	1,350	1,905,788	1,352	6,192,641
Total	69,603	\$13,553,199	68,945	\$4,101,662	68,752	\$9,451,537

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2006 (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	3	\$242	0	\$0
\$1 - 49	392	\$320	417	13
50 - 99	534	\$1,073	572	42
100 - 199	946	1,459	1,018	152
200 - 299	952	1,335	1,016	253
300 - 399	798	1,279	848	297
400 - 499	860	1,960	914	409
500 - 599	746	975	772	424
600 - 699	757	1,812	809	525
700 - 799	707	1,989	747	561
800 - 899	651	1,076	689	585
900 - 999	656	1,322	707	672
1,000 - 1,999	5,402	12,888	5,664	8,360
2,000 - 2,999	4,179	22,979	4,366	10,815
3,000 - 3,999	3,315	23,373	3,414	11,881
4,000 - 4,999	2,895	24,770	2,979	13,355
5,000 - 5,999	2,308	35,234	2,362	12,979
6,000 - 6,999	2,031	22,174	2,077	13,471
7,000 - 7,999	1,750	19,244	1,769	13,239
8,000 - 8,999	1,635	19,049	1,648	13,990
9,000 - 9,999	1,470	16,410	1,489	14,147
10,000 - 10,999	1,343	16,366	1,353	14,195
11,000 - 11,999	1,134	23,385	1,161	13,354
12,000 - 12,999	1,091	28,720	1,108	13,840
13,000 - 13,999	1,027	28,916	1,033	13,935
14,000 - 14,999	940	15,574	928	13,438
15,000 - 19,999	3,907	80,022	3,927	68,082
20,000 - 24,999	2,834	74,040	2,820	62,997
25,000 - 49,999	7,585	320,289	7,419	265,287
50,000 - 99,999	5,701	473,932	5,393	379,187
100,000 - 499,999	6,213	1,460,362	5,508	1,129,289
500,000 - 999,999	1,111	875,637	846	584,060
1,000,000 and over	1,341	6,997,528	794	2,747,352
Total	67,214	\$10,605,736	66,567	\$5,421,186

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2006 (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	9	\$11	0	\$0	9	\$11	\$3	\$14
\$1 - 49	417	1	0	\$0	417	1	0	1
50 - 99	572	2	d/	d/	572	2	0	2
100 - 199	1,018	6	0	\$0	1,018	6	0	6
200 - 299	1,016	10	d/	d/	1,016	10	0	10
300 - 399	848	12	0	\$0	848	12	57	69
400 - 499	914	16	d/	d/	914	16	1	18
500 - 599	772	17	d/	d/	772	17	0	17
600 - 699	809	21	0	\$0	809	21	2	23
700 - 799	747	22	d/	d/	747	22	0	22
800 - 899	689	24	d/	d/	689	24	0	24
900 - 999	707	30	0	\$0	707	30	0	30
1,000 - 1,999	5,664	338	18	a/	5,664	337	191	528
2,000 - 2,999	4,366	439	10	a/	4,366	438	10	448
3,000 - 3,999	3,414	476	16	\$1	3,414	475	80	555
4,000 - 4,999	2,979	539	6	a/	2,979	539	0	539
5,000 - 5,999	2,362	522	15	\$1	2,362	521	62	583
6,000 - 6,999	2,077	540	13	\$1	2,077	538	187	725
7,000 - 7,999	1,769	530	13	\$1	1,769	529	0	529
8,000 - 8,999	1,648	565	12	\$1	1,648	564	0	564
9,000 - 9,999	1,489	578	6	\$1	1,489	577	0	577
10,000 - 10,999	1,353	585	9	\$1	1,353	584	3	587
11,000 - 11,999	1,161	559	20	\$2	1,161	557	8	565
12,000 - 12,999	1,108	601	24	\$3	1,108	598	0	598
13,000 - 13,999	1,033	612	18	\$1	1,033	610	0	610
14,000 - 14,999	928	602	9	\$2	928	600	0	600
15,000 - 19,999	3,927	3,211	61	\$14	3,927	3,197	56	3,253
20,000 - 24,999	2,820	3,199	29	\$10	2,820	3,189	70	3,260
25,000 - 49,999	7,419	15,253	168	\$91	7,419	15,163	484	15,647
50,000 - 99,999	5,393	23,968	173	\$174	5,393	23,794	254	24,048
100,000 - 499,999	5,508	77,270	355	\$1,143	5,508	76,127	401	76,528
500,000 - 999,999	846	40,123	124	\$1,285	846	38,838	104	38,942
1,000,000 and over	795	188,554	203	\$11,069	795	177,486	1,398	178,884
Total	66,577	\$359,235	1,310	\$13,801	66,577	\$345,434	\$3,369	\$348,803

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2006 (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	\$11	\$3	9	\$14
\$1 - 49	4	0	4	0	1	0	421	1
50 - 99	6	0	6	0	2	0	578	2
100 - 199	10	1	10	0	6	0	1,028	6
200 - 299	10	3	10	0	10	0	1,026	11
300 - 399	13	4	13	0	12	57	861	69
400 - 499	13	6	13	1	17	1	927	18
500 - 599	12	7	12	0	17	0	784	17
600 - 699	7	4	7	0	21	2	816	23
700 - 799	10	8	10	0	23	0	757	23
800 - 899	11	10	11	1	24	0	700	24
900 - 999	4	4	4	0	30	0	711	30
1,000 - 1,999	84	129	84	5	342	191	5,748	533
2,000 - 2,999	62	158	62	5	443	10	4,428	453
3,000 - 3,999	55	194	55	6	481	80	3,469	561
4,000 - 4,999	53	238	53	6	545	0	3,032	545
5,000 - 5,999	45	248	45	9	530	62	2,407	592
6,000 - 6,999	39	253	39	9	547	187	2,116	734
7,000 - 7,999	45	339	45	15	544	0	1,814	544
8,000 - 8,999	45	381	45	11	574	0	1,693	574
9,000 - 9,999	35	329	35	8	585	0	1,524	585
10,000 - 10,999	35	366	35	13	597	3	1,388	600
11,000 - 11,999	25	287	25	9	567	8	1,186	575
12,000 - 12,999	25	312	25	8	607	0	1,133	607
13,000 - 13,999	24	324	24	11	621	0	1,057	621
14,000 - 14,999	36	515	36	15	615	0	964	615
15,000 - 19,999	101	1,780	101	45	3,242	56	4,028	3,298
20,000 - 24,999	73	1,645	73	52	3,241	70	2,893	3,312
25,000 - 49,999	312	11,143	312	273	15,436	484	7,731	15,920
50,000 - 99,999	383	27,139	383	683	24,476	254	5,776	24,730
100,000 - 499,999	771	188,056	771	2,977	79,104	401	6,279	79,505
500,000 - 999,999	273	196,172	273	3,121	41,959	104	1,119	42,063
1,000,000 and over	559	3,662,570	558	33,387	210,873	1,398	1,353	212,271
Total	3,180	\$4,092,626	3,179	\$40,670	\$386,104	\$3,369	69,756	\$389,473

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

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

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

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

Appendix A: Glossary of Terms

Federal Adjusted Gross Income (FAGI)

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

New York Adjusted Gross Income (NYAGI)

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

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

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

federal exclusions from income, such as:

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

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

Forms

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

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.

Taxable Year The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 2006 and fiscal years ending before February 1, 2007.

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

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

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

Appendix B: Description of the Sample

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

Data in this report are based on a sample of nearly 675,000 personal income tax returns of all types, selected from a total of approximately 9.3 million returns. A sample is conducted to eliminate the need to tabulate components of income and deductions from all of the approximately 9 million tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. For 2006, 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 was computed according to statistical principles which minimized the sample size while maintaining or improving the precision of the estimation of total income, tax liability and six of the most important federal components of income in comparison to prior studies. In general, the sampling plan requires the proportion of returns to be sampled to increase with income. The sample is based on New York adjusted gross income and drawn according to ratios defined as the selection of one out of every “n” returns.

Appendix C: 2006 New York State Income Tax Forms

Resident Income Tax Return (short form)

New York State • New York City • Yonkers



IT-150

Attach label, print, or type	Important: You must enter your social security number(s) in the boxes to the right.					
	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>		▼ Your social security number		
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number		
	Mailing address <i>(see instructions, page 15)</i> (number and street or rural route)		Apartment number	New York State county of residence		
	City, village, or post office		State	ZIP code	School district name	
Permanent home address <i>(see instructions, page 15)</i> (number and street or rural route)			Apartment number	School district code number		
City, village, or post office			State	ZIP code	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 2006? *(Part-year residents must file Form IT-201; see page 16.)* Yes No

(D) Can you be claimed as a dependent on another taxpayer's federal return? *(see page 16)* Yes No

(E) Enter your **2-digit special condition number if applicable** *(see page 16)* •
 If applicable, also enter your **second 2-digit special condition code number** •

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

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

	Dollars	Cents
1 Wages, salaries, tips, etc.....	1.	
2 Taxable interest income	2.	
3 Ordinary dividends	3.	
4 Capital gain distributions	4.	
5 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box..... <input type="checkbox"/>	5.	
6 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	6.	
7 Unemployment compensation.....	7.	
8 Taxable amount of social security benefits <i>(also enter on line 17 below)</i>	8.	
9 Add lines 1 through 8	9.	
10 Total federal adjustments to income <i>(see page 17)</i> <input type="text"/> Identify:	10.	
11 Federal adjusted gross income <i>(subtract line 10 from line 9)</i>	11.	
12 Interest income on state and local bonds and obligations <i>(but not those of NYS or its local governments)</i> ..	12.	
13 Public employee 414(h) retirement contributions from your wage and tax statements <i>(see page 18)</i> ...	13.	
14 Other <i>(see page 18)</i> <input type="text"/> Identify:	14.	
15 Add lines 11 through 14	15.	
16 Pensions of NYS and local governments and federal government <i>(see page 20)</i> <input style="width: 40px;" type="text"/>	16.	
17 Taxable amount of social security benefits <i>(from line 8 above)</i>	17.	
18 Pension and annuity income exclusion <i>(see page 20)</i>	18.	
19 Other <i>(see page 21)</i> <input type="text"/> Identify:	19.	
20 Add lines 16 through 19	20.	
21 New York adjusted gross income <i>(subtract line 20 from line 15)</i>	21.	
22 New York standard deduction <i>(see page 24)</i>	22.	0 0 . 0 0
23 Dependent exemptions <i>(not the same as total federal exemptions; see page 24)</i>	23.	0 0 0 . 0 0
24 Add lines 22 and 23	24.	0 0 . 0 0
25 Taxable income <i>(subtract line 24 from line 21)</i>	25.	

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Please file this original scannable return with the Tax Department.

26 Taxable income (enter the amount from line 25 on the front page)	26.			
27 New York State tax on line 26 amount (see page 25 and Tax Computation on page 54).....	27.			
28 New York State (NYS) household credit (from table 1, 2, or 3 on pages 25 and 26)	28.			
29 Subtract line 28 from line 27 (if line 28 is more than line 27, leave blank)	29.			
30 New York City (NYC) resident tax (see page 26)	30.			
31 NYC household credit (from table 4, 5, or 6 on pages 26 and 27)	31.			
32 Subtract line 31 from line 30 (if line 31 is more than line 30, leave blank).....	32.			
33 Yonkers resident income tax surcharge (from Yonkers worksheet on page 27)	33.			
34 Yonkers nonresident earnings tax (attach Form Y-203)	34.			
35 Sales or use tax (See the instructions beginning on page 66. Do not leave line 35 blank.)	35.			
36 Voluntary contributions (whole dollar amounts only; see page 28)				
Return a Gift to Wildlife 36a. [] . Missing/Exploited Children Fund 36b. [] .				
Breast Cancer Research Fund 36c. [] . Prostate Cancer Research Fund 36d. [] .				
Alzheimer's Fund 36e. [] . Olympic Fund 36f. [] . WTC Memorial Fund 36g. [] .				
Total (add lines 36a through 36g)	36.			0 0
37 Add line 29 and lines 32 through 36	37.			
38 Empire State child credit (attach Form IT-213)	38.			
39 NYS child and dependent care credit (attach Form IT-216)	39.			
40 NYS earned income credit (attach Form IT-215 or Form IT-209)	40.			
41 NYS noncustodial parent earned income credit (attach Form IT-209).....	41.			
42 Real property tax credit (attach Form IT-214).....	42.			
43 College tuition credit (attach Form IT-272)	43.			
44 NYC school tax credit.....	44.			
45 NYC earned income credit (attach Form IT-215 or Form IT-209)	45.			
46 Total New York State tax withheld	46.			
47 Total New York City tax withheld	47.			
48 Total Yonkers tax withheld	48.			
49 Total estimated tax payments / Amount paid with Form IT-370	49.			
50 Add lines 38 through 49	50.			
51 If line 50 is more than line 37, subtract line 37 from line 50.....	51.			
52 Amount of line 51 that you want refunded to you (for Direct deposit, complete line 56)	52.			
53 Estimated tax only — Amount of line 51 that you want applied to your 2007 estimated tax. (Do not include any amount that you claimed as a refund on line 52.).....	53.			
54 Amount you owe — If line 50 is less than line 37, subtract line 50 from line 37. (For Payment options, see page 32; for Electronic funds withdrawal, complete line 56.)	54.			
55 Estimated tax penalty (Include this amount in line 54 or reduce the overpayment on line 51; see page 32.)	55.			

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

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

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

a Routing number Electronic funds withdrawal effective date

b Account number c Account type Checking Savings

Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see page 34) Yes <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:
Firm's name (or yours, if self-employed)	● Employer identification number
Address	Mark an X if self-employed <input type="checkbox"/>
	Date

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

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

For information about private delivery services, see page 41.

Please file this original scannable return with the Tax Department.





Resident Income Tax Return (long form)

IT-201

New York State • New York City • Yonkers

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

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

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

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

(B) Did you itemize your deductions on your 2006 federal income tax return? Yes No

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

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

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

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

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

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

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

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

Federal income and adjustments

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

	Dollars	Cents
1 Wages, salaries, tips, etc.	1.	
2 Taxable interest income	2.	
3 Ordinary dividends	3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25 on page 2)	4.	
5 Alimony received	5.	
6 Business income or loss (attach a copy of federal Schedule C or C-EZ, Form 1040)	6.	
7 Capital gain or loss (if required, attach a copy of federal Schedule D, Form 1040)	7.	
8 Other gains or losses (attach a copy of federal Form 4797)	8.	
9 Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box ... <input type="checkbox"/>	9.	
10 Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)	11.	
12 Farm income or loss (attach a copy of federal Schedule F, Form 1040)	12.	
13 Unemployment compensation	13.	
14 Taxable amount of social security benefits (also enter on line 27 on page 2)	14.	
15 Other income (see page 80) Identify:	15.	
16 Add lines 1 through 15	16.	
17 Total federal adjustments to income (see page 80) Identify:	17.	
18 Subtract line 17 from line 16. This is your federal adjusted gross income.	18.	

(continued on page 2)

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

▼ Enter your social security number

Dollars Cents

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

New York additions (see page 81)

20	Interest income on state and local bonds and obligations (but not those of NY State or its local governments)	20.	<input type="text"/>	.	<input type="text"/>
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 82)	21.	<input type="text"/>	.	<input type="text"/>
22	New York's 529 college savings program distributions (see page 82)	22.	<input type="text"/>	.	<input type="text"/>
23	Other (see page 83) <i>Identify:</i>	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) <i>Identify:</i>	31.	<input type="text"/>	.	<input type="text"/>
32	Add lines 25 through 31	32.	<input type="text"/>	.	<input type="text"/>
33	Subtract line 32 from line 24. This is your New York adjusted gross income .	33.	<input type="text"/>	.	<input type="text"/>

Standard deduction or itemized deduction (see page 92)

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

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

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

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

OR

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

New York State itemized deduction worksheet	
a Medical and dental expenses (from federal Schedule A, line 4)	a. <input type="text"/> . <input type="text"/>
b Taxes you paid (from federal Schedule A, line 9)	b. <input type="text"/> . <input type="text"/>
c Interest you paid (from federal Schedule A, line 14)	c. <input type="text"/> . <input type="text"/>
d Gifts to charity (from federal Schedule A, line 18)	d. <input type="text"/> . <input type="text"/>
e Casualty and theft losses (from federal Schedule A, line 19)	e. <input type="text"/> . <input type="text"/>
f Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26)	f. <input type="text"/> . <input type="text"/>
g Other miscellaneous deductions (from federal Schedule A, line 27)	g. <input type="text"/> . <input type="text"/>
h Enter amount from federal Schedule A, line 28 ...	h. <input type="text"/> . <input type="text"/>
i State, local, and foreign income taxes and other subtraction adjustments (see page 92)	i. <input type="text"/> . <input type="text"/>
j Subtract line i from line h	j. <input type="text"/> . <input type="text"/>
k Addition adjustments (see page 93)	k. <input type="text"/> . <input type="text"/>
l Add lines j and k	l. <input type="text"/> . <input type="text"/>
m Itemized deduction adjustment (see page 94)	m. <input type="text"/> . <input type="text"/>
n Subtract line m from line l	n. <input type="text"/> . <input type="text"/>
o College tuition itemized deduction (see Form IT-272) ..	o. <input type="text"/> . <input type="text"/>
p Add lines n and o . This is your New York State itemized deduction; enter on line 34 above	p. <input type="text"/> . <input type="text"/>

(continued on page 3)

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

Name(s) as shown on page 1

▼ Enter your social security number

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

		Dollars	Cents
38 Enter the amount from line 37 on page 2. This is your taxable income .	38.		
39 New York State tax on line 38 amount (see page 95 and Tax Computation on page 54)	39.		
40 New York State household credit (from table 1, 2, or 3 on pages 95 and 96)	40.		
41 Resident credit (attach Form IT-112-R or IT-112-C, or both; see page 96)	41.		
42 Other New York State nonrefundable credits (from Form IT-201-ATT, line 7; attach form)	42.		
43 Add lines 40, 41, and 42	43.		
44 Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44.		
45 Net other New York State taxes (from Form IT-201-ATT, line 30; attach form)	45.		
46 Add lines 44 and 45. This is the total of your New York State taxes .	46.		

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

47 New York City resident tax on line 38 amount (see page 96)	47.		
48 New York City household credit (from table 4, 5, or 6 on page 97)	48.		
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49.		
50 Part-year New York City resident tax (attach Form IT-360.1)	50.		
51 Other New York City taxes (from Form IT-201-ATT, line 34; attach form)	51.		
52 Add lines 49, 50, and 51	52.		
53 NY City nonrefundable credits (from Form IT-201-ATT, line 10; attach form)...	53.		
54 Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54.		
55 Yonkers resident income tax surcharge (see page 98)	55.		
56 Yonkers nonresident earnings tax (attach Form Y-203)	56.		
57 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	57.		
58 Add lines 54 through 57. This is the total of your New York City and Yonkers taxes / surcharges .	58.		

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

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

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

60a Return a Gift to Wildlife	60a.		0	0
60b Missing/Exploited Children Fund	60b.		0	0
60c Breast Cancer Research Fund	60c.		0	0
60d Alzheimer's Fund	60d.		0	0
60e Olympic Fund (\$2 or \$4; see page 99)	60e.		0	0
60f Prostate Cancer Research Fund	60f.		0	0
60g WTC Memorial Fund	60g.		0	0
60 Add lines 60a through 60g. This is your total voluntary contributions .	60.		0	0
61 Add lines 46, 58, 59, and 60. This is your total New York State, New York City, and Yonkers taxes, sales or use tax, and voluntary contributions .	61.			

(continued on page 4)

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

▼ Enter your social security number

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

Payments and refundable credits (see page 100)

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

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

Your refund/amount overpaid (see page 103)

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

Amount you owe (see page 104)

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

Account information (see page 105)

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

Electronic funds withdrawal effective date: []

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

Sign your return below

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

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

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

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

2014060094



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



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

IT-203

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

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 1-18 for various income and adjustment categories.

2031060094



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

▼ Enter your social security number

Federal amount

Dollars Cents

New York State amount

Dollars Cents

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

New York additions (see page 26)

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

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

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

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

New York subtractions (see page 30)

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

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

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

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

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

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

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

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

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

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

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

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

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

◀ or ▶

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

New York State itemized deduction worksheet	
a Medical and dental expenses (from federal Sch. A, line 4)	a. <input type="text"/> <input type="text"/>
b Taxes you paid (from federal Schedule A, line 9)	b. <input type="text"/> <input type="text"/>
c Interest you paid (from federal Schedule A, line 14)	c. <input type="text"/> <input type="text"/>
d Gifts to charity (from federal Schedule A, line 18)	d. <input type="text"/> <input type="text"/>
e Casualty and theft losses (from federal Sch. A, line 19)	e. <input type="text"/> <input type="text"/>
f Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26)	f. <input type="text"/> <input type="text"/>
g Other miscellaneous deductions (from federal Schedule A, line 27)	g. <input type="text"/> <input type="text"/>
h Enter amount from federal Schedule A, line 28	h. <input type="text"/> <input type="text"/>
i State, local, and foreign income taxes and other subtraction adjustments (see page 37)	i. <input type="text"/> <input type="text"/>
j Subtract line i from line h	j. <input type="text"/> <input type="text"/>
k College tuition itemized deduction (see page 38)	k. <input type="text"/> <input type="text"/>
l Addition adjustments (see page 38)	l. <input type="text"/> <input type="text"/>
m Add lines j, k, and l	m. <input type="text"/> <input type="text"/>
n Itemized deduction adjustment (see page 39)	n. <input type="text"/> <input type="text"/>
o New York State itemized deduction (subtract line n from m; enter on line 33 above)	o. <input type="text"/> <input type="text"/>

2032060094



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

Name(s) as shown on page 1

▼ Enter your social security number

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

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

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

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

$$\frac{\text{New York State amount from line 31}}{\text{Federal amount from line 31}} = \text{45.} \text{ .}$$

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

New York City and Yonkers taxes

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

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

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

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

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

▼ Enter your social security number

[Social Security Number Box]

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

Dollars Cents

59. [Dollars] [Cents]

Payments and refundable credits

Table with 2 columns: Line number and Description. Rows 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.

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

See Step 12 on page 49 for the proper assembly of your return and attachments.

66. [Dollars] [Cents]

Refund/ amount overpaid

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

67. [Dollars] [Cents]

68 Amount of line 67 that you want refunded to you

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

Refund 68. [Dollars] [Cents]

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

69. [Dollars] [Cents]

Amount you owe

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

Staple payment to front of return.

Owe 70. [Dollars] [Cents]

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

71. [Dollars] [Cents]

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

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

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

Additional information

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

[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 2006?

(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 48) Yes [] 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.

For information about private delivery services, see page 61.

2034060094



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

Fiduciary Income Tax Return

New York State • New York City • Yonkers



IT-205

Type of entity:

- 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, 2006, through Dec. 31, 2006, or fiscal year beginning

06 and ending

Print or type	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 X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>

Amended return
(attach explanation)

<input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I)	Number of beneficiaries	Qualifying special conditions for filing your 2006 tax return (see instr.)
--------------------------	---	-------------------------	--

See instructions

A	Total income (from back page, line 51)						
B	New York adjusted gross income from NYAGI worksheet, line 5						
C	Amount from Form IT-205-A, Schedule 1, line 10, column a						
1	Federal taxable income of fiduciary (from back page, line 62)						
2	New York modifications relating to amounts allocated to principal						
3	Balance (line 1 and add or subtract line 2)						
4	Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)						
5	New York taxable income of fiduciary (line 3 and add or subtract line 4)						
6	State tax on line 5 amount (full-year resident estate and trust only)						
7	New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)						
8	Add lines 6 and 7						
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 X in this box <input type="checkbox"/>						
10	Nonrefundable state credits (attach schedule)						
11	Subtract line 10 from line 8 or line 9						
12	State separate tax on lump-sum distributions and other addbacks						
13	State minimum income tax						
14	Total New York State tax (add lines 11, 12, and 13; see instructions)						
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 x (see instructions)	25.					
26	Yonkers part-year resident tax (from Form IT-205-A-I, page 3, 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 21)	28.					
29	Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29.					
30	Estimated tax paid (including payments made with Form IT-370-PF)	30.					
31	Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31.					
32	Subtract line 31 from line 30	32.					
33	Refundable credits <i>Identify:</i>	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 2007 estimated tax	40.					
41	If line 37 is less than the total of lines 29 and 42, enter amount you owe	41.					
42	Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42.					

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2006 Fiduciary Income Tax** on it; mail the completed return to the appropriate address indicated in instructions.

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

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

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



Table with 2 columns: Description (Income and Deductions) and Amount. Lines 43-51 (Income) and 52-62 (Deductions).

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

Table with 2 columns: Description (Additions and Subtractions) and Amount. Lines 63-70.

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

Table with 5 columns: Beneficiary info, Identifying number, Shares of federal distributable net income (Amount and Percent), and Shares of New York fiduciary adjustment.

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

Third-party designee section: Do you want to allow another person to discuss this return with the Tax Dept? (see instr., page 5) Yes [] (complete the following) No []

Paid preparer's use only and Sign return here sections: Preparer's signature, Preparer's SSN or PTIN, Employer identification number, Signature of fiduciary or officer representing fiduciary, Date, Daytime phone number.

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**