



July 2005

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# Analysis of 2002 Personal Income Tax Returns

*Profile of Income, Deductions,  
Credits and Tax*



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*Married Filing Separately*

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*Head of Household*

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# Statistical Highlights of 2002 Returns

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## Summary

Highlights from tax year 2002 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2002 equaled approximately \$405 billion, a decrease of \$20 billion (5 percent) from 2001. New York adjusted gross income (NYAGI) totaled \$388 billion, compared to \$406 billion in 2001.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$21.4 billion, a decrease of 7 percent from 2001. Full-year resident taxpayers accounted for \$18.1 billion, or 85 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$3,269, down from \$3,399 in 2001.
- Total tax liability per taxable resident return, as a percentage of NYAGI, declined slightly from 4.8 percent in 2001 to 4.7 percent in 2002.
- The total number of tax returns filed with the Department of Taxation and Finance in 2002 totaled approximately 8.8 million, slightly less than the number filed in 2001. About 2.6 million of this total were nontaxable returns. The number of taxable returns decreased from 6.4 million to 6.2 million, with resident returns accounting for 89 percent of this total.



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# Introduction and Background

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This publication contains findings from a study of 2002 personal income tax returns filed during 2003. 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 113,000 personal income tax returns selected from a total filing population of just under 9 million returns, approximately 8 million of which were filed by New York State residents. Both taxable and nontaxable returns were sampled. However, this report primarily provides statistics on 6.2 million resident, part-year resident, and nonresident returns with a New York personal income tax liability. Appendix B details the specific sampling techniques employed in developing this study.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2002 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 2002 liability for all returns. The concept of tax liability differs from tax collections. Actual tax collections during the State fiscal year (April 1 through March 31) include receipts of various types of payments made to satisfy taxpayers’ tax liability including withholding, estimated payments, final payments, refunds, audit payments, and payments from delinquent accounts. Personal income tax collection data are presented in the annual *New York State Tax Collections* statistical report prepared by the Office of Tax Policy Analysis (OTPA).

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This report describes the prominent features of New York's personal income tax, with particular emphasis on the 2002 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 2002 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2002.

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

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## Comparison With Other OTPA Reports

The aggregate statistics reported in this publication do not completely coincide with data presented in the *New York Adjusted Gross Income and Tax Liability, Analysis of State Personal Income Tax Returns by Place of Residence (POR)* publication also prepared by OTPA. The data provided in this report are based on a statistically valid sample of approximately 113,000 personal income tax returns selected from a population of just under 9 million returns. OTPA staff reviewed taxpayer entries, inserted missing data, corrected data and recomputed subtotals. (See Appendix B for a more complete description of the sample.) Using either the number of tax returns, adjusted gross income, or tax liability data for each sample cell, the sample was inflated to represent all timely filed 2002 State personal income tax returns. In comparison, the POR publication tabulates information from all returns filed with the Department of Taxation and Finance (the Department). The POR report represents the compilation of records on the Department's master file on a particular day. The data variables represent amounts accepted by the Department's tax return processing system within system tolerances. Analysts compiled the data and reported the statistics with minimal review. Furthermore, the report covers only some of the information contained on New York State income tax returns. In addition to the POR report, the Office of Tax

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Policy Analysis also produces special legislatively mandated studies on the earned income tax credit and real property tax credits.



# Prominent Features

New York automatically conforms to most federal definitions of income and itemized deductions. Therefore, some of the tables contained in this study refer to federal components of income and federal components of deductions, the starting point for State computations. New York was one of thirteen states which automatically conformed to federal adjusted gross income in 2002. 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 2002 personal income tax law.

**Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2002 Tax Year**

|                                      |  |
|--------------------------------------|--|
| Social Security Benefits             | Fully Exempt   |
| Pension Income                       | New York State and local and federal pensions fully exempt; others eligible for up to \$20,000 exclusion (\$20,000 each spouse for married couples).                   |
| Married Standard Deduction           | \$14,200   |
| 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 \$137,300 or more (\$68,650 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$137,300 (\$68,650 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 2002 tax rate schedule. Also, the supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the value of tax rates below the top rate.

This effectively means that these taxpayers paid a flat tax of 6.85 percent on all of their taxable income. Credits which decline in value as income rises also help make the tax progressive. On the other hand, New York permits most federal itemized deductions, which tend to diminish progressivity. Federal and State limitations on itemized deductions reduce some of this effect.

**Table 2: 2002 Tax Rates**

| Married Joint and Surviving Spouse              |              |  |
|---|--------------|--|
| 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  |              | \$1,946 plus 6.85% of amount over \$40,000 |
| Single, Married Separate and Estates and Trusts |              |  |
| 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  |              | \$973 plus 6.85% of amount over \$20,000   |
| Head of Household                               |              |  |
| 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  |              | \$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



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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.

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# Statistical Summary

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The personal income tax accounts for more than half of New York State tax revenues collected by the Department of Taxation and Finance. Approximately 8 million returns were timely filed by full-year residents for tax year 2002, of which 2.5 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers and refundable tax credits. The remaining 5.5 million taxable returns reported a total tax liability of \$18.1 billion. In addition, approximately 671,000 nonresidents and part-year residents had tax liability of nearly \$3.3 billion and another 131,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2001 and 2002. In 2002, total New York adjusted gross income (NYAGI) equaled approximately \$388 billion, compared with approximately \$405 billion in total federal adjusted gross income (FAGI). The \$17 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 modification is interest from obligations of states other than New York. Appendix A provides more detailed income definitions.

**Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2001 and 2002**

| Major Items                         | 2001    | 2002    | Change  |         |
|-------------------------------------|---------|---------|---------|---------|
|                                     |         |         | Amount  | Percent |
| Total Number of Returns* (000)      | 8,050   | 8,029   | -21     | -0.3    |
| Number of Taxable Returns (000)     | 5,714   | 5,547   | -167    | -2.9    |
| Number of Nontaxable Returns (000)  | 2,337   | 2,483   | 146     | 6.2     |
| Millions of Dollars                 |         |         |         |         |
| Total Federal Adjusted Gross Income | 424,574 | 404,883 | -19,691 | -4.6    |
| Total NY Adjusted Gross Income      | 405,866 | 388,110 | -17,756 | -4.4    |
| Total Deductions Used               | 72,547  | 72,672  | 125     | 0.2     |
| Total Value of Exemptions Used      | 3,650   | 3,682   | 32      | 0.9     |
| Total Taxable Income                | 329,668 | 311,790 | -17,878 | -5.4    |
| Total Tax Liability                 | 19,421  | 18,132  | -1,289  | -6.6    |
| Dollars                             |         |         |         |         |
| Average Tax Liability               | 3,399   | 3,269   | -130    | -3.8    |

\* 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 2001 and 2002. It shows that in 2002, taxpayers with incomes above \$200,000 made up smaller shares of total income and total tax liability than in 2001. Figure 1 depicts the distribution of these items in tax

**Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2001 and 2002**

| NYAGI Class        | Taxpayers |       | Adjusted Gross Income |       | Tax Liability |       |
|--------------------|-----------|-------|-----------------------|-------|---------------|-------|
|                    | 2001      | 2002  | 2001                  | 2002  | 2001          | 2002  |
| Less than \$10,000 | 6.4       | 5.8   | 0.6                   | 0.5   | 0.2           | 0.2   |
| \$ 10,000 - 19,999 | 13.5      | 12.9  | 2.9                   | 2.8   | 0.9           | 0.9   |
| 20,000 - 29,999    | 16.1      | 15.4  | 5.7                   | 5.6   | 2.8           | 2.7   |
| 30,000 - 49,999    | 25.2      | 25.7  | 13.8                  | 14.4  | 9.8           | 10.2  |
| 50,000 - 99,999    | 26.1      | 27.0  | 25.6                  | 27.1  | 23.1          | 24.6  |
| 100,000 - 199,999  | 9.2       | 9.6   | 17.2                  | 18.2  | 19.3          | 20.7  |
| 200,000 and over   | 3.5       | 3.5   | 34.2                  | 31.5  | 43.9          | 40.8  |
| 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 2002

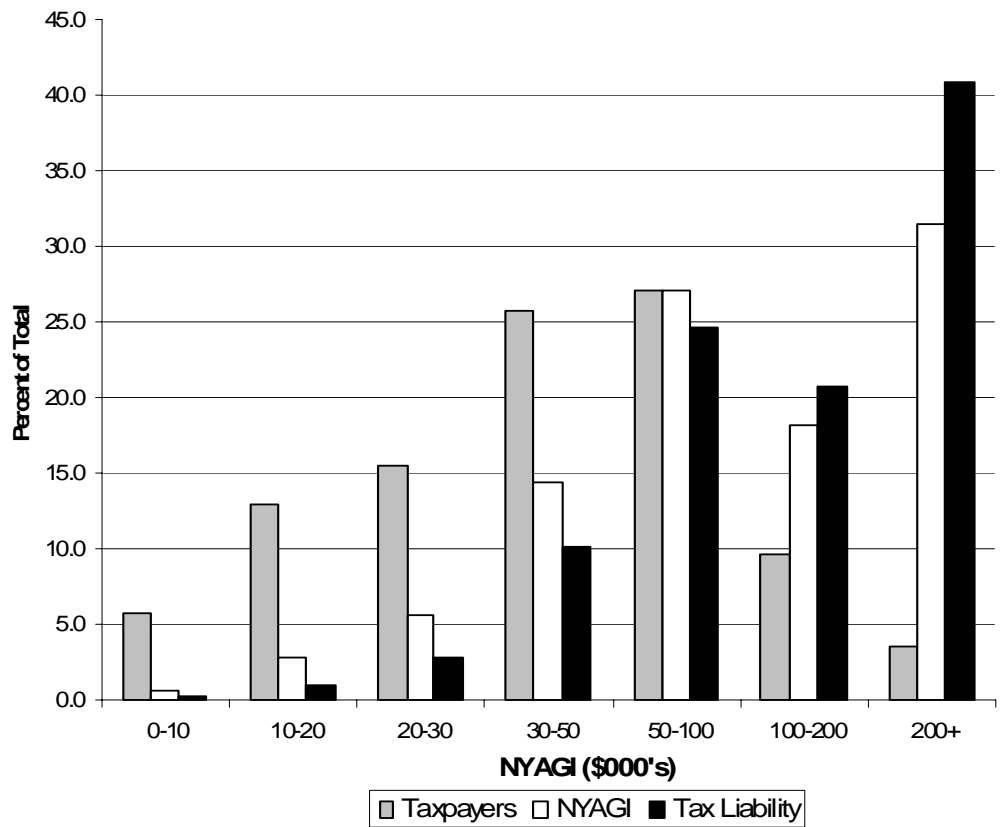


Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.2 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 44.9 percent of all income and paid 56.4 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 \$41,040. Taxpayers below the median had 18 percent of total NYAGI and paid 9.1 percent of total tax, while those above the median bore 90.9 percent of the tax burden.

Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2002 1/

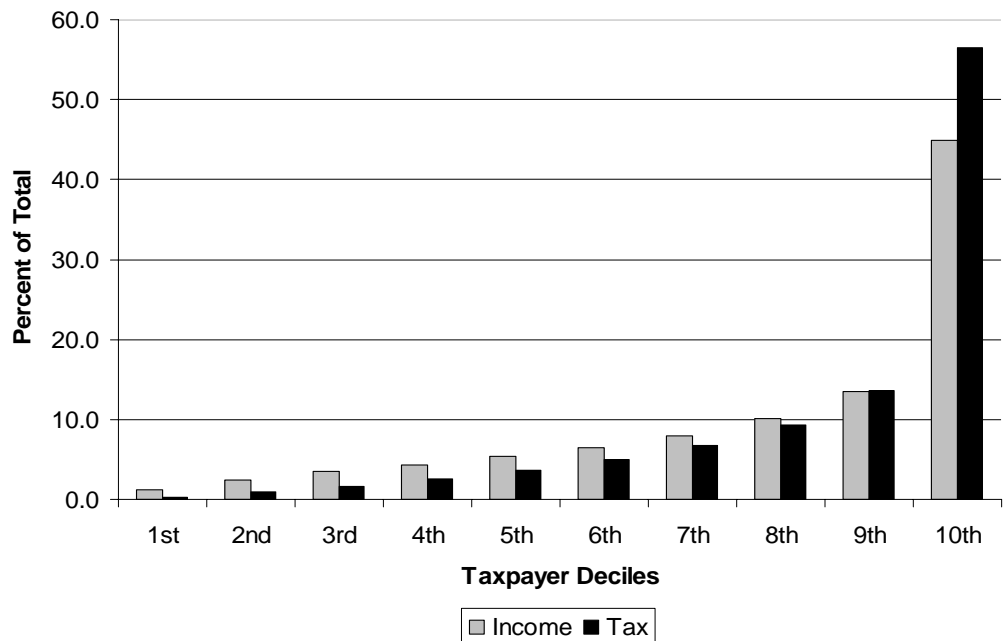
| Income of Decile 2/ | Income            |                  | Tax               |                  | Effective Tax Rate 3/ (In Percent) |
|---------------------|-------------------|------------------|-------------------|------------------|------------------------------------|
|                     | Amount (Millions) | Percent of Total | Amount (Millions) | Percent of Total |                                    |
| Less than \$13,468  | \$4,826           | 1.2              | \$61              | 0.3              | 1.3                                |
| \$13,469 - 21,012   | 9,597             | 2.5              | 162               | 0.9              | 1.7                                |
| 21,013 - 27,515     | 13,503            | 3.5              | 301               | 1.7              | 2.2                                |
| 27,516 - 33,823     | 16,955            | 4.4              | 461               | 2.5              | 2.7                                |
| 33,824 - 41,039     | 20,701            | 5.3              | 667               | 3.7              | 3.2                                |
| 41,040 - 50,180     | 25,174            | 6.5              | 901               | 5.0              | 3.6                                |
| 50,181 - 62,815     | 31,127            | 8.0              | 1,214             | 6.7              | 3.9                                |
| 62,816 - 80,259     | 39,368            | 10.1             | 1,676             | 9.2              | 4.3                                |
| 80,260 - 114,369    | 52,581            | 13.5             | 2,457             | 13.6             | 4.7                                |
| 114,370 and over    | 174,278           | 44.9             | 10,232            | 56.4             | 5.9                                |
| Total               | \$388,110         | 100.0            | \$18,132          | 100.0            | 4.7                                |

1/ Positive tax liability.

2/ NYAGI.

3/ Tax liability as a percent of NYAGI.

Figure 2: Percent of NYAGI and Tax Liability by Decile for Resident Taxpayers in 2002



## Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2001.

**Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2001 and 2002 1/**  
(Dollar Data in Millions)

| Components of Income                            | 2001             | 2002             | Change           |             |
|---|------------------|------------------|------------------|-------------|
|   |                  |                  | Amount           | Percent     |
| Wages and Salaries                              | \$309,448        | \$305,042        | -\$4,406         | -1.4        |
| Capital & Other Gains (Net)                     | 26,538           | 17,573           | -8,965           | -33.8       |
| Interest and Dividends                          | 22,296           | 16,622           | -5,674           | -25.5       |
| Partnerships, Estates, Trusts, Rents, Royalties | 25,579           | 26,470           | 891              | 3.5         |
| Pensions, Annuities, IRAs                       | 18,408           | 16,845           | -1,563           | -8.5        |
| Business and Farm Income (Net)                  | 14,024           | 14,280           | 256              | 1.8         |
| All Other Income 2/                             | 12,238           | 13,246           | 1,008            | 8.2         |
| <b>Total</b>                                    | <b>\$428,531</b> | <b>\$410,078</b> | <b>-\$18,453</b> | <b>-4.3</b> |

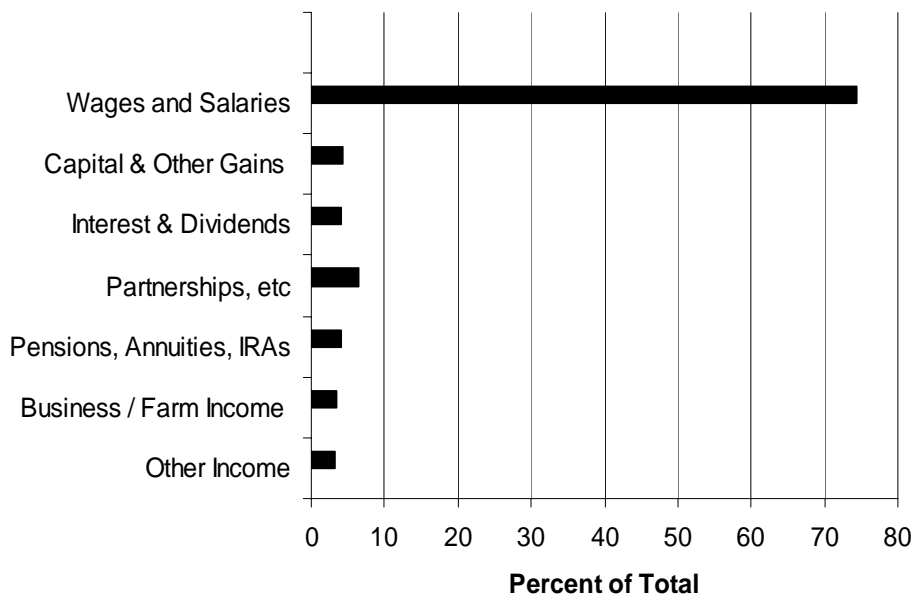
1/ Before adjustments, such as alimony paid, contributions to IRAs, and 50 percent of self-employment tax paid.

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

Reflecting a slowdown in the State's economy, total federal gross income declined 4.3 percent in 2002. Significant decreases in capital gains and interest and dividend income were the major factors in the overall decline. Only partnerships, estates and trusts, rent/royalty, business and farm income and other income realized modest increases in 2002. Wages and salaries comprised the largest single income component, about 74.4 percent of federal gross income. Partnerships, estates, trusts, rents and royalty income constituted the second largest single source of income comprising nearly 6.5 percent of federal gross income. Continued decline in the financial markets in 2002 resulted in capital gains income dropping to the third largest income source. Figure 3 depicts the overall distribution of components of federal gross income.

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Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2002



year 2002.

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## Standard and Itemized Deductions

Approximately 73 percent of resident taxpayers used the standard deduction in 2002 compared to 74 percent in 2001. Approximately 1.5 million taxpayers claimed itemized deductions worth \$32.4 billion, compared to \$32.2 billion in the previous year.

Table 7 and Figure 4 show 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.



**Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 2002**

| Deduction                   | Number of Taxpayers Claiming (000) | Amount Deductions (Millions) | Average Amount |
|-----------------------------|------------------------------------|------------------------------|----------------|
| Taxes Paid 1/               | 1,481                              | \$8,266                      | \$5,581        |
| Charitable Contributions    | 1,423                              | 8,540                        | 6,000          |
| Interest Paid               | 1,148                              | 14,269                       | 12,427         |
| Medical and Dental          | 227                                | 1,212                        | 5,351          |
| Other 2/                    | 835                                | 6,360                        | 7,618          |
| Total Before Limitations 3/ | 1,484                              | 38,648                       | 26,035         |
| Total After Limitations 4/  | 1,484                              | \$32,368                     | \$21,808       |

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 \$13.7 billion were not allowed on State returns.

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

3/ Also includes minor corrections.

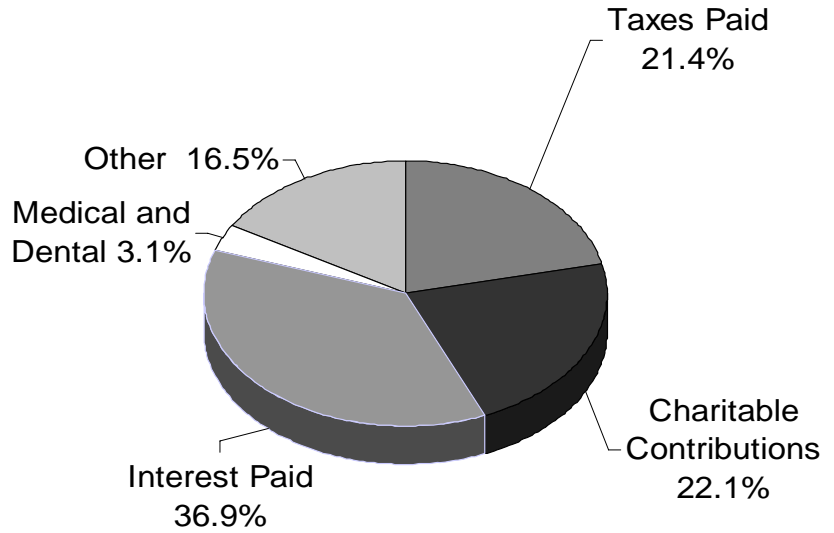
4/ Limitations are the federal limitation to which New York conforms, and the New York itemized deduction adjustment. Therefore, the data items refer to taxpayers who actually itemized deductions, after limitations and adjustments. Note also that columns are not additive, because of the limitations and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

As Table 7 also shows, interest payments of approximately \$14.3 billion represented the largest component of itemized deductions in dollar terms. Deductions for interest paid were 67 percent greater than that of the second largest deduction which were charitable contributions.

As described in Table 1 on page 7, the federal limitation, to which New York conforms, requires upper-income taxpayers to reduce their itemized deductions. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed. However, it reduced 297,000 taxpayers' total itemized deductions by approximately \$2.3 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 182,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$4 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$6.3 billion, to \$32.4 billion. Like the federal limitation, the New York adjustment applies to aggregate itemized deductions, so its effect on any particular deduction cannot be calculated. Figure 4 shows the distribution of itemized deductions prior to the limitations.

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Figure 4: Percent of Gross Itemized Deductions Before Limitations by Type for Resident Taxpayers in 2002



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## Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2002 totaled nearly \$3.7 billion, nearly unchanged from the amount claimed in 2001. This amount has remained fairly constant since 1995. Approximately 2.0 million taxpayers claimed at least one dependent exemption.

## Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by \$921 million for tax year 2002. These credits include:

- Household Credit
- Earned Income Tax 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
- Resident Credit (Taxes Paid to Other Jurisdictions)
- Child and Dependent Care Credit
- Empire Zone and Zone Equivalent Area Credits
- Farmers School Tax Credit
- Solar Electric Generating Equipment Credit
- Employment of Persons with Disabilities Credit
- Alternative Fuels Vehicles Credit
- Qualified Emerging Technology Company Credits
- Low Income Housing Credit
- Transportation Access Credit
- Industrial or Manufacturing Business Credit
- Residential Petroleum Tank Credit
- Qualified Empire Zone (QEZE) Credits
- College Tuition Credit
- Defibrillator Credit
- Green Buildings Credit
- Long-Term Care Insurance Credit

Table 8 summarizes the credits claimed by resident taxpayers in 2002.

Table 8: Summary of Credits Claimed by Resident Taxpayers in 2002

| Credit             | Amount (000)     |
|--------------------|------------------|
| Resident           | \$662,308        |
| Household          | 61,379           |
| Child Care         | 78,865           |
| Earned Income      | 29,439           |
| College Tuition    | 39,517           |
| All Other Credits* | 49,244           |
| <b>Total</b>       | <b>\$920,752</b> |

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

Household Credit

All nondependent taxpayers with FAGI below \$28,000 (single) or \$32,000 (all others) may take the nonrefundable household credit. The credit ranges between \$20 and \$75 for single filers, with similar amounts for other filers and additional amounts for dependents. In 2002, 1.4 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$61.4 million. Table 9 details the distribution of this credit by NYAGI.

Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2002

| NYAGI Class       | Number Claiming Credit | Percent of Total | Amount (000) | Percent of Total | Average Credit |
|-------------------|------------------------|------------------|--------------|------------------|----------------|
| Under \$10,000    | 75,045                 | 5.3              | \$3,248      | 5.3              | \$43           |
| \$10,000 - 14,999 | 284,347                | 19.9             | 12,868       | 21.0             | 45             |
| 15,000 - 19,999   | 317,727                | 22.2             | 15,915       | 25.9             | 50             |
| 20,000 - 24,999   | 353,862                | 24.8             | 17,089       | 27.8             | 48             |
| 25,000 and over   | 397,658                | 27.8             | 12,258       | 20.0             | 31             |
| Total             | 1,428,648              | 100.0            | \$61,379     | 100.0            | \$43           |

Earned Income Tax Credit

For tax year 2002, certain taxpayers could claim an earned income tax credit (EITC) equal to 27.5 percent of the federal credit. The EITC is refundable to residents and nonrefundable to nonresidents. (For more information on the credit, see Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2002*.)

Table 10 shows that in tax year 2002, nearly 1.3 million New York residents claimed \$585 million in earned income tax credits. Approximately 96 percent of total credit claims were made on nontaxable returns, and thus constituted refunds, sometimes termed “negative taxes.” The amount of EITC claimed on taxable resident returns totaled nearly \$29 million (see Table 8 on page 19). Under the 2002 EITC structure, the credit increased with earned income to \$10,350 for claimants with children; the credit remained flat as earned income increased until income exceeded \$14,520 for marrieds and \$13,520 for others, and it phased out at higher income levels. As a result, the highest average credit amount for 2002 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 2002\*

| Earned Income Class | Number Claiming Credit | Percent of Total | Amount (000) | Percent of Total | Average Credit |
|---------------------|------------------------|------------------|--------------|------------------|----------------|
| \$ 0 - \$ 4,000     | 144,908                | 11.3             | \$18,437     | 3.2              | \$127          |
| 4,001 - 8,000       | 272,271                | 21.2             | 101,624      | 17.4             | 373            |
| 8,001 - 12,000      | 218,295                | 17.0             | 156,259      | 26.7             | 716            |
| 12,001 - 16,000     | 162,452                | 12.7             | 129,087      | 22.1             | 795            |
| 16,001 - 20,000     | 149,366                | 11.7             | 87,226       | 14.9             | 584            |
| 20,001 - 24,000     | 137,793                | 10.7             | 55,034       | 9.4              | 399            |
| 24,001 - 28,000     | 122,280                | 9.5              | 27,809       | 4.8              | 227            |
| 28,001 - 32,000     | 60,280                 | 4.7              | 8,682        | 1.5              | 144            |
| 32,001 and over     | 14,384                 | 1.1              | 683          | 0.1              | 47             |
| Total               | 1,282,029              | 100.0            | \$584,841    | 100.0            | \$456          |

\* 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 2002*

Other major credits include the resident credit and the child and dependent care credit. The resident credit for taxes paid to other jurisdictions totaled approximately \$662 million. The child and dependent care credit, claimed by 303,000 resident taxpayers, equaled approximately \$79 million. Even with a decline of nearly 3 percent in the number of taxable returns in 2002 compared to 2001, total credits claimed by resident taxpayers increased from \$819 million in 2001 to \$921 million in 2002.

## 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 5.5 million resident taxable returns, nearly 3.7 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$997. Thus, for about 66 percent of taxpayers, withholding by employers or estimated tax payments exceeded total tax liability. About 3.4 million taxpayers received all of their overpayment as refunds averaging \$717, while about 106,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$5,758, toward their 2003 tax. (Approximately 152,000 taxpayers requested both refunds and credits averaging \$1,372 and \$2,603, respectively.) Approximately 1.9 million taxpayers owed an average of \$758 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 2002.

**Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2002**

| Filer                  | Total Number of Returns | Total Number of Taxpayers | Base Tax Before Proration (000) | Total Tax After Proration (000) | Average Tax Liability |
|------------------------|-------------------------|---------------------------|---------------------------------|---------------------------------|-----------------------|
| Full-Year Nonresidents | 622,945                 | 530,422                   | \$7,312,489                     | \$2,901,624                     | \$5,470               |
| Part-Year Residents    | 178,846                 | 140,675                   | \$593,896                       | \$361,882                       | \$2,572               |

For full-year nonresidents, the ratio of final tax to base tax equaled about 40 percent (\$2,902 million/\$7,312 million). This means that, overall, 40 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 61 percent (\$362 million/\$594 million), the higher percentage reflecting New York-source income earned during their resident period.

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# Selected Historical Trends

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

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## Income Sources

Table 12 shows the pattern of resident taxpayers' long-term capital gains and retirement income (pensions, annuities, IRA distributions) between 1998 and 2002. Strong growth in capital gains income from 1998 to 2000 turned significantly negative in 2001 and 2002 due to a substantial weakening of financial markets. Partnership, rent/royalty, and estate/trust income continued to grow at a modest rate in 2002. Pension income decreased significantly in 2002 continuing a negative trend since 2000.

Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 1998 Through 2002 (Millions of Dollars)

| Tax Year | Net Long-Term Capital Gains | Net Income from Partnerships, Rents, Royalties, Estates, Trusts | Pensions, Annuities, IRA Distributions |
|----------|-----------------------------|---|--|
| 1998     | 35,532                      | 19,782  | 15,430                                 |
| 1999     | 44,074                      | 22,391  | 17,392                                 |
| 2000     | 57,301                      | 24,976  | 19,637                                 |
| 2001     | 26,538                      | 25,579  | 18,408                                 |
| 2002     | 17,573                      | 26,470  | 16,845                                 |

## Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 1998 and 2002.

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These include:

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

Table 13 indicates that each of these major New York subtraction modifications declined in 2002 for the second year in a row. Declining levels of unearned or non-wage income to social security recipients in 2001 and 2002 may have shifted benefits from federally taxable to non-taxable. This would result in a reduction in the modification for taxable social security benefits at the state level.

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**Table 13: Major Subtraction Modifications for Resident Taxpayers from 1998 Through 2002**  
(Millions of Dollars)

| Tax Year | Social Security | U.S. Government |                               |
|----------|-----------------|-----------------|-------------------------------|
|          |                 | Bond Interest   | Pension and Annuity Exclusion |
| 1998     | 4,291           | 2,529           | 4,174                         |
| 1999     | 4,723           | 2,343           | 4,801                         |
| 2000     | 5,914           | 2,735           | 5,262                         |
| 2001     | 5,592           | 2,523           | 4,684                         |
| 2002     | 5,212           | 1,644           | 4,272                         |

## Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 1998 through 2002. 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 average deduction for property taxes paid has not grown significantly since 1998. This is largely due to the State School Tax Reduction Program (known as the STAR program) which has reduced property tax bills since becoming effective in 1998.



Furthermore, increases in the standard deduction for married taxpayers filing jointly for the 2001 and 2002 tax years has limited growth in the number of itemizers. Also, the decline in average incomes and the number of taxable returns from 2000 to 2002 has resulted in decreases in average itemized deductions over this period.

Table 14: Average Major Itemized Deductions for Resident Taxpayers from 1998 Through 2002 (Dollars)

| Tax  | Taxes* | Contributions | Interest | Medical |
|------|--------|---------------|----------|---------|
| 1998 | 5,798  | 5,509         | 11,900   | 5,116   |
| 1999 | 5,864  | 6,434         | 12,334   | 5,159   |
| 2000 | 6,025  | 7,049         | 13,201   | 5,504   |
| 2001 | 5,729  | 6,348         | 12,977   | 5,377   |
| 2002 | 5,581  | 6,000         | 12,427   | 5,351   |

\* After subtraction of state and local income taxes.

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



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# Focus on Nontaxable Returns

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As a result of tax reductions that have been enacted since the mid-1990s, many more returns are now filed by persons who do not owe tax, but file to claim refundable tax credits. Tax reductions enacted which have increased the number of nontaxable returns filed over this period include increases in standard deduction amounts, enhancements to the refundable earned income tax credit (EITC), significant increases in the child and dependent care credit for lower-income taxpayers, and the establishment of a refundable farmer's school tax credit.

This section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 2002 tax year.

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## Overview of Tax Years 1998 Through 2002

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 1998 to 2002. "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 2.1 million in 1998 to nearly 2.5 million in 2002. Figure 6 illustrates how total credits increased dramatically from \$413 million in 1998 to \$814 million in 2002. This was primarily due to the increases in the earned income credit rate from 2000 to 2002 and annual enhancements to the child care credit from 1998 to 2000. Correspondingly, the overall effective tax rate on nontaxable returns dropped from -2.2 percent in 1998 to -3.2 percent in 2002 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 1998-2002

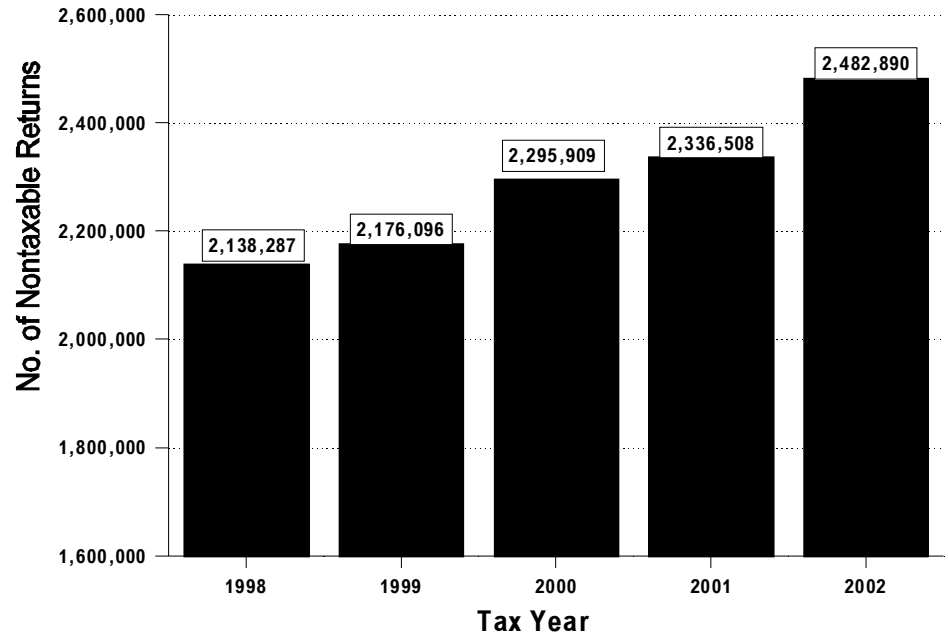
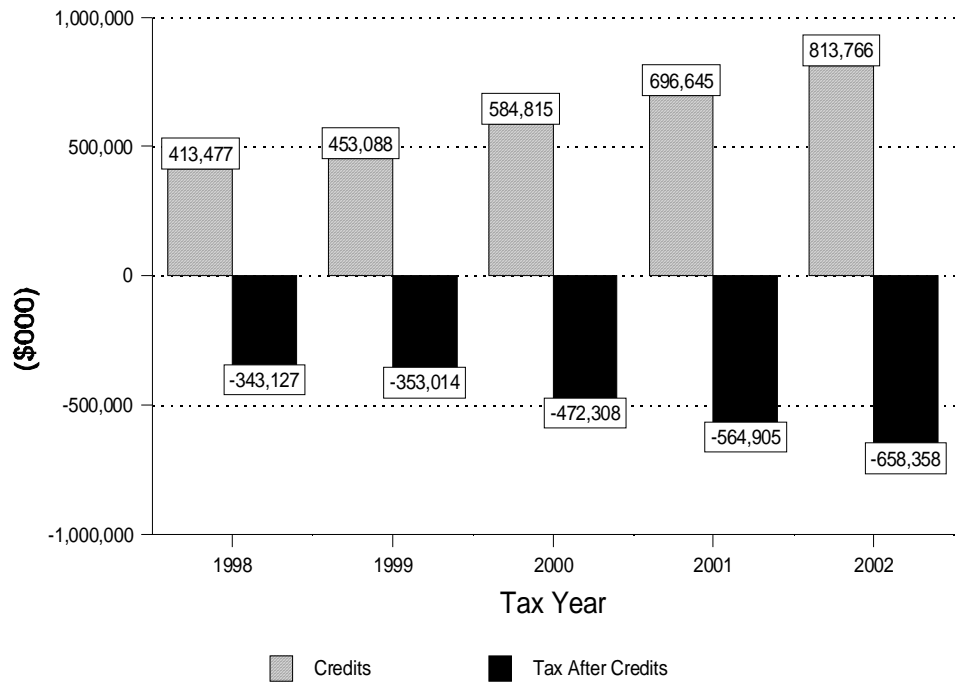


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 1998-2002



**Table 15: Summary of Nontaxable Resident Returns – 1998-2002**

| 2002 Tax Year      |              |                         |                            |                  |                            |                               |
|--------------------|--------------|-------------------------|----------------------------|------------------|----------------------------|-------------------------------|
| NYAGI Class        | # of Returns | Positive NYAGI<br>(000) | Tax Before Credit<br>(000) | Credits<br>(000) | Tax After Credits<br>(000) | Effective Rate<br>(Tax/NYAGI) |
| 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%                         |
| 2001 Tax Year      |              |                         |                            |                  |                            |                               |
| Less than \$10,000 | 1,619,042    | \$6,417,601             | \$2,604                    | \$203,619        | -\$201,015                 | -3.1%                         |
| \$10,000 - 15,000  | 343,537      | 4,239,005               | 8,340                      | 204,596          | -196,257                   | -4.6%                         |
| 15,000 - 20,000    | 216,935      | 3,767,808               | 35,177                     | 137,315          | -102,138                   | -2.7%                         |
| 20,000 - 25,000    | 99,344       | 2,207,188               | 31,075                     | 66,214           | -35,139                    | -1.6%                         |
| 25,000 and over    | 57,649       | 2,417,060               | 54,544                     | 84,900           | -30,356                    | -1.3%                         |
| Total              | 2,336,507    | \$19,048,662            | \$131,740                  | \$696,645        | -\$564,905                 | -3.0%                         |
| 2000 Tax Year      |              |                         |                            |                  |                            |                               |
| Less than \$10,000 | 1,622,228    | \$6,692,144             | \$2,446                    | \$188,738        | -\$186,292                 | -2.8%                         |
| \$10,000 - 15,000  | 337,010      | 4,151,907               | 8,406                      | 170,747          | -162,341                   | -3.9%                         |
| 15,000 - 20,000    | 209,225      | 3,622,147               | 34,880                     | 119,700          | -84,819                    | -2.3%                         |
| 20,000 - 25,000    | 89,809       | 1,979,981               | 28,952                     | 54,824           | -25,872                    | -1.3%                         |
| 25,000 and over    | 37,637       | 1,658,640               | 37,823                     | 50,806           | -12,984                    | -0.8%                         |
| Total              | 2,295,909    | \$18,104,819            | \$112,507                  | \$584,815        | -\$472,308                 | -2.6%                         |
| 1999 Tax Year      |              |                         |                            |                  |                            |                               |
| Less than \$10,000 | 1,550,592    | \$6,412,616             | \$2,187                    | \$148,374        | -\$146,188                 | -2.3%                         |
| \$10,000 - 15,000  | 334,104      | 4,095,213               | 7,482                      | 132,556          | -125,075                   | -3.1%                         |
| 15,000 - 20,000    | 187,823      | 3,243,905               | 30,787                     | 92,702           | -61,916                    | -1.9%                         |
| 20,000 - 25,000    | 70,197       | 1,548,787               | 21,602                     | 35,924           | -14,321                    | -0.9%                         |
| 25,000 and over    | 33,380       | 1,458,576               | 38,017                     | 43,532           | -5,515                     | -0.4%                         |
| Total              | 2,176,096    | \$16,759,098            | \$100,074                  | \$453,088        | -\$353,014                 | -2.1%                         |
| 1998 Tax Year      |              |                         |                            |                  |                            |                               |
| Less than \$10,000 | 1,554,377    | \$6,509,869             | \$2,302                    | \$155,739        | -\$153,437                 | -2.4%                         |
| \$10,000 - 15,000  | 338,420      | 4,159,992               | 7,761                      | 129,859          | -122,098                   | -2.9%                         |
| 15,000 - 20,000    | 173,549      | 2,971,272               | 25,769                     | 80,211           | -54,441                    | -1.8%                         |
| 20,000 - 25,000    | 56,032       | 1,210,363               | 15,718                     | 24,685           | -8,967                     | -0.7%                         |
| 25,000 and over    | 15,909       | 806,761                 | 18,800                     | 22,984           | -4,184                     | -0.5%                         |
| Total              | 2,138,287    | \$15,658,257            | \$70,351                   | \$413,477        | -\$343,127                 | -2.2%                         |

Table 16 provides detail on claims for each of the major credits for tax years 1998 through 2002. The earned income tax credit has grown significantly since 1998 due to statutory increases at both the State and federal levels. Because no law changes occurred, the household and real property tax credits remained fairly constant. Finally, the child care credit rose markedly from 1998 to 2000 due to legislation enhancing the credit for lower-income filers and continued to grow significantly in 2001 and 2002. The significant growth in other credits is attributable to a large increase in other refundable credits claimed.

**Table 16: Summary of Credits on Nontaxable Resident Returns – 1998-2002 (Millions of Dollars)**

| Year | Earned Income | Household | Real Property Tax | Child Care | Farmer School | Other  | Total   |
|------|---------------|-----------|-------------------|------------|---------------|--------|---------|
| 2002 | \$537.0       | \$35.3    | \$9.3             | \$136.5    | \$17.2        | \$78.5 | \$813.8 |
| 2001 | 453.0         | 32.4      | 9.8               | 122.5      | 14.4          | 64.5   | 696.6   |
| 2000 | 393.4         | 31.3      | 10.2              | 110.6      | 13.9          | 25.4   | 584.8   |
| 1999 | 311.1         | 27.9      | 9.3               | 75.0       | 19.2          | 10.6   | 453.1   |
| 1998 | 309.4         | 25.1      | 9.6               | 38.1       | 12.0          | 19.3   | 413.5   |

Usage of Modifications -  
2002

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$28.7 billion by \$13.6 billion in total.

**Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2002 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    | 1,661,935                              | \$11,907,963 | 191,981                  | \$1,263,762 | 207,883                          | \$5,313,775 | 415,070              | \$4,213,398 | 106,573                  | \$346,728  |
| \$10,000 - 15,000 | 367,842                                | 6,148,880    | 38,171                   | 304,571     | 23,383                           | 738,053     | 43,675               | 520,087     | 10,125                   | 35,571     |
| 15,000 - 20,000   | 231,084                                | 4,478,416    | 10,279                   | 114,469     | 6,402                            | 183,796     | 11,002               | 127,994     | 4,755                    | 39,009     |
| 20,000 - 25,000   | 132,105                                | 3,077,438    | 4,020                    | 40,597      | 1,421                            | 43,010      | 3,007                | 39,736      | 1,697                    | 2,868      |
| 25,000 and over   | 71,763                                 | 3,054,425    | 8,695                    | 111,192     | 1,929                            | 82,984      | 3,239                | 49,831      | 3,837                    | 50,292     |
| Total             | 2,464,729                              | \$28,667,122 | 253,146                  | \$1,834,591 | 241,018                          | \$6,361,618 | 475,993              | \$4,951,046 | 126,987                  | \$474,467  |

Usage of Deductions -  
2002

Table 18 shows that standard and itemized deductions totaled nearly \$16.4 billion, reducing most of the \$20.8 billion of NYAGI subject to tax. Note that the total deductions used was \$4.4 billion less than NYAGI, because many filers with dependent exemptions did not need to use the full amount of their deductions to reduce their taxable income to zero.

**Table 18: Deductions on Nontaxable Resident Returns – 2002 Tax Year**

| NYAGI Class       | Positive New York AGI |              | Total Standard and Itemized Deductions Used |              |
|-------------------|-----------------------|--------------|---|--------------|
|                   | Number                | Amt.         | Number                                      | Amt.         |
|                   |                       | (000)        |   | (000)        |
| Under \$10,000    | 1,492,692             | \$6,543,495  |   | \$6,458,604  |
| \$10,000 - 15,000 | 367,842               | 4,516,313    |   | 4,063,280    |
| 15,000 - 20,000   | 231,084               | 4,004,239    |   | 2,791,532    |
| 20,000 - 25,000   | 132,105               | 2,940,243    |   | 1,650,221    |
| 25,000 and over   | 71,763                | 2,812,548    |   | 1,421,328    |
| Total             | 2,295,486             | \$20,816,839 |   | \$16,384,965 |

Usage of Credits – 2002

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

**Table 19: Credits Claimed on Nontaxable Resident Returns – 2002 Tax Year**

| NYAGI Class       | Earned Income |            | Household |            | Real Property Tax* |            | Child Care |            | Other  |            | Total     |            |
|-------------------|---------------|------------|-----------|------------|--------------------|------------|------------|------------|--------|------------|-----------|------------|
|                   | Number        | Amt. (000) | Number    | Amt. (000) | Number             | Amt. (000) | Number     | Amt. (000) | Number | Amt. (000) | Number**  | Amt. (000) |
| Under \$10,000    | 506,454       | \$169,277  | 102,308   | \$2,644    | 82,014             | \$7,836    | 29,329     | \$20,199   | 35,065 | \$20,304   | 755,170   | \$220,260  |
| \$10,000 - 15,000 | 225,121       | 183,796    | 136,038   | 6,446      | 23,033             | 1,260      | 40,601     | 32,859     | 19,285 | 7,218      | 444,078   | 231,579    |
| 15,000 - 20,000   | 191,419       | 119,106    | 197,679   | 14,803     | 4,908              | 199        | 39,690     | 28,405     | 13,417 | 2,556      | 447,113   | 165,070    |
| 20,000 - 25,000   | 120,078       | 53,473     | 123,720   | 9,371      | 0                  | 0          | 40,424     | 27,030     | 13,393 | 4,231      | 297,615   | 94,106     |
| 25,000 and over   | 43,315        | 11,349     | 43,759    | 2,056      | 0                  | 0          | 37,312     | 28,002     | 14,174 | 61,343     | 138,560   | 102,750    |
| Total             | 1,086,387     | \$537,002  | 603,504   | \$35,321   | 109,955            | \$9,295    | 187,356    | \$136,495  | 95,333 | \$95,653   | 2,082,536 | \$813,766  |

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

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

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





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# Tables Accompanying This Report

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The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 2002 tax year. Section 1 (tables 20 through 36) depicts distributions of resident, nonresident and part-year resident taxable returns classified by New York adjusted gross income or New York-source income. Summary information only is provided for nonresidents and part-year residents. Section 2 (tables 37 through 56) displays selected tax components by filing status for resident taxable returns. In addition, a brief overview of fiduciary returns, which are not otherwise included in the study, begins on page 91.



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

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**Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class         |           | Taxpayers | NYAGI         | New York Deductions | Dependent Exemptions | Taxable Income |
|---------------------|-----------|-----------|---------------|---------------------|----------------------|----------------|
| Less than           | \$5,000   | 102,324   | \$362,251     | \$306,258           | \$14                 | \$91,081       |
| \$5,000 -           | 9,999     | 218,572   | 1,729,657     | 1,033,042           | 1,154                | 695,462        |
| 10,000 -            | 14,999    | 345,019   | 4,325,556     | 2,498,726           | 10,009               | 1,816,821      |
| 15,000 -            | 19,999    | 369,956   | 6,502,443     | 3,291,602           | 40,976               | 3,169,865      |
| 20,000 -            | 24,999    | 402,879   | 9,093,183     | 3,912,854           | 119,008              | 5,061,321      |
| 25,000 -            | 29,999    | 453,859   | 12,485,699    | 4,683,734           | 257,720              | 7,544,245      |
| 30,000 -            | 34,999    | 426,031   | 13,832,969    | 4,660,070           | 288,722              | 8,884,177      |
| 35,000 -            | 39,999    | 382,020   | 14,309,782    | 4,348,875           | 266,478              | 9,694,429      |
| 40,000 -            | 44,999    | 331,574   | 14,066,176    | 3,926,962           | 240,802              | 9,898,412      |
| 45,000 -            | 49,999    | 285,508   | 13,536,935    | 3,569,455           | 217,354              | 9,750,126      |
| 50,000 -            | 54,999    | 243,504   | 12,757,919    | 3,206,732           | 208,723              | 9,342,464      |
| 55,000 -            | 59,999    | 213,841   | 12,281,030    | 2,881,820           | 178,052              | 9,221,159      |
| 60,000 -            | 64,999    | 191,399   | 11,957,017    | 2,749,625           | 179,285              | 9,028,107      |
| 65,000 -            | 74,999    | 326,836   | 22,841,397    | 4,931,445           | 316,323              | 17,593,628     |
| 75,000 -            | 99,999    | 524,624   | 45,183,734    | 8,697,405           | 557,083              | 35,929,246     |
| 100,000 -           | 149,999   | 401,126   | 48,071,890    | 7,854,765           | 439,651              | 39,777,474     |
| 150,000 -           | 199,999   | 131,634   | 22,486,740    | 3,092,074           | 146,031              | 19,248,634     |
| 200,000 -           | 499,999   | 145,008   | 42,468,910    | 3,769,182           | 157,198              | 38,542,531     |
| 500,000 -           | 999,999   | 31,250    | 21,307,431    | 928,350             | 34,865               | 20,344,215     |
| 1,000,000 -         | 4,999,999 | 17,651    | 33,096,277    | 1,117,663           | 20,400               | 31,958,214     |
| 5,000,000 -         | 9,999,999 | 1,307     | 8,889,338     | 310,677             | 1,630                | 8,577,031      |
| 10,000,000 and over |           | 669       | 16,523,391    | 901,015             | 751                  | 15,621,625     |
|                     | Total     | 5,546,591 | \$388,109,724 | \$72,672,331        | \$3,682,228          | \$311,790,267  |

| NYAGI Class         |           | Tax Before Credits | Tax Credits 1/ | Tax After Credits | Tax Liability as a Percent of NYAGI |
|---------------------|-----------|--------------------|----------------|-------------------|-------------------------------------|
| Less than           | \$5,000   | \$3,594            | \$53           | \$3,541           | 0.977                               |
| \$5,000 -           | 9,999     | 27,716             | 3,652          | 24,064            | 1.391                               |
| 10,000 -            | 14,999    | 72,734             | 16,527         | 56,207            | 1.299                               |
| 15,000 -            | 19,999    | 130,307            | 20,291         | 110,016           | 1.692                               |
| 20,000 -            | 24,999    | 220,949            | 32,423         | 188,526           | 2.073                               |
| 25,000 -            | 29,999    | 343,899            | 38,958         | 304,941           | 2.442                               |
| 30,000 -            | 34,999    | 426,112            | 24,245         | 401,868           | 2.905                               |
| 35,000 -            | 39,999    | 482,881            | 21,144         | 461,737           | 3.227                               |
| 40,000 -            | 44,999    | 507,985            | 19,383         | 488,602           | 3.474                               |
| 45,000 -            | 49,999    | 511,254            | 17,762         | 493,492           | 3.646                               |
| 50,000 -            | 54,999    | 497,602            | 13,944         | 483,658           | 3.791                               |
| 55,000 -            | 59,999    | 500,094            | 14,349         | 485,745           | 3.955                               |
| 60,000 -            | 64,999    | 495,586            | 12,413         | 483,173           | 4.041                               |
| 65,000 -            | 74,999    | 988,624            | 23,852         | 964,772           | 4.224                               |
| 75,000 -            | 99,999    | 2,094,750          | 51,921         | 2,042,829         | 4.521                               |
| 100,000 -           | 149,999   | 2,549,911          | 74,363         | 2,475,547         | 5.150                               |
| 150,000 -           | 199,999   | 1,318,466          | 47,527         | 1,270,939         | 5.652                               |
| 200,000 -           | 499,999   | 2,640,091          | 122,395        | 2,517,696         | 5.928                               |
| 500,000 -           | 999,999   | 1,393,563          | 89,093         | 1,304,470         | 6.122                               |
| 1,000,000 -         | 4,999,999 | 2,189,129          | 150,031        | 2,039,098         | 6.161                               |
| 5,000,000 -         | 9,999,999 | 587,526            | 42,331         | 545,195           | 6.133                               |
| 10,000,000 and over |           | 1,070,081          | 84,096         | 985,985           | 5.967                               |
|                     | Total     | \$19,052,853       | \$920,752      | \$18,132,101      | 4.672                               |

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

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

**Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class           | Taxpayers |         | NYAGI         |         | Tax Liability |         |
|-----------------------|-----------|---------|---------------|---------|---------------|---------|
|                       | Number    | Percent | Amount        | Percent | Amount        | Percent |
| Less than \$5,000     | 102,324   | 1.84    | \$362,251     | 0.09    | \$3,541       | 0.02    |
| \$5,000 - 9,999       | 320,896   | 5.79    | 2,091,908     | 0.54    | 27,605        | 0.15    |
| 10,000 - 14,999       | 665,915   | 12.01   | 6,417,464     | 1.65    | 83,812        | 0.46    |
| 15,000 - 19,999       | 1,035,871 | 18.68   | 12,919,907    | 3.33    | 193,828       | 1.07    |
| 20,000 - 24,999       | 1,438,750 | 25.94   | 22,013,089    | 5.67    | 382,354       | 2.11    |
| 25,000 - 29,999       | 1,892,609 | 34.12   | 34,498,788    | 8.89    | 687,295       | 3.79    |
| 30,000 - 34,999       | 2,318,640 | 41.80   | 48,331,757    | 12.45   | 1,089,163     | 6.01    |
| 35,000 - 39,999       | 2,700,660 | 48.69   | 62,641,539    | 16.14   | 1,550,900     | 8.55    |
| 40,000 - 44,999       | 3,032,234 | 54.67   | 76,707,715    | 19.76   | 2,039,502     | 11.25   |
| 45,000 - 49,999       | 3,317,742 | 59.82   | 90,244,649    | 23.25   | 2,532,994     | 13.97   |
| 50,000 - 54,999       | 3,561,246 | 64.21   | 103,002,568   | 26.54   | 3,016,651     | 16.64   |
| 55,000 - 59,999       | 3,775,087 | 68.06   | 115,283,599   | 29.70   | 3,502,396     | 19.32   |
| 60,000 - 64,999       | 3,966,486 | 71.51   | 127,240,616   | 32.78   | 3,985,569     | 21.98   |
| 65,000 - 74,999       | 4,293,322 | 77.40   | 150,082,013   | 38.67   | 4,950,341     | 27.30   |
| 75,000 - 99,999       | 4,817,946 | 86.86   | 195,265,747   | 50.31   | 6,993,170     | 38.57   |
| 100,000 - 149,999     | 5,219,072 | 94.10   | 243,337,637   | 62.70   | 9,468,718     | 52.22   |
| 150,000 - 199,999     | 5,350,706 | 96.47   | 265,824,377   | 68.49   | 10,739,657    | 59.23   |
| 200,000 - 499,999     | 5,495,714 | 99.08   | 308,293,287   | 79.43   | 13,257,353    | 73.12   |
| 500,000 - 999,999     | 5,526,964 | 99.65   | 329,600,718   | 84.92   | 14,561,823    | 80.31   |
| 1,000,000 - 4,999,999 | 5,544,615 | 99.96   | 362,696,995   | 93.45   | 16,600,921    | 91.56   |
| 5,000,000 - 9,999,999 | 5,545,922 | 99.99   | 371,586,333   | 95.74   | 17,146,116    | 94.56   |
| 10,000,000 and over   | 5,546,591 | 100.00  | \$388,109,724 | 100.00  | \$18,132,101  | 100.00  |

**Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002**

| NYAGI Class           | NYAGI      | Standard/<br>Itemized<br>Deductions | Dependent<br>Exemptions | Tax able<br>Income | Tax Before<br>Credits | Tax After<br>Credits |
|-----------------------|------------|-------------------------------------|-------------------------|--------------------|-----------------------|----------------------|
| Less than \$5,000     | \$3,540    | \$2,993                             | \$0                     | \$890              | \$35                  | \$35                 |
| \$5,000 - 9,999       | 7,913      | 4,726                               | 5                       | 3,182              | 127                   | 110                  |
| 10,000 - 14,999       | 12,537     | 7,242                               | 29                      | 5,266              | 211                   | 163                  |
| 15,000 - 19,999       | 17,576     | 8,897                               | 111                     | 8,568              | 352                   | 297                  |
| 20,000 - 24,999       | 22,571     | 9,712                               | 295                     | 12,563             | 548                   | 468                  |
| 25,000 - 29,999       | 27,510     | 10,320                              | 568                     | 16,622             | 758                   | 672                  |
| 30,000 - 34,999       | 32,469     | 10,938                              | 678                     | 20,853             | 1,000                 | 943                  |
| 35,000 - 39,999       | 37,458     | 11,384                              | 698                     | 25,377             | 1,264                 | 1,209                |
| 40,000 - 44,999       | 42,422     | 11,843                              | 726                     | 29,853             | 1,532                 | 1,474                |
| 45,000 - 49,999       | 47,414     | 12,502                              | 761                     | 34,150             | 1,791                 | 1,728                |
| 50,000 - 54,999       | 52,393     | 13,169                              | 857                     | 38,367             | 2,044                 | 1,986                |
| 55,000 - 59,999       | 57,431     | 13,476                              | 833                     | 43,122             | 2,339                 | 2,272                |
| 60,000 - 64,999       | 62,472     | 14,366                              | 937                     | 47,169             | 2,589                 | 2,524                |
| 65,000 - 74,999       | 69,886     | 15,088                              | 968                     | 53,830             | 3,025                 | 2,952                |
| 75,000 - 99,999       | 86,126     | 16,578                              | 1,062                   | 68,486             | 3,993                 | 3,894                |
| 100,000 - 149,999     | 119,842    | 19,582                              | 1,096                   | 99,165             | 6,357                 | 6,171                |
| 150,000 - 199,999     | 170,828    | 23,490                              | 1,109                   | 146,228            | 10,016                | 9,655                |
| 200,000 - 499,999     | 292,873    | 25,993                              | 1,084                   | 265,796            | 18,207                | 17,362               |
| 500,000 - 999,999     | 681,838    | 29,707                              | 1,116                   | 651,015            | 44,594                | 41,743               |
| 1,000,000 - 4,999,999 | 1,875,037  | 63,320                              | 1,156                   | 1,810,561          | 124,023               | 115,523              |
| 5,000,000 - 9,999,999 | 6,801,330  | 237,702                             | 1,247                   | 6,562,380          | 449,523               | 417,135              |
| 10,000,000 and over   | 24,698,642 | 1,346,809                           | 1,123                   | 23,350,710         | 1,599,523             | 1,473,819            |
| Resident Average      | \$69,973   | \$13,102                            | \$664                   | \$56,213           | \$3,435               | \$3,269              |

**Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002  
(Dollar Data in Thousands)**

| NYAGI Class           | Taxpayers        | Federal<br>Gross<br>Income | Wages            |                      | Interest         |                    | Dividends        |                    |
|-----------------------|------------------|----------------------------|------------------|----------------------|------------------|--------------------|------------------|--------------------|
|                       |                  |                            | Number           | Amount               | Number           | Amount             | Number           | Amount             |
| Less than \$5,000     | 102,324          | \$370,408                  | 94,378           | \$359,326            | 34,176           | \$26,384           | 18,862           | \$13,004           |
| \$5,000 - 9,999       | 218,572          | 2,175,538                  | 192,143          | 1,424,728            | 93,390           | 135,313            | 41,223           | 56,486             |
| 10,000 - 14,999       | 345,019          | 5,279,184                  | 288,294          | 3,364,021            | 131,328          | 286,306            | 58,632           | 150,660            |
| 15,000 - 19,999       | 369,956          | 8,168,874                  | 318,379          | 5,167,696            | 157,099          | 378,719            | 76,856           | 193,532            |
| 20,000 - 24,999       | 402,879          | 10,650,855                 | 359,427          | 7,734,658            | 181,959          | 407,288            | 81,387           | 230,545            |
| 25,000 - 29,999       | 453,859          | 13,945,698                 | 425,717          | 11,222,901           | 211,289          | 300,691            | 79,502           | 188,474            |
| 30,000 - 34,999       | 426,031          | 15,172,730                 | 405,139          | 12,626,881           | 218,886          | 265,218            | 78,681           | 153,260            |
| 35,000 - 39,999       | 382,020          | 15,648,301                 | 363,312          | 13,105,416           | 211,700          | 273,759            | 81,699           | 162,521            |
| 40,000 - 44,999       | 331,574          | 15,284,830                 | 318,233          | 12,955,738           | 196,230          | 240,533            | 77,328           | 134,472            |
| 45,000 - 49,999       | 285,508          | 14,669,457                 | 272,800          | 12,364,807           | 190,198          | 207,162            | 76,522           | 122,250            |
| 50,000 - 54,999       | 243,504          | 13,631,635                 | 236,284          | 11,712,098           | 174,647          | 149,932            | 75,924           | 129,580            |
| 55,000 - 59,999       | 213,841          | 13,067,855                 | 206,494          | 11,258,994           | 154,100          | 173,845            | 66,029           | 123,197            |
| 60,000 - 64,999       | 191,399          | 12,689,514                 | 184,212          | 10,874,988           | 145,967          | 173,413            | 62,407           | 138,621            |
| 65,000 - 74,999       | 326,836          | 24,205,248                 | 315,169          | 20,853,512           | 262,941          | 298,438            | 122,037          | 258,305            |
| 75,000 - 99,999       | 524,624          | 47,737,034                 | 511,183          | 41,338,488           | 461,631          | 568,365            | 239,102          | 415,785            |
| 100,000 - 149,999     | 401,126          | 50,686,887                 | 385,048          | 42,379,066           | 371,597          | 670,162            | 230,067          | 500,494            |
| 150,000 - 199,999     | 131,634          | 23,931,238                 | 123,714          | 18,144,781           | 125,501          | 344,305            | 90,661           | 416,427            |
| 200,000 - 499,999     | 145,008          | 45,207,302                 | 130,417          | 29,961,428           | 140,383          | 911,407            | 118,784          | 987,172            |
| 500,000 - 999,999     | 31,250           | 22,513,468                 | 26,519           | 12,443,616           | 30,852           | 618,757            | 28,784           | 621,144            |
| 1,000,000 - 4,999,999 | 17,651           | 34,243,651                 | 14,539           | 16,643,560           | 17,537           | 1,307,973          | 16,935           | 1,174,392          |
| 5,000,000 - 9,999,999 | 1,307            | 9,104,183                  | 1,111            | 3,893,579            | 1,300            | 424,101            | 1,276            | 366,677            |
| 10,000,000 and over   | 669              | 16,888,371                 | 573              | 5,211,781            | 668              | 1,112,528          | 661              | 809,993            |
| <b>Total</b>          | <b>5,546,591</b> | <b>\$415,272,260</b>       | <b>5,173,084</b> | <b>\$305,042,063</b> | <b>3,513,381</b> | <b>\$9,274,599</b> | <b>1,723,357</b> | <b>\$7,346,992</b> |

| NYAGI Class           |                | Capital Gain (Loss) 1/ |                |                    |                | Rent, Royalties and Partnership Income 2/ |                |                    |        |
|-----------------------|----------------|------------------------|----------------|--------------------|----------------|---|----------------|--------------------|--------|
|                       |                | Net Gain               |                | Net Loss           |                | Net Gain                                  |                | Net Loss           |        |
|                       |                | Number                 | Amount         | Number             | Amount         | Number                                    | Amount         | Number             | Amount |
| Less than \$5,000     | 5,555          | \$17,205               | 3,174          | \$7,635            | d/             | d/  | 0              | \$0                |        |
| \$5,000 - 9,999       | 13,618         | 12,860                 | 13,511         | 26,881             | d/             | d/  | 1,373          | 6,409              |        |
| 10,000 - 14,999       | 22,632         | 50,826                 | 21,700         | 45,199             | \$11,316       | \$65,755                                  | 6,536          | 29,425             |        |
| 15,000 - 19,999       | 26,122         | 71,521                 | 27,995         | 57,525             | 15,959         | 102,800                                   | 12,478         | 127,392            |        |
| 20,000 - 24,999       | 28,182         | 109,453                | 32,605         | 79,357             | 20,702         | 138,353                                   | 15,354         | 159,000            |        |
| 25,000 - 29,999       | 24,932         | 72,372                 | 32,136         | 81,700             | 15,421         | 149,676                                   | 18,028         | 136,509            |        |
| 30,000 - 34,999       | 21,327         | 87,535                 | 38,039         | 88,098             | 17,355         | 147,139                                   | 25,081         | 222,445            |        |
| 35,000 - 39,999       | 25,711         | 138,959                | 35,377         | 92,709             | 14,032         | 136,492                                   | 24,208         | 215,534            |        |
| 40,000 - 44,999       | 20,031         | 94,051                 | 32,880         | 91,554             | 15,817         | 200,978                                   | 17,338         | 140,160            |        |
| 45,000 - 49,999       | 20,736         | 89,073                 | 31,582         | 73,367             | 14,916         | 219,809                                   | 18,550         | 152,902            |        |
| 50,000 - 54,999       | 21,264         | 103,333                | 29,682         | 64,770             | 13,249         | 159,731                                   | 18,332         | 161,898            |        |
| 55,000 - 59,999       | 21,474         | 96,195                 | 25,210         | 51,445             | 12,331         | 181,374                                   | 15,995         | 119,543            |        |
| 60,000 - 64,999       | 18,027         | 124,387                | 26,135         | 55,653             | 13,074         | 169,563                                   | 15,347         | 124,623            |        |
| 65,000 - 74,999       | 37,260         | 228,601                | 51,668         | 123,774            | 23,285         | 372,243                                   | 30,329         | 294,620            |        |
| 75,000 - 99,999       | 66,848         | 463,835                | 103,507        | 241,984            | 45,257         | 834,807                                   | 47,533         | 408,240            |        |
| 100,000 - 149,999     | 64,464         | 802,198                | 111,674        | 274,876            | 52,038         | 1,559,735                                 | 37,924         | 353,824            |        |
| 150,000 - 199,999     | 28,072         | 627,948                | 47,364         | 124,436            | 28,877         | 1,508,086                                 | 9,052          | 166,867            |        |
| 200,000 - 499,999     | 37,975         | 2,293,246              | 69,025         | 220,923            | 51,320         | 5,736,640                                 | 13,010         | 415,561            |        |
| 500,000 - 999,999     | 10,353         | 1,931,698              | 17,562         | 75,077             | 16,728         | 4,819,736                                 | 4,122          | 287,121            |        |
| 1,000,000 - 4,999,999 | 6,991          | 4,570,654              | 9,833          | 64,592             | 10,692         | 8,926,905                                 | 3,301          | 598,785            |        |
| 5,000,000 - 9,999,999 | 689            | 1,949,408              | 583            | 6,238              | 786            | 2,177,519                                 | 360            | 186,968            |        |
| 10,000,000 and over   | 437            | 5,607,415              | 225            | 22,167             | 391            | 3,736,012                                 | 232            | 538,344            |        |
| <b>Total</b>          | <b>522,702</b> | <b>\$19,542,772</b>    | <b>761,468</b> | <b>\$1,969,962</b> | <b>398,351</b> | <b>\$31,364,516</b>                       | <b>335,283</b> | <b>\$4,894,359</b> |        |

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.



**Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002 (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     | \$5,000                  | 2,379   | \$9,489      | 795     | \$1,168     | d/      | d/                        |        |
| \$5,000 - 9,999       | 9,999                    | 10,659  | 62,671       | 3,431   | 8,724       | 25,436  | 349,138                   |        |
| 10,000 - 14,999       | 14,999                   | 28,115  | 240,422      | 4,748   | 17,597      | 52,472  | 722,509                   |        |
| 15,000 - 19,999       | 19,999                   | 36,620  | 414,896      | 8,803   | 44,812      | 75,663  | 1,297,627                 |        |
| 20,000 - 24,999       | 24,999                   | 27,828  | 410,820      | 12,167  | 46,329      | 71,904  | 1,091,512                 |        |
| 25,000 - 29,999       | 29,999                   | 34,478  | 396,203      | 14,514  | 74,046      | 65,797  | 1,024,443                 |        |
| 30,000 - 34,999       | 34,999                   | 34,711  | 448,095      | 13,171  | 77,556      | 61,050  | 930,091                   |        |
| 35,000 - 39,999       | 39,999                   | 30,842  | 442,684      | 13,266  | 64,376      | 52,754  | 917,980                   |        |
| 40,000 - 44,999       | 44,999                   | 26,511  | 398,189      | 14,103  | 124,088     | 52,046  | 791,901                   |        |
| 45,000 - 49,999       | 49,999                   | 28,702  | 477,176      | 11,585  | 71,723      | 47,979  | 752,329                   |        |
| 50,000 - 54,999       | 54,999                   | 22,873  | 419,705      | 10,695  | 64,338      | 40,626  | 563,257                   |        |
| 55,000 - 59,999       | 59,999                   | 20,189  | 337,754      | 10,840  | 58,368      | 37,030  | 601,809                   |        |
| 60,000 - 64,999       | 64,999                   | 22,178  | 352,855      | 7,951   | 28,296      | 33,068  | 549,132                   |        |
| 65,000 - 74,999       | 74,999                   | 34,357  | 651,053      | 15,678  | 71,449      | 58,786  | 1,061,063                 |        |
| 75,000 - 99,999       | 99,999                   | 65,722  | 1,393,605    | 24,858  | 128,344     | 98,035  | 1,830,948                 |        |
| 100,000 - 149,999     | 149,999                  | 59,258  | 2,005,852    | 21,628  | 119,643     | 78,705  | 1,768,753                 |        |
| 150,000 - 199,999     | 199,999                  | 26,362  | 1,328,530    | 7,377   | 62,104      | 25,904  | 822,714                   |        |
| 200,000 - 499,999     | 499,999                  | 30,480  | 2,878,725    | 7,771   | 106,455     | 27,578  | 1,145,218                 |        |
| 500,000 - 999,999     | 999,999                  | 6,284   | 1,140,768    | 1,646   | 46,210      | 5,687   | 340,278                   |        |
| 1,000,000 - 4,999,999 | 4,999,999                | 2,951   | 932,869      | 946     | 62,103      | 3,224   | 246,948                   |        |
| 5,000,000 - 9,999,999 | 9,999,999                | 232     | 184,702      | 82      | 24,741      | 281     | 16,944                    |        |
| 10,000,000 and over   |                          | 122     | 682,483      | 53      | 26,994      | d/      | d/                        |        |
| Total                 |                          | 551,853 | \$15,609,546 | 206,110 | \$1,329,465 | 914,175 | \$16,844,994              |        |

| NYAGI Class           | Other Income 4/ |              | Federal Adjustment 5/ |             | Federal Adjusted Gross Income |
|-----------------------|-----------------|--------------|-----------------------|-------------|-------------------------------|
|                       | Number          | Amount       | Number                | Amount      |                               |
| Less than \$5,000     | 2,153           | -\$368       | 4,270                 | \$1,967     | \$366,474                     |
| \$5,000 - 9,999       | 31,500          | 133,297      | 21,163                | 22,119      | 2,131,300                     |
| 10,000 - 14,999       | 87,917          | 430,311      | 52,574                | 60,596      | 5,157,992                     |
| 15,000 - 19,999       | 113,232         | 661,546      | 69,039                | 110,265     | 7,948,343                     |
| 20,000 - 24,999       | 126,347         | 651,597      | 74,906                | 161,314     | 10,328,228                    |
| 25,000 - 29,999       | 136,310         | 725,542      | 84,537                | 157,651     | 13,630,395                    |
| 30,000 - 34,999       | 148,383         | 721,476      | 91,310                | 181,134     | 14,810,461                    |
| 35,000 - 39,999       | 145,013         | 673,895      | 85,811                | 169,214     | 15,309,874                    |
| 40,000 - 44,999       | 141,968         | 639,675      | 84,086                | 185,096     | 14,914,638                    |
| 45,000 - 49,999       | 131,817         | 557,049      | 82,605                | 177,792     | 14,313,873                    |
| 50,000 - 54,999       | 122,026         | 521,869      | 64,520                | 163,137     | 13,305,361                    |
| 55,000 - 59,999       | 115,073         | 401,898      | 56,929                | 122,143     | 12,823,568                    |
| 60,000 - 64,999       | 102,291         | 382,322      | 59,306                | 132,805     | 12,423,903                    |
| 65,000 - 74,999       | 202,641         | 745,253      | 84,480                | 226,622     | 23,752,005                    |
| 75,000 - 99,999       | 334,450         | 1,133,333    | 178,398               | 536,436     | 46,664,162                    |
| 100,000 - 149,999     | 257,148         | 1,081,739    | 151,654               | 667,231     | 49,352,425                    |
| 150,000 - 199,999     | 84,091          | 656,543      | 47,109                | 435,311     | 23,060,616                    |
| 200,000 - 499,999     | 106,114         | 1,149,043    | 58,171                | 887,362     | 43,432,577                    |
| 500,000 - 999,999     | 25,344          | 590,605      | 15,126                | 415,275     | 21,682,918                    |
| 1,000,000 - 4,999,999 | 15,353          | 844,169      | 9,096                 | 321,660     | 33,600,330                    |
| 5,000,000 - 9,999,999 | 1,188           | 279,847      | 690                   | 29,353      | 9,045,476                     |
| 10,000,000 and over   | 610             | 265,162      | 379                   | 30,273      | 16,827,825                    |
| Total                 | 2,430,971       | \$13,245,805 | 1,376,159             | \$5,194,758 | \$404,882,744                 |

3/ Includes IRA Distributions

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

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 24: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002 (Dollar Data In Thousands)**

| NYAGI Class           | Additions                   |           |                            |           |                    |             |  |             | Subtractions                 |             |  |  |
|-----------------------|-----------------------------|-----------|----------------------------|-----------|--------------------|-------------|--|-------------|------------------------------|-------------|--|--|
|                       | State & Local Bond Interest |           | Public Employee Retirement |           |                    |             | Taxable State & Local Income Tax Refunds |             | Government Pension Exclusion |             |  |  |
|                       | Number                      | Amount    | System Contributions       |           | Other NY Additions |             | Number                                   | Amount      | Number                       | Amount      |  |  |
|                       |                             |           | Number                     | Amount    | Number             | Amount      |  |             |                              |             |  |  |
| Less than \$5,000     | d/                          | d/        | 0                          | \$0       | 6                  | \$908       | 1,604                                    | \$677       | 0                            | \$0         |  |  |
| \$5,000 - 9,999       | d/                          | d/        | 2,843                      | 491       | 686                | 158         | 6,608                                    | 8,719       | 5,383                        | 126,041     |  |  |
| 10,000 - 14,999       | 2,906                       | 2,462     | 5,096                      | 1,657     | 3,330              | 1,611       | 16,967                                   | 8,864       | 10,416                       | 237,452     |  |  |
| 15,000 - 19,999       | 2,937                       | 9,121     | 9,531                      | 4,047     | 5,368              | 6,474       | 33,198                                   | 21,153      | 18,399                       | 512,374     |  |  |
| 20,000 - 24,999       | 4,315                       | 13,392    | 23,033                     | 14,205    | 10,859             | 7,254       | 50,782                                   | 33,134      | 12,931                       | 316,535     |  |  |
| 25,000 - 29,999       | 3,608                       | 5,821     | 30,909                     | 22,692    | 16,158             | 4,360       | 61,802                                   | 45,201      | 14,491                       | 365,851     |  |  |
| 30,000 - 34,999       | 2,298                       | 5,718     | 31,787                     | 31,751    | 17,011             | 8,542       | 86,619                                   | 59,553      | 12,335                       | 240,549     |  |  |
| 35,000 - 39,999       | 2,239                       | 3,033     | 40,954                     | 44,933    | 21,347             | 13,051      | 89,536                                   | 57,616      | 10,545                       | 259,429     |  |  |
| 40,000 - 44,999       | 2,027                       | 2,096     | 32,596                     | 37,553    | 19,561             | 13,023      | 95,355                                   | 67,059      | 11,353                       | 292,972     |  |  |
| 45,000 - 49,999       | 1,581                       | 2,248     | 33,057                     | 39,814    | 15,157             | 5,891       | 98,553                                   | 74,157      | 10,873                       | 242,664     |  |  |
| 50,000 - 54,999       | 1,939                       | 5,103     | 36,080                     | 49,485    | 13,942             | 12,155      | 93,362                                   | 71,636      | 7,969                        | 149,528     |  |  |
| 55,000 - 59,999       | 1,367                       | 1,213     | 29,559                     | 42,258    | 14,388             | 9,897       | 90,489                                   | 70,243      | 7,095                        | 178,013     |  |  |
| 60,000 - 64,999       | 1,976                       | 4,551     | 35,320                     | 53,343    | 18,846             | 13,495      | 81,525                                   | 64,885      | 6,979                        | 154,298     |  |  |
| 65,000 - 74,999       | 3,546                       | 5,562     | 53,195                     | 96,364    | 28,915             | 22,316      | 171,838                                  | 139,451     | 10,661                       | 239,802     |  |  |
| 75,000 - 99,999       | 8,885                       | 35,857    | 85,744                     | 154,492   | 47,109             | 29,346      | 287,392                                  | 240,908     | 20,479                       | 542,918     |  |  |
| 100,000 - 149,999     | 10,473                      | 53,005    | 63,070                     | 134,094   | 47,766             | 46,920      | 217,782                                  | 247,281     | 14,287                       | 365,222     |  |  |
| 150,000 - 199,999     | 5,951                       | 35,895    | 14,083                     | 31,113    | 19,917             | 33,358      | 70,053                                   | 132,760     | 4,486                        | 98,381      |  |  |
| 200,000 - 499,999     | 13,157                      | 84,467    | 8,253                      | 16,430    | 32,500             | 117,148     | 90,314                                   | 331,041     | 3,833                        | 93,736      |  |  |
| 500,000 - 999,999     | 4,953                       | 59,857    | 717                        | 1,280     | 11,774             | 141,205     | 21,942                                   | 225,137     | 527                          | 12,740      |  |  |
| 1,000,000 - 4,999,999 | 4,937                       | 112,859   | 190                        | 321       | 8,608              | 390,689     | 13,701                                   | 389,074     | 201                          | 5,681       |  |  |
| 5,000,000 - 9,999,999 | 547                         | 29,378    | d/                         | d/        | 728                | 121,687     | 1,056                                    | 105,371     | 11                           | 277         |  |  |
| 10,000,000 and over   | 357                         | 79,275    | d/                         | d/        | 440                | 422,980     | 559                                      | 191,672     | 3                            | 29          |  |  |
| Total                 | 81,374                      | \$551,276 | 536,028                    | \$776,346 | 354,415            | \$1,422,468 | 1,681,038                                | \$2,585,593 | 183,257                      | \$4,434,491 |  |  |

| NYAGI Class           | Subtractions                   |             |                                    |             |                             |             |                       |             |
|-----------------------|--------------------------------|-------------|------------------------------------|-------------|-----------------------------|-------------|-----------------------|-------------|
|                       | Taxable Social Security Income |             | Federal Bond Interest Subtractions |             | Pension & Annuity Exclusion |             | Other NY Subtractions |             |
|                       | Number                         | Amount      | Number                             | Amount      | Number                      | Amount      | Number                | Amount      |
|                       |                                |             |                                    |             |                             |             |                       |             |
| Less than \$5,000     | 0                              | \$0         | 4,326                              | \$3,740     | d/                          | d/          | 797                   | \$684       |
| \$5,000 - 9,999       | 13,061                         | 76,853      | 11,518                             | 16,262      | 15,806                      | \$174,304   | 1,716                 | 3,098       |
| 10,000 - 14,999       | 25,961                         | 183,741     | 14,518                             | 67,179      | 34,556                      | 334,300     | 2,927                 | 5,215       |
| 15,000 - 19,999       | 44,413                         | 360,932     | 14,472                             | 38,780      | 45,470                      | 511,153     | 2,929                 | 16,295      |
| 20,000 - 24,999       | 47,417                         | 391,308     | 13,949                             | 61,032      | 39,263                      | 459,572     | 2,444                 | 7,540       |
| 25,000 - 29,999       | 47,395                         | 391,638     | 15,289                             | 47,007      | 31,379                      | 315,437     | 2,177                 | 9,763       |
| 30,000 - 34,999       | 42,215                         | 385,785     | 11,249                             | 18,956      | 25,706                      | 300,857     | 3,346                 | 12,478      |
| 35,000 - 39,999       | 34,186                         | 380,506     | 10,102                             | 66,141      | 22,224                      | 269,630     | 3,033                 | 24,473      |
| 40,000 - 44,999       | 28,488                         | 332,650     | 10,701                             | 35,316      | 15,272                      | 157,478     | 3,470                 | 10,643      |
| 45,000 - 49,999       | 21,301                         | 293,138     | 10,629                             | 52,576      | 14,041                      | 152,637     | 1,990                 | 1,897       |
| 50,000 - 54,999       | 18,660                         | 229,033     | 8,781                              | 19,150      | 11,848                      | 135,708     | 2,187                 | 6,150       |
| 55,000 - 59,999       | 13,539                         | 170,096     | 9,685                              | 41,084      | 9,298                       | 129,152     | 1,615                 | 1,825       |
| 60,000 - 64,999       | 10,802                         | 164,602     | 6,928                              | 35,681      | 7,493                       | 104,172     | 3,388                 | 10,503      |
| 65,000 - 74,999       | 25,284                         | 354,420     | 15,705                             | 36,780      | 16,938                      | 244,870     | 3,692                 | 12,644      |
| 75,000 - 99,999       | 32,071                         | 448,923     | 31,796                             | 99,695      | 23,866                      | 304,005     | 8,438                 | 26,857      |
| 100,000 - 149,999     | 25,167                         | 402,060     | 28,957                             | 100,366     | 20,776                      | 297,595     | 10,133                | 36,264      |
| 150,000 - 199,999     | 11,357                         | 210,328     | 11,690                             | 42,240      | 8,633                       | 127,845     | 5,824                 | 19,572      |
| 200,000 - 499,999     | 15,659                         | 294,248     | 19,223                             | 125,845     | 11,427                      | 173,278     | 11,441                | 76,993      |
| 500,000 - 999,999     | 4,033                          | 80,665      | 7,533                              | 109,567     | 2,907                       | 48,607      | 5,026                 | 75,292      |
| 1,000,000 - 4,999,999 | 2,560                          | 53,366      | 6,647                              | 280,198     | 1,691                       | 27,981      | 4,449                 | 238,835     |
| 5,000,000 - 9,999,999 | 208                            | 4,537       | 722                                | 90,282      | 135                         | 2,306       | 485                   | 103,808     |
| 10,000,000 and over   | 130                            | 2,857       | 454                                | 255,834     | d/                          | d/          | 298                   | 355,881     |
| Total                 | 463,907                        | \$5,211,687 | 264,876                            | \$1,643,713 | 358,813                     | \$4,272,426 | 81,803                | \$1,056,710 |

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 25: New York State Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002  
(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     | 102,062                        | \$306,258    | 102,062   | \$306,258    | 0           | \$0          |  |
| \$5,000 - 9,999       | 218,572                        | 1,033,042    | 215,974   | 1,021,399    | 2,598       | 11,643       |  |
| 10,000 - 14,999       | 345,020                        | 2,498,726    | 328,962   | 2,350,722    | 16,058      | 148,004      |  |
| 15,000 - 19,999       | 369,956                        | 3,291,602    | 341,241   | 2,980,659    | 28,715      | 310,943      |  |
| 20,000 - 24,999       | 402,672                        | 3,912,854    | 357,166   | 3,325,169    | 45,506      | 587,686      |  |
| 25,000 - 29,999       | 453,859                        | 4,683,734    | 390,348   | 3,819,190    | 63,511      | 864,543      |  |
| 30,000 - 34,999       | 426,031                        | 4,660,070    | 352,867   | 3,565,193    | 73,164      | 1,094,877    |  |
| 35,000 - 39,999       | 382,020                        | 4,348,875    | 304,657   | 3,153,892    | 77,363      | 1,194,982    |  |
| 40,000 - 44,999       | 331,428                        | 3,926,962    | 254,465   | 2,693,743    | 76,963      | 1,233,219    |  |
| 45,000 - 49,999       | 285,508                        | 3,569,455    | 210,275   | 2,299,095    | 75,233      | 1,270,361    |  |
| 50,000 - 54,999       | 243,380                        | 3,206,732    | 173,024   | 1,942,993    | 70,356      | 1,263,739    |  |
| 55,000 - 59,999       | 213,717                        | 2,881,820    | 147,331   | 1,722,614    | 66,386      | 1,159,206    |  |
| 60,000 - 64,999       | 191,279                        | 2,749,625    | 127,271   | 1,536,990    | 64,008      | 1,212,635    |  |
| 65,000 - 74,999       | 326,836                        | 4,931,445    | 205,678   | 2,561,834    | 121,158     | 2,369,611    |  |
| 75,000 - 99,999       | 524,623                        | 8,697,405    | 285,588   | 3,648,695    | 239,035     | 5,048,710    |  |
| 100,000 - 149,999     | 401,126                        | 7,854,765    | 163,118   | 2,092,862    | 238,008     | 5,761,903    |  |
| 150,000 - 199,999     | 131,634                        | 3,092,074    | 41,512    | 518,877      | 90,122      | 2,573,198    |  |
| 200,000 - 499,999     | 145,009                        | 3,769,182    | 45,163    | 572,525      | 99,846      | 3,196,657    |  |
| 500,000 - 999,999     | 31,251                         | 928,350      | 10,604    | 138,723      | 20,647      | 789,627      |  |
| 1,000,000 - 4,999,999 | 17,650                         | 1,117,663    | 3,925     | 50,654       | 13,725      | 1,067,009    |  |
| 5,000,000 - 9,999,999 | 1,307                          | 310,677      | 135       | 1,682        | 1,172       | 308,995      |  |
| 10,000,000 and over   | 669                            | 901,015      | 43        | 564          | 626         | 900,452      |  |
| Total                 | 5,545,607                      | \$72,672,331 | 4,061,409 | \$40,304,333 | 1,484,198   | \$32,367,998 |  |

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).

**Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class           | Medical & Dental Expenses |             | Taxes Paid |              | Interest Paid |              |
|-----------------------|---------------------------|-------------|------------|--------------|---------------|--------------|
|                       | Number                    | Amount      | Number     | Amount       | Number        | Amount       |
| Less than \$5,000     | 0                         | \$0         | 0          | \$0          | 0             | \$0          |
| \$5,000 - 9,999       | 708                       | 1,718       | 2,361      | 4,039        | 472           | 2,198        |
| 10,000 - 14,999       | 8,246                     | 27,130      | 15,624     | 44,395       | 7,161         | 22,570       |
| 15,000 - 19,999       | 13,674                    | 48,766      | 28,031     | 81,058       | 13,503        | 81,087       |
| 20,000 - 24,999       | 20,202                    | 84,278      | 45,368     | 162,820      | 21,236        | 141,274      |
| 25,000 - 29,999       | 22,333                    | 92,312      | 63,045     | 218,195      | 30,941        | 220,684      |
| 30,000 - 34,999       | 25,430                    | 100,301     | 72,747     | 302,430      | 41,897        | 315,860      |
| 35,000 - 39,999       | 19,383                    | 76,864      | 77,193     | 366,207      | 45,057        | 365,379      |
| 40,000 - 44,999       | 19,569                    | 84,530      | 76,963     | 378,346      | 49,799        | 404,651      |
| 45,000 - 49,999       | 16,361                    | 76,841      | 75,099     | 417,849      | 49,887        | 464,112      |
| 50,000 - 54,999       | 12,859                    | 57,431      | 70,356     | 443,320      | 52,180        | 502,772      |
| 55,000 - 59,999       | 8,670                     | 42,319      | 66,510     | 434,071      | 47,931        | 416,381      |
| 60,000 - 64,999       | 8,302                     | 47,139      | 64,008     | 491,069      | 50,532        | 481,967      |
| 65,000 - 74,999       | 14,064                    | 73,682      | 121,158    | 977,845      | 98,102        | 946,249      |
| 75,000 - 99,999       | 17,978                    | 127,127     | 238,760    | 2,327,913    | 210,142       | 2,171,805    |
| 100,000 - 149,999     | 12,376                    | 123,024     | 237,829    | 3,208,904    | 220,252       | 2,586,540    |
| 150,000 - 199,999     | 3,526                     | 41,110      | 90,122     | 1,747,115    | 83,322        | 1,191,121    |
| 200,000 - 499,999     | 2,589                     | 77,340      | 99,718     | 3,416,565    | 92,238        | 1,880,417    |
| 500,000 - 999,999     | 273                       | 25,282      | 20,647     | 1,645,293    | 19,220        | 672,519      |
| 1,000,000 - 4,999,999 | 55                        | 5,242       | 13,720     | 2,926,849    | 12,701        | 729,101      |
| 5,000,000 - 9,999,999 | d/                        | d/          | 1,171      | 852,847      | 1,067         | 153,892      |
| 10,000,000 and over   | d/                        | d/          | 626        | 1,551,581    | 575           | 518,480      |
| Total                 | 226,599                   | \$1,212,435 | 1,481,055  | \$21,998,711 | 1,148,217     | \$14,269,058 |

| NYAGI Class           | Charitable Contributions |             | Other Deductions 1/ |             |
|-----------------------|--------------------------|-------------|---------------------|-------------|
|                       | Number                   | Amount      | Number              | Amount      |
| Less than \$5,000     | 0                        | \$0         | 0                   | \$0         |
| \$5,000 - 9,999       | 1,889                    | 1,426       | 945                 | \$3,583     |
| 10,000 - 14,999       | 14,539                   | 31,454      | 8,680               | 32,006      |
| 15,000 - 19,999       | 25,809                   | 56,372      | 13,674              | 67,777      |
| 20,000 - 24,999       | 40,610                   | 87,829      | 27,786              | 165,945     |
| 25,000 - 29,999       | 58,393                   | 135,978     | 43,504              | 286,109     |
| 30,000 - 34,999       | 67,745                   | 175,701     | 48,985              | 314,014     |
| 35,000 - 39,999       | 71,922                   | 177,559     | 53,389              | 364,382     |
| 40,000 - 44,999       | 71,121                   | 191,086     | 50,237              | 352,320     |
| 45,000 - 49,999       | 70,003                   | 191,327     | 47,473              | 319,273     |
| 50,000 - 54,999       | 67,265                   | 200,871     | 42,535              | 261,190     |
| 55,000 - 59,999       | 64,404                   | 190,508     | 43,844              | 293,579     |
| 60,000 - 64,999       | 62,203                   | 183,863     | 40,787              | 266,122     |
| 65,000 - 74,999       | 117,469                  | 379,164     | 75,969              | 497,177     |
| 75,000 - 99,999       | 232,890                  | 740,290     | 139,697             | 884,418     |
| 100,000 - 149,999     | 234,122                  | 905,763     | 122,502             | 865,594     |
| 150,000 - 199,999     | 88,653                   | 470,694     | 36,393              | 338,101     |
| 200,000 - 499,999     | 98,487                   | 935,574     | 30,112              | 418,964     |
| 500,000 - 999,999     | 20,470                   | 516,386     | 5,258               | 188,570     |
| 1,000,000 - 4,999,999 | 13,612                   | 1,100,833   | 2,807               | 260,906     |
| 5,000,000 - 9,999,999 | 1,165                    | 425,678     | 221                 | 67,472      |
| 10,000,000 and over   | 625                      | 1,441,891   | 110                 | 112,586     |
| Total                 | 1,423,396                | \$8,540,247 | 834,907             | \$6,360,090 |

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 2002 (Cont'd)  
(Dollar Data in Thousands)**

| NYAGI Class |                       | Federal Deductions 2/ |           | Income Taxes & Subtraction Adjustments 3/ |        | Addition Adjustments 4/ |  |
|-------------|-----------------------|-----------------------|-----------|---|--------|-------------------------|--|
|             |                       | Amount                | Number    | Amount                                    | Number | Amount                  |  |
| Less than   | \$5,000               | \$0                   | 0         | \$0                                       | 0      | \$0                     |  |
|             | \$5,000 - 9,999       | 12,964                | 2,125     | 1,322                                     | 0      | 0                       |  |
|             | 10,000 - 14,999       | 157,557               | 13,888    | 10,067                                    | 217    | 514                     |  |
|             | 15,000 - 19,999       | 334,634               | 26,322    | 23,973                                    | 0      | 0                       |  |
|             | 20,000 - 24,999       | 642,035               | 43,230    | 54,831                                    | 0      | 0                       |  |
|             | 25,000 - 29,999       | 953,193               | 60,254    | 90,733                                    | 233    | 617                     |  |
|             | 30,000 - 34,999       | 1,208,280             | 70,246    | 116,215                                   | 0      | 0                       |  |
|             | 35,000 - 39,999       | 1,350,018             | 74,982    | 160,221                                   | 0      | 0                       |  |
|             | 40,000 - 44,999       | 1,410,864             | 75,648    | 184,576                                   | 146    | 39                      |  |
|             | 45,000 - 49,999       | 1,469,446             | 73,490    | 204,004                                   | 268    | 637                     |  |
|             | 50,000 - 54,999       | 1,465,379             | 68,749    | 207,824                                   | 0      | 0                       |  |
|             | 55,000 - 59,999       | 1,376,391             | 65,643    | 224,671                                   | 0      | 0                       |  |
|             | 60,000 - 64,999       | 1,469,766             | 63,286    | 262,944                                   | 0      | 0                       |  |
|             | 65,000 - 74,999       | 2,872,507             | 119,198   | 517,719                                   | 0      | 0                       |  |
|             | 75,000 - 99,999       | 6,245,822             | 235,733   | 1,246,692                                 | 275    | 550                     |  |
|             | 100,000 - 149,999     | 7,663,294             | 235,916   | 1,873,751                                 | 179    | 1,135                   |  |
|             | 150,000 - 199,999     | 3,684,671             | 89,493    | 1,066,057                                 | 42     | 11                      |  |
|             | 200,000 - 499,999     | 6,237,603             | 99,302    | 2,201,616                                 | 256    | 958                     |  |
|             | 500,000 - 999,999     | 2,700,948             | 20,575    | 1,141,774                                 | 152    | 458                     |  |
|             | 1,000,000 - 4,999,999 | 4,279,747             | 13,705    | 2,149,100                                 | 132    | 2,673                   |  |
|             | 5,000,000 - 9,999,999 | 1,260,318             | 1,168     | 642,584                                   | 19     | 242                     |  |
|             | 10,000,000 and over   | 3,150,429             | 626       | 1,352,070                                 | 15     | 2,522                   |  |
|             | Total                 | \$49,945,865          | 1,453,578 | \$13,732,742                              | 1,934  | \$10,356                |  |

| NYAGI Class |                       | Itemized Deduction Adjustment |             | New York Itemized Deductions |              |
|-------------|-----------------------|-------------------------------|-------------|------------------------------|--------------|
|             |                       | Number                        | Amount      | Number                       | Amount       |
| Less than   | \$5,000               | 0                             | \$0         | 0                            | \$0          |
|             | \$5,000 - 9,999       | 0                             | 0           | 2,598                        | 11,643       |
|             | 10,000 - 14,999       | 0                             | 0           | 16,058                       | 148,004      |
|             | 15,000 - 19,999       | 0                             | 0           | 28,715                       | 310,943      |
|             | 20,000 - 24,999       | 0                             | 0           | 45,506                       | 587,686      |
|             | 25,000 - 29,999       | 0                             | 0           | 63,511                       | 864,543      |
|             | 30,000 - 34,999       | 0                             | 0           | 73,164                       | 1,094,877    |
|             | 35,000 - 39,999       | 0                             | 0           | 77,363                       | 1,194,982    |
|             | 40,000 - 44,999       | 0                             | 0           | 76,963                       | 1,233,219    |
|             | 45,000 - 49,999       | 0                             | 0           | 75,233                       | 1,270,361    |
|             | 50,000 - 54,999       | 0                             | 0           | 70,356                       | 1,263,739    |
|             | 55,000 - 59,999       | 0                             | 0           | 66,386                       | 1,159,206    |
|             | 60,000 - 64,999       | 0                             | 0           | 64,008                       | 1,212,635    |
|             | 65,000 - 74,999       | 0                             | 0           | 121,158                      | 2,369,611    |
|             | 75,000 - 99,999       | 0                             | 0           | 239,035                      | 5,048,710    |
|             | 100,000 - 149,999     | 33,181                        | 79,690      | 238,008                      | 5,761,903    |
|             | 150,000 - 199,999     | 12,509                        | 74,585      | 90,122                       | 2,573,198    |
|             | 200,000 - 499,999     | 99,830                        | 860,029     | 99,846                       | 3,196,657    |
|             | 500,000 - 999,999     | 20,647                        | 770,509     | 20,647                       | 789,627      |
|             | 1,000,000 - 4,999,999 | 13,725                        | 1,066,663   | 13,725                       | 1,067,009    |
|             | 5,000,000 - 9,999,999 | 1,172                         | 308,988     | 1,172                        | 308,995      |
|             | 10,000,000 and over   | 626                           | 900,441     | 626                          | 900,452      |
|             | Total                 | 181,690                       | \$4,060,905 | 1,484,198                    | \$32,367,998 |

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

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

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

**Table 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2002  
(Dollar Data in Thousands)**

| NYAGI Class |           | Total Credits | Child & Dependent Care |          | Household |          | College Tuition |          |
|-------------|-----------|---------------|------------------------|----------|-----------|----------|-----------------|----------|
|             |           |               | Number                 | Amount   | Number    | Amount   | Number          | Amount   |
| Less than   | \$5,000   | \$53          | 0                      | \$0      | 0         | \$0      | 0               | \$0      |
| \$5,000 -   | 9,999     | 3,652         | 0                      | 0        | 75,045    | 3,248    | 0               | 0        |
| 10,000 -    | 14,999    | 16,527        | 0                      | 0        | 284,347   | 12,868   | 18,771          | 2,093    |
| 15,000 -    | 19,999    | 20,291        | 598                    | 99       | 317,727   | 15,915   | 24,612          | 3,092    |
| 20,000 -    | 24,999    | 32,423        | 843                    | 159      | 353,862   | 17,089   | 22,119          | 2,453    |
| 25,000 -    | 29,999    | 38,958        | 16,241                 | 6,621    | 322,500   | 10,076   | 29,121          | 3,364    |
| 30,000 -    | 34,999    | 24,245        | 23,977                 | 10,839   | 74,017    | 2,135    | 25,919          | 2,946    |
| 35,000 -    | 39,999    | 21,144        | 24,750                 | 12,785   | 765       | 40       | 22,454          | 2,739    |
| 40,000 -    | 44,999    | 19,383        | 21,587                 | 10,385   | 146       | 3        | 19,750          | 2,610    |
| 45,000 -    | 49,999    | 17,762        | 19,333                 | 9,113    | 0         | 0        | 17,367          | 2,052    |
| 50,000 -    | 54,999    | 13,944        | 15,753                 | 6,506    | 230       | 5        | 13,026          | 1,598    |
| 55,000 -    | 59,999    | 14,349        | 18,403                 | 5,448    | 0         | 0        | 14,549          | 1,611    |
| 60,000 -    | 64,999    | 12,413        | 16,807                 | 2,590    | 0         | 0        | 11,299          | 1,304    |
| 65,000 -    | 74,999    | 23,852        | 26,284                 | 2,615    | 0         | 0        | 21,686          | 2,691    |
| 75,000 -    | 99,999    | 51,921        | 51,339                 | 4,923    | 0         | 0        | 40,833          | 5,657    |
| 100,000 -   | 149,999   | 74,363        | 42,220                 | 4,237    | 0         | 0        | 22,932          | 3,419    |
| 150,000 -   | 199,999   | 47,527        | 11,953                 | 1,164    | 0         | 0        | 5,197           | 822      |
| 200,000 -   | 499,999   | 122,395       | 10,594                 | 1,105    | 0         | 0        | 4,089           | 753      |
| 500,000 -   | 999,999   | 89,093        | 1,575                  | 180      | d/        | d/       | 1,100           | 234      |
| 1,000,000 - | 4,999,999 | 150,031       | 727                    | 89       | d/        | d/       | 349             | 74       |
| 5,000,000 - | 9,999,999 | 42,331        | 40                     | 4        | 0         | 0        | 16              | 4        |
| 10,000,000  | and over  | 84,096        | 17                     | 2        | 0         | 0        | 5               | 1        |
| Total       |           | \$920,752     | 303,042                | \$78,865 | 1,428,648 | \$61,379 | 315,194         | \$39,517 |

| NYAGI Class |           | Real Property Tax 1/, 2/ |         | Earned Income 2/ |          | Other Refundable Credits 3/ |         | Other Non-refundable Credits 4/ |           |
|-------------|-----------|--------------------------|---------|------------------|----------|-----------------------------|---------|---------------------------------|-----------|
|             |           | Number                   | Amount  | Number           | Amount   | Number                      | Amount  | Number                          | Amount    |
| Less than   | \$5,000   | 0                        | \$0     | 0                | \$0      | 0                           | \$0     | 2,379                           | \$53      |
| \$5,000 -   | 9,999     | 343                      | 10      | 2,740            | 5        | 0                           | 0       | 4,118                           | 388       |
| 10,000 -    | 14,999    | 17,219                   | 823     | 0                | 0        | 0                           | 0       | 8,410                           | 742       |
| 15,000 -    | 19,999    | 6,701                    | 252     | 1,219            | 142      | 0                           | 0       | 6,325                           | 791       |
| 20,000 -    | 24,999    | 0                        | 0       | 52,006           | 10,773   | 0                           | 0       | 6,463                           | 1,949     |
| 25,000 -    | 29,999    | 0                        | 0       | 88,994           | 15,204   | 489                         | 209     | 10,883                          | 3,484     |
| 30,000 -    | 34,999    | 0                        | 0       | 38,904           | 3,316    | 0                           | 0       | 14,208                          | 5,009     |
| 35,000 -    | 39,999    | 0                        | 0       | 0                | 0        | 198                         | 109     | 12,955                          | 5,471     |
| 40,000 -    | 44,999    | 0                        | 0       | 0                | 0        | 517                         | 226     | 11,880                          | 6,158     |
| 45,000 -    | 49,999    | 0                        | 0       | 0                | 0        | 169                         | 3       | 11,183                          | 6,595     |
| 50,000 -    | 54,999    | 0                        | 0       | 0                | 0        | 0                           | 0       | 8,051                           | 5,836     |
| 55,000 -    | 59,999    | 0                        | 0       | 0                | 0        | 284                         | 255     | 8,493                           | 7,035     |
| 60,000 -    | 64,999    | 0                        | 0       | 0                | 0        | 458                         | 585     | 9,131                           | 7,934     |
| 65,000 -    | 74,999    | 0                        | 0       | 0                | 0        | 146                         | 311     | 18,108                          | 18,235    |
| 75,000 -    | 99,999    | 0                        | 0       | 0                | 0        | 419                         | 290     | 33,131                          | 41,051    |
| 100,000 -   | 149,999   | 0                        | 0       | 0                | 0        | 494                         | 668     | 35,598                          | 66,039    |
| 150,000 -   | 199,999   | 0                        | 0       | 0                | 0        | 335                         | 195     | 16,430                          | 45,345    |
| 200,000 -   | 499,999   | 0                        | 0       | 0                | 0        | 617                         | 1,242   | 24,880                          | 119,295   |
| 500,000 -   | 999,999   | 0                        | 0       | 0                | 0        | 327                         | 1,059   | 8,406                           | 87,620    |
| 1,000,000 - | 4,999,999 | 0                        | 0       | 0                | 0        | 237                         | 1,597   | 6,930                           | 148,271   |
| 5,000,000 - | 9,999,999 | 0                        | 0       | 0                | 0        | 17                          | 239     | 660                             | 42,084    |
| 10,000,000  | and over  | 0                        | 0       | 0                | 0        | 11                          | 300     | 387                             | 83,792    |
| Total       |           | 24,264                   | \$1,086 | 183,864          | \$29,439 | 4,718                       | \$7,288 | 259,008                         | \$703,179 |

1/ Excludes stand-alone IT-214 claims.

2/ Does not include claims filed with nontaxable returns.

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

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

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 2002  
(Dollar Data in Thousands)**

| Size of Tax Liability |                | Taxpayers |                    | Tax Liability |
|-----------------------|----------------|-----------|--------------------|---------------|
| At least:             | But less than: | Number    | Cumulative Percent |               |
| \$1                   | - \$100        | 403,510   | 7.27               | \$19,083      |
| 100                   | - 200          | 335,017   | 13.31              | 49,175        |
| 200                   | - 300          | 282,958   | 18.42              | 70,193        |
| 300                   | - 400          | 221,548   | 22.41              | 77,193        |
| 400                   | - 500          | 192,501   | 25.88              | 86,033        |
| 500                   | - 600          | 180,189   | 29.13              | 98,804        |
| 600                   | - 700          | 172,595   | 32.24              | 111,605       |
| 700                   | - 800          | 173,989   | 35.38              | 129,911       |
| 800                   | - 900          | 168,675   | 38.42              | 143,295       |
| 900                   | - 1,000        | 146,562   | 41.06              | 138,848       |
| 1,000                 | - 1,500        | 653,041   | 52.84              | 809,951       |
| 1,500                 | - 2,000        | 502,112   | 61.89              | 874,730       |
| 2,000                 | - 2,500        | 388,588   | 68.89              | 870,735       |
| 2,500                 | - 3,000        | 313,411   | 74.54              | 857,959       |
| 3,000                 | - 5,000        | 726,999   | 87.65              | 2,781,664     |
| 5,000                 | - 10,000       | 438,979   | 95.57              | 3,017,316     |
| 10,000                | - 25,000       | 179,479   | 98.80              | 2,647,428     |
| 25,000                | - 50,000       | 40,285    | 99.53              | 1,382,155     |
| 50,000                | - 100,000      | 15,960    | 99.82              | 1,091,327     |
| 100,000               | and over       | 10,192    | 100.00             | 2,874,695     |
| Total                 |                | 5,546,591 | 100.00             | \$18,132,101  |

**Table 29: Major Items by Size of Federal AGI after New York Modifications - Full-Year Nonresident Taxable Returns in 2002  
(Dollar Data in Thousands)**

| Federal AGI After<br>NY Modifications 1/ | Taxpayers | Federal AGI After<br>NY Modifications 1/ | NYAGI 2/     | Before Proration       |                         |
|--|-----------|--|--------------|------------------------|-------------------------|
|  |           |  |              | New York<br>Deductions | Dependent<br>Exemptions |
| Less than \$5,000                        | 4,681     | \$19,948                                 | \$15,964     | \$13,958               | \$0                     |
| \$5,000 - 9,999                          | 10,292    | 77,168                                   | 45,502       | 42,493                 | 0                       |
| 10,000 - 14,999                          | 16,443    | 202,685                                  | 159,592      | 107,154                | 349                     |
| 15,000 - 19,999                          | 15,810    | 277,007                                  | 179,856      | 125,863                | 788                     |
| 20,000 - 24,999                          | 15,028    | 338,777                                  | 234,516      | 134,686                | 1,548                   |
| 25,000 - 29,999                          | 17,710    | 486,343                                  | 348,667      | 196,422                | 9,178                   |
| 30,000 - 34,999                          | 20,288    | 658,726                                  | 533,745      | 228,306                | 10,463                  |
| 35,000 - 39,999                          | 20,028    | 749,409                                  | 558,008      | 214,716                | 11,288                  |
| 40,000 - 44,999                          | 20,297    | 862,889                                  | 635,897      | 241,057                | 11,524                  |
| 45,000 - 49,999                          | 19,995    | 949,837                                  | 710,428      | 248,062                | 11,604                  |
| 50,000 - 54,999                          | 18,685    | 981,934                                  | 766,727      | 262,326                | 12,454                  |
| 55,000 - 59,999                          | 17,684    | 1,022,529                                | 696,857      | 250,459                | 12,726                  |
| 60,000 - 64,999                          | 17,329    | 1,084,022                                | 781,660      | 285,692                | 15,219                  |
| 65,000 - 74,999                          | 32,264    | 2,256,411                                | 1,511,955    | 488,669                | 21,552                  |
| 75,000 - 99,999                          | 66,829    | 5,794,265                                | 3,936,286    | 1,186,152              | 62,685                  |
| 100,000 - 149,999                        | 79,455    | 9,737,226                                | 6,051,911    | 1,750,690              | 91,376                  |
| 150,000 - 199,999                        | 40,500    | 6,974,679                                | 4,025,520    | 986,915                | 47,939                  |
| 200,000 - 499,999                        | 63,687    | 19,080,396                               | 10,201,992   | 1,777,636              | 81,555                  |
| 500,000 - 999,999                        | 18,523    | 12,733,369                               | 5,685,072    | 556,298                | 26,582                  |
| 1,000,000 - 4,999,999                    | 12,787    | 24,617,597                               | 8,572,064    | 862,944                | 17,391                  |
| 5,000,000 - 9,999,999                    | 1,299     | 8,981,356                                | 2,143,821    | 318,622                | 1,743                   |
| 10,000,000 and over                      | 807       | 23,392,459                               | 2,773,717    | 1,057,925              | 961                     |
| Total                                    | 530,422   | \$121,279,034                            | \$50,569,757 | \$11,337,043           | \$448,924               |

| Federal AGI After<br>NY Modifications 1/ | Taxable<br>Income | Before Proration      |                         | All Other<br>Credits 4/ | Tax After<br>Credits and<br>Proration |
|--|-------------------|-----------------------|-------------------------|-------------------------|---------------------------------------|
|  |                   | Tax Before<br>Credits | Allocable<br>Credits 3/ |                         |                                       |
| Less than \$5,000                        | \$5,991           | \$238                 | \$0                     | \$0                     | \$188                                 |
| \$5,000 - 9,999                          | 34,676            | 1,382                 | 107                     | 0                       | 789                                   |
| 10,000 - 14,999                          | 95,183            | 3,813                 | 527                     | 0                       | 2,479                                 |
| 15,000 - 19,999                          | 150,356           | 6,250                 | 613                     | 0                       | 3,629                                 |
| 20,000 - 24,999                          | 202,543           | 9,066                 | 692                     | 0                       | 5,647                                 |
| 25,000 - 29,999                          | 280,743           | 12,766                | 980                     | 36                      | 8,292                                 |
| 30,000 - 34,999                          | 419,957           | 20,302                | 137                     | 4                       | 15,666                                |
| 35,000 - 39,999                          | 523,406           | 26,796                | 0                       | 0                       | 20,437                                |
| 40,000 - 44,999                          | 610,308           | 32,153                | 0                       | 34                      | 23,669                                |
| 45,000 - 49,999                          | 690,172           | 36,846                | 0                       | 9                       | 27,966                                |
| 50,000 - 54,999                          | 707,155           | 38,510                | 0                       | 40                      | 29,750                                |
| 55,000 - 59,999                          | 759,344           | 41,663                | 0                       | 37                      | 28,715                                |
| 60,000 - 64,999                          | 783,112           | 43,018                | 0                       | 18                      | 31,176                                |
| 65,000 - 74,999                          | 1,746,190         | 99,845                | 0                       | 56                      | 67,925                                |
| 75,000 - 99,999                          | 4,545,427         | 266,931               | 0                       | 152                     | 182,300                               |
| 100,000 - 149,999                        | 7,895,160         | 509,137               | 0                       | 175                     | 316,053                               |
| 150,000 - 199,999                        | 5,939,824         | 406,858               | 0                       | 113                     | 234,572                               |
| 200,000 - 499,999                        | 17,221,205        | 1,179,621             | 0                       | 697                     | 630,793                               |
| 500,000 - 999,999                        | 12,150,488        | 832,299               | 0                       | 463                     | 372,591                               |
| 1,000,000 - 4,999,999                    | 23,735,256        | 1,625,859             | 1                       | 2,137                   | 569,207                               |
| 5,000,000 - 9,999,999                    | 8,655,833         | 592,924               | 0                       | 276                     | 143,404                               |
| 10,000,000 and over                      | 22,280,487        | 1,526,213             | 0                       | 726                     | 186,376                               |
| Total                                    | \$109,432,817     | \$7,312,489           | \$3,057                 | \$4,973                 | \$2,901,624                           |

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

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

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

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



**Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 2002 (Dollar Data in Thousands)**

| Federal AGI After NY Modifications |           | Taxpayers |         | Federal AGI After NY Modifications |         | Tax Liability |         |
|------------------------------------|-----------|-----------|---------|------------------------------------|---------|---------------|---------|
|                                    |           | Number    | Percent | Amount                             | Percent | Amount        | Percent |
| Less than                          | \$5,000   | 4,681     | 0.88    | \$19,948,195                       | 0.02    | \$188         | 0.01    |
| \$5,000 -                          | 9,999     | 14,973    | 2.82    | 97,116,436                         | 0.08    | 977           | 0.03    |
| 10,000 -                           | 14,999    | 31,416    | 5.92    | 299,801,687                        | 0.25    | 3,456         | 0.12    |
| 15,000 -                           | 19,999    | 47,226    | 8.90    | 576,808,502                        | 0.48    | 7,085         | 0.24    |
| 20,000 -                           | 24,999    | 62,254    | 11.74   | 915,585,222                        | 0.75    | 12,732        | 0.44    |
| 25,000 -                           | 29,999    | 79,964    | 15.08   | 1,401,927,845                      | 1.16    | 21,024        | 0.72    |
| 30,000 -                           | 34,999    | 100,252   | 18.90   | 2,060,654,145                      | 1.70    | 36,691        | 1.26    |
| 35,000 -                           | 39,999    | 120,280   | 22.68   | 2,810,063,369                      | 2.32    | 57,127        | 1.97    |
| 40,000 -                           | 44,999    | 140,577   | 26.50   | 3,672,952,666                      | 3.03    | 80,797        | 2.78    |
| 45,000 -                           | 49,999    | 160,572   | 30.27   | 4,622,790,106                      | 3.81    | 108,763       | 3.75    |
| 50,000 -                           | 54,999    | 179,257   | 33.80   | 5,604,724,313                      | 4.62    | 138,513       | 4.77    |
| 55,000 -                           | 59,999    | 196,941   | 37.13   | 6,627,252,903                      | 5.46    | 167,228       | 5.76    |
| 60,000 -                           | 64,999    | 214,270   | 40.40   | 7,711,275,279                      | 6.36    | 198,404       | 6.84    |
| 65,000 -                           | 74,999    | 246,534   | 46.48   | 9,967,686,263                      | 8.22    | 266,329       | 9.18    |
| 75,000 -                           | 99,999    | 313,363   | 59.08   | 15,761,951,498                     | 13.00   | 448,629       | 15.46   |
| 100,000 -                          | 149,999   | 392,818   | 74.06   | 25,499,177,608                     | 21.03   | 764,681       | 26.35   |
| 150,000 -                          | 199,999   | 433,318   | 81.69   | 32,473,856,302                     | 26.78   | 999,253       | 34.44   |
| 200,000 -                          | 499,999   | 497,005   | 93.70   | 51,554,252,700                     | 42.51   | 1,630,046     | 56.18   |
| 500,000 -                          | 999,999   | 515,528   | 97.19   | 64,287,621,322                     | 53.01   | 2,002,638     | 69.02   |
| 1,000,000 -                        | 4,999,999 | 528,315   | 99.60   | 88,905,218,449                     | 73.31   | 2,571,845     | 88.63   |
| 5,000,000 -                        | 9,999,999 | 529,614   | 99.85   | 97,886,574,485                     | 80.71   | 2,715,248     | 93.58   |
| 10,000,000                         | and over  | 530,422   | 100.00  | \$121,279,033,715                  | 100.00  | \$2,901,624   | 100.00  |

**Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2002**

| 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   | \$4,262                            | \$2,982                      | \$0                  | \$1,280        | \$51               | \$40                            |
| \$5,000 -                          | 9,999     | 7,498                              | 4,129                        | 0                    | 3,369          | 134                | 77                              |
| 10,000 -                           | 14,999    | 12,327                             | 6,517                        | 21                   | 5,789          | 232                | 151                             |
| 15,000 -                           | 19,999    | 17,521                             | 7,961                        | 50                   | 9,510          | 395                | 230                             |
| 20,000 -                           | 24,999    | 22,543                             | 8,962                        | 103                  | 13,478         | 603                | 376                             |
| 25,000 -                           | 29,999    | 27,461                             | 11,091                       | 518                  | 15,852         | 721                | 468                             |
| 30,000 -                           | 34,999    | 32,469                             | 11,253                       | 516                  | 20,700         | 1,001              | 772                             |
| 35,000 -                           | 39,999    | 37,418                             | 10,721                       | 564                  | 26,134         | 1,338              | 1,020                           |
| 40,000 -                           | 44,999    | 42,513                             | 11,876                       | 568                  | 30,069         | 1,584              | 1,166                           |
| 45,000 -                           | 49,999    | 47,504                             | 12,406                       | 580                  | 34,517         | 1,843              | 1,399                           |
| 50,000 -                           | 54,999    | 52,552                             | 14,039                       | 667                  | 37,846         | 2,061              | 1,592                           |
| 55,000 -                           | 59,999    | 57,822                             | 14,163                       | 720                  | 42,940         | 2,356              | 1,624                           |
| 60,000 -                           | 64,999    | 62,555                             | 16,486                       | 878                  | 45,191         | 2,482              | 1,799                           |
| 65,000 -                           | 74,999    | 69,936                             | 15,146                       | 668                  | 54,122         | 3,095              | 2,105                           |
| 75,000 -                           | 99,999    | 86,703                             | 17,749                       | 938                  | 68,016         | 3,994              | 2,728                           |
| 100,000 -                          | 149,999   | 122,550                            | 22,034                       | 1,150                | 99,366         | 6,408              | 3,978                           |
| 150,000 -                          | 199,999   | 172,214                            | 24,368                       | 1,184                | 146,662        | 10,046             | 5,792                           |
| 200,000 -                          | 499,999   | 299,596                            | 27,912                       | 1,281                | 270,404        | 18,522             | 9,905                           |
| 500,000 -                          | 999,999   | 687,436                            | 30,033                       | 1,435                | 655,968        | 44,933             | 20,115                          |
| 1,000,000 -                        | 4,999,999 | 1,925,205                          | 67,486                       | 1,360                | 1,856,202      | 127,149            | 44,514                          |
| 5,000,000 -                        | 9,999,999 | 6,914,054                          | 245,283                      | 1,342                | 6,663,459      | 456,446            | 110,395                         |
| 10,000,000                         | and over  | 28,986,938                         | 1,310,936                    | 1,191                | 27,609,029     | 1,891,218          | 230,950                         |
| Nonresident Average                |           | \$228,646                          | \$21,374                     | \$846                | \$206,313      | \$13,786           | \$5,470                         |

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2002**

**(Dollar Data in Thousands)**

| Size of Tax Liability |                | Taxpayers |                    | Tax Liability |
|-----------------------|----------------|-----------|--------------------|---------------|
| At least:             | But less than: | Number    | Cumulative Percent |               |
| \$1                   | - \$100        | 47,475    | 8.95               | \$2,052       |
| 100                   | - 200          | 29,022    | 14.42              | 4,258         |
| 200                   | - 300          | 24,000    | 18.95              | 5,954         |
| 300                   | - 400          | 17,627    | 22.27              | 6,109         |
| 400                   | - 500          | 13,643    | 24.84              | 6,061         |
| 500                   | - 600          | 13,175    | 27.33              | 7,232         |
| 600                   | - 700          | 10,214    | 29.25              | 6,659         |
| 700                   | - 800          | 8,928     | 30.93              | 6,664         |
| 800                   | - 900          | 10,152    | 32.85              | 8,674         |
| 900                   | - 1,000        | 7,791     | 34.32              | 7,405         |
| 1,000                 | - 1,500        | 43,618    | 42.54              | 54,833        |
| 1,500                 | - 2,000        | 42,766    | 50.60              | 74,205        |
| 2,000                 | - 2,500        | 32,087    | 56.65              | 72,246        |
| 2,500                 | - 3,000        | 30,678    | 62.44              | 84,291        |
| 3,000                 | - 5,000        | 77,453    | 77.04              | 300,635       |
| 5,000                 | - 10,000       | 65,927    | 89.47              | 458,098       |
| 10,000                | - 25,000       | 39,219    | 96.86              | 590,654       |
| 25,000                | - 50,000       | 9,994     | 98.75              | 347,102       |
| 50,000                | - 100,000      | 4,209     | 99.54              | 286,523       |
| 100,000               | and over       | 2,445     | 100.00             | 571,969       |
| Total                 |                | 530,422   | 100.00             | \$2,901,624   |

**Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2002  
(Dollar Data in Thousands)**

| Federal AGI After<br>NY Modifications 1/ | Taxpayers | Federal AGI After<br>NY Modifications 1/ | NYAGI 2/    | Before Proration       |                         |
|--|-----------|--|-------------|------------------------|-------------------------|
|  |           |  |             | New York<br>Deductions | Dependent<br>Exemptions |
| Less than \$5,000                        | 559       | \$2,238                                  | \$1,760     | \$1,664                | \$0                     |
| \$5,000 - 9,999                          | 4,252     | 35,142                                   | 24,704      | 21,493                 | 0                       |
| 10,000 - 14,999                          | 11,350    | 146,277                                  | 102,479     | 78,714                 | 199                     |
| 15,000 - 19,999                          | 11,964    | 211,608                                  | 124,506     | 96,322                 | 994                     |
| 20,000 - 24,999                          | 11,989    | 272,187                                  | 179,908     | 103,757                | 3,767                   |
| 25,000 - 29,999                          | 10,622    | 292,495                                  | 200,726     | 103,258                | 3,816                   |
| 30,000 - 34,999                          | 9,505     | 306,866                                  | 192,656     | 92,503                 | 4,800                   |
| 35,000 - 39,999                          | 8,464     | 316,184                                  | 204,214     | 86,773                 | 3,421                   |
| 40,000 - 44,999                          | 7,698     | 325,485                                  | 215,358     | 83,362                 | 3,263                   |
| 45,000 - 49,999                          | 6,256     | 298,412                                  | 196,395     | 72,031                 | 3,245                   |
| 50,000 - 54,999                          | 5,453     | 285,624                                  | 175,049     | 63,678                 | 2,065                   |
| 55,000 - 59,999                          | 4,764     | 273,319                                  | 181,890     | 63,287                 | 3,537                   |
| 60,000 - 64,999                          | 4,274     | 265,928                                  | 182,027     | 52,735                 | 2,690                   |
| 65,000 - 74,999                          | 7,024     | 487,904                                  | 344,367     | 91,376                 | 3,339                   |
| 75,000 - 99,999                          | 11,861    | 1,021,614                                | 675,010     | 173,210                | 6,263                   |
| 100,000 - 149,999                        | 11,773    | 1,419,548                                | 918,230     | 197,158                | 7,859                   |
| 150,000 - 199,999                        | 5,040     | 865,647                                  | 520,346     | 105,272                | 4,277                   |
| 200,000 - 499,999                        | 5,996     | 1,722,307                                | 1,105,208   | 130,182                | 4,336                   |
| 500,000 - 999,999                        | 1,202     | 814,952                                  | 485,996     | 28,086                 | 889                     |
| 1,000,000 - 4,999,999                    | 559       | 1,023,185                                | 613,773     | 21,484                 | 559                     |
| 5,000,000 - 9,999,999                    | 45        | 323,028                                  | 189,730     | 5,286                  | 63                      |
| 10,000,000 and over                      | 25        | 462,216                                  | 285,668     | 7,463                  | 32                      |
| Total                                    | 140,675   | \$11,172,165                             | \$7,120,001 | \$1,679,092            | \$59,414                |

| Federal AGI After<br>NY Modifications 1/ | Before Proration  |                       |                         |                         | Tax After<br>Credits and<br>Proration |
|--|-------------------|-----------------------|-------------------------|-------------------------|---------------------------------------|
|  | Taxable<br>Income | Tax Before<br>Credits | Allocable<br>Credits 3/ | All Other<br>Credits 4/ |                                       |
| Less than \$5,000                        | \$574             | \$23                  | \$0                     | \$0                     | \$17                                  |
| \$5,000 - 9,999                          | 13,649            | 544                   | 83                      | 0                       | 329                                   |
| 10,000 - 14,999                          | 67,364            | 2,704                 | 421                     | 0                       | 1,596                                 |
| 15,000 - 19,999                          | 114,293           | 4,730                 | 505                     | 17                      | 2,500                                 |
| 20,000 - 24,999                          | 164,663           | 7,350                 | 595                     | 9                       | 4,303                                 |
| 25,000 - 29,999                          | 185,421           | 8,643                 | 279                     | 61                      | 5,686                                 |
| 30,000 - 34,999                          | 209,563           | 10,409                | 114                     | 115                     | 6,279                                 |
| 35,000 - 39,999                          | 225,989           | 11,691                | 0                       | 5                       | 7,534                                 |
| 40,000 - 44,999                          | 238,860           | 12,480                | 0                       | 181                     | 8,089                                 |
| 45,000 - 49,999                          | 223,136           | 12,060                | 0                       | 16                      | 8,325                                 |
| 50,000 - 54,999                          | 219,881           | 12,131                | 0                       | 7                       | 7,351                                 |
| 55,000 - 59,999                          | 206,495           | 11,446                | 0                       | 562                     | 7,076                                 |
| 60,000 - 64,999                          | 210,502           | 11,832                | 0                       | 121                     | 8,056                                 |
| 65,000 - 74,999                          | 393,189           | 22,790                | 0                       | 119                     | 16,036                                |
| 75,000 - 99,999                          | 842,141           | 50,501                | 0                       | 1,079                   | 32,475                                |
| 100,000 - 149,999                        | 1,214,531         | 78,684                | 0                       | 1,999                   | 49,017                                |
| 150,000 - 199,999                        | 756,097           | 51,790                | 0                       | 1,193                   | 30,052                                |
| 200,000 - 499,999                        | 1,587,789         | 108,760               | 0                       | 3,382                   | 66,681                                |
| 500,000 - 999,999                        | 785,977           | 53,839                | 0                       | 1,095                   | 31,060                                |
| 1,000,000 - 4,999,999                    | 1,001,142         | 68,578                | 0                       | 1,856                   | 39,220                                |
| 5,000,000 - 9,999,999                    | 317,680           | 21,761                | 0                       | 979                     | 11,806                                |
| 10,000,000 and over                      | 454,722           | 31,148                | 0                       | 788                     | 18,394                                |
| Total                                    | \$9,433,659       | \$593,896             | \$1,998                 | \$13,586                | \$361,882                             |

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

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

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

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

**Table 34: Cumulative Distribution of Taxpayers, Federal AGI after New York Modifications and Tax Liability by Size of Federal AGI after New York Modifications - Part-Year Resident Taxable Returns in 2002 (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   | 559       | 0.40    | \$2,238                            | 0.02    | \$17          | 0.00    |
| \$5,000 -                          | 9,999     | 4,811     | 3.42    | 37,380                             | 0.33    | 346           | 0.10    |
| 10,000 -                           | 14,999    | 16,161    | 11.49   | 183,657                            | 1.64    | 1,941         | 0.54    |
| 15,000 -                           | 19,999    | 28,125    | 19.99   | 395,265                            | 3.54    | 4,441         | 1.23    |
| 20,000 -                           | 24,999    | 40,114    | 28.52   | 667,452                            | 5.97    | 8,745         | 2.42    |
| 25,000 -                           | 29,999    | 50,736    | 36.07   | 959,947                            | 8.59    | 14,430        | 3.99    |
| 30,000 -                           | 34,999    | 60,241    | 42.82   | 1,266,813                          | 11.34   | 20,709        | 5.72    |
| 35,000 -                           | 39,999    | 68,705    | 48.84   | 1,582,997                          | 14.17   | 28,242        | 7.80    |
| 40,000 -                           | 44,999    | 76,403    | 54.31   | 1,908,482                          | 17.08   | 36,331        | 10.04   |
| 45,000 -                           | 49,999    | 82,659    | 58.76   | 2,206,894                          | 19.75   | 44,656        | 12.34   |
| 50,000 -                           | 54,999    | 88,112    | 62.64   | 2,492,518                          | 22.31   | 52,007        | 14.37   |
| 55,000 -                           | 59,999    | 92,876    | 66.02   | 2,765,838                          | 24.76   | 59,084        | 16.33   |
| 60,000 -                           | 64,999    | 97,150    | 69.06   | 3,031,765                          | 27.14   | 67,140        | 18.55   |
| 65,000 -                           | 74,999    | 104,174   | 74.05   | 3,519,669                          | 31.50   | 83,175        | 22.98   |
| 75,000 -                           | 99,999    | 116,035   | 82.48   | 4,541,283                          | 40.65   | 115,651       | 31.96   |
| 100,000 -                          | 149,999   | 127,808   | 90.85   | 5,960,831                          | 53.35   | 164,668       | 45.50   |
| 150,000 -                          | 199,999   | 132,848   | 94.44   | 6,826,477                          | 61.10   | 194,720       | 53.81   |
| 200,000 -                          | 499,999   | 138,844   | 98.70   | 8,548,784                          | 76.52   | 261,401       | 72.23   |
| 500,000 -                          | 999,999   | 140,046   | 99.55   | 9,363,736                          | 83.81   | 292,461       | 80.82   |
| 1,000,000 -                        | 4,999,999 | 140,605   | 99.95   | 10,386,920                         | 92.97   | 331,681       | 91.65   |
| 5,000,000 -                        | 9,999,999 | 140,650   | 99.98   | 10,709,949                         | 95.86   | 343,488       | 94.92   |
| 10,000,000                         | and over  | 140,675   | 100.00  | \$11,172,165                       | 100.00  | \$361,882     | 100.00  |

**Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2002**

| 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   | \$4,003                            | \$2,976                      | \$0                  | \$1,026        | \$41               | \$30                            |
| \$5,000 -                          | 9,999     | 8,265                              | 5,055                        | 0                    | 3,210          | 128                | 77                              |
| 10,000 -                           | 14,999    | 12,888                             | 6,935                        | 18                   | 5,935          | 238                | 141                             |
| 15,000 -                           | 19,999    | 17,687                             | 8,051                        | 83                   | 9,553          | 395                | 209                             |
| 20,000 -                           | 24,999    | 22,703                             | 8,654                        | 314                  | 13,735         | 613                | 359                             |
| 25,000 -                           | 29,999    | 27,537                             | 9,721                        | 359                  | 17,456         | 814                | 535                             |
| 30,000 -                           | 34,999    | 32,285                             | 9,732                        | 505                  | 22,048         | 1,095              | 661                             |
| 35,000 -                           | 39,999    | 37,356                             | 10,252                       | 404                  | 26,700         | 1,381              | 890                             |
| 40,000 -                           | 44,999    | 42,282                             | 10,829                       | 424                  | 31,029         | 1,621              | 1,051                           |
| 45,000 -                           | 49,999    | 47,700                             | 11,514                       | 519                  | 35,668         | 1,928              | 1,331                           |
| 50,000 -                           | 54,999    | 52,379                             | 11,678                       | 379                  | 40,323         | 2,225              | 1,348                           |
| 55,000 -                           | 59,999    | 57,372                             | 13,284                       | 742                  | 43,345         | 2,403              | 1,485                           |
| 60,000 -                           | 64,999    | 62,220                             | 12,339                       | 629                  | 49,252         | 2,768              | 1,885                           |
| 65,000 -                           | 74,999    | 69,462                             | 13,009                       | 475                  | 55,978         | 3,245              | 2,283                           |
| 75,000 -                           | 99,999    | 86,132                             | 14,603                       | 528                  | 71,001         | 4,258              | 2,738                           |
| 100,000 -                          | 149,999   | 120,577                            | 16,747                       | 668                  | 103,162        | 6,683              | 4,164                           |
| 150,000 -                          | 199,999   | 171,755                            | 20,887                       | 849                  | 150,019        | 10,276             | 5,963                           |
| 200,000 -                          | 499,999   | 287,243                            | 21,711                       | 723                  | 264,808        | 18,139             | 11,121                          |
| 500,000 -                          | 999,999   | 677,996                            | 23,366                       | 740                  | 653,891        | 44,791             | 25,841                          |
| 1,000,000 -                        | 4,999,999 | 1,830,384                          | 38,433                       | 1,000                | 1,790,951      | 122,680            | 70,161                          |
| 5,000,000 -                        | 9,999,999 | 7,178,410                          | 117,456                      | 1,400                | 7,059,554      | 483,579            | 262,362                         |
| 10,000,000                         | and over  | 18,488,649                         | 298,506                      | 1,280                | 18,188,863     | 1,245,937          | 735,777                         |
| Part-Year Resident Average         |           | \$79,418                           | \$11,936                     | \$422                | \$67,060       | \$4,222            | \$2,572                         |

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2002**

**(Dollar Data in Thousands)**

| Size of Tax Liability |                | Taxpayers |                    |               |
|-----------------------|----------------|-----------|--------------------|---------------|
| At least:             | But less than: | Number    | Cumulative Percent | Tax Liability |
| \$1 -                 | \$100          | 18,054    | 12.83              | \$824         |
| 100 -                 | 200            | 10,983    | 20.64              | 1,655         |
| 200 -                 | 300            | 10,978    | 28.44              | 2,676         |
| 300 -                 | 400            | 6,888     | 33.34              | 2,449         |
| 400 -                 | 500            | 8,483     | 39.37              | 3,782         |
| 500 -                 | 600            | 5,917     | 43.58              | 3,221         |
| 600 -                 | 700            | 4,881     | 47.05              | 3,160         |
| 700 -                 | 800            | 4,738     | 50.42              | 3,541         |
| 800 -                 | 900            | 3,751     | 53.08              | 3,206         |
| 900 -                 | 1,000          | 3,184     | 55.35              | 2,997         |
| 1,000 -               | 1,500          | 14,337    | 65.54              | 17,644        |
| 1,500 -               | 2,000          | 8,726     | 71.74              | 15,105        |
| 2,000 -               | 2,500          | 7,561     | 77.11              | 17,071        |
| 2,500 -               | 3,000          | 4,652     | 80.42              | 12,779        |
| 3,000 -               | 5,000          | 13,138    | 89.76              | 50,299        |
| 5,000 -               | 10,000         | 9,050     | 96.19              | 62,310        |
| 10,000 -              | 25,000         | 4,030     | 99.06              | 59,668        |
| 25,000 -              | 50,000         | 840       | 99.66              | 29,284        |
| 50,000 -              | 100,000        | 312       | 99.88              | 21,518        |
| 100,000               | and over       | 172       | 100.00             | 48,695        |
| Total                 |                | 140,675   | 100.00             | \$361,882     |





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

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**Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2002**  
**(Dollar Data in Thousands)**

| NYAGI Class           | Taxpayers | NYAGI        | New York Deductions | Dependent Exemptions |
|-----------------------|-----------|--------------|---------------------|----------------------|
| Less than \$5,000     | 102,056   | \$395,480    | \$306,172           | \$0                  |
| \$5,000 - 9,999       | 211,696   | 1,672,099    | 994,780             | 445                  |
| 10,000 - 14,999       | 317,303   | 3,953,571    | 2,240,620           | 2,658                |
| 15,000 - 19,999       | 267,663   | 4,681,427    | 2,033,128           | 3,767                |
| 20,000 - 24,999       | 239,908   | 5,404,373    | 1,939,749           | 6,509                |
| 25,000 - 29,999       | 225,904   | 6,185,200    | 1,867,527           | 11,776               |
| 30,000 - 34,999       | 199,700   | 6,468,915    | 1,734,181           | 4,788                |
| 35,000 - 39,999       | 168,934   | 6,320,380    | 1,521,461           | 6,591                |
| 40,000 - 44,999       | 144,459   | 6,128,871    | 1,334,595           | 5,407                |
| 45,000 - 49,999       | 111,184   | 5,268,373    | 1,043,237           | 3,042                |
| 50,000 - 54,999       | 83,822    | 4,392,427    | 785,751             | 4,818                |
| 55,000 - 59,999       | 69,571    | 3,989,906    | 710,050             | 1,820                |
| 60,000 - 64,999       | 52,850    | 3,306,451    | 589,004             | 4,809                |
| 65,000 - 74,999       | 77,121    | 5,382,358    | 886,972             | 3,937                |
| 75,000 - 99,999       | 96,486    | 8,204,025    | 1,183,902           | 3,836                |
| 100,000 - 149,999     | 60,375    | 7,218,055    | 842,570             | 2,629                |
| 150,000 - 199,999     | 19,201    | 3,290,390    | 262,063             | 796                  |
| 200,000 - 499,999     | 22,095    | 6,445,649    | 446,990             | 901                  |
| 500,000 - 999,999     | 4,575     | 3,105,808    | 118,410             | 208                  |
| 1,000,000 - 4,999,999 | 2,491     | 4,563,936    | 148,505             | 106                  |
| 5,000,000 - 9,999,999 | 179       | 1,214,806    | 33,665              | 11                   |
| 10,000,000 and over   | 82        | 2,225,137    | 174,875             | 7                    |
| Total                 | 2,477,655 | \$99,817,636 | \$21,198,207        | \$68,861             |

| NYAGI Class           | Taxable Income | Tax Before Credits | Tax Credits 1/ | Tax After Credits |
|-----------------------|----------------|--------------------|----------------|-------------------|
| Less than \$5,000     | \$90,677       | \$3,578            | \$53           | \$3,525           |
| \$5,000 - 9,999       | \$676,873      | \$26,974           | 3,485          | 23,489            |
| 10,000 - 14,999       | 1,710,293      | 68,478             | 15,489         | 52,989            |
| 15,000 - 19,999       | 2,644,533      | 109,157            | 14,769         | 94,387            |
| 20,000 - 24,999       | 3,458,116      | 155,518            | 12,625         | 142,892           |
| 25,000 - 29,999       | 4,305,897      | 208,792            | 7,357          | 201,435           |
| 30,000 - 34,999       | 4,729,946      | 246,038            | 4,029          | 242,009           |
| 35,000 - 39,999       | 4,792,328      | 261,700            | 3,490          | 258,210           |
| 40,000 - 44,999       | 4,788,869      | 271,019            | 4,259          | 266,760           |
| 45,000 - 49,999       | 4,222,094      | 245,146            | 3,551          | 241,595           |
| 50,000 - 54,999       | 3,601,858      | 213,488            | 4,153          | 209,335           |
| 55,000 - 59,999       | 3,278,036      | 196,930            | 3,552          | 193,378           |
| 60,000 - 64,999       | 2,712,638      | 164,896            | 3,547          | 161,349           |
| 65,000 - 74,999       | 4,491,448      | 277,011            | 6,105          | 270,906           |
| 75,000 - 99,999       | 7,016,287      | 442,322            | 12,878         | 429,444           |
| 100,000 - 149,999     | 6,372,856      | 421,945            | 12,225         | 409,720           |
| 150,000 - 199,999     | 3,027,532      | 207,376            | 7,617          | 199,759           |
| 200,000 - 499,999     | 5,997,758      | 410,835            | 21,427         | 389,409           |
| 500,000 - 999,999     | 2,987,190      | 204,620            | 13,794         | 190,826           |
| 1,000,000 - 4,999,999 | 4,415,325      | 302,448            | 20,399         | 282,049           |
| 5,000,000 - 9,999,999 | 1,181,130      | 80,907             | 5,470          | 75,438            |
| 10,000,000 and over   | 2,050,255      | 140,442            | 11,494         | 128,948           |
| Total                 | \$78,551,938   | \$4,659,621        | \$191,767      | \$4,467,855       |

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

**Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class           | Taxpayers        | Federal Gross Income |                     | Wages            |                    | Interest       |                    | Dividends |        |
|-----------------------|------------------|----------------------|---------------------|------------------|--------------------|----------------|--------------------|-----------|--------|
|                       |                  | Number               | Amount              | Number           | Amount             | Number         | Amount             | Number    | Amount |
| Less than \$5,000     | 102,056          | 94,372               | \$358,526           | 34,170           | \$19,104           | 18,595         | \$11,510           |           |        |
| \$5,000 - 9,999       | 211,696          | 188,137              | 1,396,839           | 90,066           | 129,683            | 38,928         | 54,150             |           |        |
| 10,000 - 14,999       | 317,303          | 268,046              | 3,121,789           | 118,947          | 255,554            | 52,302         | 135,429            |           |        |
| 15,000 - 19,999       | 267,663          | 237,337              | 3,906,025           | 96,393           | 223,052            | 46,980         | 109,140            |           |        |
| 20,000 - 24,999       | 239,908          | 216,740              | 4,694,876           | 102,587          | 196,388            | 44,954         | 147,419            |           |        |
| 25,000 - 29,999       | 225,904          | 213,428              | 5,588,939           | 104,428          | 139,386            | 36,498         | 89,519             |           |        |
| 30,000 - 34,999       | 199,700          | 190,093              | 5,978,562           | 98,886           | 120,320            | 38,292         | 86,666             |           |        |
| 35,000 - 39,999       | 168,934          | 161,395              | 5,862,303           | 93,892           | 101,705            | 37,191         | 51,748             |           |        |
| 40,000 - 44,999       | 144,459          | 138,272              | 5,693,852           | 85,264           | 115,107            | 34,080         | 54,776             |           |        |
| 45,000 - 49,999       | 111,184          | 106,400              | 4,920,589           | 70,885           | 51,841             | 32,061         | 41,313             |           |        |
| 50,000 - 54,999       | 83,822           | 80,768               | 4,084,574           | 58,562           | 54,654             | 25,964         | 55,943             |           |        |
| 55,000 - 59,999       | 69,571           | 66,218               | 3,634,973           | 49,035           | 75,967             | 21,859         | 55,181             |           |        |
| 60,000 - 64,999       | 52,850           | 50,489               | 2,998,955           | 38,607           | 59,161             | 18,030         | 48,817             |           |        |
| 65,000 - 74,999       | 77,121           | 72,045               | 4,870,109           | 58,505           | 94,268             | 32,469         | 109,529            |           |        |
| 75,000 - 99,999       | 96,486           | 90,348               | 7,232,100           | 79,500           | 142,221            | 45,723         | 148,741            |           |        |
| 100,000 - 149,999     | 60,375           | 54,654               | 5,980,143           | 51,858           | 156,591            | 36,909         | 156,837            |           |        |
| 150,000 - 199,999     | 19,201           | 16,688               | 2,533,617           | 17,389           | 59,911             | 13,495         | 94,404             |           |        |
| 200,000 - 499,999     | 22,095           | 17,930               | 4,350,230           | 20,554           | 184,927            | 17,978         | 235,243            |           |        |
| 500,000 - 999,999     | 4,575            | 3,488                | 1,688,270           | 4,455            | 112,885            | 4,144          | 113,031            |           |        |
| 1,000,000 - 4,999,999 | 2,491            | 1,741                | 2,033,100           | 2,455            | 204,312            | 2,330          | 224,468            |           |        |
| 5,000,000 - 9,999,999 | 179              | 131                  | 419,533             | 179              | 56,730             | 171            | 56,524             |           |        |
| 10,000,000 and over   | 82               | 57                   | 422,334             | 81               | 188,840            | 78             | 126,726            |           |        |
| <b>Total</b>          | <b>2,477,655</b> | <b>2,268,775</b>     | <b>\$81,770,238</b> | <b>1,276,696</b> | <b>\$2,742,605</b> | <b>599,034</b> | <b>\$2,207,114</b> |           |        |

| NYAGI Class           | Capital Gain (Loss) 1/ |                    |                |                  | Rent, Royalties and Partnership Income 2/ |                    |               |                  |
|-----------------------|------------------------|--------------------|----------------|------------------|---|--------------------|---------------|------------------|
|                       | Net Gain               |                    | Net Loss       |                  | Net Gain                                  |                    | Net Loss      |                  |
|                       | Number                 | Amount             | Number         | Amount           | Number                                    | Amount             | Number        | Amount           |
| Less than \$5,000     | 5,551                  | \$10,639           | 3,172          | \$7,054          | 0   | \$0                | 794           | \$3,110          |
| \$5,000 - 9,999       | 12,696                 | 11,867             | 13,511         | 26,881           | 4,118                                     | 16,984             | 1,373         | 6,409            |
| 10,000 - 14,999       | 19,218                 | 39,739             | 19,901         | 41,760           | 10,644                                    | 61,109             | 4,965         | 21,478           |
| 15,000 - 19,999       | 13,551                 | 35,631             | 16,946         | 33,107           | 9,029                                     | 65,402             | 6,612         | 46,574           |
| 20,000 - 24,999       | 15,454                 | 48,407             | 18,434         | 40,169           | 9,342                                     | 71,068             | 6,039         | 49,456           |
| 25,000 - 29,999       | 11,616                 | 30,888             | 13,489         | 31,504           | 5,284                                     | 50,067             | 5,725         | 35,315           |
| 30,000 - 34,999       | 9,616                  | 35,088             | 20,060         | 44,804           | 5,226                                     | 29,164             | 7,105         | 46,401           |
| 35,000 - 39,999       | 12,019                 | 69,550             | 14,711         | 36,345           | 4,790                                     | 41,739             | 6,916         | 33,597           |
| 40,000 - 44,999       | 7,456                  | 35,260             | 13,953         | 30,848           | 4,941                                     | 74,415             | 4,638         | 30,779           |
| 45,000 - 49,999       | 8,502                  | 24,875             | 12,856         | 27,576           | 3,203                                     | 64,393             | 4,989         | 30,176           |
| 50,000 - 54,999       | 5,985                  | 24,120             | 10,818         | 23,090           | 3,137                                     | 48,560             | 3,385         | 33,229           |
| 55,000 - 59,999       | 7,043                  | 24,606             | 9,525          | 19,875           | 3,405                                     | 71,813             | 3,013         | 18,760           |
| 60,000 - 64,999       | 5,952                  | 39,217             | 8,335          | 17,346           | 3,277                                     | 50,714             | 3,170         | 42,118           |
| 65,000 - 74,999       | 9,162                  | 57,858             | 13,773         | 37,729           | 3,192                                     | 55,923             | 5,559         | 48,508           |
| 75,000 - 99,999       | 14,275                 | 108,006            | 21,547         | 46,216           | 6,961                                     | 157,736            | 5,407         | 35,026           |
| 100,000 - 149,999     | 10,839                 | 227,813            | 20,240         | 50,815           | 8,742                                     | 292,603            | 4,321         | 32,418           |
| 150,000 - 199,999     | 4,439                  | 181,307            | 7,160          | 20,484           | 3,560                                     | 169,384            | 1,215         | 30,998           |
| 200,000 - 499,999     | 6,100                  | 568,561            | 10,518         | 32,038           | 6,358                                     | 776,729            | 1,563         | 47,307           |
| 500,000 - 999,999     | 1,637                  | 466,729            | 2,308          | 13,101           | 2,036                                     | 578,160            | 655           | 23,788           |
| 1,000,000 - 4,999,999 | 1,074                  | 864,360            | 1,247          | 7,581            | 1,368                                     | 1,142,936          | 466           | 61,029           |
| 5,000,000 - 9,999,999 | 97                     | 263,633            | 73             | 655              | 101                                       | 346,910            | 39            | 8,279            |
| 10,000,000 and over   | 55                     | 581,543            | 26             | 300              | 45  | 903,774            | 30            | 71,164           |
| <b>Total</b>          | <b>182,339</b>         | <b>\$3,749,699</b> | <b>252,603</b> | <b>\$589,279</b> | <b>98,758</b>                             | <b>\$5,069,584</b> | <b>77,979</b> | <b>\$755,920</b> |

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

2/ Includes estate and trust income.

**Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2002 (Cont'd)  
(Dollar Data in Thousands)**

| NYAGI Class           | Business and Farm Income |             |          |           |                           |             |
|-----------------------|--------------------------|-------------|----------|-----------|---------------------------|-------------|
|                       | Net Profit               |             | Net Loss |           | Pensions and Annuities 3/ |             |
|                       | Number                   | Amount      | Number   | Amount    | Number                    | Amount      |
| Less than \$5,000     | 2,379                    | \$9,489     | 794      | \$92      | d/                        | d/          |
| \$5,000 - 9,999       | 8,471                    | 48,119      | 3,431    | 8,724     | 24,277                    | 321,016     |
| 10,000 - 14,999       | 24,939                   | 211,956     | 3,848    | 16,150    | 44,776                    | 541,855     |
| 15,000 - 19,999       | 22,067                   | 247,894     | 5,252    | 29,147    | 38,740                    | 483,318     |
| 20,000 - 24,999       | 10,742                   | 157,590     | 7,078    | 26,747    | 30,861                    | 378,026     |
| 25,000 - 29,999       | 12,385                   | 130,443     | 7,484    | 34,976    | 23,370                    | 307,701     |
| 30,000 - 34,999       | 9,826                    | 130,238     | 6,689    | 30,897    | 24,454                    | 318,949     |
| 35,000 - 39,999       | 9,326                    | 161,604     | 4,450    | 18,913    | 16,129                    | 220,229     |
| 40,000 - 44,999       | 8,517                    | 137,102     | 4,346    | 49,507    | 18,399                    | 226,964     |
| 45,000 - 49,999       | 7,394                    | 127,084     | 4,459    | 15,851    | 13,047                    | 143,433     |
| 50,000 - 54,999       | 4,996                    | 117,222     | 2,106    | 12,090    | 7,926                     | 92,603      |
| 55,000 - 59,999       | 3,617                    | 80,648      | 3,369    | 15,890    | 8,158                     | 148,150     |
| 60,000 - 64,999       | 3,943                    | 98,409      | 1,365    | 3,819     | 7,210                     | 108,542     |
| 65,000 - 74,999       | 6,038                    | 159,856     | 2,615    | 13,171    | 10,081                    | 198,533     |
| 75,000 - 99,999       | 7,615                    | 254,236     | 3,297    | 11,799    | 13,128                    | 319,258     |
| 100,000 - 149,999     | 6,655                    | 288,367     | 2,991    | 27,296    | 10,114                    | 289,492     |
| 150,000 - 199,999     | 2,137                    | 191,629     | 586      | 4,054     | 2,722                     | 120,807     |
| 200,000 - 499,999     | 2,320                    | 271,681     | 846      | 15,699    | 3,537                     | 191,507     |
| 500,000 - 999,999     | 527                      | 139,548     | 200      | 5,087     | 719                       | 53,919      |
| 1,000,000 - 4,999,999 | 269                      | 129,199     | 109      | 7,873     | 409                       | 36,887      |
| 5,000,000 - 9,999,999 | 21                       | 25,120      | 11       | 4,034     | 31                        | 1,753       |
| 10,000,000 and over   | 11                       | 63,678      | 10       | 1,889     | d/                        | d/          |
| Total                 | 154,194                  | \$3,181,113 | 65,337   | \$353,708 | 298,109                   | \$4,504,620 |

| NYAGI Class           | Other Income 4/ |             | Federal Adjustment 5/ |             | Federal Adjusted Gross Income |
|-----------------------|-----------------|-------------|-----------------------|-------------|-------------------------------|
|                       | Number          | Amount      | Number                | Amount      |                               |
| Less than \$5,000     | 1,887           | \$1,384     | 4,267                 | \$1,944     | \$398,510                     |
| \$5,000 - 9,999       | 29,210          | 116,141     | 18,632                | 19,742      | 2,033,044                     |
| 10,000 - 14,999       | 77,194          | 352,794     | 47,672                | 54,208      | 4,586,629                     |
| 15,000 - 19,999       | 69,904          | 349,925     | 48,303                | 77,533      | 5,234,028                     |
| 20,000 - 24,999       | 69,589          | 322,440     | 44,386                | 77,564      | 5,822,278                     |
| 25,000 - 29,999       | 62,616          | 348,936     | 43,400                | 66,531      | 6,517,552                     |
| 30,000 - 34,999       | 59,849          | 272,741     | 42,755                | 76,389      | 6,773,236                     |
| 35,000 - 39,999       | 53,251          | 209,213     | 42,658                | 74,023      | 6,555,211                     |
| 40,000 - 44,999       | 53,814          | 199,796     | 38,588                | 77,763      | 6,348,375                     |
| 45,000 - 49,999       | 41,591          | 127,370     | 33,418                | 56,991      | 5,370,303                     |
| 50,000 - 54,999       | 33,211          | 98,981      | 21,639                | 50,581      | 4,457,668                     |
| 55,000 - 59,999       | 32,461          | 96,583      | 17,369                | 34,629      | 4,098,766                     |
| 60,000 - 64,999       | 24,716          | 85,527      | 13,157                | 33,719      | 3,392,339                     |
| 65,000 - 74,999       | 44,601          | 147,838     | 11,960                | 54,287      | 5,540,220                     |
| 75,000 - 99,999       | 60,013          | 208,831     | 14,564                | 66,357      | 8,411,730                     |
| 100,000 - 149,999     | 39,477          | 205,289     | 11,123                | 80,922      | 7,405,685                     |
| 150,000 - 199,999     | 13,331          | 111,634     | 4,146                 | 59,631      | 3,347,527                     |
| 200,000 - 499,999     | 16,935          | 197,919     | 5,553                 | 97,004      | 6,584,747                     |
| 500,000 - 999,999     | 3,641           | 89,067      | 1,574                 | 40,866      | 3,158,769                     |
| 1,000,000 - 4,999,999 | 2,111           | 132,849     | 997                   | 41,343      | 4,650,283                     |
| 5,000,000 - 9,999,999 | 165             | 84,542      | 89                    | 7,259       | 1,234,517                     |
| 10,000,000 and over   | 74              | 32,274      | 32                    | 4,365       | 2,243,069                     |
| Total                 | 789,641         | \$3,792,074 | 466,282               | \$1,153,653 | \$104,164,487                 |

3/ Includes IRA Distributions.

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

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2002 (Dollar Data In Thousands)**

| NYAGI Class           | Additions                   |           |   |           |                    |           | Subtractions                             |           |                              |             |
|-----------------------|-----------------------------|-----------|---|-----------|--------------------|-----------|--|-----------|------------------------------|-------------|
|                       | State & Local Bond Interest |           | Public Employee Retirement System Contributions |           | Other NY Additions |           | Taxable State & Local Income Tax Refunds |           | Government Pension Exclusion |             |
|                       | Number                      | Amount    | Number  | Amount    | Number             | Amount    | Number                                   | Amount    | Number                       | Amount      |
| Less than \$5,000     | 0                           | \$0       | 0   | \$0       | d/                 | d/        | 1,340                                    | \$46,168  | 0                            | \$0         |
| \$5,000 - 9,999       | 1,373                       | 351       | 2,843   | 491       | d/                 | d/        | 5,583                                    | 7,586     | 5,040                        | 102,997     |
| 10,000 - 14,999       | 2,461                       | 2,452     | 4,259   | 1,222     | 2,875              | \$1,585   | 15,384                                   | 8,366     | 8,378                        | 188,740     |
| 15,000 - 19,999       | 2,261                       | 7,604     | 7,185   | 2,945     | 2,424              | 6,008     | 17,690                                   | 9,355     | 8,018                        | 222,650     |
| 20,000 - 24,999       | 2,741                       | 7,654     | 12,088  | 8,118     | 4,587              | 1,313     | 29,876                                   | 19,304    | 4,459                        | 91,966      |
| 25,000 - 29,999       | 1,688                       | 4,488     | 13,307  | 9,198     | 7,025              | 1,842     | 24,804                                   | 19,133    | 4,085                        | 55,751      |
| 30,000 - 34,999       | 1,462                       | 1,643     | 14,887  | 15,809    | 4,596              | 1,601     | 35,312                                   | 19,872    | 3,135                        | 53,798      |
| 35,000 - 39,999       | 935                         | 642       | 17,660  | 19,348    | 9,741              | 2,856     | 33,993                                   | 19,405    | 2,438                        | 63,319      |
| 40,000 - 44,999       | 809                         | 541       | 14,637  | 18,307    | 8,753              | 9,585     | 36,646                                   | 21,723    | 3,936                        | 66,316      |
| 45,000 - 49,999       | 1,009                       | 1,411     | 12,813  | 18,584    | 4,350              | 1,347     | 31,709                                   | 21,524    | 2,223                        | 28,185      |
| 50,000 - 54,999       | 825                         | 3,825     | 11,678  | 18,937    | 4,919              | 7,668     | 26,433                                   | 15,404    | 1,115                        | 12,825      |
| 55,000 - 59,999       | 444                         | 192       | 8,415   | 15,467    | 5,482              | 3,637     | 27,542                                   | 17,482    | 372                          | 10,942      |
| 60,000 - 64,999       | 819                         | 1,483     | 8,442   | 15,881    | 4,720              | 2,139     | 21,613                                   | 16,733    | 1,213                        | 9,488       |
| 65,000 - 74,999       | 1,392                       | 3,696     | 10,054  | 25,562    | 7,886              | 11,448    | 39,121                                   | 36,017    | 1,215                        | 39,016      |
| 75,000 - 99,999       | 3,076                       | 19,535    | 8,330   | 23,315    | 7,342              | 6,393     | 53,009                                   | 40,403    | 1,244                        | 31,768      |
| 100,000 - 149,999     | 2,910                       | 26,934    | 2,063   | 6,192     | 5,246              | 15,666    | 33,713                                   | 45,912    | 903                          | 16,497      |
| 150,000 - 199,999     | 1,215                       | 12,803    | 293   | 540       | 2,472              | 5,419     | 11,529                                   | 20,232    | 251                          | 3,238       |
| 200,000 - 499,999     | 2,146                       | 14,225    | 163   | 394       | 3,690              | 17,224    | 14,649                                   | 55,243    | 486                          | 9,713       |
| 500,000 - 999,999     | 783                         | 8,133     | 8   | 15        | 1,422              | 16,280    | 3,113                                    | 31,061    | 32                           | 460         |
| 1,000,000 - 4,999,999 | 670                         | 20,697    | d/  | d/        | 1,100              | 42,548    | 1,829                                    | 55,338    | 19                           | 610         |
| 5,000,000 - 9,999,999 | 56                          | 2,858     | d/  | d/        | 90                 | 18,732    | 145                                      | 14,605    | d/                           | d/          |
| 10,000,000 and over   | 44                          | 21,756    | 0   | 0         | 58                 | 27,083    | 70                                       | 22,301    | d/                           | d/          |
| Total                 | 29,119                      | \$162,923 | 149,133   | \$200,348 | 89,464             | \$200,560 | 465,103                                  | \$517,044 | 48,566                       | \$1,008,367 |

| NYAGI Class           | Subtractions                   |             |                                    |           |                             |             |                       |           |
|-----------------------|--------------------------------|-------------|------------------------------------|-----------|-----------------------------|-------------|-----------------------|-----------|
|                       | Taxable Social Security Income |             | Federal Bond Interest Subtractions |           | Pension & Annuity Exclusion |             | Other NY Subtractions |           |
|                       | Number                         | Amount      | Number                             | Amount    | Number                      | Amount      | Number                | Amount    |
| Less than \$5,000     | 0                              | \$0         | 4,323                              | \$2,952   | d/                          | d/          | 793                   | \$40,438  |
| \$5,000 - 9,999       | 11,796                         | 66,018      | 11,282                             | 15,064    | 15,227                      | \$169,816   | 1,716                 | 3,098     |
| 10,000 - 14,999       | 20,541                         | 129,733     | 13,380                             | 65,484    | 28,909                      | 239,383     | 2,699                 | 5,200     |
| 15,000 - 19,999       | 19,774                         | 137,231     | 10,378                             | 27,371    | 19,487                      | 158,045     | 1,803                 | 9,347     |
| 20,000 - 24,999       | 22,024                         | 144,501     | 6,352                              | 27,559    | 13,419                      | 145,095     | 1,781                 | 6,125     |
| 25,000 - 29,999       | 17,318                         | 137,998     | 7,139                              | 26,894    | 10,556                      | 106,559     | 733                   | 1,545     |
| 30,000 - 34,999       | 12,950                         | 133,290     | 4,046                              | 8,117     | 11,489                      | 104,799     | 1,045                 | 3,382     |
| 35,000 - 39,999       | 6,973                          | 87,584      | 4,626                              | 26,335    | 5,556                       | 59,706      | 737                   | 337       |
| 40,000 - 44,999       | 6,929                          | 83,625      | 4,890                              | 20,881    | 5,155                       | 46,022      | 1,881                 | 8,418     |
| 45,000 - 49,999       | 3,267                          | 44,831      | 3,947                              | 4,041     | 2,929                       | 24,433      | 741                   | 422       |
| 50,000 - 54,999       | 3,673                          | 42,809      | 2,606                              | 3,099     | 1,732                       | 18,861      | 907                   | 2,474     |
| 55,000 - 59,999       | 3,421                          | 37,127      | 2,687                              | 25,684    | 2,482                       | 35,365      | 248                   | 655       |
| 60,000 - 64,999       | 2,272                          | 34,939      | 2,129                              | 10,657    | 2,240                       | 28,573      | 875                   | 3,336     |
| 65,000 - 74,999       | 4,721                          | 59,646      | 4,110                              | 18,151    | 3,445                       | 41,722      | 1,423                 | 3,920     |
| 75,000 - 99,999       | 6,740                          | 85,552      | 6,030                              | 19,652    | 4,765                       | 70,184      | 1,413                 | 6,533     |
| 100,000 - 149,999     | 5,281                          | 71,716      | 5,016                              | 42,602    | 4,004                       | 53,183      | 2,082                 | 6,428     |
| 150,000 - 199,999     | 1,885                          | 26,060      | 1,676                              | 6,520     | 1,466                       | 18,241      | 1,173                 | 1,399     |
| 200,000 - 499,999     | 3,029                          | 44,988      | 2,828                              | 27,629    | 1,800                       | 24,662      | 1,478                 | 7,422     |
| 500,000 - 999,999     | 736                            | 11,226      | 1,134                              | 22,825    | 408                         | 5,710       | 687                   | 5,849     |
| 1,000,000 - 4,999,999 | 485                            | 7,703       | 885                                | 48,654    | 262                         | 3,869       | 553                   | 33,048    |
| 5,000,000 - 9,999,999 | 37                             | 653         | 84                                 | 16,869    | 17                          | 283         | 70                    | 8,804     |
| 10,000,000 and over   | 21                             | 396         | 52                                 | 31,214    | d/                          | d/          | 40                    | 12,751    |
| Total                 | 153,872                        | \$1,387,624 | 99,601                             | \$498,254 | 135,356                     | \$1,354,686 | 24,877                | \$130,532 |

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 2002  
(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     | 102,056                        | \$306,172           | 102,056          | \$306,172           | 0              | \$0                |
| \$5,000 - 9,999       | 211,697                        | 994,780             | 210,280          | 984,384             | 1,417          | 10,396             |
| 10,000 - 14,999       | 317,303                        | 2,240,620           | 303,415          | 2,109,385           | 13,888         | 131,235            |
| 15,000 - 19,999       | 267,663                        | 2,033,128           | 245,101          | 1,795,078           | 22,562         | 238,050            |
| 20,000 - 24,999       | 239,909                        | 1,939,749           | 207,710          | 1,546,126           | 32,199         | 393,623            |
| 25,000 - 29,999       | 225,904                        | 1,867,527           | 188,914          | 1,409,671           | 36,990         | 457,856            |
| 30,000 - 34,999       | 199,700                        | 1,734,181           | 160,929          | 1,203,547           | 38,771         | 530,633            |
| 35,000 - 39,999       | 168,935                        | 1,521,461           | 126,768          | 948,077             | 42,167         | 573,383            |
| 40,000 - 44,999       | 144,459                        | 1,334,595           | 105,613          | 790,430             | 38,846         | 544,165            |
| 45,000 - 49,999       | 111,185                        | 1,043,237           | 78,597           | 586,128             | 32,588         | 457,109            |
| 50,000 - 54,999       | 83,821                         | 785,751             | 59,586           | 446,155             | 24,235         | 339,597            |
| 55,000 - 59,999       | 69,571                         | 710,050             | 42,447           | 316,915             | 27,124         | 393,135            |
| 60,000 - 64,999       | 52,849                         | 589,004             | 30,591           | 229,336             | 22,258         | 359,667            |
| 65,000 - 74,999       | 77,121                         | 886,972             | 41,154           | 308,652             | 35,967         | 578,321            |
| 75,000 - 99,999       | 96,487                         | 1,183,902           | 50,624           | 378,620             | 45,863         | 805,282            |
| 100,000 - 149,999     | 60,375                         | 842,570             | 30,243           | 226,257             | 30,132         | 616,313            |
| 150,000 - 199,999     | 19,201                         | 262,063             | 9,588            | 71,535              | 9,613          | 190,528            |
| 200,000 - 499,999     | 22,094                         | 446,990             | 9,196            | 68,596              | 12,898         | 378,394            |
| 500,000 - 999,999     | 4,575                          | 118,410             | 1,585            | 11,816              | 2,990          | 106,594            |
| 1,000,000 - 4,999,999 | 2,491                          | 148,505             | 682              | 5,084               | 1,809          | 143,422            |
| 5,000,000 - 9,999,999 | 179                            | 33,665              | 26               | 195                 | 153            | 33,470             |
| 10,000,000 and over   | 82                             | 174,875             | 7                | 53                  | 75             | 174,822            |
| <b>Total</b>          | <b>2,477,655</b>               | <b>\$21,198,207</b> | <b>2,005,112</b> | <b>\$13,742,212</b> | <b>472,543</b> | <b>\$7,455,995</b> |

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

**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class |           | Medical & Dental Expenses |           | Taxes Paid |             | Interest Paid |             |
|-------------|-----------|---------------------------|-----------|------------|-------------|---------------|-------------|
|             |           | Number                    | Amount    | Number     | Amount      | Number        | Amount      |
| Less than   | \$10,000  | 472                       | \$1,470   | 1,417      | \$3,868     | 472           | \$2,198     |
| \$10,000 -  | 14,999    | 7,595                     | 25,845    | 13,454     | 37,315      | 6,510         | 21,177      |
| 15,000 -    | 19,999    | 11,281                    | 39,122    | 21,878     | 59,608      | 9,743         | 53,782      |
| 20,000 -    | 24,999    | 14,134                    | 55,490    | 31,923     | 110,120     | 13,100        | 81,251      |
| 25,000 -    | 29,999    | 11,865                    | 41,538    | 36,757     | 115,338     | 13,493        | 80,250      |
| 30,000 -    | 34,999    | 14,174                    | 48,018    | 38,562     | 142,667     | 19,802        | 120,748     |
| 35,000 -    | 39,999    | 9,692                     | 35,170    | 42,167     | 174,735     | 21,424        | 144,864     |
| 40,000 -    | 44,999    | 8,762                     | 25,302    | 38,846     | 177,677     | 21,614        | 135,949     |
| 45,000 -    | 49,999    | 6,035                     | 32,041    | 32,453     | 155,852     | 17,836        | 124,378     |
| 50,000 -    | 54,999    | 3,339                     | 16,926    | 24,235     | 135,513     | 14,591        | 108,093     |
| 55,000 -    | 59,999    | 3,344                     | 9,984     | 27,124     | 167,184     | 16,101        | 116,293     |
| 60,000 -    | 64,999    | 2,527                     | 14,149    | 22,258     | 164,364     | 15,400        | 122,126     |
| 65,000 -    | 74,999    | 2,997                     | 13,202    | 35,967     | 269,707     | 24,439        | 182,681     |
| 75,000 -    | 99,999    | 3,302                     | 29,475    | 45,771     | 435,722     | 32,012        | 287,984     |
| 100,000 -   | 149,999   | 2,212                     | 46,740    | 29,953     | 410,526     | 23,914        | 263,808     |
| 150,000 -   | 199,999   | 672                       | 17,052    | 9,613      | 186,593     | 7,346         | 92,063      |
| 200,000 -   | 499,999   | 416                       | 31,427    | 12,818     | 444,902     | 10,565        | 193,227     |
| 500,000 -   | 999,999   | 80                        | 12,686    | 2,990      | 234,683     | 2,589         | 79,148      |
| 1,000,000 - | 4,999,999 | 20                        | 3,201     | 1,805      | 391,804     | 1,557         | 78,644      |
| 5,000,000 - | 9,999,999 | 0                         | 0         | 153        | 113,700     | 131           | 15,843      |
| 10,000,000  | and over  | 0                         | 0         | 75         | 220,300     | 64            | 50,248      |
| Total       |           | 102,918                   | \$498,835 | 470,219    | \$4,152,176 | 272,702       | \$2,354,754 |

| NYAGI Class |           | Charitable Contributions |             | Other Deductions 1/ |             |
|-------------|-----------|--------------------------|-------------|---------------------|-------------|
|             |           | Number                   | Amount      | Number              | Amount      |
| Less than   | \$10,000  | 945                      | \$976       | 708                 | \$3,044     |
| \$10,000 -  | 14,999    | 12,369                   | 26,428      | 7,378               | 28,241      |
| 15,000 -    | 19,999    | 20,340                   | 42,221      | 11,794              | 60,120      |
| 20,000 -    | 24,999    | 29,303                   | 59,882      | 20,409              | 128,530     |
| 25,000 -    | 29,999    | 34,198                   | 83,904      | 28,615              | 193,300     |
| 30,000 -    | 34,999    | 36,478                   | 92,264      | 27,932              | 189,102     |
| 35,000 -    | 39,999    | 39,617                   | 92,602      | 29,925              | 220,252     |
| 40,000 -    | 44,999    | 36,218                   | 100,189     | 27,017              | 205,468     |
| 45,000 -    | 49,999    | 29,771                   | 72,248      | 22,798              | 163,221     |
| 50,000 -    | 54,999    | 23,246                   | 62,248      | 15,580              | 99,330      |
| 55,000 -    | 59,999    | 26,009                   | 69,388      | 18,578              | 132,610     |
| 60,000 -    | 64,999    | 21,657                   | 66,611      | 14,438              | 96,690      |
| 65,000 -    | 74,999    | 34,814                   | 115,814     | 24,554              | 170,513     |
| 75,000 -    | 99,999    | 44,120                   | 137,385     | 26,967              | 199,403     |
| 100,000 -   | 149,999   | 28,697                   | 116,279     | 15,186              | 146,201     |
| 150,000 -   | 199,999   | 9,193                    | 53,840      | 3,988               | 53,101      |
| 200,000 -   | 499,999   | 12,435                   | 135,769     | 4,571               | 89,120      |
| 500,000 -   | 999,999   | 2,933                    | 74,611      | 922                 | 35,483      |
| 1,000,000 - | 4,999,999 | 1,769                    | 150,871     | 478                 | 55,202      |
| 5,000,000 - | 9,999,999 | 149                      | 49,795      | 26                  | 6,083       |
| 10,000,000  | and over  | 75                       | 291,175     | 17                  | 26,577      |
| Total       |           | 444,335                  | \$1,894,500 | 301,879             | \$2,301,593 |

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



**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2002 (Cont'd)  
(Dollar Data in Thousands)**

| NYAGI Class |                       | Total Federal Deductions 2/ | Income Taxes & Subtraction Adjustments 3/ |             | Addition Adjustments 4/ |         |
|-------------|-----------------------|-----------------------------|---|-------------|-------------------------|---------|
|             |                       | Amount                      | Number                                    | Amount      | Number                  | Amount  |
| Less than   | \$10,000              | \$11,557                    | 1,181                                     | \$1,161     | 0                       | \$0     |
|             | \$10,000 - 14,999     | 139,006                     | 11,718                                    | 8,285       | 217                     | 514     |
|             | 15,000 - 19,999       | 254,852                     | 20,511                                    | 17,085      | 0                       | 0       |
|             | 20,000 - 24,999       | 435,274                     | 30,751                                    | 42,133      | 0                       | 0       |
|             | 25,000 - 29,999       | 514,244                     | 35,594                                    | 57,540      | 233                     | 617     |
|             | 30,000 - 34,999       | 592,770                     | 37,312                                    | 63,179      | 0                       | 0       |
|             | 35,000 - 39,999       | 667,249                     | 40,977                                    | 95,304      | 0                       | 0       |
|             | 40,000 - 44,999       | 644,533                     | 37,970                                    | 102,792     | 146                     | 39      |
|             | 45,000 - 49,999       | 547,782                     | 31,783                                    | 91,701      | 134                     | 273     |
|             | 50,000 - 54,999       | 422,111                     | 24,235                                    | 82,748      | 0                       | 0       |
|             | 55,000 - 59,999       | 495,133                     | 26,876                                    | 101,998     | 0                       | 0       |
|             | 60,000 - 64,999       | 463,812                     | 22,138                                    | 104,144     | 0                       | 0       |
|             | 65,000 - 74,999       | 751,366                     | 35,275                                    | 173,621     | 0                       | 0       |
|             | 75,000 - 99,999       | 1,089,749                   | 44,487                                    | 285,383     | 0                       | 0       |
|             | 100,000 - 149,999     | 980,586                     | 29,594                                    | 292,872     | 120                     | 1,083   |
|             | 150,000 - 199,999     | 391,828                     | 9,319                                     | 137,897     | 0                       | 0       |
|             | 200,000 - 499,999     | 830,791                     | 12,627                                    | 325,615     | 48                      | 265     |
|             | 500,000 - 999,999     | 386,860                     | 2,950                                     | 176,846     | 32                      | 142     |
|             | 1,000,000 - 4,999,999 | 585,313                     | 1,797                                     | 298,815     | 34                      | 347     |
|             | 5,000,000 - 9,999,999 | 154,154                     | 152                                       | 87,222      | d/                      | d/      |
|             | 10,000,000 and over   | 526,459                     | 75  | 177,635     | d/                      | d/      |
|             | Total                 | \$10,885,429                | 457,320                                   | \$2,723,974 | 969                     | \$4,108 |

| NYAGI Class |                       | New York Itemized Deduction Adjustment |           | New York Itemized Deductions |             |
|-------------|-----------------------|--|-----------|------------------------------|-------------|
|             |                       | Number                                 | Amount    | Number                       | Amount      |
| Less than   | \$10,000              | 0                                      | \$0       | 1,417                        | \$10,397    |
|             | \$10,000 - 14,999     | 0                                      | 0         | 13,888                       | 131,235     |
|             | 15,000 - 19,999       | 0                                      | 0         | 22,562                       | 237,768     |
|             | 20,000 - 24,999       | 0                                      | 0         | 32,199                       | 393,141     |
|             | 25,000 - 29,999       | 0                                      | 0         | 36,990                       | 457,321     |
|             | 30,000 - 34,999       | 0                                      | 0         | 38,771                       | 529,591     |
|             | 35,000 - 39,999       | 0                                      | 0         | 42,167                       | 571,945     |
|             | 40,000 - 44,999       | 0                                      | 0         | 38,846                       | 541,780     |
|             | 45,000 - 49,999       | 0                                      | 0         | 32,588                       | 456,353     |
|             | 50,000 - 54,999       | 0                                      | 0         | 24,235                       | 339,363     |
|             | 55,000 - 59,999       | 0                                      | 0         | 27,124                       | 393,135     |
|             | 60,000 - 64,999       | 0                                      | 0         | 22,258                       | 359,667     |
|             | 65,000 - 74,999       | 0                                      | 0         | 35,967                       | 577,745     |
|             | 75,000 - 99,999       | 0                                      | 0         | 45,863                       | 804,366     |
|             | 100,000 - 149,999     | 30,132                                 | 72,847    | 30,132                       | 688,798     |
|             | 150,000 - 199,999     | 9,613                                  | 63,484    | 9,613                        | 253,931     |
|             | 200,000 - 499,999     | 12,898                                 | 127,053   | 12,898                       | 505,440     |
|             | 500,000 - 999,999     | 2,990                                  | 103,563   | 2,990                        | 210,156     |
|             | 1,000,000 - 4,999,999 | 1,809                                  | 143,423   | 1,809                        | 286,845     |
|             | 5,000,000 - 9,999,999 | 153                                    | 33,470    | 153                          | 66,939      |
|             | 10,000,000 and over   | 75                                     | 174,823   | 75                           | 349,645     |
|             | Total                 | 57,670                                 | \$718,661 | 472,543                      | \$8,165,563 |

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

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

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses  
Full-Year Resident Taxable Returns in 2002  
(Dollar Data in Thousands)**

| NYAGI Class |           | Taxpayers | NYAGI         | New York Deductions | Dependent Exemptions |
|-------------|-----------|-----------|---------------|---------------------|----------------------|
| Less than   | \$15,000  | 3,414     | \$50,130      | \$48,476            | \$0                  |
| \$15,000 -  | 19,999    | 58,484    | 1,048,020     | 834,058             | 6,651                |
| 20,000 -    | 24,999    | 73,648    | 1,664,912     | 1,062,436           | 31,011               |
| 25,000 -    | 29,999    | 98,217    | 2,725,840     | 1,433,820           | 80,940               |
| 30,000 -    | 34,999    | 113,489   | 3,698,589     | 1,691,288           | 135,346              |
| 35,000 -    | 39,999    | 112,566   | 4,214,700     | 1,688,979           | 124,864              |
| 40,000 -    | 44,999    | 114,032   | 4,844,756     | 1,716,542           | 144,371              |
| 45,000 -    | 49,999    | 115,288   | 5,473,521     | 1,788,844           | 137,464              |
| 50,000 -    | 54,999    | 113,260   | 5,935,999     | 1,804,927           | 149,863              |
| 55,000 -    | 59,999    | 108,143   | 6,219,393     | 1,698,211           | 134,439              |
| 60,000 -    | 64,999    | 110,762   | 6,919,907     | 1,792,521           | 139,790              |
| 65,000 -    | 74,999    | 203,890   | 14,266,365    | 3,359,761           | 258,513              |
| 75,000 -    | 99,999    | 383,622   | 33,203,639    | 6,797,582           | 501,993              |
| 100,000 -   | 149,999   | 324,700   | 38,981,205    | 6,721,748           | 419,496              |
| 150,000 -   | 199,999   | 108,284   | 18,486,302    | 2,751,159           | 141,337              |
| 200,000 -   | 499,999   | 117,466   | 34,412,720    | 3,181,763           | 151,652              |
| 500,000 -   | 999,999   | 25,621    | 17,471,498    | 782,335             | 33,931               |
| 1,000,000 - | 4,999,999 | 14,410    | 27,043,307    | 912,253             | 19,717               |
| 5,000,000 - | 9,999,999 | 1,043     | 7,091,116     | 259,419             | 1,540                |
| 10,000,000  | and over  | 536       | 12,770,761    | 579,217             | 711                  |
|             | Total     | 2,200,883 | \$246,489,047 | \$40,905,422        | \$2,613,644          |

| NYAGI Class |           | Taxable Income | Tax Before Credits | Tax Credits <sup>1/</sup> | Tax After Credits |
|-------------|-----------|----------------|--------------------|---------------------------|-------------------|
| Less than   | \$15,000  | \$1,654        | \$64               | \$0                       | \$64              |
| \$15,000 -  | 19,999    | 207,311        | 8,264              | 2,831                     | 5,433             |
| 20,000 -    | 24,999    | 571,465        | 22,825             | 5,009                     | 17,816            |
| 25,000 -    | 29,999    | 1,211,080      | 48,397             | 10,365                    | 38,032            |
| 30,000 -    | 34,999    | 1,871,954      | 75,591             | 6,204                     | 69,386            |
| 35,000 -    | 39,999    | 2,400,857      | 99,773             | 4,067                     | 95,706            |
| 40,000 -    | 44,999    | 2,983,842      | 129,907            | 6,537                     | 123,370           |
| 45,000 -    | 49,999    | 3,547,213      | 162,187            | 7,109                     | 155,078           |
| 50,000 -    | 54,999    | 3,981,209      | 188,361            | 6,184                     | 182,177           |
| 55,000 -    | 59,999    | 4,386,743      | 216,086            | 7,192                     | 208,895           |
| 60,000 -    | 64,999    | 4,987,596      | 254,556            | 6,496                     | 248,061           |
| 65,000 -    | 74,999    | 10,648,091     | 568,217            | 13,099                    | 555,118           |
| 75,000 -    | 99,999    | 25,904,064     | 1,470,261          | 35,751                    | 1,434,510         |
| 100,000 -   | 149,999   | 31,839,961     | 2,026,408          | 58,586                    | 1,967,822         |
| 150,000 -   | 199,999   | 15,593,806     | 1,068,122          | 37,954                    | 1,030,168         |
| 200,000 -   | 499,999   | 31,079,305     | 2,128,874          | 97,070                    | 2,031,804         |
| 500,000 -   | 999,999   | 16,655,232     | 1,140,870          | 71,234                    | 1,069,636         |
| 1,000,000 - | 4,999,999 | 26,111,338     | 1,788,619          | 122,566                   | 1,666,053         |
| 5,000,000 - | 9,999,999 | 6,830,158      | 467,865            | 33,294                    | 434,571           |
| 10,000,000  | and over  | 12,190,834     | 835,072            | 59,941                    | 775,131           |
|             | Total     | \$203,003,712  | \$12,700,321       | \$591,491                 | \$12,108,830      |

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



**Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class           | Taxpayers        | Federal              |                  |                      |                  |                    |                |                    |  |
|-----------------------|------------------|----------------------|------------------|----------------------|------------------|--------------------|----------------|--------------------|--|
|                       |                  | Gross Income         | Wages            |                      | Interest         |                    | Dividends      |                    |  |
|                       |                  |                      | Number           | Amount               | Number           | Amount             | Number         | Amount             |  |
| Less than \$15,000    | 3,414            | \$175,213            | 1,593            | \$14,265             | 3,414            | \$12,385           | 2,276          | \$4,136            |  |
| \$15,000 - 19,999     | 58,484           | 1,902,084            | 42,090           | 616,575              | 45,576           | 141,839            | 26,659         | 76,810             |  |
| 20,000 - 24,999       | 73,648           | 2,543,138            | 56,562           | 1,127,410            | 51,644           | 174,224            | 28,034         | 72,800             |  |
| 25,000 - 29,999       | 98,217           | 3,622,367            | 86,369           | 2,240,258            | 62,750           | 138,377            | 32,619         | 88,788             |  |
| 30,000 - 34,999       | 113,489          | 4,479,488            | 104,291          | 3,117,448            | 77,982           | 111,939            | 31,458         | 59,063             |  |
| 35,000 - 39,999       | 112,566          | 5,100,519            | 103,070          | 3,640,624            | 76,724           | 157,016            | 32,530         | 95,790             |  |
| 40,000 - 44,999       | 114,032          | 5,582,438            | 108,311          | 4,300,925            | 79,766           | 101,487            | 33,888         | 68,829             |  |
| 45,000 - 49,999       | 115,288          | 6,290,478            | 108,944          | 4,769,470            | 86,933           | 133,843            | 34,254         | 61,405             |  |
| 50,000 - 54,999       | 113,260          | 6,577,718            | 109,918          | 5,308,311            | 86,824           | 84,305             | 38,704         | 54,062             |  |
| 55,000 - 59,999       | 108,143          | 6,780,747            | 105,161          | 5,654,896            | 84,403           | 72,460             | 38,136         | 62,645             |  |
| 60,000 - 64,999       | 110,762          | 7,445,677            | 107,332          | 6,292,692            | 89,278           | 98,973             | 37,818         | 70,296             |  |
| 65,000 - 74,999       | 203,890          | 15,278,572           | 198,544          | 13,020,002           | 174,692          | 175,528            | 78,786         | 123,895            |  |
| 75,000 - 99,999       | 383,622          | 35,312,585           | 377,380          | 30,628,909           | 349,101          | 394,812            | 179,093        | 241,901            |  |
| 100,000 - 149,999     | 324,700          | 41,186,945           | 315,674          | 34,845,370           | 305,849          | 493,612            | 185,446        | 329,551            |  |
| 150,000 - 199,999     | 108,284          | 19,718,060           | 103,296          | 15,083,109           | 104,256          | 273,771            | 74,484         | 310,274            |  |
| 200,000 - 499,999     | 117,466          | 36,717,289           | 108,106          | 24,614,818           | 114,689          | 693,800            | 96,884         | 704,587            |  |
| 500,000 - 999,999     | 25,621           | 18,505,217           | 22,271           | 10,434,090           | 25,365           | 485,862            | 23,753         | 475,434            |  |
| 1,000,000 - 4,999,999 | 14,410           | 27,990,788           | 12,244           | 13,984,791           | 14,339           | 1,013,227          | 13,906         | 871,224            |  |
| 5,000,000 - 9,999,999 | 1,043            | 7,246,135            | 919              | 3,293,317            | 1,040            | 332,175            | 1,026          | 276,245            |  |
| 10,000,000 and over   | 536              | 13,062,973           | 478              | 4,379,412            | 536              | 810,000            | 532            | 592,969            |  |
| <b>Total</b>          | <b>2,200,883</b> | <b>\$265,485,655</b> | <b>2,072,561</b> | <b>\$187,367,493</b> | <b>1,835,168</b> | <b>\$5,906,917</b> | <b>990,290</b> | <b>\$4,641,794</b> |  |

| NYAGI Class           | Capital Gain (Loss) 1/ |                     |                |                    | Rent, Royalties and Partnership Income 2/ |                     |                |                    |
|-----------------------|------------------------|---------------------|----------------|--------------------|---|---------------------|----------------|--------------------|
|                       | Net Gain               |                     | Net Loss       |                    | Net Gain                                  |                     | Net Loss       |                    |
|                       | Number                 | Amount              | Number         | Amount             | Number                                    | Amount              | Number         | Amount             |
| Less than \$15,000    | 1,593                  | \$1,746             | 228            | \$683              | 228                                       | \$505               | 455            | \$214              |
| \$15,000 - 19,999     | 11,896                 | 35,410              | 8,679          | 19,904             | 5,183                                     | 25,462              | 4,452          | 67,550             |
| 20,000 - 24,999       | 11,244                 | 59,134              | 12,092         | 34,577             | 9,786                                     | 54,758              | 6,091          | 73,215             |
| 25,000 - 29,999       | 11,139                 | 39,776              | 12,874         | 38,308             | 7,776                                     | 76,925              | 9,183          | 76,493             |
| 30,000 - 34,999       | 8,784                  | 44,347              | 13,800         | 36,309             | 10,875                                    | 113,060             | 14,425         | 144,773            |
| 35,000 - 39,999       | 10,999                 | 41,021              | 14,542         | 43,734             | 7,711                                     | 88,292              | 13,578         | 126,191            |
| 40,000 - 44,999       | 10,616                 | 51,034              | 14,093         | 50,464             | 10,067                                    | 116,115             | 10,566         | 89,515             |
| 45,000 - 49,999       | 9,934                  | 53,693              | 15,325         | 40,636             | 10,400                                    | 142,750             | 10,591         | 94,380             |
| 50,000 - 54,999       | 12,388                 | 66,437              | 14,490         | 33,063             | 8,916                                     | 97,245              | 12,719         | 106,143            |
| 55,000 - 59,999       | 12,764                 | 70,731              | 12,723         | 25,676             | 7,987                                     | 100,668             | 10,324         | 76,240             |
| 60,000 - 64,999       | 10,502                 | 75,554              | 14,894         | 32,953             | 8,377                                     | 96,431              | 10,265         | 69,906             |
| 65,000 - 74,999       | 25,367                 | 153,528             | 33,027         | 75,900             | 17,633                                    | 270,873             | 21,348         | 226,213            |
| 75,000 - 99,999       | 48,083                 | 308,248             | 74,696         | 179,281            | 35,271                                    | 607,913             | 38,251         | 327,772            |
| 100,000 - 149,999     | 51,190                 | 527,846             | 87,383         | 216,141            | 41,361                                    | 1,209,123           | 31,970         | 305,391            |
| 150,000 - 199,999     | 22,670                 | 413,354             | 38,946         | 101,285            | 24,312                                    | 1,290,688           | 7,586          | 133,547            |
| 200,000 - 499,999     | 30,143                 | 1,546,455           | 56,283         | 180,795            | 42,960                                    | 4,705,970           | 10,849         | 356,149            |
| 500,000 - 999,999     | 8,276                  | 1,338,365           | 14,791         | 60,833             | 14,100                                    | 4,073,603           | 3,315          | 259,951            |
| 1,000,000 - 4,999,999 | 5,604                  | 3,476,668           | 8,196          | 53,720             | 8,846                                     | 7,337,169           | 2,703          | 462,329            |
| 5,000,000 - 9,999,999 | 550                    | 1,577,826           | 475            | 5,134              | 629                                       | 1,629,374           | 303            | 174,619            |
| 10,000,000 and over   | 353                    | 4,464,558           | 179            | 20,542             | 316                                       | 2,432,156           | 183            | 441,815            |
| <b>Total</b>          | <b>304,100</b>         | <b>\$14,352,298</b> | <b>447,718</b> | <b>\$1,250,520</b> | <b>272,735</b>                            | <b>\$24,469,303</b> | <b>219,164</b> | <b>\$3,657,485</b> |

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

2/ Includes estate and trust income.

**Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2002 (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  | 455                      | \$4,265      | 0        | \$0       | 3,414                     | \$105,085    |
| \$15,000 -  | 19,999    | 9,355                    | 106,936      | 3,100    | 13,150    | 32,688                    | 733,494      |
| 20,000 -    | 24,999    | 14,165                   | 212,419      | 2,852    | 10,123    | 32,052                    | 638,379      |
| 25,000 -    | 29,999    | 15,831                   | 182,955      | 4,842    | 27,684    | 31,532                    | 635,666      |
| 30,000 -    | 34,999    | 21,123                   | 283,888      | 4,602    | 35,974    | 25,513                    | 520,208      |
| 35,000 -    | 39,999    | 17,406                   | 221,556      | 6,180    | 28,985    | 28,234                    | 590,224      |
| 40,000 -    | 44,999    | 15,781                   | 214,681      | 7,175    | 58,012    | 27,673                    | 504,820      |
| 45,000 -    | 49,999    | 19,050                   | 296,946      | 6,385    | 45,589    | 29,055                    | 552,238      |
| 50,000 -    | 54,999    | 16,102                   | 281,352      | 6,235    | 41,127    | 26,427                    | 406,331      |
| 55,000 -    | 59,999    | 14,354                   | 203,513      | 6,496    | 35,031    | 25,168                    | 407,358      |
| 60,000 -    | 64,999    | 16,564                   | 193,476      | 5,919    | 23,384    | 21,521                    | 398,889      |
| 65,000 -    | 74,999    | 26,312                   | 437,413      | 11,440   | 49,896    | 41,276                    | 773,633      |
| 75,000 -    | 99,999    | 55,489                   | 1,045,479    | 18,957   | 99,753    | 77,000                    | 1,394,035    |
| 100,000 -   | 149,999   | 50,663                   | 1,619,615    | 17,489   | 86,129    | 65,863                    | 1,400,651    |
| 150,000 -   | 199,999   | 23,681                   | 1,100,922    | 6,456    | 52,997    | 22,554                    | 655,309      |
| 200,000 -   | 499,999   | 27,302                   | 2,521,235    | 6,715    | 84,835    | 23,267                    | 910,968      |
| 500,000 -   | 999,999   | 5,565                    | 945,599      | 1,390    | 39,863    | 4,824                     | 271,058      |
| 1,000,000 - | 4,999,999 | 2,579                    | 748,689      | 804      | 48,901    | 2,715                     | 199,418      |
| 5,000,000 - | 9,999,999 | 201                      | 151,104      | 66       | 20,382    | 235                       | 14,925       |
| 10,000,000  | and over  | 101                      | 606,264      | 41       | 25,071    | 123                       | 16,451       |
| Total       |           | 352,079                  | \$11,378,306 | 117,146  | \$827,963 | 521,135                   | \$11,129,254 |

| NYAGI Class |           | Other Income 4/ |             | Federal Adjustment 5/ |             | Federal Adjusted Gross Income |
|-------------|-----------|-----------------|-------------|-----------------------|-------------|-------------------------------|
|             |           | Number          | Amount      | Number                | Amount      |                               |
| Less than   | \$15,000  | 3,414           | \$33,428    | 455                   | \$294       | \$174,624                     |
| \$15,000 -  | 19,999    | 32,447          | 244,822     | 13,107                | 21,339      | 1,859,407                     |
| 20,000 -    | 24,999    | 37,620          | 255,453     | 22,557                | 66,475      | 2,410,188                     |
| 25,000 -    | 29,999    | 49,891          | 294,089     | 27,380                | 68,018      | 3,486,331                     |
| 30,000 -    | 34,999    | 55,577          | 359,179     | 35,289                | 87,411      | 4,304,667                     |
| 35,000 -    | 39,999    | 59,937          | 390,254     | 32,173                | 74,654      | 4,951,212                     |
| 40,000 -    | 44,999    | 61,635          | 343,305     | 32,663                | 79,234      | 5,423,971                     |
| 45,000 -    | 49,999    | 65,239          | 365,740     | 38,018                | 94,997      | 6,100,485                     |
| 50,000 -    | 54,999    | 65,734          | 363,641     | 35,616                | 96,366      | 6,384,986                     |
| 55,000 -    | 59,999    | 64,050          | 272,257     | 32,501                | 73,168      | 6,634,412                     |
| 60,000 -    | 64,999    | 61,641          | 264,575     | 40,382                | 81,033      | 7,283,611                     |
| 65,000 -    | 74,999    | 127,365         | 521,265     | 66,877                | 154,443     | 14,969,685                    |
| 75,000 -    | 99,999    | 243,964         | 850,613     | 156,604               | 447,482     | 34,417,622                    |
| 100,000 -   | 149,999   | 206,781         | 802,018     | 136,957               | 566,822     | 40,053,302                    |
| 150,000 -   | 199,999   | 68,035          | 515,193     | 41,915                | 363,269     | 18,991,522                    |
| 200,000 -   | 499,999   | 85,433          | 890,215     | 50,563                | 751,020     | 35,215,249                    |
| 500,000 -   | 999,999   | 20,911          | 481,555     | 13,033                | 360,298     | 17,784,621                    |
| 1,000,000 - | 4,999,999 | 12,604          | 662,679     | 7,701                 | 261,874     | 27,467,041                    |
| 5,000,000 - | 9,999,999 | 951             | 151,538     | 559                   | 19,767      | 7,206,601                     |
| 10,000,000  | and over  | 490             | 225,784     | 317                   | 22,807      | 13,017,359                    |
| Total       |           | 1,323,723       | \$8,285,466 | 784,670               | \$3,690,792 | \$258,104,071                 |

3/ Includes IRA Distributions.

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

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

**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 2002  
(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       | 0   | \$0       | 228                | \$19        | 455                                      | \$270       | 1,366                        | \$33,212    |
| \$15,000 - 19,999     | 676                         | 1,516     | 1,127   | 483       | 1,895              | 383         | 10,606                                   | 7,958       | 9,588                        | 256,136     |
| 20,000 - 24,999       | 1,575                       | 5,738     | 4,310   | 2,066     | 2,783              | 2,317       | 13,562                                   | 9,611       | 7,581                        | 210,628     |
| 25,000 - 29,999       | 1,676                       | 1,333     | 7,207   | 4,773     | 4,109              | 569         | 23,294                                   | 18,727      | 9,440                        | 296,878     |
| 30,000 - 34,999       | 836                         | 4,075     | 6,788   | 5,535     | 5,646              | 4,774       | 27,418                                   | 26,300      | 7,736                        | 167,763     |
| 35,000 - 39,999       | 539                         | 177       | 11,110  | 9,844     | 4,139              | 5,089       | 32,364                                   | 24,191      | 7,512                        | 193,768     |
| 40,000 - 44,999       | 1,033                       | 1,103     | 9,178   | 8,698     | 5,558              | 1,639       | 38,853                                   | 31,289      | 6,569                        | 206,473     |
| 45,000 - 49,999       | 572                         | 838       | 13,197  | 11,280    | 7,049              | 2,266       | 46,057                                   | 35,544      | 8,114                        | 195,182     |
| 50,000 - 54,999       | 990                         | 1,262     | 15,055  | 17,290    | 5,721              | 2,967       | 47,339                                   | 37,213      | 5,905                        | 130,328     |
| 55,000 - 59,999       | 800                         | 975       | 14,375  | 15,527    | 5,733              | 3,872       | 45,484                                   | 38,606      | 6,104                        | 153,871     |
| 60,000 - 64,999       | 764                         | 2,283     | 19,093  | 22,035    | 8,525              | 6,527       | 45,070                                   | 35,278      | 4,642                        | 132,572     |
| 65,000 - 74,999       | 2,008                       | 1,676     | 34,289  | 49,910    | 14,553             | 7,159       | 103,579                                  | 78,949      | 7,908                        | 182,340     |
| 75,000 - 99,999       | 5,181                       | 13,313    | 70,645  | 116,570   | 35,383             | 20,107      | 206,788                                  | 173,686     | 18,057                       | 492,513     |
| 100,000 - 149,999     | 7,259                       | 25,807    | 59,984  | 125,071   | 40,714             | 28,737      | 174,333                                  | 188,758     | 13,202                       | 347,986     |
| 150,000 - 199,999     | 4,652                       | 22,910    | 13,581  | 29,686    | 16,859             | 27,070      | 56,051                                   | 108,311     | 4,235                        | 95,143      |
| 200,000 - 499,999     | 10,463                      | 65,531    | 7,945   | 15,675    | 27,616             | 95,689      | 72,449                                   | 262,866     | 3,299                        | 82,880      |
| 500,000 - 999,999     | 4,002                       | 48,517    | 709   | 1,264     | 10,000             | 122,265     | 18,125                                   | 186,784     | 495                          | 12,280      |
| 1,000,000 - 4,999,999 | 4,039                       | 83,685    | 180   | 295       | 7,117              | 282,723     | 11,291                                   | 310,700     | 181                          | 5,069       |
| 5,000,000 - 9,999,999 | 459                         | 25,859    | d/  | d/        | 582                | 89,889      | 850                                      | 80,737      | d/                           | d/          |
| 10,000,000 and over   | 289                         | 53,676    | d/  | d/        | 344                | 378,018     | 446                                      | 145,658     | d/                           | d/          |
| Total                 | 47,812                      | \$360,284 | 288,783   | \$436,025 | 204,559            | \$1,082,961 | 974,418                                  | \$1,801,683 | 121,940                      | \$3,195,231 |

| 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    | 3,186                          | \$33,219    | 910                                | \$1,647     | 2,959                       | \$56,166    | 0                     | \$0       |
| \$15,000 - 19,999     | 22,828                         | 206,404     | 2,650                              | 8,805       | 23,667                      | 327,524     | 1,127                 | 6,948     |
| 20,000 - 24,999       | 22,265                         | 227,860     | 5,953                              | 26,299      | 22,011                      | 279,469     | 594                   | 1,194     |
| 25,000 - 29,999       | 26,923                         | 234,532     | 6,695                              | 18,075      | 18,181                      | 192,713     | 1,211                 | 4,847     |
| 30,000 - 34,999       | 26,759                         | 225,023     | 6,215                              | 10,734      | 12,544                      | 177,587     | 1,883                 | 8,430     |
| 35,000 - 39,999       | 25,314                         | 274,541     | 4,909                              | 38,441      | 15,336                      | 194,399     | 2,126                 | 24,082    |
| 40,000 - 44,999       | 20,049                         | 232,958     | 4,530                              | 11,327      | 9,230                       | 103,344     | 1,404                 | 1,576     |
| 45,000 - 49,999       | 16,919                         | 236,277     | 5,503                              | 44,425      | 10,809                      | 122,136     | 1,080                 | 1,398     |
| 50,000 - 54,999       | 14,121                         | 178,414     | 5,226                              | 14,751      | 9,044                       | 105,713     | 1,032                 | 2,629     |
| 55,000 - 59,999       | 9,870                          | 129,745     | 6,059                              | 14,247      | 6,656                       | 93,494      | 1,367                 | 1,170     |
| 60,000 - 64,999       | 8,136                          | 125,723     | 3,980                              | 21,668      | 4,980                       | 72,755      | 1,759                 | 4,086     |
| 65,000 - 74,999       | 18,994                         | 274,117     | 11,018                             | 18,499      | 12,793                      | 195,165     | 1,924                 | 6,451     |
| 75,000 - 99,999       | 24,296                         | 352,535     | 23,868                             | 74,545      | 17,948                      | 219,686     | 6,724                 | 19,944    |
| 100,000 - 149,999     | 19,706                         | 328,373     | 22,787                             | 55,577      | 16,410                      | 238,363     | 7,570                 | 28,963    |
| 150,000 - 199,999     | 9,304                          | 181,427     | 9,554                              | 34,067      | 6,916                       | 105,381     | 4,567                 | 18,110    |
| 200,000 - 499,999     | 12,230                         | 243,611     | 15,623                             | 94,545      | 9,305                       | 144,084     | 9,496                 | 67,995    |
| 500,000 - 999,999     | 3,161                          | 67,543      | 6,142                              | 84,019      | 2,444                       | 42,004      | 4,146                 | 67,115    |
| 1,000,000 - 4,999,999 | 2,001                          | 44,511      | 5,475                              | 203,082     | 1,386                       | 23,497      | 3,675                 | 191,400   |
| 5,000,000 - 9,999,999 | 162                            | 3,727       | 591                                | 68,121      | 115                         | 1,985       | 382                   | 75,863    |
| 10,000,000 and over   | 97                             | 2,245       | 365                                | 198,004     | 69                          | 1,257       | 238                   | 330,898   |
| Total                 | 286,322                        | \$3,602,786 | 148,059                            | \$1,041,668 | 202,804                     | \$2,696,739 | 52,307                | \$863,742 |

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 2002  
(Dollar Data in Thousands)**

| NYAGI Class           | Total with New York Deductions |              | New York Deductions |              |             |              |
|-----------------------|--------------------------------|--------------|---------------------|--------------|-------------|--------------|
|                       |                                |              | Standard            |              | Itemized 1/ |              |
|                       |                                |              | Number              | Amount       | Number      | Amount       |
| Less than \$15,000    | 3,414                          | \$48,476     | 3,414               | \$48,476     | 0           | \$0          |
| \$15,000 - 19,999     | 58,484                         | 834,058      | 56,433              | 801,351      | 2,051       | 32,706       |
| 20,000 - 24,999       | 73,648                         | 1,062,436    | 68,270              | 969,440      | 5,378       | 92,995       |
| 25,000 - 29,999       | 98,218                         | 1,433,820    | 88,214              | 1,252,636    | 10,004      | 181,184      |
| 30,000 - 34,999       | 113,490                        | 1,691,288    | 99,107              | 1,407,316    | 14,383      | 283,973      |
| 35,000 - 39,999       | 112,566                        | 1,688,979    | 97,604              | 1,385,973    | 14,962      | 303,006      |
| 40,000 - 44,999       | 114,033                        | 1,716,542    | 95,924              | 1,362,115    | 18,109      | 354,427      |
| 45,000 - 49,999       | 115,288                        | 1,788,844    | 91,283              | 1,296,216    | 24,005      | 492,627      |
| 50,000 - 54,999       | 113,260                        | 1,804,927    | 85,810              | 1,218,505    | 27,450      | 586,421      |
| 55,000 - 59,999       | 108,144                        | 1,698,211    | 84,240              | 1,196,203    | 23,904      | 502,008      |
| 60,000 - 64,999       | 110,762                        | 1,792,521    | 81,285              | 1,154,244    | 29,477      | 638,277      |
| 65,000 - 74,999       | 203,890                        | 3,359,761    | 143,023             | 2,030,923    | 60,867      | 1,328,838    |
| 75,000 - 99,999       | 383,622                        | 6,797,582    | 218,792             | 3,106,846    | 164,830     | 3,690,735    |
| 100,000 - 149,999     | 324,699                        | 6,721,748    | 128,362             | 1,822,746    | 196,337     | 4,899,003    |
| 150,000 - 199,999     | 108,285                        | 2,751,159    | 30,671              | 435,523      | 77,614      | 2,315,635    |
| 200,000 - 499,999     | 117,466                        | 3,181,763    | 34,546              | 490,554      | 82,920      | 2,691,209    |
| 500,000 - 999,999     | 25,621                         | 782,335      | 8,757               | 124,351      | 16,864      | 657,984      |
| 1,000,000 - 4,999,999 | 14,410                         | 912,253      | 3,150               | 44,730       | 11,260      | 867,523      |
| 5,000,000 - 9,999,999 | 1,043                          | 259,419      | 99                  | 1,406        | 944         | 258,013      |
| 10,000,000 and over   | 536                            | 579,217      | 36                  | 511          | 500         | 578,706      |
| Total                 | 2,200,883                      | \$40,905,422 | 1,419,025           | \$20,150,152 | 781,858     | \$20,755,271 |

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

**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class |           | Medical & Dental Expenses |           | Taxes Paid |              | Interest Paid |              |
|-------------|-----------|---------------------------|-----------|------------|--------------|---------------|--------------|
|             |           | Number                    | Amount    | Number     | Amount       | Number        | Amount       |
| Less than   | \$15,000  | 0                         | \$0       | 0          | \$0          | 0             | \$0          |
| \$15,000 -  | 19,999    | 855                       | 3,849     | 2,051      | 10,907       | 1,709         | \$14,939     |
| 20,000 -    | 24,999    | 2,758                     | 16,384    | 5,309      | 27,285       | 3,792         | 31,696       |
| 25,000 -    | 29,999    | 5,118                     | 32,484    | 10,004     | 54,202       | 6,979         | 61,858       |
| 30,000 -    | 34,999    | 5,420                     | 30,711    | 14,383     | 87,715       | 12,298        | 118,314      |
| 35,000 -    | 39,999    | 4,761                     | 27,951    | 14,962     | 106,318      | 12,582        | 122,656      |
| 40,000 -    | 44,999    | 5,549                     | 30,112    | 18,109     | 110,882      | 17,233        | 177,074      |
| 45,000 -    | 49,999    | 5,632                     | 26,551    | 24,005     | 163,911      | 20,518        | 222,964      |
| 50,000 -    | 54,999    | 6,059                     | 26,861    | 27,450     | 192,265      | 24,483        | 272,020      |
| 55,000 -    | 59,999    | 3,344                     | 24,481    | 23,904     | 172,118      | 20,560        | 200,991      |
| 60,000 -    | 64,999    | 4,452                     | 25,311    | 29,477     | 243,113      | 26,590        | 281,840      |
| 65,000 -    | 74,999    | 8,070                     | 39,484    | 60,867     | 515,077      | 55,564        | 587,632      |
| 75,000 -    | 99,999    | 12,566                    | 86,021    | 164,738    | 1,640,295    | 155,474       | 1,660,850    |
| 100,000 -   | 149,999   | 9,506                     | 69,613    | 196,337    | 2,649,414    | 186,951       | 2,218,345    |
| 150,000 -   | 199,999   | 2,686                     | 22,542    | 77,614     | 1,502,876    | 73,458        | 1,061,230    |
| 200,000 -   | 499,999   | 1,966                     | 34,908    | 82,904     | 2,835,274    | 78,237        | 1,616,421    |
| 500,000 -   | 999,999   | 184                       | 10,549    | 16,864     | 1,348,613    | 15,950        | 572,528      |
| 1,000,000 - | 4,999,999 | d/                        | d/        | 11,258     | 2,377,060    | 10,554        | 609,041      |
| 5,000,000 - | 9,999,999 | d/                        | d/        | 944        | 680,452      | 870           | 128,243      |
| 10,000,000  | and over  | 0                         | 0         | 500        | 1,189,224    | 465           | 325,528      |
|             | Total     | 78,960                    | \$509,801 | 781,679    | \$15,907,001 | 724,266       | \$10,284,169 |

| NYAGI Class |           | Charitable Contributions |             | Other Deductions 1/ |             |
|-------------|-----------|--------------------------|-------------|---------------------|-------------|
|             |           | Number                   | Amount      | Number              | Amount      |
| Less than   | \$15,000  | 0                        | \$0         | 0                   | \$0         |
| \$15,000 -  | 19,999    | 1,880                    | 4,610       | 342                 | 405         |
| 20,000 -    | 24,999    | 4,137                    | 14,165      | 1,999               | 7,478       |
| 25,000 -    | 29,999    | 9,306                    | 21,546      | 3,955               | 24,614      |
| 30,000 -    | 34,999    | 12,715                   | 37,433      | 6,045               | 29,995      |
| 35,000 -    | 39,999    | 13,092                   | 35,622      | 6,631               | 30,681      |
| 40,000 -    | 44,999    | 15,772                   | 36,815      | 7,448               | 32,059      |
| 45,000 -    | 49,999    | 22,261                   | 67,166      | 12,338              | 66,835      |
| 50,000 -    | 54,999    | 25,595                   | 82,550      | 13,725              | 76,930      |
| 55,000 -    | 59,999    | 23,656                   | 69,557      | 14,491              | 94,081      |
| 60,000 -    | 64,999    | 28,876                   | 74,629      | 17,566              | 114,567     |
| 65,000 -    | 74,999    | 58,908                   | 184,993     | 35,391              | 215,186     |
| 75,000 -    | 99,999    | 160,977                  | 505,841     | 93,376              | 558,755     |
| 100,000 -   | 149,999   | 194,364                  | 743,592     | 101,756             | 671,466     |
| 150,000 -   | 199,999   | 76,564                   | 405,318     | 31,230              | 275,369     |
| 200,000 -   | 499,999   | 82,185                   | 754,305     | 24,214              | 307,494     |
| 500,000 -   | 999,999   | 16,767                   | 425,515     | 4,128               | 146,403     |
| 1,000,000 - | 4,999,999 | 11,202                   | 898,461     | 2,161               | 188,080     |
| 5,000,000 - | 9,999,999 | 941                      | 354,873     | 173                 | 55,216      |
| 10,000,000  | and over  | 499                      | 998,276     | 85                  | 75,592      |
|             | Total     | 759,698                  | \$5,715,268 | 377,053             | \$2,971,206 |

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

d/ Tax Law secrecy provisions prohibit disclosure.



**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2002 (Cont'd)  
(Dollar Data in Thousands)**

| NYAGI Class |           | Total Federal Deductions 2/ |         | Income Taxes & Subtraction Adjustments 3/ |        | Addition Adjustments 4/ |  |
|-------------|-----------|-----------------------------|---------|---|--------|-------------------------|--|
|             |           | Amount                      | Number  | Amount                                    | Number | Amount                  |  |
| Less than   | \$15,000  | \$0                         | 0       | \$0                                       | 0      | \$0                     |  |
| \$15,000 -  | 19,999    | 34,711                      | 2,051   | 2,004                                     | 0      | 0                       |  |
| 20,000 -    | 24,999    | 96,992                      | 4,620   | 3,997                                     | 0      | 0                       |  |
| 25,000 -    | 29,999    | 194,704                     | 9,073   | 13,520                                    | 0      | 0                       |  |
| 30,000 -    | 34,999    | 304,169                     | 13,757  | 20,196                                    | 0      | 0                       |  |
| 35,000 -    | 39,999    | 323,229                     | 14,622  | 23,119                                    | 0      | 0                       |  |
| 40,000 -    | 44,999    | 386,924                     | 17,963  | 34,278                                    | 0      | 0                       |  |
| 45,000 -    | 49,999    | 547,429                     | 23,334  | 58,209                                    | 134    | 364                     |  |
| 50,000 -    | 54,999    | 650,482                     | 26,337  | 66,558                                    | 0      | 0                       |  |
| 55,000 -    | 59,999    | 561,087                     | 23,532  | 65,661                                    | 0      | 0                       |  |
| 60,000 -    | 64,999    | 739,318                     | 28,996  | 105,651                                   | 0      | 0                       |  |
| 65,000 -    | 74,999    | 1,541,865                   | 59,830  | 224,231                                   | 0      | 0                       |  |
| 75,000 -    | 99,999    | 4,449,117                   | 163,271 | 800,241                                   | 275    | 550                     |  |
| 100,000 -   | 149,999   | 6,333,514                   | 194,902 | 1,482,542                                 | 60     | 52                      |  |
| 150,000 -   | 199,999   | 3,179,468                   | 77,278  | 892,313                                   | 42     | 11                      |  |
| 200,000 -   | 499,999   | 5,144,323                   | 82,728  | 1,783,184                                 | 208    | 693                     |  |
| 500,000 -   | 999,999   | 2,220,637                   | 16,832  | 921,024                                   | 112    | 302                     |  |
| 1,000,000 - | 4,999,999 | 3,464,054                   | 11,251  | 1,731,907                                 | 86     | 2,261                   |  |
| 5,000,000 - | 9,999,999 | 1,026,515                   | 943     | 510,737                                   | 16     | 234                     |  |
| 10,000,000  | and over  | 2,223,154                   | 500     | 1,066,744                                 | 7      | 979                     |  |
| Total       |           | \$33,421,691                | 771,820 | \$9,806,117                               | 940    | \$5,447                 |  |

| NYAGI Class |           | New York Itemized Deduction Adjustment |             | New York Itemized Deductions |              |
|-------------|-----------|--|-------------|------------------------------|--------------|
|             |           | Number                                 | Amount      | Number                       | Amount       |
| Less than   | \$15,000  | 0                                      | \$0         | 0                            | \$0          |
| \$15,000 -  | 19,999    | 0                                      | 0           | 2,051                        | 32,706       |
| 20,000 -    | 24,999    | 0                                      | 0           | 5,378                        | 92,995       |
| 25,000 -    | 29,999    | 0                                      | 0           | 10,004                       | 181,184      |
| 30,000 -    | 34,999    | 0                                      | 0           | 14,383                       | 283,973      |
| 35,000 -    | 39,999    | 0                                      | 0           | 14,962                       | 300,109      |
| 40,000 -    | 44,999    | 0                                      | 0           | 18,109                       | 352,646      |
| 45,000 -    | 49,999    | 0                                      | 0           | 24,005                       | 489,584      |
| 50,000 -    | 54,999    | 0                                      | 0           | 27,450                       | 583,925      |
| 55,000 -    | 59,999    | 0                                      | 0           | 23,904                       | 495,426      |
| 60,000 -    | 64,999    | 0                                      | 0           | 29,477                       | 633,667      |
| 65,000 -    | 74,999    | 0                                      | 0           | 60,867                       | 1,317,634    |
| 75,000 -    | 99,999    | 0                                      | 0           | 164,830                      | 3,649,426    |
| 100,000 -   | 149,999   | 0                                      | 0           | 196,337                      | 4,851,024    |
| 150,000 -   | 199,999   | 0                                      | 0           | 77,614                       | 2,287,166    |
| 200,000 -   | 499,999   | 82,904                                 | 689,906     | 82,920                       | 3,361,833    |
| 500,000 -   | 999,999   | 16,864                                 | 642,435     | 16,864                       | 1,299,915    |
| 1,000,000 - | 4,999,999 | 11,260                                 | 867,207     | 11,260                       | 1,734,409    |
| 5,000,000 - | 9,999,999 | 944                                    | 258,006     | 944                          | 516,011      |
| 10,000,000  | and over  | 500                                    | 578,694     | 500                          | 1,157,389    |
| Total       |           | 112,471                                | \$3,036,249 | 781,858                      | \$23,621,021 |

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

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

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

**Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class           | Taxpayers | NYAGI       | New York Deductions | Dependent Exemptions |
|-----------------------|-----------|-------------|---------------------|----------------------|
| Less than \$5,000     | 262       | \$404       | \$0                 | \$0                  |
| \$5,000 - 9,999       | 6,875     | 57,558      | 38,261              | 708                  |
| 10,000 - 14,999       | 11,403    | 142,236     | 73,498              | 1,800                |
| 15,000 - 19,999       | 10,564    | 187,634     | 72,436              | 5,437                |
| 20,000 - 24,999       | 12,988    | 295,122     | 90,333              | 5,591                |
| 25,000 - 29,999       | 12,868    | 353,432     | 107,262             | 7,684                |
| 30,000 - 34,999       | 7,599     | 244,638     | 56,244              | 2,449                |
| 35,000 - 39,999       | 10,041    | 375,169     | 86,457              | 5,998                |
| 40,000 - 44,999       | 7,142     | 302,540     | 65,726              | 3,060                |
| 45,000 - 49,999       | 5,740     | 273,181     | 67,383              | 3,839                |
| 50,000 - 54,999       | 6,278     | 329,116     | 66,644              | 3,094                |
| 55,000 - 59,999       | 4,667     | 265,761     | 52,336              | 1,966                |
| 60,000 - 64,999       | 4,587     | 283,015     | 46,209              | 1,643                |
| 65,000 - 74,999       | 5,835     | 409,128     | 82,882              | 3,290                |
| 75,000 - 99,999       | 6,874     | 582,797     | 86,160              | 1,310                |
| 100,000 - 149,999     | 3,929     | 464,133     | 58,456              | 2,605                |
| 150,000 - 199,999     | 1,174     | 201,871     | 17,199              | 420                  |
| 200,000 - 499,999     | 2,063     | 607,176     | 52,215              | 695                  |
| 500,000 - 999,999     | 536       | 374,450     | 13,952              | 144                  |
| 1,000,000 - 4,999,999 | 441       | 914,148     | 40,167              | 173                  |
| 5,000,000 - 9,999,999 | 61        | 414,544     | 12,969              | 45                   |
| 10,000,000 and over   | 41        | 1,350,272   | 143,938             | 17                   |
| Total                 | 121,967   | \$8,428,325 | \$1,330,728         | \$51,966             |

| NYAGI Class           | Taxable Income | Tax Before Credits | Tax Credits <sup>1/</sup> | Tax After Credits |
|-----------------------|----------------|--------------------|---------------------------|-------------------|
| Less than \$5,000     | \$404          | \$16               | \$0                       | \$16              |
| \$5,000 - 9,999       | 18,589         | 742                | \$167                     | 575               |
| 10,000 - 14,999       | 66,938         | 2,680              | 259                       | 2,421             |
| 15,000 - 19,999       | 109,761        | 4,572              | 267                       | 4,305             |
| 20,000 - 24,999       | 199,198        | 9,112              | 213                       | 8,899             |
| 25,000 - 29,999       | 238,486        | 11,620             | 421                       | 11,199            |
| 30,000 - 34,999       | 185,945        | 9,745              | 124                       | 9,620             |
| 35,000 - 39,999       | 282,713        | 15,387             | 133                       | 15,254            |
| 40,000 - 44,999       | 233,754        | 13,204             | 0                         | 13,204            |
| 45,000 - 49,999       | 201,959        | 11,584             | 237                       | 11,347            |
| 50,000 - 54,999       | 259,378        | 15,277             | 115                       | 15,162            |
| 55,000 - 59,999       | 211,459        | 12,630             | 377                       | 12,253            |
| 60,000 - 64,999       | 235,163        | 14,285             | 291                       | 13,994            |
| 65,000 - 74,999       | 322,956        | 19,803             | 1,266                     | 18,537            |
| 75,000 - 99,999       | 495,326        | 31,198             | 1,022                     | 30,176            |
| 100,000 - 149,999     | 403,072        | 26,613             | 882                       | 25,731            |
| 150,000 - 199,999     | 184,253        | 12,621             | 1,172                     | 11,449            |
| 200,000 - 499,999     | 554,266        | 37,966             | 1,514                     | 36,452            |
| 500,000 - 999,999     | 360,354        | 24,684             | 2,855                     | 21,829            |
| 1,000,000 - 4,999,999 | 873,808        | 59,856             | 4,660                     | 55,196            |
| 5,000,000 - 9,999,999 | 401,530        | 27,505             | 2,540                     | 24,965            |
| 10,000,000 and over   | 1,206,317      | 82,633             | 10,957                    | 71,676            |
| Total                 | \$7,045,631    | \$443,730          | \$29,470                  | \$414,260         |

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



**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class           | Taxpayers      | Federal Gross Income | Wages          |                    | Interest      |                  | Dividends     |                  |
|-----------------------|----------------|----------------------|----------------|--------------------|---------------|------------------|---------------|------------------|
|                       |                |                      | Number         | Amount             | Number        | Amount           | Number        | Amount           |
| Less than \$5,000     | 262            | \$787                | 0              | \$0                | 0             | \$0              | 262           | \$404            |
| \$5,000 - 9,999       | 6,875          | 103,009              | 4,006          | 27,889             | 3,324         | 5,630            | 2,295         | 2,336            |
| 10,000 - 14,999       | 11,403         | 186,776              | 8,021          | 94,551             | 4,436         | 10,256           | 2,699         | 5,038            |
| 15,000 - 19,999       | 10,564         | 206,043              | 8,808          | 152,650            | 4,444         | 651              | 622           | 3,818            |
| 20,000 - 24,999       | 12,988         | 321,333              | 11,710         | 252,443            | 5,186         | 20,667           | 2,535         | 4,680            |
| 25,000 - 29,999       | 12,868         | 377,397              | 11,424         | 291,165            | 4,527         | 717              | 1,676         | 1,309            |
| 30,000 - 34,999       | 7,599          | 272,882              | 7,183          | 219,720            | 4,272         | 8,073            | 1,879         | 1,661            |
| 35,000 - 39,999       | 10,041         | 388,117              | 9,701          | 340,146            | 5,300         | 2,879            | 1,814         | 6,753            |
| 40,000 - 44,999       | 7,142          | 321,013              | 6,558          | 279,640            | 3,914         | 1,571            | 1,286         | 160              |
| 45,000 - 49,999       | 5,740          | 293,959              | 5,034          | 236,360            | 2,724         | 753              | 1,044         | 108              |
| 50,000 - 54,999       | 6,278          | 342,937              | 6,154          | 316,225            | 4,563         | 1,930            | 2,517         | 2,104            |
| 55,000 - 59,999       | 4,667          | 282,108              | 4,063          | 232,125            | 2,853         | 890              | 1,259         | 2,341            |
| 60,000 - 64,999       | 4,587          | 301,797              | 3,735          | 220,216            | 3,452         | 6,357            | 1,268         | 11,422           |
| 65,000 - 74,999       | 5,835          | 435,462              | 5,227          | 345,261            | 4,881         | 8,057            | 1,991         | 3,360            |
| 75,000 - 99,999       | 6,874          | 614,388              | 6,416          | 513,762            | 5,369         | 9,275            | 2,815         | 9,314            |
| 100,000 - 149,999     | 3,929          | 480,174              | 3,567          | 367,749            | 3,507         | 4,969            | 2,123         | 6,112            |
| 150,000 - 199,999     | 1,174          | 212,245              | 1,174          | 160,531            | 1,090         | 1,785            | 880           | 1,832            |
| 200,000 - 499,999     | 2,063          | 642,441              | 1,546          | 349,682            | 1,948         | 17,904           | 1,691         | 32,380           |
| 500,000 - 999,999     | 536            | 396,958              | 377            | 160,104            | 512           | 13,958           | 456           | 24,761           |
| 1,000,000 - 4,999,999 | 441            | 924,124              | 319            | 365,255            | 437           | 52,344           | 416           | 58,165           |
| 5,000,000 - 9,999,999 | 61             | 426,421              | 41             | 127,275            | 58            | 28,995           | 57            | 29,188           |
| 10,000,000 and over   | 41             | 1,393,132            | 29             | 344,759            | 41            | 104,502          | 41            | 86,349           |
| <b>Total</b>          | <b>121,967</b> | <b>\$8,923,503</b>   | <b>105,093</b> | <b>\$5,397,506</b> | <b>66,840</b> | <b>\$302,164</b> | <b>31,626</b> | <b>\$293,595</b> |

| NYAGI Class           | Taxpayers     | Capital Gain (Loss) 1/ |               |                 |              | Rent, Royalties and Partnership Income 2/ |              |                  |        |
|-----------------------|---------------|------------------------|---------------|-----------------|--------------|---|--------------|------------------|--------|
|                       |               | Net Gain               |               | Net Loss        |              | Net Gain                                  |              | Net Loss         |        |
|                       |               | Number                 | Amount        | Number          | Amount       | Number                                    | Amount       | Number           | Amount |
| Less than \$5,000     | 0             | \$0                    | 0             | \$0             | 0            | \$0                                       | 0            | \$0              |        |
| \$5,000 - 9,999       | 922           | 992                    | 0             | 0               | 686          | 3,957                                     | 0            | 0                |        |
| 10,000 - 14,999       | 910           | 5,438                  | 1,117         | 1,391           | 217          | 1,088                                     | 672          | 3,626            |        |
| 15,000 - 19,999       | 0             | 0                      | 1,072         | 1,551           | 676          | 7,312                                     | 567          | 5,713            |        |
| 20,000 - 24,999       | 138           | 18                     | 891           | 1,282           | 684          | 3,018                                     | 642          | 7,174            |        |
| 25,000 - 29,999       | 722           | 161                    | 1,455         | 1,715           | 0            | 0   | 244          | 343              |        |
| 30,000 - 34,999       | 835           | 1,751                  | 418           | 334             | 209          | 415                                       | 209          | 783              |        |
| 35,000 - 39,999       | 709           | 24,977                 | 737           | 778             | 0            | 0   | 709          | 35,474           |        |
| 40,000 - 44,999       | 331           | 4,108                  | 809           | 1,111           | 438          | 9,341                                     | 185          | 6,348            |        |
| 45,000 - 49,999       | 339           | 73                     | 268           | 318             | 134          | 6,519                                     | 339          | 371              |        |
| 50,000 - 54,999       | 496           | 357                    | 702           | 1,052           | 660          | 6,493                                     | 289          | 3,645            |        |
| 55,000 - 59,999       | 372           | 515                    | 531           | 797             | 124          | 360                                       | 408          | 4,255            |        |
| 60,000 - 64,999       | 634           | 8,162                  | 1,060         | 1,161           | 514          | 8,118                                     | 426          | 1,659            |        |
| 65,000 - 74,999       | 492           | 7,804                  | 1,153         | 1,729           | 576          | 18,238                                    | 408          | 125              |        |
| 75,000 - 99,999       | 1,336         | 9,815                  | 1,244         | 1,670           | 969          | 29,688                                    | 183          | 1,245            |        |
| 100,000 - 149,999     | 547           | 20,191                 | 1,384         | 1,807           | 846          | 23,415                                    | 362          | 5,830            |        |
| 150,000 - 199,999     | 293           | 5,737                  | 419           | 835             | 335          | 15,903                                    | 84           | 1,178            |        |
| 200,000 - 499,999     | 695           | 68,083                 | 898           | 3,404           | 918          | 93,016                                    | 240          | 5,923            |        |
| 500,000 - 999,999     | 240           | 62,124                 | 216           | 324             | 280          | 78,716                                    | 80           | 683              |        |
| 1,000,000 - 4,999,999 | 182           | 140,276                | 237           | 1,100           | 291          | 272,573                                   | 80           | 50,297           |        |
| 5,000,000 - 9,999,999 | 34            | 82,201                 | 24            | 248             | 44           | 144,199                                   | 12           | 3,193            |        |
| 10,000,000 and over   | 25            | 546,719                | 16            | 1,302           | 24           | 325,281                                   | 16           | 24,863           |        |
| <b>Total</b>          | <b>10,251</b> | <b>\$989,502</b>       | <b>14,651</b> | <b>\$23,909</b> | <b>8,626</b> | <b>\$1,047,651</b>                        | <b>6,155</b> | <b>\$162,726</b> |        |

1/ Lines 7-8 on tax form 11-201; includes other gains and losses and capital gain distributions.

2/ Includes estate and trust income.

**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002 (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   | 0                        | \$0       | 0        | \$0      | 0                         | \$0       |
| \$5,000 -   | 9,999     | 2,188                    | 14,552    | 0        | 0        | 1,159                     | 28,122    |
| 10,000 -    | 14,999    | 1,810                    | 15,329    | 672      | 1,240    | 1,800                     | 32,166    |
| 15,000 -    | 19,999    | 2,269                    | 29,781    | 225      | 887      | 513                       | 3,939     |
| 20,000 -    | 24,999    | 594                      | 12,026    | 69       | 415      | 2,306                     | 18,931    |
| 25,000 -    | 29,999    | 1,664                    | 32,685    | 244      | 2,089    | 2,153                     | 22,931    |
| 30,000 -    | 34,999    | 208                      | 128       | 208      | 104      | 1,672                     | 20,177    |
| 35,000 -    | 39,999    | 1,077                    | 18,650    | 368      | 2,851    | 1,247                     | 19,549    |
| 40,000 -    | 44,999    | 584                      | 22,122    | 185      | 6,708    | 702                       | 6,438     |
| 45,000 -    | 49,999    | 438                      | 25,919    | 0        | 0        | 303                       | 6,252     |
| 50,000 -    | 54,999    | 331                      | 69        | 578      | 2,456    | 825                       | 15,238    |
| 55,000 -    | 59,999    | 887                      | 40,150    | 284      | 735      | 655                       | 1,825     |
| 60,000 -    | 64,999    | 852                      | 33,007    | 120      | 600      | 241                       | 5,078     |
| 65,000 -    | 74,999    | 607                      | 25,241    | 0        | 0        | 1,068                     | 10,872    |
| 75,000 -    | 99,999    | 393                      | 23,337    | 602      | 7,632    | 1,218                     | 12,965    |
| 100,000 -   | 149,999   | 481                      | 35,758    | 302      | 2,929    | 422                       | 6,900     |
| 150,000 -   | 199,999   | 168                      | 7,703     | 84       | 693      | 209                       | 15,224    |
| 200,000 -   | 499,999   | 260                      | 38,981    | 64       | 2,850    | 306                       | 16,677    |
| 500,000 -   | 999,999   | 88                       | 27,945    | 32       | 613      | 104                       | 13,888    |
| 1,000,000 - | 4,999,999 | 69                       | 37,682    | 19       | 2,504    | 72                        | 9,079     |
| 5,000,000 - | 9,999,999 | 7                        | 2,723     | d/       | d/       | 9                         | 245       |
| 10,000,000  | and over  | 6                        | 1,969     | d/       | d/       | 6                         | 2,157     |
| Total       |           | 14,980                   | \$445,759 | 4,062    | \$35,488 | 16,990                    | \$268,651 |

| NYAGI Class |           | Other Income 4/ |           | Federal Adjustment 5/ |           | Federal Adjusted Gross Income |
|-------------|-----------|-----------------|-----------|-----------------------|-----------|-------------------------------|
|             |           | Number          | Amount    | Number                | Amount    |                               |
| Less than   | \$5,000   | 262             | \$382     | 0                     | \$0       | \$787                         |
| \$5,000 -   | 9,999     | 2,290           | 17,155    | 2,531                 | 2,377     | 98,256                        |
| 10,000 -    | 14,999    | 4,135           | 24,780    | 2,854                 | 4,386     | 178,004                       |
| 15,000 -    | 19,999    | 2,470           | 12,251    | 2,152                 | 3,792     | 198,459                       |
| 20,000 -    | 24,999    | 3,155           | 14,815    | 1,325                 | 3,604     | 314,125                       |
| 25,000 -    | 29,999    | 3,083           | 26,866    | 2,386                 | 5,710     | 365,977                       |
| 30,000 -    | 34,999    | 2,658           | 18,850    | 626                   | 3,327     | 266,229                       |
| 35,000 -    | 39,999    | 2,981           | 12,949    | 879                   | 1,317     | 385,484                       |
| 40,000 -    | 44,999    | 2,640           | 7,207     | 1,471                 | 4,593     | 311,827                       |
| 45,000 -    | 49,999    | 1,814           | 13,302    | 1,009                 | 5,363     | 283,234                       |
| 50,000 -    | 54,999    | 2,928           | 5,631     | 702                   | 2,043     | 338,850                       |
| 55,000 -    | 59,999    | 1,734           | 2,116     | 1,295                 | 7,574     | 266,960                       |
| 60,000 -    | 64,999    | 2,143           | 5,486     | 1,213                 | 7,370     | 287,057                       |
| 65,000 -    | 74,999    | 3,520           | 10,270    | 838                   | 8,212     | 419,037                       |
| 75,000 -    | 99,999    | 3,824           | 7,908     | 1,611                 | 8,872     | 596,644                       |
| 100,000 -   | 149,999   | 2,234           | 20,468    | 906                   | 5,179     | 469,816                       |
| 150,000 -   | 199,999   | 629             | 3,110     | 293                   | 3,126     | 205,993                       |
| 200,000 -   | 499,999   | 1,595           | 25,325    | 692                   | 12,571    | 617,299                       |
| 500,000 -   | 999,999   | 416             | 9,434     | 256                   | 7,648     | 381,662                       |
| 1,000,000 - | 4,999,999 | 382             | 33,158    | 232                   | 9,493     | 905,138                       |
| 5,000,000 - | 9,999,999 | 53              | 13,755    | 34                    | 1,431     | 423,560                       |
| 10,000,000  | and over  | 37              | 4,844     | 23                    | 2,751     | 1,387,629                     |
| Total       |           | 44,984          | \$290,061 | 23,328                | \$110,738 | \$8,702,028                   |

3/ Includes IRA Distributions.

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

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 49: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002  
(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  | 0                           | \$0      | 0   | \$0      | 0                  | \$0      | 1,025                                    | \$1,132  | 343                          | \$23,045 |
| \$10,000 - 14,999     | 445                         | 9        | 382   | 181      | 0                  | 0        | 900                                      | 218      | 228                          | 7,316    |
| 15,000 - 19,999       | 0                           | 0        | 225   | 112      | 0                  | 0        | 2,128                                    | 1,478    | 171                          | 72       |
| 20,000 - 24,999       | 0                           | 0        | 1,140   | 693      | 297                | 62       | 1,262                                    | 1,202    | 0                            | 0        |
| 25,000 - 29,999       | 0                           | 0        | 244   | 173      | 0                  | 0        | 1,640                                    | 641      | 0                            | 0        |
| 30,000 - 34,999       | 0                           | 0        | 361   | 273      | 361                | 24       | 1,044                                    | 346      | 0                            | 0        |
| 35,000 - 39,999       | 368                         | 1,977    | 1,342   | 1,708    | 657                | 82       | 1,757                                    | 1,360    | 0                            | 0        |
| 40,000 - 44,999       | 0                           | 0        | 517   | 597      | 623                | 205      | 1,792                                    | 1,610    | 371                          | 5,839    |
| 45,000 - 49,999       | 0                           | 0        | 650   | 987      | 402                | 400      | 1,376                                    | 1,267    | 134                          | 2,856    |
| 50,000 - 54,999       | 0                           | 0        | 1,238   | 1,900    | 247                | 21       | 2,516                                    | 3,138    | 289                          | 1,082    |
| 55,000 - 59,999       | 0                           | 0        | 939   | 1,114    | 408                | 511      | 1,734                                    | 1,915    | 124                          | 834      |
| 60,000 - 64,999       | 393                         | 784      | 889   | 1,577    | 361                | 1,954    | 1,902                                    | 1,094    | 0                            | 0        |
| 65,000 - 74,999       | 0                           | 0        | 607   | 1,454    | 723                | 430      | 3,174                                    | 2,197    | 262                          | 2,724    |
| 75,000 - 99,999       | 92                          | 2,236    | 734   | 1,579    | 642                | 560      | 3,314                                    | 3,334    | 275                          | 5,682    |
| 100,000 - 149,999     | 245                         | 263      | 179   | 836      | 780                | 1,143    | 1,812                                    | 2,581    | 120                          | 694      |
| 150,000 - 199,999     | 0                           | 0        | 84  | 505      | 210                | 428      | 629                                      | 1,467    | 0                            | 0        |
| 200,000 - 499,999     | 369                         | 3,407    | 16  | 80       | 546                | 1,380    | 1,322                                    | 5,666    | 16                           | 37       |
| 500,000 - 999,999     | 104                         | 3,022    | 0   | 0        | 184                | 1,381    | 360                                      | 4,706    | 0                            | 0        |
| 1,000,000 - 4,999,999 | 154                         | 6,534    | 3   | 6        | 243                | 42,667   | 341                                      | 14,321   | 0                            | 0        |
| 5,000,000 - 9,999,999 | 22                          | 382      | 0   | 0        | 43                 | 3,797    | 47                                       | 7,445    | 0                            | 0        |
| 10,000,000 and over   | 19                          | 3,250    | 0   | 0        | 33                 | 16,513   | 34                                       | 21,374   | 0                            | 0        |
| Total                 | 2,212                       | \$21,865 | 9,552   | \$13,777 | 6,761              | \$71,557 | 30,372                                   | \$78,875 | 2,331                        | \$50,179 |

| 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  | 1,266                          | \$10,835 | 236                                | \$1,198  | 579                         | \$4,488  | 0                     | \$0      |
| \$10,000 - 14,999     | 1,344                          | 13,629   | 0                                  | 0        | 1,344                       | 14,780   | 228                   | 16       |
| 15,000 - 19,999       | 567                            | 6,133    | 225                                | 134      | 171                         | 3,418    | 0                     | 0        |
| 20,000 - 24,999       | 1,140                          | 6,432    | 435                                | 5,596    | 753                         | 6,528    | 0                     | 0        |
| 25,000 - 29,999       | 722                            | 6,471    | 0                                  | 0        | 465                         | 5,606    | 0                     | 0        |
| 30,000 - 34,999       | 835                            | 12,236   | 0                                  | 0        | 626                         | 9,253    | 209                   | 52       |
| 35,000 - 39,999       | 510                            | 6,959    | 170                                | 3        | 340                         | 5,629    | 170                   | 54       |
| 40,000 - 44,999       | 331                            | 2,478    | 472                                | 147      | 185                         | 15       | 0                     | 0        |
| 45,000 - 49,999       | 303                            | 3,847    | 0                                  | 0        | 169                         | 3,386    | 0                     | 0        |
| 50,000 - 54,999       | 124                            | 1,197    | 0                                  | 0        | 247                         | 4,946    | 247                   | 1,046    |
| 55,000 - 59,999       | 0                              | 0        | 531                                | 76       | 0                           | 0        | 0                     | 0        |
| 60,000 - 64,999       | 120                            | 604      | 393                                | 3,235    | 120                         | 435      | 361                   | 2,991    |
| 65,000 - 74,999       | 346                            | 4,764    | 0                                  | 0        | 262                         | 2,110    | 0                     | 0        |
| 75,000 - 99,999       | 367                            | 4,355    | 576                                | 2,008    | 275                         | 2,843    | 0                     | 0        |
| 100,000 - 149,999     | 60                             | 867      | 365                                | 1,187    | 60                          | 1,196    | 120                   | 729      |
| 150,000 - 199,999     | 84                             | 1,627    | 84                                 | 76       | 84                          | 1,675    | 0                     | 0        |
| 200,000 - 499,999     | 272                            | 3,916    | 401                                | 1,599    | 161                         | 2,604    | 256                   | 599      |
| 500,000 - 999,999     | 104                            | 1,635    | 160                                | 2,359    | 56                          | 893      | 104                   | 1,942    |
| 1,000,000 - 4,999,999 | 59                             | 982      | 192                                | 13,158   | 38                          | 544      | 147                   | 11,111   |
| 5,000,000 - 9,999,999 | 9                              | 156      | 35                                 | 4,460    | 3                           | 38       | 24                    | 1,094    |
| 10,000,000 and over   | 12                             | 217      | 31                                 | 25,458   | 5                           | 89       | 18                    | 11,229   |
| Total                 | 8,575                          | \$89,340 | 4,306                              | \$60,695 | 5,944                       | \$70,477 | 1,884                 | \$30,863 |

**Table 50: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class           | Total with New York Deductions |             | New York Deductions |           |             |           |
|-----------------------|--------------------------------|-------------|---------------------|-----------|-------------|-----------|
|                       |                                |             | Standard            |           | Itemized 1/ |           |
|                       | Number                         | Amount      | Number              | Amount    | Number      | Amount    |
| Less than \$5,000     | 0                              | \$0         | 0                   | \$0       | 0           | \$0       |
| \$5,000 - 9,999       | 6,876                          | 38,261      | 5,695               | 37,015    | 1,181       | 1,246     |
| 10,000 - 14,999       | 11,403                         | 73,498      | 9,884               | 64,245    | 1,519       | 9,254     |
| 15,000 - 19,999       | 10,564                         | 72,436      | 8,171               | 53,115    | 2,393       | 19,322    |
| 20,000 - 24,999       | 12,780                         | 90,333      | 10,712              | 69,631    | 2,068       | 20,702    |
| 25,000 - 29,999       | 12,867                         | 107,262     | 7,982               | 51,884    | 4,885       | 55,378    |
| 30,000 - 34,999       | 7,599                          | 56,244      | 5,098               | 33,138    | 2,501       | 23,107    |
| 35,000 - 39,999       | 10,042                         | 86,457      | 5,791               | 37,640    | 4,251       | 48,817    |
| 40,000 - 44,999       | 6,997                          | 65,726      | 3,638               | 23,644    | 3,359       | 42,082    |
| 45,000 - 49,999       | 5,739                          | 67,383      | 1,850               | 12,028    | 3,889       | 55,355    |
| 50,000 - 54,999       | 6,154                          | 66,644      | 2,939               | 19,105    | 3,215       | 47,538    |
| 55,000 - 59,999       | 4,543                          | 52,336      | 1,818               | 11,817    | 2,725       | 40,519    |
| 60,000 - 64,999       | 4,466                          | 46,209      | 2,060               | 13,390    | 2,406       | 32,820    |
| 65,000 - 74,999       | 5,835                          | 82,882      | 878                 | 5,704     | 4,957       | 77,178    |
| 75,000 - 99,999       | 6,874                          | 86,160      | 1,646               | 10,700    | 5,228       | 75,461    |
| 100,000 - 149,999     | 3,929                          | 58,456      | 880                 | 5,719     | 3,049       | 52,737    |
| 150,000 - 199,999     | 1,174                          | 17,199      | 334                 | 2,172     | 840         | 15,028    |
| 200,000 - 499,999     | 2,062                          | 52,215      | 384                 | 2,498     | 1,678       | 49,717    |
| 500,000 - 999,999     | 537                            | 13,952      | 48                  | 309       | 489         | 13,643    |
| 1,000,000 - 4,999,999 | 440                            | 40,167      | 34                  | 221       | 406         | 39,946    |
| 5,000,000 - 9,999,999 | 61                             | 12,969      | 6                   | 39        | 55          | 12,930    |
| 10,000,000 and over   | 41                             | 143,938     | 0                   | 0         | 41          | 143,938   |
| Total                 | 120,983                        | \$1,330,728 | 69,848              | \$454,013 | 51,135      | \$876,715 |

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

**Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class           | Medical & Dental Expenses |                 | Taxes Paid    |                  | Interest Paid |                  |
|-----------------------|---------------------------|-----------------|---------------|------------------|---------------|------------------|
|                       | Number                    | Amount          | Number        | Amount           | Number        | Amount           |
| Less than \$5,000     | 0                         | \$0             | 0             | \$0              | 0             | \$0              |
| \$5,000 - 9,999       | 236                       | 247             | 945           | 171              | 0             | 0                |
| 10,000 - 14,999       | 434                       | 439             | 1,519         | 4,177            | 217           | 12               |
| 15,000 - 19,999       | 684                       | 3,082           | 2,393         | 4,304            | 1,026         | 6,225            |
| 20,000 - 24,999       | 689                       | 1,882           | 2,275         | 6,557            | 1,103         | 5,437            |
| 25,000 - 29,999       | 1,628                     | 6,469           | 4,885         | 14,727           | 2,792         | 15,562           |
| 30,000 - 34,999       | 417                       | 866             | 2,501         | 8,588            | 417           | 2,958            |
| 35,000 - 39,999       | 680                       | 1,466           | 4,081         | 18,034           | 2,720         | 15,533           |
| 40,000 - 44,999       | 730                       | 7,226           | 3,505         | 14,185           | 2,045         | 16,166           |
| 45,000 - 49,999       | 671                       | 2,947           | 3,889         | 17,990           | 2,280         | 22,746           |
| 50,000 - 54,999       | 618                       | 1,941           | 3,339         | 20,142           | 2,473         | 18,869           |
| 55,000 - 59,999       | 372                       | 1,517           | 2,849         | 17,482           | 1,858         | 14,106           |
| 60,000 - 64,999       | 120                       | 694             | 2,406         | 18,268           | 1,925         | 17,431           |
| 65,000 - 74,999       | 346                       | 1,770           | 4,957         | 46,716           | 3,343         | 28,492           |
| 75,000 - 99,999       | 183                       | 1,980           | 5,228         | 49,609           | 3,669         | 28,824           |
| 100,000 - 149,999     | 239                       | 1,942           | 3,049         | 43,824           | 2,212         | 24,801           |
| 150,000 - 199,999     | 0                         | 0               | 840           | 17,014           | 714           | 12,046           |
| 200,000 - 499,999     | 96                        | 6,665           | 1,678         | 60,318           | 1,279         | 24,810           |
| 500,000 - 999,999     | d/                        | d/              | 489           | 38,244           | 385           | 9,368            |
| 1,000,000 - 4,999,999 | d/                        | d/              | 407           | 105,155          | 358           | 28,956           |
| 5,000,000 - 9,999,999 | 0                         | 0               | 54            | 40,413           | 47            | 6,176            |
| 10,000,000 and over   | 0                         | 0               | 41            | 125,153          | 37            | 141,788          |
| <b>Total</b>          | <b>8,153</b>              | <b>\$43,219</b> | <b>51,330</b> | <b>\$671,071</b> | <b>30,898</b> | <b>\$440,306</b> |

| NYAGI Class           | Charitable Contributions |                  | Other Deductions 1/ |                  |
|-----------------------|--------------------------|------------------|---------------------|------------------|
|                       | Number                   | Amount           | Number              | Amount           |
| Less than \$5,000     | 0                        | \$0              | 0                   | \$0              |
| \$5,000 - 9,999       | 945                      | 450              | 236                 | 539              |
| 10,000 - 14,999       | 1,519                    | 3,475            | 651                 | 1,857            |
| 15,000 - 19,999       | 2,051                    | 4,393            | 855                 | 3,284            |
| 20,000 - 24,999       | 1,931                    | 3,581            | 1,241               | 5,859            |
| 25,000 - 29,999       | 4,885                    | 6,320            | 2,792               | 17,045           |
| 30,000 - 34,999       | 2,501                    | 7,114            | 1,459               | 8,523            |
| 35,000 - 39,999       | 4,081                    | 7,963            | 3,061               | 14,864           |
| 40,000 - 44,999       | 3,067                    | 4,763            | 1,606               | 8,176            |
| 45,000 - 49,999       | 3,755                    | 9,826            | 2,414               | 13,523           |
| 50,000 - 54,999       | 3,215                    | 7,155            | 1,484               | 9,175            |
| 55,000 - 59,999       | 2,477                    | 9,452            | 1,610               | 9,125            |
| 60,000 - 64,999       | 2,286                    | 5,880            | 1,203               | 4,363            |
| 65,000 - 74,999       | 4,842                    | 15,431           | 2,306               | 15,462           |
| 75,000 - 99,999       | 5,228                    | 13,351           | 2,935               | 15,764           |
| 100,000 - 149,999     | 2,690                    | 9,873            | 1,076               | 12,427           |
| 150,000 - 199,999     | 840                      | 2,341            | 420                 | 2,819            |
| 200,000 - 499,999     | 1,566                    | 23,440           | 575                 | 5,040            |
| 500,000 - 999,999     | 473                      | 11,297           | 136                 | 2,918            |
| 1,000,000 - 4,999,999 | 394                      | 38,559           | 109                 | 11,602           |
| 5,000,000 - 9,999,999 | 55                       | 17,004           | 16                  | 4,082            |
| 10,000,000 and over   | 41                       | 148,010          | 6                   | 9,116            |
| <b>Total</b>          | <b>48,841</b>            | <b>\$349,679</b> | <b>26,191</b>       | <b>\$175,563</b> |

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 2002 (Cont'd)  
(Dollar Data in Thousands)**

| NYAGI Class |           | Total Federal Deductions 2/ | Income Taxes & Subtraction Adjustments 3/ |           | Addition Adjustments 4/ |        |
|-------------|-----------|-----------------------------|---|-----------|-------------------------|--------|
|             |           | Amount                      | Number                                    | Amount    | Number                  | Amount |
| Less than   | \$5,000   | \$0                         | 0   | \$0       | 0                       | \$0    |
| \$5,000 -   | 9,999     | 1,407                       | 945                                       | 161       | 0                       | 0      |
| 10,000 -    | 14,999    | 9,961                       | 1,519                                     | 707       | 0                       | 0      |
| 15,000 -    | 19,999    | 21,288                      | 2,051                                     | 1,966     | 0                       | 0      |
| 20,000 -    | 24,999    | 23,316                      | 2,137                                     | 2,614     | 0                       | 0      |
| 25,000 -    | 29,999    | 60,122                      | 4,420                                     | 5,675     | 0                       | 0      |
| 30,000 -    | 34,999    | 28,049                      | 2,501                                     | 4,942     | 0                       | 0      |
| 35,000 -    | 39,999    | 57,861                      | 3,741                                     | 9,044     | 0                       | 0      |
| 40,000 -    | 44,999    | 50,516                      | 3,359                                     | 8,434     | 0                       | 0      |
| 45,000 -    | 49,999    | 67,033                      | 3,755                                     | 11,679    | 0                       | 0      |
| 50,000 -    | 54,999    | 57,220                      | 3,215                                     | 9,986     | 0                       | 0      |
| 55,000 -    | 59,999    | 51,683                      | 2,849                                     | 11,164    | 0                       | 0      |
| 60,000 -    | 64,999    | 46,512                      | 2,527                                     | 14,294    | 0                       | 0      |
| 65,000 -    | 74,999    | 107,317                     | 4,957                                     | 30,715    | 0                       | 0      |
| 75,000 -    | 99,999    | 106,752                     | 5,137                                     | 31,674    | 0                       | 0      |
| 100,000 -   | 149,999   | 88,478                      | 3,049                                     | 29,902    | 0                       | 0      |
| 150,000 -   | 199,999   | 31,636                      | 840                                       | 11,599    | 0                       | 0      |
| 200,000 -   | 499,999   | 108,645                     | 1,662                                     | 41,719    | 0                       | 0      |
| 500,000 -   | 999,999   | 54,644                      | 489                                       | 27,571    | 8                       | 13     |
| 1,000,000 - | 4,999,999 | 159,347                     | 407                                       | 79,533    | 8                       | 63     |
| 5,000,000 - | 9,999,999 | 56,314                      | 53  | 30,455    | d/                      | d/     |
| 10,000,000  | and over  | 382,617                     | 41  | 95,464    | d/                      | d/     |
| Total       |           | \$1,570,719                 | 49,652                                    | \$459,298 | 21                      | \$799  |

| NYAGI Class |           | New York Itemized Deduction Adjustment |           | New York Itemized Deductions |             |
|-------------|-----------|--|-----------|------------------------------|-------------|
|             |           | Number                                 | Amount    | Number                       | Amount      |
| Less than   | \$5,000   | 0                                      | \$0       | 262                          | \$0         |
| \$5,000 -   | 9,999     | 0                                      | 0         | 1,181                        | 1,246       |
| 10,000 -    | 14,999    | 0                                      | 0         | 1,519                        | 9,254       |
| 15,000 -    | 19,999    | 0                                      | 0         | 2,393                        | 19,322      |
| 20,000 -    | 24,999    | 0                                      | 0         | 2,068                        | 20,702      |
| 25,000 -    | 29,999    | 0                                      | 0         | 4,885                        | 54,447      |
| 30,000 -    | 34,999    | 0                                      | 0         | 2,501                        | 23,107      |
| 35,000 -    | 39,999    | 0                                      | 0         | 4,251                        | 48,817      |
| 40,000 -    | 44,999    | 0                                      | 0         | 3,359                        | 42,082      |
| 45,000 -    | 49,999    | 0                                      | 0         | 3,889                        | 55,355      |
| 50,000 -    | 54,999    | 0                                      | 0         | 3,215                        | 47,234      |
| 55,000 -    | 59,999    | 0                                      | 0         | 2,725                        | 40,519      |
| 60,000 -    | 64,999    | 0                                      | 0         | 2,406                        | 32,218      |
| 65,000 -    | 74,999    | 0                                      | 0         | 4,957                        | 76,601      |
| 75,000 -    | 99,999    | 0                                      | 0         | 5,228                        | 75,078      |
| 100,000 -   | 149,999   | 3,049                                  | 6,843     | 3,049                        | 58,576      |
| 150,000 -   | 199,999   | 840                                    | 5,009     | 840                          | 20,036      |
| 200,000 -   | 499,999   | 1,678                                  | 17,270    | 1,678                        | 66,926      |
| 500,000 -   | 999,999   | 489                                    | 13,443    | 489                          | 27,086      |
| 1,000,000 - | 4,999,999 | 406                                    | 39,938    | 406                          | 79,877      |
| 5,000,000 - | 9,999,999 | 55                                     | 12,930    | 55                           | 25,860      |
| 10,000,000  | and over  | 41                                     | 143,938   | 41                           | 287,876     |
| Total       |           | 6,558                                  | \$239,371 | 51,397                       | \$1,112,219 |

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

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

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 52: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class            |           | Taxpayers | NYAGI        | New York Deductions | Dependent Exemptions |
|------------------------|-----------|-----------|--------------|---------------------|----------------------|
| Less than \$15,000     | \$15,000  | 12,900    | \$179,619    | \$136,131           | \$5,552              |
| \$15,000 - 20,000      | 19,999    | 33,244    | 585,361      | 351,980             | 25,121               |
| 20,000 - 25,000        | 24,999    | 76,334    | 1,728,775    | 820,337             | 75,897               |
| 25,000 - 30,000        | 29,999    | 116,870   | 3,221,227    | 1,275,125           | 157,321              |
| 30,000 - 35,000        | 34,999    | 105,242   | 3,420,827    | 1,178,357           | 146,138              |
| 35,000 - 40,000        | 39,999    | 90,478    | 3,399,532    | 1,051,978           | 129,024              |
| 40,000 - 45,000        | 44,999    | 65,939    | 2,790,010    | 810,099             | 87,964               |
| 45,000 - 50,000        | 49,999    | 53,297    | 2,521,859    | 669,992             | 73,008               |
| 50,000 - 55,000        | 54,999    | 40,144    | 2,100,377    | 549,410             | 50,948               |
| 55,000 - 60,000        | 59,999    | 31,460    | 1,805,970    | 421,223             | 39,826               |
| 60,000 - 65,000        | 64,999    | 23,201    | 1,447,644    | 321,891             | 33,043               |
| 65,000 - 75,000        | 74,999    | 39,991    | 2,783,547    | 601,830             | 50,584               |
| 75,000 - 100,000       | 99,999    | 37,641    | 3,193,274    | 629,761             | 49,944               |
| 100,000 - 150,000      | 149,999   | 12,122    | 1,408,497    | 231,990             | 14,921               |
| 150,000 - 200,000      | 199,999   | 2,976     | 508,177      | 61,654              | 3,479                |
| 200,000 - 500,000      | 499,999   | 3,385     | 1,003,366    | 88,214              | 3,951                |
| 500,000 - 1,000,000    | 999,999   | 519       | 355,675      | 13,653              | 582                  |
| 1,000,000 - 5,000,000  | 4,999,999 | 309       | 574,886      | 16,738              | 404                  |
| 5,000,000 - 10,000,000 | 9,999,999 | 24        | 168,872      | 4,625               | 34                   |
| 10,000,000 and over    |           | 10        | 177,221      | 2,986               | 16                   |
| Total                  |           | 746,086   | \$33,374,715 | \$9,237,973         | \$947,757            |

| NYAGI Class            |           | Taxable Income | Tax Before Credits | Tax Credits 1/ | Tax After Credits |
|------------------------|-----------|----------------|--------------------|----------------|-------------------|
| Less than \$15,000     | \$15,000  | \$37,937       | \$1,511            | \$779          | \$732             |
| \$15,000 - 20,000      | 19,999    | 208,260        | 8,315              | 2,424          | 5,891             |
| 20,000 - 25,000        | 24,999    | 832,541        | 33,495             | 14,576         | 18,919            |
| 25,000 - 30,000        | 29,999    | 1,788,782      | 75,091             | 20,816         | 54,275            |
| 30,000 - 35,000        | 34,999    | 2,096,332      | 94,739             | 13,887         | 80,852            |
| 35,000 - 40,000        | 39,999    | 2,218,530      | 106,021            | 13,454         | 92,568            |
| 40,000 - 45,000        | 44,999    | 1,891,947      | 93,855             | 8,587          | 85,268            |
| 45,000 - 50,000        | 49,999    | 1,778,859      | 92,337             | 6,866          | 85,471            |
| 50,000 - 55,000        | 54,999    | 1,500,019      | 80,476             | 3,492          | 76,984            |
| 55,000 - 60,000        | 59,999    | 1,344,921      | 74,447             | 3,228          | 71,218            |
| 60,000 - 65,000        | 64,999    | 1,092,710      | 61,848             | 2,079          | 59,769            |
| 65,000 - 75,000        | 74,999    | 2,131,132      | 123,593            | 3,382          | 120,211           |
| 75,000 - 100,000       | 99,999    | 2,513,569      | 150,969            | 2,270          | 148,700           |
| 100,000 - 150,000      | 149,999   | 1,161,586      | 74,944             | 2,670          | 72,274            |
| 150,000 - 200,000      | 199,999   | 443,044        | 30,347             | 784            | 29,563            |
| 200,000 - 500,000      | 499,999   | 911,201        | 62,416             | 2,385          | 60,031            |
| 500,000 - 1,000,000    | 999,999   | 341,439        | 23,388             | 1,210          | 22,178            |
| 1,000,000 - 5,000,000  | 4,999,999 | 557,744        | 38,205             | 2,405          | 35,800            |
| 5,000,000 - 10,000,000 | 9,999,999 | 164,213        | 11,249             | 1,027          | 10,221            |
| 10,000,000 and over    |           | 174,219        | 11,934             | 1,704          | 10,230            |
| Total                  |           | \$23,188,985   | \$1,249,181        | \$108,024      | \$1,141,156       |

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



**Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class           | Taxpayers      | Federal Gross Income | Wages          |                     | Interest       |                  | Dividends      |                  |
|-----------------------|----------------|----------------------|----------------|---------------------|----------------|------------------|----------------|------------------|
|                       |                |                      | Number         | Amount              | Number         | Amount           | Number         | Amount           |
| Less than \$15,000    | 12,900         | \$222,151            | 10,635         | \$133,416           | 4,531          | \$8,110          | 1,355          | \$6,057          |
| \$15,000 - 19,999     | 33,244         | 671,654              | 30,144         | 492,445             | 10,687         | 13,177           | 2,595          | 3,763            |
| 20,000 - 24,999       | 76,334         | 1,808,979            | 74,415         | 1,659,930           | 22,543         | 16,009           | 5,864          | 5,646            |
| 25,000 - 29,999       | 116,870        | 3,295,319            | 114,496        | 3,102,538           | 39,583         | 22,211           | 8,709          | 8,858            |
| 30,000 - 34,999       | 105,242        | 3,494,345            | 103,572        | 3,311,150           | 37,746         | 24,885           | 7,052          | 5,870            |
| 35,000 - 39,999       | 90,478         | 3,456,407            | 89,146         | 3,262,344           | 35,784         | 12,158           | 10,164         | 8,230            |
| 40,000 - 44,999       | 65,939         | 2,877,479            | 65,091         | 2,681,322           | 27,287         | 22,368           | 8,074          | 10,707           |
| 45,000 - 49,999       | 53,297         | 2,600,734            | 52,421         | 2,438,388           | 29,656         | 20,725           | 9,162          | 19,424           |
| 50,000 - 54,999       | 40,144         | 2,152,150            | 39,443         | 2,002,987           | 24,698         | 9,043            | 8,739          | 17,471           |
| 55,000 - 59,999       | 31,460         | 1,836,975            | 31,052         | 1,737,000           | 17,810         | 24,528           | 4,775          | 3,030            |
| 60,000 - 64,999       | 23,201         | 1,482,263            | 22,655         | 1,363,126           | 14,630         | 8,922            | 5,290          | 8,085            |
| 65,000 - 74,999       | 39,991         | 2,842,420            | 39,353         | 2,618,140           | 24,864         | 20,585           | 8,791          | 21,521           |
| 75,000 - 99,999       | 37,641         | 3,265,617            | 37,039         | 2,963,717           | 27,661         | 22,057           | 11,470         | 15,829           |
| 100,000 - 149,999     | 12,122         | 1,452,239            | 11,153         | 1,185,805           | 10,383         | 14,990           | 5,589          | 7,994            |
| 150,000 - 199,999     | 2,976          | 534,143              | 2,556          | 367,524             | 2,766          | 8,838            | 1,802          | 9,917            |
| 200,000 - 499,999     | 3,385          | 1,068,817            | 2,835          | 646,697             | 3,191          | 14,776           | 2,231          | 14,962           |
| 500,000 - 999,999     | 519            | 370,791              | 383            | 161,152             | 519            | 6,052            | 431            | 7,917            |
| 1,000,000 - 4,999,999 | 309            | 595,769              | 235            | 260,413             | 306            | 38,091           | 283            | 20,536           |
| 5,000,000 - 9,999,999 | 24             | 182,592              | 20             | 53,454              | 23             | 6,202            | 22             | 4,721            |
| 10,000,000 and over   | 10             | 180,467              | 9              | 65,277              | 10             | 9,186            | 10             | 3,949            |
| <b>Total</b>          | <b>746,086</b> | <b>\$34,391,309</b>  | <b>726,654</b> | <b>\$30,506,825</b> | <b>334,677</b> | <b>\$322,913</b> | <b>102,407</b> | <b>\$204,489</b> |

| NYAGI Class           | Capital Gain (Loss) 1/ |                  |               |                  | Rent, Royalties and Partnership Income 2/ |                  |               |                  |
|-----------------------|------------------------|------------------|---------------|------------------|---|------------------|---------------|------------------|
|                       | Net Gain               |                  | Net Loss      |                  | Net Gain                                  |                  | Net Loss      |                  |
|                       | Number                 | Amount           | Number        | Amount           | Number                                    | Amount           | Number        | Amount           |
| Less than \$15,000    | 910                    | \$3,902          | 455           | \$1,366          | 228                                       | \$3,052          | 445           | \$4,106          |
| \$15,000 - 19,999     | 676                    | 480              | 1,298         | 2,963            | 1,072                                     | 4,624            | 847           | 7,556            |
| 20,000 - 24,999       | 1,347                  | 1,894            | 1,188         | 3,329            | 891                                       | 9,509            | 2,582         | 29,156           |
| 25,000 - 29,999       | 1,455                  | 1,547            | 4,318         | 10,174           | 2,362                                     | 22,684           | 2,874         | 24,358           |
| 30,000 - 34,999       | 2,092                  | 6,349            | 3,762         | 6,650            | 1,044                                     | 4,500            | 3,342         | 30,488           |
| 35,000 - 39,999       | 1,985                  | 3,412            | 5,386         | 11,851           | 1,531                                     | 6,461            | 3,005         | 20,272           |
| 40,000 - 44,999       | 1,628                  | 3,649            | 4,025         | 9,131            | 371                                       | 1,107            | 1,949         | 13,519           |
| 45,000 - 49,999       | 1,961                  | 10,431           | 3,133         | 4,837            | 1,178                                     | 6,146            | 2,632         | 27,975           |
| 50,000 - 54,999       | 2,395                  | 12,419           | 3,673         | 7,565            | 536                                       | 7,432            | 1,939         | 18,881           |
| 55,000 - 59,999       | 1,295                  | 343              | 2,430         | 5,097            | 815                                       | 8,534            | 2,250         | 20,287           |
| 60,000 - 64,999       | 939                    | 1,453            | 1,847         | 4,194            | 907                                       | 14,300           | 1,486         | 10,940           |
| 65,000 - 74,999       | 2,239                  | 9,410            | 3,715         | 8,416            | 1,884                                     | 27,209           | 3,014         | 19,774           |
| 75,000 - 99,999       | 3,154                  | 37,766           | 6,021         | 14,817           | 2,055                                     | 39,471           | 3,692         | 44,197           |
| 100,000 - 149,999     | 1,887                  | 26,349           | 2,667         | 6,114            | 1,088                                     | 34,595           | 1,271         | 10,185           |
| 150,000 - 199,999     | 670                    | 27,549           | 839           | 1,832            | 670                                       | 32,111           | 167           | 1,145            |
| 200,000 - 499,999     | 1,037                  | 110,147          | 1,326         | 4,686            | 1,083                                     | 160,925          | 357           | 6,181            |
| 500,000 - 999,999     | 200                    | 64,480           | 247           | 818              | 312                                       | 89,256           | 72            | 2,700            |
| 1,000,000 - 4,999,999 | 131                    | 89,350           | 153           | 2,190            | 187                                       | 174,227          | 52            | 25,130           |
| 5,000,000 - 9,999,999 | 8                      | 25,748           | 11            | 202              | 12  | 57,035           | 6             | 878              |
| 10,000,000 and over   | 4                      | 14,594           | 4             | 23               | 6   | 74,801           | 3             | 502              |
| <b>Total</b>          | <b>26,012</b>          | <b>\$451,274</b> | <b>46,496</b> | <b>\$106,253</b> | <b>18,232</b>                             | <b>\$777,978</b> | <b>31,985</b> | <b>\$318,228</b> |

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

2/ Includes estate and trust income.

**Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2002 (Cont'd) (Dollar Data in Thousands)**

| NYAGI Class           | Business and Farm Income |           |          |           |        |           | Pensions and Annuities 3/ |        |
|-----------------------|--------------------------|-----------|----------|-----------|--------|-----------|---------------------------|--------|
|                       | Net Profit               |           | Net Loss |           | Number | Amount    | Number                    | Amount |
|                       | Number                   | Amount    | Number   | Amount    |        |           |                           |        |
| Less than \$15,000    | 910                      | \$8,873   | 228      | \$208     | 2,482  | \$43,402  |                           |        |
| \$15,000 - 19,999     | 2,929                    | 30,285    | 225      | 1,628     | 3,722  | 76,876    |                           |        |
| 20,000 - 24,999       | 2,327                    | 28,785    | 2,168    | 9,045     | 6,685  | 56,176    |                           |        |
| 25,000 - 29,999       | 4,598                    | 50,120    | 1,944    | 9,297     | 8,742  | 58,145    |                           |        |
| 30,000 - 34,999       | 3,553                    | 33,840    | 1,672    | 10,581    | 9,411  | 70,756    |                           |        |
| 35,000 - 39,999       | 3,033                    | 40,874    | 2,268    | 13,627    | 7,144  | 87,978    |                           |        |
| 40,000 - 44,999       | 1,628                    | 24,283    | 2,397    | 9,861     | 5,272  | 53,679    |                           |        |
| 45,000 - 49,999       | 1,821                    | 27,227    | 741      | 10,283    | 5,574  | 50,407    |                           |        |
| 50,000 - 54,999       | 1,445                    | 21,061    | 1,776    | 8,665     | 5,448  | 49,085    |                           |        |
| 55,000 - 59,999       | 1,331                    | 13,443    | 691      | 6,711     | 3,049  | 44,476    |                           |        |
| 60,000 - 64,999       | 819                      | 27,962    | 546      | 493       | 4,096  | 36,623    |                           |        |
| 65,000 - 74,999       | 1,401                    | 28,543    | 1,623    | 8,381     | 6,361  | 78,024    |                           |        |
| 75,000 - 99,999       | 2,225                    | 70,554    | 2,001    | 9,159     | 6,688  | 104,690   |                           |        |
| 100,000 - 149,999     | 1,459                    | 62,112    | 846      | 3,289     | 2,306  | 71,710    |                           |        |
| 150,000 - 199,999     | 377                      | 28,275    | 251      | 4,361     | 419    | 31,375    |                           |        |
| 200,000 - 499,999     | 599                      | 46,829    | 145      | 3,071     | 468    | 26,066    |                           |        |
| 500,000 - 999,999     | 104                      | 27,676    | 24       | 648       | 40     | 1,413     |                           |        |
| 1,000,000 - 4,999,999 | 34                       | 17,299    | 14       | 2,825     | 28     | 1,564     |                           |        |
| 5,000,000 - 9,999,999 | 3                        | 5,755     | 3        | 175       | d/     | d/        |                           |        |
| 10,000,000 and over   | 4                        | 10,573    | 0        | 0         | d/     | d/        |                           |        |
| Total                 | 30,600                   | \$604,368 | 19,565   | \$112,306 | 77,942 | \$942,469 |                           |        |

| NYAGI Class           | Other Income 4/ |           | Federal Adjustment 5/ |           | Federal Adjusted Gross Income |
|-----------------------|-----------------|-----------|-----------------------|-----------|-------------------------------|
|                       | Number          | Amount    | Number                | Amount    |                               |
| Less than \$15,000    | 3,173           | \$19,309  | 1,593                 | \$1,708   | \$218,735                     |
| \$15,000 - 19,999     | 8,411           | 54,549    | 5,477                 | 7,603     | 656,448                       |
| 20,000 - 24,999       | 15,983          | 58,888    | 6,638                 | 13,671    | 1,781,638                     |
| 25,000 - 29,999       | 20,720          | 55,651    | 11,372                | 17,392    | 3,260,536                     |
| 30,000 - 34,999       | 30,298          | 70,706    | 12,639                | 14,008    | 3,466,330                     |
| 35,000 - 39,999       | 28,844          | 61,479    | 10,102                | 19,220    | 3,417,966                     |
| 40,000 - 44,999       | 23,880          | 89,368    | 11,364                | 23,507    | 2,830,465                     |
| 45,000 - 49,999       | 23,173          | 50,637    | 10,160                | 20,441    | 2,559,851                     |
| 50,000 - 54,999       | 20,152          | 53,615    | 6,563                 | 14,147    | 2,123,856                     |
| 55,000 - 59,999       | 16,829          | 30,943    | 5,763                 | 6,772     | 1,823,430                     |
| 60,000 - 64,999       | 13,792          | 26,734    | 4,554                 | 10,684    | 1,460,896                     |
| 65,000 - 74,999       | 27,156          | 65,880    | 4,805                 | 9,678     | 2,823,063                     |
| 75,000 - 99,999       | 26,649          | 65,982    | 5,619                 | 13,725    | 3,238,167                     |
| 100,000 - 149,999     | 8,657           | 53,965    | 2,667                 | 14,309    | 1,423,622                     |
| 150,000 - 199,999     | 2,096           | 26,606    | 754                   | 9,285     | 515,573                       |
| 200,000 - 499,999     | 2,151           | 35,586    | 1,363                 | 26,767    | 1,015,282                     |
| 500,000 - 999,999     | 375             | 10,549    | 263                   | 6,462     | 357,866                       |
| 1,000,000 - 4,999,999 | 256             | 15,484    | 166                   | 8,950     | 577,868                       |
| 5,000,000 - 9,999,999 | 19              | 30,012    | 8                     | 896       | 180,799                       |
| 10,000,000 and over   | 9               | 2,261     | 7                     | 350       | 179,767                       |
| Total                 | 272,622         | \$878,204 | 101,879               | \$239,575 | \$33,912,158                  |

3/ Includes IRA Distributions.

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

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

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 2002 (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     | 455   | \$254     | 228                | \$6      | 228                                      | \$10      | 445                          | \$8,184   |
| \$15,000 - 19,999     | 0                           | 0       | 994   | 507       | 1,048              | 83       | 2,774                                    | 2,363     | 622                          | 33,516    |
| 20,000 - 24,999       | 0                           | 0       | 5,495   | 3,328     | 3,193              | 3,562    | 6,082                                    | 3,018     | 891                          | 13,941    |
| 25,000 - 29,999       | 244                         | 0       | 10,150  | 8,548     | 5,025              | 1,949    | 12,064                                   | 6,699     | 966                          | 13,222    |
| 30,000 - 34,999       | 0                           | 0       | 9,751   | 10,133    | 6,407              | 2,142    | 22,846                                   | 13,034    | 1,464                        | 18,988    |
| 35,000 - 39,999       | 397                         | 237     | 10,842  | 14,032    | 6,811              | 5,024    | 21,421                                   | 12,661    | 595                          | 2,341     |
| 40,000 - 44,999       | 185                         | 451     | 8,264   | 9,950     | 4,626              | 1,594    | 18,064                                   | 12,437    | 477                          | 14,345    |
| 45,000 - 49,999       | 0                           | 0       | 6,396   | 8,963     | 3,356              | 1,877    | 19,411                                   | 15,822    | 402                          | 16,442    |
| 50,000 - 54,999       | 124                         | 16      | 8,109   | 11,358    | 3,055              | 1,499    | 17,074                                   | 15,882    | 660                          | 5,292     |
| 55,000 - 59,999       | 124                         | 46      | 5,829   | 10,148    | 2,766              | 1,878    | 15,730                                   | 12,241    | 495                          | 12,366    |
| 60,000 - 64,999       | 0                           | 0       | 6,897   | 13,850    | 5,239              | 2,875    | 12,940                                   | 11,781    | 1,125                        | 12,238    |
| 65,000 - 74,999       | 146                         | 190     | 8,245   | 19,438    | 5,753              | 3,278    | 25,963                                   | 22,289    | 1,277                        | 15,723    |
| 75,000 - 99,999       | 536                         | 773     | 6,035   | 13,028    | 3,742              | 2,287    | 24,281                                   | 23,485    | 903                          | 12,956    |
| 100,000 - 149,999     | 60                          | 2       | 843   | 1,995     | 1,026              | 1,374    | 7,924                                    | 10,030    | 63                           | 43        |
| 150,000 - 199,999     | 84                          | 183     | 126   | 381       | 377                | 441      | 1,844                                    | 2,750     | 0                            | 0         |
| 200,000 - 499,999     | 179                         | 1,304   | d/  | d/        | 647                | 2,855    | 1,893                                    | 7,265     | 32                           | 1,106     |
| 500,000 - 999,999     | 64                          | 186     | 0   | 0         | 167                | 1,279    | 343                                      | 2,587     | 0                            | 0         |
| 1,000,000 - 4,999,999 | 74                          | 1,942   | d/  | d/        | 148                | 22,751   | 240                                      | 8,715     | d/                           | d/        |
| 5,000,000 - 9,999,999 | 10                          | 280     | 0   | 0         | 13                 | 9,269    | 14                                       | 2,584     | d/                           | d/        |
| 10,000,000 and over   | 5                           | 593     | 0   | 0         | 5                  | 1,366    | 9  | 2,338     | 0                            | 0         |
| Total                 | 2,232                       | \$6,203 | 88,561  | \$126,196 | 53,631             | \$67,390 | 211,146                                  | \$187,991 | 10,419                       | \$180,714 |

| 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    | 889                            | \$7,161   | 228                                | \$48     | 1,344                       | \$23,972  | 0                     | \$0      |
| \$15,000 - 19,999     | 1,243                          | 11,164    | 1,219                              | 2,470    | 2,144                       | 22,165    | 0                     | 0        |
| 20,000 - 24,999       | 1,988                          | 12,515    | 1,209                              | 1,577    | 3,080                       | 28,481    | 69                    | 221      |
| 25,000 - 29,999       | 2,433                          | 12,638    | 1,455                              | 2,039    | 2,177                       | 10,559    | 233                   | 3,371    |
| 30,000 - 34,999       | 1,672                          | 15,236    | 988                                | 105      | 1,046                       | 9,218     | 209                   | 614      |
| 35,000 - 39,999       | 1,389                          | 11,423    | 397                                | 1,362    | 992                         | 9,895     | 0                     | 0        |
| 40,000 - 44,999       | 1,179                          | 13,589    | 809                                | 2,960    | 702                         | 8,097     | 185                   | 648      |
| 45,000 - 49,999       | 811                            | 8,183     | 1,178                              | 4,110    | 134                         | 2,682     | 169                   | 78       |
| 50,000 - 54,999       | 743                            | 6,612     | 949                                | 1,301    | 825                         | 6,188     | 0                     | 0        |
| 55,000 - 59,999       | 248                            | 3,225     | 408                                | 1,078    | 160                         | 293       | 0                     | 0        |
| 60,000 - 64,999       | 273                            | 3,337     | 426                                | 121      | 153                         | 2,410     | 393                   | 91       |
| 65,000 - 74,999       | 1,223                          | 15,894    | 576                                | 130      | 439                         | 5,873     | 346                   | 2,273    |
| 75,000 - 99,999       | 668                            | 6,481     | 1,322                              | 3,489    | 877                         | 11,292    | 301                   | 381      |
| 100,000 - 149,999     | 120                            | 1,104     | 789                                | 1,000    | 302                         | 4,853     | 362                   | 144      |
| 150,000 - 199,999     | 84                             | 1,213     | 377                                | 1,576    | 167                         | 2,549     | 84                    | 63       |
| 200,000 - 499,999     | 128                            | 1,732     | 371                                | 2,072    | 161                         | 1,929     | 211                   | 977      |
| 500,000 - 999,999     | 32                             | 261       | 96                                 | 364      | 0                           | 0         | 88                    | 387      |
| 1,000,000 - 4,999,999 | 15                             | 169       | 95                                 | 15,304   | 5                           | 71        | 74                    | 3,275    |
| 5,000,000 - 9,999,999 | 0                              | 0         | 12                                 | 833      | 0                           | 0         | d/                    | d/       |
| 10,000,000 and over   | 0                              | 0         | 6                                  | 1,158    | 0                           | 0         | d/                    | d/       |
| Total                 | 15,138                         | \$131,937 | 12,909                             | \$43,096 | 14,709                      | \$150,525 | 2,735                 | \$31,573 |

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 2002 (Dollar Data in Thousands)**

| NYAGI Class           | Total with New York Deductions |                    | New York Deductions |                    |                |                    |
|-----------------------|--------------------------------|--------------------|---------------------|--------------------|----------------|--------------------|
|                       |                                |                    | Standard            |                    | Itemized 1/    |                    |
|                       |                                |                    | Number              | Amount             | Number         | Amount             |
| Less than \$15,000    | 12,900                         | \$136,131          | 12,249              | \$128,616          | 651            | \$7,515            |
| \$15,000 - 19,999     | 33,244                         | 351,980            | 31,535              | 331,115            | 1,709          | 20,865             |
| 20,000 - 24,999       | 76,334                         | 820,337            | 70,473              | 739,972            | 5,861          | 80,365             |
| 25,000 - 29,999       | 116,870                        | 1,275,125          | 105,238             | 1,104,999          | 11,632         | 170,126            |
| 30,000 - 34,999       | 105,242                        | 1,178,357          | 87,733              | 921,193            | 17,509         | 257,164            |
| 35,000 - 39,999       | 90,478                         | 1,051,978          | 74,495              | 782,202            | 15,983         | 269,776            |
| 40,000 - 44,999       | 65,939                         | 810,099            | 49,291              | 517,554            | 16,648         | 292,545            |
| 45,000 - 49,999       | 53,297                         | 669,992            | 38,545              | 404,722            | 14,752         | 265,270            |
| 50,000 - 54,999       | 40,144                         | 549,410            | 24,688              | 259,227            | 15,456         | 290,183            |
| 55,000 - 59,999       | 31,460                         | 421,223            | 18,827              | 197,679            | 12,633         | 223,544            |
| 60,000 - 64,999       | 23,201                         | 321,891            | 13,335              | 140,020            | 9,866          | 181,871            |
| 65,000 - 74,999       | 39,991                         | 601,830            | 20,624              | 216,556            | 19,367         | 385,275            |
| 75,000 - 99,999       | 37,642                         | 629,761            | 14,527              | 152,529            | 23,115         | 477,233            |
| 100,000 - 149,999     | 12,122                         | 231,990            | 3,632               | 38,140             | 8,490          | 193,850            |
| 150,000 - 199,999     | 2,976                          | 61,654             | 919                 | 9,647              | 2,057          | 52,007             |
| 200,000 - 499,999     | 3,386                          | 88,214             | 1,036               | 10,878             | 2,350          | 77,336             |
| 500,000 - 999,999     | 519                            | 13,653             | 214                 | 2,247              | 305            | 11,407             |
| 1,000,000 - 4,999,999 | 309                            | 16,738             | 59                  | 620                | 250            | 16,118             |
| 5,000,000 - 9,999,999 | 24                             | 4,625              | 4                   | 42                 | 20             | 4,583              |
| 10,000,000 and over   | 10                             | 2,986              | 0                   | 0                  | 10             | 2,986              |
| <b>Total</b>          | <b>746,086</b>                 | <b>\$9,237,973</b> | <b>567,424</b>      | <b>\$5,957,956</b> | <b>178,662</b> | <b>\$3,280,017</b> |

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

**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2002 (Dollar Data in Thousands)**

| NYAGI Class |           | Medical & Dental Expenses |           | Taxes Paid |             | Interest Paid |             |
|-------------|-----------|---------------------------|-----------|------------|-------------|---------------|-------------|
|             |           | Number                    | Amount    | Number     | Amount      | Number        | Amount      |
| Less than   | \$15,000  | 217                       | \$846     | 651        | \$2,903     | 434           | \$1,381     |
| \$15,000 -  | 19,999    | 855                       | 2,713     | 1,709      | 6,239       | 1,026         | 6,141       |
| 20,000 -    | 24,999    | 2,620                     | 10,522    | 5,861      | 18,858      | 3,241         | 22,890      |
| 25,000 -    | 29,999    | 3,722                     | 11,822    | 11,399     | 33,928      | 7,677         | 63,015      |
| 30,000 -    | 34,999    | 5,420                     | 20,706    | 17,301     | 63,459      | 9,380         | 73,841      |
| 35,000 -    | 39,999    | 4,251                     | 12,276    | 15,983     | 67,121      | 8,331         | 82,327      |
| 40,000 -    | 44,999    | 4,527                     | 21,891    | 16,502     | 75,602      | 8,908         | 75,463      |
| 45,000 -    | 49,999    | 4,023                     | 15,302    | 14,752     | 80,096      | 9,253         | 94,024      |
| 50,000 -    | 54,999    | 2,844                     | 11,702    | 15,332     | 95,400      | 10,634        | 103,790     |
| 55,000 -    | 59,999    | 1,610                     | 6,337     | 12,633     | 77,287      | 9,413         | 84,990      |
| 60,000 -    | 64,999    | 1,203                     | 6,985     | 9,866      | 65,324      | 6,617         | 60,570      |
| 65,000 -    | 74,999    | 2,651                     | 19,227    | 19,367     | 146,345     | 14,756        | 147,444     |
| 75,000 -    | 99,999    | 1,926                     | 9,652     | 23,023     | 202,287     | 18,987        | 194,146     |
| 100,000 -   | 149,999   | 419                       | 4,728     | 8,490      | 105,140     | 7,174         | 79,586      |
| 150,000 -   | 199,999   | 168                       | 1,516     | 2,057      | 40,632      | 1,805         | 25,782      |
| 200,000 -   | 499,999   | d/                        | d/        | 2,318      | 76,071      | 2,158         | 45,960      |
| 500,000 -   | 999,999   | 0                         | 0         | 305        | 23,754      | 297           | 11,475      |
| 1,000,000 - | 4,999,999 | d/                        | d/        | 250        | 52,830      | 232           | 12,460      |
| 5,000,000 - | 9,999,999 | 0                         | 0         | 20         | 18,283      | 19            | 3,630       |
| 10,000,000  | and over  | 0                         | 0         | 10         | 16,904      | 9             | 915         |
| Total       |           | 36,569                    | \$160,580 | 177,827    | \$1,268,462 | 120,351       | \$1,189,829 |

| NYAGI Class |           | Charitable Contributions |           | Other Deductions 1/ |           |
|-------------|-----------|--------------------------|-----------|---------------------|-----------|
|             |           | Number                   | Amount    | Number              | Amount    |
| Less than   | \$15,000  | 651                      | \$1,551   | 651                 | \$1,909   |
| \$15,000 -  | 19,999    | 1,538                    | 5,148     | 684                 | 3,968     |
| 20,000 -    | 24,999    | 5,240                    | 10,200    | 4,137               | 24,078    |
| 25,000 -    | 29,999    | 10,004                   | 24,208    | 8,142               | 51,150    |
| 30,000 -    | 34,999    | 16,050                   | 38,890    | 13,549              | 86,395    |
| 35,000 -    | 39,999    | 15,132                   | 41,371    | 13,772              | 98,584    |
| 40,000 -    | 44,999    | 16,064                   | 49,318    | 14,166              | 106,617   |
| 45,000 -    | 49,999    | 14,215                   | 42,086    | 9,924               | 75,694    |
| 50,000 -    | 54,999    | 15,209                   | 48,917    | 11,747              | 75,755    |
| 55,000 -    | 59,999    | 12,262                   | 42,110    | 9,165               | 57,762    |
| 60,000 -    | 64,999    | 9,385                    | 36,742    | 7,580               | 50,502    |
| 65,000 -    | 74,999    | 18,906                   | 62,926    | 13,718              | 96,016    |
| 75,000 -    | 99,999    | 22,564                   | 83,713    | 16,419              | 110,496   |
| 100,000 -   | 149,999   | 8,370                    | 36,019    | 4,484               | 35,500    |
| 150,000 -   | 199,999   | 2,057                    | 9,195     | 756                 | 6,812     |
| 200,000 -   | 499,999   | 2,302                    | 22,062    | 751                 | 17,310    |
| 500,000 -   | 999,999   | 297                      | 4,963     | 72                  | 3,766     |
| 1,000,000 - | 4,999,999 | 247                      | 12,941    | 59                  | 6,022     |
| 5,000,000 - | 9,999,999 | 20                       | 4,006     | d/                  | d/        |
| 10,000,000  | and over  | 10                       | 4,430     | d/                  | d/        |
| Total       |           | 170,522                  | \$580,799 | 129,783             | \$911,728 |

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

d/ Tax Law secrecy provisions prohibit disclosure.



**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2002 (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    | \$8,590                     | 651     | \$1,075                                   | 0      | \$0                     | 0      |
| \$15,000 - 19,999     | 23,783                      | 1,709   | 2,918                                     | 0      | 0                       | 0      |
| 20,000 - 24,999       | 86,453                      | 5,723   | 6,087                                     | 0      | 0                       | 0      |
| 25,000 - 29,999       | 184,124                     | 11,167  | 13,998                                    | 0      | 0                       | 0      |
| 30,000 - 34,999       | 283,292                     | 16,676  | 27,898                                    | 0      | 0                       | 0      |
| 35,000 - 39,999       | 301,679                     | 15,643  | 32,753                                    | 0      | 0                       | 0      |
| 40,000 - 44,999       | 328,891                     | 16,356  | 39,072                                    | 0      | 0                       | 0      |
| 45,000 - 49,999       | 307,203                     | 14,617  | 42,415                                    | 0      | 0                       | 0      |
| 50,000 - 54,999       | 335,565                     | 14,962  | 48,533                                    | 0      | 0                       | 0      |
| 55,000 - 59,999       | 268,488                     | 12,385  | 45,848                                    | 0      | 0                       | 0      |
| 60,000 - 64,999       | 220,124                     | 9,625   | 38,855                                    | 0      | 0                       | 0      |
| 65,000 - 74,999       | 471,959                     | 19,136  | 89,152                                    | 0      | 0                       | 0      |
| 75,000 - 99,999       | 600,204                     | 22,840  | 129,394                                   | 0      | 0                       | 0      |
| 100,000 - 149,999     | 260,716                     | 8,370   | 68,436                                    | 0      | 0                       | 0      |
| 150,000 - 199,999     | 81,739                      | 2,057   | 24,247                                    | 0      | 0                       | 0      |
| 200,000 - 499,999     | 153,844                     | 2,286   | 51,098                                    | 0      | 0                       | 0      |
| 500,000 - 999,999     | 38,807                      | 305     | 16,333                                    | 0      | 0                       | 0      |
| 1,000,000 - 4,999,999 | 71,033                      | 250     | 38,846                                    | 4      | 2                       | 2      |
| 5,000,000 - 9,999,999 | 23,334                      | 20      | 14,169                                    | 0      | 0                       | 0      |
| 10,000,000 and over   | 18,198                      | 10      | 12,226                                    | 0      | 0                       | 0      |
| Total                 | \$4,068,026                 | 174,787 | \$743,352                                 | 4      | \$2                     |        |

| NYAGI Class           | New York Itemized Deduction Adjustment |          | New York Itemized Deductions |             |
|-----------------------|--|----------|------------------------------|-------------|
|                       | Number                                 | Amount   | Number                       | Amount      |
| Less than \$15,000    | 0                                      | \$0      | 651                          | \$7,515     |
| \$15,000 - 19,999     | 0                                      | 0        | 1,709                        | 20,865      |
| 20,000 - 24,999       | 0                                      | 0        | 5,861                        | 80,366      |
| 25,000 - 29,999       | 0                                      | 0        | 11,632                       | 170,126     |
| 30,000 - 34,999       | 0                                      | 0        | 17,509                       | 255,394     |
| 35,000 - 39,999       | 0                                      | 0        | 15,983                       | 268,926     |
| 40,000 - 44,999       | 0                                      | 0        | 16,648                       | 289,819     |
| 45,000 - 49,999       | 0                                      | 0        | 14,752                       | 264,787     |
| 50,000 - 54,999       | 0                                      | 0        | 15,456                       | 287,032     |
| 55,000 - 59,999       | 0                                      | 0        | 12,633                       | 222,640     |
| 60,000 - 64,999       | 0                                      | 0        | 9,866                        | 181,269     |
| 65,000 - 74,999       | 0                                      | 0        | 19,367                       | 382,808     |
| 75,000 - 99,999       | 0                                      | 0        | 23,115                       | 470,810     |
| 100,000 - 149,999     | 0                                      | 0        | 8,490                        | 192,280     |
| 150,000 - 199,999     | 2,057                                  | 6,092    | 2,057                        | 57,492      |
| 200,000 - 499,999     | 2,350                                  | 25,800   | 2,350                        | 102,746     |
| 500,000 - 999,999     | 305                                    | 11,068   | 305                          | 22,475      |
| 1,000,000 - 4,999,999 | 250                                    | 16,095   | 250                          | 32,189      |
| 5,000,000 - 9,999,999 | 20                                     | 4,583    | 20                           | 9,165       |
| 10,000,000 and over   | 10                                     | 2,986    | 10                           | 5,971       |
| Total                 | 4,991                                  | \$66,623 | 178,662                      | \$3,324,676 |

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.



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# 2002 Fiduciary Returns

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

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

Table 57 shows that approximately 43,000 resident estates and trusts had 2002 tax liability of approximately \$118.4 million. Approximately 1,600 nonresident and part-year resident estates and trusts paid \$8.3 million in tax. In total, Table 57 shows that 45,070 fiduciary returns had total tax liability after credits of \$126.8 million.

The data in Table 57 are based on all fiduciary returns received for the 2002 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 2002  
(Dollar Data in Thousands)**

| NY Taxable Income Class | Federal Amounts           |             |                            |             |                             |             |  |
|-------------------------|---------------------------|-------------|----------------------------|-------------|-----------------------------|-------------|--|
|                         | Total Income<br>(Line A)* |             | Deductions &<br>Exemptions |             | Taxable Income<br>(Line 1)* |             |  |
|                         | Number                    | Amount      | Number                     | Amount      | Number                      | Amount      |  |
|                         |                           |             |                            |             |                             |             |  |
| \$0                     | 7                         | \$48        | 6                          | \$44        | 5                           | \$4         |  |
| \$1 - 49                | 760                       | 3,728       | 731                        | 3,552       | 676                         | 176         |  |
| 50 - 99                 | 1,036                     | 7,885       | 1,009                      | 6,134       | 937                         | 1,751       |  |
| 100 - 199               | 1,907                     | 13,853      | 1,866                      | 13,295      | 1,791                       | 558         |  |
| 200 - 299               | 1,474                     | 7,315       | 1,437                      | 6,762       | 1,417                       | 553         |  |
| 300 - 399               | 1,321                     | 6,331       | 1,297                      | 5,605       | 1,270                       | 725         |  |
| 400 - 499               | 1,216                     | 10,270      | 1,196                      | 6,977       | 1,169                       | 3,294       |  |
| 500 - 599               | 978                       | 5,567       | 954                        | 4,885       | 949                         | 683         |  |
| 600 - 699               | 982                       | 5,720       | 964                        | 5,010       | 954                         | 711         |  |
| 700 - 799               | 895                       | 6,490       | 877                        | 5,584       | 869                         | 906         |  |
| 800 - 899               | 796                       | 8,027       | 780                        | 7,237       | 782                         | 789         |  |
| 900 - 999               | 749                       | 4,714       | 734                        | 3,912       | 718                         | 802         |  |
| 1,000 - 1,999           | 5,576                     | 44,088      | 5,436                      | 34,823      | 5,437                       | 9,264       |  |
| 2,000 - 2,999           | 3,361                     | 47,017      | 3,288                      | 28,701      | 3,266                       | 18,316      |  |
| 3,000 - 3,999           | 2,471                     | 28,713      | 2,424                      | 19,032      | 2,418                       | 9,681       |  |
| 4,000 - 4,999           | 1,868                     | 41,277      | 1,836                      | 23,631      | 1,830                       | 17,646      |  |
| 5,000 - 5,999           | 1,450                     | 23,123      | 1,424                      | 14,949      | 1,420                       | 8,174       |  |
| 6,000 - 6,999           | 1,188                     | 20,736      | 1,167                      | 12,925      | 1,168                       | 7,810       |  |
| 7,000 - 7,999           | 1,072                     | 23,113      | 1,060                      | 14,994      | 1,047                       | 8,119       |  |
| 8,000 - 8,999           | 838                       | 20,334      | 831                        | 12,102      | 829                         | 8,233       |  |
| 9,000 - 9,999           | 726                       | 32,145      | 717                        | 14,112      | 712                         | 18,033      |  |
| 10,000 - 10,999         | 661                       | 18,371      | 654                        | 11,174      | 644                         | 7,196       |  |
| 11,000 - 11,999         | 592                       | 19,687      | 584                        | 12,968      | 582                         | 6,718       |  |
| 12,000 - 12,999         | 530                       | 37,873      | 525                        | 20,970      | 519                         | 16,903      |  |
| 13,000 - 13,999         | 488                       | 14,170      | 482                        | 7,561       | 484                         | 6,609       |  |
| 14,000 - 14,999         | 399                       | 11,573      | 394                        | 5,908       | 391                         | 5,665       |  |
| 15,000 - 19,999         | 1,626                     | 69,201      | 1,606                      | 41,138      | 1,605                       | 28,063      |  |
| 20,000 - 24,999         | 1,183                     | 72,017      | 1,174                      | 35,711      | 1,172                       | 36,306      |  |
| 25,000 - 49,999         | 3,045                     | 270,720     | 3,018                      | 131,018     | 3,015                       | 139,702     |  |
| 50,000 - 99,999         | 2,267                     | 259,217     | 2,251                      | 103,211     | 2,241                       | 156,006     |  |
| 100,000 - 499,999       | 2,674                     | 859,458     | 2,673                      | 270,527     | 2,650                       | 588,931     |  |
| 500,000 - 999,999       | 377                       | 505,262     | 376                        | 239,585     | 374                         | 265,677     |  |
| 1,000,000 and over      | 396                       | 1,974,008   | 396                        | 569,634     | 395                         | 1,404,373   |  |
| Total                   | 44,909                    | \$4,472,049 | 44,167                     | \$1,693,669 | 43,736                      | \$2,778,380 |  |

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2002 (Cont'd)  
(Dollar Data in Thousands)**

| NY Taxable Income Class | New York Amounts                   |             |                             |             |
|-------------------------|------------------------------------|-------------|-----------------------------|-------------|
|                         | Adjusted Gross Income<br>(Line B)* |             | Taxable Income<br>(Line 5)* |             |
|                         | Number                             | Amount      | Number                      | Amount      |
| \$0                     | d/                                 | d/          | 0                           | \$0         |
| \$1 - 49                | d/                                 | d/          | 759                         | 23          |
| 50 - 99                 | 929                                | 527         | 1,034                       | 77          |
| 100 - 199               | 1,715                              | 2,679       | 1,906                       | 280         |
| 200 - 299               | 1,317                              | 1,134       | 1,475                       | 364         |
| 300 - 399               | 1,194                              | 1,131       | 1,315                       | 457         |
| 400 - 499               | 1,104                              | 3,831       | 1,218                       | 546         |
| 500 - 599               | 864                                | 956         | 980                         | 536         |
| 600 - 699               | 865                                | 1,204       | 981                         | 636         |
| 700 - 799               | 798                                | 1,473       | 895                         | 669         |
| 800 - 899               | 700                                | 1,317       | 788                         | 670         |
| 900 - 999               | 673                                | 1,164       | 748                         | 711         |
| 1,000 - 1,999           | 5,025                              | 13,092      | 5,549                       | 8,103       |
| 2,000 - 2,999           | 3,072                              | 21,504      | 3,338                       | 8,238       |
| 3,000 - 3,999           | 2,242                              | 10,321      | 2,432                       | 8,456       |
| 4,000 - 4,999           | 1,719                              | 20,846      | 1,823                       | 8,183       |
| 5,000 - 5,999           | 1,340                              | 9,198       | 1,426                       | 7,803       |
| 6,000 - 6,999           | 1,092                              | 9,237       | 1,158                       | 7,510       |
| 7,000 - 7,999           | 1,004                              | 9,406       | 1,031                       | 7,724       |
| 8,000 - 8,999           | 774                                | 10,067      | 804                         | 6,813       |
| 9,000 - 9,999           | 683                                | 18,251      | 706                         | 6,688       |
| 10,000 - 10,999         | 621                                | 8,121       | 634                         | 6,646       |
| 11,000 - 11,999         | 562                                | 7,672       | 568                         | 6,529       |
| 12,000 - 12,999         | 495                                | 19,292      | 496                         | 6,206       |
| 13,000 - 13,999         | 462                                | 7,617       | 475                         | 6,406       |
| 14,000 - 14,999         | 371                                | 6,210       | 376                         | 5,459       |
| 15,000 - 19,999         | 1,527                              | 33,260      | 1,543                       | 26,682      |
| 20,000 - 24,999         | 1,136                              | 42,879      | 1,140                       | 25,529      |
| 25,000 - 49,999         | 2,909                              | 119,012     | 2,896                       | 103,081     |
| 50,000 - 99,999         | 2,179                              | 175,498     | 2,096                       | 148,388     |
| 100,000 - 499,999       | 2,617                              | 612,376     | 2,282                       | 464,519     |
| 500,000 - 999,999       | 367                                | 317,831     | 310                         | 216,955     |
| 1,000,000 and over      | 365                                | 1,443,140   | 247                         | 730,399     |
| Total                   | 41,393                             | \$2,930,630 | 43,429                      | \$1,821,288 |

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2002 (Cont'd)**  
**(Dollar Data in Thousands)**

| NY Taxable Income Class | Resident Fiduciaries            |           |            |         |   |           |                          |                   |  |
|-------------------------|---------------------------------|-----------|------------|---------|---|-----------|--------------------------|-------------------|--|
|                         | Tax Before Credits<br>(Line 8)* |           | Credits 1/ |         | Tax After Credits<br>(Line 8 - Credits) |           | Other                    | Total             |  |
|                         | Number                          | Amount    | Number     | Amount  | Number                                  | Amount    | State Taxes 2/<br>Amount | NYS Tax<br>Amount |  |
| \$0                     | 8                               | \$2       | 0          | \$0     | 8                                       | \$2       | \$0                      | \$2               |  |
| \$1 - 49                | 759                             | 1         | d/         | d/      | 759                                     | 1         | 0                        | 1                 |  |
| 50 - 99                 | 1,034                           | 3         | d/         | d/      | 1,034                                   | 3         | 0                        | 3                 |  |
| 100 - 199               | 1,906                           | 11        | d/         | d/      | 1,906                                   | 11        | 0                        | 11                |  |
| 200 - 299               | 1,475                           | 15        | d/         | d/      | 1,475                                   | 15        | 0                        | 15                |  |
| 300 - 399               | 1,315                           | 18        | d/         | d/      | 1,315                                   | 18        | 0                        | 18                |  |
| 400 - 499               | 1,218                           | 22        | d/         | d/      | 1,218                                   | 22        | 0                        | 22                |  |
| 500 - 599               | 980                             | 21        | 3          | 0       | 980                                     | 21        | 0                        | 21                |  |
| 600 - 699               | 981                             | 26        | d/         | d/      | 981                                     | 25        | 0                        | 25                |  |
| 700 - 799               | 895                             | 27        | d/         | d/      | 895                                     | 27        | 0                        | 27                |  |
| 800 - 899               | 788                             | 27        | 3          | a/      | 788                                     | 27        | 0                        | 27                |  |
| 900 - 999               | 748                             | 28        | d/         | d/      | 748                                     | 28        | 0                        | 28                |  |
| 1,000 - 1,999           | 5,549                           | 325       | 28         | a/      | 5,549                                   | 324       | 0                        | 324               |  |
| 2,000 - 2,999           | 3,338                           | 490       | 9          | a/      | 3,338                                   | 490       | 0                        | 490               |  |
| 3,000 - 3,999           | 2,432                           | 340       | 17         | a/      | 2,432                                   | 339       | 0                        | 339               |  |
| 4,000 - 4,999           | 1,823                           | 328       | 9          | a/      | 1,823                                   | 327       | 0                        | 327               |  |
| 5,000 - 5,999           | 1,426                           | 312       | 18         | 1       | 1,426                                   | 311       | 3                        | 314               |  |
| 6,000 - 6,999           | 1,158                           | 301       | 12         | 1       | 1,158                                   | 300       | 0                        | 300               |  |
| 7,000 - 7,999           | 1,031                           | 309       | 9          | a/      | 1,031                                   | 309       | 0                        | 309               |  |
| 8,000 - 8,999           | 804                             | 275       | 6          | 1       | 804                                     | 274       | 0                        | 274               |  |
| 9,000 - 9,999           | 706                             | 273       | 5          | 1       | 706                                     | 272       | 0                        | 272               |  |
| 10,000 - 10,999         | 634                             | 274       | 4          | a/      | 634                                     | 274       | 0                        | 274               |  |
| 11,000 - 11,999         | 568                             | 274       | 5          | 1       | 568                                     | 273       | 0                        | 273               |  |
| 12,000 - 12,999         | 496                             | 265       | 4          | 1       | 496                                     | 264       | 0                        | 264               |  |
| 13,000 - 13,999         | 475                             | 281       | 9          | 2       | 475                                     | 279       | 0                        | 279               |  |
| 14,000 - 14,999         | 376                             | 244       | 4          | 1       | 376                                     | 244       | 0                        | 244               |  |
| 15,000 - 19,999         | 1,543                           | 1,257     | 39         | 8       | 1,543                                   | 1,249     | 0                        | 1,249             |  |
| 20,000 - 24,999         | 1,140                           | 1,301     | 31         | 10      | 1,140                                   | 1,292     | 0                        | 1,292             |  |
| 25,000 - 49,999         | 2,896                           | 5,920     | 94         | 50      | 2,896                                   | 5,871     | 0                        | 5,871             |  |
| 50,000 - 99,999         | 2,096                           | 9,369     | 115        | 185     | 2,096                                   | 9,184     | 30                       | 9,214             |  |
| 100,000 - 499,999       | 2,282                           | 36,505    | 142        | 2,655   | 2,282                                   | 33,850    | 20                       | 33,870            |  |
| 500,000 - 999,999       | 310                             | 14,861    | 42         | 577     | 310                                     | 14,284    | 0                        | 14,284            |  |
| 1,000,000 and over      | 247                             | 50,032    | 42         | 1,834   | 247                                     | 48,198    | 8                        | 48,206            |  |
| Total                   | 43,437                          | \$123,738 | 661        | \$5,330 | 43,437                                  | \$118,408 | \$62                     | \$118,470         |  |

See footnotes at end of table.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2002 (Cont'd)**  
**(Dollar Data in Thousands)**

| NY Taxable Income Class | Nonresident & Part-Year Resident Fiduciaries |           |                                |         | All Taxpayers        |                         |               |           |
|-------------------------|--|-----------|--------------------------------|---------|----------------------|-------------------------|---------------|-----------|
|                         | Taxable Income<br>(Line C)*                  |           | Allocated NYS Tax<br>(Line 9)* |         | Tax After<br>Credits | Other<br>State Taxes 2/ | Total NYS Tax |           |
|                         | Number                                       | Amount    | Number                         | Amount  | Amount               | Amount                  | Number        | Amount    |
| \$0                     | 0  | \$0       | 0                              | \$0     | \$2                  | \$0                     | 8             | \$2       |
| \$1 - 49                | 6  | a/        | 6                              | a/      | 1                    | 0                       | 765           | 1         |
| 50 - 99                 | 10   | 1         | 10                             | a/      | 3                    | 0                       | 1,044         | 3         |
| 100 - 199               | 5  | 1         | 5                              | a/      | 11                   | 0                       | 1,911         | 11        |
| 200 - 299               | 4  | 1         | 4                              | a/      | 15                   | 0                       | 1,479         | 15        |
| 300 - 399               | 10   | 4         | 10                             | a/      | 18                   | 0                       | 1,325         | 18        |
| 400 - 499               | 6  | 3         | 6                              | a/      | 22                   | 0                       | 1,224         | 22        |
| 500 - 599               | 4  | 2         | 4                              | a/      | 21                   | 0                       | 984           | 21        |
| 600 - 699               | 7  | 5         | 7                              | a/      | 26                   | 0                       | 988           | 26        |
| 700 - 799               | 9  | 7         | 9                              | a/      | 27                   | 0                       | 904           | 27        |
| 800 - 899               | 12   | 10        | 12                             | a/      | 27                   | 0                       | 800           | 27        |
| 900 - 999               | 7  | 7         | 7                              | a/      | 29                   | 0                       | 755           | 29        |
| 1,000 - 1,999           | 53   | 77        | 53                             | 2       | 327                  | 0                       | 5,602         | 327       |
| 2,000 - 2,999           | 44   | 110       | 44                             | 4       | 494                  | 0                       | 3,382         | 494       |
| 3,000 - 3,999           | 46   | 158       | 46                             | 4       | 343                  | 0                       | 2,478         | 343       |
| 4,000 - 4,999           | 48   | 211       | 48                             | 7       | 334                  | 0                       | 1,871         | 334       |
| 5,000 - 5,999           | 34   | 184       | 34                             | 5       | 316                  | 3                       | 1,460         | 319       |
| 6,000 - 6,999           | 31   | 202       | 31                             | 6       | 306                  | 0                       | 1,189         | 307       |
| 7,000 - 7,999           | 47   | 353       | 47                             | 11      | 320                  | 0                       | 1,078         | 320       |
| 8,000 - 8,999           | 34   | 292       | 34                             | 15      | 289                  | 0                       | 838           | 289       |
| 9,000 - 9,999           | 21   | 199       | 21                             | 5       | 277                  | 0                       | 727           | 277       |
| 10,000 - 10,999         | 30   | 312       | 30                             | 8       | 282                  | 0                       | 664           | 282       |
| 11,000 - 11,999         | 25   | 288       | 25                             | 8       | 281                  | 0                       | 593           | 281       |
| 12,000 - 12,999         | 36   | 455       | 36                             | 7       | 271                  | 0                       | 532           | 271       |
| 13,000 - 13,999         | 14   | 188       | 14                             | 8       | 286                  | 0                       | 489           | 286       |
| 14,000 - 14,999         | 24   | 349       | 24                             | 9       | 253                  | 0                       | 400           | 253       |
| 15,000 - 19,999         | 87   | 1,464     | 87                             | 44      | 1,292                | 0                       | 1,630         | 1,292     |
| 20,000 - 24,999         | 44   | 973       | 44                             | 29      | 1,321                | 0                       | 1,184         | 1,321     |
| 25,000 - 49,999         | 152  | 5,407     | 152                            | 177     | 6,047                | 0                       | 3,048         | 6,047     |
| 50,000 - 99,999         | 172  | 12,418    | 172                            | 385     | 9,569                | 30                      | 2,268         | 9,599     |
| 100,000 - 499,999       | 395  | 94,637    | 395                            | 2,615   | 36,464               | 20                      | 2,677         | 36,484    |
| 500,000 - 999,999       | 67   | 48,642    | 67                             | 1,007   | 15,292               | 0                       | 377           | 15,292    |
| 1,000,000 and over      | 149  | 721,416   | 149                            | 3,939   | 52,137               | 8                       | 396           | 52,145    |
| Total                   | 1,633  | \$888,374 | 1,633                          | \$8,295 | \$126,703            | \$62                    | 45,070        | \$126,765 |

\* Corresponds to the line number on the 2002 Fiduciary Tax Return (IT-205).

1/ Includes the farmers' school tax credit (Line 33) and any other allowable state credits (Line 10) except for the household credit, earned income credit, real property tax credit and investment credit refund.

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

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.





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# Appendix A: Glossary of Terms

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## Federal Adjusted Gross Income (FAGI)

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

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## New York Adjusted Gross Income (NYAGI)

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

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

Some major differences exist between income defined for tax purposes and the personal income series for New York published by the U.S. Department of Commerce's Bureau of Economic Analysis. Personal

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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.

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## Forms

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

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

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## Nontaxable Returns

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

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## Nonresident

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

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## Part-Year Resident

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

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## Return

Income tax forms IT-100, IT-200, IT-201, and IT-203. A husband and wife filing a joint return are considered to be one taxpayer.

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## Taxable Return

A return with any amount of positive tax liability.

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**Taxable Year**                      The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 2002 and fiscal years ending before February 1, 2003.

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

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

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



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# Appendix B: Description of the Sample

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

Data in this report are based on a sample of nearly 113,000 personal income tax returns of all types, selected from a total of approximately 9 million returns. The sample includes both taxable and nontaxable returns, but data in this report primarily relate to those with some State income tax liability. The sample is based on New York adjusted gross income and drawn according to the ratios shown in Table B-1. The sampling ratio is defined as the selection of one out of every “n” returns. For example, the following table shows that for IT-100 returns with income between \$75,000 and \$100,000, 1 out of every 61 returns was selected.

**Table B-1 : 2002 Personal Income Tax Study**

**Inverse Sampling Ratios by Return Type, Residency, and Deduction Type**

| Income Class*           |        |        | IT-201   |          | IT-203                        |          |                           |          |
|-------------------------|--------|--------|----------|----------|-------------------------------|----------|---------------------------|----------|
|                         | IT-100 | IT-200 | Itemized | Standard | <i>Full Year Non-Resident</i> |          | <i>Part Year Resident</i> |          |
|                         |        |        |          |          | Itemized                      | Standard | Itemized                  | Standard |
| -\$10,000,000 and under | N/A    | N/A    | N/A      | 1        | N/A                           | 1        | N/A                       | 1        |
| -1,000,000 - -9,999,999 | N/A    | N/A    | N/A      | 1        | N/A                           | 1        | N/A                       | 1        |
| -200,000 - -999,999     | N/A    | N/A    | N/A      | 32       | N/A                           | 15       | N/A                       | 31       |
| -100,000 - -199,999     | N/A    | N/A    | N/A      | 58       | N/A                           | 51       | N/A                       | 48       |
| -75,000 - -99,999       | N/A    | N/A    | N/A      | 94       | N/A                           | 58       | N/A                       | 34       |
| -50,000 - -74,999       | N/A    | N/A    | N/A      | 113      | N/A                           | 66       | N/A                       | 34       |
| -25,000 - -49,999       | N/A    | N/A    | N/A      | 110      | N/A                           | 59       | N/A                       | 49       |
| -10,000 - -24,999       | N/A    | N/A    | N/A      | 42       | N/A                           | 87       | N/A                       | 62       |
| -5,000 - -9,999         | N/A    | N/A    | N/A      | 186      | N/A                           | 79       | N/A                       | 53       |
| -1 - -4,999             | N/A    | N/A    | N/A      | 311      | N/A                           | 108      | N/A                       | 80       |
| = 0                     | 81     | 171    | N/A      | 304      | N/A                           | 161      | N/A                       | 99       |
| 1 - 4,999               | 352    | 571    | 281      | 803      | 80                            | 236      | 73                        | 188      |
| 5,000 - 9,999           | 288    | 457    | 254      | 351      | 94                            | 267      | 73                        | 251      |
| 10,000 - 14,999         | 248    | 393    | 232      | 229      | 111                           | 199      | 87                        | 238      |
| 15,000 - 19,999         | 235    | 383    | 178      | 228      | 126                           | 210      | 97                        | 238      |
| 20,000 - 24,999         | 230    | 403    | 70       | 229      | 132                           | 250      | 102                       | 198      |
| 25,000 - 29,999         | 218    | 391    | 243      | 247      | 139                           | 226      | 107                       | 214      |
| 30,000 - 34,999         | 203    | 380    | 215      | 211      | 144                           | 220      | 108                       | 207      |
| 35,000 - 39,999         | 183    | 338    | 174      | 201      | 157                           | 201      | 109                       | 184      |
| 40,000 - 44,999         | 158    | 312    | 149      | 187      | 158                           | 161      | 109                       | 164      |
| 45,000 - 49,999         | 134    | 276    | 136      | 171      | 156                           | 147      | 108                       | 147      |
| 50,000 - 54,999         | 116    | 259    | 126      | 167      | 133                           | 133      | 108                       | 152      |
| 55,000 - 59,999         | 92     | 249    | 126      | 162      | 98                            | 105      | 106                       | 128      |
| 60,000 - 64,999         | 74     | 223    | 123      | 155      | 121                           | 95       | 103                       | 116      |
| 65,000 - 74,999         | 69     | 238    | 117      | 147      | 104                           | 74       | 107                       | 100      |
| 75,000 - 99,999         | 61     | 159    | 92       | 118      | 66                            | 57       | 90                        | 61       |
| 100,000 - 149,999       | 1      | 51     | 60       | 63       | 47                            | 40       | 54                        | 44       |
| 150,000 - 199,999       | 1      | 25     | 42       | 42       | 31                            | 26       | 39                        | 27       |
| 200,000 - 499,999       | 1      | 21     | 16       | 17       | 14                            | 13       | 14                        | 14       |
| 500,000 - 999,999       | 1      | 1      | 8        | 8        | 6                             | 6        | 6                         | 6        |
| 1,000,000 -1,999,999    | 1      | 1      | 1        | 1        | 1                             | 1        | 1                         | 1        |
| 2,000,000 -4,999,999    | 1      | 1      | 1        | 1        | 1                             | 1        | 1                         | 1        |
| 5,000,000 - and over    | 1      | 1      | 1        | 1        | 1                             | 1        | 1                         | 1        |

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

A sample is conducted to eliminate the need to tabulate components of income and deductions from all of the approximately 9 million tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. As in past years, the sample was stratified by income class and return type for resident and nonresident returns. The long-form returns IT-201 and IT-203 were additionally stratified by deduction status: standard or itemized. The IT-203 returns were further stratified by full-year nonresidents and part-year residents. Also, the income classifier for IT-203 returns is federal-source NYAGI.

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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 the 2002 study, the allocation of the sample was computed according to statistical principles which minimized the sample size while maintaining or improving the precision of estimation of total income, tax liability and six of the most important federal components of income in comparison to past studies. In general, the sampling plan requires the proportion of returns to be sampled to increase with income.





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# **Appendix C: 2002 New York State Income Tax Forms**

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# Resident Fast Form Income Tax Return

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



# IT-100



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

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

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

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

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

**(C) Were you a city of New York resident** for all of 2002? *(Part-year residents must file Form IT-201; see instructions.)* .....  Yes  No

**(D) Were you a city of Yonkers resident** for all of 2002? *(Part-year residents must file Form IT-201; see instructions.)* .....  Yes  No

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

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

|                |                      |                  |                      |                 |                      |
|----------------|----------------------|------------------|----------------------|-----------------|----------------------|
| New York State | <input type="text"/> | City of New York | <input type="text"/> | City of Yonkers | <input type="text"/> |
| 11.            | <input type="text"/> | 12.              | <input type="text"/> | 13.             | <input type="text"/> |

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

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

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

## Request for direct deposit

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

a Routing number:       b Type:  Checking       Savings

c Account number:

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

- 2 Did you claim the **federal** earned income credit for 2002? If **No**, stop; you do not qualify for the NYS credit .....  2.  Yes  No
- 3 Was your 2002 investment income greater than \$2,550? If **Yes**, stop; you do not qualify for the NYS credit (see instructions) ...  3.  Yes  No
- 4 Did you claim qualifying children on your 2002 **federal** Schedule EIC? .....  4.  Yes  No  
 If **No**, continue with line number 5 below. If **Yes**, fill in the following for the same children claimed on federal Schedule EIC.

| First name, middle initial, and last name | Relationship | Number of months lived with you | * Full-time student      | ** Person with disability | Social security number                       | Year of birth                               |
|---|--------------|---------------------------------|--------------------------|---------------------------|--|---|
|   | •            | <input type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>  | • <input style="width: 150px;" type="text"/> | • <input style="width: 50px;" type="text"/> |
|   | •            | <input type="checkbox"/>        | <input type="checkbox"/> | <input type="checkbox"/>  | • <input style="width: 150px;" type="text"/> | • <input style="width: 50px;" type="text"/> |

\* Place an **X** in this box **only** if you checked **Yes** on your 2002 federal Schedule EIC, line 4a.  
 \*\* Place an **X** in this box **only** if you checked **Yes** on your 2002 federal Schedule EIC, line 4b.

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

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

- 7 If you are claiming the **child and dependent care credit**, list below the qualifying persons you are claiming. If you are also claiming the earned income credit (above) and you have already identified your qualifying children in item 4, simply check the box at the right and continue with line 8 below .....  7.

| First name, middle initial, and last name | Qualified expenses paid in 2002 | * Person with disability | Social security number                       | Year of birth                               |
|---|---------------------------------|--------------------------|--|---|
|   |                                 | <input type="checkbox"/> | • <input style="width: 150px;" type="text"/> | • <input style="width: 50px;" type="text"/> |
|   |                                 | <input type="checkbox"/> | • <input style="width: 150px;" type="text"/> | • <input style="width: 50px;" type="text"/> |

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

| (A) Care provider's first name, middle initial, and last name | (B) Address | (C) Identifying number (SSN or EIN)          | (D) Amount paid (see instructions)  |
|---|-------------|--|---|
|   |             | • <input style="width: 150px;" type="text"/> | • <input style="width: 50px;" type="text"/> Dollars <input style="width: 30px;" type="text"/> Cents |
|   |             | • <input style="width: 150px;" type="text"/> | • <input style="width: 50px;" type="text"/> Dollars <input style="width: 30px;" type="text"/> Cents |

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

If you are claiming expenses paid for a dependent child born in 1989, enter that **child's month of birth**. Include as qualified expenses only those paid from January 1, 2002, through the day preceding the child's 13th birthday.

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

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



**IT-200**

For office use only



|   |   |                    |                  |
|---|---|--------------------|------------------|
| Attach label, or print or type  | <b>Important:</b> You <b>must</b> enter your social security number(s) in the boxes to the right. |                    |                  |
|   | Your first name and middle initial  | Your last name     |                  |
|   | Spouse's first name and middle initial  | Spouse's last name |                  |
|   | Mailing address (number and street or rural route)  |                    | Apartment number |
|   | City, village, or post office   | State              | ZIP code         |
| Permanent home address (see page 14) (number and street or rural route) |   |                    | Apartment number |
| City, village, or post office   |   | State              | ZIP code         |
|   |   | NY                 |                  |
| If taxpayer is deceased, enter first name and date of death.            |   |                    |                  |

|                                   |   |
|-----------------------------------|---|
| ▼ Your social security number     |   |
| ▼ Spouse's social security number |   |
| NY State county of residence      | ● |
| School district name              | ● |
| School district code number       |   |

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

- (B)** Were you a **city of New York** resident for all of 2002? (Part-year residents must file Form IT-201; see instructions.) .....  Yes  No
- (C)** Can you be claimed as a dependent on another taxpayer's federal return? .....  Yes  No
- (D)** If you do not need forms mailed to you next year, mark an X in the box (see instructions, page 8) .....

|   | Dollars | Cents |
|---|---------|-------|
| 1 Wages, salaries, tips, etc. ....  | 1.      |       |
| 2 Taxable interest income ....  | 2.      |       |
| 3 Ordinary dividends ....   | 3.      |       |
| 4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 12 below) ....                                 | 4.      |       |
| 5 Unemployment compensation ....  | 5.      |       |
| 6 Add lines 1 through 5 ....  | 6.      |       |
| 7 Individual retirement arrangement (IRA) deduction (see instructions, page 9) ....   | 7.      |       |
| 8 Subtract line 7 from line 6. This is your <b>federal adjusted gross income</b> (see instructions, page 9) ....                          | 8.      |       |
| 9 Public employee contributions (see instr., page 9) Identify: _____  | 9.      |       |
| 10 Flexible benefits program (IRC 125 amount) (see instr., page 9) Identify: _____  | 10.     |       |
| 11 Add lines 8, 9, and 10 .....   | 11.     |       |
| 12 Taxable refunds, credits, or offsets of state and local income taxes from line 4 above   | 12.     |       |
| 13 Interest income on U.S. government bonds (see instructions, page 9) .....  | 13.     |       |
| 14 New York standard deduction (see instructions, page 9) .....   | 14.     | 00    |
| 15 Exemptions <b>for dependents only</b> (not the same as total federal exemptions; see instructions, page 10)                            | 15.     | 000   |
| 16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 28) .....                  | 16.     |       |
| 17 Subtract line 16 from line 11. This is your <b>taxable income</b> (if \$65,000 or more, <b>stop</b> ; you must file Form IT-201) ..... | 17.     |       |

**Reminder:** Only full-year New York State residents who are not reporting income such as IRA distributions, pensions/annuities, social security benefits, or capital gains may file this form. All others, see page 5 of the instructions.

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

19 New York State tax on line 18 amount (use the State Tax Table, violet pages 41 through 48 of the instructions) ..... 19.  .

20 New York State household credit (from table I, II, or III; see instructions, page 10) ..... 20.  .

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

22 City of New York resident tax on line 18 amount (use City Tax Table, white pages 49 through 56 of the instructions) ..... 22.  .

23 City of New York household credit (see instructions, page 11) ..... 23.  .

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

25 City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 11 of the instructions) ..... 25.  .

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

27 Add lines 24 through 26. This is the total of your city of New York and city of Yonkers taxes ..... 27.  .

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

28 **Voluntary gifts/contributions** (whole dollar amounts only) (see instructions, page 11)  
 Return a Gift to Wildlife ....  w.  . Missing/Exploited Children Fund ...  c.  .  
 Breast Cancer Research Fund ...  b.  . Olympic Fund .....  o.  .  
 Alzheimer's Fund .....  a.  . **Total of your line 28 gifts and contributions =** 28.  . **00**

29 Add lines 21, 27, and 28 ..... 29.  .

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

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

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

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

34 City of New York school tax credit (see instructions, page 12) ..... 34.  .

35 Total New York State tax withheld (staple wage and tax statements; see instr., page 12) 35.  .

36 Total city of New York tax withheld (staple wage and tax statements; see instr., page 13) 36.  .

37 Total city of Yonkers tax withheld (staple wage and tax statements; see instr., page 13) 37.  .

• Staple your wage and tax statements to the bottom front of this return. See Step 7, page 15 of the instructions, for the proper assembly of your return and attachments.

38 Add lines 30 through 37 ..... 38.  .

39 If line 38 is more than line 29, subtract line 29 from line 38. This is the amount to be **refunded to you** ..... 39.  .

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

**a** Routing number  **b** Type:  Checking  Savings  
**c** Account number

40 If line 38 is less than line 29, subtract line 38 from line 29. This is the **amount you owe** (do not send cash; make your check or money order payable to **New York State Income Tax**; write your social security number and 2002 income tax on it) .... 40.  .

**Third – party designee** Do you want to allow another person to discuss this return with the Tax Dept? (see page 14)  Yes  No (complete the following)  No

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

**Paid preparer's use only**

Preparer's signature  **Preparer's SSN or PTIN**

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

Address  **Date**  **Mark X if self-employed**

**Sign your return here**

Your signature

Spouse's signature (if joint return)

**Date**  **Daytime phone number (optional)** ( )

# Resident Income Tax Return

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

For the full year January 1, 2002, through December 31, 2002, or fiscal year beginning .....



# IT-201

0 2

For office use only



|   |  |  |                  |  |  |  |
|---|--|--|------------------|--|--|--|
| Attach label, or print or type  | <b>Important:</b> You must enter your social security number(s) in the boxes to the right. |  |                  | and ending ..... <b>0 2</b>                                  |  |  |
|   | 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 (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 page 37) (number and street or rural route) |  |  | Apartment number | School district code number .....                            |  |  |
| City, village, or post office   |  | State  | ZIP code         | If taxpayer is deceased, enter first name and date of death. |  |  |

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

- (B) Can you be claimed** as a dependent on another taxpayer's federal return? ....  Yes  No
- (C) If you do not need forms mailed** to you next year, mark an **X** in the box (see page 16) .....
- (D) If you or your spouse maintained any living quarters in NY City** during 2002, mark an **X** in the box (see pg. 16) ....
- (E) City of New York residents and city of New York part-year residents only:** (see page 17)
- (1) Number of months you lived in New York City in 2002 ....
  - (2) Number of months your spouse lived in New York City in 2002 ....

Staple check or money order here.

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

### Federal income and adjustments

**Only full-year NY State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 18). Also see page 18 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 24 below) .....                        | 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 copy of federal Schedule D, Form 1040) .....  | 7.      | .     |
| 8 Other gains or losses (attach copy of federal Form 4797) .....  | 8.      | .     |
| 9 Taxable amount of IRA distributions .....   | 9.      | .     |
| 10 Taxable amount of pensions and annuities .....   | 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 copy of federal Schedule F, Form 1040) .....   | 12.     | .     |
| 13 Unemployment compensation .....  | 13.     | .     |
| 14 Taxable amount of social security benefits (also enter on line 26 below) .....   | 14.     | .     |
| 15 Other income (see page 18) Identify: .....   | 15.     | .     |
| 16 Add lines 1 through 15 .....   | 16.     | .     |
| 17 Total federal adjustments to income (see page 18) Identify: .....  | 17.     | .     |
| 18 Subtract line 17 from line 16. This is your federal adjusted gross income .....  | 18.     | .     |

### New York additions (see page 19)

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

### New York subtractions (see page 22)

|  |     |   |
|--|-----|---|
| 24 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above) .... | 24. | . |
| 25 Pensions of NYS and local governments and the federal government (see page 22) .....          | 25. | . |
| 26 Taxable amount of social security benefits (from line 14 above) ..                            | 26. | . |
| 27 Interest income on U.S. government bonds .....  | 27. | . |
| 28 Pension and annuity income exclusion .....  | 28. | . |
| 29 College choice tuition savings deduction / earnings distributions .....                       | 29. | . |
| 30 Other (see page 23) Identify: .....   | 30. | . |
| 31 Add lines 24 through 30 .....   | 31. | . |
| 32 Subtract line 31 from line 23. This is your New York adjusted gross income .....              | 32. | . |



Tax computation, credits, and other taxes (see page 26)

IT-201 (2002) (back)

Dollars

Cents

33 Enter the amount from line 32 on the front page. This is your New York adjusted gross income ... 33.
34 Enter the larger of your standard deduction (from page 26) or your itemized deduction (from Form IT-201-ATT, Part I, line 16; attach form). Mark an X in the appropriate box: [ ] Standard [X] Itemized 34.
35 Subtract line 34 from line 33 ... 35.
36 Exemptions for dependents only (not the same as total federal exemptions; see page 26) ... 36. 0 0 0 . 0 0
37 Subtract line 36 from line 35 and enter the result on line 37. This is your taxable income ... 37.
38 NY State tax on line 37 amount (use red NY State Tax Table on pages 65-72; if line 33 is more than \$100,000, see page 27) ... 38.
39 New York State household credit (from table I, II, or III on page 28) ... 39.
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) ... 40.
41 New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 64) ... 41.
42 Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank) ... 42.
43 Net other New York State taxes (from Form IT-201-ATT, Part II, line 36; attach form) ... 43.
44 Add lines 42 and 43. This is the total of your New York State taxes ... 44.

City of New York and City of Yonkers taxes and credits

45 City of NY resident tax (use the City of NY Tax Table on white pages 73-80) .. 45.
46 City of New York household credit (from table IV, V, or VI, page 29) .. 46.
47 Subtract line 46 from line 45 (if line 46 is more than line 45, leave blank) .... 47.
48 Other city of New York taxes (from Form IT-201-ATT, Part III, line 41; attach form) .... 48.
49 Add lines 47 and 48 ..... 49.
50 City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 67) .. 50.
51 Subtract line 50 from line 49 (if line 50 is more than line 49, leave blank) .... 51.
52 City of Yonkers resident income tax surcharge (see page 30) .... 52.
53 City of Yonkers nonresident earnings tax (attach Form Y-203) .. 53.
54 Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1) ... 54.

See instructions on pages 29 and 30 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

55 Add lines 51 through 54. This is the total of your city of New York and city of Yonkers taxes ... 55.

Voluntary gifts/contributions (whole dollar amounts only; see page 31)

56 Return a Gift to Wildlife ..... w. [ ] Missing/Exploited Children Fund .. c. [ ] Breast Cancer Research Fund .. b. [ ] Olympic Fund ..... o. [ ] Alzheimer's Fund ..... a. [ ]

Total of your line 56 gifts and contributions = 56. 0 0

57 Add lines 44, 55, and 56. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions ... 57.

Payments and refundable credits (see page 32)

58 NY State child and dependent care credit (from Form IT-216; attach form) ... 58.
59 NY State earned income credit (from Form IT-215; attach form) ... 59.
60 Real property tax credit (from Form IT-214; attach form) ..... 60.
61 College tuition credit (from Form IT-272; attach form) ..... 61.
62 City of NY school tax credit (also complete (E) on front; see page 32) .. 62.
63 Other refundable credits (from Form IT-201-ATT, Part IV, line 82) ... 63.
64 Total New York State tax withheld ..... 64.
65 Total city of New York tax withheld ..... 65.
66 Total city of Yonkers tax withheld ..... 66.
67 Total estimated tax payments / Amount paid with Form IT-370 ... 67.

Mail your completed return to:

STATE PROCESSING CENTER PO BOX 61000 ALBANY NY 12261-0001

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 38 for the proper assembly of your return and attachments.

68 Add lines 58 through 67. This is the total of your payments ..... 68.

69 Amount overpaid If line 68 is more than line 57, subtract line 57 from line 68 ..... 69.

70 Amount of line 69 that you want refunded to you ..... Refund 70.

a Routing number : [ ] b Type : [ ] Checking [ ] Savings [ ] c Account number : [ ]

You can choose to have your refund sent directly to your bank account. See instructions on page 34 and fill in lines 70a, b, and c.

71 Estimated tax only Amount of line 69 that you want applied to your 2003 estimated tax. (Do not include any amount that you claimed as a refund on line 70.) .... 71.

72 Amount you owe If line 68 is less than line 57, subtract line 68 from line 57. For details on how to pay, see page 35 ..... Owe 72.

73 Estimated tax penalty (Include this amount in line 72 or reduce the overpayment on line 69. See page 35.) .... 73.

Sign your return below.

Third-party designee Do you want to allow another person to discuss this return with the Tax Dept? (see page 36) [ ] Yes [ ] (complete the following) [ ] No [ ] Designee's name Designee's phone number ( ) Personal identification number (PIN) [ ]

Paid preparer's use only Preparer's signature Preparer's SSN or PTIN Employer identification number Address Date Mark X if self-employed [ ]

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



Nonresident and Part-Year Resident Income Tax Return

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



IT-203

For the year January 1, 2002, through December 31, 2002, or fiscal tax year beginning ... 0 2

For office use only



Form with fields for personal information, mailing address, apartment number, and social security numbers.

Filing status options (A) and dependent/other information options (B, C, D).

Table with columns for Federal amount (Dollars, Cents) and New York State amount (Dollars, Cents), listing various income and deduction items.

|                 |    |   |     |       |   |     |
|-----------------|----|---|-----|-------|---|-----|
| Tax Computation | 31 | Enter the amount from line 30, <b>Federal amount</b> column on the front page .....   | 31. |       | . |     |
|                 | 32 | Enter the <b>larger</b> of your <b>standard deduction</b> (from page 26) or your <b>itemized deduction</b> (from Form IT-203-ATT, Sch. C, line 15; attach form). Mark an <b>X</b> in the appropriate box: <input type="checkbox"/> Standard <input type="checkbox"/> Itemized | 32. |       | . |     |
|                 | 33 | Subtract line 32 from line 31 (if line 32 is more than line 31, leave blank) .....  | 33. |       | . |     |
|                 | 34 | Exemptions for dependents only (not the same as total federal exemptions; see page 26) .....  | 34. | 0 0 0 | . | 0 0 |
|                 | 35 | Subtract line 34 from line 33. This is your <b>taxable income</b> .....   | 35. |       | . |     |

|         |    |   |     |  |   |  |
|---------|----|---|-----|--|---|--|
| Credits | 36 | New York State tax on line 35 amount (use the <b>tan NY State Tax Table</b> on page 43; if line 31 is more than \$100,000, see page 26) | 36. |  | . |  |
|         | 37 | New York State household credit (from table I, II, or III, page 27 of instructions) .....   | 37. |  | . |  |
|         | 38 | Subtract line 37 from line 36 (if line 37 is more than line 36, leave blank) .....  | 38. |  | . |  |
|         | 39 | New York State child and dependent care credit (from Form IT-216; attach form; see page 27) .....                                       | 39. |  | . |  |
|         | 40 | Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank) .....  | 40. |  | . |  |
|         | 41 | New York State earned income credit (from Form IT-215; attach form; see page 27) .....  | 41. |  | . |  |
|         | 42 | Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank). This is your <b>base tax</b> .....                        | 42. |  | . |  |
|         | 43 | Income percentage New York State amount from line 30 $\div$ Federal amount from line 30 = Carry result to 4 decimal places.             | 43. |  | . |  |

|        |    |   |     |  |   |  |
|--------|----|---|-----|--|---|--|
| Cities | 44 | Multiply line 42 by the <b>decimal</b> on line 43. This is your <b>allocated New York State tax</b> ..... | 44. |  | . |  |
|        | 45 | New York State nonrefundable credits (from Form IT-203-B, line 50) .....                                  | 45. |  | . |  |
|        | 46 | Subtract line 45 from line 44 (if line 45 is more than line 44, leave blank) .....                        | 46. |  | . |  |
|        | 47 | Net other New York State taxes (from Form IT-203-B, line 24) .....  | 47. |  | . |  |
|        | 48 | Add lines 46 and 47. This is the total of your <b>New York State taxes</b> .....                          | 48. |  | . |  |

|          |    |  |     |  |   |     |
|----------|----|--|-----|--|---|-----|
| Payments | 49 | Other city of New York taxes (from Form IT-203-B, line 27) .....   | 49. |  | . |     |
|          | 50 | City of Yonkers nonresident earnings tax (attach Form Y-203) ..  | 50. |  | . |     |
|          | 51 | Part-year Yonkers resident income tax surcharge (attach Form IT-360.1) ..  | 51. |  | . |     |
|          | 52 | Add lines 49 through 51. This is the total of your <b>New York City and Yonkers taxes</b> .....  | 52. |  | . |     |
|          | 53 | <b>Voluntary gifts/contributions</b> (whole dollar amounts only; see page 28) Olympic Fund <input type="checkbox"/> o. <input type="checkbox"/><br>Return a Gift to Wildlife <input type="checkbox"/> w. <input type="checkbox"/> Missing/Exploited Children Fund <input type="checkbox"/> c. <input type="checkbox"/><br>Breast Cancer Research Fund <input type="checkbox"/> b. <input type="checkbox"/> Alzheimer's Fund <input type="checkbox"/> a. <input type="checkbox"/> Total gifts = | 53. |  | . | 0 0 |

|        |    |   |     |  |   |  |
|--------|----|---|-----|--|---|--|
| Refund | 54 | Add lines 48, 52, and 53. This is the total of your <b>state and city taxes and gifts</b> ..... | 54. |  | . |  |
|        | 55 | Part-year city of New York school tax credit (also complete item D on front) ...                | 55. |  | . |  |
|        | 56 | Other refundable credits (from Form IT-203-B, line 67) .....                                    | 56. |  | . |  |
|        | 57 | <b>Total New York State tax withheld</b> (see page 28) .....                                    | 57. |  | . |  |
|        | 58 | Total city of New York tax withheld (see page 29) .....   | 58. |  | . |  |

|     |    |   |     |  |   |  |
|-----|----|---|-----|--|---|--|
| Owe | 59 | Total city of Yonkers tax withheld (see page 29) .....                            | 59. |  | . |  |
|     | 60 | Total of estimated tax payments, and amount paid with extension Form IT-370 ..... | 60. |  | . |  |
|     | 61 | Add lines 55 through 60. This is the total of your <b>payments</b> .....          | 61. |  | . |  |

|    |  |     |  |   |  |
|----|--|-----|--|---|--|
| 62 | <b>Amount overpaid.</b> If line 61 is more than line 54, subtract line 54 from line 61 (also see lines 63 and 64) .....        | 62. |  | . |  |
| 63 | Amount of line 62 that you want <b>refunded to you</b> .....   | 63. |  | . |  |
| 64 | <b>Estimated tax:</b> Amount of line 62 that you want applied to your 2003 estimated tax (subtract line 63 from line 62) ..... | 64. |  | . |  |

|    |   |     |  |   |  |
|----|---|-----|--|---|--|
| 65 | <b>Amount you owe.</b> If line 61 is less than line 54, subtract line 61 from line 54<br>For details on how to pay, see pages 30 and 31 ..... | 65. |  | . |  |
|----|---|-----|--|---|--|

|    |  |     |  |   |  |
|----|--|-----|--|---|--|
| 66 | Penalty for underpayment of tax (will reduce line 62 or increase line 65; see page 31) ..... | 66. |  | . |  |
|----|--|-----|--|---|--|

|   |  |   |                          |
|---|--|---|--------------------------|
| See instructions. <b>Part-year residents</b> must complete <b>item E</b> .<br><b>Nonresidents</b> must complete <b>item F</b> .   |  | (1) moved <b>into</b> New York State .....  | <input type="checkbox"/> |
| (E) <b>Part-year residents:</b> If you were a New York State resident for only part of the year, enter the date and check the box (1, 2, or 3) which describes your situation on the last day of the tax year: <input type="checkbox"/> (1) <input type="checkbox"/> (2) <input type="checkbox"/> (3) |  | (2) moved <b>out</b> of New York State and received income from New York State sources during your nonresident period .....           | <input type="checkbox"/> |
| Date of last move (MM-DD-YY): <input type="text"/>  |  | (3) moved <b>out</b> of New York State and received <b>no</b> income from New York State sources during your nonresident period ..... | <input type="checkbox"/> |
| (F) <b>Nonresidents:</b> Did you or your spouse maintain living quarters in New York State in 2002? (If Yes, complete Schedule B of Form IT-203-ATT; attach form) .....   |  | Yes <input type="checkbox"/> No <input type="checkbox"/>  |                          |

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

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

# Fiduciary Income Tax Return

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



# IT-205

Type of entity: For the full year Jan. 1, 2002, through Dec. 31, 2002, or fiscal tax year beginning **0 2** and ending

- Decedent's estate
- Simple trust
- Complex trust
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

**Print or type**

Name of estate or trust

Name and title of fiduciary

Address of fiduciary (number and street or rural route)

City, village, or post office State ZIP code

Date entity created

Employer identification number

Decedent's social security number (see inst.)

Check applicable box:

Initial return  Final return

If you do not need forms mailed to you next year, check box

Amended return (attach explanation) Income distribution deduction (see instructions) Number of beneficiaries

See instructions

|   |             |            |  |
|---|-------------|------------|--|
| <b>A</b> Total income   |             | <b>A.</b>  |  |
| <b>B</b> New York adjusted gross income from NYAGI worksheet, line 5  |             | <b>B.</b>  |  |
| <b>C</b> Amount from Form IT-205-A, Schedule 1, line 10, column (a)   |             | <b>C.</b>  |  |
| <b>1</b> Federal taxable income of fiduciary  |             | <b>1.</b>  |  |
| <b>2</b> New York modifications relating to amounts allocated to principal                                      |             | <b>2.</b>  |  |
| <b>3</b> Balance (line 1 and add or subtract line 2)  |             | <b>3.</b>  |  |
| <b>4</b> Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)              |             | <b>4.</b>  |  |
| <b>5</b> New York taxable income of fiduciary (line 3 and add or subtract line 4)                               |             | <b>5.</b>  |  |
| <b>6</b> State tax on line 5 amount (full-year resident estate and trust only)                                  |             | <b>6.</b>  |  |
| <b>7</b> New York State amount from Form IT-230, Part II, line 2 (resident estate and trust only)               |             | <b>7.</b>  |  |
| <b>8</b> Add lines 6 and 7  |             | <b>8.</b>  |  |
| <b>9</b> Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13)                                 |             | <b>9.</b>  |  |
| • If you completed Form IT-230, Part II, check this box <input type="checkbox"/>                                |             |            |  |
| <b>10</b> State credits (attach schedule)   |             | <b>10.</b> |  |
| <b>11</b> Subtract line 10 from line 8 or line 9  |             | <b>11.</b> |  |
| <b>12</b> State separate tax on lump-sum distributions and other add-backs                                      |             | <b>12.</b> |  |
| <b>13</b> State minimum income tax  |             | <b>13.</b> |  |
| <b>14</b> Total New York State tax (add lines 11, 12, and 13)   |             | <b>14.</b> |  |
| <b>15a</b> City of New York resident tax on line 5 amount (see instructions)                                    | <b>15a.</b> |            |  |
| <b>15b</b> City of New York part-year resident tax (see instructions)   | <b>15b.</b> |            |  |
| <b>16</b> City of New York amount from Form IT-230, Part II, line 2 (see instructions)                          | <b>16.</b>  |            |  |
| <b>17</b> Add line 15a or 15b to line 16  | <b>17.</b>  |            |  |
| <b>18</b> City of New York accumulation distribution credit   | <b>18.</b>  |            |  |
| <b>19</b> Subtract line 18 from line 17 (if less than zero, leave blank)  | <b>19.</b>  |            |  |
| <b>20</b> City of New York separate tax on lump-sum distributions (see instructions)                            | <b>20.</b>  |            |  |
| <b>21</b> Add lines 19 and 20   | <b>21.</b>  |            |  |
| <b>22</b> City of New York - UBT credit (from Form IT-219)  | <b>22.</b>  |            |  |
| <b>23</b> Subtract line 22 from line 21 (if less than zero, leave blank)  | <b>23.</b>  |            |  |
| <b>24</b> City of New York minimum income tax (see instructions)  | <b>24.</b>  |            |  |
| <b>25</b> City of Yonkers resident income tax surcharge from Yonkers worksheet, line o (see instructions)       | <b>25.</b>  |            |  |
| <b>26</b> City of Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)           | <b>26.</b>  |            |  |
| <b>27</b> City of Yonkers nonresident fiduciary earnings tax (from Form Y-206)                                  | <b>27.</b>  |            |  |
| <b>28</b> Total New York State, city of New York, and city of Yonkers tax (add line 14 and lines 23 through 27) | <b>28.</b>  |            |  |
| <b>29</b> Estimated tax paid (including payments made with Form IT-370-PF)                                      | <b>29.</b>  |            |  |
| <b>30</b> Estimated tax payments allocated to beneficiaries (from Form IT-205-T)                                | <b>30.</b>  |            |  |
| <b>31</b> Subtract line 30 from line 29   | <b>31.</b>  |            |  |
| <b>32</b> Farmers' school tax credit (from Form IT-217; attach form)  | <b>32.</b>  |            |  |
| <b>33</b> New York State tax withheld Identify:   | <b>33.</b>  |            |  |
| <b>34</b> City of New York tax withheld   | <b>34.</b>  |            |  |
| <b>35</b> City of Yonkers tax withheld  | <b>35.</b>  |            |  |
| <b>36</b> Total (add lines 31 through 35)   | <b>36.</b>  |            |  |
| <b>37</b> If line 36 is more than the total of lines 28 and 41, enter the overpayment                           | <b>37.</b>  |            |  |
| <b>38</b> Amount of line 37 to be refunded to you   | <b>38.</b>  |            |  |
| <b>39</b> Amount of line 37 to be credited to 2003 estimated tax  | <b>39.</b>  |            |  |
| <b>40</b> If line 36 is less than the total of lines 28 and 41, enter amount you owe                            | <b>40.</b>  |            |  |
| <b>41</b> Estimated tax penalty (will reduce line 37 or increase line 40; see instructions)                     | <b>41.</b>  |            |  |

See instructions on pages 13 through 15 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

Make check or money order payable to NY State Income Tax; write your employer identification number and 2002 Fiduciary Income Tax on it.

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

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

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



Table with 5 columns: Line number, Description, Amount, and two decimal places. Includes lines 42-50 for Income.

Table with 5 columns: Line number, Description, Amount, and two decimal places. Includes lines 51-61 for Deductions.

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

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

Table with 5 columns: Line number, Description, Amount, and two decimal places. Includes lines 62-69 for Additions and Subtractions.

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

Attach additional sheets if necessary.

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

- A. If inter vivos trust, enter name and address of grantor:
B. If revocable trust which changed state or city residence during the year, enter the date of the change of residence
C. Resident status — check 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.

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

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

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

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

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