



July 2006

Analysis of 2003 Personal Income Tax Returns

*Profile of Income, Deductions,
Credits and Tax*

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Statistical Highlights of 2003 Returns

Summary

Highlights from tax year 2003 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 2003 equaled approximately \$415 billion, an increase of \$10 billion (2.4 percent) from 2002. New York adjusted gross income (NYAGI) totaled \$399 billion compared to \$388 billion in 2002.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$23.3 billion, an increase of 9 percent from 2002. Full-year resident taxpayers accounted for \$19.8 billion, or 85 percent of total tax.
- Average tax liability per taxable full-year resident return equaled \$3,641, up from \$3,269 in 2002.
- Total tax liability per taxable resident return, as a percentage of NYAGI, increased from 4.7 percent in 2002 to 5.0 percent in 2003.
- The total number of tax returns filed with the Department of Taxation and Finance in 2003 totaled approximately 8.8 million, the same as the number filed in 2002. About 2.7 million of these were nontaxable returns. The number of taxable returns decreased from 6.2 million to 6.1 million, with resident returns accounting for 89 percent of this total.



Introduction and Background

This publication contains findings from a study of 2003 personal income tax returns filed during 2004. 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 247,000 personal income tax returns selected from a total filing population of 8.8 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 6.1 million resident, part-year resident, and nonresident returns with a New York personal income tax liability. Appendix B details the specific sampling techniques employed in developing this study.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 2003 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 2003 liability for all returns. The concept of tax liability differs from tax collections. Actual tax collections during the State fiscal year (April 1 through March 31) include receipts of various types of payments made to satisfy taxpayers’ tax liability including withholding, estimated payments, final payments, refunds, audit payments, and payments from delinquent accounts. Personal income tax collection data are presented in the annual *New York State Tax Collections* statistical report prepared by the Office of Tax Policy Analysis (OTPA).

This report describes the prominent features of New York's personal income tax with particular emphasis on the 2003 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 2003 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 2003.

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

Comparison With Other OTPA Reports

The aggregate statistics reported in this publication do not completely coincide with data presented in the *New York Adjusted Gross Income and Tax Liability, Analysis of State Personal Income Tax Returns by Place of Residence (POR)* publication also prepared by OTPA. The data provided in this report are based on a statistically valid sample of approximately 247,000 personal income tax returns selected from a population of 8.8 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 2003 State personal income tax returns. In comparison, the POR publication tabulates information from all returns filed with the Department of Taxation and Finance (the Department). The POR report represents the compilation of records on the Department's master file on a particular day. The data variables represent amounts accepted by the Department's tax return processing system within system tolerances. Analysts compiled the data and reported the statistics with minimal review. Furthermore, the report covers only some of the information contained on New York State income tax returns. In addition to the POR report, the Office of Tax

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



Prominent Features

New York automatically conforms to most federal definitions of income and itemized deductions. Therefore, some of the tables contained in this study refer to federal components of income and federal components of deductions, the starting point for State computations. New York was one of thirteen states which automatically conformed to federal adjusted gross income in 2003. 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 2003 personal income tax law.

Table 1: Selected Provisions of New York State Personal Income Tax Structure – 2003 Tax Year

Social Security Benefits	Fully Exempt
Pension Income	New York State and local and federal pensions fully exempt; others eligible for up to \$20,000 exclusion (\$20,000 each spouse for married couples).
Married Standard Deduction	\$14,600
Head of Household Standard Deduction	\$10,500
Single Standard Deduction	\$7,500
Dependent Filer Standard Deduction	\$3,000
Itemized Deductions	Federal amount (after limitation*) minus deduction for state and local income tax. Upper-income tax payers 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 \$139,500 or more (\$69,750 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$139,500 (\$69,750 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 2003 tax rate schedule. These rates are higher than in previous years and include a temporary surcharge on taxable incomes above \$100,000 for singles and \$150,000 for married joint filers. These surcharges expire after the 2005 tax year. The supplemental tax described in Table 2 causes certain

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

Table 2: 2003 Tax Rates

<i>Married Joint and Surviving Spouse</i>		
If taxable income is:		
Over	But not over	
\$0	\$16,000	4% of taxable income
16,000	22,000	\$640 plus 4.50% of amount over \$16,000
22,000	26,000	\$910 plus 5.25% of amount over \$22,000
26,000	40,000	\$1,120 plus 5.90% of amount over \$26,000
40,000	150,000	\$1,946 plus 6.85% of amount over \$40,000
150,000	500,000	\$9,481 plus 7.50% of amount over \$150,000
500,000		\$35,731 plus 7.70% of amount over \$500,000
<i>Single, Married Separate and Estates and Trusts</i>		
If taxable income is:		
Over	But not over	
\$0	\$8,000	4% of taxable income
8,000	11,000	\$320 plus 4.50% of amount over \$ 8,000
11,000	13,000	\$455 plus 5.25% of amount over \$11,000
13,000	20,000	\$560 plus 5.90% of amount over \$13,000
20,000	100,000	\$973 plus 6.85% of amount over \$20,000
100,000	500,000	\$6,453 plus 7.50% of amount over \$100,000
500,000		\$36,453 plus 7.70% of amount over \$500,000
<i>Head of Household</i>		
If taxable income is:		
Over	But not over	
\$0	\$11,000	4% of taxable income
11,000	15,000	\$440 plus 4.50% of amount over \$11,000
15,000	17,000	\$620 plus 5.25% of amount over \$15,000
17,000	30,000	\$725 plus 5.90% of amount over \$17,000
30,000	125,000	\$1,492 plus 6.85% of amount over \$30,000
125,000	500,000	\$8,000 plus 7.50% of amount over \$125,000
500,000		\$36,125 plus 7.70% of amount over \$500,000

Supplemental Tax: A supplemental income tax for the purpose of recapturing the benefits conferred to taxpayers through tax brackets with rates lower than the maximum rate applies to all taxpayers with NYAGI over \$100,000. The benefit of the lower brackets begins to be recaptured at \$100,000 of New York adjusted gross income and is totally recaptured at \$500,000. Once taxpayers New York adjusted gross income exceeds \$500,000, all of their taxable income becomes effectively subject to a flat 7.70 percent rate. Maximum supplemental tax amounts equal \$2,769 for married taxpayers, \$2,375 for heads of households, and \$2,047 for single taxpayers.

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

income they must then multiply this base tax by an income percentage.

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

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

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



Statistical Summary

The personal income tax accounts for 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 2003, of which 2.6 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers and refundable tax credits. The remaining 5.4 million taxable returns reported a total tax liability of \$19.8 billion. In addition, approximately 668,000 nonresidents and part-year residents had tax liability of \$3.5 billion and another 130,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 2002 and 2003. In 2003, total New York adjusted gross income (NYAGI) equaled approximately \$399 billion, compared with approximately \$415 billion in total federal adjusted gross income (FAGI). The \$16 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modifications are interest from obligations of states other than New York and public employee retirement contributions. Appendix A provides more detailed income definitions.

Table 3 indicates that while NYAGI increased by nearly 3 percent in 2003 compared to 2002, tax liability increased from \$18.1 billion to \$19.8 billion, or over 9 percent. This increase is mainly attributable to the temporary rate increase in effect during 2003.

Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 2002 and 2003

	Major Items			
			Change	
	2002	2003	Amount	Percent
Total Number of Returns* (000)	8,029	8,039	10	0.1
Number of Taxable Returns (000)	5,547	5,435	-112	-2.0
Number of Nontaxable Returns (000)	2,483	2,603	120	4.8
Millions of Dollars				
Total Federal Adjusted Gross Income	404,883	414,764	9,881	2.4
Total NY Adjusted Gross Income	388,110	398,848	10,738	2.8
Total Deductions Used	72,672	73,218	546	0.8
Total Value of Exemptions Used	3,682	3,566	-116	-3.2
Total Taxable Income	311,790	322,123	10,333	3.3
Total Tax Liability	18,132	19,788	1,656	9.1
Dollars				
Average Tax Liability	3,269	3,641	372	11.4

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

Distribution of Taxpayer Income and Tax Liability

Table 4 compares the distribution of taxpayers, income, and tax liability in 2002 and 2003. It shows that in 2003, taxpayers with incomes above \$100,000 made up larger shares of total income and total tax liability than in 2002. Also, the significant increase in the share of tax liability paid by those with incomes above \$200,000 is due to the temporary surcharge on high income taxpayers in effect during 2003. Figure 1 depicts the distribution of these items in tax year 2003.

Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 2002 and 2003

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	2002	2003	2002	2003	2002	2003
Less than \$10,000	5.8	5.5	0.5	0.5	0.2	0.1
\$ 10,000 - 19,999	12.9	12.5	2.8	2.6	0.9	0.8
20,000 - 29,999	15.4	14.6	5.6	5.0	2.7	2.3
30,000 - 49,999	25.7	25.7	14.4	13.7	10.2	9.0
50,000 - 99,999	27.0	27.7	27.1	26.4	24.6	22.5
100,000 - 199,999	9.6	10.3	18.2	18.6	20.7	20.0
200,000 and over	3.5	3.7	31.5	33.2	40.8	45.2
Total	100.0	100.0	100.0	100.0	100.0	100.0

Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 2003

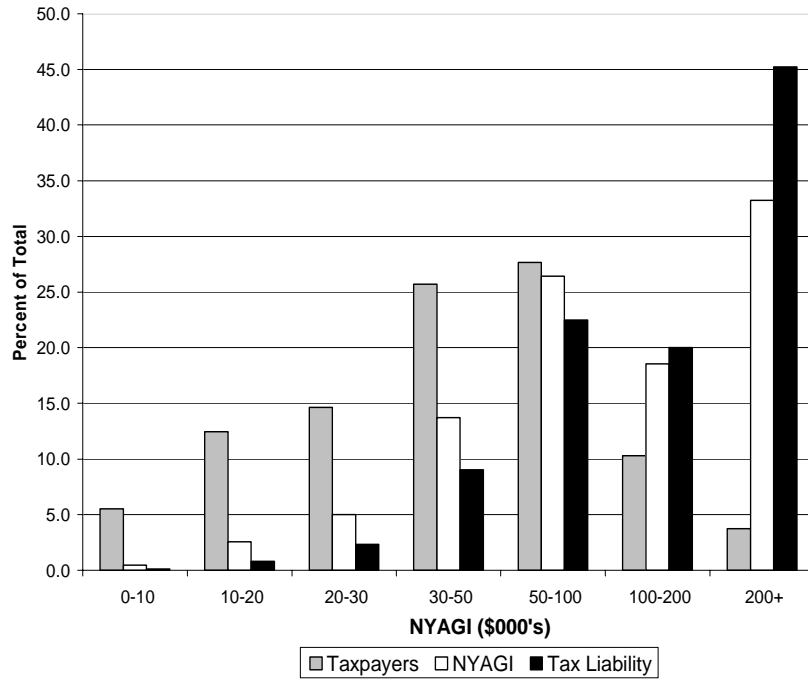


Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.2 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 45.9 percent of all income and paid 59.4 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 \$42,265. Taxpayers below the median had 16.5 percent of total NYAGI and paid 8.5 percent of total tax, while those above the median bore 91.5 percent of the tax burden.

Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 2003 1/

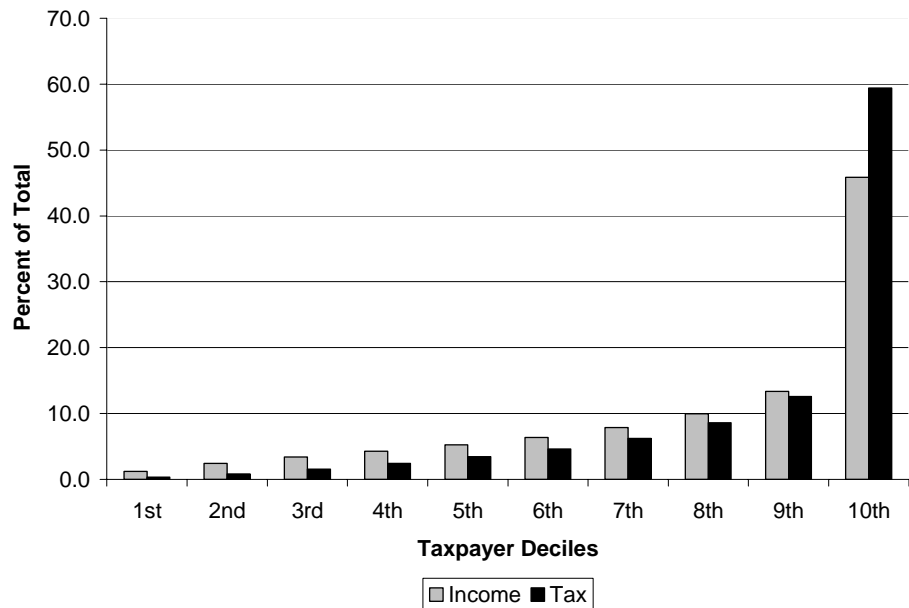
Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (Millions)	Percent of Total	Amount (Millions)	Percent of Total	
Less than \$13,801	\$4,765	1.2	\$64	0.3	1.3
\$13,802 - 21,517	9,629	2.4	167	0.8	1.7
21,518 - 28,372	13,587	3.4	310	1.6	2.3
28,373 - 34,805	17,153	4.3	478	2.4	2.8
34,806 - 42,264	20,918	5.2	679	3.4	3.2
42,265 - 51,803	25,425	6.4	912	4.6	3.6
51,804 - 64,708	31,465	7.9	1,232	6.2	3.9
64,709 - 82,866	39,775	10.0	1,700	8.6	4.3
82,867 - 118,698	53,242	13.3	2,495	12.6	4.7
118,699 and over	182,889	45.9	11,751	59.4	6.4
Total	\$398,848	100.0	\$19,788	100.0	5.0

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 2003



Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 2002.

Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 2002 and 2003 1/ (Dollar Data in Millions)

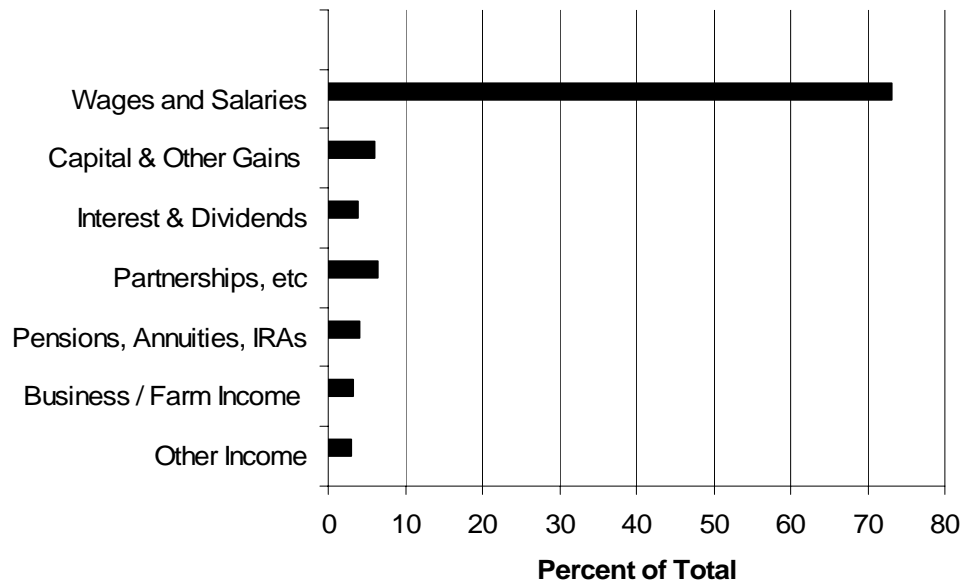
Components of Income	2002	2003	Change	
			Amount	Percent
Wages and Salaries	\$305,042	\$307,870	\$2,828	0.9
Capital & Other Gains (Net)	17,573	25,292	7,719	43.9
Interest and Dividends	16,622	16,392	-230	-1.4
Partnerships, Estates, Trusts, Rents, Royalties	26,470	26,911	441	1.7
Pensions, Annuities, IRAs	16,845	17,169	324	1.9
Business and Farm Income (Net)	14,280	13,967	-313	-2.2
All Other Income 2/	13,246	12,891	-354	-2.7
Total	\$410,078	\$420,493	\$10,415	2.5

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

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

Reflecting the emergence of the State's economy from a recession, total federal gross income increased 2.5 percent in 2003. This was mainly driven by a nearly 44 percent increase in capital gains. Figure 3 depicts the overall distribution of components of federal gross income. Wages and salaries comprised the largest single income component accounting for 73 percent of federal gross income. Partnership, rent/royalty and estate/trust accounted for approximately 6 percent as did capital gains. Other sources of income comprised between 3 and 4 percent of federal gross income.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 2003



Standard and Itemized Deductions

Approximately 72 percent of resident taxpayers used the standard deduction in 2003 compared to 73 percent in 2002. Approximately 1.5 million taxpayers claimed itemized deductions worth \$33.9 billion, compared to \$32.4 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 2003

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,514	\$9,366	\$6,187
Charitable Contributions	1,446	8,890	6,148
Interest Paid	1,161	14,271	12,295
Medical and Dental	223	1,286	5,773
Other 2/	845	6,435	7,612
Total Before Limitations 3/	1,517	40,246	26,529
Total After Limitations 4/	1,517	\$33,887	\$22,337

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 \$14.3 billion were not allowed on State returns.

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

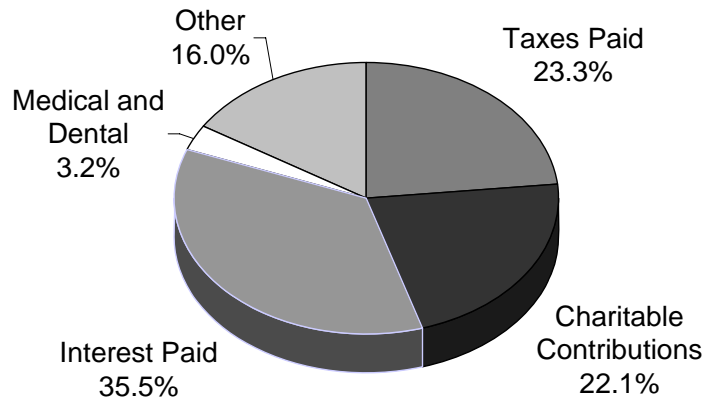
3/ Also includes minor corrections.

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

As Table 7 also shows, interest payments of approximately \$14.3 billion represented the largest component of itemized deductions in dollar terms. Total deductions claimed for interest paid were over 50 percent greater than that of the second largest deduction which was taxes paid.

As described in Table 1 on page 7, the federal limitation, to which New York conforms, requires upper-income taxpayers to reduce their itemized deductions. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed. However, it reduced 303,000 taxpayers' total itemized deductions by approximately \$2.1 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 193,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$4.3 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$6.4 billion, to \$33.9 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.

Figure 4: Percent of Gross Itemized Deductions Before Limitations by Type for Resident Taxpayers in 2003



Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 2003 totaled nearly \$3.6 billion, slightly less than the amount claimed in 2002. This amount has remained fairly constant since 1995. Approximately 2.0 million taxpayers claimed at least one dependent exemption.

Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by \$1,054 million for tax year 2003. These credits include:

- Household Credit
- Earned Income Tax Credit
- Real Property Tax Circuit Breaker Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Investment Credit for Financial Services Industry
- Resident Credit (Taxes Paid to Other Jurisdictions)
- Child and Dependent Care Credit
- Empire Zone and Zone Equivalent Area Credits
- Farmers' School Tax Credit
- Solar and Fuel Cell Electric Generating Equipment Credits
- Employment of Persons with Disabilities Credit
- Alternative Fuels Vehicles Credit
- Qualified Emerging Technology Company Credits
- Low Income Housing Credit
- 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: Summary of Credits Claimed by Resident Taxpayers in 2003

Table 8 summarizes the credits claimed by resident taxpayers in 2003.

Credit	Amount (000)
Resident	\$747,278
Household	56,472
Child Care	85,984
Earned Income	29,342
College Tuition	69,283
All Other Credits*	66,083
Total	\$1,054,443

* Investment, real property tax, accumulation distribution, EZ/ZE, farmers school tax, alternative fuels vehicles, solar/fuel cell 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 2003, 1.3 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$56.5 million. Table 9 details the distribution of this credit by NYAGI.

Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 2003

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	63,422	4.8	\$2,790	4.9	\$44
\$10,000 - 14,999	263,381	19.8	11,911	21.1	45
15,000 - 19,999	304,579	22.9	15,055	26.7	49
20,000 - 24,999	331,672	25.0	15,575	27.6	47
25,000 and over	365,251	27.5	11,139	19.7	30
Total	1,328,313	100.0	\$56,472	100.0	\$43

Earned Income Tax Credit

For tax year 2003, certain taxpayers could claim an earned income tax credit (EITC) equal to 30 percent of the federal credit. The EITC is refundable to residents and nonrefundable to nonresidents. (For more information on the credit, see Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 2003*.)

Table 10 shows that in tax year 2003, over 1.3 million New York residents claimed \$674 million in earned income tax credits. Approximately 96 percent of the total credit claimed was on nontaxable returns. A portion of the credit claimed on these returns constituted refunds, sometimes termed “negative taxes.” The amount of EITC claimed on taxable resident returns totaled \$29 million (see Table 8 on page 19). Under the 2003 EITC structure, the credit increased with earned income to \$10,510 for claimants with children; the credit remained flat as earned income increased until income exceeded \$14,730 for marrieds and \$13,730 for others, and it phased out at higher income levels. As a result, the highest average credit amount for 2003 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 2003*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	145,962	11.0	\$19,784	2.9	\$136
4,001 - 8,000	277,240	21.0	112,901	16.7	407
8,001 - 12,000	234,748	17.8	182,718	27.1	778
12,001 - 16,000	162,098	12.3	145,866	21.6	900
16,001 - 20,000	147,967	11.2	99,818	14.8	675
20,001 - 24,000	138,460	10.5	65,021	9.6	470
24,001 - 28,000	124,522	9.4	34,852	5.2	280
28,001 - 32,000	69,872	5.3	11,963	1.8	171
32,001 and over	20,178	1.5	1,351	0.2	67
Total	1,321,047	100.0	\$674,274	100.0	\$510

* 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 2003*

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 \$747 million. The child and dependent care credit, claimed by 291,000 resident taxpayers, equaled approximately \$86 million. Even with a decline of 2 percent in the number of taxable returns in 2003 compared to 2002, total credits claimed by resident taxpayers increased from \$921 million in 2002 to \$1,054 million in 2003.

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

Of the approximately 5.4 million resident taxable returns, 3.6 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$952. Thus, for about 67 percent of taxpayers, withholding by employers or estimated tax payments exceeded total tax liability. About 3.4 million taxpayers received all of their overpayment as refunds averaging \$676, while about 93,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$5,695, toward their 2004 tax. (Approximately 140,000 taxpayers requested both refunds and credits averaging \$1,061 and \$3,491, respectively.) Approximately 1.8 million taxpayers owed an average of \$1,049 in State and local taxes when they filed their returns.

Overpayments and Final Payments

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 2003.

Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 2003

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	615,979	524,741	\$8,359,957	\$3,158,762	\$6,020
Part-Year Residents	182,016	142,819	\$645,288	\$383,802	\$2,687

For full-year nonresidents, the ratio of final tax to base tax equaled approximately 38 percent (\$3,159 million/\$8,360 million). This means that, overall, 38 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 61 percent (\$384 million/\$645 million), the higher percentage reflecting New York-source income earned during their resident period.

Selected Historical Trends

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

Income Sources

Table 12 shows the pattern of resident taxpayers' long-term capital gains and retirement income (pensions, annuities, IRA distributions) between 1999 and 2003. A significant negative trend in capital gains income since 2000 reversed in 2003 which saw capital gains increase to \$25.3 billion. Partnership, rent/royalty, and estate/trust income exhibited modest growth in 2003 as did pension, annuity, and IRA income.

Table 12: Capital Gains, Net Income from Partnerships and Retirement Income for Resident Taxable Returns from 1999 Through 2003 (Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
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
2003	25,292	26,911	17,169

Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 1999 and 2003.

These include:

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

Table 13 indicates that subtraction modifications for social security benefits and the pension and annuity exclusion increased slightly in 2003. However, the exemption of interest on U.S. Government obligations claimed as a subtraction modification in 2003 was the lowest amount over the five year period reflecting historic lows in interest rates.

Table 13: Major Subtraction Modifications for Resident Taxpayers from 1999 Through 2003
(Millions of Dollars)

Tax Year	Social Security	U.S. Government Bond Interest	Pension and Annuity Exclusion
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
2003	5,354	1,171	4,344

Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 1999 through 2003. Absent major law changes, average itemized deductions generally increase from year to year due to increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes generally rise as the cost of schools and local government increases). However, the State School Tax Reduction (STAR) program has helped to offset increases in the average deduction for property taxes paid over most of this period.

Furthermore, increases in the standard deduction for married taxpayers filing jointly for the 2001 to 2003 tax years has limited growth in the number of itemizers. Except for average interest paid deductions which decreased slightly in 2003, average itemized deductions for taxes paid, charitable contributions, and medical/dental expenses all increased in 2003 compared to 2002.

Table 14: Average Major Itemized Deductions for Resident Taxpayers from 1999 Through 2003 (Dollars)

Tax	Taxes*	Contributions	Interest	Medical
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
2003	6,187	6,148	12,295	5,773

* After subtraction of state and local income taxes.

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

Focus on Nontaxable Returns

As a result of tax 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 farmers' school tax credit.

This section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 2003 tax year.

Overview of Tax Years 1999 Through 2003

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 1999 to 2003. "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 2.2 million in 1999 to 2.6 million in 2003. Figure 6 illustrates how total credits increased dramatically from \$453 million in 1999 to \$1.1 billion in 2003. This was primarily due to the increases in the earned income credit rate from 2000 to 2003 and annual enhancements to the child care credit from 1998 to 2000. Correspondingly, the overall effective tax rate on nontaxable returns dropped from -2.1 percent in 1999 to -3.7 percent in 2003 as indicated on Table 15.

Figure 5: Number of Nontaxable Resident Returns – 1999-2003

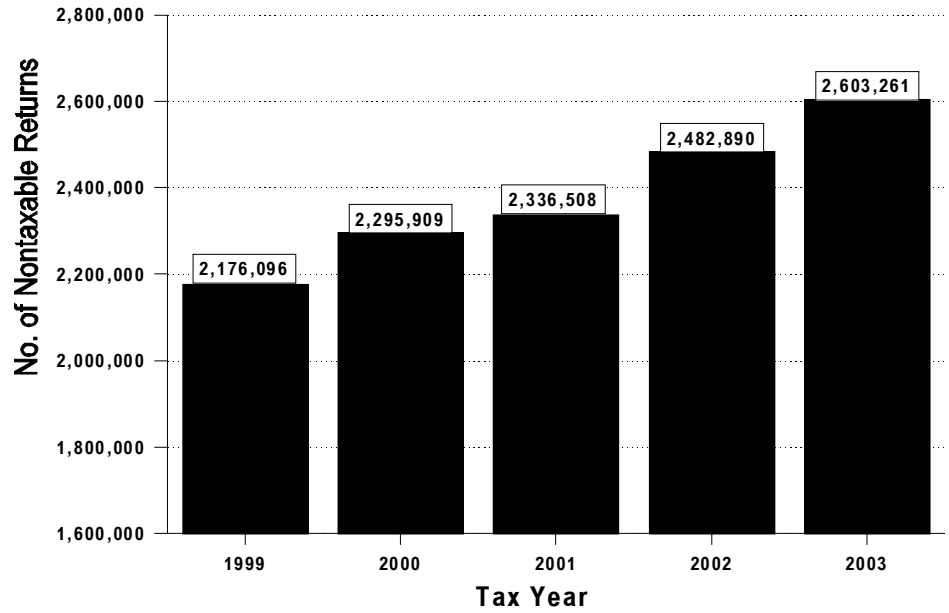


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 1999-2003

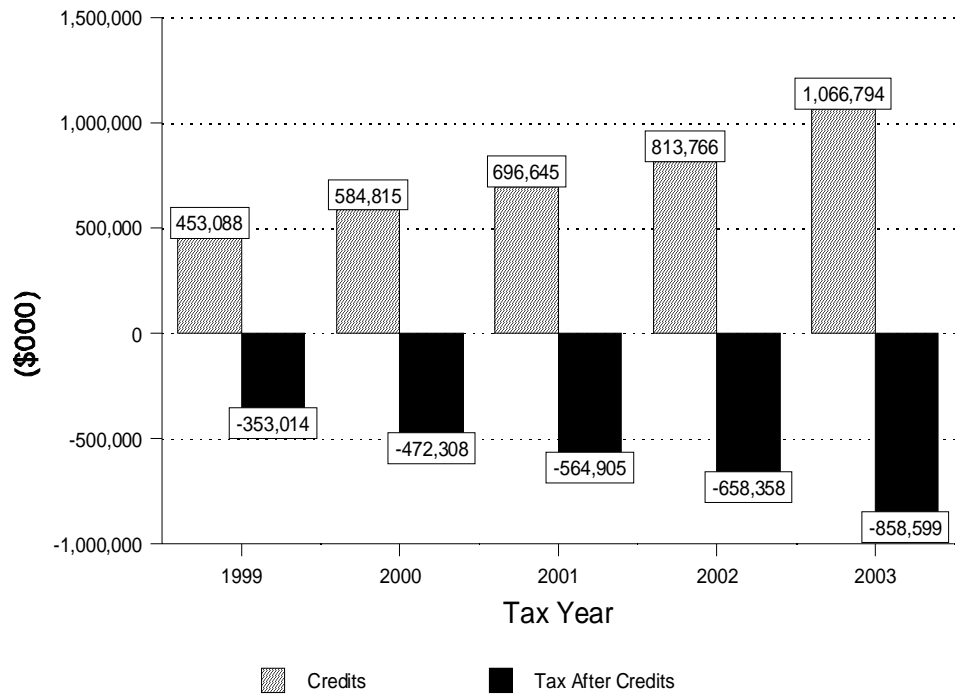


Table 15: Summary of Nontaxable Resident Returns – 1999-2003

2003 Tax Year						
NYAGI Class	# of Returns	Positive NYAGI (000)	Tax Before Credit (000)	Credits (000)	Tax After Credits (000)	Effective Rate (Tax/NYAGI)
Less than \$10,000	1,720,648	\$6,551,779	\$2,998	\$251,028	-\$248,030	-3.8%
\$10,000 - 15,000	373,440	4,590,389	10,893	277,241	-266,348	-5.8%
15,000 - 20,000	234,116	4,052,803	35,519	201,860	-166,341	-4.1%
20,000 - 25,000	152,435	3,387,430	48,038	135,242	-87,204	-2.6%
25,000 and over	122,622	4,679,088	110,746	201,423	-90,677	-1.9%
Total	2,603,261	\$23,261,489	\$208,195	\$1,066,794	-\$858,599	-3.7%
2002 Tax Year						
Less than \$10,000	1,680,096	\$6,543,495	\$3,016	\$220,260	-\$217,244	-3.3%
\$10,000 - 15,000	367,842	4,516,313	9,387	231,579	-222,192	-4.9%
15,000 - 20,000	231,084	4,004,239	35,407	165,070	-129,663	-3.2%
20,000 - 25,000	132,105	2,940,243	42,205	94,106	-51,901	-1.8%
25,000 and over	71,763	2,812,548	65,393	102,750	-37,357	-1.3%
Total	2,482,890	\$20,816,839	\$155,408	\$813,766	-\$658,358	-3.2%
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%

Table 16 provides detail on claims for each of the major credits for tax years 1999 through 2003. The earned income tax credit has grown significantly since 1999 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 1999 to 2000 due to legislation enhancing the credit for lower-income filers. Increases in the federal child care credit resulted in another significant jump in amounts claimed in 2003. The significant growth in other credits is attributable to a large increases in other refundable credits claimed.

Table 16: Summary of Credits on Nontaxable Resident Returns – 1999-2003 (Millions of Dollars)

Year	Earned Income	Household	Real Property Tax	Child Care	Farmer School Tax	Other	Total
2003	\$640.2	\$37.2	\$11.8	\$232.9	\$22.4	\$122.2	\$1,066.8
2002	537.0	35.3	9.3	136.5	17.2	78.5	813.8
2001	453.0	32.4	9.8	122.5	14.4	64.5	696.6
2000	393.4	31.3	10.2	110.6	13.9	25.4	584.8
1999	311.1	27.9	9.3	75.0	19.2	10.6	453.1

Usage of Modifications - 2003

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$31.7 billion by \$14.4 billion in total.

Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 2003 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	1,698,241	\$12,358,354	199,659	\$1,284,034	235,872	\$5,839,858	430,516	\$4,275,390	102,021	\$433,909
\$10,000 - 15,000	373,440	6,077,014	35,960	314,205	19,374	554,628	44,182	551,215	11,955	58,480
15,000 - 20,000	234,116	4,408,656	8,815	88,364	4,308	137,043	10,060	109,621	3,784	3,598
20,000 - 25,000	152,435	3,552,218	5,769	54,616	1,361	25,110	4,744	67,361	2,342	9,695
25,000 and over	122,622	5,326,936	12,511	182,792	3,413	122,627	8,668	143,629	3,955	119,850
Total	2,580,854	\$31,723,177	262,714	\$1,924,011	264,328	\$6,679,266	498,170	\$5,147,216	124,057	\$625,532

Usage of Deductions - 2003

Table 18 shows that standard and itemized deductions totaled \$17.7 billion, reducing most of the \$23.3 billion of NYAGI subject to tax. Note that the total deductions used was \$5.6 billion less than NYAGI, because many filers with dependent exemptions did not need to use the full amount of their deductions to reduce their taxable income to zero.

Table 18: Deductions on Non-taxable Resident Returns – 2003 Tax Year

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used
	Number	Amt. (000)	Amt. (000)
Under \$10,000	1,524,407	\$6,551,779	\$6,465,086
\$10,000 - 15,000	373,440	4,590,389	4,112,031
15,000 - 20,000	234,116	4,052,803	2,848,623
20,000 - 25,000	152,435	3,387,430	1,924,587
25,000 and over	122,622	4,679,088	2,312,569
Total	2,407,020	\$23,261,489	\$17,662,895

Usage of Credits – 2003

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 – 2003 Tax Year

NYAGI Class	Earned Income		Household		Real Property		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	514,934	\$196,132	95,784	\$2,526	111,001	\$9,788	24,457	\$19,180	51,104	\$23,401	797,280	\$251,028
\$10,000 - 15,000	233,127	216,347	132,311	6,249	31,022	1,641	40,643	44,636	31,819	8,368	468,922	277,241
15,000 - 20,000	190,850	137,565	196,809	14,451	10,071	407	41,972	44,858	18,755	4,580	458,457	201,860
20,000 - 25,000	138,763	71,116	141,531	10,666	0	0	46,270	48,004	18,637	5,455	345,201	135,242
25,000 and over	68,676	19,088	75,266	3,281	0	0	71,719	76,226	26,323	102,827	241,984	201,423
Total	1,146,350	\$640,249	641,701	\$37,174	152,094	\$11,836	225,061	\$232,905	146,638	\$144,631	2,311,844	\$1,066,794

* 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.



Tables Accompanying This Report

The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 2003 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.

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

Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2003 (Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than	\$5,000	106,594	\$369,087	\$328,144	\$16	\$99,813
\$5,000 -	9,999	193,791	1,507,582	888,880	461	618,242
10,000 -	14,999	323,280	4,043,405	2,323,175	12,407	1,707,824
15,000 -	19,999	354,219	6,208,991	3,130,846	38,509	3,039,636
20,000 -	24,999	375,762	8,462,879	3,625,713	95,615	4,741,552
25,000 -	29,999	419,205	11,543,960	4,352,294	211,497	6,980,169
30,000 -	34,999	411,292	13,348,070	4,563,001	259,215	8,525,854
35,000 -	39,999	375,099	14,054,083	4,303,727	247,233	9,503,940
40,000 -	44,999	327,600	13,881,571	3,927,747	241,439	9,712,385
45,000 -	49,999	282,979	13,415,547	3,581,334	205,905	9,628,307
50,000 -	54,999	242,402	12,710,657	3,199,248	185,161	9,326,249
55,000 -	59,999	213,633	12,258,735	2,991,628	186,979	9,080,127
60,000 -	64,999	189,124	11,803,403	2,730,013	168,800	8,904,591
65,000 -	74,999	324,162	22,623,271	4,995,094	311,336	17,316,842
75,000 -	99,999	534,467	46,059,089	9,062,171	556,985	36,439,932
100,000 -	149,999	420,437	50,441,202	8,484,326	467,951	41,488,925
150,000 -	199,999	138,298	23,569,247	3,261,788	150,321	20,157,138
200,000 -	499,999	150,117	43,768,458	3,982,028	164,432	39,621,998
500,000 -	999,999	32,179	22,030,340	956,863	37,553	21,035,924
1,000,000 -	4,999,999	18,416	34,513,947	1,138,740	21,693	33,353,514
5,000,000 -	9,999,999	1,410	9,742,713	340,265	1,698	9,400,750
10,000,000 and over		863	22,491,756	1,051,121	1,031	21,439,604
Total		5,435,328	\$398,847,993	\$73,218,143	\$3,566,238	\$322,123,314

NYAGI Class		Tax Before Credits	Tax Credits 1/	Tax After Credits	Tax Liability as a Percent of NYAGI
Less than	\$5,000	\$3,944	\$24	\$3,920	1.062
\$5,000 -	9,999	24,634	3,023	21,611	1.433
10,000 -	14,999	68,404	14,926	53,479	1.323
15,000 -	19,999	124,914	20,645	104,269	1.679
20,000 -	24,999	207,373	30,389	176,984	2.091
25,000 -	29,999	319,493	34,477	285,016	2.469
30,000 -	34,999	408,617	28,568	380,049	2.847
35,000 -	39,999	474,764	24,815	449,949	3.202
40,000 -	44,999	499,082	24,259	474,824	3.421
45,000 -	49,999	506,564	22,774	483,790	3.606
50,000 -	54,999	499,917	18,409	481,508	3.788
55,000 -	59,999	490,561	16,959	473,602	3.863
60,000 -	64,999	491,054	14,459	476,595	4.038
65,000 -	74,999	973,257	25,003	948,254	4.191
75,000 -	99,999	2,125,891	56,885	2,069,007	4.492
100,000 -	149,999	2,665,521	81,812	2,583,709	5.122
150,000 -	199,999	1,426,096	52,009	1,374,088	5.830
200,000 -	499,999	2,969,999	138,455	2,831,544	6.469
500,000 -	999,999	1,619,750	99,468	1,520,282	6.901
1,000,000 -	4,999,999	2,568,211	180,968	2,387,243	6.917
5,000,000 -	9,999,999	723,857	51,047	672,810	6.906
10,000,000 and over		1,650,849	115,069	1,535,780	6.828
Total		\$20,842,756	\$1,054,443	\$19,788,312	4.961

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 2003 (Dollar Data in Thousands)

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$5,000	106,594	1.96	\$369,087	0.09	\$3,920	0.02
\$5,000 - 9,999	300,385	5.53	1,876,668	0.47	25,531	0.13
10,000 - 14,999	623,665	11.47	5,920,074	1.48	79,010	0.40
15,000 - 19,999	977,884	17.99	12,129,065	3.04	183,280	0.93
20,000 - 24,999	1,353,646	24.90	20,591,944	5.16	360,264	1.82
25,000 - 29,999	1,772,851	32.62	32,135,904	8.06	645,280	3.26
30,000 - 34,999	2,184,143	40.18	45,483,974	11.40	1,025,329	5.18
35,000 - 39,999	2,559,242	47.09	59,538,058	14.93	1,475,278	7.46
40,000 - 44,999	2,886,842	53.11	73,419,628	18.41	1,950,102	9.85
45,000 - 49,999	3,169,821	58.32	86,835,175	21.77	2,433,892	12.30
50,000 - 54,999	3,412,223	62.78	99,545,832	24.96	2,915,400	14.73
55,000 - 59,999	3,625,856	66.71	111,804,567	28.03	3,389,002	17.13
60,000 - 64,999	3,814,980	70.19	123,607,970	30.99	3,865,597	19.53
65,000 - 74,999	4,139,142	76.15	146,231,241	36.66	4,813,850	24.33
75,000 - 99,999	4,673,609	85.99	192,290,330	48.21	6,882,857	34.78
100,000 - 149,999	5,094,046	93.72	242,731,532	60.86	9,466,567	47.84
150,000 - 199,999	5,232,344	96.27	266,300,779	66.77	10,840,654	54.78
200,000 - 499,999	5,382,461	99.03	310,069,237	77.74	13,672,198	69.09
500,000 - 999,999	5,414,640	99.62	332,099,576	83.26	15,192,479	76.78
1,000,000 - 4,999,999	5,433,056	99.96	366,613,524	91.92	17,579,722	88.84
5,000,000 - 9,999,999	5,434,466	99.98	376,356,236	94.36	18,252,532	92.24
10,000,000 and over	5,435,329	100.00	\$398,847,993	100.00	\$19,788,312	100.00

Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2003

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax After Credits
Less than \$5,000	\$3,463	\$3,078	\$0	\$936	\$37	\$37
\$5,000 - 9,999	7,779	4,587	2	3,190	127	112
10,000 - 14,999	12,507	7,186	38	5,283	212	165
15,000 - 19,999	17,529	8,839	109	8,581	353	294
20,000 - 24,999	22,522	9,649	254	12,618	552	471
25,000 - 29,999	27,538	10,382	505	16,651	762	680
30,000 - 34,999	32,454	11,094	630	20,729	993	924
35,000 - 39,999	37,468	11,474	659	25,337	1,266	1,200
40,000 - 44,999	42,374	11,989	737	29,647	1,523	1,449
45,000 - 49,999	47,408	12,656	728	34,025	1,790	1,710
50,000 - 54,999	52,436	13,198	764	38,474	2,062	1,986
55,000 - 59,999	57,382	14,004	875	42,503	2,296	2,217
60,000 - 64,999	62,411	14,435	893	47,083	2,596	2,520
65,000 - 74,999	69,790	15,409	960	53,420	3,002	2,925
75,000 - 99,999	86,178	16,956	1,042	68,180	3,978	3,871
100,000 - 149,999	119,973	20,180	1,113	98,680	6,340	6,145
150,000 - 199,999	170,424	23,585	1,087	145,751	10,312	9,936
200,000 - 499,999	291,562	26,526	1,095	263,941	19,785	18,862
500,000 - 999,999	684,619	29,736	1,167	653,716	50,336	47,245
1,000,000 - 4,999,999	1,874,128	61,834	1,178	1,811,116	139,455	129,629
5,000,000 - 9,999,999	6,909,725	241,323	1,204	6,667,198	513,374	477,170
10,000,000 and over	26,062,290	1,217,985	1,195	24,843,111	1,912,919	1,779,583
Resident Average	\$73,381	\$13,471	\$656	\$59,265	\$3,835	\$3,641

Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2003 (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	106,594	97,235	\$417,868	30,866	\$19,349	13,562	\$8,654		
\$5,000 - 9,999	193,791	166,799	1,221,887	68,497	63,594	37,076	67,731		
10,000 - 14,999	323,280	270,534	3,201,426	108,807	200,130	55,163	135,805		
15,000 - 19,999	354,219	305,972	5,013,200	142,307	256,588	65,859	177,454		
20,000 - 24,999	375,762	336,696	7,274,116	154,091	236,188	66,250	171,235		
25,000 - 29,999	419,205	389,827	10,245,230	183,017	259,296	75,943	179,021		
30,000 - 34,999	411,292	389,194	12,191,575	185,988	199,999	70,905	149,891		
35,000 - 39,999	375,099	357,304	12,885,906	194,777	166,007	71,892	179,062		
40,000 - 44,999	327,600	313,871	12,851,584	184,256	205,675	75,051	111,644		
45,000 - 49,999	282,979	272,278	12,332,616	170,665	136,859	74,271	115,518		
50,000 - 54,999	242,402	232,697	11,592,241	156,488	157,559	66,012	121,548		
55,000 - 59,999	213,633	205,152	11,195,719	150,385	177,152	65,381	126,519		
60,000 - 64,999	189,124	183,110	10,750,497	137,790	167,930	57,243	102,647		
65,000 - 74,999	324,162	315,924	20,922,212	251,765	270,334	117,941	203,605		
75,000 - 99,999	534,467	519,894	42,163,232	453,304	472,037	226,029	388,921		
100,000 - 149,999	420,437	404,635	44,794,623	377,436	569,713	231,158	596,499		
150,000 - 199,999	138,298	130,642	19,302,853	131,665	327,652	94,199	408,430		
200,000 - 499,999	150,117	134,794	30,762,007	144,406	832,807	120,245	1,070,339		
500,000 - 999,999	32,179	27,312	12,665,382	31,701	572,930	29,361	691,623		
1,000,000 - 4,999,999	18,416	14,840	15,940,462	18,274	1,224,439	17,540	1,328,453		
5,000,000 - 9,999,999	1,410	1,169	3,874,977	1,406	453,600	1,380	565,887		
10,000,000 and over	863	709	6,270,030	863	1,354,842	856	1,166,384		
Total	5,435,328	5,070,588	\$307,869,641	3,278,755	\$8,324,681	1,633,318	\$8,066,871		

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	7,021	\$12,696	5,018	\$8,344	1,038	\$10,048	1,241	\$58,485	
\$5,000 - 9,999	12,731	26,386	10,078	19,369	3,118	15,346	1,443	9,066	
10,000 - 14,999	18,616	58,035	18,586	33,782	10,089	60,686	6,917	49,681	
15,000 - 19,999	21,097	58,822	24,091	57,122	14,417	120,274	12,003	92,566	
20,000 - 24,999	19,990	79,621	28,814	66,942	14,411	116,089	18,568	136,398	
25,000 - 29,999	20,673	114,273	32,297	73,910	15,594	128,439	20,905	200,008	
30,000 - 34,999	21,668	108,826	29,200	60,229	15,099	184,659	21,972	180,631	
35,000 - 39,999	20,800	87,882	33,824	82,087	16,138	178,620	22,582	187,605	
40,000 - 44,999	21,900	98,538	28,738	75,091	13,595	167,304	18,714	156,598	
45,000 - 49,999	16,708	82,111	30,884	78,290	13,746	227,580	17,655	161,151	
50,000 - 54,999	18,874	90,888	24,673	52,474	11,489	166,033	16,887	129,956	
55,000 - 59,999	17,208	84,855	27,910	58,822	14,807	184,778	15,132	153,292	
60,000 - 64,999	18,041	105,236	23,502	61,125	13,703	183,521	14,341	121,534	
65,000 - 74,999	29,361	219,196	52,605	119,402	25,418	428,804	30,262	340,797	
75,000 - 99,999	65,628	532,829	92,293	211,376	44,484	860,378	46,410	424,435	
100,000 - 149,999	63,721	853,142	106,684	255,488	51,107	1,628,541	41,703	426,050	
150,000 - 199,999	29,484	705,563	47,837	124,035	27,244	1,349,396	10,623	128,840	
200,000 - 499,999	42,498	2,755,221	66,535	200,166	51,890	5,747,181	15,235	514,913	
500,000 - 999,999	12,745	2,399,671	16,280	67,779	16,917	4,854,283	4,869	346,220	
1,000,000 - 4,999,999	8,962	6,114,973	8,563	51,805	11,124	9,303,595	3,726	677,510	
5,000,000 - 9,999,999	913	2,635,062	470	6,423	833	2,218,393	423	211,669	
10,000,000 and over	642	9,849,451	214	16,962	489	4,487,387	314	1,002,517	
Total	489,282	\$27,073,275	709,096	\$1,781,023	386,750	\$32,621,333	341,924	\$5,709,922	

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

2/ Includes estate and trust income.

Table 23: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2003 (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	4,642	\$10,997	321	\$2,771	1,166	\$17,898
	\$5,000 - 9,999	12,109	86,634	1,504	6,178	15,456	205,171
	10,000 - 14,999	29,660	273,142	7,151	37,338	51,312	723,216
	15,000 - 19,999	30,509	357,316	8,457	45,360	66,035	1,281,812
	20,000 - 24,999	31,661	391,664	10,606	56,749	61,984	1,210,459
	25,000 - 29,999	33,490	483,299	10,473	56,933	59,734	1,052,057
	30,000 - 34,999	30,588	462,650	15,460	77,206	58,449	1,033,191
	35,000 - 39,999	28,779	457,272	13,491	55,706	57,204	904,009
	40,000 - 44,999	26,268	401,096	13,380	70,510	50,224	800,209
	45,000 - 49,999	27,274	412,900	9,808	49,930	49,324	803,764
	50,000 - 54,999	25,406	526,936	11,070	61,414	38,134	677,655
	55,000 - 59,999	24,467	400,183	10,904	39,931	36,170	673,733
	60,000 - 64,999	18,335	401,949	9,053	37,820	29,195	568,639
	65,000 - 74,999	34,569	561,336	17,169	106,694	55,630	991,471
	75,000 - 99,999	67,001	1,435,939	25,236	145,559	93,176	1,759,613
	100,000 - 149,999	60,389	1,804,770	21,446	129,042	74,475	1,742,778
	150,000 - 199,999	26,234	1,409,566	7,585	63,669	27,260	836,573
	200,000 - 499,999	32,971	3,067,733	8,191	109,458	27,839	1,181,364
	500,000 - 999,999	6,285	1,035,868	1,835	60,739	5,818	397,664
	1,000,000 - 4,999,999	3,178	984,789	1,055	76,483	3,364	251,087
	5,000,000 - 9,999,999	253	139,144	75	27,801	285	33,433
	10,000,000 and over	143	236,960	84	57,553	207	23,396
	Total	554,211	\$15,342,142	204,353	\$1,374,843	862,441	\$17,169,190

NYAGI Class		Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$5,000	1,505	-\$36,764	5,722	\$1,284	\$389,862
	\$5,000 - 9,999	22,192	89,049	18,968	17,684	1,723,502
	10,000 - 14,999	77,472	359,032	48,281	70,149	4,820,520
	15,000 - 19,999	108,222	646,567	67,359	113,863	7,603,124
	20,000 - 24,999	117,370	644,082	75,138	133,111	9,730,255
	25,000 - 29,999	139,153	713,940	89,146	195,332	12,649,371
	30,000 - 34,999	142,873	735,059	89,530	208,067	14,539,717
	35,000 - 39,999	138,575	676,890	92,600	194,769	15,015,480
	40,000 - 44,999	135,596	617,744	86,249	196,648	14,754,947
	45,000 - 49,999	136,335	596,476	85,164	192,105	14,226,349
	50,000 - 54,999	121,840	460,203	70,500	212,829	13,336,388
	55,000 - 59,999	115,752	495,496	66,401	199,033	12,887,358
	60,000 - 64,999	104,589	410,364	56,160	144,155	12,326,147
	65,000 - 74,999	199,307	697,568	85,763	230,500	23,497,131
	75,000 - 99,999	352,252	1,223,474	189,428	600,687	47,454,367
	100,000 - 149,999	274,898	1,133,644	162,489	708,339	51,604,792
	150,000 - 199,999	87,059	518,828	48,264	398,551	24,143,767
	200,000 - 499,999	105,549	1,063,665	60,902	1,010,369	44,645,410
	500,000 - 999,999	26,274	557,289	15,407	446,046	22,253,925
	1,000,000 - 4,999,999	15,938	778,502	9,678	387,794	34,732,708
	5,000,000 - 9,999,999	1,302	214,584	775	34,569	9,854,619
	10,000,000 and over	810	295,803	501	33,237	22,573,986
	Total	2,424,863	\$12,891,496	1,424,426	\$5,729,117	\$414,763,725

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 24: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 2003
(Dollar Data In Thousands)**

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions				Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	907	2,395	0	\$0	53	\$2,066	217	\$581	d/	d/
\$5,000 - 9,999	2,458	10,642	363	51	1,226	445	6,179	3,596	2,982	\$93,458
10,000 - 14,999	2,684	3,328	5,961	2,028	4,756	5,090	18,263	8,228	12,276	266,755
15,000 - 19,999	3,012	6,281	10,708	4,819	7,301	4,156	34,308	20,060	18,223	502,547
20,000 - 24,999	3,268	6,028	17,354	11,027	9,776	7,947	45,890	24,466	16,626	453,200
25,000 - 29,999	3,025	10,201	25,814	20,680	14,930	9,623	68,265	45,782	12,433	258,237
30,000 - 34,999	3,229	10,982	31,392	30,307	15,872	19,249	79,812	50,531	12,333	363,458
35,000 - 39,999	3,734	18,585	35,792	39,797	20,478	12,017	86,318	61,853	9,330	271,863
40,000 - 44,999	3,939	11,332	33,964	41,107	18,353	21,963	94,660	64,962	10,081	267,116
45,000 - 49,999	1,819	1,723	29,575	38,695	16,926	24,026	101,287	73,337	9,162	197,358
50,000 - 54,999	1,867	2,360	32,572	41,203	16,054	13,504	96,269	73,228	8,336	220,507
55,000 - 59,999	3,460	7,486	26,723	42,372	15,900	28,599	92,281	71,968	8,794	250,162
60,000 - 64,999	1,698	5,893	29,278	51,834	16,692	17,871	87,054	68,267	6,085	197,053
65,000 - 74,999	6,070	13,375	47,574	82,400	32,584	35,214	169,600	150,440	11,752	267,524
75,000 - 99,999	9,702	16,109	77,912	158,243	53,221	63,656	305,071	255,944	16,814	460,857
100,000 - 149,999	11,178	54,100	62,283	136,917	54,574	149,244	239,564	267,687	13,121	357,618
150,000 - 199,999	6,413	24,422	14,526	34,888	22,856	68,513	72,895	115,191	4,450	128,074
200,000 - 499,999	15,290	100,111	7,644	16,291	37,124	282,732	87,685	286,996	3,858	106,341
500,000 - 999,999	6,403	59,274	817	1,476	13,020	254,361	22,214	195,869	458	12,520
1,000,000 - 4,999,999	5,759	127,064	206	321	9,639	570,505	13,792	317,142	248	6,966
5,000,000 - 9,999,999	689	40,948	5	12	860	135,441	1,121	84,000	d/	d/
10,000,000 and over	464	103,789	3	3	589	657,710	670	174,674	10	149
Total	97,068	\$636,427	490,465	\$754,469	382,782	\$2,383,931	1,723,414	\$2,414,803	177,380	\$4,682,017

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	23	\$168	4,860	\$7,543	1,162	\$15,125	51	\$702
\$5,000 - 9,999	5,873	37,101	8,435	10,016	9,364	81,855	1,998	890
10,000 - 14,999	23,528	167,202	11,828	46,068	29,697	293,019	2,886	3,728
15,000 - 19,999	42,381	369,569	11,594	32,918	39,673	474,369	4,415	9,596
20,000 - 24,999	43,255	363,526	9,735	17,862	34,352	422,096	4,536	8,013
25,000 - 29,999	43,578	396,664	11,801	29,434	29,889	386,429	5,144	24,023
30,000 - 34,999	41,371	433,175	9,918	15,036	29,353	358,813	4,963	16,988
35,000 - 39,999	33,843	384,466	13,022	26,807	23,206	277,823	3,818	4,765
40,000 - 44,999	28,519	360,196	10,063	16,027	19,350	215,737	5,117	17,924
45,000 - 49,999	26,154	361,106	8,224	10,482	15,826	207,023	3,872	22,867
50,000 - 54,999	15,621	204,326	7,512	29,291	11,970	146,891	4,284	3,432
55,000 - 59,999	14,939	211,156	8,570	26,527	9,921	120,024	3,212	17,941
60,000 - 64,999	14,640	189,523	7,419	18,797	7,694	106,962	4,449	11,080
65,000 - 74,999	24,321	319,823	16,539	34,997	15,993	203,627	7,625	14,678
75,000 - 99,999	33,558	484,776	28,453	59,247	25,058	320,859	12,416	10,870
100,000 - 149,999	25,521	402,623	26,124	67,699	20,311	287,022	15,064	40,143
150,000 - 199,999	11,302	203,808	12,397	41,621	8,995	136,931	8,734	28,955
200,000 - 499,999	16,655	317,197	17,627	120,277	12,793	202,066	17,642	143,339
500,000 - 999,999	4,267	83,170	7,119	73,778	3,072	51,691	7,611	90,228
1,000,000 - 4,999,999	2,676	55,253	6,676	199,095	1,917	30,446	6,662	294,531
5,000,000 - 9,999,999	258	5,683	802	78,845	189	3,214	672	115,584
10,000,000 and over	162	3,564	592	208,866	117	2,046	487	454,447
Total	452,445	\$5,354,072	239,312	\$1,171,232	349,903	\$4,344,069	125,659	\$1,334,724

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 2003 (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	106,203	\$328,144	105,789	\$327,066	414	\$1,078	
\$5,000 - 9,999	193,791	888,880	190,600	871,122	3,191	17,758	
10,000 - 14,999	323,190	2,323,175	306,967	2,172,616	16,223	150,558	
15,000 - 19,999	353,926	3,130,846	324,249	2,798,048	29,677	332,797	
20,000 - 24,999	375,683	3,625,713	330,137	3,043,470	45,546	582,243	
25,000 - 29,999	419,067	4,352,294	357,633	3,494,976	61,434	857,317	
30,000 - 34,999	411,249	4,563,001	337,164	3,469,476	74,085	1,093,525	
35,000 - 39,999	374,586	4,303,727	296,099	3,059,288	78,487	1,244,438	
40,000 - 44,999	327,600	3,927,747	249,088	2,634,260	78,512	1,293,487	
45,000 - 49,999	282,947	3,581,334	206,506	2,262,443	76,441	1,318,890	
50,000 - 54,999	242,275	3,199,248	170,528	1,953,738	71,747	1,245,510	
55,000 - 59,999	213,510	2,991,628	145,533	1,728,931	67,977	1,262,697	
60,000 - 64,999	189,123	2,730,013	124,446	1,496,104	64,677	1,233,909	
65,000 - 74,999	324,162	4,995,094	202,378	2,565,204	121,784	2,429,890	
75,000 - 99,999	534,467	9,062,171	293,030	3,839,122	241,437	5,223,048	
100,000 - 149,999	420,421	8,484,326	171,122	2,246,612	249,299	6,237,715	
150,000 - 199,999	138,298	3,261,788	43,223	555,201	95,075	2,706,587	
200,000 - 499,999	150,117	3,982,028	46,542	607,545	103,575	3,374,483	
500,000 - 999,999	32,178	956,863	10,999	148,017	21,179	808,847	
1,000,000 - 4,999,999	18,416	1,138,740	4,159	55,030	14,257	1,083,711	
5,000,000 - 9,999,999	1,410	340,265	146	1,886	1,264	338,379	
10,000,000 and over	863	1,051,121	58	746	805	1,050,375	
Total	5,433,484	\$73,218,143	3,916,397	\$39,330,902	1,517,087	\$33,887,241	

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 2003 (Dollar Data in Thousands)

NYAGI Class		Medical &		Taxes Paid		Interest Paid	
		Dental Expenses		Number	Amount	Number	Amount
		Number	Amount				
Less than	\$5,000	26	\$21	422	\$238	3	\$1
\$5,000 -	9,999	1,529	6,020	2,748	6,244	510	2,002
10,000 -	14,999	7,947	29,685	15,962	41,704	7,147	29,006
15,000 -	19,999	13,041	50,765	29,487	86,499	12,219	64,791
20,000 -	24,999	18,469	84,066	45,231	151,925	20,652	133,446
25,000 -	29,999	19,339	97,024	60,966	235,116	31,213	230,197
30,000 -	34,999	22,042	94,287	73,763	302,465	37,091	306,298
35,000 -	39,999	20,109	85,516	78,487	381,820	46,727	412,474
40,000 -	44,999	20,185	94,466	78,512	412,277	47,923	406,225
45,000 -	49,999	15,747	70,936	76,441	462,600	54,025	486,384
50,000 -	54,999	13,881	72,862	71,495	458,981	48,053	415,317
55,000 -	59,999	9,331	39,407	67,977	494,566	53,605	507,732
60,000 -	64,999	9,471	46,569	64,430	478,145	49,903	466,807
65,000 -	74,999	13,984	84,238	121,784	1,015,525	97,498	923,762
75,000 -	99,999	19,410	126,682	240,795	2,457,329	209,157	2,140,689
100,000 -	149,999	12,082	130,146	249,159	3,464,468	226,545	2,673,488
150,000 -	199,999	3,169	72,720	95,075	1,904,134	88,785	1,187,683
200,000 -	499,999	2,572	72,314	103,535	3,636,492	95,150	1,852,108
500,000 -	999,999	294	21,030	21,180	1,696,314	19,423	636,938
1,000,000 -	4,999,999	55	6,810	14,253	3,049,650	13,110	653,316
5,000,000 -	9,999,999	d/	d/	1,264	911,075	1,153	145,171
10,000,000	and over	d/	d/	805	1,994,126	751	596,669
Total		222,687	\$1,285,679	1,513,770	\$23,641,693	1,160,644	\$14,270,504

NYAGI Class		Charitable		Other Deductions 1/	
		Contributions		Number	Amount
		Number	Amount		
Less than	\$5,000	75	\$48	353	\$1,003
\$5,000 -	9,999	2,194	2,028	975	\$2,676
10,000 -	14,999	13,551	22,431	7,736	34,495
15,000 -	19,999	26,777	56,395	16,703	94,893
20,000 -	24,999	41,383	83,658	27,255	171,834
25,000 -	29,999	56,159	140,183	38,237	234,793
30,000 -	34,999	68,766	172,906	52,002	330,933
35,000 -	39,999	72,630	179,884	51,415	335,175
40,000 -	44,999	72,128	206,754	52,596	349,702
45,000 -	49,999	72,917	191,202	48,947	323,025
50,000 -	54,999	67,639	186,663	47,405	331,289
55,000 -	59,999	64,620	187,198	41,256	249,779
60,000 -	64,999	61,569	189,957	40,849	271,069
65,000 -	74,999	116,741	375,003	75,698	515,854
75,000 -	99,999	233,042	742,244	135,588	885,252
100,000 -	149,999	243,176	938,461	130,124	904,404
150,000 -	199,999	93,512	473,389	38,249	308,587
200,000 -	499,999	101,896	996,080	31,469	440,286
500,000 -	999,999	20,937	569,160	5,155	173,749
1,000,000 -	4,999,999	14,130	1,155,647	2,923	268,655
5,000,000 -	9,999,999	1,256	488,089	247	72,645
10,000,000	and over	804	1,532,189	150	134,415
Total		1,445,901	\$8,889,569	845,333	\$6,434,512

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 2003 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than \$5,000	\$5,000	\$1,311	417	\$233	0	\$0
\$5,000 - 9,999	9,999	18,970	2,548	1,213	0	0
10,000 - 14,999	14,999	157,321	13,070	7,106	27	113
15,000 - 19,999	19,999	353,343	27,405	21,039	0	0
20,000 - 24,999	24,999	624,929	42,146	45,890	79	448
25,000 - 29,999	29,999	936,977	59,024	83,243	138	1,335
30,000 - 34,999	34,999	1,206,889	71,361	126,428	0	0
35,000 - 39,999	39,999	1,394,689	76,205	170,453	38	391
40,000 - 44,999	44,999	1,469,383	77,904	188,080	37	323
45,000 - 49,999	49,999	1,534,082	75,710	227,098	206	2,240
50,000 - 54,999	54,999	1,464,979	70,290	230,631	126	1,261
55,000 - 59,999	59,999	1,478,457	66,962	238,373	34	0
60,000 - 64,999	64,999	1,452,051	63,665	241,137	0	0
65,000 - 74,999	74,999	2,913,685	120,343	530,322	25	52
75,000 - 99,999	99,999	6,346,650	238,339	1,272,552	160	266
100,000 - 149,999	149,999	8,086,580	247,754	1,940,882	82	2,385
150,000 - 199,999	199,999	3,842,341	94,614	1,114,150	108	481
200,000 - 499,999	499,999	6,500,080	103,103	2,276,699	260	344
500,000 - 999,999	999,999	2,743,177	21,109	1,144,583	82	131
1,000,000 - 4,999,999	4,999,999	4,369,546	14,219	2,205,975	148	1,805
5,000,000 - 9,999,999	9,999,999	1,357,682	1,262	681,327	28	316
10,000,000 and over		3,627,940	803	1,528,470	22	1,161
Total		\$51,881,062	1,488,255	\$14,275,885	1,600	\$13,054

NYAGI Class	Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	414	\$1,078
\$5,000 - 9,999	0	0	3,191	17,758
10,000 - 14,999	0	0	16,223	150,558
15,000 - 19,999	0	0	29,677	332,797
20,000 - 24,999	0	0	45,546	582,243
25,000 - 29,999	0	0	61,434	857,317
30,000 - 34,999	0	0	74,085	1,093,525
35,000 - 39,999	0	0	78,487	1,244,438
40,000 - 44,999	0	0	78,512	1,293,487
45,000 - 49,999	0	0	76,441	1,318,890
50,000 - 54,999	0	0	71,747	1,245,510
55,000 - 59,999	0	0	67,977	1,262,697
60,000 - 64,999	0	0	64,677	1,233,909
65,000 - 74,999	0	0	121,784	2,429,890
75,000 - 99,999	0	0	241,437	5,223,048
100,000 - 149,999	37,679	84,742	249,299	6,237,715
150,000 - 199,999	13,877	86,722	95,075	2,706,587
200,000 - 499,999	103,554	901,804	103,575	3,374,483
500,000 - 999,999	21,179	791,647	21,179	808,847
1,000,000 - 4,999,999	14,257	1,082,684	14,257	1,083,711
5,000,000 - 9,999,999	1,264	338,335	1,264	338,379
10,000,000 and over	805	1,050,315	805	1,050,375
Total	192,615	\$4,336,249	1,517,087	\$33,887,241

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 2003
(Dollar Data in Thousands)**

NYAGI Class	Total Credits	Child & Dependent Care		Household		College Tuition	
		Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	\$24	0	\$0	142	\$6	0	\$0
\$5,000 - 9,999	3,023	0	0	63,280	2,784	1,656	492
10,000 - 14,999	14,926	0	0	263,381	11,911	12,177	1,811
15,000 - 19,999	20,645	36	a/	304,579	15,055	25,445	4,424
20,000 - 24,999	30,389	566	126	331,672	15,575	23,821	4,092
25,000 - 29,999	34,477	4,003	1,538	292,020	9,009	29,521	5,221
30,000 - 34,999	28,568	19,609	11,950	72,129	2,067	30,972	5,508
35,000 - 39,999	24,815	23,575	14,088	542	22	29,639	5,140
40,000 - 44,999	24,259	22,097	12,910	109	6	26,901	4,825
45,000 - 49,999	22,774	19,789	11,619	123	8	22,295	4,104
50,000 - 54,999	18,409	16,666	8,106	48	1	17,564	3,187
55,000 - 59,999	16,959	16,105	5,579	68	7	15,567	2,883
60,000 - 64,999	14,459	14,396	2,889	0	0	14,691	2,730
65,000 - 74,999	25,003	26,011	2,873	84	7	27,455	5,229
75,000 - 99,999	56,885	51,732	5,668	54	4	49,767	9,793
100,000 - 149,999	81,812	46,368	5,130	24	2	30,507	6,285
150,000 - 199,999	52,009	14,183	1,587	12	1	6,712	1,509
200,000 - 499,999	138,455	12,593	1,526	38	5	5,146	1,321
500,000 - 999,999	d/	2,046	266	d/	d/	1,588	512
1,000,000 - 4,999,999	d/	878	118	d/	d/	624	205
5,000,000 - 9,999,999	d/	51	7	d/	d/	21	9
10,000,000 and over	115,069	23	3	0	0	16	5
Total	\$1,054,443	290,728	\$85,984	1,328,313	\$56,472	372,084	\$69,283

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	14	\$1	0	\$0	1,079	\$17
\$5,000 - 9,999	366	14	6,695	35	0	0	3,638	190
10,000 - 14,999	14,815	724	65	2	0	0	5,401	516
15,000 - 19,999	6,435	253	753	113	108	6	6,408	984
20,000 - 24,999	0	0	36,728	8,916	0	0	8,412	1,725
25,000 - 29,999	0	0	82,498	15,484	69	13	11,837	3,432
30,000 - 34,999	0	0	39,235	4,704	107	48	12,350	4,430
35,000 - 39,999	0	0	368	59	0	0	11,897	5,578
40,000 - 44,999	0	0	36	7	126	39	12,058	6,601
45,000 - 49,999	0	0	31	21	184	81	10,995	7,023
50,000 - 54,999	0	0	0	0	103	60	10,725	7,114
55,000 - 59,999	0	0	0	0	91	46	10,669	8,446
60,000 - 64,999	0	0	0	0	100	128	9,545	8,735
65,000 - 74,999	0	0	0	0	263	152	17,497	16,753
75,000 - 99,999	0	0	0	0	281	362	33,616	41,093
100,000 - 149,999	0	0	0	0	545	477	37,996	69,978
150,000 - 199,999	0	0	0	0	269	387	17,683	48,580
200,000 - 499,999	0	0	0	0	818	2,411	26,798	133,195
500,000 - 999,999	0	0	0	0	315	1,402	9,276	97,297
1,000,000 - 4,999,999	0	0	0	0	302	2,768	7,770	177,877
5,000,000 - 9,999,999	0	0	0	0	23	96	800	50,935
10,000,000 and over	0	0	0	0	14	1,068	528	112,327
Total	21,615	\$991	166,422	\$29,342	3,719	\$9,545	266,978	\$802,826

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

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 OEZE 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, OEZE 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 2003
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1 -	\$100	384,103	7.07	\$18,373
100 -	200	315,192	12.87	46,727
200 -	300	260,057	17.65	64,556
300 -	400	219,872	21.70	76,591
400 -	500	193,270	25.25	86,199
500 -	600	177,687	28.52	97,154
600 -	700	158,704	31.44	102,683
700 -	800	163,174	34.44	122,045
800 -	900	156,585	37.32	132,698
900 -	1,000	143,080	39.96	135,568
1,000 -	1,500	634,034	51.62	785,828
1,500 -	2,000	492,029	60.67	855,112
2,000 -	2,500	392,341	67.89	878,529
2,500 -	3,000	304,731	73.50	834,230
3,000 -	5,000	731,220	86.95	2,807,113
5,000 -	10,000	446,941	95.17	3,074,390
10,000 -	25,000	185,322	98.58	2,822,069
25,000 -	50,000	44,521	99.40	1,526,729
50,000 -	100,000	19,774	99.77	1,346,603
100,000	and over	12,692	100.00	3,975,113
Total		5,435,328	100.00	\$19,788,312

Table 29: Major Items by Size of Federal AGI after New York Modifications - Full-Year Nonresident Taxable Returns in 2003
(Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$5,000	3,198	-\$10,966	-\$4,405	\$11,160	\$95
\$5,000 - 9,999	9,327	74,132	53,026	46,079	157
10,000 - 14,999	16,474	200,832	148,005	111,490	31
15,000 - 19,999	16,150	281,906	205,376	131,728	631
20,000 - 24,999	15,887	354,904	242,014	149,661	3,530
25,000 - 29,999	17,846	486,861	384,062	183,699	8,461
30,000 - 34,999	18,368	597,711	431,593	205,193	12,125
35,000 - 39,999	19,477	732,120	587,294	228,048	7,670
40,000 - 44,999	19,377	822,853	638,144	248,721	14,322
45,000 - 49,999	18,839	892,120	677,611	255,747	11,300
50,000 - 54,999	18,248	955,329	676,584	249,677	14,276
55,000 - 59,999	17,519	1,008,590	738,860	261,536	14,089
60,000 - 64,999	16,222	1,014,131	745,938	253,124	13,173
65,000 - 74,999	31,156	2,173,076	1,438,950	505,283	28,983
75,000 - 99,999	66,159	5,758,083	3,905,939	1,209,322	63,016
100,000 - 149,999	80,876	9,846,900	6,328,422	1,778,524	91,134
150,000 - 199,999	41,152	7,076,733	4,147,168	1,054,556	50,752
200,000 - 499,999	63,677	19,240,516	10,115,045	1,752,808	84,329
500,000 - 999,999	19,211	13,323,901	5,748,027	570,575	27,383
1,000,000 - 4,999,999	13,200	25,620,479	8,404,211	869,547	17,873
5,000,000 - 9,999,999	1,359	9,372,673	2,011,931	316,711	1,834
10,000,000 and over	1,018	26,187,858	3,570,014	1,198,978	1,243
Total	524,741	\$126,010,741	\$51,193,810	\$11,592,166	\$466,406

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits 4/	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$5,000	\$3,882	\$154	\$0	\$0	\$128
\$5,000 - 9,999	27,895	1,112	153	0	609
10,000 - 14,999	89,311	3,577	596	0	2,173
15,000 - 19,999	149,548	6,190	696	0	3,880
20,000 - 24,999	201,712	8,886	827	0	5,296
25,000 - 29,999	294,702	13,598	904	0	10,116
30,000 - 34,999	380,393	18,400	206	24	12,657
35,000 - 39,999	496,402	25,117	6	42	19,565
40,000 - 44,999	559,810	28,907	1	49	22,124
45,000 - 49,999	625,074	33,038	1	23	25,282
50,000 - 54,999	691,376	37,088	1	17	25,971
55,000 - 59,999	732,965	40,021	0	15	30,006
60,000 - 64,999	747,834	41,362	2	46	30,192
65,000 - 74,999	1,638,810	92,762	0	62	62,423
75,000 - 99,999	4,485,745	262,545	0	218	179,269
100,000 - 149,999	7,977,243	514,419	9	684	329,769
150,000 - 199,999	5,971,425	422,492	0	400	247,278
200,000 - 499,999	17,403,379	1,304,747	2	2,144	685,279
500,000 - 999,999	12,725,943	979,888	0	2,267	420,377
1,000,000 - 4,999,999	24,733,058	1,904,439	0	2,794	627,252
5,000,000 - 9,999,999	9,054,128	697,167	0	385	151,401
10,000,000 and over	24,987,637	1,924,048	0	201	267,713
Total	\$113,978,273	\$8,359,957	\$3,403	\$9,373	\$3,158,762

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 2003 (Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	3,198	0.61	-\$10,966,212	-0.01	\$128	0.00
\$5,000 -	9,999	12,525	2.39	63,165,584	0.05	737	0.02
10,000 -	14,999	28,999	5.53	263,997,237	0.21	2,910	0.09
15,000 -	19,999	45,149	8.60	545,903,070	0.43	6,790	0.21
20,000 -	24,999	61,036	11.63	900,806,703	0.71	12,086	0.38
25,000 -	29,999	78,882	15.03	1,387,668,087	1.10	22,203	0.70
30,000 -	34,999	97,250	18.53	1,985,379,394	1.58	34,860	1.10
35,000 -	39,999	116,727	22.24	2,717,498,930	2.16	54,425	1.72
40,000 -	44,999	136,104	25.94	3,540,351,459	2.81	76,549	2.42
45,000 -	49,999	154,943	29.53	4,432,471,784	3.52	101,831	3.22
50,000 -	54,999	173,191	33.01	5,387,800,994	4.28	127,802	4.05
55,000 -	59,999	190,710	36.34	6,396,391,085	5.08	157,808	5.00
60,000 -	64,999	206,932	39.44	7,410,522,119	5.88	188,000	5.95
65,000 -	74,999	238,088	45.37	9,583,597,636	7.61	250,423	7.93
75,000 -	99,999	304,247	57.98	15,341,680,294	12.17	429,692	13.60
100,000 -	149,999	385,123	73.39	25,188,580,681	19.99	759,461	24.04
150,000 -	199,999	426,275	81.24	32,265,314,077	25.61	1,006,739	31.87
200,000 -	499,999	489,952	93.37	51,505,830,208	40.87	1,692,018	53.57
500,000 -	999,999	509,163	97.03	64,829,731,372	51.45	2,112,395	66.87
1,000,000 -	4,999,999	522,363	99.55	90,450,209,895	71.78	2,739,648	86.73
5,000,000 -	9,999,999	523,722	99.81	99,822,882,874	79.22	2,891,049	91.52
10,000,000	and over	524,741	100.00	\$126,010,741,030	100.00	\$3,158,762	100.00

Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 2003

Federal AGI After NY Modifications	Federal AGI After NY Modifications	Before Proration				Tax Before Credits	Tax After Credits and Proration
		Standard/Itemized Deductions	Dependent Exemptions	Taxable Income			
Less than \$5,000	-\$3,429	\$3,490	\$30	\$1,214	\$48	\$40	
\$5,000 - 9,999	7,948	4,940	17	2,991	119	65	
10,000 - 14,999	12,191	6,768	2	5,421	217	132	
15,000 - 19,999	17,455	8,157	39	9,260	383	240	
20,000 - 24,999	22,339	9,420	222	12,697	559	333	
25,000 - 29,999	27,281	10,294	474	16,514	762	567	
30,000 - 34,999	32,541	11,171	660	20,710	1,002	689	
35,000 - 39,999	37,589	11,709	394	25,487	1,290	1,005	
40,000 - 44,999	42,465	12,836	739	28,890	1,492	1,142	
45,000 - 49,999	47,355	13,575	600	33,180	1,754	1,342	
50,000 - 54,999	52,353	13,682	782	37,888	2,032	1,423	
55,000 - 59,999	57,571	14,929	804	41,838	2,284	1,713	
60,000 - 64,999	62,516	15,604	812	46,100	2,550	1,861	
65,000 - 74,999	69,748	16,218	930	52,600	2,977	2,004	
75,000 - 99,999	87,034	18,279	952	67,802	3,968	2,710	
100,000 - 149,999	121,753	21,991	1,127	98,635	6,361	4,077	
150,000 - 199,999	171,966	25,626	1,233	145,107	10,267	6,009	
200,000 - 499,999	302,158	27,527	1,324	273,307	20,490	10,762	
500,000 - 999,999	693,556	29,700	1,425	662,430	51,007	21,882	
1,000,000 - 4,999,999	1,940,945	65,875	1,354	1,873,717	144,276	47,519	
5,000,000 - 9,999,999	6,896,742	233,047	1,350	6,662,346	513,000	111,406	
10,000,000 and over	25,724,812	1,177,778	1,221	24,545,813	1,890,027	262,979	
Nonresident Average	\$240,139	\$22,091	\$889	\$217,209	\$15,932	\$6,020	

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 2003
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$1	- \$100	45,660	8.70	\$2,019
100	- 200	30,031	14.42	4,304
200	- 300	22,120	18.64	5,444
300	- 400	16,664	21.82	5,808
400	- 500	10,327	23.78	4,586
500	- 600	13,699	26.39	7,560
600	- 700	10,980	28.49	7,088
700	- 800	11,835	30.74	8,844
800	- 900	9,835	32.62	8,311
900	- 1,000	11,685	34.84	11,082
1,000	- 1,500	40,108	42.49	49,841
1,500	- 2,000	38,172	49.76	66,537
2,000	- 2,500	31,632	55.79	70,507
2,500	- 3,000	29,836	61.47	81,742
3,000	- 5,000	75,554	75.87	293,754
5,000	- 10,000	68,116	88.85	474,701
10,000	- 25,000	39,118	96.31	603,593
25,000	- 50,000	11,576	98.51	397,857
50,000	- 100,000	4,880	99.44	331,120
100,000	and over	2,915	100.00	724,065
Total		524,741	100.00	\$3,158,762

**Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2003
(Dollar Data in Thousands)**

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$5,000	1,367	\$4,056	\$3,811	\$4,206	\$0
\$5,000 - 9,999	5,078	41,234	27,367	27,718	0
10,000 - 14,999	7,126	88,294	57,881	50,200	252
15,000 - 19,999	12,790	224,394	151,044	102,984	1,005
20,000 - 24,999	11,662	260,924	159,271	103,691	1,410
25,000 - 29,999	10,828	297,490	184,635	109,551	4,271
30,000 - 34,999	9,744	318,065	213,723	98,855	3,714
35,000 - 39,999	8,653	323,733	205,551	89,787	2,534
40,000 - 44,999	7,884	335,224	222,120	84,485	2,543
45,000 - 49,999	6,848	324,865	205,442	78,389	4,753
50,000 - 54,999	5,390	282,211	185,780	61,503	2,338
55,000 - 59,999	4,725	272,263	160,601	56,451	2,419
60,000 - 64,999	4,487	279,932	188,383	57,489	2,727
65,000 - 74,999	7,245	505,542	324,141	92,593	3,957
75,000 - 99,999	13,051	1,128,319	723,264	185,189	7,701
100,000 - 149,999	12,427	1,507,698	941,651	204,462	9,559
150,000 - 199,999	5,417	941,480	566,361	104,639	3,669
200,000 - 499,999	6,255	1,822,378	1,178,053	131,711	5,205
500,000 - 999,999	1,165	798,665	498,756	26,906	1,024
1,000,000 - 4,999,999	630	1,166,295	688,126	26,941	569
5,000,000 - 9,999,999	28	184,917	102,964	5,046	27
10,000,000 and over	19	341,231	171,329	8,183	32
Total	142,819	\$11,449,210	\$7,160,254	\$1,710,980	\$59,708

Federal AGI After NY Modifications 1/	Before Proration				Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/	All Other Credits 4/	
Less than \$5,000	\$1,002	\$40	\$0	\$0	\$36
\$5,000 - 9,999	13,516	538	123	0	278
10,000 - 14,999	37,841	1,515	272	9	813
15,000 - 19,999	120,405	4,970	578	56	2,827
20,000 - 24,999	155,823	6,899	533	64	3,857
25,000 - 29,999	183,667	8,560	403	60	4,857
30,000 - 34,999	215,496	10,649	100	86	6,904
35,000 - 39,999	231,412	12,009	0	105	7,119
40,000 - 44,999	248,197	13,304	0	163	8,556
45,000 - 49,999	241,723	13,030	0	214	7,826
50,000 - 54,999	218,369	12,299	0	192	7,840
55,000 - 59,999	213,393	12,185	0	205	6,921
60,000 - 64,999	219,716	12,410	0	191	8,093
65,000 - 74,999	408,992	23,832	0	412	14,769
75,000 - 99,999	935,429	56,102	0	870	35,369
100,000 - 149,999	1,293,677	84,280	0	2,079	50,382
150,000 - 199,999	833,172	59,737	0	1,406	34,490
200,000 - 499,999	1,685,462	126,407	0	3,160	78,637
500,000 - 999,999	770,736	59,346	0	1,915	35,216
1,000,000 - 4,999,999	1,138,786	87,686	0	2,841	48,983
5,000,000 - 9,999,999	179,844	13,848	0	214	7,541
10,000,000 and over	333,016	25,642	0	515	12,488
Total	\$9,679,675	\$645,288	\$2,009	\$14,756	\$383,802

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 2003 (Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$5,000	1,367	0.96	\$4,056	0.04	\$36	0.01
\$5,000 -	9,999	6,445	4.51	45,291	0.40	314	0.08
10,000 -	14,999	13,571	9.50	133,584	1.17	1,127	0.29
15,000 -	19,999	26,361	18.46	357,979	3.13	3,954	1.03
20,000 -	24,999	38,023	26.62	618,902	5.41	7,811	2.04
25,000 -	29,999	48,851	34.20	916,392	8.00	12,668	3.30
30,000 -	34,999	58,595	41.03	1,234,457	10.78	19,572	5.10
35,000 -	39,999	67,248	47.09	1,558,190	13.61	26,692	6.95
40,000 -	44,999	75,132	52.61	1,893,414	16.54	35,248	9.18
45,000 -	49,999	81,980	57.40	2,218,279	19.37	43,074	11.22
50,000 -	54,999	87,370	61.18	2,500,490	21.84	50,914	13.27
55,000 -	59,999	92,095	64.48	2,772,753	24.22	57,835	15.07
60,000 -	64,999	96,582	67.63	3,052,686	26.66	65,928	17.18
65,000 -	74,999	103,827	72.70	3,558,228	31.08	80,697	21.03
75,000 -	99,999	116,878	81.84	4,686,547	40.93	116,066	30.24
100,000 -	149,999	129,305	90.54	6,194,245	54.10	166,448	43.37
150,000 -	199,999	134,722	94.33	7,135,725	62.33	200,939	52.35
200,000 -	499,999	140,977	98.71	8,958,103	78.24	279,575	72.84
500,000 -	999,999	142,142	99.53	9,756,768	85.22	314,791	82.02
1,000,000 -	4,999,999	142,772	99.97	10,923,063	95.40	363,774	94.78
5,000,000 -	9,999,999	142,800	99.99	11,107,980	97.02	371,315	96.75
10,000,000	and over	142,819	100.00	\$11,449,210	100.00	\$383,802	100.00

Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 2003

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	\$2,967	\$3,077	\$0	\$733	\$29	\$27
\$5,000 - 9,999	8,120	5,458	0	2,662	106	55
10,000 - 14,999	12,390	7,045	35	5,310	213	114
15,000 - 19,999	17,544	8,052	79	9,414	389	221
20,000 - 24,999	22,374	8,891	121	13,362	592	331
25,000 - 29,999	27,474	10,117	394	16,962	791	449
30,000 - 34,999	32,642	10,145	381	22,116	1,093	709
35,000 - 39,999	37,413	10,376	293	26,744	1,388	823
40,000 - 44,999	42,520	10,716	323	31,481	1,688	1,085
45,000 - 49,999	47,439	11,447	694	35,298	1,903	1,143
50,000 - 54,999	52,358	11,411	434	40,514	2,282	1,455
55,000 - 59,999	57,622	11,947	512	45,163	2,579	1,465
60,000 - 64,999	62,387	12,812	608	48,967	2,766	1,804
65,000 - 74,999	69,778	12,780	546	56,452	3,289	2,039
75,000 - 99,999	86,455	14,190	590	71,675	4,299	2,710
100,000 - 149,999	121,324	16,453	769	104,102	6,782	4,054
150,000 - 199,999	173,801	19,317	677	153,807	11,028	6,367
200,000 - 499,999	291,347	21,057	832	269,458	20,209	12,572
500,000 - 999,999	685,549	23,095	879	661,576	50,941	30,228
1,000,000 - 4,999,999	1,851,262	42,763	903	1,807,596	139,184	77,751
5,000,000 - 9,999,999	6,604,168	180,202	964	6,423,001	494,571	269,313
10,000,000 and over	17,959,504	430,666	1,684	17,527,153	1,349,590	657,241
Part-Year Resident Average	\$80,167	\$11,980	\$418	\$67,777	\$4,518	\$2,687

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 2003
(Dollar Data in Thousands)**

Size of Tax Liability		Taxpayers		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$1 -	\$100	18,230	12.76	\$726
100 -	200	13,011	21.87	1,918
200 -	300	9,740	28.69	2,423
300 -	400	7,415	33.89	2,590
400 -	500	7,235	38.95	3,277
500 -	600	5,097	42.52	2,780
600 -	700	4,861	45.93	3,159
700 -	800	3,893	48.65	2,937
800 -	900	3,714	51.25	3,165
900 -	1,000	4,102	54.12	3,868
1,000 -	1,500	14,736	64.44	18,134
1,500 -	2,000	10,362	71.70	17,880
2,000 -	2,500	6,910	76.54	15,521
2,500 -	3,000	5,989	80.73	16,159
3,000 -	5,000	12,278	89.33	47,039
5,000 -	10,000	8,845	95.52	60,695
10,000 -	25,000	4,718	98.82	70,160
25,000 -	50,000	1,036	99.55	34,318
50,000 -	100,000	434	99.85	29,572
100,000	and over	208	100.00	47,482
Total		142,817	100.00	\$383,802



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

**Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2003
(Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$5,000	105,769	\$401,890	\$322,943	\$0
\$5,000 -	9,999	188,098	1,463,463	857,138	292
10,000 -	14,999	301,232	3,749,809	2,125,353	4,989
15,000 -	19,999	266,047	4,642,070	2,029,471	5,763
20,000 -	24,999	237,991	5,334,313	1,913,896	7,551
25,000 -	29,999	218,551	5,998,613	1,829,642	7,192
30,000 -	34,999	191,384	6,200,779	1,675,814	8,749
35,000 -	39,999	166,340	6,229,649	1,479,340	3,906
40,000 -	44,999	140,652	5,960,782	1,247,997	5,058
45,000 -	49,999	114,182	5,410,982	1,066,662	4,120
50,000 -	54,999	92,587	4,851,602	924,776	4,060
55,000 -	59,999	68,538	3,931,062	707,800	4,392
60,000 -	64,999	59,740	3,723,262	645,613	1,860
65,000 -	74,999	84,524	5,886,662	983,860	3,116
75,000 -	99,999	105,073	8,934,400	1,308,964	3,597
100,000 -	149,999	64,937	7,800,805	877,721	2,425
150,000 -	199,999	20,579	3,488,215	297,298	947
200,000 -	499,999	24,107	6,944,946	508,866	989
500,000 -	999,999	4,431	3,042,350	135,037	100
1,000,000 -	4,999,999	2,529	4,696,429	154,064	70
5,000,000 -	9,999,999	200	1,373,405	38,761	13
10,000,000	and over	101	3,144,526	262,990	8
	Total	2,457,592	\$103,210,012	\$21,394,006	\$69,196

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits ^{1/}	Tax After Credits
Less than	\$5,000	\$99,328	\$3,925	\$17	\$3,908
\$5,000 -	9,999	606,034	24,148	2,921	21,228
10,000 -	14,999	1,619,467	64,874	14,077	50,798
15,000 -	19,999	2,606,836	107,463	16,093	91,371
20,000 -	24,999	3,412,867	153,151	14,119	139,032
25,000 -	29,999	4,161,779	201,734	8,040	193,693
30,000 -	34,999	4,516,216	234,730	5,221	229,509
35,000 -	39,999	4,746,404	259,710	5,463	254,248
40,000 -	44,999	4,707,727	266,680	5,054	261,626
45,000 -	49,999	4,340,200	252,057	5,125	246,932
50,000 -	54,999	3,922,766	231,985	4,118	227,868
55,000 -	59,999	3,218,870	193,272	4,379	188,892
60,000 -	64,999	3,075,789	186,964	4,103	182,861
65,000 -	74,999	4,899,686	302,037	7,875	294,161
75,000 -	99,999	7,621,838	480,334	13,998	466,336
100,000 -	149,999	6,920,659	463,074	16,244	446,829
150,000 -	199,999	3,189,970	231,074	8,628	222,446
200,000 -	499,999	6,435,092	482,574	22,031	460,543
500,000 -	999,999	2,907,212	223,853	14,245	209,608
1,000,000 -	4,999,999	4,542,295	349,755	23,774	325,981
5,000,000 -	9,999,999	1,334,631	102,766	8,689	94,078
10,000,000	and over	2,881,527	221,878	17,998	203,879
	Total	\$81,767,191	\$5,038,041	\$222,212	\$4,815,829

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

**Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 2003
(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	105,769		\$422,902	96,965	\$379,295	30,120	\$16,815	13,136	\$7,968
\$5,000 - 9,999	188,098		1,690,568	162,566	1,196,834	66,682	62,927	35,900	66,308
10,000 - 14,999	301,232		4,427,558	255,025	3,006,590	100,378	188,893	51,121	121,410
15,000 - 19,999	266,047		5,222,254	236,007	3,929,373	93,781	128,079	41,177	107,400
20,000 - 24,999	237,991		5,873,403	216,866	4,702,458	87,517	127,763	38,732	106,728
25,000 - 29,999	218,551		6,463,000	203,219	5,386,126	94,612	138,896	39,445	103,862
30,000 - 34,999	191,384		6,583,875	180,638	5,712,617	85,252	110,547	34,472	70,568
35,000 - 39,999	166,340		6,495,323	158,749	5,792,071	87,886	78,042	29,887	76,927
40,000 - 44,999	140,652		6,241,553	133,979	5,539,328	76,403	89,703	36,759	57,369
45,000 - 49,999	114,182		5,646,483	109,500	5,022,067	64,355	61,772	33,123	44,232
50,000 - 54,999	92,587		5,053,432	87,803	4,390,868	57,992	51,787	26,796	56,807
55,000 - 59,999	68,538		4,120,047	64,069	3,542,384	47,952	91,306	23,160	60,704
60,000 - 64,999	59,740		3,847,386	56,963	3,358,549	41,615	65,855	18,578	36,968
65,000 - 74,999	84,524		6,066,178	81,391	5,388,318	61,818	98,669	33,761	86,218
75,000 - 99,999	105,073		9,289,134	98,715	7,873,852	83,460	152,181	47,541	152,018
100,000 - 149,999	64,937		8,092,005	59,227	6,440,649	54,300	158,468	37,922	218,353
150,000 - 199,999	20,579		3,622,464	18,191	2,678,143	19,010	76,230	14,348	76,808
200,000 - 499,999	24,107		7,198,610	19,163	4,515,559	22,335	181,648	18,534	279,933
500,000 - 999,999	4,431		3,120,668	3,119	1,493,938	4,326	115,047	3,912	165,818
1,000,000 - 4,999,999	2,529		4,776,412	1,719	1,873,170	2,494	189,463	2,346	239,835
5,000,000 - 9,999,999	200		1,402,005	137	434,710	199	73,718	191	110,095
10,000,000 and over	101		3,148,029	67	671,449	101	225,912	101	146,983
Total	2,457,592		\$108,803,293	2,244,079	\$83,328,348	1,182,587	\$2,483,723	580,941	\$2,393,311

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	6,678	\$12,360	4,788	\$7,690	903	\$4,314	1,011	\$14,166
\$5,000 - 9,999	12,622	26,301	9,903	19,158	2,907	14,745	1,371	8,198
10,000 - 14,999	18,142	56,691	16,388	31,844	9,088	54,253	6,341	41,800
15,000 - 19,999	11,774	28,738	14,801	35,343	9,122	77,044	5,519	37,027
20,000 - 24,999	12,290	49,213	14,886	32,078	7,013	62,295	8,285	54,556
25,000 - 29,999	11,959	83,767	16,641	38,294	5,735	47,085	7,989	87,637
30,000 - 34,999	10,752	53,026	15,307	29,112	5,415	69,064	5,724	38,410
35,000 - 39,999	8,649	33,792	13,400	35,096	6,248	86,089	7,713	44,331
40,000 - 44,999	10,733	34,963	12,658	27,965	4,847	67,767	4,362	26,028
45,000 - 49,999	8,068	32,064	11,255	24,386	4,950	96,640	4,294	31,739
50,000 - 54,999	8,192	53,650	9,357	20,158	3,550	61,735	3,569	15,399
55,000 - 59,999	6,935	58,452	8,462	16,338	2,298	28,703	3,173	17,248
60,000 - 64,999	8,056	51,135	7,113	22,186	2,807	39,282	1,638	12,664
65,000 - 74,999	8,682	81,163	16,460	37,066	5,772	96,787	4,579	38,069
75,000 - 99,999	17,061	225,292	19,853	48,918	8,377	183,936	7,341	69,953
100,000 - 149,999	13,697	324,687	16,241	38,746	8,381	327,581	4,674	64,736
150,000 - 199,999	5,946	210,515	5,332	16,164	3,438	221,604	1,507	18,553
200,000 - 499,999	7,651	702,438	9,804	30,718	7,112	863,323	2,397	95,283
500,000 - 999,999	2,042	576,959	1,947	7,029	2,033	593,342	610	61,116
1,000,000 - 4,999,999	1,334	1,159,617	1,047	5,650	1,383	1,129,609	540	81,045
5,000,000 - 9,999,999	120	339,149	75	2,519	127	420,098	47	21,762
10,000,000 and over	74	1,177,099	26	626	51	1,071,898	39	180,738
Total	191,458	\$5,371,071	225,746	\$527,086	101,556	\$5,617,193	82,725	\$1,060,457

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 2003 (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	4,513	\$10,137	185	\$430	1,144	\$17,687
\$5,000 - 9,999	10,543	75,157	1,396	5,763	14,790	200,904
10,000 - 14,999	27,478	251,043	6,495	33,719	44,335	569,235
15,000 - 19,999	20,872	237,243	6,581	36,873	32,152	508,548
20,000 - 24,999	15,035	181,241	6,083	33,813	28,193	455,868
25,000 - 29,999	12,944	196,149	4,625	26,717	25,156	374,850
30,000 - 34,999	9,698	145,113	4,393	22,520	19,255	273,060
35,000 - 39,999	6,272	130,526	5,471	22,424	17,990	222,271
40,000 - 44,999	7,873	136,354	5,176	33,953	15,376	209,607
45,000 - 49,999	5,123	69,229	2,764	10,322	11,472	238,033
50,000 - 54,999	6,661	207,346	3,024	16,272	9,985	149,341
55,000 - 59,999	5,656	133,122	3,816	13,824	9,471	151,628
60,000 - 64,999	3,486	127,975	2,142	8,486	6,417	94,254
65,000 - 74,999	5,993	85,434	4,014	29,780	10,694	217,168
75,000 - 99,999	8,821	298,190	4,125	29,504	13,549	320,869
100,000 - 149,999	5,662	238,750	1,891	14,762	9,094	285,584
150,000 - 199,999	2,787	183,373	758	8,422	2,524	128,238
200,000 - 499,999	2,738	334,815	688	17,553	3,775	224,140
500,000 - 999,999	521	97,804	247	12,328	834	97,341
1,000,000 - 4,999,999	290	133,035	117	15,582	450	37,938
5,000,000 - 9,999,999	29	32,458	12	13,110	38	2,074
10,000,000 and over	9	15,300	14	17,545	21	1,446
Total	163,005	\$3,319,794	64,017	\$423,700	276,717	\$4,780,082

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	773	-\$3,388	5,594	\$995	\$421,906
\$5,000 - 9,999	20,663	80,511	16,892	14,903	1,675,665
10,000 - 14,999	68,880	286,807	46,018	67,204	4,360,354
15,000 - 19,999	66,481	315,072	50,282	80,654	5,141,600
20,000 - 24,999	65,333	308,283	45,717	70,395	5,803,008
25,000 - 29,999	63,910	284,914	47,704	91,001	6,371,999
30,000 - 34,999	54,974	239,922	41,540	83,378	6,500,497
35,000 - 39,999	49,001	177,456	39,776	62,398	6,432,925
40,000 - 44,999	46,717	194,409	41,421	82,275	6,159,278
45,000 - 49,999	43,845	148,893	34,390	63,918	5,582,565
50,000 - 54,999	41,020	133,727	26,163	78,978	4,974,454
55,000 - 59,999	30,150	101,159	19,304	51,812	4,068,236
60,000 - 64,999	28,740	116,705	15,940	42,457	3,804,929
65,000 - 74,999	45,306	117,337	13,915	45,298	6,020,880
75,000 - 99,999	65,560	231,173	20,740	91,354	9,197,781
100,000 - 149,999	41,752	216,176	10,953	93,001	7,999,004
150,000 - 199,999	14,865	90,692	4,805	56,934	3,565,530
200,000 - 499,999	18,033	240,308	6,044	136,714	7,061,896
500,000 - 999,999	3,502	60,893	1,512	40,270	3,080,399
1,000,000 - 4,999,999	2,142	116,023	1,030	43,365	4,733,047
5,000,000 - 9,999,999	180	27,095	99	8,373	1,393,632
10,000,000 and over	91	36,849	40	5,906	3,142,123
Total	771,918	\$3,521,013	489,880	\$1,311,586	\$107,491,707

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 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 2003 (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	903	\$2,196	0	\$0	30	\$1,998	0	\$0	d/	d/	
\$5,000 - 9,999	2,458	10,642	363	51	1,190	444	6,010	3,577	2,946	\$93,228	
10,000 - 14,999	2,675	3,226	5,195	1,758	4,408	4,936	16,969	7,086	10,798	236,328	
15,000 - 19,999	2,371	5,483	8,604	3,676	5,572	2,678	20,294	10,676	6,375	180,635	
20,000 - 24,999	2,034	4,590	10,528	6,889	5,374	4,786	25,453	11,782	6,869	183,521	
25,000 - 29,999	1,949	7,697	11,833	8,975	6,308	4,355	29,468	16,225	4,543	86,668	
30,000 - 34,999	1,390	10,048	15,399	15,414	8,091	12,730	30,303	15,348	2,925	54,813	
35,000 - 39,999	2,272	15,943	15,376	16,089	8,172	573	32,305	18,766	1,928	63,629	
40,000 - 44,999	2,240	7,552	15,982	21,986	7,459	5,956	31,667	16,859	2,978	51,112	
45,000 - 49,999	630	430	13,139	20,147	7,304	9,591	32,880	21,563	2,399	59,236	
50,000 - 54,999	1,235	1,423	10,503	16,747	5,372	3,400	33,516	21,389	1,239	29,901	
55,000 - 59,999	1,189	2,203	7,738	14,177	5,386	2,144	25,095	15,797	1,498	34,903	
60,000 - 64,999	768	2,121	7,111	20,040	4,861	4,173	24,056	18,503	493	7,735	
65,000 - 74,999	2,040	4,069	9,949	23,856	10,075	12,984	40,704	30,651	1,744	35,763	
75,000 - 99,999	3,734	4,154	9,111	31,093	12,485	12,254	57,116	49,460	2,364	68,125	
100,000 - 149,999	2,934	17,878	2,252	6,017	6,757	25,483	36,398	44,747	1,452	45,811	
150,000 - 199,999	1,082	3,663	298	2,111	2,584	13,649	12,609	19,592	125	2,020	
200,000 - 499,999	2,821	37,899	71	139	4,687	51,572	15,137	55,754	367	10,237	
500,000 - 999,999	957	9,069	43	111	1,539	35,370	2,797	26,879	23	468	
1,000,000 - 4,999,999	748	25,423	7	23	1,171	69,503	1,778	41,467	26	561	
5,000,000 - 9,999,999	92	4,738	0	0	131	14,814	149	12,148	d/	d/	
10,000,000 and over	46	20,738	0	0	71	84,819	70	30,949	d/	d/	
Total	36,564	\$201,184	143,501	\$209,299	109,028	\$378,211	474,774	\$489,221	51,095	\$1,244,779	

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	4,854	\$7,506	1,144	\$14,949	30	\$657
\$5,000 - 9,999	5,662	35,397	8,399	10,015	9,081	80,096	1,998	890
10,000 - 14,999	18,281	113,697	10,829	44,210	24,855	212,980	2,858	3,602
15,000 - 19,999	18,240	127,731	6,070	9,724	17,141	177,715	2,579	4,939
20,000 - 24,999	19,518	135,759	5,487	10,927	13,837	137,971	3,027	4,418
25,000 - 29,999	15,843	134,917	5,695	19,049	11,495	120,557	2,763	17,008
30,000 - 34,999	12,450	133,167	4,924	10,293	9,434	111,921	2,952	3,453
35,000 - 39,999	7,451	79,126	6,049	13,239	5,901	60,183	1,204	779
40,000 - 44,999	7,172	90,653	3,805	7,338	6,384	64,527	2,134	2,960
45,000 - 49,999	5,535	69,187	3,311	2,782	4,077	46,221	994	2,763
50,000 - 54,999	3,424	42,544	2,932	10,018	3,433	37,774	1,189	1,275
55,000 - 59,999	4,286	52,814	3,221	17,840	3,355	31,759	741	1,413
60,000 - 64,999	3,732	41,788	2,555	11,898	2,457	26,406	1,530	1,989
65,000 - 74,999	4,080	47,529	4,011	6,062	3,861	48,290	2,705	6,407
75,000 - 99,999	6,819	93,144	6,929	25,580	5,345	69,633	2,999	2,558
100,000 - 149,999	6,001	78,333	4,707	23,444	3,910	49,311	2,630	5,359
150,000 - 199,999	2,087	31,129	2,044	18,473	1,364	21,892	1,131	2,814
200,000 - 499,999	3,460	51,797	3,172	31,607	2,118	31,933	2,622	23,842
500,000 - 999,999	923	13,143	982	18,492	574	8,414	949	15,436
1,000,000 - 4,999,999	524	8,395	889	32,624	305	4,427	811	44,114
5,000,000 - 9,999,999	41	693	107	19,462	26	421	101	6,954
10,000,000 and over	24	480	57	47,168	12	135	59	24,408
Total	145,554	\$1,381,422	91,030	\$397,751	130,109	\$1,357,512	38,007	\$178,039

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 2003
(Dollar Data in Thousands)**

NYAGI Class	Total with New York Deductions		New York Deductions				
			Standard		Itemized 1/		
			Number	Amount	Number	Amount	Number
Less than \$5,000		105,769	\$322,943	105,438	\$321,950	331	\$993
\$5,000 - 9,999		188,098	857,138	186,059	841,605	2,039	15,532
10,000 - 14,999		301,233	2,125,353	286,242	1,984,726	14,991	140,627
15,000 - 19,999		266,046	2,029,471	241,771	1,767,293	24,275	262,179
20,000 - 24,999		237,992	1,913,896	206,639	1,537,046	31,353	376,850
25,000 - 29,999		218,552	1,829,642	181,522	1,353,869	37,030	475,774
30,000 - 34,999		191,383	1,675,814	148,773	1,112,058	42,610	563,756
35,000 - 39,999		166,339	1,479,340	127,209	951,063	39,130	528,277
40,000 - 44,999		140,652	1,247,997	107,199	802,481	33,453	445,516
45,000 - 49,999		114,182	1,066,662	82,873	621,550	31,309	445,111
50,000 - 54,999		92,588	924,776	58,523	438,921	34,065	485,855
55,000 - 59,999		68,538	707,800	43,423	325,584	25,115	382,216
60,000 - 64,999		59,739	645,613	36,066	269,430	23,673	376,183
65,000 - 74,999		84,524	983,860	44,402	332,825	40,122	651,035
75,000 - 99,999		105,073	1,308,964	50,132	375,035	54,941	933,929
100,000 - 149,999		64,937	877,721	31,994	239,835	32,943	637,886
150,000 - 199,999		20,580	297,298	9,890	74,092	10,690	223,206
200,000 - 499,999		24,107	508,866	9,331	69,751	14,776	439,114
500,000 - 999,999		4,430	135,037	1,542	11,528	2,888	123,509
1,000,000 - 4,999,999		2,529	154,064	703	5,237	1,826	148,827
5,000,000 - 9,999,999		200	38,761	30	225	170	38,536
10,000,000 and over		101	262,990	13	93	88	262,897
Total		2,457,592	\$21,394,006	1,959,774	\$13,436,197	497,818	\$7,957,809

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 2003 (Dollar Data in Thousands)

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$10,000	909	\$5,170	1,662	\$5,717	443	\$1,991
\$10,000 -	14,999	7,659	28,786	14,676	38,039	6,337	25,366
15,000 -	19,999	10,655	38,105	23,841	67,309	8,814	43,249
20,000 -	24,999	12,728	54,252	31,038	95,895	11,490	70,048
25,000 -	29,999	11,820	56,964	36,658	118,416	15,500	99,775
30,000 -	34,999	12,806	49,123	42,415	149,786	17,686	123,188
35,000 -	39,999	8,706	34,920	38,959	166,700	18,216	127,255
40,000 -	44,999	7,341	25,916	33,453	158,466	17,960	115,576
45,000 -	49,999	5,617	19,998	31,309	163,679	18,150	135,454
50,000 -	54,999	6,256	29,340	33,686	189,373	19,617	133,857
55,000 -	59,999	2,827	12,436	25,115	167,060	17,425	127,153
60,000 -	64,999	3,405	14,834	23,426	163,376	15,675	120,677
65,000 -	74,999	3,031	25,505	40,122	301,635	27,845	208,023
75,000 -	99,999	4,115	46,312	54,680	530,643	38,494	328,103
100,000 -	149,999	2,183	34,013	32,787	443,797	23,090	230,729
150,000 -	199,999	311	28,347	10,690	212,107	8,826	112,448
200,000 -	499,999	634	32,774	14,755	540,645	12,075	220,424
500,000 -	999,999	96	14,856	2,888	226,594	2,313	71,550
1,000,000 -	4,999,999	d/	d/	1,825	396,529	1,592	70,059
5,000,000 -	9,999,999	d/	d/	170	129,042	144	17,041
10,000,000	and over	0	0	88	305,353	80	186,773
Total		101,122	\$554,725	494,243	\$4,570,161	281,773	\$2,568,739

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$10,000	1,352	\$1,343	576	\$2,330
\$10,000 -	14,999	12,728	21,449	7,120	32,771
15,000 -	19,999	21,907	44,270	14,175	85,458
20,000 -	24,999	28,292	55,332	19,714	130,456
25,000 -	29,999	33,200	79,999	26,380	170,097
30,000 -	34,999	39,233	99,322	31,875	210,051
35,000 -	39,999	37,038	86,693	28,272	201,377
40,000 -	44,999	30,166	78,963	22,777	144,956
45,000 -	49,999	30,197	73,587	22,068	147,471
50,000 -	54,999	32,452	80,630	22,765	165,015
55,000 -	59,999	24,345	71,630	15,258	96,105
60,000 -	64,999	22,093	64,278	15,479	112,256
65,000 -	74,999	38,656	118,868	26,393	189,870
75,000 -	99,999	51,632	150,929	32,063	224,927
100,000 -	149,999	31,363	133,712	18,172	176,815
150,000 -	199,999	10,132	55,850	4,008	52,718
200,000 -	499,999	14,272	141,843	5,896	107,152
500,000 -	999,999	2,825	104,866	1,028	43,661
1,000,000 -	4,999,999	1,779	168,579	484	54,694
5,000,000 -	9,999,999	168	53,807	31	10,346
10,000,000	and over	87	341,224	16	24,469
Total		463,917	\$2,027,176	314,881	\$2,383,989

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

d/ Tax Law secrecy provisions prohibit disclosure.

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

NYAGI Class		Total Federal Deductions 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than	\$10,000	\$17,544	1,530	\$1,018	0	\$0
	\$10,000 - 14,999	146,412	12,094	6,128	27	113
	15,000 - 19,999	278,392	22,194	16,707	0	0
	20,000 - 24,999	405,983	29,202	31,890	0	0
	25,000 - 29,999	525,250	35,570	51,748	69	540
	30,000 - 34,999	631,469	41,159	74,785	0	0
	35,000 - 39,999	616,786	37,894	92,579	0	0
	40,000 - 44,999	523,878	32,993	82,408	0	0
	45,000 - 49,999	540,163	30,959	96,049	0	0
	50,000 - 54,999	598,204	33,083	113,576	0	0
	55,000 - 59,999	474,229	24,379	93,450	34	0
	60,000 - 64,999	475,376	22,932	99,597	0	0
	65,000 - 74,999	843,881	39,612	194,377	0	0
	75,000 - 99,999	d/	53,893	348,739	d/	d/
	100,000 - 149,999	1,016,628	32,311	306,905	74	2,385
	150,000 - 199,999	449,695	10,486	153,002	6	16
	200,000 - 499,999	972,529	14,528	386,660	90	35
	500,000 - 999,999	412,885	2,857	167,454	7	12
	1,000,000 - 4,999,999	595,837	1,814	298,323	29	112
	5,000,000 - 9,999,999	175,262	169	98,295	8	105
	10,000,000 and over	d/	87	248,242	d/	d/
	Total	\$11,754,808	479,748	\$2,961,932	351	\$3,404

NYAGI Class		New York Itemized Deduction Adjustment		New York Itemized Deductions	
		Number	Amount	Number	Amount
Less than	\$10,000	0	\$0	2,370	\$16,526
	\$10,000 - 14,999	0	0	14,991	140,627
	15,000 - 19,999	0	0	24,275	262,179
	20,000 - 24,999	0	0	31,353	376,850
	25,000 - 29,999	0	0	37,030	475,774
	30,000 - 34,999	0	0	42,610	563,756
	35,000 - 39,999	0	0	39,130	528,277
	40,000 - 44,999	0	0	33,453	445,516
	45,000 - 49,999	0	0	31,309	445,111
	50,000 - 54,999	0	0	34,065	485,855
	55,000 - 59,999	0	0	25,115	382,216
	60,000 - 64,999	0	0	23,673	376,183
	65,000 - 74,999	0	0	40,122	651,035
	75,000 - 99,999	0	0	54,941	933,929
	100,000 - 149,999	32,943	76,003	32,943	637,886
	150,000 - 199,999	10,690	74,173	10,690	223,206
	200,000 - 499,999	14,776	147,471	14,776	439,114
	500,000 - 999,999	2,888	121,954	2,888	123,509
	1,000,000 - 4,999,999	1,826	148,812	1,826	148,827
	5,000,000 - 9,999,999	170	38,536	170	38,536
	10,000,000 and over	88	262,897	88	262,897
	Total	63,381	\$869,847	497,818	\$7,957,809

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 2003
(Dollar Data in Thousands)**

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	1,585	\$23,561	\$23,139	\$0
\$15,000 -	19,999	49,600	887,920	727,745	3,414
20,000 -	24,999	64,943	1,469,776	963,194	23,164
25,000 -	29,999	88,952	2,466,752	1,338,025	65,715
30,000 -	34,999	109,303	3,555,992	1,664,424	110,728
35,000 -	39,999	104,981	3,942,169	1,650,903	110,611
40,000 -	44,999	106,770	4,532,128	1,705,406	126,344
45,000 -	49,999	110,747	5,254,543	1,787,157	130,752
50,000 -	54,999	104,588	5,490,719	1,692,654	126,091
55,000 -	59,999	108,039	6,204,408	1,774,129	137,182
60,000 -	64,999	102,857	6,426,778	1,720,187	134,210
65,000 -	74,999	200,163	13,995,695	3,420,859	262,973
75,000 -	99,999	381,878	33,078,123	6,971,946	501,206
100,000 -	149,999	332,833	39,986,801	7,146,339	444,067
150,000 -	199,999	113,299	19,331,845	2,875,255	145,282
200,000 -	499,999	120,556	35,231,719	3,336,765	158,300
500,000 -	999,999	26,577	18,177,275	789,243	36,418
1,000,000 -	4,999,999	15,002	28,069,900	925,840	20,940
5,000,000 -	9,999,999	1,125	7,803,792	273,964	1,640
10,000,000	and over	694	17,346,953	643,134	987
Total		2,144,842	\$253,246,706	\$41,435,418	\$2,540,027

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$15,000	\$423	\$16	\$0	\$16
\$15,000 -	19,999	156,761	6,246	2,109	4,137
20,000 -	24,999	483,417	19,307	4,280	15,027
25,000 -	29,999	1,063,012	42,479	8,911	33,568
30,000 -	34,999	1,780,840	71,857	7,357	64,500
35,000 -	39,999	2,181,471	90,360	5,408	84,952
40,000 -	44,999	2,700,377	116,969	6,702	110,267
45,000 -	49,999	3,336,634	151,794	7,852	143,943
50,000 -	54,999	3,671,974	173,825	8,536	165,289
55,000 -	59,999	4,293,096	210,107	8,911	201,196
60,000 -	64,999	4,572,381	232,429	7,812	224,616
65,000 -	74,999	10,311,863	548,493	14,787	533,706
75,000 -	99,999	25,604,971	1,450,988	38,488	1,412,500
100,000 -	149,999	32,396,395	2,061,178	61,826	1,999,352
150,000 -	199,999	16,311,307	1,147,916	41,567	1,106,349
200,000 -	499,999	31,736,655	2,378,676	111,710	2,266,965
500,000 -	999,999	17,351,613	1,336,061	81,485	1,254,576
1,000,000 -	4,999,999	27,123,120	2,088,473	148,857	1,939,616
5,000,000 -	9,999,999	7,528,187	579,670	40,034	539,636
10,000,000	and over	16,702,832	1,286,118	77,396	1,208,721
Total		\$209,307,331	\$13,992,961	\$684,030	\$13,308,931

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

Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 2003 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	1,585	\$89,392	792	\$5,960	1,585	\$4,976	792	\$4,447
\$15,000 - 19,999	49,600	1,760,206	36,108	512,812	36,218	117,706	20,603	58,218
20,000 - 24,999	64,943	2,233,218	50,761	1,028,225	44,876	96,687	21,966	56,924
25,000 - 29,999	88,952	3,206,387	78,302	1,941,606	56,275	102,113	28,296	65,582
30,000 - 34,999	109,303	4,487,945	100,903	3,063,412	69,525	76,211	27,933	70,449
35,000 - 39,999	104,981	4,728,110	96,624	3,403,576	67,830	74,365	29,537	75,173
40,000 - 44,999	106,770	5,258,520	99,898	3,968,690	74,221	102,817	29,634	47,338
45,000 - 49,999	110,747	5,968,286	105,559	4,642,222	78,018	65,046	32,158	55,270
50,000 - 54,999	104,588	6,094,526	100,115	4,894,710	76,397	99,646	32,690	61,772
55,000 - 59,999	108,039	6,797,132	104,789	5,611,234	81,136	80,475	35,984	60,794
60,000 - 64,999	102,857	6,935,347	100,240	5,841,464	82,549	93,619	34,197	60,652
65,000 - 74,999	200,163	14,858,877	196,091	12,965,730	166,017	155,541	76,100	110,503
75,000 - 99,999	381,878	34,657,478	374,528	30,489,906	335,926	295,942	164,125	216,259
100,000 - 149,999	332,833	41,477,330	324,368	36,136,909	305,322	375,636	183,800	345,768
150,000 - 199,999	113,299	20,148,601	108,837	16,082,027	108,432	238,441	77,274	313,267
200,000 - 499,999	120,556	36,798,200	111,217	25,225,086	117,006	611,570	97,800	757,949
500,000 - 999,999	26,577	18,729,898	23,322	10,735,834	26,210	440,050	24,457	488,451
1,000,000 - 4,999,999	15,002	28,564,558	12,481	13,377,353	14,918	948,554	14,397	1,008,898
5,000,000 - 9,999,999	1,125	7,909,929	974	3,232,446	1,124	343,015	1,109	403,239
10,000,000 and over	694	17,441,475	595	5,075,522	694	1,004,276	689	906,502
Total	2,144,842	\$268,115,735	2,026,717	\$188,272,247	1,744,630	\$5,327,593	933,597	\$5,167,514

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000		0	\$0	396	\$12	396	\$2,380	0	\$0
\$15,000 - 19,999	8,171	23,751	7,418	18,522	4,251	34,711	4,569	30,894	
20,000 - 24,999	6,096	25,149	10,757	27,988	5,923	40,520	6,842	49,206	
25,000 - 29,999	7,353	25,030	11,930	28,833	8,370	72,367	9,924	90,656	
30,000 - 34,999	8,699	51,784	9,889	23,633	8,362	82,740	14,073	118,170	
35,000 - 39,999	9,130	48,349	14,527	33,963	7,711	73,827	12,177	119,936	
40,000 - 44,999	9,294	49,390	12,594	38,744	7,177	88,823	10,537	64,036	
45,000 - 49,999	6,909	41,658	15,741	45,018	7,604	116,264	10,527	95,751	
50,000 - 54,999	8,826	29,662	13,254	29,467	7,346	99,482	11,404	95,168	
55,000 - 59,999	8,801	22,717	16,230	36,226	11,605	137,706	9,814	113,564	
60,000 - 64,999	9,172	44,577	13,621	33,036	9,848	123,255	10,978	92,795	
65,000 - 74,999	19,272	133,009	33,103	75,630	18,071	308,077	22,750	272,481	
75,000 - 99,999	45,358	283,606	64,511	147,907	34,099	621,235	36,344	319,960	
100,000 - 149,999	47,334	477,313	85,050	206,866	40,329	1,208,788	35,025	336,152	
150,000 - 199,999	22,683	461,693	40,788	103,205	22,723	1,082,894	8,799	108,633	
200,000 - 499,999	33,431	1,928,999	54,596	163,869	42,820	4,633,979	12,410	399,910	
500,000 - 999,999	10,262	1,735,147	13,767	58,034	14,283	4,071,165	4,098	274,509	
1,000,000 - 4,999,999	7,161	4,577,312	7,169	44,210	9,207	7,679,324	2,995	540,945	
5,000,000 - 9,999,999	736	2,146,281	368	3,798	649	1,686,888	355	184,799	
10,000,000 and over	518	7,850,694	171	16,096	393	2,980,556	256	753,144	
Total	269,205	\$19,956,309	426,089	\$1,135,685	261,294	\$25,150,699	224,100	\$4,104,746	

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 2003 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	0	\$0	1,585	\$50,990
\$15,000 - 19,999	6,407	73,151	1,169	5,030	29,469	731,293
20,000 - 24,999	12,472	151,610	3,005	14,934	26,832	663,137
25,000 - 29,999	16,506	230,344	3,460	16,483	25,717	578,838
30,000 - 34,999	17,345	240,385	8,957	44,901	31,008	694,924
35,000 - 39,999	16,283	247,455	6,556	29,976	30,065	592,987
40,000 - 44,999	15,984	242,808	6,215	27,598	26,458	541,544
45,000 - 49,999	19,997	308,487	5,465	33,814	29,190	519,879
50,000 - 54,999	17,273	297,391	6,621	33,207	23,861	490,132
55,000 - 59,999	16,165	252,372	5,526	22,286	22,360	477,218
60,000 - 64,999	13,887	243,974	5,524	23,431	19,966	426,368
65,000 - 74,999	25,804	438,862	11,812	68,965	38,521	650,059
75,000 - 99,999	55,151	1,086,690	18,637	102,973	73,476	1,326,974
100,000 - 149,999	51,681	1,417,709	18,288	98,825	61,440	1,341,150
150,000 - 199,999	22,872	1,175,437	6,575	50,410	23,582	662,766
200,000 - 499,999	29,067	2,610,626	7,154	86,332	23,278	901,842
500,000 - 999,999	5,623	903,222	1,517	45,544	4,853	286,619
1,000,000 - 4,999,999	2,750	793,450	889	54,568	2,802	198,830
5,000,000 - 9,999,999	210	94,221	58	14,600	238	28,636
10,000,000 and over	120	212,350	65	37,785	171	19,289
Total	345,666	\$11,021,180	117,619	\$813,978	494,875	\$11,183,480

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	1,585	\$20,652	0	\$0	\$89,392
\$15,000 - 19,999	28,929	263,009	11,368	21,721	1,738,485
20,000 - 24,999	33,689	263,094	18,359	46,317	2,186,902
25,000 - 29,999	47,533	326,478	27,294	78,473	3,127,915
30,000 - 34,999	54,607	394,742	33,242	92,100	4,395,845
35,000 - 39,999	56,728	396,253	34,764	100,242	4,627,868
40,000 - 44,999	57,312	347,488	31,930	92,419	5,166,102
45,000 - 49,999	65,283	394,043	39,314	104,288	5,863,998
50,000 - 54,999	60,408	279,575	34,321	111,258	5,983,268
55,000 - 59,999	64,898	326,693	35,367	122,184	6,674,948
60,000 - 64,999	61,639	250,699	35,048	84,785	6,850,561
65,000 - 74,999	129,650	514,171	65,778	174,059	14,684,818
75,000 - 99,999	253,389	907,706	159,628	486,536	34,170,942
100,000 - 149,999	218,115	815,899	146,567	567,757	40,909,572
150,000 - 199,999	68,988	394,324	42,298	322,407	19,826,195
200,000 - 499,999	83,914	778,260	52,748	827,698	35,970,502
500,000 - 999,999	21,901	447,499	13,337	382,664	18,347,234
1,000,000 - 4,999,999	13,058	620,560	8,191	322,417	28,242,141
5,000,000 - 9,999,999	1,049	178,401	624	21,605	7,888,323
10,000,000 and over	655	199,310	425	22,881	17,418,594
Total	1,323,680	\$8,091,122	790,674	\$3,982,051	\$264,133,684

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 2003
(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	0	\$0	396	\$542	792	\$22,130		
\$15,000 - 19,999	606	792	748	390	1,119	1,288	9,983	6,896	10,529	311,173		
20,000 - 24,999	1,234	1,439	2,119	932	2,324	2,209	12,276	8,310	7,646	224,092		
25,000 - 29,999	913	2,422	3,915	2,274	4,266	3,521	23,975	21,581	6,667	155,500		
30,000 - 34,999	1,211	786	7,317	5,272	3,460	3,711	27,409	21,810	8,324	295,685		
35,000 - 39,999	1,208	2,103	8,889	8,582	5,384	8,388	30,611	27,193	6,548	192,923		
40,000 - 44,999	1,699	3,780	8,722	7,092	6,398	12,851	35,711	26,926	6,447	210,232		
45,000 - 49,999	1,158	1,280	10,208	8,924	5,808	9,576	44,588	35,969	5,707	129,462		
50,000 - 54,999	598	858	14,691	13,523	6,945	7,405	44,386	38,188	6,901	189,811		
55,000 - 59,999	1,916	5,150	12,108	13,339	6,851	21,161	49,075	40,323	6,779	206,621		
60,000 - 64,999	905	3,707	16,684	20,366	8,269	10,775	50,056	38,787	4,996	180,783		
65,000 - 74,999	3,603	5,830	30,771	41,700	18,076	19,907	106,667	99,470	8,587	209,579		
75,000 - 99,999	5,652	10,790	62,339	106,596	36,122	46,375	217,861	179,444	13,488	368,685		
100,000 - 149,999	7,497	34,521	58,193	122,345	45,613	115,127	189,900	204,552	11,404	306,188		
150,000 - 199,999	5,200	15,569	14,133	32,528	19,625	53,236	57,730	88,657	4,319	125,788		
200,000 - 499,999	11,789	59,334	7,484	15,991	31,160	220,583	69,625	219,164	3,421	94,789		
500,000 - 999,999	5,240	48,850	774	1,350	11,030	210,078	18,695	152,825	434	12,047		
1,000,000 - 4,999,999	4,756	93,279	196	294	7,979	455,537	11,387	257,461	218	6,260		
5,000,000 - 9,999,999	565	34,356	5	12	675	110,500	911	66,794	5	147		
10,000,000 and over	379	68,920	3	3	471	525,551	548	126,764	9	138		
Total	56,129	\$393,769	259,298	\$401,513	221,591	\$1,837,829	1,001,986	\$1,661,900	113,221	\$3,242,032		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	1,585	\$17,283	792	\$1,259	1,585	\$24,617	0	\$0
\$15,000 - 19,999	21,465	227,175	4,671	22,415	20,624	280,540	1,679	4,444
20,000 - 24,999	20,237	209,826	3,613	6,412	18,295	267,334	1,245	3,265
25,000 - 29,999	24,096	234,067	4,527	6,506	16,339	239,482	2,334	6,988
30,000 - 34,999	26,798	282,519	3,434	4,371	18,786	237,727	1,364	2,369
35,000 - 39,999	23,223	269,452	5,088	13,190	15,960	194,457	1,766	3,660
40,000 - 44,999	19,957	251,682	5,409	8,635	11,330	142,208	2,784	14,548
45,000 - 49,999	19,923	280,496	4,080	6,602	10,745	154,459	2,509	19,807
50,000 - 54,999	11,586	155,011	4,049	18,884	8,227	108,739	3,061	2,067
55,000 - 59,999	10,123	152,902	4,762	8,274	5,837	77,892	2,097	16,461
60,000 - 64,999	10,611	144,392	3,942	5,621	4,925	75,635	2,299	7,173
65,000 - 74,999	19,366	261,860	11,267	25,956	11,275	139,224	4,874	8,265
75,000 - 99,999	25,918	384,865	20,215	32,477	19,288	245,821	8,879	8,128
100,000 - 149,999	18,791	311,801	20,176	40,680	15,506	224,619	11,385	29,237
150,000 - 199,999	8,821	167,104	10,162	20,886	7,445	113,631	7,376	24,939
200,000 - 499,999	12,699	257,952	13,951	84,444	10,285	163,769	14,566	117,421
500,000 - 999,999	3,257	68,536	5,886	53,123	2,444	42,293	6,374	70,153
1,000,000 - 4,999,999	2,059	45,348	5,464	144,980	1,548	25,087	5,528	229,217
5,000,000 - 9,999,999	201	4,731	648	52,335	157	2,723	530	101,951
10,000,000 and over	121	2,853	491	135,054	98	1,811	382	399,202
Total	280,837	\$3,729,856	132,628	\$692,103	200,700	\$2,762,072	81,047	\$1,069,319

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 2003 (Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	1,935	\$28,248	1,935	\$28,248	0	\$0
\$15,000 - 19,999	49,600	727,745	47,504	693,558	2,096	34,187
20,000 - 24,999	64,943	963,194	59,393	867,139	5,550	96,055
25,000 - 29,999	88,952	1,338,025	78,429	1,145,058	10,523	192,967
30,000 - 34,999	109,303	1,664,424	96,886	1,414,536	12,417	249,888
35,000 - 39,999	104,981	1,650,903	87,113	1,271,846	17,868	379,057
40,000 - 44,999	106,771	1,705,406	86,952	1,269,496	19,819	435,910
45,000 - 49,999	110,747	1,787,157	86,346	1,260,653	24,401	526,505
50,000 - 54,999	104,587	1,692,654	84,629	1,235,588	19,958	457,066
55,000 - 59,999	108,039	1,774,129	81,700	1,192,827	26,339	581,302
60,000 - 64,999	102,857	1,720,187	73,754	1,076,812	29,103	643,374
65,000 - 74,999	200,164	3,420,859	141,280	2,062,686	58,884	1,358,173
75,000 - 99,999	381,878	6,971,946	224,574	3,278,777	157,304	3,693,168
100,000 - 149,999	332,833	7,146,339	134,017	1,956,650	198,816	5,189,689
150,000 - 199,999	113,299	2,875,255	32,100	468,660	81,199	2,406,595
200,000 - 499,999	120,556	3,336,765	36,120	527,357	84,436	2,809,408
500,000 - 999,999	26,577	789,243	9,164	133,795	17,413	655,448
1,000,000 - 4,999,999	15,002	925,840	3,332	48,647	11,670	877,193
5,000,000 - 9,999,999	1,125	273,964	111	1,621	1,014	272,344
10,000,000 and over	694	643,134	44	642	650	642,491
Total	2,144,842	\$41,435,418	1,365,383	\$19,934,597	779,459	\$21,500,821

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 2003 (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	926	6,126	2,096	11,767	1,706	\$9,690
20,000 -	24,999	3,163	22,492	5,550	31,798	3,861	26,250
25,000 -	29,999	4,256	28,089	10,289	69,895	8,250	62,933
30,000 -	34,999	4,216	29,294	12,417	82,875	10,288	105,017
35,000 -	39,999	5,873	26,786	17,868	120,685	15,493	176,740
40,000 -	44,999	7,785	50,094	19,819	132,840	15,617	165,204
45,000 -	49,999	6,818	34,411	24,401	176,945	21,214	227,186
50,000 -	54,999	4,584	32,740	19,958	158,910	17,958	192,907
55,000 -	59,999	4,175	16,737	26,339	219,981	24,445	264,370
60,000 -	64,999	4,166	25,585	29,103	234,153	26,711	278,754
65,000 -	74,999	9,115	49,893	58,884	537,705	53,904	565,711
75,000 -	99,999	12,799	68,334	157,174	1,648,662	148,005	1,596,957
100,000 -	149,999	8,993	81,773	198,816	2,785,512	188,854	2,276,426
150,000 -	199,999	2,738	43,016	81,199	1,624,920	77,149	1,038,856
200,000 -	499,999	1,842	37,840	84,417	2,936,022	79,243	1,558,750
500,000 -	999,999	185	5,137	17,413	1,391,513	16,348	541,410
1,000,000 -	4,999,999	d/	d/	11,669	2,477,671	10,862	545,057
5,000,000 -	9,999,999	d/	d/	1,014	717,974	935	111,722
10,000,000	and over	0	0	650	1,493,845	610	237,401
	Total	81,665	\$561,434	779,074	\$16,853,671	721,453	\$9,981,338

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	0	\$0	0	\$0
\$15,000 -	19,999	1,903	6,333	535	2,190
20,000 -	24,999	5,235	12,945	1,936	7,872
25,000 -	29,999	9,835	31,310	3,609	14,447
30,000 -	34,999	11,307	26,086	5,726	22,029
35,000 -	39,999	16,118	38,341	9,162	44,164
40,000 -	44,999	18,077	49,689	10,494	71,291
45,000 -	49,999	23,114	64,350	12,997	80,536
50,000 -	54,999	19,017	56,894	11,169	63,508
55,000 -	59,999	24,636	67,841	14,317	83,261
60,000 -	64,999	28,190	84,368	16,203	96,341
65,000 -	74,999	56,337	181,327	33,061	212,613
75,000 -	99,999	153,136	493,432	84,938	511,343
100,000 -	149,999	195,060	733,806	102,071	648,415
150,000 -	199,999	80,270	403,963	32,874	238,661
200,000 -	499,999	83,383	813,148	24,390	310,690
500,000 -	999,999	17,267	444,269	3,899	122,221
1,000,000 -	4,999,999	11,604	929,903	2,254	197,727
5,000,000 -	9,999,999	1,010	404,134	196	53,211
10,000,000	and over	650	1,072,701	123	101,914
	Total	756,149	\$5,914,842	369,954	\$2,882,436

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 2003 (Cont'd)
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number
Less than \$15,000	\$0	0	\$0	0	\$0
\$15,000 - 19,999	36,106	1,903	1,919	0	0
20,000 - 24,999	101,357	5,077	5,303	0	0
25,000 - 29,999	206,477	9,848	13,510	0	0
30,000 - 34,999	265,302	11,747	18,144	0	0
35,000 - 39,999	406,716	17,241	34,009	0	0
40,000 - 44,999	469,075	19,782	36,858	0	0
45,000 - 49,999	583,425	24,226	63,658	175	1,959
50,000 - 54,999	504,843	19,356	54,787	0	0
55,000 - 59,999	652,120	26,182	82,752	0	0
60,000 - 64,999	718,831	28,856	91,375	0	0
65,000 - 74,999	1,547,116	58,138	228,068	25	52
75,000 - 99,999	4,316,420	155,661	751,195	145	168
100,000 - 149,999	6,511,733	197,969	1,486,150	8	0
150,000 - 199,999	3,262,003	80,947	918,631	96	374
200,000 - 499,999	5,253,783	84,254	1,783,074	170	309
500,000 - 999,999	2,215,126	17,386	920,860	68	74
1,000,000 - 4,999,999	3,529,229	11,648	1,778,399	112	1,658
5,000,000 - 9,999,999	1,078,512	1,013	534,114	19	210
10,000,000 and over	2,418,533	649	1,134,417	16	747
Total	\$34,076,707	771,882	\$9,937,224	834	\$5,551

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	2,096	34,187
20,000 - 24,999	0	0	5,550	96,055
25,000 - 29,999	0	0	10,523	192,967
30,000 - 34,999	0	0	12,417	249,888
35,000 - 39,999	0	0	17,868	379,057
40,000 - 44,999	0	0	19,819	435,910
45,000 - 49,999	0	0	24,401	526,505
50,000 - 54,999	0	0	19,958	457,066
55,000 - 59,999	0	0	26,339	581,302
60,000 - 64,999	0	0	29,103	643,374
65,000 - 74,999	0	0	58,884	1,358,173
75,000 - 99,999	0	0	157,304	3,693,168
100,000 - 149,999	0	0	198,816	5,189,689
150,000 - 199,999	0	0	81,199	2,406,595
200,000 - 499,999	84,415	712,140	84,436	2,809,408
500,000 - 999,999	17,413	640,471	17,413	655,448
1,000,000 - 4,999,999	11,670	876,241	11,670	877,193
5,000,000 - 9,999,999	1,014	272,304	1,014	272,344
10,000,000 and over	650	642,431	650	642,491
Total	115,161	\$3,143,587	779,459	\$21,500,821

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 2003 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$5,000	475	-\$2,663	\$91	\$12
\$5,000 - 9,999	5,693	44,119	31,742	169
10,000 - 14,999	10,296	130,047	67,845	2,224
15,000 - 19,999	9,699	170,326	66,869	3,941
20,000 - 24,999	12,081	269,503	93,351	4,577
25,000 - 29,999	12,063	330,050	95,529	4,307
30,000 - 34,999	8,035	261,506	71,334	3,142
35,000 - 39,999	9,050	337,869	79,479	3,771
40,000 - 44,999	6,477	272,652	65,241	4,621
45,000 - 49,999	6,679	315,570	58,146	2,703
50,000 - 54,999	4,678	245,927	50,073	1,824
55,000 - 59,999	3,268	188,133	34,425	1,240
60,000 - 64,999	3,050	190,841	40,218	1,461
65,000 - 74,999	4,486	309,150	53,491	1,893
75,000 - 99,999	7,206	623,276	88,415	2,504
100,000 - 149,999	5,637	657,862	94,522	1,975
150,000 - 199,999	1,090	182,626	23,220	60
200,000 - 499,999	1,837	564,824	45,484	649
500,000 - 999,999	542	364,568	16,652	268
1,000,000 - 4,999,999	543	1,112,476	40,811	242
5,000,000 - 9,999,999	62	413,260	21,782	18
10,000,000 and over	53	1,718,708	141,913	16
Total	113,001	\$8,700,630	\$1,280,632	\$41,618

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$5,000	\$485	\$19	\$6	\$13
\$5,000 - 9,999	12,208	486	\$103	383
10,000 - 14,999	59,977	2,401	259	2,141
15,000 - 19,999	99,516	4,157	258	3,899
20,000 - 24,999	171,575	7,778	258	7,520
25,000 - 29,999	230,215	11,236	207	11,029
30,000 - 34,999	187,030	9,738	128	9,610
35,000 - 39,999	254,618	13,941	127	13,814
40,000 - 44,999	202,790	11,403	163	11,239
45,000 - 49,999	254,721	14,795	131	14,664
50,000 - 54,999	194,029	11,437	166	11,271
55,000 - 59,999	152,468	9,145	222	8,923
60,000 - 64,999	149,162	9,005	314	8,691
65,000 - 74,999	253,767	15,600	105	15,496
75,000 - 99,999	532,356	33,604	1,050	32,554
100,000 - 149,999	561,366	37,226	1,109	36,117
150,000 - 199,999	159,346	11,491	650	10,841
200,000 - 499,999	518,692	38,900	2,153	36,748
500,000 - 999,999	347,648	26,769	2,035	24,733
1,000,000 - 4,999,999	1,071,424	82,499	5,465	77,034
5,000,000 - 9,999,999	391,460	30,142	1,655	28,488
10,000,000 and over	1,576,779	121,412	18,110	103,301
Total	\$7,381,631	\$503,185	\$34,675	\$468,510

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

**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2003 (Dollar Data in Thousands)
(Dollar Data in Thousands)**

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$5,000	475	-\$2,075	58	\$1,050	396	\$1,628	370	\$628
\$5,000 - 9,999	5,693	50,617	4,232	25,053	1,815	667	1,176	1,423
10,000 - 14,999	10,296	184,372	7,606	92,155	3,255	2,728	1,938	5,291
15,000 - 19,999	9,699	179,553	8,367	136,231	3,645	3,631	1,693	1,685
20,000 - 24,999	12,081	320,645	10,721	232,209	3,904	4,135	2,008	4,285
25,000 - 29,999	12,063	374,641	11,084	286,771	5,496	7,056	1,995	3,405
30,000 - 34,999	8,035	280,074	7,017	221,436	2,735	981	1,094	2,344
35,000 - 39,999	9,050	360,705	8,795	309,255	3,582	2,100	1,443	2,028
40,000 - 44,999	6,477	277,922	6,403	271,701	3,046	1,199	1,084	246
45,000 - 49,999	6,679	328,392	6,228	280,609	4,238	2,402	2,154	1,548
50,000 - 54,999	4,678	250,071	4,425	217,788	2,162	355	830	41
55,000 - 59,999	3,268	189,807	3,146	169,620	2,308	370	1,068	893
60,000 - 64,999	3,050	198,731	2,655	163,239	2,268	1,689	568	655
65,000 - 74,999	4,486	331,558	4,072	271,176	2,941	2,602	1,272	1,304
75,000 - 99,999	7,206	626,172	7,171	602,443	5,725	2,680	2,634	1,760
100,000 - 149,999	5,637	693,759	5,047	549,264	4,742	8,858	3,263	10,348
150,000 - 199,999	1,090	198,808	707	108,214	1,012	5,869	629	8,581
200,000 - 499,999	1,837	587,267	1,398	347,687	1,718	20,620	1,317	11,389
500,000 - 999,999	542	385,750	394	176,804	540	10,528	479	14,207
1,000,000 - 4,999,999	543	1,128,470	386	428,795	529	55,802	500	56,170
5,000,000 - 9,999,999	62	423,824	38	132,968	61	29,687	59	41,831
10,000,000 and over	53	1,729,150	36	472,265	53	110,430	52	108,920
Total	113,001	\$9,098,215	99,986	\$5,496,735	56,171	\$276,015	27,625	\$278,982

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	343	\$148	21	\$27	8	\$13	7	\$281
\$5,000 - 9,999	108	85	175	211	211	601	72	869
10,000 - 14,999	176	479	967	834	279	1,942	166	1,765
15,000 - 19,999	672	470	558	758	120	809	108	1,269
20,000 - 24,999	857	4,875	1,169	1,435	535	2,970	246	3,883
25,000 - 29,999	357	918	1,457	1,558	513	2,056	281	2,349
30,000 - 34,999	72	540	944	1,356	231	6,502	195	6,389
35,000 - 39,999	533	3,021	1,086	834	382	2,681	0	0
40,000 - 44,999	688	12,077	55	55	958	3,589	439	32,960
45,000 - 49,999	245	5	556	721	525	12,444	238	508
50,000 - 54,999	368	5,758	359	533	184	915	301	1,086
55,000 - 59,999	0	0	647	559	123	7,296	245	1,023
60,000 - 64,999	24	3	790	1,086	49	1,671	124	211
65,000 - 74,999	207	598	762	1,115	183	792	25	a/
75,000 - 99,999	433	5,351	1,828	2,357	372	6,057	150	2,892
100,000 - 149,999	1,015	21,836	2,075	2,673	785	24,178	188	1,715
150,000 - 199,999	276	14,642	336	506	425	17,765	18	238
200,000 - 499,999	486	49,578	758	1,541	799	93,280	103	4,451
500,000 - 999,999	242	47,650	227	1,099	286	89,275	82	6,007
1,000,000 - 4,999,999	296	241,212	213	657	349	314,299	114	31,664
5,000,000 - 9,999,999	43	123,055	18	78	46	85,771	12	4,504
10,000,000 and over	42	737,062	11	81	34	334,332	17	68,622
Total	7,483	\$1,269,363	15,013	\$20,074	7,396	\$1,009,238	3,131	\$172,687

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

2/ Includes estate and trust income.

a/ Less than \$500.

Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2003 (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	59	\$225	10	\$24	21	\$207
\$5,000 - 9,999	1,566	11,477	108	415	665	4,267
10,000 - 14,999	834	9,645	544	3,176	2,417	48,873
15,000 - 19,999	845	13,602	120	397	594	3,313
20,000 - 24,999	1,004	15,234	123	944	2,326	45,110
25,000 - 29,999	932	18,853	232	1,926	2,092	32,819
30,000 - 34,999	944	36,366	78	334	1,256	11,335
35,000 - 39,999	227	8,791	199	390	1,381	22,474
40,000 - 44,999	230	6,622	18	210	933	13,305
45,000 - 49,999	451	19,161	0	0	963	2,527
50,000 - 54,999	485	8,419	0	0	632	15,231
55,000 - 59,999	477	1,693	19	35	511	5,734
60,000 - 64,999	272	17,447	174	538	519	11,500
65,000 - 74,999	369	740	0	0	1,093	48,980
75,000 - 99,999	321	7,161	271	1,438	451	2,550
100,000 - 149,999	878	57,858	246	5,952	476	13,225
150,000 - 199,999	264	18,051	0	0	258	4,647
200,000 - 499,999	388	33,605	67	1,850	335	21,248
500,000 - 999,999	82	27,574	40	1,811	63	5,153
1,000,000 - 4,999,999	86	37,034	25	2,302	71	11,297
5,000,000 - 9,999,999	9	5,058	3	13	8	2,720
10,000,000 and over	10	1,460	3	401	13	2,646
Total	10,733	\$356,077	2,279	\$22,155	17,079	\$329,162

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$5,000	382	-\$5,641	58	\$48	-\$2,123
\$5,000 - 9,999	1,528	8,538	2,076	2,780	47,837
10,000 - 14,999	3,495	29,032	973	1,248	183,124
15,000 - 19,999	3,975	22,237	1,412	2,887	176,666
20,000 - 24,999	3,570	18,090	1,889	3,681	316,963
25,000 - 29,999	4,650	28,597	2,614	9,508	365,133
30,000 - 34,999	2,802	8,649	1,211	10,239	269,836
35,000 - 39,999	2,731	11,580	1,373	1,891	358,814
40,000 - 44,999	1,911	2,409	512	160	277,763
45,000 - 49,999	3,612	10,926	902	8,121	320,272
50,000 - 54,999	1,298	3,182	563	1,005	249,066
55,000 - 59,999	2,117	5,818	511	276	189,531
60,000 - 64,999	1,621	4,361	657	2,563	196,168
65,000 - 74,999	1,773	6,480	742	1,058	330,499
75,000 - 99,999	4,388	4,857	1,295	2,235	623,937
100,000 - 149,999	3,249	18,532	1,518	17,563	676,196
150,000 - 199,999	916	21,782	329	8,870	189,938
200,000 - 499,999	1,305	17,702	741	11,958	575,309
500,000 - 999,999	428	23,476	260	9,242	376,508
1,000,000 - 4,999,999	451	18,485	273	11,610	1,116,860
5,000,000 - 9,999,999	54	7,329	37	3,631	420,193
10,000,000 and over	49	31,139	30	4,078	1,725,073
Total	46,305	\$297,561	19,977	\$114,652	\$8,983,563

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 49: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Married Filing Separately -Full-Year Resident Taxable Returns in 2003
(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	36	\$1	169	\$19	36	\$230
\$10,000 - 14,999	9	102	226	87	121	108	367	192	56	54
15,000 - 19,999	0	0	214	128	36	7	1,448	682	366	1,427
20,000 - 24,999	0	0	299	121	123	14	1,553	763	1,173	32,530
25,000 - 29,999	47	2	591	708	397	193	2,527	1,409	375	10,870
30,000 - 34,999	42	55	705	718	163	171	1,784	854	195	3,252
35,000 - 39,999	56	532	505	762	848	116	1,911	964	199	6,815
40,000 - 44,999	0	0	706	666	318	414	1,838	1,566	0	0
45,000 - 49,999	0	0	626	1,675	770	591	2,986	1,027	31	149
50,000 - 54,999	0	0	424	474	48	5	1,011	719	0	0
55,000 - 59,999	0	0	279	413	141	2,830	1,485	822	0	0
60,000 - 64,999	24	64	633	1,173	642	1,000	1,374	1,283	148	2,456
65,000 - 74,999	46	28	394	659	518	795	1,230	716	162	12,168
75,000 - 99,999	10	23	730	2,815	478	581	4,122	2,305	5	286
100,000 - 149,999	368	1,224	82	252	426	2,161	2,912	5,204	82	1,939
150,000 - 199,999	24	93	0	0	240	550	641	1,592	0	0
200,000 - 499,999	312	1,346	23	11	462	4,825	991	5,499	0	0
500,000 - 999,999	121	859	d/	d/	249	5,274	344	12,164	d/	d/
1,000,000 - 4,999,999	171	6,490	d/	d/	316	20,828	382	12,019	d/	d/
5,000,000 - 9,999,999	24	721	0	0	41	8,470	42	3,374	d/	d/
10,000,000 and over	31	13,556	0	0	39	33,818	39	14,801	0	0
Total	1,288	\$25,293	6,438	\$10,679	6,418	\$82,768	29,176	\$68,314	2,832	\$72,219

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	211	\$1,704	36	\$2	283	\$1,759	0	\$0
\$10,000 - 14,999	2,156	23,644	94	264	1,612	29,220	0	0
15,000 - 19,999	594	3,006	379	198	84	1,077	48	116
20,000 - 24,999	992	8,895	121	6	810	5,401	0	0
25,000 - 29,999	1,323	9,398	703	841	1,294	13,467	0	0
30,000 - 34,999	390	5,033	0	0	0	0	42	134
35,000 - 39,999	677	4,340	334	47	677	10,189	0	0
40,000 - 44,999	37	256	212	1	212	4,236	37	131
45,000 - 49,999	175	5,343	31	69	276	389	0	0
50,000 - 54,999	126	2,114	0	0	126	153	0	0
55,000 - 59,999	123	1,365	0	0	123	2,452	19	1
60,000 - 64,999	247	2,774	213	127	0	0	124	803
65,000 - 74,999	381	4,123	162	1,148	219	4,389	0	0
75,000 - 99,999	30	285	172	31	30	312	281	76
100,000 - 149,999	344	6,732	418	1,592	304	4,706	336	610
150,000 - 199,999	126	2,146	90	2,172	108	1,143	42	843
200,000 - 499,999	297	4,715	235	1,544	233	3,602	196	1,112
500,000 - 999,999	57	956	137	1,523	40	758	155	2,436
1,000,000 - 4,999,999	76	1,290	228	8,304	50	750	213	9,193
5,000,000 - 9,999,999	16	259	39	6,647	6	69	30	5,759
10,000,000 and over	15	211	39	25,292	7	100	38	13,659
Total	8,414	\$88,758	3,647	\$49,843	6,511	\$84,343	1,566	\$34,893

d/ Tax Law secrecy provisions prohibit disclosure.

Table 50: New York State Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2003 (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	d/	d/	d/	d/	83	\$85
\$5,000 - 9,999	5,693	\$31,742	4,541	\$29,516	1,152	2,225
10,000 - 14,999	10,206	67,845	9,055	58,857	1,151	8,988
15,000 - 19,999	9,405	66,869	7,506	48,788	1,899	18,081
20,000 - 24,999	12,002	93,351	8,456	54,967	3,546	38,384
25,000 - 29,999	11,925	95,529	7,405	48,131	4,520	47,398
30,000 - 34,999	7,992	71,334	4,480	29,123	3,512	42,211
35,000 - 39,999	8,536	79,479	5,570	36,203	2,966	43,276
40,000 - 44,999	6,477	65,241	3,640	23,660	2,837	41,582
45,000 - 49,999	6,648	58,146	2,818	18,319	3,830	39,827
50,000 - 54,999	4,551	50,073	2,054	13,350	2,497	36,724
55,000 - 59,999	3,146	34,425	946	6,147	2,200	28,277
60,000 - 64,999	3,049	40,218	926	6,022	2,123	34,196
65,000 - 74,999	4,486	53,491	1,404	9,129	3,082	44,362
75,000 - 99,999	7,206	88,415	1,772	11,519	5,434	76,896
100,000 - 149,999	5,622	94,522	885	5,751	4,737	88,771
150,000 - 199,999	1,090	23,220	125	814	965	22,406
200,000 - 499,999	1,837	45,484	255	1,660	1,582	43,823
500,000 - 999,999	541	16,652	94	610	447	16,042
1,000,000 - 4,999,999	543	40,811	39	254	504	40,557
5,000,000 - 9,999,999	d/	d/	d/	d/	59	21,762
10,000,000 and over	d/	d/	d/	d/	53	141,913
Total	111,156	\$1,280,632	61,976	\$402,845	49,180	\$877,787

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 2003 (Dollar Data in Thousands)

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$5,000	26	\$21	421	\$238	3	\$1
\$5,000 -	9,999	621	850	1,086	527	66	11
10,000 -	14,999	225	666	1,205	3,335	765	3,461
15,000 -	19,999	1,074	4,674	2,145	4,144	680	4,452
20,000 -	24,999	698	2,258	3,546	8,426	1,779	10,998
25,000 -	29,999	785	3,930	4,658	14,397	1,957	16,147
30,000 -	34,999	1,120	2,779	3,512	14,513	1,484	8,041
35,000 -	39,999	551	3,696	3,138	16,305	2,072	17,904
40,000 -	44,999	249	702	2,837	18,704	1,667	15,162
45,000 -	49,999	700	4,331	3,830	16,927	2,368	14,602
50,000 -	54,999	253	1,599	2,624	19,224	1,360	11,140
55,000 -	59,999	279	2,234	2,200	11,861	1,185	11,247
60,000 -	64,999	395	580	2,123	16,680	1,333	8,929
65,000 -	74,999	485	1,242	3,082	21,987	1,690	14,748
75,000 -	99,999	441	2,667	5,434	48,571	4,155	33,112
100,000 -	149,999	418	8,241	4,753	64,012	3,638	41,817
150,000 -	199,999	78	990	965	23,606	683	11,025
200,000 -	499,999	8	479	1,582	65,743	1,275	23,927
500,000 -	999,999	13	1,010	448	39,923	360	12,254
1,000,000 -	4,999,999	3	697	502	122,448	423	26,930
5,000,000 -	9,999,999	0	0	59	48,259	56	13,392
10,000,000	and over	0	0	53	167,364	49	171,124
	Total	8,420	\$43,644	50,201	\$747,196	29,050	\$470,427

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$5,000	74	\$48	22	\$10
\$5,000 -	9,999	842	686	399	346
10,000 -	14,999	760	904	571	1,536
15,000 -	19,999	1,706	2,136	1,267	3,923
20,000 -	24,999	3,231	6,540	2,161	13,655
25,000 -	29,999	4,245	8,603	2,398	10,910
30,000 -	34,999	3,470	9,819	2,197	13,361
35,000 -	39,999	2,110	4,129	932	7,369
40,000 -	44,999	2,551	5,481	1,593	13,565
45,000 -	49,999	3,480	7,163	1,843	7,970
50,000 -	54,999	2,118	4,385	1,613	9,611
55,000 -	59,999	1,921	5,155	1,240	5,165
60,000 -	64,999	2,000	7,855	1,383	9,473
65,000 -	74,999	2,759	7,905	2,224	12,447
75,000 -	99,999	5,163	12,466	2,526	11,099
100,000 -	149,999	4,581	17,744	2,245	14,516
150,000 -	199,999	959	5,622	515	6,725
200,000 -	499,999	1,532	19,291	339	6,108
500,000 -	999,999	425	11,207	119	5,187
1,000,000 -	4,999,999	493	41,355	119	10,575
5,000,000 -	9,999,999	57	23,331	17	7,519
10,000,000	and over	53	113,101	10	7,558
	Total	44,530	\$314,924	25,735	\$178,627

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 2003 (Cont'd) (Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$5,000	\$318	416	\$233	0	\$0	0
\$5,000 - 9,999	2,420	1,019	194	0	0	0
10,000 - 14,999	9,902	904	914	0	0	0
15,000 - 19,999	19,330	2,000	1,250	0	0	0
20,000 - 24,999	41,877	3,242	3,493	0	0	0
25,000 - 29,999	53,845	4,520	6,447	0	0	0
30,000 - 34,999	48,514	3,317	6,434	0	0	0
35,000 - 39,999	49,383	2,966	6,390	0	0	0
40,000 - 44,999	53,614	2,837	12,032	0	0	0
45,000 - 49,999	50,958	3,655	11,570	0	0	0
50,000 - 54,999	45,953	2,624	9,230	0	0	0
55,000 - 59,999	35,662	2,078	7,385	0	0	0
60,000 - 64,999	43,435	2,123	9,239	0	0	0
65,000 - 74,999	57,791	3,082	13,429	0	0	0
75,000 - 99,999	105,141	5,308	31,442	0	0	0
100,000 - 149,999	139,067	4,753	42,106	0	0	0
150,000 - 199,999	44,944	965	15,160	6	91	
200,000 - 499,999	104,147	1,561	45,473	0	0	
500,000 - 999,999	61,151	436	29,474	d/	d/	
1,000,000 - 4,999,999	172,050	502	90,970	6	28	
5,000,000 - 9,999,999	80,832	59	37,308	d/	d/	
10,000,000 and over	408,983	53	125,487	4	332	
Total	\$1,629,315	48,419	\$505,660	20	\$467	

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$5,000	0	\$0	83	\$85
\$5,000 - 9,999	0	0	1,152	2,225
10,000 - 14,999	0	0	1,151	8,988
15,000 - 19,999	0	0	1,899	18,081
20,000 - 24,999	0	0	3,546	38,384
25,000 - 29,999	0	0	4,520	47,398
30,000 - 34,999	0	0	3,512	42,211
35,000 - 39,999	0	0	2,966	43,276
40,000 - 44,999	0	0	2,837	41,582
45,000 - 49,999	0	0	3,830	39,827
50,000 - 54,999	0	0	2,497	36,724
55,000 - 59,999	0	0	2,200	28,277
60,000 - 64,999	0	0	2,123	34,196
65,000 - 74,999	0	0	3,082	44,362
75,000 - 99,999	0	0	5,434	76,896
100,000 - 149,999	4,737	8,739	4,737	88,771
150,000 - 199,999	965	7,468	965	22,406
200,000 - 499,999	1,582	14,918	1,582	43,823
500,000 - 999,999	447	15,725	447	16,042
1,000,000 - 4,999,999	504	40,554	504	40,557
5,000,000 - 9,999,999	59	21,762	59	21,762
10,000,000 and over	53	141,913	53	141,913
Total	8,346	\$251,080	49,180	\$877,787

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 2003 (Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$15,000	10,166	\$139,988	\$106,837	\$5,194
\$15,000 -	19,999	28,873	508,676	306,761	25,391
20,000 -	24,999	60,747	1,389,288	655,272	60,323
25,000 -	29,999	99,639	2,748,546	1,089,097	134,284
30,000 -	34,999	102,570	3,329,793	1,151,429	136,596
35,000 -	39,999	94,729	3,544,396	1,094,005	128,945
40,000 -	44,999	73,700	3,116,008	909,102	105,416
45,000 -	49,999	51,371	2,434,451	669,368	68,330
50,000 -	54,999	40,549	2,122,410	531,745	53,186
55,000 -	59,999	33,788	1,935,131	475,274	44,165
60,000 -	64,999	23,477	1,462,523	323,995	31,269
65,000 -	74,999	34,989	2,431,764	536,884	43,354
75,000 -	99,999	40,309	3,423,290	692,846	49,677
100,000 -	149,999	17,029	1,995,734	365,745	19,484
150,000 -	199,999	3,331	566,561	66,015	4,032
200,000 -	499,999	3,617	1,026,969	90,914	4,495
500,000 -	999,999	629	446,148	15,931	767
1,000,000 -	4,999,999	342	635,143	18,026	441
5,000,000 -	9,999,999	23	152,256	5,758	27
10,000,000	and over	15	281,570	3,084	20
Total		719,893	\$33,690,644	\$9,108,087	\$915,396

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$15,000	\$27,957	\$1,113	\$590	\$524
\$15,000 -	19,999	176,524	7,047	2,185	4,863
20,000 -	24,999	673,693	27,137	11,732	15,405
25,000 -	29,999	1,525,164	64,044	17,318	46,726
30,000 -	34,999	2,041,768	92,292	15,862	76,430
35,000 -	39,999	2,321,447	110,752	13,816	96,936
40,000 -	44,999	2,101,491	104,030	12,339	91,691
45,000 -	49,999	1,696,752	87,917	9,666	78,251
50,000 -	54,999	1,537,479	82,669	5,588	77,081
55,000 -	59,999	1,415,692	78,038	3,447	74,591
60,000 -	64,999	1,107,259	62,656	2,231	60,426
65,000 -	74,999	1,851,526	107,128	2,236	104,891
75,000 -	99,999	2,680,767	160,965	3,348	157,617
100,000 -	149,999	1,610,506	104,044	2,632	101,411
150,000 -	199,999	496,514	35,616	1,165	34,451
200,000 -	499,999	931,560	69,849	2,562	67,287
500,000 -	999,999	429,450	33,067	1,703	31,365
1,000,000 -	4,999,999	616,676	47,484	2,872	44,612
5,000,000 -	9,999,999	146,472	11,278	670	10,609
10,000,000	and over	278,467	21,442	1,564	19,878
Total		\$23,667,161	\$1,308,569	\$113,526	\$1,195,043

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 2003 (Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	10,166	\$189,346	7,111	\$96,722	3,589	\$3,533	1,311	\$4,657
\$15,000 - 19,999	28,873	554,974	25,491	434,784	8,663	7,172	2,386	10,151
20,000 - 24,999	60,747	1,436,099	58,348	1,311,224	17,794	7,602	3,545	3,297
25,000 - 29,999	99,639	2,800,674	97,223	2,630,727	26,635	11,231	6,207	6,172
30,000 - 34,999	102,570	3,395,889	100,636	3,194,111	28,476	12,260	7,407	6,531
35,000 - 39,999	94,729	3,626,112	93,136	3,381,003	35,480	11,501	11,025	24,934
40,000 - 44,999	73,700	3,173,599	73,591	3,071,864	30,585	11,956	7,573	6,691
45,000 - 49,999	51,371	2,475,292	50,990	2,387,717	24,054	7,639	6,835	14,469
50,000 - 54,999	40,549	2,151,188	40,353	2,088,875	19,937	5,772	5,696	2,927
55,000 - 59,999	33,788	1,979,404	33,148	1,872,481	18,989	5,001	5,169	4,128
60,000 - 64,999	23,477	1,488,838	23,252	1,387,245	11,357	6,768	3,900	4,372
65,000 - 74,999	34,989	2,471,019	34,371	2,296,987	20,990	13,522	6,809	5,579
75,000 - 99,999	40,309	3,482,269	39,481	3,197,031	28,193	21,236	11,730	18,884
100,000 - 149,999	17,029	2,050,036	15,993	1,667,800	13,072	26,750	6,173	22,030
150,000 - 199,999	3,331	572,444	2,906	434,469	3,211	7,111	1,949	9,775
200,000 - 499,999	3,617	1,071,701	3,016	673,675	3,347	18,968	2,594	21,069
500,000 - 999,999	629	463,653	476	258,806	624	7,304	514	23,147
1,000,000 - 4,999,999	342	651,061	254	261,144	333	30,621	297	23,551
5,000,000 - 9,999,999	23	153,429	20	74,853	22	7,179	21	10,723
10,000,000 and over	15	288,568	11	50,794	15	14,224	14	3,979
Total	719,893	\$34,475,598	699,807	\$30,772,312	295,366	\$237,351	91,155	\$227,064

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	298	\$865	834	\$1,092	326	\$2,112	410	\$6,117	
\$15,000 - 19,999	480	5,863	1,313	2,498	924	7,710	1,807	23,376	
20,000 - 24,999	748	384	2,001	5,441	940	10,305	3,196	28,752	
25,000 - 29,999	1,004	4,558	2,269	5,224	976	6,931	2,710	19,366	
30,000 - 34,999	2,145	3,476	3,060	6,128	1,091	26,353	1,980	17,662	
35,000 - 39,999	2,487	2,719	4,810	12,194	1,797	16,023	2,692	23,337	
40,000 - 44,999	1,185	2,109	3,431	8,327	613	7,126	3,375	33,574	
45,000 - 49,999	1,486	8,384	3,332	8,165	668	2,232	2,596	33,153	
50,000 - 54,999	1,488	1,818	1,704	2,316	410	3,901	1,612	18,303	
55,000 - 59,999	1,472	3,686	2,571	5,698	781	11,074	1,900	21,457	
60,000 - 64,999	789	9,520	1,978	4,817	999	19,313	1,602	15,865	
65,000 - 74,999	1,200	4,426	2,280	5,591	1,393	23,148	2,908	30,246	
75,000 - 99,999	2,776	18,579	6,101	12,194	1,635	49,150	2,575	31,630	
100,000 - 149,999	1,675	29,306	3,319	7,203	1,612	67,995	1,816	23,447	
150,000 - 199,999	580	18,713	1,381	4,160	658	27,134	298	1,416	
200,000 - 499,999	931	74,206	1,377	4,038	1,159	156,598	325	15,269	
500,000 - 999,999	199	39,915	339	1,617	315	100,501	79	4,588	
1,000,000 - 4,999,999	171	136,832	134	1,288	185	180,363	77	23,856	
5,000,000 - 9,999,999	14	26,577	9	27	11	25,636	d/	d/	
10,000,000 and over	8	84,596	6	159	11	100,600	d/	d/	
Total	21,135	\$476,532	42,247	\$98,179	16,503	\$844,203	31,969	\$372,032	

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 2003 (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	1,349	\$12,454	112	\$444	2,974	\$54,117		
\$15,000 - 19,999	2,385	33,320	588	3,059	3,819	38,658		
20,000 - 24,999	3,149	43,579	1,395	7,058	4,632	46,344		
25,000 - 29,999	3,107	37,953	2,156	11,807	6,769	65,550		
30,000 - 34,999	2,601	40,785	2,031	9,452	6,930	53,872		
35,000 - 39,999	5,997	70,499	1,264	2,916	7,767	66,277		
40,000 - 44,999	2,181	15,312	1,971	8,749	7,457	35,753		
45,000 - 49,999	1,703	16,022	1,579	5,793	7,698	43,326		
50,000 - 54,999	987	13,780	1,425	11,936	3,656	22,951		
55,000 - 59,999	2,168	12,996	1,544	3,787	3,827	39,154		
60,000 - 64,999	691	12,552	1,214	5,365	2,293	36,517		
65,000 - 74,999	2,404	36,299	1,343	7,949	5,321	75,264		
75,000 - 99,999	2,708	43,899	2,203	11,644	5,700	109,220		
100,000 - 149,999	2,168	90,453	1,020	9,502	3,465	102,818		
150,000 - 199,999	311	32,704	252	4,837	896	40,921		
200,000 - 499,999	778	88,687	281	3,723	451	34,134		
500,000 - 999,999	60	7,269	32	1,056	69	8,551		
1,000,000 - 4,999,999	52	21,270	24	4,032	41	3,023		
5,000,000 - 9,999,999	5	7,407	d/	d/	d/	d/		
10,000,000 and over	4	7,850	d/	d/	d/	d/		
Total	34,807	\$645,092	20,438	\$115,010	73,770	\$876,466		

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$15,000	3,512	\$22,540	1,289	\$1,697	\$187,649
\$15,000 - 19,999	8,838	46,249	4,296	8,601	546,373
20,000 - 24,999	14,778	54,615	9,173	12,718	1,423,382
25,000 - 29,999	23,060	73,952	11,534	16,349	2,784,325
30,000 - 34,999	30,489	91,745	13,538	22,350	3,373,539
35,000 - 39,999	30,115	91,602	16,687	30,238	3,595,873
40,000 - 44,999	29,656	73,438	12,386	21,794	3,151,805
45,000 - 49,999	23,596	42,614	10,558	15,779	2,459,514
50,000 - 54,999	19,114	43,719	9,452	21,588	2,129,601
55,000 - 59,999	18,586	61,827	11,219	24,761	1,954,644
60,000 - 64,999	12,589	38,598	4,515	14,349	1,474,490
65,000 - 74,999	22,579	59,579	5,328	10,084	2,460,934
75,000 - 99,999	28,915	79,739	7,766	20,562	3,461,707
100,000 - 149,999	11,782	83,037	3,451	30,017	2,020,019
150,000 - 199,999	2,290	12,030	832	10,340	562,104
200,000 - 499,999	2,297	27,394	1,369	33,998	1,037,703
500,000 - 999,999	443	25,421	297	13,870	449,783
1,000,000 - 4,999,999	287	23,435	184	10,401	640,660
5,000,000 - 9,999,999	19	1,759	15	959	152,471
10,000,000 and over	15	28,504	6	372	288,196
Total	282,959	\$981,800	123,895	\$320,828	\$34,154,770

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 2003 (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	540	\$183	227	\$46	531	\$408	629	\$8,243		
\$15,000 - 19,999	36	5	1,142	626	573	183	2,583	1,805	953	9,312		
20,000 - 24,999	0	0	4,407	3,085	1,955	938	6,607	3,610	937	13,057		
25,000 - 29,999	116	80	9,475	8,722	3,959	1,554	12,294	6,566	848	5,199		
30,000 - 34,999	586	94	7,971	8,903	4,158	2,637	20,316	12,518	888	9,709		
35,000 - 39,999	199	8	11,021	14,363	6,074	2,941	21,491	14,931	655	8,495		
40,000 - 44,999	0	0	8,555	11,363	4,179	2,743	25,445	19,610	656	5,772		
45,000 - 49,999	31	13	5,602	7,948	3,045	4,268	20,833	14,779	1,025	8,511		
50,000 - 54,999	34	79	6,954	10,459	3,687	2,694	17,356	12,932	195	794		
55,000 - 59,999	355	132	6,598	14,443	3,521	2,464	16,626	15,026	517	8,638		
60,000 - 64,999	0	0	4,851	10,255	2,920	1,922	11,568	9,694	448	6,079		
65,000 - 74,999	381	3,448	6,460	16,186	3,914	1,527	20,998	19,604	1,260	10,014		
75,000 - 99,999	306	1,142	5,732	17,739	4,137	4,446	25,972	24,734	957	23,760		
100,000 - 149,999	380	477	1,756	8,302	1,779	6,473	10,355	13,184	183	3,681		
150,000 - 199,999	108	5,097	95	249	407	1,078	1,914	5,350	6	266		
200,000 - 499,999	368	1,532	d/	d/	814	5,753	1,932	6,579	70	1,315		
500,000 - 999,999	86	495	d/	d/	203	3,638	378	4,001	d/	d/		
1,000,000 - 4,999,999	84	1,872	d/	d/	173	24,637	245	6,194	d/	d/		
5,000,000 - 9,999,999	8	1,133	0	0	13	1,657	19	1,684	d/	d/		
10,000,000 and over	8	574	0	0	8	13,522	13	2,160	d/	d/		
Total	3,086	\$16,182	81,228	\$132,979	45,745	\$85,122	217,478	\$195,368	10,232	\$122,986		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$15,000	1,506	\$12,577	112	\$334	1,646	\$26,203	28	\$126
\$15,000 - 19,999	2,081	11,657	474	581	1,824	15,037	108	97
20,000 - 24,999	2,508	9,046	515	517	1,410	11,390	264	329
25,000 - 29,999	2,316	18,282	876	3,038	761	12,923	47	27
30,000 - 34,999	1,731	12,455	1,560	372	1,133	9,165	605	11,031
35,000 - 39,999	2,492	31,548	1,552	331	668	12,994	848	326
40,000 - 44,999	1,353	17,605	637	53	1,424	4,767	162	286
45,000 - 49,999	521	6,080	803	1,029	728	5,954	369	297
50,000 - 54,999	485	4,656	531	389	184	225	34	90
55,000 - 59,999	408	4,075	587	413	606	7,920	355	66
60,000 - 64,999	50	568	709	1,151	312	4,921	497	1,115
65,000 - 74,999	493	6,311	1,100	1,831	638	11,725	46	5
75,000 - 99,999	791	6,482	1,136	1,159	396	5,093	257	108
100,000 - 149,999	386	5,757	824	1,984	592	8,386	714	4,938
150,000 - 199,999	268	3,428	102	90	78	266	186	360
200,000 - 499,999	199	2,733	269	2,682	157	2,762	257	964
500,000 - 999,999	30	535	114	640	15	226	132	2,204
1,000,000 - 4,999,999	d/	d/	95	13,187	14	182	110	12,006
5,000,000 - 9,999,999	d/	d/	8	401	0	0	11	920
10,000,000 and over	d/	d/	5	1,353	0	0	8	17,178
Total	17,639	\$154,036	12,008	\$31,535	12,583	\$140,142	5,038	\$52,473

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 2003 (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	10,166	\$106,837	10,085	\$105,894	81	\$943
\$15,000 - 19,999	28,873	306,761	27,468	288,410	1,405	18,351
20,000 - 24,999	60,747	655,272	55,649	584,317	5,098	70,955
25,000 - 29,999	99,639	1,089,097	90,278	947,918	9,361	141,179
30,000 - 34,999	102,570	1,151,429	87,025	913,759	15,545	237,670
35,000 - 39,999	94,729	1,094,005	76,207	800,177	18,522	293,828
40,000 - 44,999	73,700	909,102	51,297	538,623	22,403	370,479
45,000 - 49,999	51,371	669,368	34,469	361,921	16,902	307,447
50,000 - 54,999	40,549	531,745	25,322	265,880	15,227	265,865
55,000 - 59,999	33,788	475,274	19,464	204,372	14,324	270,901
60,000 - 64,999	23,477	323,995	13,699	143,840	9,778	180,155
65,000 - 74,999	34,989	536,884	15,292	160,564	19,697	376,320
75,000 - 99,999	40,310	692,846	16,552	173,791	23,758	519,055
100,000 - 149,999	17,029	365,745	4,226	44,376	12,803	321,369
150,000 - 199,999	3,330	66,015	1,108	11,636	2,222	54,379
200,000 - 499,999	3,617	90,914	836	8,777	2,781	82,137
500,000 - 999,999	629	15,931	198	2,083	431	13,848
1,000,000 - 4,999,999	342	18,026	85	893	257	17,133
5,000,000 - 9,999,999	d/	d/	d/	d/	21	5,737
10,000,000 and over	d/	d/	d/	d/	14	3,073
Total	719,893	\$9,108,087	529,263	\$5,557,263	190,630	\$3,550,824

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 2003 (Dollar Data in Thousands)

NYAGI Class		Medical & Dental Expenses		Taxes Paid		Interest Paid	
		Number	Amount	Number	Amount	Number	Amount
Less than	\$15,000	63	\$233	81	\$330	45	\$178
	\$15,000 - 19,999	387	1,859	1,405	3,279	1,019	7,400
	20,000 - 24,999	1,879	5,064	5,098	15,806	3,522	26,150
	25,000 - 29,999	2,478	8,042	9,361	32,408	5,506	51,343
	30,000 - 34,999	3,901	13,091	15,418	55,290	7,632	70,052
	35,000 - 39,999	4,979	20,113	18,522	78,131	10,945	90,575
	40,000 - 44,999	4,810	17,754	22,403	102,268	12,679	110,283
	45,000 - 49,999	2,613	12,196	16,902	105,048	12,294	109,142
	50,000 - 54,999	2,788	9,183	15,227	91,473	9,118	77,413
	55,000 - 59,999	2,050	7,999	14,324	95,664	10,550	104,963
	60,000 - 64,999	1,505	5,570	9,778	63,937	6,183	58,447
	65,000 - 74,999	1,353	7,598	19,697	154,198	14,059	135,280
	75,000 - 99,999	2,054	9,370	23,507	229,453	18,502	182,517
	100,000 - 149,999	487	6,119	12,803	171,147	10,963	124,516
	150,000 - 199,999	42	368	2,222	43,502	2,127	25,354
	200,000 - 499,999	89	1,220	2,781	94,082	2,557	49,007
	500,000 - 999,999	d/	d/	431	38,284	402	11,724
	1,000,000 - 4,999,999	d/	d/	257	53,001	233	11,270
	5,000,000 - 9,999,999	0	0	21	15,800	18	3,016
	10,000,000 and over	0	0	14	27,564	12	1,370
	Total	31,480	\$125,875	190,252	\$1,470,665	128,367	\$1,250,000

NYAGI Class		Charitable Contributions		Other Deductions 1/	
		Number	Amount	Number	Amount
Less than	\$15,000	63	\$78	45	\$188
	\$15,000 - 19,999	1,260	3,656	725	3,321
	20,000 - 24,999	4,625	8,841	3,444	19,851
	25,000 - 29,999	8,879	20,272	5,850	39,340
	30,000 - 34,999	14,757	37,680	12,204	85,491
	35,000 - 39,999	17,364	50,720	13,049	82,264
	40,000 - 44,999	21,334	72,620	17,731	119,890
	45,000 - 49,999	16,127	46,102	12,040	87,048
	50,000 - 54,999	14,052	44,753	11,858	93,155
	55,000 - 59,999	13,718	42,572	10,441	65,248
	60,000 - 64,999	9,286	33,456	7,784	52,999
	65,000 - 74,999	18,989	66,903	14,020	100,925
	75,000 - 99,999	23,112	85,417	16,062	137,882
	100,000 - 149,999	12,172	53,200	7,635	64,658
	150,000 - 199,999	2,151	7,953	851	10,483
	200,000 - 499,999	2,710	21,798	845	16,335
	500,000 - 999,999	419	8,817	110	2,681
	1,000,000 - 4,999,999	254	15,811	66	5,659
	5,000,000 - 9,999,999	21	6,816	d/	d/
	10,000,000 and over	14	5,162	d/	d/
	Total	181,305	\$632,627	134,762	\$989,460

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 2003 (Cont'd)
(Dollar Data in Thousands)**

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$15,000	\$1,007	72	\$64	0	\$0	0
\$15,000 - 19,999	19,516	1,309	1,165	0	0	0
20,000 - 24,999	75,712	4,625	5,205	79	448	79
25,000 - 29,999	151,405	9,085	11,538	69	795	69
30,000 - 34,999	261,603	15,138	27,065	0	0	0
35,000 - 39,999	321,804	18,104	37,475	38	391	38
40,000 - 44,999	422,816	22,292	56,782	37	323	37
45,000 - 49,999	359,536	16,871	55,821	31	281	31
50,000 - 54,999	315,979	15,227	53,038	126	1,261	126
55,000 - 59,999	316,446	14,324	54,786	0	0	0
60,000 - 64,999	214,409	9,754	40,926	0	0	0
65,000 - 74,999	464,897	19,511	94,448	0	0	0
75,000 - 99,999	644,639	23,477	141,176	10	94	10
100,000 - 149,999	419,151	12,721	105,721	0	0	0
150,000 - 199,999	85,700	2,217	27,357	0	0	0
200,000 - 499,999	169,620	2,760	61,492	0	0	0
500,000 - 999,999	54,015	430	26,795	d/	d/	d/
1,000,000 - 4,999,999	72,430	255	38,283	d/	d/	d/
5,000,000 - 9,999,999	23,076	21	11,610	0	0	0
10,000,000 and over	26,470	14	20,323	0	0	0
Total	\$4,420,231	188,206	\$871,068	395	\$3,631	395

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$15,000	0	\$0	81	\$943
\$15,000 - 19,999	0	0	1,405	18,351
20,000 - 24,999	0	0	5,098	70,955
25,000 - 29,999	0	0	9,361	141,179
30,000 - 34,999	0	0	15,545	237,670
35,000 - 39,999	0	0	18,522	293,828
40,000 - 44,999	0	0	22,403	370,479
45,000 - 49,999	0	0	16,902	307,447
50,000 - 54,999	0	0	15,227	265,865
55,000 - 59,999	0	0	14,324	270,901
60,000 - 64,999	0	0	9,778	180,155
65,000 - 74,999	0	0	19,697	376,320
75,000 - 99,999	0	0	23,758	519,055
100,000 - 149,999	0	0	12,803	321,369
150,000 - 199,999	2,222	5,080	2,222	54,379
200,000 - 499,999	2,781	27,275	2,781	82,137
500,000 - 999,999	431	13,496	431	13,848
1,000,000 - 4,999,999	257	17,077	257	17,133
5,000,000 - 9,999,999	21	5,733	21	5,737
10,000,000 and over	14	3,073	14	3,073
Total	5,727	\$71,735	190,630	\$3,550,824

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.

2003 Fiduciary Returns

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

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

Table 57 shows that approximately 46,000 resident estates and trusts had 2003 tax liability of approximately \$167.9 million. Approximately 1,800 nonresident and part-year resident estates and trusts paid \$17.9 million in tax. In total, Table 57 shows that 48,132 fiduciary returns had total tax liability after credits of \$185.8 million.

The data in Table 57 are based on all fiduciary returns received for the 2003 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 2003
(Dollar Data in Thousands)**

NY Taxable Income Class	Federal Amounts					
	Total Income (Line A)*		Deductions & Exemptions		Taxable Income (Line 1)*	
	Number	Amount	Number	Amount	Number	Amount
\$0	9	\$382	9	\$382	d/	d/
\$1 - 49	750	3,366	725	3,179	d/	d/
50 - 99	940	4,995	912	4,664	885	\$331
100 - 199	1,522	8,594	1,502	8,163	1,459	431
200 - 299	1,457	7,749	1,428	7,166	1,397	584
300 - 399	1,258	6,418	1,246	5,822	1,222	596
400 - 499	1,140	6,116	1,126	5,362	1,102	754
500 - 599	1,031	5,481	1,018	4,581	1,012	899
600 - 699	901	5,963	883	5,269	881	695
700 - 799	871	4,847	851	3,831	853	1,016
800 - 899	772	97,352	761	12,869	759	84,483
900 - 999	716	5,236	702	4,447	695	789
1,000 - 1,999	5,329	75,259	5,215	54,219	5,227	21,040
2,000 - 2,999	3,468	42,416	3,422	28,635	3,386	13,780
3,000 - 3,999	2,486	160,110	2,441	38,074	2,445	122,037
4,000 - 4,999	2,002	27,159	1,973	17,866	1,968	9,293
5,000 - 5,999	1,530	24,536	1,512	15,921	1,504	8,615
6,000 - 6,999	1,306	25,780	1,286	16,778	1,277	9,002
7,000 - 7,999	1,067	346,013	1,057	42,263	1,044	303,750
8,000 - 8,999	906	24,038	900	15,441	892	8,597
9,000 - 9,999	844	130,301	837	22,175	832	108,126
10,000 - 10,999	737	115,477	731	22,366	729	93,111
11,000 - 11,999	718	141,641	711	32,435	709	109,206
12,000 - 12,999	630	115,591	626	18,362	622	97,228
13,000 - 13,999	561	16,244	557	8,804	555	7,440
14,000 - 14,999	521	33,938	520	24,641	515	9,297
15,000 - 19,999	2,014	107,128	1,992	41,824	1,999	65,304
20,000 - 24,999	1,394	129,432	1,385	39,150	1,387	90,282
25,000 - 49,999	3,700	271,037	3,679	126,692	3,678	144,344
50,000 - 99,999	2,918	328,224	2,902	123,262	2,898	204,963
100,000 - 499,999	3,391	1,051,617	3,387	321,169	3,371	730,447
500,000 - 999,999	518	481,460	518	121,092	513	360,369
1,000,000 and over	576	2,776,588	575	650,267	574	2,126,321
Total	47,983	\$6,580,489	47,389	\$1,847,173	47,076	\$4,733,316

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2003 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	New York Amounts			
	Adjusted Gross Income (Line B)*		Taxable Income (Line 5)*	
	Number	Amount	Number	Amount
\$0	d/	d/	0	\$0
\$1 - 49	d/	d/	752	23
50 - 99	814	\$586	939	69
100 - 199	1,314	1,198	1,519	223
200 - 299	1,285	928	1,462	362
300 - 399	1,151	1,187	1,257	438
400 - 499	1,020	1,348	1,143	512
500 - 599	934	930	1,022	562
600 - 699	792	1,897	897	581
700 - 799	774	1,065	868	650
800 - 899	684	899,826	772	655
900 - 999	638	884	716	678
1,000 - 1,999	4,780	24,333	5,287	7,685
2,000 - 2,999	3,132	17,293	3,409	8,409
3,000 - 3,999	2,277	131,709	2,448	8,521
4,000 - 4,999	1,827	10,657	1,969	8,806
5,000 - 5,999	1,420	10,042	1,505	8,246
6,000 - 6,999	1,216	10,072	1,251	8,119
7,000 - 7,999	988	328,443	1,036	7,771
8,000 - 8,999	865	9,618	890	7,552
9,000 - 9,999	766	116,286	808	7,664
10,000 - 10,999	685	100,071	713	7,470
11,000 - 11,999	688	118,424	688	7,874
12,000 - 12,999	589	102,824	610	7,613
13,000 - 13,999	532	8,530	543	7,329
14,000 - 14,999	484	8,698	508	7,360
15,000 - 19,999	1,905	71,851	1,946	33,649
20,000 - 24,999	1,340	91,547	1,320	29,443
25,000 - 49,999	3,564	159,889	3,515	125,613
50,000 - 99,999	2,836	231,678	2,741	196,172
100,000 - 499,999	3,298	776,166	3,004	615,659
500,000 - 999,999	502	387,454	420	293,010
1,000,000 and over	530	2,195,715	317	961,321
Total	44,280	\$5,822,591	46,275	\$2,370,038

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2003 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	Resident Fiduciaries							
	Tax Before Credits (Line 8)*		Credits 1/		Tax After Credits (Line 8 - Credits)		Other State Taxes 2/	Total NYS Tax
	Number	Amount	Number	Amount	Number	Amount	Amount	Amount
\$0	10	\$41	0	\$0	10	\$41	\$8	\$49
\$1 - 49	752	1	0	0	752	1	0	1
50 - 99	939	3	6	a/	939	3	0	3
100 - 199	1,519	9	d/	d/	1,519	9	0	9
200 - 299	1,462	15	5	a/	1,462	15	0	15
300 - 399	1,257	18	2	a/	1,257	18	2	19
400 - 499	1,143	21	5	a/	1,143	21	0	21
500 - 599	1,022	22	d/	d/	1,022	22	0	22
600 - 699	897	23	4	a/	897	23	0	23
700 - 799	868	26	0	0	868	26	0	26
800 - 899	772	26	0	0	772	26	0	26
900 - 999	716	27	d/	d/	716	27	0	27
1,000 - 1,999	5,287	308	14	a/	5,287	308	2	310
2,000 - 2,999	3,409	338	9	a/	3,409	338	0	338
3,000 - 3,999	2,448	341	10	1	2,448	340	0	340
4,000 - 4,999	1,969	354	d/	d/	1,969	354	0	354
5,000 - 5,999	1,505	331	16	2	1,505	330	0	330
6,000 - 6,999	1,251	326	17	2	1,251	324	0	324
7,000 - 7,999	1,036	312	14	2	1,036	311	0	311
8,000 - 8,999	890	305	20	2	890	303	0	303
9,000 - 9,999	808	313	17	2	808	311	0	311
10,000 - 10,999	713	310	14	3	713	307	0	307
11,000 - 11,999	688	332	12	1	688	331	0	331
12,000 - 12,999	610	325	7	3	610	322	0	322
13,000 - 13,999	543	323	10	3	543	319	0	319
14,000 - 14,999	508	336	5	a/	508	336	0	336
15,000 - 19,999	1,946	1,584	59	13	1,946	1,572	1	1,573
20,000 - 24,999	1,320	1,494	45	11	1,320	1,483	0	1,483
25,000 - 49,999	3,515	7,217	123	86	3,515	7,130	10	7,140
50,000 - 99,999	2,741	12,390	116	125	2,741	12,265	2	12,268
100,000 - 499,999	3,004	49,092	238	2,826	3,004	46,266	8	46,274
500,000 - 999,999	420	22,561	59	511	420	22,050	0	22,050
1,000,000 and over	317	73,937	71	1,581	317	72,356	0	72,356
Total	46,285	\$173,062	903	\$5,174	46,285	\$167,888	\$34	\$167,922

See footnotes at end of table.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 2003 (Cont'd)
(Dollar Data in Thousands)

NY Taxable Income Class	Nonresident & Part-Year Resident Fiduciaries					All Taxpayers			
	Taxable Income (Line C)*		Allocated NYS Tax (Line 9)*		Tax After Credits Amount	Other State Taxes 2/ Amount	Total NYS Tax		
	Number	Amount	Number	Amount			Number	Amount	
\$0	0	\$0	0	\$0	\$41	\$8	10	\$49	
\$1 - 49	4	a/	4	a/	1	0	756	1	
50 - 99	8	1	8	a/	3	0	947	3	
100 - 199	9	1	9	a/	9	0	1,528	9	
200 - 299	6	2	6	a/	15	0	1,468	15	
300 - 399	10	4	10	a/	18	2	1,267	19	
400 - 499	5	2	5	a/	21	0	1,148	21	
500 - 599	11	6	11	a/	23	0	1,033	23	
600 - 699	10	7	10	a/	23	0	907	23	
700 - 799	7	5	7	a/	26	0	875	26	
800 - 899	6	5	6	a/	26	0	778	26	
900 - 999	7	7	7	1	28	0	723	28	
1,000 - 1,999	62	92	62	3	311	2	5,349	314	
2,000 - 2,999	74	184	74	6	343	0	3,483	343	
3,000 - 3,999	49	167	49	4	344	0	2,497	344	
4,000 - 4,999	34	153	34	4	358	0	2,003	358	
5,000 - 5,999	31	168	31	4	333	0	1,536	333	
6,000 - 6,999	57	369	57	12	336	0	1,308	336	
7,000 - 7,999	34	258	34	8	319	0	1,070	319	
8,000 - 8,999	19	161	19	4	308	0	909	308	
9,000 - 9,999	37	355	37	12	323	0	845	323	
10,000 - 10,999	25	263	25	6	313	0	738	313	
11,000 - 11,999	32	365	32	13	343	0	720	343	
12,000 - 12,999	21	262	21	10	332	0	631	332	
13,000 - 13,999	18	244	18	6	326	0	561	326	
14,000 - 14,999	13	187	13	6	342	0	521	342	
15,000 - 19,999	72	1,250	72	47	1,619	1	2,018	1,620	
20,000 - 24,999	76	1,650	76	58	1,541	0	1,396	1,541	
25,000 - 49,999	186	6,734	186	210	7,340	10	3,701	7,350	
50,000 - 99,999	178	13,089	178	386	12,651	2	2,919	12,653	
100,000 - 499,999	389	92,630	389	2,259	48,525	8	3,393	48,533	
500,000 - 999,999	98	70,628	98	1,238	23,288	0	518	23,288	
1,000,000 and over	259	1,249,430	259	13,563	85,919	0	576	85,919	
Total	1,847	\$1,438,680	1,847	\$17,861	\$185,749	\$34	48,132	\$185,783	

* Corresponds to the line number on the 2003 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.



Appendix A: Glossary of Terms

Federal Adjusted Gross Income (FAGI)

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

New York Adjusted Gross Income (NYAGI)

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

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

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

federal exclusions from income, such as:

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

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

Forms

Short 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.

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

Nontaxable Returns

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

Nonresident

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

Part-Year Resident

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

Return

Income tax forms IT-100, IT-200, IT-201, and IT-203. A husband and wife filing a joint return are considered to be one taxpayer. Fiduciaries of estates and trusts file form IT-205.

Taxable Return

A return with any amount of positive tax liability.

Taxable Year The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 2003 and fiscal years ending before February 1, 2004.

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

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

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



Appendix B: Description of the Sample

The 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 247,000 personal income tax returns of all types, selected from a total of approximately 8.8 million returns. A sample is conducted to eliminate the need to tabulate components of income and deductions from all of the approximately 9 million tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. As in past years, the sample was stratified by income class and return type for resident and nonresident returns. The long-form returns IT-201 and IT-203 were additionally stratified by deduction status, standard or itemized, and IT-203 returns were further stratified by full-year nonresidents and part-year residents. Also, the income classifier for IT-203 returns is federal-source NYAGI. For 2003, all of these categories were stratified by those returns claiming credits and those returns not claiming credits. This additional step increased the size of the sample significantly compared to prior years.

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 2003 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.

The sample is based on New York adjusted gross income and drawn according to the ratios shown in Table B-1. The sampling ratio is defined as the selection of one out of every “n” returns. For example, the following table shows that for IT-100 returns that did not claim any credits and had income between \$75,000 and \$100,000, 1 out of every 70 returns was selected

Table B-1 : 2003 Personal Income Tax Study

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

Income Class*	IT-100				IT-200				IT-201				IT-203			
	Credit		Noncredit		Credit		Noncredit		Itemized		Standard		Full Year Non-Resident		Part Year Resident	
	Credit	Noncredit	Credit	Noncredit	Credit	Noncredit	Credit	Noncredit	Credit	Noncredit	Credit	Noncredit	Credit	Noncredit	Credit	Noncredit
-\$10,000,000 and under	N/A	N/A	N/A	N/A	N/A	N/A	1	1	N/A	N/A	N/A	1	N/A	N/A	N/A	1
-1,000,000 - -9,999,999	N/A	N/A	N/A	N/A	N/A	N/A	1	1	N/A	N/A	1	1	N/A	N/A	N/A	1
-200,000 - -999,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	35	N/A	N/A	N/A	34	N/A	N/A	N/A	49
-100,000 - -199,999	N/A	N/A	N/A	N/A	N/A	N/A	16	135	N/A	N/A	N/A	20	N/A	N/A	N/A	45
-75,000 - -99,999	N/A	N/A	N/A	N/A	N/A	N/A	N/A	125	N/A	N/A	N/A	86	N/A	N/A	N/A	35
-50,000 - -74,999	N/A	N/A	N/A	N/A	N/A	N/A	35	91	N/A	N/A	N/A	101	N/A	N/A	N/A	43
-25,000 - -49,999	N/A	N/A	N/A	N/A	N/A	N/A	35	194	N/A	N/A	N/A	106	N/A	N/A	N/A	63
-10,000 - -24,999	N/A	N/A	N/A	N/A	N/A	N/A	15	240	N/A	N/A	N/A	133	N/A	N/A	N/A	72
-5,000 - -9,999	N/A	N/A	N/A	N/A	N/A	N/A	129	286	N/A	N/A	N/A	120	N/A	N/A	44	68
-1 - -4,999	N/A	N/A	N/A	N/A	N/A	N/A	44	644	N/A	N/A	N/A	180	N/A	N/A	N/A	124
= 0	1	92	140	192	N/A	N/A	165	404	N/A	N/A	1	221	N/A	N/A	1	104
1 - 4,999	157	368	81	651	1	388	90	931	27	117	1	348	44	101	147	237
5,000 - 9,999	62	272	37	541	73	365	36	605	55	104	230	312	60	92	81	235
10,000 - 14,999	69	163	29	337	9	309	28	421	111	135	289	236	71	92	52	171
15,000 - 19,999	64	100	35	225	49	286	36	308	131	137	271	164	97	87	55	125
20,000 - 24,999	44	67	42	165	80	268	44	308	162	125	178	145	109	82	106	108
25,000 - 29,999	80	169	53	352	70	260	47	326	160	152	154	193	99	100	176	166
30,000 - 34,999	74	210	51	446	43	204	36	360	123	187	65	239	70	121	68	210
35,000 - 39,999	50	195	41	400	39	176	28	311	44	187	74	213	70	122	17	194
40,000 - 44,999	27	173	43	347	38	218	18	230	91	188	53	181	67	123	55	175
45,000 - 49,999	33	152	46	326	32	178	31	248	71	165	92	140	51	120	43	154
50,000 - 54,999	28	130	63	290	50	129	35	187	29	147	77	114	66	115	4	144
55,000 - 59,999	23	103	61	278	35	124	19	238	111	127	89	95	65	112	19	131
60,000 - 64,999	18	82	158	268	25	126	26	245	103	97	98	80	45	101	89	119
65,000 - 74,999	12	78	216	276	25	163	21	197	125	84	117	80	19	115	22	101
75,000 - 99,999	N/A	70	160	222	5	126	17	163	122	73	87	55	13	80	10	64
100,000 - 149,999	N/A	N/A	107	100	8	74	9	83	51	48	45	39	10	56	9	38
150,000 - 199,999	N/A	N/A	N/A	59	6	66	6	91	33	31	11	25	3	29	5	26
200,000 - 499,999	N/A	N/A	N/A	26	2	19	3	21	7	10	7	13	3	16	2	14
500,000 - 999,999	N/A	N/A	N/A	N/A	1	10	1	11	2	6	5	6	2	6	1	6
1,000,000 - 1,999,999	N/A	N/A	N/A	N/A	1	1	1	1	1	1	1	1	1	1	1	1
2,000,000 - 4,999,999	N/A	N/A	N/A	N/A	1	1	1	1	1	1	1	1	1	1	1	1
5,000,000 - and over	N/A	N/A	N/A	N/A	1	1	1	1	1	1	1	1	1	1	1	1

* 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.

Appendix C: 2003 New York State Income Tax Forms

Resident Fast Form Income Tax Return

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



IT-100



Attach label, or print or type	Important: 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
	Permanent home address <i>(see instructions) (number and street or rural route)</i>		Apartment number	School district code number
City, village, or post office		State NY	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 2003? *(Part-year residents must file Form IT-201; see instructions.)* Yes No

(D) Were you a city of Yonkers resident for all of 2003? *(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
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 9a)</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	Voluntary gifts/contributions <i>(whole dollar amounts only; see instructions)</i> Olympic Fund ... <input type="checkbox"/> o. <input type="checkbox"/> Return a Gift to Wildlife ... <input type="checkbox"/> w. <input type="text"/> Breast Cancer Research Fund ... <input type="checkbox"/> b. <input type="text"/> Missing/Exploited Children Fund ... <input type="checkbox"/> c. <input type="text"/> Alzheimer's Fund ... <input type="checkbox"/> a. <input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
9	Amount of federal earned income credit <i>(see instructions and complete the back of this form)</i>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
10	Amount of federal 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"/>
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Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? <i>(see instructions)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(complete the following)</i>		
	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 <i>(or yours, if self-employed)</i>	• Employer identification number
	Address	Date
		Mark X if self-employed <input type="checkbox"/>

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

Request for direct deposit

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

a Routing number: b Type: Checking Savings

c Account number:

Claim for earned income credit for IT-100 filers

- 2 Did you claim the **federal** earned income credit for 2003? If **No**, stop; you do not qualify for the NYS credit 2. Yes No
- 3 Was your 2003 investment income greater than \$2,600? If **Yes**, stop; you do not qualify for the NYS credit (see instructions) .. 3. Yes No
- 4 Did you claim qualifying children on your 2003 **federal** Schedule EIC? 4. Yes No
 If **No**, continue with line number 5 below. If **Yes**, in the space provided below, list up to two of the same children you claimed on federal Schedule EIC. If you claimed more than two, see instructions.

First name, middle initial, and last name	Relationship	Number of months lived with you	* Full-time student	** Person with disability	Social security number	Year of birth
	•	<input type="checkbox"/>	<input type="checkbox"/>	• <input type="checkbox"/>	• <input style="width: 100%; height: 20px;" type="text"/>	• <input style="width: 30px; height: 20px;" type="text"/>
	•	<input type="checkbox"/>	<input type="checkbox"/>	• <input type="checkbox"/>	• <input style="width: 100%; height: 20px;" type="text"/>	• <input style="width: 30px; height: 20px;" type="text"/>

* Mark an **X** in this box **only** if you checked **Yes** on your 2003 federal Schedule EIC, line 3a.
 ** Mark an **X** in this box **only** if you checked **Yes** on your 2003 federal Schedule EIC, line 3b.

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

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

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

First name, middle initial, and last name	Qualified expenses paid in 2003	* Person with disability	Social security number	Year of birth
		• <input type="checkbox"/>	• <input style="width: 100%; height: 20px;" type="text"/>	• <input style="width: 30px; height: 20px;" type="text"/>
		• <input type="checkbox"/>	• <input style="width: 100%; height: 20px;" type="text"/>	• <input style="width: 30px; height: 20px;" 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: 100%; height: 20px;" type="text"/>	• <input style="width: 50px; height: 20px;" type="text"/> Dollars <input style="width: 30px; height: 20px;" type="text"/> Cents
		• <input style="width: 100%; height: 20px;" type="text"/>	• <input style="width: 50px; height: 20px;" type="text"/> Dollars <input style="width: 30px; height: 20px;" type="text"/> Cents

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

If you are claiming expenses paid for a dependent child born in 1990, enter that **child's month of birth**. Include as qualified expenses only those paid from January 1, 2003, 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	Important: You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address (number and street or rural route)		Apartment number
	City, village, or post office	State	ZIP code
Permanent home address (see page 20) (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 2003? (Part-year residents must file Form IT-201; see instructions.) Yes No
- (C)** Can you be claimed as a dependent on another taxpayer's federal return? (see instructions, page 10) Yes No
- (D)** If you do not need forms mailed to you next year, mark an X in the box (see instructions, page 10)

	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 11)	7.	
8 Subtract line 7 from line 6. This is your federal adjusted gross income (see instructions, page 11)	8.	
9 Public employee contributions (see instr., page 11) Identify:	9.	
10 Flexible benefits program (IRC 125 amount) (see instr., page 11) 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 11)	13.	
14 New York standard deduction (see instructions, page 11)	14.	00
15 Exemptions for dependents only (not the same as total federal exemptions; see instructions, page 12)	15.	000 00
16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 27)	16.	
17 Subtract line 16 from line 11. This is your taxable income (if \$65,000 or more, stop; you must file Form IT-201)	17.	

Reminder: Only full-year New York State residents who are not reporting income such as IRA distributions, pensions/annuities, social security benefits, or capital gains may file this form. All others, see page 7 of the instructions.

2003

IT-200 (2003) (back)

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 47 through 54 of the instructions*) **19.** .

20 New York State household credit (*from table I, II, or III; see instructions, page 12*) **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 55 through 62 of the instructions*) **22.** .

23 City of New York household credit (*see instructions, page 13*) **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 13 of the instructions*) **25.** .

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

27 Sales or use tax (*see instructions starting on page 14*) **27.** .

28 Voluntary gifts/contributions (*whole dollar amounts only*) (*see instructions, page 18*)
 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 line 21, and lines 24 through 28 **29.** .

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

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

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

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

34 City of New York school tax credit (*see instructions, page 19*) **34.** .

35 Total New York State tax withheld (*staple wage and tax statements; see instr., page 19*) **35.** .

36 Total city of New York tax withheld (*staple wage and tax statements; see instr., page 19*) **36.** .

37 Total city of Yonkers tax withheld (*staple wage and tax statements; see instr., page 19*) **37.** .

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 2003 income tax on it*) ... **40.** .

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



Staple your wage and tax statements to the bottom front of this return. See Step 7, page 21 of the instructions, for the proper assembly of your return and attachments.

Third – party designee Do you want to allow another person to discuss this return with the Tax Dept? (*see page 20*) **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**

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, 2003, through December 31, 2003, or fiscal year beginning



IT-201

0 3

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Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.			and ending 0 3	
	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>		▼ Your social security number	
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number	
	Mailing address <i>(number and street or rural route)</i>		Apartment number	New York State county of residence	
City, village, or post office		State	ZIP code	School district name	
Permanent home address <i>(see page 47) (number and street or rural route)</i>			Apartment number	School district code number	
City, village, or post office		State	ZIP code	If taxpayer is deceased, enter 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 18)*
- (D) If you or your spouse maintained any living quarters in NY City** during 2003, mark an **X** in the box *(see pg. 19)*
- (E) City of New York residents and city of New York part-year residents only:** *(see page 19)*
- (1) Number of months **you** lived in New York City in 2003 ...
- (2) Number of months **your spouse** lived in New York City in 2003 ...

Staple check or money order here.

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Federal income and adjustments

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

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

New York additions *(see page 20)*

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

New York subtractions *(see page 24)*

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

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

IT-201 (2003) (back)

Dollars

Cents

33	Enter the amount from line 32 on the front page. This is your New York adjusted gross income	33.		.	
34	Deduction - mark an X in the appropriate box: <input type="checkbox"/> Standard (from page 29) or <input type="checkbox"/> Itemized (attach Form IT-201-ATT)	34.		.	
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35.		.	
36	Exemptions for dependents only (not the same as total federal exemptions; see page 29)	36.	0 0 0	.	0 0
37	Subtract line 36 from line 35 and enter the result on line 37. This is your taxable income	37.		.	
38	NY State tax on line 37 amount (use red NY State Tax Table on pages 75-82; if line 33 is more than \$100,000, see page 30)	38.		.	
39	New York State household credit (from table I, II, or III on page 32)	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 83-90) ..	45.		.	
46	City of New York household credit (from table IV, V, or VI, page 34) ...	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 35) ...	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.		.	
55	Add lines 51 through 54. This is the total of your city of New York and city of Yonkers taxes	55.		.	
56	Sales or use tax (see instructions starting on page 36)	56.		.	

See instructions on pages 33, 34, and 35 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

Voluntary gifts/contributions (whole dollar amounts only; see page 41)

57	Return a Gift to Wildlife w. <input type="checkbox"/> w. <input type="checkbox"/> Missing/Exploited Children Fund .. c. <input type="checkbox"/> c. <input type="checkbox"/> Breast Cancer Research Fund .. b. <input type="checkbox"/> b. <input type="checkbox"/> Olympic Fund o. <input type="checkbox"/> o. <input type="checkbox"/> Alzheimer's Fund a. <input type="checkbox"/> a. <input type="checkbox"/>	Total of your line 57 gifts and contributions =	57.		0 0
58	Add lines 44, 55, 56, and 57. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions	58.		.	

Payments and refundable credits (see page 42)

59	NY State child and dependent care credit (from Form IT-216; attach form) ...	59.		.	
60	NY State earned income credit (from Form IT-215; attach form)	60.		.	
61	Real property tax credit (from Form IT-214; attach form)	61.		.	
62	College tuition credit (from Form IT-272; attach form)	62.		.	
63	City of NY school tax credit (also complete (E) on front; see page 42) ..	63.		.	
64	Other refundable credits (from Form IT-201-ATT, Part IV, line 82) ...	64.		.	
65	Total New York State tax withheld	65.		.	
66	Total city of New York tax withheld	66.		.	
67	Total city of Yonkers tax withheld	67.		.	
68	Total estimated tax payments / Amount paid with Form IT-370 ...	68.		.	
69	Add lines 59 through 68. This is the total of your payments	69.		.	
70	Amount overpaid If line 69 is more than line 58, subtract line 58 from line 69	70.		.	
71	Amount of line 70 that you want refunded to you	Refund	71.		
a	Routing number : <input type="text"/>	b	Type : <input type="checkbox"/> Checking <input type="checkbox"/> Savings	You can choose to have your refund sent directly to your bank account. See instructions on page 44 and fill in lines 71a, b, and c.	
c	Account number : <input type="text"/>				
72	Estimated tax only Amount of line 70 that you want applied to your 2004 estimated tax. (Do not include any amount that you claimed as a refund on line 71.) ...	72.		.	
73	Amount you owe If line 69 is less than line 58, subtract line 69 from line 58. For details on how to pay, see page 45	Owe	73.		
74	Estimated tax penalty (Include this amount in line 73 or reduce the overpayment on line 70. See page 45.) ...	74.		.	

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 48 for the proper assembly of your return and attachments.

Third - party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see page 46) <input type="checkbox"/> Yes <input type="checkbox"/> (complete the following) <input type="checkbox"/> No <input type="checkbox"/>		
	Designee's name	Designee's phone number ()	Personal identification number (PIN) <input type="text"/>

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

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

Nonresident and Part-Year Resident Income Tax Return

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



IT-203

For office use only

For the year January 1, 2003, through December 31, 2003, or fiscal tax year beginning ... 0 3



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

Three empty boxes for filing status

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

- 1 Single, 2 Married filing joint return*, 3 Married filing separate return*, 4 Head of household (with qualifying person), 5 Qualifying widow(er) with dependent child

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

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

(C) If you do not need forms mailed to you next year, mark an X in the box (see page 16)

(D) City of New York part-year residents only: (see page 16) (1) Number of months you lived in New York City in 2003 ... (2) Number of months your spouse lived in New York City in 2003 ..

Enter federal amounts in the left-hand column and New York State amounts in the right-hand column. See instructions, page 16. Part-year residents: complete page 17 worksheet first.

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

Tax Computation	31	Enter the amount from line 30, Federal amount column on the front page	31.		.	
	32	Enter the larger of your standard deduction (from page 31) or your itemized deduction (from Form IT-203-ATT, Sch. C, line 15; attach form). Mark an X 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 31)	34.	0 0 0	.	0 0
	35	Subtract line 34 from line 33. This is your taxable income	35.		.	
Credits	36	New York State tax on line 35 amount (use the tan NY State Tax Table on page 59; if line 31 is more than \$100,000, see page 32)	36.		.	
	37	New York State household credit (from table I, II, or III, page 34 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 35)	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 35)	41.		.	
	42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank). This is your base tax	42.		.	
	43	Income percentage New York State amount from line 30 \div Federal amount from line 30 = Round result to 4th decimal place.	43.		.	
	44	Multiply line 42 by the decimal on line 43. This is your allocated New York State tax	44.		.	
	45	New York State nonrefundable credits (from Form IT-203-B, line 50)	45.		.	
Cities	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 New York State taxes	48.		.	
	49	Other city of New York taxes (from Form IT-203-B, line 27; see page 35)	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	Sales or use tax (see instructions beginning on page 36)	52.		.	
	53	Voluntary gifts/contributions (whole dollar amounts only; see page 42) <input type="checkbox"/> Olympic Fund <input type="checkbox"/> o. <input type="checkbox"/> <input type="checkbox"/> Return a Gift to Wildlife <input type="checkbox"/> w. <input type="checkbox"/> <input type="checkbox"/> Missing/Exploited Children Fund <input type="checkbox"/> c. <input type="checkbox"/> <input type="checkbox"/> Breast Cancer Research Fund <input type="checkbox"/> b. <input type="checkbox"/> <input type="checkbox"/> Alzheimer's Fund <input type="checkbox"/> a. <input type="checkbox"/> Total gifts =	53.		.	0 0
	54	Add lines 48 through 53. This is the total of your state and city taxes and gifts	54.		.	
	Payments	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		Total New York State tax withheld (see page 42)	57.		.	
58		Total city of New York tax withheld (see page 42)	58.		.	
59		Total city of Yonkers tax withheld (see page 42)	59.		.	
Refund	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 payments	61.		.	
	62	Amount overpaid. If line 61 is more than line 54, subtract line 54 from line 61 (also see lines 63 and 64)	62.		.	
Owe	63	Amount of line 62 that you want refunded to you <input type="checkbox"/> Refund <input type="checkbox"/> a Routing number <input type="checkbox"/> b Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account number <input type="checkbox"/>	63.		.	
	64	Estimated tax: Amount of line 62 that you want applied to your 2004 estimated tax (subtract line 63 from line 62)	64.		.	
	65	Amount you owe. If line 61 is less than line 54, subtract line 61 from line 54 For details on how to pay, see pages 44 and 45	Owe	65.		
	66	Penalty for underpayment of tax (will reduce line 62 or increase line 65; see page 45)	66.		.	

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 47 for further instructions on assembling your return.

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

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

(E) Part-year residents: If you were a New York State resident for only part of the year, enter the date and check the box (1, 2, or 3) which describes your situation on the last day of the tax year:
 Date of last move (MM-DD-YY):

1) moved **into** New York State
 2) moved **out** of New York State and received income from New York State sources during your nonresident period
 3) moved **out** of New York State and received **no** income from New York State sources during your nonresident period

(F) Nonresidents: Did you or your spouse maintain living quarters in New York State in 2003? (If Yes, complete Schedule B of Form IT-203-ATT; attach form)
 Yes No

Third - party designee Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) 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 <input type="text"/>	Preparer's SSN or PTIN <input type="text"/>	Your signature <input type="text"/>
	Firm's name (or yours, if self-employed) <input type="text"/>	Employer identification number <input type="text"/>	
Address <input type="text"/>	Date <input type="text"/>	Mark X if self-employed <input type="checkbox"/>	Date <input type="text"/> Daytime phone number (optional) () <input type="text"/>

Fiduciary Income Tax Return

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



IT-205

Type of entity:

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

For the full year Jan. 1, 2003, through Dec. 31, 2003, or fiscal tax year beginning

0 3 and ending

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.)

Mark an X in the applicable box:

Initial return Final return

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

Amended return (attach explanation)

Income distribution deduction (see instructions, Form IT-205-1)

Number of beneficiaries

A Total income (from back page, line 51)		A.	
B New York adjusted gross income from NYAGI worksheet, line 5		B.	
C Amount from Form IT-205-A, Schedule 1, line 10, column a		C.	
1 Federal taxable income of fiduciary (from back page, line 62)		1.	
2 New York modifications relating to amounts allocated to principal		2.	
3 Balance (line 1 and add or subtract line 2)		3.	
4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)		4.	
5 New York taxable income of fiduciary (line 3 and add or subtract line 4)		5.	
6 State tax on line 5 amount (full-year resident estate and trust only)		6.	
7 New York State amount from Form IT-230, Part II, line 2 (resident estate and trust only)		7.	
8 Add lines 6 and 7		8.	
9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13)		9.	
• If you completed Form IT-230, Part II, check this box <input type="checkbox"/>		9.	
10 State credits (attach schedule)		10.	
11 Subtract line 10 from line 8 or line 9		11.	
12 State separate tax on lump-sum distributions and other add-backs		12.	
13 State minimum income tax		13.	
14 Total New York State tax (add lines 11, 12, and 13; see instructions)		14.	
15a City of New York resident tax on line 5 amount (see instructions)		15a.	
15b City of New York part-year resident tax (see instructions)		15b.	
16 City of New York amount from Form IT-230, Part II, line 2 (see instructions)		16.	
17 Add line 15a or 15b to line 16		17.	
18 City of New York accumulation distribution credit		18.	
19 Subtract line 18 from line 17 (if less than zero, leave blank)		19.	
20 City of New York separate tax on lump-sum distributions (see instructions)		20.	
21 Add lines 19 and 20		21.	
22 City of New York - UBT credit (from Form IT-219)		22.	
23 Subtract line 22 from line 21 (if less than zero, leave blank)		23.	
24 City of New York minimum income tax (see instructions)		24.	
25 City of Yonkers resident income tax surcharge from Yonkers worksheet, line o (see instructions)		25.	
26 City of Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)		26.	
27 City of Yonkers nonresident fiduciary earnings tax (from Form Y-206)		27.	
28 Sales or use tax (see instructions)		28.	
29 Total New York State, city of New York, city of Yonkers, and use tax (add lines 14 and 23 through 28; see instructions)		29.	
30 Estimated tax paid (including payments made with Form IT-370-PF)		30.	
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)		31.	
32 Subtract line 31 from line 30		32.	
33 Refundable credits Identify:		33.	
34 New York State tax withheld		34.	
35 City of New York tax withheld		35.	
36 City of Yonkers tax withheld		36.	
37 Total (add lines 32 through 36)		37.	
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment		38.	
39 Amount of line 38 to be refunded to you		39.	
40 Amount of line 38 to be credited to 2004 estimated tax		40.	
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe		41.	
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instructions)		42.	

See instructions on pages 15 and 16 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

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

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

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



Income	43 Interest income	43.		.	
	44 Dividends	44.		.	
	45 Business income (or loss) (attach copy of federal Schedule C or C-EZ, Form 1040)	45.		.	
	46 Capital gain (or loss) (attach copy of federal Schedule D, Form 1041)	46.		.	
	47 Rents, royalties, partnerships, other estates and trusts (attach copy of federal Schedule E, Form 1040)	47.		.	
	48 Farm income (or loss) (attach copy of federal Schedule F, Form 1040)	48.		.	
	49 Ordinary gain (or loss) (attach copy of federal Form 4797)	49.		.	
	50 Other income (state nature of income)	50.		.	
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51.		.	

Deductions	52 Interest	52.		.	
	53 Taxes	53.		.	
	54 Fiduciary fees	54.		.	
	55 Charitable deduction	55.		.	
	56 Attorney, accountant, and return preparer fees	56.		.	
	57 Other deductions (itemize on an attached sheet)	57.		.	
	58 Income distribution deduction (attach copy of federal Schedules K-1, Form 1041, for each beneficiary)	58.		.	
	59 Estate tax deduction (attach computation)	59.		.	
	60 Exemption (federal)	60.		.	
	61 Total (add lines 52 through 60)	61.		.	

Make check or money order payable to **NY State Income Tax**; write your employer identification number and **2003 Fiduciary Income Tax** on it.

Mail your completed return to:

**STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001**

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

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

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

Attach additional sheets if necessary.

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

- A. If inter vivos trust, enter name and address of grantor: _____
- B. If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see inst., page 1): _____
- C. Resident status — check all boxes that apply:

(1) <input type="checkbox"/> NYS full-year resident estate or trust	(4) <input type="checkbox"/> NYC full-year resident estate or trust	(7) <input type="checkbox"/> Yonkers part-year resident trust
(2) <input type="checkbox"/> NYS part-year resident trust	(5) <input type="checkbox"/> NYC part-year resident trust	(8) <input type="checkbox"/> Yonkers full-year nonresident estate or trust
- D. If an estate, indicate last known address of decedent _____
- E. Nonresident estate - indicate state of residency _____
- F. Attach a list of executors or trustees with their addresses and social security numbers.

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

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

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**