

January 1998

New York Adjusted Gross Income and Tax Liability

*Analysis of 1995 State personal
income tax returns by place of
residence*

Contents

Introduction		1
	Resident, Nonresident and Part-Year Resident	1
	Taxable, Nontaxable and All Tax Returns	1
	Comparison with Other OTPA Data	2
Findings		3
	All Filers Summary	3
Full-Year Residents		5
Nonresidents		35
Part-Year Residents		51
Data Sources		55
	Tax Liability and Collections	55
Figure	Figure 1: Share of Nonresident Tax Liability by State	35
Tables	Table 1: Total Income and Tax Liability by Place of Residence	4
	Table 2: Income Tax Components of Full-Year Residents (All Returns)	5
	Table 3: Total Income and Tax Liability of Full-Year Residents by County	8
	Table 4: Income Tax Components of Full-Year Residents by Size of Income and County	10
	Table 5: Average Income and Tax Liability of Full-Year Residents by County	32
	Table 6: Income Tax Components of Nonresidents by Size of Income (All Returns)	37
	Table 7: Total Income and Tax Liability of Nonresidents by Place of Residence	38

	Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns)	39
	Table 9: Total Income and Tax Liability Comparison of Part-Year Residents in 1994 and 1995	53
	Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns)	53
Appendix	Appendix: New York State Personal Income Tax Returns — 1995	A-1

Introduction

This annual study provides statistical information on 1995 New York State personal income tax returns. The data are from full-year State resident, part-year resident and nonresident returns. The report categorizes returns as either taxable or nontaxable depending on the presence or absence of taxable income and income tax liability. Data presented include a distribution of adjusted gross income and tax liability by residence and the value of deductions, exemptions and taxable income by income class.

Resident, Nonresident and Part-Year Resident

The resident classification represents tax returns filed by individuals living in New York during the entire year. The individual's New York State residence on December 31, 1995 is the basis for determining the county of residence for resident filers. Part-year resident tax returns are from individuals either moving into New York or moving out of the State during the year. Nonresident filers are generally individuals who live outside the State, but who receive income from activities within New York.

The report contains detailed data for residents of certain other states who file New York nonresident returns. These states frequently border New York and are the home states of commuters traveling to work in New York. Some previous New Yorkers presently residing in other states such as Florida and California also file nonresident returns. Finally, this category includes information from residents of foreign countries receiving taxable income from a source within New York.

Taxable, Nontaxable and All Tax Returns

In addition to categorizing tax returns by place of residence, the report sorts them further into types: taxable, nontaxable and a summary of all categories. For the purpose of this report, taxable returns are from filers who incur a New York State income tax liability. In comparison, nontaxable returns do not have a liability. Individuals may be filing returns for several reasons—in response to legal requirements to file and pay tax, to receive a refund of income tax withholding, or to claim a refundable credit. These credits include the earned income and real property tax

credits administered through the personal income tax law. The “all” category is the sum of taxable and nontaxable returns.

Comparison with Other OTPA Data

The aggregate statistics reported in this publication do not completely coincide with data presented in the *Analysis of 1995 Personal Income Tax Returns* (PIT) publication also prepared by the Office of Tax Policy Analysis (OTPA). This report tabulates information from all returns filed with the Tax Department during 1995. The data variables represent amounts accepted by the Department’s tax return processing system and its tolerances. Analysts compiled the data without extensive manual review. In comparison, OTPA derives PIT data from a statistically valid sample of more than 92,000 tax returns. After drawing the sample, OTPA conducts an extensive manual and machine data review of each tax return in the sample. Finally, OTPA weights the sample file to represent the 1995 filing universe.

In conclusion, the PIT data pass through a more complete verification process that incorporates more restrictive data tolerances than the data appearing in this report. However, the PIT data are also subject to sampling error.

Findings

All Filers Summary

In 1995, the Department received 7.959 million New York State personal income tax returns from all filers. This compares to 7.899 million in 1994 (an increase of less than 1 percent). These filers reported total New York source-related income of \$321.1 billion, a 6.5 percent increase from \$301.5 billion in 1994. Aggregate tax liability for all filers equaled \$16.05 billion. Relative to 1994, this represents a 5 percent increase in liability. The increase in tax liability was less than the growth in income because taxpayers benefited from a 3 percent tax cut in 1995.

- Table 1 shows that 92 percent of all returns, 89 percent of all income, and 87 percent of all liability were from full-year residents of the State.
- Resident shares of population and liability were virtually identical to 1994 while income share decreased from 90 percent.
- The next largest share of income and tax belonged to full-year nonresidents. Their reported income from New York State sources reached over \$30 billion and created a \$1.8 billion income tax liability - a 9 percent increase.
- Part-year filers reported the smallest share — \$4.5 billion in income and \$240 million in tax - a 4.4 percent increase in year-over-year liability.

Table 1: Total Income and Tax Liability by Place of Residence

(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
All Returns				
Number	7,291,968	515,661	151,165	7,958,794
Total Income*	\$286,635,757	\$30,033,326	\$4,454,010	\$321,123,093
Tax Liability**	\$13,972,617	\$1,836,713	\$240,280	\$16,049,610
Taxable Returns				
Number	5,357,323	452,792	128,273	5,938,388
Total Income*	\$275,083,340	\$29,743,534	\$4,356,484	\$309,183,358
Tax Liability**	\$14,077,643	\$1,836,713	\$240,819	\$16,155,175
Nontaxable Returns				
Number	1,934,645	62,869	22,892	2,020,406
Total Income*	\$11,552,417	\$289,792	\$97,526	\$11,939,735
Tax Liability**	(\$105,026)	\$0	(\$539)	(\$105,565)

* Total income is New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201 and Line 30, New York amount on full-year nonresident and part-year resident tax form IT-203.

** Includes refundable tax credits.

Full-Year Residents

The 7.29 million full-year resident returns reported New York adjusted gross income (NYAGI) of \$286.6 billion and a tax of \$13.97 billion. An analysis of Table 2 indicates 60 percent of all returns had NYAGI of less than \$30,000. This group accounted for 19 percent of all income and 7 percent of liability. Taxpayers in the highest income group, with income in excess of \$100,000, accounted for only 5.4 percent of all returns, 34.7 percent of NYAGI, but paid over 46.7 percent of the tax.

Table 2: Income Tax Components of Full-Year Residents (All Returns)
(Dollar Data in Thousands)

Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$ 5,000	1,113,410	\$2,543,790	\$2,407,003	\$40	\$136,747	\$6,225	(\$10,183)
\$ 5,000 - 9,999	875,244	6,491,538	5,542,572	54,369	894,597	40,748	(14,373)
10,000 - 19,999	1,345,242	19,827,712	10,953,804	713,896	8,160,013	391,095	241,401
20,000 - 29,999	1,060,597	26,297,349	9,209,425	722,246	16,365,679	893,643	821,055
30,000 - 39,999	768,248	26,659,636	7,269,478	571,136	18,819,023	1,113,742	1,089,090
40,000 - 49,999	553,718	24,779,120	5,800,520	475,056	18,503,544	1,150,939	1,129,724
50,000 - 59,999	418,484	22,910,904	4,805,191	408,381	17,697,332	1,138,640	1,118,965
60,000 - 74,999	414,719	27,719,828	5,271,522	442,840	22,005,465	1,456,778	1,433,457
75,000 - 99,999	348,782	29,894,953	5,099,802	391,438	24,403,712	1,666,253	1,636,800
100,000 and over	393,524	99,510,927	8,856,408	425,249	90,229,270	6,778,408	6,526,682
Total	7,291,968	\$286,635,757	\$65,215,725	\$4,204,651	\$217,215,382	\$14,636,471	\$13,972,617

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

The effective tax rate, defined as tax liability as a percentage of New York adjusted gross income, for all resident filers equaled 4.87 percent in 1995. In other words, resident filers spent on average \$4.87 on the State income tax for every hundred dollars reported in adjusted gross income. Average effective tax rates ranged from less than zero for filers with less than \$10,000 in income to 6.56 percent for the group of filers with income in excess of \$100,000. Filers with no State income tax liability and eligible for the refundable earned income and/or real property tax circuit breaker tax credits have a negative income tax and a resulting negative effective tax rate. The table below illustrates the effect

of the 1995 enhancement to the earned income credit on lower income filers. Middle and upper income filers benefitted from the lower marginal tax rates and enhancements to the standard deduction.

**Average Effective Tax Rates -
All Resident Filers in 1994
and 1995**

Income Class	1994 Effective Tax Rate (%)	1995 Effective Tax Rate (%)
Under \$5,000	(0.25)	(0.40)
\$ 5,000 - 9,999	0.05	(0.20)
10,000 - 19,999	1.44	1.22
20,000 - 29,999	3.24	3.12
30,000 - 39,999	4.20	4.09
40,000 - 49,999	4.68	4.56
50,000 - 59,999	5.00	4.88
60,000 - 74,999	5.29	5.17
75,000 - 99,999	5.60	5.48
100,000 and over	6.77	6.56
Total Filers*	4.94	4.87

*The decline in the effective tax for all filers from 1994 to 1995 was partially offset by increasing incomes pushing filers into higher marginal tax brackets.

Tables 3, 4 and 5 detail resident information by county. New York City data are presented first, followed by an alphabetical listing of counties excluding the five counties that represent the City.

Table 3 depicts the distribution of returns, NYAGI and tax by county and tax status. This edition continues to include the format change initiated in the report on 1994 taxes. This publication's format relies on the type of tax return filed as a primary basis for determining the filer's permanent place of residence. Thus individuals filing a resident tax return (IT-100, IT-200, or IT-201) containing a non-New York State address are classified as New York State residents and placed in the "Residence Unknown" category for full-year residents. This outcome is possible because the Tax Department accepts resident income tax forms from part-year residents moving to another state during the tax year. Studies conducted prior to 1994 used filers' address as the primary basis for classifying residence and placed these filers in the nonresident returns category. Readers are advised to consider this change when analyzing taxpayer migration trends.

Table 4 displays major tax structure components: income, deductions, dependent exemptions, and tax liability by county. The table also provides this information by size of income.

Table 5 provides average income and tax liability by county. The data indicate a highly variable distribution of income exists within New York for resident filers.

Table 3: Total Income and Tax Liability of Full-Year Residents by County
(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Bronx	368,523	\$9,409,265	\$353,180	256,231	\$8,638,040	\$362,663	112,292	\$771,224
Kings	781,735	21,990,706	893,232	533,441	20,289,528	913,575	248,294	1,701,178
New York (Manhattan)	648,877	45,357,327	2,674,162	492,822	44,316,909	2,684,072	156,055	1,040,418
Queens	775,996	22,692,262	951,516	549,403	21,209,950	966,216	226,593	1,482,311
Richmond	157,837	6,367,272	302,076	123,353	6,183,483	303,298	34,484	183,789
Total New York City	2,732,968	\$105,816,832	\$5,174,166	1,955,250	\$100,637,910	\$5,229,824	777,718	\$5,178,920
Albany	127,223	\$4,395,064	\$210,807	95,942	\$4,237,207	\$211,965	31,281	\$157,856
Allegany	16,909	439,709	17,137	11,282	405,382	17,478	5,627	34,327
Broome	83,881	2,482,137	108,620	59,137	2,351,635	109,709	24,744	130,502
Cattaraugus	31,849	814,829	31,447	21,635	754,831	32,042	10,214	59,998
Cayuga	31,828	867,753	35,035	22,733	812,650	35,565	9,095	55,102
Chautauqua	54,954	1,440,130	56,543	37,029	1,332,421	57,560	17,925	107,709
Chemung	36,448	1,065,374	45,748	25,479	1,005,218	46,340	10,969	60,156
Chenango	20,061	538,874	21,699	13,495	498,069	22,110	6,566	40,805
Clinton	30,016	863,159	36,223	21,526	813,858	36,670	8,490	49,301
Columbia	25,608	807,097	34,722	18,229	760,350	35,051	7,379	46,747
Cortland	18,919	508,969	20,482	13,394	475,693	20,794	5,525	33,276
Delaware	18,723	462,789	17,806	12,130	423,883	18,144	6,593	38,907
Dutchess	108,594	4,105,193	193,152	83,570	3,977,745	193,962	25,024	127,447
Erie	398,457	12,810,921	589,921	289,753	12,253,009	594,902	108,704	557,912
Essex	15,218	390,271	15,175	10,397	363,212	15,396	4,821	27,059
Franklin	17,232	424,367	16,242	11,520	391,313	16,582	5,712	33,054
Fulton	22,500	582,689	22,894	15,717	542,534	23,304	6,783	40,155
Genesee	26,073	741,969	30,897	19,149	703,681	31,211	6,924	38,288
Greene	17,866	483,178	19,881	12,304	452,813	20,140	5,562	30,366
Hamilton	2,465	57,237	2,147	1,624	52,746	2,182	841	4,491
Herkimer	26,258	649,138	24,700	18,115	601,094	25,160	8,143	48,044
Jefferson	35,625	953,110	38,603	24,391	888,506	39,211	11,234	64,604
Lewis	9,943	247,055	9,027	6,780	226,650	9,208	3,163	20,406
Livingston	24,701	746,124	32,179	18,252	710,860	32,462	6,449	35,264
Madison	26,962	848,472	37,494	19,662	804,480	37,892	7,300	43,991
Monroe	315,746	11,585,282	559,768	239,366	11,180,885	563,254	76,380	404,398
Montgomery	21,583	540,762	21,203	14,707	500,800	21,588	6,876	39,963
Nassau	609,727	33,090,483	1,778,601	470,133	32,322,921	1,782,772	139,594	767,562
Niagara	93,338	2,734,323	118,721	67,201	2,595,716	120,015	26,137	138,608
Oneida	95,913	2,685,872	114,491	67,004	2,527,970	115,903	28,909	157,902
Onondaga	191,125	6,576,191	309,081	143,216	6,322,261	311,237	47,909	253,930
Ontario	42,019	1,386,471	62,271	31,299	1,328,962	62,726	10,720	57,509
Orange	122,436	4,577,818	203,050	93,188	4,409,482	204,558	29,248	168,336
Orleans	16,654	466,900	19,149	12,076	440,221	19,404	4,578	26,679
Oswego	46,792	1,361,685	57,299	34,140	1,289,782	58,002	12,652	71,903
Otsego	23,346	642,830	25,846	15,749	598,574	26,241	7,597	44,256
Putnam	39,047	1,809,219	87,319	31,591	1,772,735	87,475	7,456	36,484
Rensselaer	64,604	2,006,320	88,058	48,630	1,920,392	88,751	15,974	85,928

Table 3: Total Income and Tax Liability of Full-Year Residents by County (Con't)
(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Rockland	117,384	5,596,968	263,597	91,046	5,446,970	264,606	26,338	149,999
St. Lawrence	38,742	1,026,834	41,247	25,830	953,497	41,976	12,912	73,337
Saratoga	83,301	3,007,474	142,327	64,340	2,911,362	143,040	18,961	96,112
Schenectady	66,112	2,173,408	100,334	48,802	2,082,911	101,061	17,310	90,497
Schoharie	12,146	312,191	12,167	8,359	290,538	12,362	3,787	21,653
Schuyler	7,153	184,466	7,164	4,969	172,199	7,293	2,184	12,267
Seneca	13,554	366,025	14,944	9,327	341,682	15,145	4,227	24,343
Steuben	39,025	1,109,911	46,832	26,972	1,041,615	47,490	12,053	68,296
Suffolk	591,386	25,533,847	1,258,148	460,730	24,806,856	1,262,838	130,656	726,991
Sullivan	27,361	766,546	31,694	18,519	714,053	32,226	8,842	52,493
Tioga	20,456	598,753	23,866	14,658	562,041	24,150	5,798	36,711
Tompkins	33,152	1,125,121	52,274	25,074	1,081,062	52,598	8,078	44,059
Ulster	69,713	2,166,492	95,467	50,528	2,063,358	96,296	19,185	103,134
Warren	27,169	817,684	36,099	19,025	773,174	36,490	8,144	44,510
Washington	23,365	610,979	23,260	16,224	568,477	23,626	7,141	42,502
Wayne	39,053	1,236,041	53,896	29,798	1,181,639	54,370	9,255	54,401
Westchester	392,113	25,340,399	1,404,136	304,284	24,838,382	1,407,069	87,829	502,017
Wyoming	16,502	444,018	17,471	11,765	413,689	17,709	4,737	30,329
Yates	9,353	235,717	9,118	6,143	216,171	9,285	3,210	19,546
Unclassified+	5,150	159,258	7,207	3,342	149,643	7,290	1,808	9,615
Residence Unknown++	16,167	817,030	43,768	10,793	785,572	43,935	5,374	31,458
Total Other Counties	4,559,000	\$180,818,926	\$8,798,454	3,402,073	\$174,445,432	\$8,847,821	1,156,927	\$6,373,495
Grand Total	7,291,968	\$286,635,757	\$13,972,617	5,357,323	\$275,083,340	\$14,077,643	1,934,645	\$11,552,417

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

+ Resident returns that could not be classified by county.

++ Includes resident (IT-100, IT-200 and IT-201) tax returns with an out-of-state address.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County
(Dollar Data in Thousands)

Bronx	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	47,803	\$116,135	\$113,334	\$0	\$2,802	\$128	(\$1,146)
	\$ 5,000 - 9,999	49,367	369,480	331,366	6,316	31,797	1,448	(3,249)
	10,000 - 19,999	83,987	1,242,433	681,395	71,527	489,511	23,145	10,279
	20,000 - 29,999	77,599	1,929,031	652,465	75,362	1,201,203	64,666	57,803
	30,000 - 39,999	45,721	1,572,128	406,239	43,175	1,122,714	66,920	65,108
	40,000 - 49,999	24,437	1,090,013	235,584	23,218	831,211	52,639	51,690
	50,000 - 59,999	15,360	838,844	159,996	15,275	663,573	43,420	42,696
	60,000 - 74,999	12,162	808,135	139,677	13,060	655,398	43,863	43,138
	75,000 - 99,999	7,456	635,130	97,992	8,578	528,560	36,220	35,565
	100,000 and over	4,631	807,936	85,811	5,072	717,053	53,262	51,295
	Total	368,523	\$9,409,265	\$2,903,859	\$261,584	\$6,243,822	\$385,710	\$353,180

Kings	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	107,305	\$258,963	\$251,978	\$3	\$6,983	\$318	(\$2,418)
	\$ 5,000 - 9,999	112,059	838,905	751,391	10,427	77,087	3,511	(6,766)
	10,000 - 19,999	178,445	2,630,053	1,488,211	137,758	1,004,084	47,608	22,113
	20,000 - 29,999	144,130	3,568,986	1,237,592	133,060	2,198,334	118,499	106,378
	30,000 - 39,999	87,961	3,033,556	798,872	77,403	2,157,281	128,585	125,350
	40,000 - 49,999	52,213	2,332,485	512,866	46,902	1,772,718	112,121	110,083
	50,000 - 59,999	34,128	1,863,942	363,678	33,512	1,466,753	95,834	94,200
	60,000 - 74,999	27,366	1,822,002	322,174	29,224	1,470,604	98,327	96,697
	75,000 - 99,999	19,962	1,706,040	269,101	22,628	1,414,311	97,015	95,180
	100,000 and over	18,166	3,935,773	395,941	22,904	3,516,928	263,384	252,416
	Total	781,735	\$21,990,706	\$6,391,803	\$513,820	\$15,085,082	\$965,202	\$893,232

New York	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	75,981	\$172,061	\$167,401	\$2	\$4,659	\$212	(\$1,139)
	\$ 5,000 - 9,999	73,697	551,501	483,794	5,930	61,777	2,814	(2,661)
	10,000 - 19,999	115,172	1,695,526	916,499	63,853	715,173	34,361	20,851
	20,000 - 29,999	95,523	2,379,807	774,654	53,407	1,551,746	87,422	81,211
	30,000 - 39,999	72,267	2,500,747	606,594	31,150	1,863,002	116,169	114,270
	40,000 - 49,999	47,224	2,109,437	420,947	16,192	1,672,298	110,155	108,605
	50,000 - 59,999	33,312	1,822,227	322,755	10,913	1,488,559	100,831	99,180
	60,000 - 74,999	31,963	2,136,581	347,341	10,532	1,778,708	122,821	120,422
	75,000 - 99,999	30,392	2,619,943	382,101	9,746	2,228,096	156,982	153,312
	100,000 and over	73,346	29,369,498	2,030,239	35,783	27,303,476	2,066,288	1,980,112
	Total	648,877	\$45,357,327	\$6,452,327	\$237,507	\$38,667,493	\$2,798,054	\$2,674,162

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Queens	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	106,419	\$253,315	\$244,690	\$1	\$8,624	\$393	(\$1,407)
	\$ 5,000 - 9,999	104,709	781,243	691,438	7,229	82,576	3,762	(3,776)
	10,000 - 19,999	162,785	2,394,438	1,379,725	102,362	912,352	43,427	23,439
	20,000 - 29,999	129,264	3,209,471	1,142,946	98,221	1,968,304	106,629	97,321
	30,000 - 39,999	90,088	3,115,250	842,800	68,639	2,203,812	131,005	128,261
	40,000 - 49,999	58,225	2,600,905	590,716	46,962	1,963,227	123,591	121,633
	50,000 - 59,999	40,736	2,227,181	448,372	37,305	1,741,505	113,169	111,543
	60,000 - 74,999	36,518	2,434,352	442,609	37,578	1,954,165	130,056	128,303
	75,000 - 99,999	27,287	2,334,983	372,466	29,918	1,932,600	132,192	130,219
	100,000 and over	19,965	3,341,123	342,061	21,287	2,977,775	221,185	215,980
	Total	775,996	\$22,692,262	\$6,497,823	\$449,501	\$15,744,938	\$1,005,409	\$951,516

Richmond	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	22,567	\$49,255	\$46,168	\$1	\$3,085	\$140	(\$40)
	\$ 5,000 - 9,999	15,383	113,369	94,041	570	18,758	855	184
	10,000 - 19,999	21,275	313,298	174,977	9,778	128,542	6,179	4,104
	20,000 - 29,999	20,574	514,062	178,775	12,796	322,490	17,795	16,276
	30,000 - 39,999	17,613	613,118	166,194	11,891	435,033	26,016	25,076
	40,000 - 49,999	14,531	652,011	155,160	12,670	484,181	30,204	29,128
	50,000 - 59,999	12,468	683,361	147,698	13,460	522,203	33,541	32,412
	60,000 - 74,999	12,831	858,576	167,095	15,348	676,133	44,567	43,128
	75,000 - 99,999	11,559	991,386	167,475	14,644	809,268	55,037	52,989
	100,000 and over	9,036	1,578,838	161,042	11,435	1,406,361	104,519	98,820
	Total	157,837	\$6,367,272	\$1,458,625	\$102,594	\$4,806,053	\$318,852	\$302,076

Total New York City	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	360,075	\$849,729	\$823,571	\$7	\$26,153	\$1,191	(\$6,150)
	\$ 5,000 - 9,999	355,215	2,654,498	2,352,030	30,472	271,995	12,390	(16,268)
	10,000 - 19,999	561,664	8,275,748	4,640,807	385,278	3,249,662	154,720	80,786
	20,000 - 29,999	467,090	11,601,357	3,986,432	372,846	7,242,077	395,011	358,989
	30,000 - 39,999	313,650	10,834,799	2,820,699	232,258	7,781,842	468,695	458,065
	40,000 - 49,999	196,630	8,784,851	1,915,273	145,944	6,723,635	428,710	421,139
	50,000 - 59,999	136,004	7,435,555	1,442,499	110,465	5,882,593	386,795	380,031
	60,000 - 74,999	120,840	8,059,646	1,418,896	105,742	6,535,008	439,634	431,688
	75,000 - 99,999	96,656	8,287,482	1,289,135	85,514	6,912,835	477,446	467,265
	100,000 and over	125,144	39,033,168	3,015,094	96,481	35,921,593	2,708,638	2,598,623
	Total	2,732,968	\$105,816,833	\$23,704,436	\$1,565,007	\$80,547,393	\$5,473,230	\$5,174,166

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Albany	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	21,246	\$48,610	\$45,571	\$4	\$3,035	\$138	(\$90)
	\$ 5,000 - 9,999	14,953	110,388	91,408	674	18,306	834	136
	10,000 - 19,999	22,690	336,535	174,351	7,917	154,268	7,465	5,511
	20,000 - 29,999	18,247	450,489	148,109	8,015	294,366	16,422	15,523
	30,000 - 39,999	12,577	437,283	112,657	7,196	317,430	19,008	18,805
	40,000 - 49,999	9,634	430,874	95,969	7,405	327,500	20,388	20,203
	50,000 - 59,999	7,841	429,796	85,951	7,393	336,451	21,580	21,417
	60,000 - 74,999	7,817	522,772	92,941	8,350	421,481	27,804	27,629
	75,000 - 99,999	6,459	553,789	86,159	7,571	460,059	31,354	31,153
	100,000 and over	5,759	1,074,527	108,113	7,313	959,101	71,515	70,520
	Total	127,223	\$4,395,064	\$1,041,230	\$61,837	\$3,291,997	\$216,509	\$210,807

Allegany	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,220	\$7,361	\$6,968	\$0	\$394	\$18	(\$46)
	\$ 5,000 - 9,999	2,299	17,019	14,817	117	2,085	95	(63)
	10,000 - 19,999	3,437	50,168	29,139	2,078	18,950	902	479
	20,000 - 29,999	2,529	62,699	23,152	2,362	37,185	1,945	1,756
	30,000 - 39,999	1,929	67,278	19,180	2,060	46,037	2,564	2,499
	40,000 - 49,999	1,379	61,562	14,423	1,700	45,439	2,710	2,671
	50,000 - 59,999	874	47,671	9,602	1,172	36,897	2,310	2,268
	60,000 - 74,999	666	44,241	7,588	862	35,791	2,344	2,312
	75,000 - 99,999	366	31,085	4,360	419	26,306	1,790	1,772
	100,000 and over	210	50,627	3,155	242	47,230	3,533	3,490
	Total	16,909	\$439,709	\$132,383	\$11,012	\$296,314	\$18,211	\$17,137

Broome	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	15,738	\$35,358	\$33,425	\$0	\$1,933	\$88	(\$143)
	\$ 5,000 - 9,999	10,983	80,869	69,288	448	11,133	507	(73)
	10,000 - 19,999	16,852	247,813	135,092	6,650	106,071	5,097	3,503
	20,000 - 29,999	11,117	274,255	97,378	6,829	170,047	9,147	8,487
	30,000 - 39,999	8,351	290,672	80,363	6,907	203,402	11,630	11,424
	40,000 - 49,999	6,254	279,586	64,513	6,382	208,692	12,660	12,492
	50,000 - 59,999	4,592	250,942	50,232	5,294	195,415	12,371	12,223
	60,000 - 74,999	4,369	291,332	50,583	5,357	235,392	15,445	15,305
	75,000 - 99,999	3,162	269,785	40,127	4,127	225,532	15,340	15,176
	100,000 and over	2,463	461,525	41,600	3,034	416,891	31,104	30,227
	Total	83,881	\$2,482,137	\$662,601	\$45,028	\$1,774,508	\$113,390	\$108,620

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Cattaraugus	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	6,083	\$13,839	\$13,057	\$0	\$782	\$36	(\$78)
	\$ 5,000 - 9,999	4,406	32,731	28,248	245	4,238	193	(107)
	10,000 - 19,999	6,505	95,638	53,370	3,455	38,813	1,856	1,090
	20,000 - 29,999	4,725	117,052	41,948	3,829	71,275	3,794	3,409
	30,000 - 39,999	3,399	117,882	32,995	3,622	81,265	4,555	4,393
	40,000 - 49,999	2,619	116,824	27,171	3,039	86,614	5,182	5,016
	50,000 - 59,999	1,694	92,500	18,309	2,064	72,127	4,538	4,420
	60,000 - 74,999	1,269	84,042	14,065	1,670	68,307	4,473	4,367
	75,000 - 99,999	695	58,630	8,373	902	49,356	3,352	3,286
	100,000 and over	454	85,689	6,795	605	78,289	5,843	5,651
	Total	31,849	\$814,829	\$244,332	\$19,431	\$551,065	\$33,821	\$31,447

Cayuga	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	5,426	\$12,881	\$12,075	\$0	\$806	\$37	(\$61)
	\$ 5,000 - 9,999	4,307	31,930	26,851	262	4,817	219	(58)
	10,000 - 19,999	6,287	93,178	50,641	3,302	39,235	1,881	1,174
	20,000 - 29,999	4,742	116,812	41,358	3,560	71,894	3,855	3,543
	30,000 - 39,999	3,363	117,221	32,410	3,241	81,570	4,631	4,564
	40,000 - 49,999	2,678	119,871	27,977	3,190	88,704	5,327	5,269
	50,000 - 59,999	1,957	106,985	21,347	2,416	83,222	5,235	5,177
	60,000 - 74,999	1,642	109,233	18,688	2,077	88,468	5,792	5,748
	75,000 - 99,999	960	80,968	11,904	1,375	67,689	4,594	4,545
	100,000 and over	466	78,674	7,088	577	71,009	5,281	5,136
	Total	31,828	\$867,753	\$250,338	\$20,001	\$597,414	\$36,852	\$35,035

Chautauqua	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	10,481	\$24,638	\$23,259	\$0	\$1,379	\$63	(\$145)
	\$ 5,000 - 9,999	7,992	58,738	50,688	385	7,665	349	(181)
	10,000 - 19,999	11,082	162,060	90,932	5,554	65,573	3,135	1,861
	20,000 - 29,999	7,727	190,066	69,166	6,133	114,766	6,071	5,441
	30,000 - 39,999	5,645	196,822	55,076	5,558	136,189	7,651	7,325
	40,000 - 49,999	4,409	197,227	45,694	4,756	146,776	8,816	8,482
	50,000 - 59,999	3,004	164,157	32,619	3,445	128,093	8,074	7,821
	60,000 - 74,999	2,289	152,474	25,859	2,847	123,768	8,106	7,870
	75,000 - 99,999	1,421	120,903	17,644	1,839	101,420	6,894	6,756
	100,000 and over	904	173,046	14,164	1,080	157,803	11,777	11,312
	Total	54,954	\$1,440,130	\$425,102	\$31,598	\$983,431	\$60,935	\$56,543

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Chemung	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	6,747	\$15,479	\$14,649	\$0	\$830	\$38	(\$83)
	\$ 5,000 - 9,999	4,897	36,207	30,921	257	5,028	229	(76)
	10,000 - 19,999	7,027	102,722	56,146	3,276	43,300	2,073	1,291
	20,000 - 29,999	5,045	124,972	43,901	3,475	77,596	4,175	3,842
	30,000 - 39,999	3,770	131,306	36,014	3,296	91,996	5,254	5,130
	40,000 - 49,999	2,930	130,836	30,488	3,184	97,164	5,836	5,726
	50,000 - 59,999	2,066	112,683	22,484	2,412	87,787	5,524	5,414
	60,000 - 74,999	1,808	120,748	20,477	2,302	97,969	6,419	6,282
	75,000 - 99,999	1,170	99,434	14,628	1,509	83,297	5,658	5,542
	100,000 and over	988	190,987	16,524	1,176	173,287	12,947	12,680
	Total	36,448	\$1,065,374	\$286,233	\$20,887	\$758,253	\$48,152	\$45,748

Chenango	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,664	\$8,106	\$7,733	\$0	\$373	\$17	(\$46)
	\$ 5,000 - 9,999	2,672	19,855	17,274	155	2,425	110	(74)
	10,000 - 19,999	4,425	64,930	37,217	2,651	25,063	1,196	647
	20,000 - 29,999	2,980	73,749	26,982	2,533	44,235	2,329	2,114
	30,000 - 39,999	2,156	74,854	21,219	2,096	51,538	2,889	2,829
	40,000 - 49,999	1,499	66,955	15,595	1,753	49,607	2,968	2,933
	50,000 - 59,999	1,020	55,780	11,064	1,196	43,519	2,738	2,703
	60,000 - 74,999	825	54,972	9,274	1,056	44,642	2,928	2,887
	75,000 - 99,999	514	43,532	6,141	584	36,807	2,503	2,494
	100,000 and over	306	76,141	4,758	359	71,023	5,325	5,211
	Total	20,061	\$538,874	\$157,257	\$12,383	\$369,233	\$23,004	\$21,699

Clinton	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	5,109	\$11,646	\$10,979	\$0	\$667	\$30	(\$40)
	\$ 5,000 - 9,999	3,920	29,207	24,609	227	4,371	199	(43)
	10,000 - 19,999	5,997	87,835	48,477	2,993	36,365	1,739	1,085
	20,000 - 29,999	3,920	97,165	34,848	2,818	59,500	3,173	2,912
	30,000 - 39,999	3,379	117,972	32,292	3,015	82,665	4,716	4,628
	40,000 - 49,999	2,606	116,363	27,059	2,851	86,453	5,203	5,128
	50,000 - 59,999	1,822	99,700	19,773	2,133	77,794	4,906	4,835
	60,000 - 74,999	1,633	108,870	18,454	2,014	88,401	5,787	5,705
	75,000 - 99,999	1,010	85,828	12,377	1,368	72,083	4,900	4,844
	100,000 and over	620	108,572	9,444	754	98,374	7,316	7,169
	Total	30,016	\$863,159	\$238,313	\$18,173	\$606,673	\$37,971	\$36,223

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Columbia	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,413	\$9,929	\$9,312	\$0	\$617	\$28	(\$22)
	\$ 5,000 - 9,999	3,183	23,527	19,973	153	3,401	155	(20)
	10,000 - 19,999	5,265	77,819	42,996	2,251	32,572	1,569	1,023
	20,000 - 29,999	3,561	87,721	31,444	2,265	54,011	2,907	2,609
	30,000 - 39,999	2,599	90,497	25,204	2,255	63,038	3,604	3,417
	40,000 - 49,999	2,069	92,625	22,202	1,920	68,503	4,134	3,897
	50,000 - 59,999	1,460	79,760	16,501	1,603	61,655	3,897	3,721
	60,000 - 74,999	1,344	89,377	16,449	1,457	71,470	4,688	4,463
	75,000 - 99,999	899	76,677	11,889	1,037	63,751	4,340	4,160
	100,000 and over	815	179,166	17,046	781	161,339	12,091	11,475
	Total	25,608	\$807,097	\$213,016	\$13,722	\$580,359	\$37,413	\$34,722

Cortland	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,219	\$7,369	\$6,939	\$0	\$430	\$20	(\$27)
	\$ 5,000 - 9,999	2,373	17,618	15,119	138	2,362	108	(45)
	10,000 - 19,999	4,267	62,714	34,592	2,148	25,974	1,241	756
	20,000 - 29,999	2,889	71,499	25,419	2,036	44,044	2,354	2,168
	30,000 - 39,999	2,018	70,110	19,683	1,903	48,523	2,732	2,689
	40,000 - 49,999	1,477	66,284	15,506	1,591	49,187	2,946	2,916
	50,000 - 59,999	1,022	55,773	11,162	1,200	43,411	2,728	2,703
	60,000 - 74,999	818	54,586	9,456	990	44,140	2,891	2,878
	75,000 - 99,999	522	44,245	6,488	663	37,094	2,519	2,491
	100,000 and over	314	58,771	4,999	382	53,390	3,982	3,954
	Total	18,919	\$508,969	\$149,364	\$11,051	\$348,554	\$21,520	\$20,482

Delaware	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,800	\$8,186	\$7,826	\$0	\$359	\$16	(\$41)
	\$ 5,000 - 9,999	2,691	20,046	17,623	132	2,291	104	(64)
	10,000 - 19,999	4,194	61,530	35,439	2,312	23,780	1,134	666
	20,000 - 29,999	2,687	66,265	24,685	2,095	39,485	2,079	1,892
	30,000 - 39,999	1,856	64,450	18,421	1,749	44,280	2,477	2,427
	40,000 - 49,999	1,251	55,722	13,110	1,303	41,309	2,484	2,437
	50,000 - 59,999	816	44,441	8,948	916	34,577	2,181	2,138
	60,000 - 74,999	721	47,754	8,539	869	38,347	2,509	2,484
	75,000 - 99,999	418	35,710	5,246	540	29,923	2,037	2,012
	100,000 and over	289	58,686	4,966	284	53,436	4,001	3,854
	Total	18,723	\$462,789	\$144,803	\$10,200	\$307,787	\$19,022	\$17,806

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Dutchess	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	17,418	\$38,771	\$36,005	\$0	\$2,766	\$126	(\$17)
	\$ 5,000 - 9,999	11,501	84,308	68,906	402	15,000	683	226
	10,000 - 19,999	16,675	247,016	134,167	6,244	106,605	5,143	3,717
	20,000 - 29,999	13,729	340,188	119,808	7,627	212,754	11,650	10,808
	30,000 - 39,999	10,647	370,893	103,670	7,886	259,337	15,197	14,761
	40,000 - 49,999	9,270	415,190	100,986	8,852	305,352	18,716	18,181
	50,000 - 59,999	7,806	428,000	92,879	8,348	326,773	20,800	20,185
	60,000 - 74,999	8,467	566,625	109,819	10,461	446,345	29,297	28,552
	75,000 - 99,999	7,355	630,740	106,327	9,521	514,891	34,983	34,016
	100,000 and over	5,726	983,462	105,371	7,027	871,065	64,640	62,723
	Total	108,594	\$4,105,193	\$977,938	\$66,368	\$3,060,887	\$201,236	\$193,152

Erie	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	71,381	\$163,191	\$153,325	\$1	\$9,865	\$449	(\$798)
	\$ 5,000 - 9,999	51,972	383,147	317,113	2,228	63,806	2,906	210
	10,000 - 19,999	74,409	1,092,868	579,286	27,354	486,228	23,420	16,485
	20,000 - 29,999	51,817	1,278,330	434,990	28,230	815,110	44,702	41,985
	30,000 - 39,999	38,508	1,342,822	362,328	30,625	949,869	55,180	54,601
	40,000 - 49,999	31,186	1,397,387	321,229	30,734	1,045,424	63,760	63,250
	50,000 - 59,999	24,628	1,348,452	270,253	27,089	1,051,110	66,781	66,304
	60,000 - 74,999	23,441	1,564,493	274,862	27,757	1,261,874	82,972	82,575
	75,000 - 99,999	17,219	1,467,674	227,120	21,843	1,218,711	82,889	82,563
	100,000 and over	13,896	2,772,556	252,751	17,287	2,502,518	186,948	182,746
	Total	398,457	\$12,810,921	\$3,193,257	\$213,149	\$9,404,516	\$610,007	\$589,921

Essex	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	2,930	\$6,465	\$6,119	\$0	\$346	\$16	(\$16)
	\$ 5,000 - 9,999	2,043	15,170	13,188	118	1,864	85	(34)
	10,000 - 19,999	3,302	48,559	27,057	1,529	19,973	955	597
	20,000 - 29,999	2,138	52,951	19,385	1,592	31,973	1,693	1,531
	30,000 - 39,999	1,637	57,019	16,107	1,494	39,418	2,224	2,146
	40,000 - 49,999	1,203	53,639	12,798	1,241	39,600	2,373	2,300
	50,000 - 59,999	734	40,085	8,084	846	31,155	1,959	1,920
	60,000 - 74,999	645	42,739	7,499	719	34,521	2,260	2,212
	75,000 - 99,999	351	29,747	4,413	414	24,921	1,695	1,665
	100,000 and over	235	43,899	4,526	218	39,155	2,924	2,854
	Total	15,218	\$390,271	\$119,175	\$8,170	\$262,926	\$16,185	\$15,175

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Franklin	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,366	\$7,550	\$7,171	\$0	\$379	\$17	(\$45)
	\$ 5,000 - 9,999	2,374	17,715	15,411	157	2,147	98	(62)
	10,000 - 19,999	3,816	55,390	31,628	2,040	21,723	1,033	589
	20,000 - 29,999	2,345	57,800	21,163	1,977	34,660	1,832	1,676
	30,000 - 39,999	1,835	64,155	17,824	1,893	44,438	2,513	2,482
	40,000 - 49,999	1,390	62,052	14,274	1,576	46,202	2,777	2,753
	50,000 - 59,999	877	47,917	9,388	1,112	37,417	2,357	2,336
	60,000 - 74,999	656	43,583	7,423	907	35,253	2,304	2,289
	75,000 - 99,999	386	32,786	4,464	534	27,788	1,892	1,868
	100,000 and over	187	35,417	3,175	258	31,984	2,388	2,357
	Total	17,232	\$424,367	\$131,920	\$10,455	\$281,992	\$17,211	\$16,242

Fulton	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,831	\$8,717	\$8,303	\$0	\$413	\$19	(\$61)
	\$ 5,000 - 9,999	2,952	22,004	18,895	184	2,924	133	(62)
	10,000 - 19,999	5,389	79,588	43,730	2,810	33,048	1,581	975
	20,000 - 29,999	3,437	84,536	30,362	2,660	51,514	2,733	2,523
	30,000 - 39,999	2,317	80,679	22,579	2,088	56,012	3,154	3,122
	40,000 - 49,999	1,630	72,994	17,069	1,711	54,214	3,256	3,235
	50,000 - 59,999	1,155	62,991	12,590	1,281	49,120	3,096	3,076
	60,000 - 74,999	883	58,637	9,945	986	47,706	3,130	3,104
	75,000 - 99,999	526	44,752	6,469	619	37,663	2,563	2,553
	100,000 and over	380	67,792	5,649	462	61,681	4,587	4,430
	Total	22,500	\$582,689	\$175,592	\$12,801	\$394,296	\$24,251	\$22,894

Genesee	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,510	\$10,380	\$9,671	\$0	\$709	\$32	(\$30)
	\$ 5,000 - 9,999	3,172	23,283	19,288	152	3,843	175	15
	10,000 - 19,999	4,963	73,265	39,359	2,097	31,809	1,530	1,035
	20,000 - 29,999	3,646	90,200	31,731	2,541	55,928	3,009	2,789
	30,000 - 39,999	3,026	105,251	29,657	3,015	72,579	4,084	4,021
	40,000 - 49,999	2,289	102,452	24,220	2,731	75,501	4,511	4,463
	50,000 - 59,999	1,726	94,281	18,926	2,145	73,209	4,610	4,570
	60,000 - 74,999	1,446	96,100	16,545	1,793	77,763	5,088	5,058
	75,000 - 99,999	830	70,340	10,286	1,080	58,974	4,003	3,990
	100,000 and over	465	76,416	7,248	618	68,550	5,081	4,986
	Total	26,073	\$741,969	\$206,932	\$16,171	\$518,866	\$32,123	\$30,897

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Greene	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,419	\$7,706	\$7,299	\$1	\$407	\$19	(\$29)
	\$ 5,000 - 9,999	2,434	18,041	15,574	112	2,355	107	(36)
	10,000 - 19,999	3,595	52,810	29,682	1,592	21,536	1,032	679
	20,000 - 29,999	2,480	61,326	22,150	1,653	37,524	2,013	1,866
	30,000 - 39,999	1,783	62,279	17,450	1,579	43,249	2,467	2,428
	40,000 - 49,999	1,337	59,867	14,037	1,367	44,463	2,695	2,662
	50,000 - 59,999	1,070	58,652	11,776	1,223	45,653	2,887	2,868
	60,000 - 74,999	900	59,908	10,345	1,019	48,544	3,186	3,154
	75,000 - 99,999	525	44,463	6,644	519	37,300	2,542	2,499
	100,000 and over	323	58,125	5,751	318	52,056	3,880	3,790
	Total	17,866	\$483,178	\$140,708	\$9,383	\$333,087	\$20,828	\$19,881

Hamilton	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	503	\$1,033	\$993	\$0	\$39	\$2	(\$2)
	\$ 5,000 - 9,999	384	2,913	2,555	19	339	15	(6)
	10,000 - 19,999	539	7,914	4,515	204	3,195	154	104
	20,000 - 29,999	398	9,808	3,655	223	5,930	314	291
	30,000 - 39,999	243	8,376	2,471	202	5,703	315	311
	40,000 - 49,999	148	6,641	1,580	153	4,908	293	286
	50,000 - 59,999	98	5,317	1,141	86	4,090	257	256
	60,000 - 74,999	80	5,352	987	86	4,280	282	282
	75,000 - 99,999	32	2,674	408	23	2,242	152	152
	100,000 and over	40	7,210	766	34	6,411	478	472
	Total	2,465	\$57,237	\$19,070	\$1,030	\$37,136	\$2,262	\$2,147

Herkimer	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,774	\$10,826	\$10,182	\$0	\$643	\$29	(\$42)
	\$ 5,000 - 9,999	3,642	27,005	23,086	192	3,727	170	(54)
	10,000 - 19,999	5,974	87,737	48,729	3,001	36,006	1,721	1,055
	20,000 - 29,999	3,689	91,139	33,191	2,948	55,000	2,900	2,658
	30,000 - 39,999	2,828	98,257	27,765	2,821	67,671	3,795	3,741
	40,000 - 49,999	2,205	98,569	23,379	2,516	72,674	4,337	4,298
	50,000 - 59,999	1,320	72,099	14,357	1,626	56,115	3,532	3,508
	60,000 - 74,999	1,000	66,599	11,306	1,251	54,042	3,535	3,510
	75,000 - 99,999	562	47,380	6,864	753	39,763	2,699	2,687
	100,000 and over	264	49,527	3,982	303	45,242	3,369	3,339
	Total	26,258	\$649,138	\$202,842	\$15,411	\$430,884	\$26,086	\$24,700

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Jefferson	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	6,750	\$15,134	\$14,278	\$0	\$857	\$39	(\$63)
	\$ 5,000 - 9,999	4,838	35,781	30,800	284	4,698	214	(93)
	10,000 - 19,999	7,423	109,246	61,181	4,232	43,833	2,090	1,256
	20,000 - 29,999	4,804	118,648	43,484	4,079	71,085	3,748	3,424
	30,000 - 39,999	3,958	138,023	38,809	4,020	95,194	5,355	5,284
	40,000 - 49,999	2,819	126,105	29,407	3,298	93,400	5,610	5,564
	50,000 - 59,999	1,862	101,579	20,254	2,228	79,097	4,980	4,942
	60,000 - 74,999	1,551	103,445	17,824	1,992	83,629	5,480	5,431
	75,000 - 99,999	1,027	87,539	12,478	1,356	73,705	5,011	4,978
	100,000 and over	593	117,610	9,706	779	107,124	8,009	7,882
	Total	35,625	\$953,110	\$278,221	\$22,268	\$652,622	\$40,535	\$38,603

Lewis	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	1,786	\$3,878	\$3,647	\$0	\$231	\$11	(\$19)
	\$ 5,000 - 9,999	1,297	9,662	8,430	57	1,175	54	(27)
	10,000 - 19,999	1,942	28,692	16,775	1,232	10,685	510	277
	20,000 - 29,999	1,606	39,853	14,760	1,566	23,527	1,232	1,098
	30,000 - 39,999	1,283	44,690	12,760	1,610	30,320	1,678	1,641
	40,000 - 49,999	864	38,551	9,146	1,093	28,312	1,678	1,658
	50,000 - 59,999	522	28,436	5,683	670	22,082	1,385	1,366
	60,000 - 74,999	342	22,708	3,867	465	18,376	1,202	1,186
	75,000 - 99,999	203	16,961	2,352	302	14,308	972	965
	100,000 and over	98	13,624	1,253	114	12,256	902	882
	Total	9,943	\$247,055	\$78,673	\$7,109	\$161,273	\$9,623	\$9,027

Livingston	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,295	\$9,732	\$9,083	\$1	\$649	\$30	(\$24)
	\$ 5,000 - 9,999	2,766	20,401	17,072	118	3,211	146	4
	10,000 - 19,999	4,357	64,775	35,164	1,990	27,621	1,327	877
	20,000 - 29,999	3,481	86,313	29,851	2,342	54,120	2,933	2,722
	30,000 - 39,999	2,714	94,576	25,949	2,406	66,221	3,803	3,746
	40,000 - 49,999	2,262	101,287	23,682	2,465	75,140	4,527	4,472
	50,000 - 59,999	1,713	93,782	19,007	2,053	72,722	4,578	4,542
	60,000 - 74,999	1,630	108,332	18,927	2,159	87,246	5,708	5,672
	75,000 - 99,999	988	83,791	12,367	1,267	70,156	4,765	4,738
	100,000 and over	495	83,135	7,777	584	74,774	5,539	5,430
	Total	24,701	\$746,124	\$198,879	\$15,386	\$531,859	\$33,357	\$32,179

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Madison	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,481	\$10,567	\$9,883	\$0	\$684	\$31	(\$36)
	\$ 5,000 - 9,999	3,212	23,916	20,142	194	3,580	163	(29)
	10,000 - 19,999	5,372	79,307	43,728	2,819	32,761	1,570	970
	20,000 - 29,999	3,935	97,455	34,549	2,900	60,007	3,222	2,969
	30,000 - 39,999	2,916	101,362	28,730	2,866	69,767	3,931	3,866
	40,000 - 49,999	2,216	99,011	23,484	2,348	73,179	4,398	4,351
	50,000 - 59,999	1,554	84,939	17,152	1,835	65,952	4,152	4,119
	60,000 - 74,999	1,499	99,989	17,729	1,895	80,365	5,267	5,231
	75,000 - 99,999	1,023	87,236	13,312	1,262	72,663	4,940	4,912
	100,000 and over	754	164,688	13,480	930	150,278	11,242	11,140
	Total	26,962	\$848,472	\$222,187	\$17,049	\$609,235	\$38,915	\$37,494

Monroe	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	51,934	\$119,710	\$111,592	\$2	\$8,117	\$369	(\$413)
	\$ 5,000 - 9,999	35,318	259,913	213,501	1,772	44,640	2,033	168
	10,000 - 19,999	54,396	807,412	422,389	21,888	363,134	17,551	12,380
	20,000 - 29,999	40,376	996,735	335,105	20,292	641,337	35,526	33,404
	30,000 - 39,999	31,184	1,085,607	286,424	20,492	778,691	46,275	45,783
	40,000 - 49,999	24,941	1,117,483	256,510	22,274	838,698	51,792	51,311
	50,000 - 59,999	20,718	1,136,615	232,752	22,204	881,658	56,237	55,775
	60,000 - 74,999	22,796	1,525,191	277,376	27,098	1,220,717	80,291	79,882
	75,000 - 99,999	18,342	1,568,883	253,032	22,765	1,293,086	87,926	87,593
	100,000 and over	15,741	2,967,735	300,851	18,604	2,648,279	197,536	193,885
	Total	315,746	\$11,585,282	\$2,689,533	\$177,391	\$8,718,358	\$575,537	\$559,768

Montgomery	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,992	\$9,150	\$8,665	\$0	\$485	\$22	(\$57)
	\$ 5,000 - 9,999	3,077	22,749	19,575	175	2,999	137	(55)
	10,000 - 19,999	4,836	71,384	39,019	2,512	29,852	1,430	901
	20,000 - 29,999	3,303	80,959	28,795	2,386	49,778	2,666	2,455
	30,000 - 39,999	2,151	74,676	20,801	1,972	51,902	2,935	2,890
	40,000 - 49,999	1,561	69,805	16,400	1,632	51,773	3,104	3,078
	50,000 - 59,999	1,022	55,711	11,067	1,118	43,526	2,741	2,727
	60,000 - 74,999	871	57,864	9,889	1,072	46,903	3,071	3,051
	75,000 - 99,999	492	41,702	6,310	607	34,785	2,362	2,350
	100,000 and over	278	56,763	4,278	345	52,139	3,895	3,863
	Total	21,583	\$540,762	\$164,800	\$11,819	\$364,142	\$22,362	\$21,203

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Nassau	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	94,626	\$204,558	\$190,102	\$5	\$14,450	\$658	\$71
	\$ 5,000 - 9,999	60,608	446,783	365,161	2,323	79,299	3,613	1,249
	10,000 - 19,999	87,634	1,288,901	727,226	30,816	530,859	25,617	18,233
	20,000 - 29,999	72,088	1,794,023	666,750	34,835	1,092,439	60,445	56,418
	30,000 - 39,999	57,556	2,002,088	590,692	32,620	1,378,776	82,513	80,994
	40,000 - 49,999	44,766	2,007,737	523,783	32,860	1,451,095	90,503	89,059
	50,000 - 59,999	37,046	2,032,267	488,992	34,201	1,509,075	96,785	95,425
	60,000 - 74,999	43,912	2,947,438	651,228	46,526	2,249,685	148,197	146,582
	75,000 - 99,999	45,967	3,959,599	776,167	54,179	3,129,252	212,596	210,250
	100,000 and over	65,524	16,407,087	1,534,401	80,977	14,791,709	1,111,409	1,080,321
	Total	609,727	\$33,090,483	\$6,514,502	\$349,342	\$26,226,639	\$1,832,336	\$1,778,601

Niagara	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	16,682	\$38,537	\$36,207	\$0	\$2,331	\$106	(\$182)
	\$ 5,000 - 9,999	12,671	93,307	77,201	595	15,510	706	5
	10,000 - 19,999	17,418	254,894	137,123	7,072	110,698	5,323	3,611
	20,000 - 29,999	11,500	283,359	99,004	7,108	177,246	9,580	8,921
	30,000 - 39,999	8,943	312,664	85,685	8,154	218,825	12,511	12,365
	40,000 - 49,999	7,919	355,046	81,066	8,469	265,511	16,109	15,972
	50,000 - 59,999	6,378	349,251	68,824	7,360	273,067	17,323	17,194
	60,000 - 74,999	6,065	404,912	69,195	7,442	328,275	21,572	21,466
	75,000 - 99,999	3,953	335,637	48,095	4,894	282,648	19,215	19,134
	100,000 and over	1,809	306,717	27,664	2,239	276,814	20,510	20,235
	Total	93,338	\$2,734,323	\$730,063	\$53,334	\$1,950,926	\$122,956	\$118,721

Oneida	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	18,287	\$40,942	\$38,618	\$3	\$2,321	\$106	(\$181)
	\$ 5,000 - 9,999	12,707	93,528	79,382	705	13,441	612	(104)
	10,000 - 19,999	19,648	288,738	157,132	8,848	122,758	5,893	3,905
	20,000 - 29,999	13,264	327,837	114,346	8,582	204,909	11,086	10,354
	30,000 - 39,999	9,791	340,283	93,543	8,553	238,187	13,607	13,457
	40,000 - 49,999	7,199	322,550	74,635	7,734	240,181	14,513	14,397
	50,000 - 59,999	5,214	285,300	56,659	5,960	222,681	14,093	13,980
	60,000 - 74,999	4,592	306,049	53,187	5,862	247,000	16,191	16,097
	75,000 - 99,999	3,117	265,760	39,504	3,979	222,277	15,113	15,057
	100,000 and over	2,094	414,885	34,261	2,669	377,956	28,231	27,529
	Total	95,913	\$2,685,872	\$741,266	\$52,895	\$1,891,711	\$119,444	\$114,491

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Onondaga	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	32,163	\$74,083	\$69,064	\$0	\$5,018	\$228	(\$227)
	\$ 5,000 - 9,999	22,187	163,859	135,694	1,113	27,053	1,232	92
	10,000 - 19,999	34,916	517,585	273,090	14,549	229,946	11,089	7,720
	20,000 - 29,999	25,897	638,878	217,980	14,507	406,391	22,320	20,914
	30,000 - 39,999	19,186	668,564	180,376	14,452	473,736	27,695	27,359
	40,000 - 49,999	14,847	665,129	153,497	14,132	497,500	30,473	30,188
	50,000 - 59,999	11,925	653,392	132,679	13,062	507,651	32,247	31,975
	60,000 - 74,999	12,144	811,748	144,363	14,999	652,386	42,868	42,638
	75,000 - 99,999	9,942	850,476	133,263	12,883	704,330	47,897	47,670
	100,000 and over	7,918	1,532,477	142,071	10,294	1,380,112	103,014	100,750
	Total	191,125	\$6,576,191	\$1,582,076	\$109,991	\$4,884,124	\$319,064	\$309,081

Ontario	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	7,183	\$16,276	\$15,153	\$0	\$1,124	\$51	(\$34)
	\$ 5,000 - 9,999	4,801	35,322	29,366	211	5,745	262	21
	10,000 - 19,999	7,580	112,147	60,253	2,988	48,906	2,358	1,624
	20,000 - 29,999	5,828	144,171	50,004	3,556	90,612	4,927	4,589
	30,000 - 39,999	4,364	151,823	42,378	3,536	105,909	6,054	5,962
	40,000 - 49,999	3,563	159,458	37,780	3,760	117,919	7,113	7,039
	50,000 - 59,999	2,785	152,386	31,235	3,175	117,976	7,445	7,370
	60,000 - 74,999	2,625	175,123	31,711	3,307	140,105	9,174	9,113
	75,000 - 99,999	1,877	159,959	25,076	2,392	132,491	9,000	8,942
	100,000 and over	1,413	279,806	27,175	1,659	250,972	18,721	17,646
	Total	42,019	\$1,386,471	\$350,131	\$24,584	\$1,011,757	\$65,103	\$62,271

Orange	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	18,492	\$42,174	\$39,089	\$4	\$3,081	\$140	(\$71)
	\$ 5,000 - 9,999	13,518	99,882	83,126	645	16,111	734	(120)
	10,000 - 19,999	19,647	289,929	159,087	9,927	120,916	5,811	3,667
	20,000 - 29,999	15,350	380,535	134,539	10,068	235,928	12,911	11,665
	30,000 - 39,999	12,251	427,028	120,277	10,187	296,563	17,318	16,518
	40,000 - 49,999	10,240	459,748	114,477	10,438	334,834	20,444	19,428
	50,000 - 59,999	8,989	493,486	111,002	10,790	371,694	23,540	22,362
	60,000 - 74,999	9,815	657,155	132,815	12,879	511,461	33,455	31,708
	75,000 - 99,999	8,293	708,685	126,149	11,342	571,193	38,706	36,415
	100,000 and over	5,841	1,019,196	111,610	7,709	899,877	66,774	61,476
	Total	122,436	\$4,577,818	\$1,132,171	\$83,988	\$3,361,659	\$219,832	\$203,050

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Orleans	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	2,729	\$6,395	\$6,003	\$0	\$392	\$18	(\$24)
	\$ 5,000 - 9,999	2,106	15,621	13,194	127	2,300	105	(21)
	10,000 - 19,999	3,248	48,058	25,988	1,760	20,311	975	611
	20,000 - 29,999	2,348	58,200	20,661	1,981	35,558	1,900	1,749
	30,000 - 39,999	1,910	66,553	18,379	1,937	46,238	2,622	2,595
	40,000 - 49,999	1,540	68,922	16,000	1,814	51,108	3,070	3,049
	50,000 - 59,999	1,107	60,500	11,947	1,457	47,096	2,969	2,955
	60,000 - 74,999	941	62,694	10,645	1,153	50,896	3,335	3,319
	75,000 - 99,999	486	41,227	5,779	607	34,841	2,369	2,358
	100,000 and over	239	38,729	3,401	260	35,068	2,596	2,559
	Total	16,654	\$466,900	\$131,997	\$11,095	\$323,808	\$19,959	\$19,149

Oswego	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	7,779	\$17,994	\$16,883	\$0	\$1,111	\$51	(\$61)
	\$ 5,000 - 9,999	5,596	41,523	35,110	337	6,076	277	(73)
	10,000 - 19,999	9,021	132,916	73,211	5,011	54,695	2,619	1,606
	20,000 - 29,999	6,561	162,516	58,002	5,412	99,102	5,269	4,867
	30,000 - 39,999	5,037	175,087	48,678	4,965	121,445	6,880	6,794
	40,000 - 49,999	4,150	185,922	42,834	4,545	138,543	8,363	8,298
	50,000 - 59,999	2,987	163,292	32,124	3,666	127,502	8,070	8,019
	60,000 - 74,999	2,865	191,322	31,927	3,617	155,777	10,243	10,195
	75,000 - 99,999	2,008	170,496	23,700	2,753	144,043	9,800	9,749
	100,000 and over	788	120,616	11,053	1,001	108,562	7,996	7,905
	Total	46,792	\$1,361,685	\$373,522	\$31,307	\$956,856	\$59,568	\$57,299

Otsego	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,528	\$9,973	\$9,443	\$0	\$530	\$24	(\$48)
	\$ 5,000 - 9,999	3,144	23,353	20,272	181	2,900	132	(53)
	10,000 - 19,999	5,034	74,153	41,828	2,636	29,689	1,417	851
	20,000 - 29,999	3,375	83,097	30,542	2,576	49,980	2,636	2,401
	30,000 - 39,999	2,377	82,621	23,273	2,153	57,195	3,230	3,175
	40,000 - 49,999	1,692	75,559	17,700	1,823	56,035	3,365	3,323
	50,000 - 59,999	1,132	61,786	12,506	1,289	47,992	3,022	2,991
	60,000 - 74,999	936	62,465	11,119	1,089	50,257	3,294	3,270
	75,000 - 99,999	619	52,560	7,741	734	44,085	3,002	2,982
	100,000 and over	509	117,264	9,876	651	106,737	8,011	6,954
	Total	23,346	\$642,830	\$184,299	\$13,132	\$445,399	\$28,133	\$25,846

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

County	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
Putnam	Under \$ 5,000	5,822	\$12,761	\$11,673	\$0	\$1,089	\$50	\$26
	\$ 5,000 - 9,999	3,197	23,471	18,456	73	4,942	225	128
	10,000 - 19,999	4,640	68,852	37,679	1,323	29,849	1,450	1,105
	20,000 - 29,999	4,248	105,738	38,107	1,998	65,633	3,651	3,333
	30,000 - 39,999	3,824	133,037	39,259	2,382	91,395	5,411	5,145
	40,000 - 49,999	3,270	146,901	38,359	2,923	105,620	6,493	6,207
	50,000 - 59,999	2,932	160,727	37,793	2,938	119,996	7,640	7,269
	60,000 - 74,999	3,748	251,735	54,280	4,365	193,090	12,663	12,106
	75,000 - 99,999	3,951	340,120	64,661	4,864	270,595	18,342	17,410
	100,000 and over	3,415	565,877	70,197	4,153	491,527	36,425	34,589
	Total	39,047	\$1,809,219	\$410,465	\$25,020	\$1,373,735	\$92,350	\$87,319
Rensselaer	Under \$ 5,000	10,456	\$24,131	\$22,586	\$0	\$1,545	\$70	(\$72)
	\$ 5,000 - 9,999	7,432	54,750	45,399	372	8,980	409	25
	10,000 - 19,999	11,885	176,637	92,841	4,700	79,096	3,818	2,661
	20,000 - 29,999	9,603	237,131	80,245	5,459	151,427	8,319	7,697
	30,000 - 39,999	6,935	240,968	64,418	5,154	171,396	10,002	9,720
	40,000 - 49,999	5,186	232,074	53,261	4,837	173,975	10,637	10,362
	50,000 - 59,999	4,200	230,072	46,625	4,590	178,857	11,339	11,072
	60,000 - 74,999	4,201	280,136	49,267	4,976	225,893	14,828	14,510
	75,000 - 99,999	2,946	251,005	38,161	3,601	209,243	14,226	14,000
	100,000 and over	1,760	279,418	28,758	2,076	248,583	18,396	18,084
	Total	64,604	\$2,006,320	\$521,561	\$35,764	\$1,448,995	\$92,045	\$88,058
Rockland	Under \$ 5,000	18,265	\$40,330	\$37,038	\$0	\$3,292	\$150	\$16
	\$ 5,000 - 9,999	11,584	84,719	68,680	417	15,623	712	95
	10,000 - 19,999	16,111	237,464	131,131	6,440	99,893	4,832	3,182
	20,000 - 29,999	13,890	345,344	126,571	7,560	211,213	11,707	10,261
	30,000 - 39,999	11,192	389,290	113,422	7,060	268,808	16,105	14,974
	40,000 - 49,999	8,560	383,224	101,796	6,900	274,529	17,055	15,826
	50,000 - 59,999	7,038	386,071	95,346	7,076	283,649	18,092	16,837
	60,000 - 74,999	8,675	582,844	131,289	9,738	441,817	29,044	27,090
	75,000 - 99,999	9,866	850,999	173,481	12,906	664,612	45,041	41,812
	100,000 and over	12,203	2,296,683	280,260	16,990	1,999,433	149,147	133,503
	Total	117,384	\$5,596,968	\$1,259,015	\$75,086	\$4,262,868	\$291,885	\$263,597

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

St. Lawrence	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	7,689	\$16,695	\$15,937	\$0	\$758	\$35	(\$89)
	\$ 5,000 - 9,999	5,144	38,163	33,238	300	4,625	211	(138)
	10,000 - 19,999	7,642	111,019	63,928	4,434	42,657	2,030	1,119
	20,000 - 29,999	5,201	128,588	47,927	4,462	76,199	3,989	3,632
	30,000 - 39,999	4,125	143,728	40,656	4,165	98,907	5,574	5,486
	40,000 - 49,999	3,187	142,315	33,231	3,588	105,496	6,336	6,289
	50,000 - 59,999	2,146	117,273	23,509	2,709	91,055	5,743	5,689
	60,000 - 74,999	1,818	121,348	20,623	2,349	98,376	6,447	6,414
	75,000 - 99,999	1,208	102,877	14,646	1,596	86,636	5,892	5,869
	100,000 and over	582	104,827	9,083	772	94,972	7,068	6,974
	Total	38,742	\$1,026,834	\$302,779	\$24,375	\$699,680	\$43,324	\$41,247

Saratoga	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	13,753	\$31,530	\$28,979	\$2	\$2,549	\$116	\$1
	\$ 5,000 - 9,999	8,577	63,173	51,606	349	11,218	511	105
	10,000 - 19,999	13,237	195,854	104,175	5,056	86,622	4,181	2,971
	20,000 - 29,999	10,750	265,875	91,436	5,802	168,637	9,243	8,662
	30,000 - 39,999	8,303	289,741	78,943	6,181	204,618	11,898	11,753
	40,000 - 49,999	7,102	318,164	74,587	6,643	236,934	14,458	14,292
	50,000 - 59,999	6,103	334,669	68,748	6,547	259,373	16,470	16,310
	60,000 - 74,999	6,279	419,079	76,621	7,314	335,143	21,974	21,809
	75,000 - 99,999	5,374	460,357	72,949	6,641	380,767	25,874	25,711
	100,000 and over	3,823	629,032	67,414	4,900	556,718	41,229	40,713
	Total	83,301	\$3,007,474	\$715,459	\$49,435	\$2,242,580	\$145,953	\$142,327

Schenectady	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	11,302	\$26,090	\$24,549	\$0	\$1,540	\$70	(\$93)
	\$ 5,000 - 9,999	7,994	59,004	49,813	361	8,830	402	(3)
	10,000 - 19,999	12,130	178,895	95,924	4,526	78,445	3,781	2,693
	20,000 - 29,999	8,939	221,068	75,173	4,453	141,443	7,780	7,331
	30,000 - 39,999	6,483	225,469	60,923	4,498	160,049	9,359	9,244
	40,000 - 49,999	5,249	235,308	54,715	4,717	175,877	10,753	10,647
	50,000 - 59,999	4,158	227,674	46,325	4,352	176,997	11,243	11,150
	60,000 - 74,999	4,109	274,570	49,159	4,789	220,622	14,489	14,418
	75,000 - 99,999	3,184	271,729	42,449	3,785	225,495	15,338	15,255
	100,000 and over	2,564	453,600	45,933	3,038	404,629	30,096	29,692
	Total	66,112	\$2,173,408	\$544,963	\$34,518	\$1,593,927	\$103,311	\$100,334

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Schoharie	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	2,274	\$5,069	\$4,831	\$0	\$239	\$11	(\$25)
	\$ 5,000 - 9,999	1,563	11,686	10,170	84	1,432	65	(31)
	10,000 - 19,999	2,588	37,938	21,359	1,192	15,386	737	461
	20,000 - 29,999	1,806	44,437	16,350	1,394	26,694	1,414	1,294
	30,000 - 39,999	1,235	42,818	12,255	1,194	29,369	1,635	1,607
	40,000 - 49,999	1,000	44,825	10,787	1,051	32,987	1,975	1,952
	50,000 - 59,999	658	35,857	7,288	755	27,814	1,753	1,737
	60,000 - 74,999	536	35,575	6,018	608	28,949	1,901	1,891
	75,000 - 99,999	330	27,801	4,180	390	23,231	1,578	1,566
	100,000 and over	156	26,185	2,287	166	23,732	1,757	1,716
	Total	12,146	\$312,191	\$95,524	\$6,834	\$209,833	\$12,826	\$12,167

Schuyler	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	1,301	\$2,837	\$2,698	\$0	\$139	\$6	(\$18)
	\$ 5,000 - 9,999	947	7,047	6,007	57	983	45	(17)
	10,000 - 19,999	1,430	21,140	12,010	833	8,297	395	222
	20,000 - 29,999	1,075	26,585	9,717	839	16,029	843	775
	30,000 - 39,999	820	28,666	7,981	733	19,953	1,124	1,108
	40,000 - 49,999	609	27,166	6,419	663	20,083	1,193	1,178
	50,000 - 59,999	401	21,902	4,313	463	17,125	1,079	1,070
	60,000 - 74,999	318	21,177	3,581	355	17,241	1,130	1,120
	75,000 - 99,999	168	14,393	2,037	198	12,158	828	825
	100,000 and over	84	13,554	1,195	72	12,287	912	902
	Total	7,153	\$184,466	\$55,959	\$4,213	\$124,294	\$7,555	\$7,164

Seneca	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	2,619	\$5,761	\$5,414	\$0	\$347	\$16	(\$23)
	\$ 5,000 - 9,999	1,713	12,671	10,940	81	1,650	75	(20)
	10,000 - 19,999	2,730	40,057	22,458	1,367	16,232	776	476
	20,000 - 29,999	1,853	46,017	16,340	1,442	28,236	1,513	1,392
	30,000 - 39,999	1,476	51,318	14,497	1,433	35,388	1,997	1,963
	40,000 - 49,999	1,121	50,204	11,667	1,198	37,339	2,244	2,223
	50,000 - 59,999	783	42,861	8,515	946	33,400	2,103	2,082
	60,000 - 74,999	658	43,632	7,687	819	35,126	2,295	2,276
	75,000 - 99,999	403	34,075	5,091	498	28,486	1,934	1,914
	100,000 and over	198	39,429	3,132	225	36,073	2,688	2,662
	Total	13,554	\$366,025	\$105,740	\$8,009	\$252,276	\$15,642	\$14,944

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Steuben	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	7,356	\$16,439	\$15,522	\$0	\$917	\$42	(\$72)
	\$ 5,000 - 9,999	4,991	36,991	31,946	305	4,739	216	(105)
	10,000 - 19,999	7,213	105,651	59,886	4,084	41,681	1,992	1,150
	20,000 - 29,999	5,733	142,308	51,154	4,856	86,298	4,574	4,185
	30,000 - 39,999	4,466	155,082	42,475	4,289	108,318	6,151	6,038
	40,000 - 49,999	3,224	144,112	33,330	3,660	107,123	6,442	6,354
	50,000 - 59,999	2,121	115,873	22,955	2,475	90,443	5,704	5,638
	60,000 - 74,999	1,797	119,422	20,233	2,127	97,062	6,369	6,313
	75,000 - 99,999	1,210	103,045	14,778	1,463	86,804	5,909	5,867
	100,000 and over	914	170,988	14,705	1,038	155,244	11,587	11,465
	Total	39,025	\$1,109,911	\$306,985	\$24,298	\$778,628	\$48,985	\$46,832

Suffolk	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	86,881	\$195,288	\$181,126	\$3	\$14,159	\$644	(\$71)
	\$ 5,000 - 9,999	60,159	443,765	360,849	2,459	80,456	3,665	1,098
	10,000 - 19,999	91,440	1,350,535	747,012	35,025	568,498	27,431	19,353
	20,000 - 29,999	74,744	1,855,097	684,157	40,542	1,130,398	62,234	57,941
	30,000 - 39,999	58,987	2,052,627	613,958	40,758	1,397,911	82,302	80,720
	40,000 - 49,999	46,815	2,098,947	556,368	42,242	1,500,337	91,983	90,478
	50,000 - 59,999	39,834	2,184,767	528,776	42,974	1,613,017	102,230	100,894
	60,000 - 74,999	46,298	3,104,306	673,349	53,704	2,377,253	155,946	154,696
	75,000 - 99,999	43,178	3,703,002	707,767	52,928	2,942,306	199,627	198,299
	100,000 and over	43,050	8,545,513	914,399	52,547	7,578,567	566,005	554,740
	Total	591,386	\$25,533,847	\$5,967,762	\$363,182	\$19,202,903	\$1,292,068	\$1,258,148

Sullivan	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	5,033	\$11,424	\$10,807	\$0	\$616	\$28	(\$55)
	\$ 5,000 - 9,999	3,879	28,795	25,045	230	3,521	160	(123)
	10,000 - 19,999	5,629	82,462	47,010	3,164	32,289	1,542	884
	20,000 - 29,999	3,827	94,166	34,630	2,857	56,678	3,030	2,761
	30,000 - 39,999	2,707	94,221	26,830	2,411	64,980	3,722	3,626
	40,000 - 49,999	1,953	87,392	20,833	2,122	64,437	3,904	3,826
	50,000 - 59,999	1,507	82,252	17,204	1,730	63,318	4,012	3,941
	60,000 - 74,999	1,300	86,981	15,623	1,556	69,802	4,594	4,523
	75,000 - 99,999	884	74,991	11,929	1,056	62,006	4,215	4,154
	100,000 and over	642	123,861	11,703	629	111,529	8,348	8,158
	Total	27,361	\$766,546	\$221,614	\$15,756	\$529,176	\$33,556	\$31,694

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Tioga	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,398	\$7,756	\$7,287	\$0	\$469	\$21	(\$29)
	\$ 5,000 - 9,999	2,439	18,011	15,331	106	2,573	117	(20)
	10,000 - 19,999	4,041	59,695	33,264	2,004	24,427	1,168	681
	20,000 - 29,999	2,941	72,661	26,576	2,329	43,756	2,303	1,979
	30,000 - 39,999	2,237	77,893	22,251	2,264	53,377	2,963	2,701
	40,000 - 49,999	1,636	73,327	17,207	1,973	54,147	3,232	3,001
	50,000 - 59,999	1,271	69,331	14,040	1,568	53,724	3,378	3,191
	60,000 - 74,999	1,163	77,517	13,312	1,530	62,675	4,103	3,966
	75,000 - 99,999	848	72,007	10,486	1,118	60,402	4,102	3,961
	100,000 and over	482	70,555	7,166	596	62,794	4,626	4,435
	Total	20,456	\$598,753	\$166,920	\$13,488	\$418,344	\$26,014	\$23,866

Tompkins	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	5,373	\$12,326	\$11,481	\$0	\$844	\$38	(\$20)
	\$ 5,000 - 9,999	3,731	27,606	23,021	159	4,426	202	14
	10,000 - 19,999	6,576	98,006	50,900	2,238	44,868	2,170	1,589
	20,000 - 29,999	4,789	118,020	40,993	2,568	74,459	4,070	3,797
	30,000 - 39,999	3,315	115,550	31,410	2,383	81,757	4,760	4,684
	40,000 - 49,999	2,552	114,301	26,924	2,397	84,979	5,168	5,091
	50,000 - 59,999	1,978	108,240	22,193	1,943	84,103	5,340	5,275
	60,000 - 74,999	1,806	120,747	22,050	1,943	96,754	6,369	6,314
	75,000 - 99,999	1,534	131,617	21,104	1,778	108,735	7,405	7,344
	100,000 and over	1,498	278,707	29,184	1,546	247,977	18,503	18,184
	Total	33,152	\$1,125,121	\$279,261	\$16,955	\$828,904	\$54,025	\$52,274

Ulster	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	12,059	\$27,165	\$25,600	\$0	\$1,565	\$71	(\$89)
	\$ 5,000 - 9,999	8,677	63,903	54,026	377	9,500	433	(15)
	10,000 - 19,999	13,262	195,465	107,758	5,512	82,195	3,949	2,694
	20,000 - 29,999	9,568	237,010	84,406	6,191	146,412	7,936	7,386
	30,000 - 39,999	7,139	248,794	69,753	5,730	173,311	10,020	9,857
	40,000 - 49,999	5,695	254,885	60,933	5,363	188,588	11,507	11,351
	50,000 - 59,999	4,357	238,400	49,935	4,629	183,836	11,686	11,539
	60,000 - 74,999	3,996	266,712	49,353	4,704	212,655	13,962	13,775
	75,000 - 99,999	2,882	246,412	40,235	3,360	202,817	13,799	13,634
	100,000 and over	2,078	387,747	37,793	2,312	347,642	25,892	25,335
	Total	69,713	\$2,166,492	\$579,792	\$38,179	\$1,548,521	\$99,256	\$95,467

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Warren	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	5,172	\$11,953	\$11,186	\$0	\$767	\$35	(\$18)
	\$ 5,000 - 9,999	3,676	27,104	23,121	185	3,799	173	(45)
	10,000 - 19,999	5,475	80,130	44,453	2,455	33,222	1,594	1,039
	20,000 - 29,999	3,621	88,873	32,131	2,461	54,282	2,896	2,680
	30,000 - 39,999	2,554	88,814	25,210	2,199	61,405	3,491	3,443
	40,000 - 49,999	1,980	88,678	21,001	1,994	65,682	3,968	3,921
	50,000 - 59,999	1,436	78,628	16,174	1,615	60,838	3,847	3,819
	60,000 - 74,999	1,383	92,254	16,434	1,633	74,187	4,863	4,815
	75,000 - 99,999	990	84,555	13,344	1,204	70,007	4,763	4,725
	100,000 and over	882	176,695	15,771	1,092	159,832	11,955	11,720
	Total	27,169	\$817,684	\$218,826	\$14,838	\$584,021	\$37,584	\$36,099

Washington	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,240	\$9,455	\$8,903	\$0	\$553	\$25	(\$34)
	\$ 5,000 - 9,999	2,997	22,131	18,891	174	3,066	140	(42)
	10,000 - 19,999	4,961	73,703	40,891	2,608	30,204	1,446	839
	20,000 - 29,999	3,379	83,085	30,481	2,622	49,982	2,633	2,309
	30,000 - 39,999	2,490	86,852	24,701	2,459	59,692	3,339	3,151
	40,000 - 49,999	1,982	88,564	20,764	2,263	65,537	3,923	3,776
	50,000 - 59,999	1,344	73,332	14,787	1,703	56,842	3,572	3,466
	60,000 - 74,999	1,096	72,616	12,625	1,332	58,658	3,836	3,714
	75,000 - 99,999	552	46,655	6,963	694	38,998	2,649	2,571
	100,000 and over	324	54,586	5,361	400	48,825	3,620	3,511
	Total	23,365	\$610,979	\$184,369	\$14,254	\$412,356	\$25,184	\$23,260

Wayne	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	5,848	\$13,661	\$12,686	\$0	\$976	\$44	(\$34)
	\$ 5,000 - 9,999	4,311	31,806	26,092	239	5,475	249	10
	10,000 - 19,999	7,308	108,593	58,299	3,496	46,798	2,250	1,474
	20,000 - 29,999	5,463	135,691	47,316	3,940	84,435	4,550	4,212
	30,000 - 39,999	4,152	144,367	40,308	4,040	100,019	5,668	5,584
	40,000 - 49,999	3,672	164,627	38,286	4,171	122,170	7,368	7,285
	50,000 - 59,999	2,913	159,680	32,052	3,403	124,225	7,845	7,773
	60,000 - 74,999	2,711	180,806	31,318	3,432	146,056	9,567	9,524
	75,000 - 99,999	1,809	153,542	22,936	2,336	128,270	8,710	8,674
	100,000 and over	866	143,268	13,720	919	128,629	9,518	9,394
	Total	39,053	\$1,236,041	\$323,012	\$25,976	\$887,054	\$55,768	\$53,896

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Westchester	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	58,510	\$125,917	\$117,341	\$5	\$8,571	\$390	(\$45)
	\$ 5,000 - 9,999	37,470	276,492	227,790	1,626	47,076	2,145	513
	10,000 - 19,999	56,074	827,508	460,839	23,449	343,221	16,538	11,379
	20,000 - 29,999	47,880	1,192,986	427,633	25,248	740,106	41,016	37,701
	30,000 - 39,999	38,042	1,322,851	372,323	21,027	929,501	56,037	53,786
	40,000 - 49,999	28,913	1,294,029	320,269	18,489	955,271	60,343	58,071
	50,000 - 59,999	22,552	1,236,047	282,155	17,149	936,742	60,835	58,674
	60,000 - 74,999	24,818	1,663,265	354,606	21,549	1,287,110	85,527	82,484
	75,000 - 99,999	25,760	2,223,062	441,724	25,686	1,755,652	119,738	115,307
	100,000 and over	52,094	15,178,242	1,378,634	62,111	13,737,498	1,035,638	986,266
	Total	392,113	\$25,340,399	\$4,383,313	\$216,338	\$20,740,748	\$1,478,207	\$1,404,136

Wyoming	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	2,888	\$6,536	\$6,101	\$0	\$435	\$20	(\$22)
	\$ 5,000 - 9,999	1,995	14,824	12,419	94	2,311	105	(5)
	10,000 - 19,999	3,270	48,234	26,748	1,676	19,810	949	585
	20,000 - 29,999	2,464	61,090	21,956	1,986	37,148	1,973	1,790
	30,000 - 39,999	1,967	68,694	19,330	2,213	47,151	2,635	2,565
	40,000 - 49,999	1,501	67,185	15,750	1,931	49,503	2,948	2,906
	50,000 - 59,999	1,021	55,826	11,020	1,280	43,527	2,734	2,705
	60,000 - 74,999	772	51,409	8,742	932	41,734	2,732	2,704
	75,000 - 99,999	433	36,723	5,198	537	30,988	2,106	2,080
	100,000 and over	191	33,498	2,840	240	30,419	2,258	2,162
	Total	16,502	\$444,018	\$130,104	\$10,889	\$303,025	\$18,459	\$17,471

Yates	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	1,844	\$4,043	\$3,843	\$0	\$200	\$9	(\$22)
	\$ 5,000 - 9,999	1,247	9,206	8,004	68	1,133	52	(24)
	10,000 - 19,999	1,969	28,731	16,547	1,086	11,098	529	304
	20,000 - 29,999	1,389	34,201	12,696	1,281	20,224	1,063	966
	30,000 - 39,999	998	34,712	10,067	1,022	23,623	1,308	1,280
	40,000 - 49,999	715	32,107	7,434	737	23,935	1,442	1,427
	50,000 - 59,999	457	24,926	5,067	514	19,346	1,216	1,202
	60,000 - 74,999	368	24,508	4,277	451	19,780	1,293	1,281
	75,000 - 99,999	239	20,339	2,966	259	17,114	1,165	1,162
	100,000 and over	127	22,945	1,993	115	20,837	1,556	1,542
	Total	9,353	\$235,717	\$72,894	\$5,533	\$157,290	\$9,633	\$9,118

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Con't)

(Dollar Data in Thousands)

Unclassified	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	1,262	\$2,992	\$2,742	\$0	\$250	\$11	(\$2)
\$ 5,000 - 9,999	815	6,006	4,960	57	989	45	0	
10,000 - 19,999	1,081	15,660	8,545	589	6,526	312	189	
20,000 - 29,999	642	15,824	5,411	425	9,987	552	506	
30,000 - 39,999	391	13,513	3,723	275	9,515	569	552	
40,000 - 49,999	268	11,918	3,072	214	8,631	538	522	
50,000 - 59,999	181	9,902	2,201	164	7,536	488	473	
60,000 - 74,999	179	11,819	2,397	169	9,252	612	589	
75,000 - 99,999	159	13,680	2,739	150	10,791	739	719	
100,000 and over	172	57,945	4,655	196	53,095	4,008	3,658	
Total	5,150	\$159,258	\$40,446	\$2,239	\$116,573	\$7,874	\$7,207	

Residence Unknown	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	3,005	\$6,758	\$6,532	\$3	\$223	\$10	(\$15)
\$ 5,000 - 9,999	2,495	18,397	15,878	128	2,391	109	2	
10,000 - 19,999	3,724	53,508	29,603	1,619	22,285	1,072	756	
20,000 - 29,999	2,138	52,594	18,388	1,097	33,110	1,843	1,702	
30,000 - 39,999	1,273	44,109	11,963	584	31,562	1,931	1,866	
40,000 - 49,999	856	38,184	8,573	396	29,214	1,885	1,818	
50,000 - 59,999	553	30,334	6,395	325	23,614	1,567	1,521	
60,000 - 74,999	547	36,854	6,877	339	29,638	2,011	1,932	
75,000 - 99,999	499	42,836	7,185	315	35,335	2,452	2,362	
100,000 and over	1,077	493,457	28,404	708	464,346	35,146	31,823	
Total	16,167	\$817,030	\$139,798	\$5,515	\$671,718	\$48,027	\$43,768	

Total Other Counties 1/	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	753,335	\$1,694,061	\$1,583,432	\$33	\$110,594	\$5,034	(\$4,033)
\$ 5,000 - 9,999	520,029	3,837,040	3,190,542	23,897	622,602	28,358	1,895	
10,000 - 19,999	783,578	11,551,964	6,312,997	328,618	4,910,351	236,375	160,615	
20,000 - 29,999	593,507	14,695,992	5,222,993	349,400	9,123,602	498,632	462,066	
30,000 - 39,999	454,598	15,824,837	4,448,779	338,878	11,037,181	645,047	631,025	
40,000 - 49,999	357,088	15,994,269	3,885,247	329,112	11,779,909	722,229	708,585	
50,000 - 59,999	282,480	15,475,349	3,362,692	297,916	11,814,739	751,845	738,934	
60,000 - 74,999	293,879	19,660,182	3,852,626	337,098	15,470,457	1,017,144	1,001,769	
75,000 - 99,999	252,126	21,607,471	3,810,667	305,924	17,490,877	1,188,807	1,169,535	
100,000 and over	268,380	60,477,759	5,841,314	328,768	54,307,677	4,069,770	3,928,059	
Total	4,559,000	\$180,818,924	\$41,511,289	\$2,639,643	\$136,667,989	\$9,163,240	\$8,798,451	

* NYAGI on Resident tax forms IT-100, 200 and 201.

** Includes refundable tax credits.

1/ All counties in New York State excluding New York City.

Table 5: Average Income and Tax Liability of Full-Year Residents By County

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	Average NYAGI*	Average Tax	Average NYAGI*	Average Tax	Average NYAGI*
Bronx	\$25,532	\$958	\$33,712	\$1,415	\$6,868
Kings	28,131	1,143	38035	1713	6851
New York (Manhattan)	69,901	4,121	89925	5446	6667
Queens	29,243	1,226	38605	1759	6542
Richmond	40,341	1,914	50128	2459	5330
Total New York City	\$38,719	\$1,893	\$51,471	\$2,675	\$6,659
Albany	\$34,546	\$1,657	\$44,164	\$2,209	\$5,046
Allegany	26,004	1,013	35932	1549	6100
Broome	29,591	1,295	39766	1855	5274
Cattaraugus	25,584	987	34889	1481	5874
Cayuga	27,264	1,101	35748	1564	6058
Chautauqua	26,206	1,029	35983	1554	6009
Chemung	29,230	1,255	39453	1819	5484
Chenango	26,862	1,082	36908	1638	6215
Clinton	28,757	1,207	37808	1704	5807
Columbia	31,517	1,356	41711	1923	6335
Cortland	26,903	1,083	35515	1552	6023
Delaware	24,718	951	34945	1496	5901
Dutchess	37,803	1,779	47598	2321	5093
Erie	32,151	1,481	42288	2053	5132
Essex	25,645	997	34934	1481	5613
Franklin	24,627	943	33968	1439	5787
Fulton	25,897	1,018	34519	1483	5920
Genesee	28,457	1,185	36748	1630	5530
Greene	27,045	1,113	36802	1637	5460
Hamilton	23,220	871	32479	1344	5340
Herkimer	24,722	941	33182	1389	5900
Jefferson	26,754	1,084	36428	1608	5751
Lewis	24,847	908	33429	1358	6451
Livingston	30,206	1,303	38947	1779	5468
Madison	31,469	1,391	40915	1927	6026
Monroe	36,692	1,773	46710	2353	5295
Montgomery	25,055	982	34052	1468	5812
Nassau	54,271	2,917	68753	3792	5499
Niagara	29,295	1,272	38626	1786	5303
Oneida	28,003	1,194	37729	1730	5462
Onondaga	34,408	1,617	44145	2173	5300
Ontario	32,996	1,482	42460	2004	5365
Orange	37,389	1,658	47318	2195	5755
Orleans	28,035	1,150	36454	1607	5828
Oswego	29,101	1,225	37779	1699	5683
Otsego	27,535	1,107	38007	1666	5825
Putnam	46,334	2,236	56115	2769	4893
Rensselaer	31,056	1,363	39490	1825	5379

Table 5: Average Income and Tax Liability of Full-Year Residents By County (Con't)

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	Average NYAGI*	Average Tax	Average NYAGI*	Average Tax	Average NYAGI*
Rockland	47,681	2,246	59827	2906	5695
St. Lawrence	26,504	1,065	36914	1625	5680
Saratoga	36,104	1,709	45250	2223	5069
Schenectady	32,875	1,518	42681	2071	5228
Schoharie	25,703	1,002	34758	1479	5718
Schuyler	25,789	1,002	34655	1468	5617
Seneca	27,005	1,103	36634	1624	5759
Steuben	28,441	1,200	38618	1761	5666
Suffolk	43,176	2,127	53843	2741	5564
Sullivan	28,016	1,158	38558	1740	5937
Tioga	29,270	1,167	38344	1648	6332
Tompkins	33,938	1,577	43115	2098	5454
Ulster	31,077	1,369	40836	1906	5376
Warren	30,096	1,329	40640	1918	5465
Washington	26,149	996	35039	1456	5952
Wayne	31,650	1,380	39655	1825	5878
Westchester	64,625	3,581	81629	4624	5716
Wyoming	26,907	1,059	35163	1505	6403
Yates	25,202	975	35190	1511	6089
Unclassified+	30,924	1,399	44776	2181	5318
Residence Unknown++	50,537	2,707	72785	4071	5854
Total Other Counties	\$39,662	\$1,930	\$51,276	\$2,601	\$5,509
Grand Total	\$39,308	\$1,916	\$51,347	\$2,628	\$5,971

* New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201.

+ Resident returns that could not be classified by county.

++ Includes resident (IT-100, IT-200 and IT-201) tax returns with an out-of-state address.



Nonresidents

Tables 6 through 8 provide information on individuals with New York source income residing out-of-state for the entire year. Over one-half million returns fell into this category during 1995. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania, accounted for over 73 percent of all nonresident income tax filers. As shown in Figure 1, these states accounted for 78.1 percent of the total New York income tax liability paid by full-year nonresidents.

Figure 1: Share of Nonresident Tax Liability by State

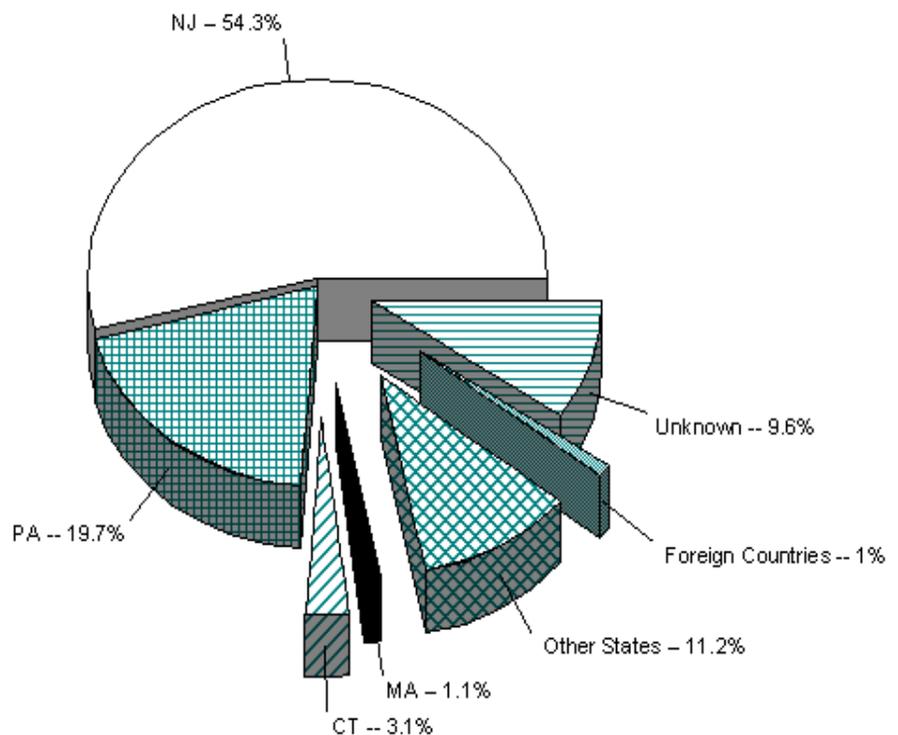


Table 6 details income tax components by size of income for full-year nonresidents. Note that values for income, deductions, dependent exemptions, taxable income and tax before credits are reported as if these filers were residents. New York State requires nonresidents to report income, deductions and dependent exemptions as they would for federal tax purposes and compute an initial tax as if they were full-year residents of New York. Next, nonresidents prorate the initial tax based on the relationship of New York source income to Federal source New York Adjusted Gross Income.

- The number of full year nonresidents filing a New York State personal income tax return grew by 17,297 to 515,661 in 1995.
- Full-year nonresident filers had average income from New York sources of \$58,242. This compares to the New York full-year resident average income of \$39,308 for all filers.
- Average New York liability for nonresidents increased more than 5 percent to \$3,562. Compared to resident taxable returns, average nonresident liability was \$1,646 (86 percent) higher.

Table 7 presents total income and tax liability for nonresidents displayed by place of residence. The table supports New York's reputation as both a national and international economic hub. Similar to the changes made to the classification of certain resident returns, beginning with the 1994 report, the Office of Tax Policy changed the way it handles nonresident returns (IT-203) containing a New York State address. These filers are currently classified as nonresidents with "residence unknown". This category frequently includes nonresident filers using New York State-based tax preparers. Since pre-1994 editions of this report classified similar returns as resident returns, data users are advised to consider the format change prior to any analysis of taxpayer migration.

Table 8 includes income tax component information by size of income as reported by nonresidents for selected states and countries. As expected, the distribution of income varies considerably as both retirees maintaining a connection to New York and employed filers are represented.

Table 6: Income Tax Components of Nonresidents by Size of Income (All Returns)
(Dollar Data in Thousands)

Income Class	Number	New York Income	Before Proration				Tax Liability
			Deductions	Dependent Exemption	Taxable Income	Tax Before Credits*	
Under \$ 5,000	98,272	\$148,950	\$1,042,274	\$37,226	\$8,933,370	\$657,861	\$4,235
\$ 5,000 - 9,999	39,702	291,081	439,848	18,035	2,188,273	156,861	8,629
10,000 - 19,999	56,737	836,406	665,548	34,745	3,349,792	237,345	29,211
20,000 - 29,999	53,440	1,340,219	633,946	37,553	3,055,951	212,729	57,104
30,000 - 39,999	53,526	1,867,384	651,689	41,310	3,379,187	235,518	90,469
40,000 - 49,999	44,523	1,994,314	600,882	39,530	3,312,240	233,169	103,200
50,000 - 59,999	34,954	1,914,193	521,617	34,814	2,986,351	212,169	103,295
60,000 - 74,999	36,885	2,468,499	605,976	40,157	3,732,767	268,346	138,298
75,000 - 99,999	34,401	2,961,074	644,687	39,806	4,467,767	326,802	174,095
100,000 and over	63,221	16,211,205	1,622,125	80,890	23,640,109	1,969,230	1,128,176
Total	515,661	\$30,033,326	\$7,428,592	\$404,066	\$59,045,809	\$4,510,031	\$1,836,713

* Although Tax Before Credits is determined using Federal source New York Adjusted Gross Income, OTPA displays New York source New York Adjusted Gross Income as New York Income for comparison with resident tables.

Table 7: Total Income and Tax Liability of Nonresidents by Place of Residence
(Dollar Data in Thousands)

Place of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total Income	Tax Liability	Number	Total Income	Tax Liability	Number	Total Income
Arizona	1,911	50,902	3,108	1,421	49,861	3,108	490	1,041
California	13,498	607,566	36,954	10,063	551,798	36,954	3,435	55,768
Colorado	1,740	69,325	4,567	1,299	67,609	4,567	441	1,716
Connecticut	57,314	5,518,878	361,894	53,649	5,498,671	361,894	3,665	20,207
District of Columbia	1,154	74,045	5,159	915	73,669	5,159	239	376
Florida	21,797	943,485	59,381	15,909	917,622	59,381	5,888	25,863
Georgia	2,956	81,701	5,066	2,243	80,530	5,066	713	1,171
Illinois	5,393	191,910	13,087	4,517	190,365	13,087	876	1,545
Maryland	3,765	140,127	8,773	2,922	133,363	8,773	843	6,764
Massachusetts	9,012	297,957	18,672	7,608	294,179	18,672	1,404	3,778
Michigan	1,697	41,571	2,590	1,369	40,989	2,590	328	582
Minnesota	1,085	28,174	1,843	857	28,007	1,843	228	167
Missouri	1,080	24,581	1,549	883	24,255	1,549	197	326
New Hampshire	1,378	34,574	2,073	1,110	33,923	2,073	268	651
New Jersey	277,261	\$16,880,643	\$997,507	\$258,689	\$16,774,550	\$997,507	18,572	\$106,093
North Carolina	4,645	110,160	6,666	3,228	108,552	6,666	1,417	1,608
Ohio	2,624	87,942	5,569	2,078	86,527	5,569	546	1,415
Pennsylvania	34,232	1,109,866	57,025	29,755	1,090,877	57,025	4,477	18,989
Rhode Island	1,063	31,039	1,858	849	29,867	1,858	214	1,172
South Carolina	1,758	51,492	3,217	1,252	50,487	3,217	506	1,005
Tennessee	1,021	20,938	1,242	793	20,462	1,242	228	476
Texas	3,953	130,663	8,383	3,082	127,725	8,383	871	2,938
Vermont	3,473	88,562	4,630	2,967	86,700	4,630	506	1,862
Virginia	5,335	166,090	10,767	3,646	164,220	10,767	1,689	1,870
Washington	1,260	33,874	2,202	886	33,531	2,202	374	343
All Other States	10,246	294,181	18,359	7,796	288,317	18,359	2,450	5,864
Canada	1,996	\$56,529	3,253	1,305	\$55,276	3,253	691	1,253
France	115	6,601	450	75	6,501	450	40	100
Germany	211	7,048	452	118	6,904	452	93	144
Japan	206	4,556	293	99	4,472	293	107	84
United Kingdom	369	23,722	1,644	263	23,554	1,644	106	168
All Other Countries	3,573	188,352	12,853	2,420	185,993	12,853	1,153	2,359
Residence Unknown	38,540	\$2,636,270	\$175,627	28,726	\$2,614,178	\$175,627	9,814	\$22,092
Total	515,661	\$30,033,326	\$1,836,713	452,792	\$29,743,534	\$1,836,713	62,869	\$289,792

+ This category includes individuals filing a nonresident IT-203 tax return but containing a New York address.
These tax returns generally were completed by tax preparers located in New York filing on behalf of nonresidents.
++ Includes other foreign countries and unclassifieds.

Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns)

(Dollar Data in Thousands)

Arizona	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	833	\$1,115	\$8,763	\$308	\$73,811	\$5,396	\$36
	\$ 5,000 - 9,999	270	1,985	3,605	135	23,954	1,746	72
	10,000 - 19,999	259	3,781	3,542	141	27,029	1,970	152
	20,000 - 29,999	152	3,751	2,174	110	14,214	1,028	175
	30,000 - 39,999	97	3,329	1,738	73	10,965	803	181
	40,000 - 49,999	63	2,836	1,762	43	16,009	1,196	162
	50,000 - 59,999	49	2,674	925	31	13,526	1,015	164
	60,000 - 74,999	60	4,024	1,314	50	12,055	898	243
	75,000 - 99,999	46	3,921	1,082	34	12,772	962	249
	100,000 and over	82	23,485	2,649	42	55,407	4,205	1,675
	Total	1,911	\$50,901	\$27,555	\$967	\$259,742	\$19,217	\$3,108

California	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	5,846	\$6,622	\$92,330	\$2,028	\$1,124,646	\$84,266	\$267
	\$ 5,000 - 9,999	1,468	10,629	29,295	648	222,309	16,582	457
	10,000 - 19,999	1,601	23,213	35,544	853	327,724	24,510	1,096
	20,000 - 29,999	914	22,683	19,980	589	209,890	15,731	1,218
	30,000 - 39,999	682	23,814	16,812	501	259,547	19,576	1,406
	40,000 - 49,999	521	23,288	13,691	546	164,659	12,427	1,427
	50,000 - 59,999	384	21,055	10,842	376	132,521	10,015	1,327
	60,000 - 74,999	435	29,096	12,097	482	152,002	11,491	1,856
	75,000 - 99,999	429	37,049	16,885	420	207,669	15,734	2,406
	100,000 and over	1,218	410,118	71,966	1,262	1,348,906	136,053	25,496
	Total	13,498	\$607,566	\$319,444	\$7,705	\$4,149,873	\$346,385	\$36,954

Colorado	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	803	\$963	\$9,640	\$350	\$104,191	\$7,726	\$33
	\$ 5,000 - 9,999	235	1,658	2,990	108	15,210	1,094	63
	10,000 - 19,999	186	2,703	3,215	93	10,064	712	109
	20,000 - 29,999	104	2,589	1,628	79	18,758	1,393	141
	30,000 - 39,999	99	3,443	1,591	71	18,422	1,373	193
	40,000 - 49,999	65	2,940	1,269	76	15,301	1,145	171
	50,000 - 59,999	51	2,819	1,032	62	15,594	1,174	180
	60,000 - 74,999	52	3,524	902	41	14,050	1,055	223
	75,000 - 99,999	45	3,875	902	32	12,236	923	258
	100,000 and over	100	44,814	2,787	79	90,883	6,900	3,195
	Total	1,740	\$69,326	\$25,954	\$991	\$314,708	\$23,495	\$4,567

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OTPA displays New York Source New York Adjusted Gross Income as New York Income for comparison with resident tables.

Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns) (Con't)

(Dollar Data in Thousands)

Connecticut	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	7,660	\$13,075	\$84,436	\$3,031	\$605,377	\$44,110	\$422
	\$ 5,000 - 9,999	3,357	24,530	38,379	1,583	179,368	12,674	881
	10,000 - 19,999	4,898	72,604	59,459	2,869	270,270	18,934	2,928
	20,000 - 29,999	4,561	113,926	59,818	2,827	293,860	20,648	5,231
	30,000 - 39,999	4,992	174,506	66,419	3,433	324,988	22,747	8,842
	40,000 - 49,999	4,511	202,776	65,852	3,731	342,739	24,226	10,777
	50,000 - 59,999	4,003	219,622	63,558	3,662	357,641	25,571	12,093
	60,000 - 74,999	4,881	327,890	86,129	5,084	513,519	37,175	18,643
	75,000 - 99,999	5,199	448,010	107,108	5,929	633,088	46,453	26,402
	100,000 and over	13,252	3,921,940	368,047	18,121	5,495,602	465,677	275,675
	Total	57,314	\$5,518,879	\$999,205	\$50,269	\$9,016,452	\$718,214	\$361,894

District of Columbia	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	412	\$405	\$6,321	\$111	\$75,084	\$5,616	\$18
	\$ 5,000 - 9,999	110	813	2,348	47	27,113	2,039	41
	10,000 - 19,999	142	2,137	2,634	73	38,419	2,891	115
	20,000 - 29,999	88	2,143	2,377	57	23,971	1,804	120
	30,000 - 39,999	55	1,945	1,271	36	16,338	1,231	123
	40,000 - 49,999	44	1,971	1,057	44	23,177	1,756	134
	50,000 - 59,999	40	2,150	822	22	18,665	1,414	141
	60,000 - 74,999	47	3,129	1,892	30	21,039	1,594	201
	75,000 - 99,999	43	3,771	1,668	38	18,411	1,394	249
	100,000 and over	173	55,582	4,972	185	118,758	9,017	4,017
	Total	1,154	\$74,046	\$25,362	\$643	\$380,974	\$28,758	\$5,159

Florida	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	8,343	\$10,546	\$99,141	\$1,813	\$838,671	\$61,883	\$286
	\$ 5,000 - 9,999	2,800	20,330	35,323	752	185,255	13,399	581
	10,000 - 19,999	3,247	46,930	45,977	1,178	282,547	20,451	1,724
	20,000 - 29,999	1,851	45,690	28,121	779	175,659	12,688	2,072
	30,000 - 39,999	1,168	40,494	19,127	542	143,047	10,452	2,056
	40,000 - 49,999	839	37,546	15,701	419	132,110	9,741	2,016
	50,000 - 59,999	621	34,001	13,135	302	104,282	7,720	1,888
	60,000 - 74,999	581	38,848	12,645	246	134,054	10,009	2,291
	75,000 - 99,999	644	55,513	16,897	269	184,718	13,886	3,400
	100,000 and over	1,703	613,589	62,617	572	1,094,711	97,126	43,067
	Total	21,797	\$943,485	\$348,684	\$6,873	\$3,275,054	\$257,355	\$59,381

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OTPA displays New York Source New York Adjusted Gross Income as New York Income for comparison with resident tables.

Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns) (Con't)
(Dollar Data in Thousands)

Income Class	Number	New York Income	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	1,265	\$1,517	\$16,665	\$678	\$203,860	\$15,171	\$53
\$ 5,000 - 9,999	345	2,502	4,127	223	27,622	2,004	97
10,000 - 19,999	386	5,519	5,265	272	49,751	3,662	246
20,000 - 29,999	256	6,348	7,333	227	33,328	2,449	321
30,000 - 39,999	155	5,425	2,592	165	17,349	1,273	299
40,000 - 49,999	138	6,169	2,356	136	21,761	1,617	361
50,000 - 59,999	93	5,104	1,795	117	18,946	1,418	322
60,000 - 74,999	97	6,558	2,430	124	20,569	1,543	406
75,000 - 99,999	81	6,925	1,698	72	64,443	4,881	455
100,000 and over	140	35,634	5,253	130	114,335	8,678	2,505
Total	2,956	\$81,701	\$49,512	\$2,144	\$571,964	\$42,697	\$5,066

Income Class	Number	New York Income	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	1,972	\$2,719	\$37,385	\$1,188	\$770,989	\$58,211	\$133
\$ 5,000 - 9,999	549	3,971	13,931	397	139,617	10,503	201
10,000 - 19,999	714	10,505	12,962	577	167,338	12,574	578
20,000 - 29,999	486	12,073	12,477	559	121,604	9,169	749
30,000 - 39,999	370	12,812	8,614	475	129,816	9,823	836
40,000 - 49,999	299	13,529	7,061	484	109,039	8,253	904
50,000 - 59,999	240	13,150	7,338	344	117,521	8,914	897
60,000 - 74,999	234	15,600	5,566	324	115,810	8,783	1,088
75,000 - 99,999	200	17,152	7,445	262	153,446	11,644	1,183
100,000 and over	329	90,398	11,827	383	369,246	28,037	6,516
Total	5,393	\$191,910	\$124,605	\$4,993	\$2,194,425	\$165,912	\$13,087

Income Class	Number	New York Income	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	1,524	\$1,921	\$18,636	\$672	\$202,277	\$15,018	\$68
\$ 5,000 - 9,999	428	3,082	5,159	265	46,552	3,427	124
10,000 - 19,999	482	7,064	6,843	284	51,990	3,813	343
20,000 - 29,999	302	7,377	5,344	295	52,560	3,916	401
30,000 - 39,999	199	6,880	3,831	220	27,915	2,073	392
40,000 - 49,999	163	7,304	3,559	192	32,282	2,419	438
50,000 - 59,999	125	6,857	2,914	149	35,979	2,708	429
60,000 - 74,999	111	7,454	2,435	125	29,589	2,226	476
75,000 - 99,999	125	10,675	2,989	124	39,961	3,015	684
100,000 and over	306	81,512	8,293	403	184,259	13,986	5,418
Total	3,765	\$140,127	\$60,004	\$2,729	\$703,364	\$52,601	\$8,773

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OTPA displays New York Source New York Adjusted Gross Income as New York Income for comparison with resident tables.

Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns) (Con't)

(Dollar Data in Thousands)

Massachusetts	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	3,403	\$5,580	\$37,671	\$1,233	\$419,320	\$31,111	\$195
	\$ 5,000 - 9,999	1,079	7,843	13,239	568	108,950	7,983	309
	10,000 - 19,999	1,348	19,576	18,919	778	173,996	12,814	871
	20,000 - 29,999	796	19,753	12,787	588	108,053	7,950	1,015
	30,000 - 39,999	605	21,051	9,189	549	71,564	5,238	1,140
	40,000 - 49,999	420	18,664	6,518	378	61,087	4,491	1,049
	50,000 - 59,999	285	15,557	5,575	271	57,437	4,282	908
	60,000 - 74,999	278	18,580	5,630	264	62,325	4,663	1,146
	75,000 - 99,999	260	22,287	5,605	224	61,910	4,651	1,421
	100,000 and over	538	149,066	14,960	562	337,746	28,810	10,618
	Total	9,012	\$297,957	\$130,093	\$5,415	\$1,462,388	\$111,992	\$18,672

Michigan	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	723	\$1,138	\$9,185	\$321	\$176,732	\$13,275	\$38
	\$ 5,000 - 9,999	222	1,634	2,407	104	16,865	1,227	63
	10,000 - 19,999	236	3,406	4,049	142	42,604	3,174	151
	20,000 - 29,999	124	3,070	2,158	112	27,330	2,042	174
	30,000 - 39,999	110	3,815	2,153	146	32,457	2,446	231
	40,000 - 49,999	79	3,531	1,647	100	24,656	1,860	231
	50,000 - 59,999	50	2,703	2,226	62	16,677	1,263	181
	60,000 - 74,999	52	3,480	1,348	39	22,651	1,716	235
	75,000 - 99,999	40	3,425	1,029	51	18,584	1,407	234
	100,000 and over	61	15,370	3,325	64	67,739	7,418	1,052
	Total	1,697	\$41,571	\$29,526	\$1,140	\$446,294	\$35,829	\$2,590

Minnesota	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	529	\$761	\$13,933	\$242	\$145,585	\$10,955	\$32
	\$ 5,000 - 9,999	130	939	4,851	78	41,187	3,101	40
	10,000 - 19,999	120	1,699	2,937	97	37,073	2,785	89
	20,000 - 29,999	79	1,966	1,290	75	14,456	1,080	111
	30,000 - 39,999	47	1,626	831	62	18,440	1,392	104
	40,000 - 49,999	56	2,481	1,237	77	18,681	1,411	159
	50,000 - 59,999	28	1,541	682	36	6,861	518	100
	60,000 - 74,999	33	2,228	961	35	12,390	938	148
	75,000 - 99,999	19	1,660	444	16	5,522	417	112
	100,000 and over	44	13,274	1,709	47	48,033	3,646	949
	Total	1,085	\$28,175	\$28,875	\$765	\$348,227	\$26,241	\$1,843

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OTPA displays New York Source New York Adjusted Gross Income as New York Income for comparison with resident tables.

Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns) (Con't)

(Dollar Data in Thousands)

Missouri	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	474	\$712	\$5,258	\$231	\$80,616	\$6,012	\$26
	\$ 5,000 - 9,999	134	986	1,573	101	10,802	782	40
	10,000 - 19,999	135	2,001	1,872	117	23,443	1,742	99
	20,000 - 29,999	69	1,725	1,012	59	13,557	1,012	93
	30,000 - 39,999	66	2,311	1,403	78	23,975	1,807	139
	40,000 - 49,999	56	2,499	1,176	73	16,602	1,250	154
	50,000 - 59,999	43	2,338	793	50	17,361	1,312	156
	60,000 - 74,999	47	3,134	931	74	11,428	862	201
	75,000 - 99,999	22	1,862	1,543	32	17,198	1,303	128
	100,000 and over	34	7,014	834	33	21,781	1,654	512
	Total	1,080	\$24,581	\$16,396	\$848	\$236,762	\$17,737	\$1,549

New Hampshire	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	604	\$973	\$5,854	\$242	\$58,759	\$4,299	\$33
	\$ 5,000 - 9,999	191	1,389	2,537	108	17,914	1,303	55
	10,000 - 19,999	196	2,782	2,239	82	11,616	817	111
	20,000 - 29,999	92	2,300	1,237	78	7,886	565	113
	30,000 - 39,999	65	2,237	1,098	47	11,899	881	119
	40,000 - 49,999	52	2,289	853	37	6,538	480	126
	50,000 - 59,999	31	1,717	533	22	3,518	257	101
	60,000 - 74,999	50	3,336	825	37	8,835	656	204
	75,000 - 99,999	29	2,452	538	15	6,985	522	154
	100,000 and over	68	15,098	2,364	48	30,081	2,281	1,058
	Total	1,378	\$34,574	\$18,078	\$716	\$164,029	\$12,061	\$2,073

New Jersey	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	27,150	\$50,878	\$250,103	\$11,281	\$1,359,439	\$97,213	\$1,314
	\$ 5,000 - 9,999	16,243	120,343	157,690	7,488	481,190	32,673	3,213
	10,000 - 19,999	27,003	402,254	284,559	17,637	904,151	60,302	12,850
	20,000 - 29,999	32,460	819,296	342,107	22,260	1,154,908	75,549	33,437
	30,000 - 39,999	35,526	1,240,118	400,518	26,514	1,537,367	102,165	58,677
	40,000 - 49,999	30,468	1,365,359	387,587	26,467	1,659,789	112,834	69,313
	50,000 - 59,999	24,350	1,333,809	343,500	24,605	1,551,625	106,992	70,545
	60,000 - 74,999	25,659	1,716,046	402,466	28,777	1,959,403	137,475	94,299
	75,000 - 99,999	23,493	2,021,533	417,280	28,675	2,271,882	163,123	116,692
	100,000 and over	34,909	7,811,007	777,264	48,246	9,507,564	741,781	537,166
	Total	277,261	\$16,880,643	\$3,763,075	\$241,951	\$22,387,319	\$1,630,107	\$997,507

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OTPA displays New York Source New York Adjusted Gross Income as New York Income for comparison with resident tables.

Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns) (Con't)

(Dollar Data in Thousands)

Income Class	Number	New York Income	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	2,241	\$2,579	\$22,381	\$1,092	\$115,997	\$8,208	\$85
\$ 5,000 - 9,999	507	3,601	5,638	224	26,045	1,829	120
10,000 - 19,999	637	9,227	7,318	360	37,948	2,671	358
20,000 - 29,999	339	8,363	4,999	298	29,256	2,100	401
30,000 - 39,999	231	7,994	3,783	243	27,017	1,973	426
40,000 - 49,999	177	7,900	2,881	197	29,083	2,157	464
50,000 - 59,999	123	6,770	2,203	126	19,446	1,443	408
60,000 - 74,999	110	7,342	2,248	98	23,142	1,731	454
75,000 - 99,999	93	7,956	1,736	79	20,034	1,502	508
100,000 and over	187	48,428	4,187	163	95,464	7,239	3,442
Total	4,645	\$110,160	\$57,373	\$2,880	\$423,431	\$30,853	\$6,666

Income Class	Number	New York Income	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	1,151	\$1,675	\$14,155	\$485	\$178,476	\$13,320	\$61
\$ 5,000 - 9,999	315	2,286	5,330	171	56,012	4,179	92
10,000 - 19,999	335	4,892	5,268	228	50,900	3,772	232
20,000 - 29,999	202	4,962	3,955	186	48,930	3,659	269
30,000 - 39,999	154	5,378	2,406	168	27,213	2,030	319
40,000 - 49,999	137	6,143	2,394	172	26,574	1,996	396
50,000 - 59,999	84	4,668	1,616	105	25,843	1,946	294
60,000 - 74,999	84	5,561	1,876	98	27,055	2,044	351
75,000 - 99,999	55	4,673	1,057	67	37,253	2,822	311
100,000 and over	107	47,704	18,707	101	126,850	18,645	3,243
Total	2,624	\$87,942	\$56,764	\$1,781	\$605,105	\$54,413	\$5,569

Income Class	Number	New York Income	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	7,365	\$13,387	\$62,845	\$3,225	\$423,075	\$30,589	\$310
\$ 5,000 - 9,999	3,095	22,618	29,300	1,679	105,482	7,274	578
10,000 - 19,999	5,179	77,176	52,930	4,034	191,823	12,918	2,301
20,000 - 29,999	4,785	119,425	51,535	4,575	207,311	13,772	4,580
30,000 - 39,999	4,285	149,487	48,158	4,617	205,036	13,555	6,631
40,000 - 49,999	3,162	141,048	39,261	3,826	187,499	12,713	6,835
50,000 - 59,999	2,085	113,813	26,886	2,606	143,508	9,901	5,934
60,000 - 74,999	1,841	122,975	26,787	2,395	164,288	11,618	6,773
75,000 - 99,999	1,173	100,179	19,380	1,553	176,586	12,946	5,934
100,000 and over	1,262	249,757	29,254	1,562	514,696	40,727	17,148
Total	34,232	\$1,109,866	\$386,337	\$30,072	\$2,319,305	\$166,013	\$57,025

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OTPA displays New York Source New York Adjusted Gross Income as New York Income for comparison with resident tables.

Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns) (Con't)

(Dollar Data in Thousands)

Rhode Island		Income Class	Number	New York Income	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
		Under \$ 5,000	457	\$688	\$4,551	\$179	\$45,130	\$3,322	\$20
		\$ 5,000 - 9,999	137	980	1,382	64	6,587	467	32
		10,000 - 19,999	156	2,235	2,026	98	14,971	1,091	103
		20,000 - 29,999	81	1,988	1,078	59	17,731	1,322	102
		30,000 - 39,999	53	1,836	754	37	6,160	449	98
		40,000 - 49,999	35	1,548	535	27	2,957	212	82
		50,000 - 59,999	37	2,028	655	32	5,042	370	119
		60,000 - 74,999	26	1,754	689	17	5,805	431	94
		75,000 - 99,999	27	2,307	405	30	7,886	591	147
		100,000 and over	54	15,674	1,417	47	40,485	3,070	1,062
		Total	1,063	\$31,039	\$13,492	\$591	\$152,754	\$11,325	\$1,858

South Carolina		Income Class	Number	New York Income	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
		Under \$ 5,000	818	\$1,058	\$8,435	\$355	\$47,306	\$3,386	\$29
		\$ 5,000 - 9,999	263	1,926	2,608	127	12,971	916	62
		10,000 - 19,999	226	3,169	2,642	107	11,861	827	111
		20,000 - 29,999	114	2,737	1,727	70	7,234	509	120
		30,000 - 39,999	88	3,044	1,223	55	9,003	650	159
		40,000 - 49,999	55	2,476	1,194	33	16,836	1,259	138
		50,000 - 59,999	38	2,066	618	23	3,731	266	114
		60,000 - 74,999	40	2,714	632	16	6,886	511	165
		75,000 - 99,999	31	2,650	636	17	6,737	506	170
		100,000 and over	85	29,652	1,668	36	51,959	3,940	2,148
		Total	1,758	\$51,492	\$21,382	\$838	\$174,524	\$12,769	\$3,217

Tennessee		Income Class	Number	New York Income	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
		Under \$ 5,000	452	\$623	\$5,173	\$253	\$91,252	\$6,809	\$24
		\$ 5,000 - 9,999	110	801	1,714	71	11,949	881	31
		10,000 - 19,999	156	2,255	1,959	115	28,275	2,099	103
		20,000 - 29,999	96	2,327	2,020	91	22,336	1,667	123
		30,000 - 39,999	51	1,760	935	48	18,094	1,363	100
		40,000 - 49,999	51	2,286	778	54	7,315	542	133
		50,000 - 59,999	24	1,287	392	21	6,147	462	84
		60,000 - 74,999	29	1,937	1,233	23	24,174	1,831	128
		75,000 - 99,999	24	2,102	1,826	13	11,847	897	135
		100,000 and over	28	5,560	552	22	13,939	1,058	381
		Total	1,021	\$20,938	\$16,583	\$711	\$235,329	\$17,607	\$1,242

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OTPA displays New York Source New York Adjusted Gross Income as New York Income for comparison with resident tables.

Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns) (Con't)

(Dollar Data in Thousands)

Texas	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	1,441	\$1,738	\$42,230	\$711	\$314,597	\$23,560	\$68
	\$ 5,000 - 9,999	442	3,231	6,413	255	65,139	4,847	126
	10,000 - 19,999	532	7,734	17,047	425	86,213	6,419	370
	20,000 - 29,999	335	8,321	7,124	375	68,174	5,100	480
	30,000 - 39,999	318	11,126	7,297	426	77,402	5,831	694
	40,000 - 49,999	236	10,599	5,061	306	70,223	5,297	680
	50,000 - 59,999	175	9,544	4,203	243	62,828	4,747	618
	60,000 - 74,999	165	11,068	3,776	178	73,432	5,559	743
	75,000 - 99,999	116	9,968	3,216	123	55,838	4,229	660
	100,000 and over	193	57,334	52,582	195	172,563	18,234	3,943
	Total	3,953	\$130,663	\$148,950	\$3,238	\$1,046,408	\$83,823	\$8,383

Vermont	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	1,123	\$1,964	\$9,933	\$506	\$39,191	\$2,697	\$52
	\$ 5,000 - 9,999	447	3,237	4,334	237	14,328	963	90
	10,000 - 19,999	547	8,095	5,368	379	20,830	1,390	276
	20,000 - 29,999	414	10,227	4,298	365	16,523	1,077	433
	30,000 - 39,999	306	10,641	3,325	289	15,022	997	513
	40,000 - 49,999	226	9,970	2,773	239	11,581	768	493
	50,000 - 59,999	117	6,357	1,625	110	8,320	578	340
	60,000 - 74,999	116	7,770	2,597	119	22,823	1,682	436
	75,000 - 99,999	70	5,970	1,105	76	7,776	564	357
	100,000 and over	107	24,331	2,880	124	38,666	2,928	1,640
	Total	3,473	\$88,562	\$38,238	\$2,443	\$195,060	\$13,645	\$4,630

Virginia	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	2,513	\$2,376	\$26,181	\$1,323	\$204,544	\$14,865	\$87
	\$ 5,000 - 9,999	550	3,935	6,734	269	49,082	3,585	153
	10,000 - 19,999	619	8,959	8,240	392	75,208	5,525	396
	20,000 - 29,999	406	9,947	6,189	353	44,729	3,280	525
	30,000 - 39,999	286	9,952	4,959	301	55,588	4,155	590
	40,000 - 49,999	189	8,461	3,973	180	51,168	3,848	507
	50,000 - 59,999	165	9,023	3,362	186	33,915	2,544	570
	60,000 - 74,999	148	9,899	3,337	169	36,909	2,777	634
	75,000 - 99,999	133	11,427	2,563	113	50,698	3,831	765
	100,000 and over	326	92,111	8,399	389	208,938	15,859	6,540
	Total	5,335	\$166,089	\$73,937	\$3,675	\$810,779	\$60,268	\$10,767

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OTPA displays New York Source New York Adjusted Gross Income as New York Income for comparison with resident tables.

Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns) (Con't)

(Dollar Data in Thousands)

Washington	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	596	\$594	\$6,190	\$227	\$61,487	\$4,519	\$24
	\$ 5,000 - 9,999	160	1,154	2,215	73	14,168	1,037	41
	10,000 - 19,999	160	2,302	2,671	73	24,654	1,824	98
	20,000 - 29,999	78	1,928	1,206	54	11,526	853	101
	30,000 - 39,999	86	2,983	1,769	94	19,983	1,501	181
	40,000 - 49,999	49	2,166	1,028	50	13,559	1,019	136
	50,000 - 59,999	34	1,847	629	35	7,540	565	116
	60,000 - 74,999	31	2,083	650	34	9,660	729	139
	75,000 - 99,999	25	2,145	433	19	12,516	948	150
	100,000 and over	41	16,671	1,679	38	49,619	3,767	1,215
	Total	1,260	\$33,874	\$18,471	\$697	\$224,713	\$16,761	\$2,202

All Other States	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	4,806	\$6,928	\$64,020	\$2,248	\$569,483	\$42,065	\$232
	\$ 5,000 - 9,999	1,372	9,881	17,261	769	114,986	8,348	351
	10,000 - 19,999	1,327	18,943	16,636	846	135,202	9,851	806
	20,000 - 29,999	730	18,065	15,182	661	120,111	8,903	923
	30,000 - 39,999	532	18,565	9,267	512	94,800	7,051	1,036
	40,000 - 49,999	388	17,387	7,314	371	95,933	7,195	1,034
	50,000 - 59,999	266	14,508	5,873	283	83,065	6,251	890
	60,000 - 74,999	236	15,758	5,281	202	60,367	4,530	974
	75,000 - 99,999	209	17,945	5,668	180	115,989	8,766	1,151
	100,000 and over	380	156,203	30,142	292	383,778	58,921	10,954
	Total	10,246	\$294,181	\$176,632	\$6,364	\$1,773,723	\$161,878	\$18,359

Canada	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	735	\$803	\$2,274	\$65	\$15,981	\$1,176	\$15
	\$ 5,000 - 9,999	189	1,360	1,400	63	8,379	616	28
	10,000 - 19,999	277	4,205	1,991	174	12,040	854	123
	20,000 - 29,999	216	5,309	1,715	141	12,407	878	223
	30,000 - 39,999	207	7,164	1,548	154	8,462	570	355
	40,000 - 49,999	114	5,036	962	91	6,892	482	276
	50,000 - 59,999	70	3,783	669	51	4,091	283	213
	60,000 - 74,999	57	3,771	589	62	8,990	664	227
	75,000 - 99,999	53	4,470	493	46	5,413	393	280
	100,000 and over	78	20,628	825	72	32,496	2,465	1,513
	Total	1,996	\$56,529	\$12,466	\$918	\$115,151	\$8,381	\$3,253

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OTPA displays New York Source New York Adjusted Gross Income as New York Income for comparison with resident tables.

Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns) (Con't)

(Dollar Data in Thousands)

France	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	40	\$39	\$194	\$7	\$1,423	\$104	\$1
	\$ 5,000 - 9,999	10	72	78	6	591	45	2
	10,000 - 19,999	18	262	125	6	522	36	8
	20,000 - 29,999	7	166	68	1	597	43	8
	30,000 - 39,999	5	170	31	2	285	20	10
	40,000 - 49,999	6	271	43	4	329	23	13
	50,000 - 59,999	4	220	34	4	260	18	13
	60,000 - 74,999	4	284	27	3	325	23	19
	75,000 - 99,999	5	443	48	2	2,131	162	32
	100,000 and over	16	4,674	171	28	5,545	421	343
	Total	115	\$6,601	\$819	\$63	\$12,008	\$896	\$450

Germany	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	92	\$61	\$293	\$9	\$3,704	\$276	\$1
	\$ 5,000 - 9,999	22	163	145	0	6,961	526	3
	10,000 - 19,999	19	284	157	11	1,668	123	10
	20,000 - 29,999	11	278	122	4	1,059	78	13
	30,000 - 39,999	11	376	90	6	2,339	175	22
	40,000 - 49,999	6	266	60	2	972	72	15
	50,000 - 74,999	13	715	105	7	874	64	42
	75,000 - 99,999	15	1,260	140	3	4,434	333	83
	100,000 and over	22	3,645	196	12	4,259	322	262
	Total	211	\$7,048	\$1,308	\$54	\$26,271	\$1,969	\$452

Japan	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	116	\$69	\$252	\$26	\$4,336	\$326	\$2
	\$ 5,000 - 9,999	13	94	106	8	1,885	142	3
	10,000 - 19,999	16	231	133	10	1,251	92	9
	20,000 - 29,999	13	313	115	17	2,107	157	15
	30,000 - 39,999	17	594	164	14	3,084	231	36
	40,000 - 49,999	8	363	70	8	1,339	100	21
	50,000 - 74,999	7	441	82	5	967	72	29
	75,000 - 99,999	3	279	29	2	350	26	19
	100,000 and over	13	2,171	117	15	5,044	382	159
	Total	206	\$4,556	\$1,068	\$105	\$20,362	\$1,528	\$293

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OTPA displays New York Source New York Adjusted Gross Income as New York Income for comparison with resident tables.

Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns) (Con't)

(Dollar Data in Thousands)

United Kingdom	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	118	\$95	\$610	\$33	\$15,093	\$1,135	\$4
	\$ 5,000 - 9,999	39	282	304	16	2,408	178	8
	10,000 - 19,999	39	559	353	14	2,781	203	21
	20,000 - 29,999	36	876	283	10	2,688	194	46
	30,000 - 39,999	15	524	159	9	2,835	211	31
	40,000 - 49,999	11	500	89	8	1,576	117	31
	50,000 - 59,999	13	716	133	9	1,740	128	44
	60,000 - 74,999	17	1,164	202	19	6,606	497	75
	75,000 - 99,999	19	1,633	179	18	4,404	331	111
	100,000 and over	62	17,372	721	73	28,712	2,177	1,272
	Total	369	\$23,722	\$3,031	\$209	\$68,845	\$5,172	\$1,644

All Other Countries	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	1,266	\$1,217	\$7,919	\$318	\$100,329	\$7,485	\$33
	\$ 5,000 - 9,999	401	2,912	3,695	224	43,523	3,250	104
	10,000 - 19,999	472	6,853	4,874	353	58,411	4,355	282
	20,000 - 29,999	301	7,306	3,382	169	44,480	3,305	380
	30,000 - 39,999	196	6,753	2,203	146	32,126	2,392	388
	40,000 - 49,999	142	6,311	1,734	99	23,400	1,742	377
	50,000 - 59,999	114	6,211	1,236	77	17,298	1,285	370
	60,000 - 74,999	114	7,679	1,360	106	21,467	1,601	492
	75,000 - 99,999	146	12,766	1,778	108	39,140	2,945	857
	100,000 and over	421	130,344	6,422	476	233,450	17,716	9,570
	Total	3,573	\$188,352	\$34,603	\$2,076	\$613,625	\$46,078	\$12,853

Residence Unknown	Income Class	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deductions	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	11,401	\$14,130	\$69,318	\$2,437	\$462,611	\$33,757	\$232
	\$ 5,000 - 9,999	4,069	29,915	33,738	1,172	103,871	7,243	564
	10,000 - 19,999	5,069	72,849	45,790	1,927	177,216	12,144	2,137
	20,000 - 29,999	2,942	72,997	29,103	1,429	128,715	8,808	2,991
	30,000 - 39,999	2,449	85,231	26,430	1,278	130,651	9,081	4,144
	40,000 - 49,999	1,757	78,403	19,407	1,060	120,574	8,521	4,145
	50,000 - 59,999	1,197	65,442	15,670	785	94,284	6,727	3,687
	60,000 - 74,999	1,245	83,470	17,083	881	150,415	10,985	4,911
	75,000 - 99,999	1,529	132,792	20,889	1,164	199,908	14,695	8,395
	100,000 and over	6,882	2,001,042	123,343	7,068	2,748,598	216,090	144,419
	Total	38,540	\$2,636,270	\$400,772	\$19,200	\$4,316,843	\$328,050	\$175,627

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OTPA displays New York Source New York Adjusted Gross Income as New York Income for comparison with resident tables.



Part-Year Residents

This study defines part-year residents as filers with a primary residence in New York for at least one day but less than a full year. The following highlights presented in Tables 9 and 10 are from tax return information on these filers.

- In 1995, part-year resident filers represented approximately two percent of all personal income tax filers.
- Year-over-year, the number of filers identified as part-year residents increased by 1.91 percent to 151,165.
- New York-related adjusted gross income of part-year residents reached \$4.45 billion and liability equaled \$240.3 million in 1995.
- Sixty percent of all part-year filers reported New York-related income of less than \$20,000.

OTPA uses a multi-step process for assigning tax returns to the part-year resident category. The primary selection criterion, also used for classifying full-year resident and full-year nonresident filers, is tax return type. In effect, OTPA considers only tax return IT-203 filers for the potential part-year return population. This selection method adheres to personal income tax form instructions which direct part-year filers to use the IT-203 tax form. However, the resulting part-year population is understated because the Tax Law permits filers to compute their tax either as residents or part-year residents to minimize tax liability. For example, move-ins may file a resident tax return although they are a resident for only a portion of the tax year and they have no New York income during their nonresident period. For the purposes of this report, data on these filers are included in the full-year resident tables.

After limiting the potential part-year resident population to IT-203 form filers, OTPA computer programs review the tax form to select part-year tax form check-off box, permanent address and tax mailing label address

information. These data are used to cull the part-year filers from the entire IT-203 population. Unfortunately, the data presented in these fields are not always critical to the processing of the return. Part-year resident information can often be conflicting, potentially misleading and incomplete, thereby reducing the reliability of the data.

Two other factors further diminish the usefulness of these data as a tool for understanding migration trends. First, the data are not an inclusive representation of part-year resident activity occurring within the state. That is, the displayed information includes data only from filers with a continuing linkage to the State's income tax law. For example, individuals moving-out-of-state with no income attributable to New York are not required to file a New York return. An additional potential complexity is the effect that length of residency has on income and liability data presented in the table.

Table 9: Total Income and Tax Liability Comparison of Part-Year Residents in 1994 and 1995
(Dollar Data in Thousands)

Item	1994	1995	Change	
			Number	Percent
All Returns				
Number	148,328	151,165	2,837	1.91%
Total Income*	\$4,209,159	\$4,454,010	\$244,851	5.82%
Tax Liability**	\$230,259	\$240,280	\$10,021	4.35%
Taxable Returns				
Number	127,972	128,273	301	0.24%
Total Income*	\$4,128,177	\$4,356,484	\$228,307	5.53%
Tax Liability**	\$230,514	\$240,819	\$10,305	4.47%
Nontaxable Returns				
Number	20,356	22,892	2,536	12.46%
Total Income*	\$80,983	\$97,526	\$16,543	20.43%
Tax Liability**	(\$254)	(\$529)	(\$285)	112.20%

* Total income is New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201 and Line 30, New York amount on full-year nonresident and part-year resident tax form IT-203.

** Includes refundable tax credits.

Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns)
(Dollar Data in Thousands)

Income Class	Number	New York Income	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits*	
Under \$ 5,000	34,942	\$79,312	\$213,637	\$6,065	\$344,773	\$21,026	\$1,194
\$ 5,000 - 9,999	25,141	184,734	193,310	7,375	335,876	20,104	3,949
10,000 - 19,999	32,539	473,635	276,869	13,850	716,424	44,216	15,913
20,000 - 29,999	18,861	462,423	176,010	9,950	648,842	42,053	20,378
30,000 - 39,999	11,335	392,997	116,369	6,961	514,915	34,387	19,410
40,000 - 49,999	7,429	331,642	83,877	5,227	424,244	29,061	17,512
50,000 - 59,999	4,989	272,809	61,455	3,875	351,366	24,586	14,974
60,000 - 74,999	4,988	332,984	65,355	3,959	421,294	29,987	19,092
75,000 - 99,999	4,412	380,352	64,507	3,740	461,189	33,487	22,784
100,000 and over	6,529	1,543,124	127,032	5,559	1,942,748	151,397	105,075
Total	151,165	\$4,454,010	\$1,378,421	\$66,561	\$6,161,670	\$430,304	\$240,280

* Although Tax Before Credits is determined using Federal Source New York Adjusted Gross Income, OPA displays New York Source New York Adjusted Gross Income as New York Income for comparison to resident tables.



Data Sources

The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 1995 New York State income tax returns. These returns were processed during calendar year 1996. The full-year resident data were drawn from the three resident tax forms: IT-100, IT-200 and IT-201. Nonresident and part-year resident filers generally file the IT-203 income tax return. A sample of each resident, part-year and nonresident tax return for 1995 appears in the Appendix.

Tax Liability and Collections

The data presented in this report represent tax liability not tax collections. Tax liability is defined as the existence of a State income tax owed or refunded on a specified type of income tax return. In contrast, tax collections summarize all payments made under the income tax law for at least three tax return years. These payments include current year withholding, collections on audit assessments, of current and prior year returns, settlements (final payments and refunds), estimated payments for subsequent year returns, and fiduciary receipts.



Appendix: New York State Personal Income Tax Returns — 1995



For office use only

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



IT-100

Attach label, or print or type	This is a scannable form; please file original return with the Tax Department.			▼ Your social security number					
	Last name		First name and middle initial (if joint return, enter both names)		[] [] - [] [] - [] [] [] []				
	Mailing address (number and street or rural route)			Apartment number					
	City, village or post office		State	ZIP code					
	In the space below, print or type your permanent home address within New York State if it is not the same as your mailing address above (see instructions).								
Permanent home address (number and street or rural route)			Apartment number			NY State county of residence			
City, village or post office			State	ZIP code			School district name		
			NY				School district code number [] [] [] []		

- (A) Filing status mark an "X" in one box:
- 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 resident of the city of New York for all of 1995? ... Yes No
- (D) Were you a resident of the city of Yonkers for all of 1995? ... Yes No

1 Number of federal exemptions (1040EZ filers - enter "1" if single, "2" if married; 1040A filers - copy from line 6e. We will figure your New York State dependent exemptions for you.)	1	[] []	
2 Wages, salaries, tips, etc. (1040EZ filers - copy from line 1; 1040A filers - copy from line 7)	2	[] [] , [] [] [] [] . [] []	
3 Taxable interest income (1040EZ filers - copy from line 2; 1040A filers - copy from line 8a)	3	[] [] , [] [] [] [] . [] []	
4 Interest income on U.S. government bonds included on line 3 above	4	[] [] , [] [] [] [] . [] []	
5 Dividends (1040EZ filers - enter "0"; 1040A filers - copy from line 9)	5	[] [] , [] [] [] [] . [] []	
6 Unemployment compensation (1040EZ filers - copy from line 3; 1040A filers - copy from line 12)	6	[] [] , [] [] [] [] . [] []	
7 Individual retirement arrangement (IRA) deduction (1040EZ filers - enter "0"; 1040A filers - copy from line 15c)	7	[] [] , [] [] [] [] . [] []	
8 Federal credit for child and dependent care:			
a Number of qualifying persons cared for in 1995	8a	[] []	
b Amount of federal credit for child and dependent care (1040EZ filers - enter "0"; 1040A filers - copy from line 24a)	8b	[] , [] [] [] [] . [] []	
9 If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other	9	[] [] [] . [] []	
10 Amount of federal earned income credit (see instructions and complete the back of this form; if you answered Yes to question 4 on the back, write EIC in the boxes)	10	[] , [] [] [] [] . [] []	

Information from your wage and tax statement(s):

11 New York State tax withheld , .

12 City of New York tax withheld , .

13 City of Yonkers tax withheld , .

For office use only

Claim for Earned Income Credit for IT-100 Filers

- Complete this section only if you claimed the federal earned income credit and are claiming the New York State earned income credit.
- If lines 2 or 3 below apply to you, the amount to be reported is from your *Earned Income Credit Worksheet* found in the instructions for your **federal** return.

You must have claimed the federal earned income credit for 1995 in order to claim the New York State earned income credit.

1 Did you claim qualifying children on your 1995 federal Schedule EIC? Yes No
 If **No**, go directly to question number 2.
 If **Yes**, fill in the following for the same children claimed on federal Schedule EIC.

Child	Last name, first name and middle initial	Relationship	Number of months lived with you	Social security number	Year of birth
1				<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> - <input type="text" value=""/> <input type="text" value=""/> - <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>	19 <input type="text" value=""/> <input type="text" value=""/>
2				<input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> - <input type="text" value=""/> <input type="text" value=""/> - <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/> <input type="text" value=""/>	19 <input type="text" value=""/> <input type="text" value=""/>

2 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, enter that amount here (from your federal Earned Income Credit Worksheet, line 2) , .

3 Nontaxable earned income (from your federal Earned Income Credit Worksheet, line 4) , .

4 Are you having the IRS figure the credit for you? Yes No
 If Yes, write **EIC** in the boxes for line 10 on the front of this form.

Reminders

- This form has been designed for machine scanning. In order to ensure accurate and efficient processing of your return, please:
- Write your numbers as shown in the instructions.
 - Keep the numbers inside the boxes.
 - Submit an original form (not a photocopy), if possible, to the address below.

Additionally, please remember to attach your 1995 wage and tax statement(s) as explained in Step 6 of the instructions.

Sign Your Return	Your signature	Date	Spouse's signature (if joint return)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

		Dollars	Cents
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 29 through 36)	19		
20 New York State child and dependent care credit: number of qualifying persons <input type="checkbox"/> <input type="checkbox"/> cared for in 1995 Amount of federal credit for child and dependent care <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> × 20% (.20) =	20		
21 Subtract line 20 from line 19 (if line 20 is more than line 19, leave blank)	21		
22 New York State household credit (from table I, II, or III; see instructions, page 10)	22		
23 Subtract line 22 from line 21 (if line 22 is more than line 21, leave blank). This is the total of your New York State taxes	23		
24 City of New York resident tax on line 18 amount. (Use City Tax Table, white pages 37 through 44)	24		
25 City of New York household credit (see instructions, page 11)	25		
26 Subtract line 25 from line 24 (if line 25 is more than line 24, leave blank)	26		
27 City of New York nonresident earnings tax (attach Form NYC-203)	27		
28 City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 11)	28		
29 City of Yonkers nonresident earnings tax (attach Form Y-203)	29		
30 Add lines 26 through 29. This is the total of your city of New York and city of Yonkers taxes	30		
31 If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other (see instructions, page 11)	31		00
32 Add lines 23, 30 and 31. This is the total of your New York State, city of New York and city of Yonkers taxes and Gift to Wildlife	32		
33 New York State earned income credit (from Form IT-215; attach form)	33		
34 Real property tax credit (from Form IT-214, line 17; attach form)	34		
35 Total New York State tax withheld (staple wage and tax statements; see instr., page 12)	35		
36 Total city of New York tax withheld (staple wage and tax statements; see instr., page 12)	36		
37 Total city of Yonkers tax withheld (staple wage and tax statements; see instr., page 12)	37		
38 Total payments (add lines 33 through 37)	38		
39 If line 38 is more than line 32, subtract line 32 from line 38. This is the amount to be refunded to you	39		
40 If line 38 is less than line 32, subtract line 38 from line 32. 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 1995 income tax on it)	40		



• Staple your wage and tax statements at the top of the back of this return. See Step 7, page 13, for the proper assembly of your return and attachments.

Paid Preparer's Use Only	Preparer's signature	Date	Sign Your Return	Your signature	Date
	Firm's name (or yours, if self-employed)	Preparer's social security number		Spouse's signature (if joint return)	Date
Address		Employer identification number			

Mail to: STATE PROCESSING CENTER, ONE WATERVLIT AVENUE EXTENSION, ALBANY NY 12261-0001

Grid for identification numbers



Resident Income Tax Return

IT-201

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

For the year January 1 through December 31, 1995, or fiscal tax year beginning _____, 1995 ending _____, 19

For office use only

Attach label, or print or type

Last name _____ First name and middle initial (if joint return, enter both names) _____

Mailing address (number and street or rural route) _____ Apartment number _____

City, village or post office _____ State _____ ZIP code _____

New York State county of residence _____

In the space below, print or type your permanent home address within New York State if it is not the same as your mailing address above (see instructions, page 25)

Permanent home address (number and street or rural route) _____ Apartment number _____

City, village or post office _____ State **NY** ZIP code _____

School district name _____

School district code number _____

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) Did you itemize your deductions on your 1995 federal income tax return? Yes No
- (C) Can you be claimed as a dependent on another taxpayer's federal return? Yes No
- (D) If you do not need forms mailed to you next year, mark an "X" in the box (see instructions)
- (E) Enter the number of exemptions claimed from your federal return, line 6e

Federal Income and Adjustments

For lines 1 through 17 below, enter your income items and total adjustments as they appear on your federal return (see page 14). See instructions on page 14 for showing a loss.

- 1 Wages, salaries, tips, etc.
- 2 Taxable interest income
- 3 Dividend income
- 4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 23 below)
- 5 Alimony received
- 6 Business income or loss (attach copy of federal Schedule C or C-EZ, Form 1040)
- 7 Capital gain or loss (if required, attach copy of federal Schedule D, Form 1040)
- 8 Other gains or losses (attach copy of federal Form 4797)
- 9 Taxable amount of IRA distributions
- 10 Taxable amount of pensions and annuities
- 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040) ...
- 12 Farm income or loss (attach copy of federal Schedule F, Form 1040)
- 13 Unemployment compensation
- 14 Taxable amount of social security benefits (also enter on line 25 below)
- 15 Other income (see page 14) Identify: _____
- 16 Add lines 1 through 15
- 17 Total federal adjustments to income (see page 14) Identify: _____
- 18 Subtract line 17 from line 16. This is your federal adjusted gross income

	Dollars		Cents	
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				

New York Additions

(see page 15)

- 19 Interest income on state and local bonds and obligations (but not those of NY State or its local governments) ...
- 20 Public employee 414(h) retirement contributions from your wage and tax statements (see page 15) ...
- 21 Other (see page 15) Identify: _____
- 22 Add lines 18 through 21

New York Subtractions

(see page 17)

- 23 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above) ...
- 24 Pensions of NYS and local governments and the federal government (see page 17) ...
- 25 Taxable amount of social security benefits (from line 14 above) ...
- 26 Interest income on U.S. government bonds
- 27 Pension and annuity income exclusion
- 28 Other (see page 17) Identify: _____

- 29 Add lines 23 through 28
- 30 Subtract line 29 from line 22. This is your New York adjusted gross income (enter the line 30 amount on line 31 on the back page)

Nonresident and Part-Year Resident



IT-203

Grid for office use only

For office use only

Attach label, or print or type

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

For the year January 1 through December 31, 1995, or fiscal tax year:

beginning and ending 1995, 19

Last name First name and middle initial (If joint return, enter both names) Your social security number

Mailing address (number and street or rural route) Apartment number Spouse's social security number

City, village or post office State ZIP code New York State county of residence

Permanent home address - see instructions, page 26. If different from mailing address, **part-year residents** must enter New York address for resident period; **nonresidents** enter address outside New York State. New York State school district name

Permanent home address (number and street or rural route) Apartment number New York State school district code number

City, village or post office State ZIP code If taxpayer is deceased, enter first name and date of death.

(A) Filing status check 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

(B) Did you itemize your deductions on your 1995 federal income tax return? ... Yes No

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

(D) If you do not need forms mailed to you next year, check box (see instructions, page 12) ...

(E) If you filed federal Form 1040A or 1040, enter the number of exemptions from line 6e; 1040EZ filers enter "0" ...

(F) Part-year residents: If you were a New York State resident for only part of the year, check the box which describes your situation on the last day of the tax year:

(1) moved into New York State. Enter date of move: _____

(2) moved out of New York State and received income from New York State sources during your nonresident period. Enter date of move: _____

(3) moved out of New York State and received no income from New York State sources during your nonresident period. Enter date of move: _____

(G) Nonresidents: Did you or your spouse maintain living quarters in New York State in 1995? (If Yes, complete Form IT-203-ATT, Schedule B.) ... Yes No

For lines 1 through 18: in the **Federal Amount** column enter all of the amounts from your federal return; see the instructions on pages 12-16 to figure the amounts to report in the **New York State Amount** column.

	Federal Amount	New York State Amount
1 Wages, salaries, tips, etc.	1	
2 Taxable interest income	2	
3 Dividend income	3	
4 Taxable refunds, credits or offsets of state and local income taxes (also enter on line 23) ..	4	
5 Alimony received	5	
6 Business income or loss (attach copy of federal Schedule C or C-EZ, Form 1040)	6	
7 Capital gain or loss (attach copy of federal Schedule D, Form 1040)	7	
8 Other gains or losses (attach copy of federal Form 4797)	8	
9 Taxable amount of IRA distributions	9	
10 Taxable amount of pensions and annuities	10	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040) ...	11	
12 Farm income or loss (attach copy of federal Schedule F, Form 1040)	12	
13 Unemployment compensation	13	
14 Taxable amount of social security benefits (also enter on line 25)	14	
15 Other income (see instructions, page 15) Identify:	15	
16 Add lines 1 through 15	16	
17 Total federal adjustments to income (see instructions, page 15) Identify:	17	
18 Subtract line 17 from line 16. This is your federal adjusted gross income	18	
New York Additions (see instructions, pages 16 through 19):		
19 Interest income on other state bonds and local government bonds outside of New York State ...	19	
20 Public employee 414(h) retirement contributions (see instructions, page 17)	20	
21 Other (see instructions, pages 17 - 19) Identify:	21	
22 Add lines 18 through 21	22	
New York Subtractions (see instructions, pages 19 and 20):		
23 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above) ...	23	
24 Pensions of NYS and local governments and the federal government (see page 19)	24	
25 Taxable amount of social security benefits (from line 14 above)	25	
26 Interest income on U.S. government bonds (see instructions, page 19)	26	
27 Pension and annuity income exclusion (see instructions, page 19)	27	
28 Other (see instructions, pages 19 - 20) Identify:	28	
29 Add lines 23 through 28	29	
30 Subtract line 29 from line 22. This is your New York adjusted gross income. Enter here and next to line 44, <i>Income percentage</i> . (If zero or less, see instructions on page 20)	30	

Federal Income and Adjustments

New York Adjusted Gross Income

TAX COMPUTATION	31 Enter the amount from line 30, Federal Amount column on the front page (this is your New York adjusted gross income).....				31		
	32 Mark an "X" in the box and enter the larger of your: <input type="checkbox"/> Standard Deduction from instructions, page 21, or <input type="checkbox"/> Itemized Deduction from Form IT-203-ATT, Part I, line 14					32	
	33 Subtract line 32 from line 31					33	
	34 Dependent exemptions (from line c of Dependent Exemption Worksheet, instructions page 21)			,000	00	34	
	35 Subtract line 34 from line 33. This is your taxable income.					35	
	36 New York State tax on line 35 amount (if the amount on line 31 is \$100,000 or less, use the NY State Tax Table on green pages 33 through 40. If the amount on line 31 is more than \$100,000, you must complete Tax Computation Worksheet I or II on page 21 of the instructions to figure your tax) ..					36	
CREDITS	37 NY State child and dependent care credit: • amount of federal credit for child and dependent care: <input type="text"/> × 20% (.2) = <input type="text"/> 37					New for '95 — If you are claiming the New York itemized deduction on line 32, you must attach your Form IT-203-ATT.	
	38 Excess deductions credit (from worksheet on page 22 of instructions)				38		
	For standard deduction filers only: amount from <i>Worksheet SD</i> , line g, pg. 22 <input type="text"/>						
	39 New York State household credit (from Table I, II, or III, on page 23 of instructions)						39
	40 Add lines 37 through 39						40
	41 Subtract line 40 from line 36						41
	42 Earned income credit (from Form IT-215; attach form; see page 23 of instructions)						42
	43 Subtract line 42 from line 41 (if line 42 is more than line 41, enter "0"). This is your base tax.						43
	44 Income percentage (see page 23) New York State amount from line 30 <input type="text"/> ÷ Federal amount from line 30 <input type="text"/> = <input type="text"/>						44
	Carry result to 4 decimal places						
NET TAX	45 Multiply line 43 by the decimal on line 44. This is your allocated New York State tax				45		
	46 Other New York State credits (from Form IT-203-ATT, Part II, line 21; attach form)				46		
	47 Subtract line 46 from line 45 (if line 46 is more than line 45, enter "0")				47		
	48 Net other New York State taxes (from Form IT-203-ATT, Part IV, line 36; attach form)				48		
	49 Add lines 47 and 48. This is the total of your New York State taxes				49		
CITIES	50 City of New York nonresident earnings tax (attach Form NYC-203) ..				50		
	51 Other city of New York taxes (from Form IT-203-ATT, line 41)				51		
	52 City of Yonkers nonresident earnings tax (attach Form Y-203)				52		
	53 Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)				53		
54 Add lines 50 through 53. This is the total of your city of New York and city of Yonkers taxes					54		
GIFT	55 If you want to Return a Gift to Wildlife, enter dollar amount: \$5, \$10, \$20, other (see instructions, pages 11 and 24)				55		
	56 Add lines 49, 54 and 55. This is the total of your New York State, New York City and Yonkers taxes and Gift to Wildlife				56		
PAYMENTS	57 Part-year resident refundable earned income credit (from Form IT-215, line 20) ..				57		
	58 Total New York State tax withheld (staple wage and tax statements; see instructions) ..				58		
	59 Total city of New York tax withheld (staple wage and tax statements; see instructions) ..				59		
	60 Total city of Yonkers tax withheld (staple wage and tax statements; see instructions)				60		
	61 Total of estimated tax payments, and amount paid with extension Form IT-370				61		
	62 Add lines 57 through 61. This is the total of your payments					62	
NUMBER	63 Amount overpaid - if line 62 is more than line 56, subtract line 56 from line 62 (also see lines 64 and 65) ..				63		
	64 Amount of line 63 to be refunded to you				64		
	65 Amount of line 63 to be applied to your 1996 estimated tax ..				65		
OWE	66 Amount you owe - if line 62 is less than line 56, subtract line 62 from line 56 (do not send cash; make check or money order payable to NY State Income Tax ; write your social security number and 1995 income tax on it) ..				66		
	67 Estimated Tax penalty (will reduce line 63 or increase line 66 - see instructions, page 26)				67		

New for '95 — If you are claiming the New York itemized deduction on line 32, you must attach your Form IT-203-ATT.

See instructions on page 24 for figuring city of New York and city of Yonkers taxes and surcharges.

Staple your wage and tax statements at the top of the back of this return. See Step 7 on page 27 for further instructions on assembling your return.

Sign your return below.

Paid Preparer's Use Only	Preparer's signature		Date
	Preparer's social security no.		Mark "X" if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed)		Employer identification no.
	Address		

Sign Your Return	Your signature		Date
	Spouse's signature (if joint return)		Date

Mail your completed return to:
STATE PROCESSING CENTER
ONE WATERLIET AVE EXT
ALBANY NY 12261-0001