



January 2002

New York Adjusted Gross Income and Tax Liability

*Analysis of 1998 State personal
income tax returns by place of
residence*

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Introduction

This annual study provides statistical information on 1998 New York State personal income tax returns that were timely filed during 1999. The data are from full-year resident, full-year nonresident, and part-year resident 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 the distribution of New York adjusted gross income and tax liability by residence and the value of deductions, exemptions, and taxable income by income class.

Residents, Nonresidents, and Part-Year Residents

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, 1998 is the basis for determining the county of residence for resident filers.

Nonresident filers are generally individuals who live outside New York, but who receive income from activities within the State. These filers frequently reside in states bordering New York and commute to work in New York. Nonresident filers also include previous New Yorkers presently residing in other states such as Arizona and Florida. Finally, this category includes information from residents of foreign countries receiving taxable income from sources within New York.

Individuals either moving into New York or moving out of the State during the year file part-year resident tax returns.

Taxable, Nontaxable, and All Tax Returns

All tax returns filed by residents, nonresidents and part-year residents are categorized as either taxable or nontaxable returns. Returns that have a New York State tax liability after having been processed by the Tax Department are defined as taxable returns. Nontaxable returns do not have a tax liability. Individuals may file nontaxable returns to fulfill legal filing requirements, receive a refund of income tax withholding, or to claim refundable credits. Credits that are refundable without a tax liability include the earned income, child and dependent care, real

property and the farmers' school tax credits administered through the personal income tax law.

Comparison With Other OTPA Data

The statistics reported in this publication do not completely coincide with data presented in the *Analysis of 1998 Personal Income Tax Returns* (PIT) publication, which is also prepared by the Office of Tax Policy Analysis (OTPA). This report tabulates information from all returns filed with the Tax Department for 1998. The data represent amounts accepted by the Department's tax return processing system and its tolerances. The information is collected prior to income tax exceptions manual review and may contain data entry errors. Analysts have attempted to adjust the most egregious mistakes.

In comparison, OTPA's *Analysis of 1998 Personal Income Tax Returns* data are derived from a statistically valid sample of approximately 109,900 tax returns. After drawing the sample, OTPA subjects each tax return to extensive data verification, editing, and correction. The completed sample file is weighted to represent the 1998 filing universe.

In summary, the PIT publication data pass through a comprehensive verification and correction process subjecting the sampled records to more restrictive data tolerances than the data appearing in this report. However, OTPA's PIT data are also subject to sampling error.

Findings

All Filers Summary

In 1999, the Department received 8.39 million timely filed New York State personal income tax returns for the 1998 liability year. This value compares to the 8.19 million filed for the 1997 liability year (an increase of 2.4 percent). These filers reported total New York adjusted gross income of \$504.1 billion. Aggregate tax liability for 1998 was \$18.9 billion, an increase of 11.8 percent from \$16.9 billion in 1997.

Some major findings include:

- 7 Table 1 shows that 91 percent of all returns and 86 percent of all liability were from full-year residents of the State.
- 7 New York adjusted gross income for all filers increased by \$47.4 billion, reflecting a growth rate of 10.37%
- 7 New York adjusted gross income for full-year residents increased by \$30.87 billion, which is a 9.14% increase.
- 7 The second largest share of New York adjusted gross income and tax liability belonged to full-year nonresidents. Their reported income from federal sources, including non-New York income, reached \$124.4 billion. Income tax liability increased to \$2.4 billion from \$2.2 billion in 1997.
- 7 Part-year resident filers reported the smallest share — \$10.8 billion in income and \$298 million in tax 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	7,650,078	572,881	165,429	8,388,388
Total Income*	\$368,939,982	\$124,367,401	\$10,785,837	\$504,093,220
Tax Liability**	\$16,201,766	\$2,445,072	\$297,534	\$18,944,372
Taxable Returns				
Number	5,459,442	502,065	138,701	6,100,208
Total Income*	\$352,667,041	\$109,582,576	\$10,323,575	\$472,573,192
Tax Liability**	\$16,559,493	\$2,445,153	\$299,311	\$19,303,957
Nontaxable Returns				
Number	2,190,636	70,816	26,728	2,288,180
Total Income*	\$16,272,941	\$14,784,825	\$462,262	\$31,520,028
Tax Liability**	(\$357,727)	(\$81)	(\$1,777)	(\$359,585)

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

** Includes refundable tax credits.

Full-Year Residents

The 7.65 million full-year resident returns reported New York adjusted gross income (NYAGI) of \$369 billion and a tax of \$16.2 billion. Table 2 shows 57 percent of all returns had NYAGI of less than \$30,000. This group accounted for 14.9 percent of all income and 2.7 percent of liability. Taxpayers in the highest income group, with income in excess of \$200,000, accounted for 2.1 percent of all returns, 30.9 percent of New York adjusted gross income, and paid 43.4 percent of tax liability.

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

Income Class	Number	NYAGI*	Deduction	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$ 5,000	1,062,737	\$2,441,548	\$2,316,534	\$45	\$125,063	\$5,006	(\$27,534)
\$ 5,000 - 9,999	892,294	6,645,763	5,868,991	8,077	768,473	30,749	(99,779)
10,000 - 19,999	1,355,408	19,947,385	12,786,060	609,206	6,551,876	266,154	5,950
20,000 - 29,999	1,048,161	26,022,013	10,587,975	692,077	14,741,915	653,943	561,772
30,000 - 39,999	799,521	27,760,952	8,570,281	545,942	18,644,703	907,868	889,023
40,000 - 49,999	576,698	25,803,144	6,728,949	449,678	18,624,505	956,179	939,646
50,000 - 59,999	442,064	24,218,860	5,593,541	393,906	18,231,413	969,912	953,279
60,000 - 74,999	466,658	31,242,029	6,425,548	465,659	24,350,809	1,350,634	1,327,195
75,000 - 99,999	437,393	37,590,304	6,755,991	472,706	30,361,611	1,767,904	1,732,740
100,000 - 199,999	405,488	53,398,704	7,694,151	433,170	45,271,383	2,963,278	2,884,389
200,000 and over	163,656	113,869,280	5,789,903	166,513	107,912,857	7,392,029	7,035,085
Total	7,650,078	\$368,939,982	\$79,117,924	\$4,236,980	\$285,584,607	\$17,263,656	\$16,201,766

* 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, equaled 4.39 percent for all resident filers in 1998. In other words, resident filers paid an average State income tax of \$4.39 for every one hundred dollars reported in adjusted gross income.

Average effective tax rates ranged from less than zero for filers with under \$10,000 in income, to 6.18 percent for filers with income in excess of \$200,000. 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.

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, New York adjusted gross income, 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) having 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 each filer's address as the primary basis for classifying residence and placed filers with a non-New York State address on a resident return in the nonresident returns category. Readers are advised to consider this change when analyzing taxpayer migration trends.

Table 4 displays major income 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 indicates that the distribution of income is highly variable across counties 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	416,065	\$11,004,894	\$299,840	253,839	\$9,587,902	\$344,112	162,226	\$1,416,992
Kings	846,422	26,608,684	894,910	537,816	24,034,873	966,003	308,606	2,573,811
Manhattan	701,779	70,169,254	3,845,729	518,645	68,672,184	3,880,350	183,134	1,497,071
Queens	835,380	26,901,071	934,397	565,678	24,747,210	983,019	269,702	2,153,861
Richmond	170,619	7,703,392	315,509	130,297	7,442,799	319,998	40,322	260,593
Total New York City	2,970,265	\$142,387,295	\$6,290,385	2,006,275	\$134,484,967	\$6,493,483	963,990	\$7,902,328
Albany	128,508	\$5,429,470	\$235,418	95,229	\$5,220,706	\$239,130	33,279	\$208,764
Allegany	17,272	494,266	15,094	11,298	449,000	16,130	5,974	45,266
Broome	84,778	2,886,269	108,743	59,072	2,714,361	111,957	25,706	171,907
Cattaraugus	32,428	941,768	29,745	21,508	859,072	31,551	10,920	82,696
Cayuga	32,093	1,016,647	34,170	22,613	943,053	36,006	9,480	73,594
Chautauqua	55,272	1,624,206	51,628	36,530	1,481,502	54,620	18,742	142,704
Chemung	36,955	1,236,884	45,189	25,359	1,157,068	46,770	11,596	79,816
Chenango	20,563	606,711	19,076	13,574	551,334	20,552	6,989	55,378
Clinton	30,541	980,636	33,876	21,297	912,763	35,331	9,244	67,873
Columbia	26,087	1,017,618	39,413	18,474	958,849	40,517	7,613	58,769
Cortland	19,020	590,536	19,698	13,242	546,342	20,770	5,778	44,193
Delaware	19,022	536,525	16,998	12,082	485,399	18,110	6,940	51,127
Dutchess	113,455	5,182,214	218,764	86,840	5,013,972	221,349	26,615	168,243
Erie	400,525	14,840,282	590,167	285,766	14,106,455	604,235	114,759	733,827
Essex	15,743	475,949	16,029	10,535	440,408	16,622	5,208	35,541
Franklin	17,582	502,756	15,453	11,378	455,790	16,815	6,204	46,967
Fulton	22,672	658,872	21,282	15,279	603,634	22,434	7,393	55,237
Genesee	26,525	898,065	32,681	19,300	846,860	33,856	7,225	51,205
Greene	18,545	587,904	20,798	12,731	549,010	21,488	5,814	38,894
Hamilton	2,541	65,892	2,019	1,656	60,326	2,098	885	5,566
Herkimer	26,473	763,879	24,261	17,602	697,028	25,913	8,871	66,851
Jefferson	36,577	1,088,979	35,813	24,314	998,420	37,876	12,263	90,559
Lewis	10,360	289,798	8,093	6,854	259,275	8,983	3,506	30,523
Livingston	25,927	883,689	31,827	18,976	835,157	32,904	6,951	48,531
Madison	27,744	965,242	34,986	19,829	904,974	36,563	7,915	60,267
Monroe	324,459	13,846,937	587,876	242,562	13,290,998	598,604	81,897	555,939
Montgomery	21,498	606,165	19,012	14,190	551,715	20,443	7,308	54,450
Nassau	626,880	43,441,769	2,155,656	484,294	42,527,910	2,167,588	142,586	913,858
Niagara	94,041	3,052,339	109,685	66,083	2,869,659	113,311	27,958	182,680
Oneida	96,318	3,059,879	109,179	65,908	2,855,008	113,473	30,410	204,871
Onondaga	193,655	7,808,481	322,306	141,975	7,461,981	329,439	51,680	346,501
Ontario	43,611	1,724,130	69,221	32,494	1,647,537	70,884	11,117	76,594
Orange	130,361	5,620,657	215,324	97,574	5,385,472	220,363	32,787	235,184

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*
Orleans	16,982	515,185	16,746	11,927	477,497	17,663	5,055	37,688
Oswego	47,967	1,532,139	52,765	33,953	1,433,742	54,963	14,014	98,398
Otsego	24,062	738,136	24,979	15,953	677,485	26,388	8,109	60,651
Putnam	41,129	2,286,150	98,662	33,274	2,240,989	99,054	7,855	45,160
Rensselaer	65,319	2,287,602	84,871	47,923	2,169,765	87,138	17,396	117,837
Rockland	122,549	6,914,701	292,239	94,398	6,720,880	295,464	28,151	193,821
St. Lawrence	39,348	1,171,855	38,115	25,723	1,073,062	40,618	13,625	98,793
Saratoga	87,144	3,661,646	151,465	67,045	3,533,180	153,615	20,099	128,466
Schenectady	65,694	2,468,562	98,697	47,349	2,347,656	100,821	18,345	120,906
Schoharie	12,387	404,384	14,309	8,468	376,303	14,945	3,919	28,081
Schuyler	7,500	213,398	6,582	5,076	196,261	6,957	2,424	17,138
Seneca	13,826	407,249	13,107	9,315	373,768	13,926	4,511	33,481
Steuben	39,851	1,283,619	44,683	26,681	1,188,030	46,882	13,170	95,589
Suffolk	617,871	32,554,905	1,451,676	479,337	31,629,958	1,465,711	138,534	924,947
Sullivan	28,380	939,721	33,077	18,647	868,926	34,626	9,733	70,795
Tioga	21,300	714,934	23,981	14,981	659,221	24,971	6,319	55,714
Tompkins	33,605	1,322,882	53,594	25,233	1,265,699	54,714	8,372	57,183
Ulster	72,540	2,599,324	99,198	51,716	2,460,936	101,580	20,824	138,387
Warren	27,983	982,063	37,781	19,400	924,965	38,797	8,583	57,098
Washington	23,970	710,947	21,672	16,228	649,616	23,010	7,742	61,331
Wayne	40,442	1,458,185	53,775	30,050	1,380,970	55,464	10,392	77,215
Westchester	406,689	35,494,919	1,815,646	313,443	34,841,814	1,825,319	93,246	653,106
Wyoming	17,116	518,530	16,205	12,169	478,356	17,341	4,947	40,174
Yates	9,699	326,362	11,649	6,345	297,676	12,323	3,354	28,686
NYS Unclassified +	4,881	270,420	12,593	3,176	258,175	12,788	1,705	12,245
Residence Unclassified ++	13,548	1,049,456	53,832	8,939	1,016,107	54,244	4,609	33,349
Total Other Counties	4,679,813	\$226,552,687	\$9,911,381	3,453,167	\$218,182,074	\$10,066,011	1,226,646	\$8,370,613
Grand Total	7,650,078	\$368,939,982	\$16,201,766	5,459,442	\$352,667,041	\$16,559,493	2,190,636	\$16,272,941

* 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 tax returns (IT-100, 200, and 201) 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	52,105	\$126,922	\$124,144	\$3	\$2,781	\$111	(\$3,380)
	\$ 5,000 -	9,999	62,248	470,477	445,880	793	23,803	953	(16,618)
	10,000 -	19,999	95,639	1,404,915	935,869	70,548	398,486	16,107	(12,788)
	20,000 -	29,999	77,700	1,934,499	791,895	76,018	1,066,585	46,444	36,147
	30,000 -	39,999	52,120	1,795,801	550,492	48,478	1,196,831	57,958	56,468
	40,000 -	49,999	27,856	1,240,596	311,886	25,395	903,314	47,003	46,134
	50,000 -	59,999	17,670	965,613	209,913	16,813	738,888	40,334	39,665
	60,000 -	74,999	14,198	945,273	182,459	14,451	748,362	42,258	41,483
	75,000 -	99,999	9,667	824,769	139,113	10,630	675,026	39,559	38,709
	100,000 -	199,999	5,806	731,977	97,679	5,946	628,353	40,780	39,656
	200,000	and over	1,056	564,052	34,815	1,001	528,237	36,184	34,362
	Total		416,065	\$11,004,894	\$3,824,145	\$270,077	\$6,910,667	\$367,689	\$299,840

Kings	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	108,408	\$258,087	\$251,031	\$7	\$7,061	\$283	(\$5,288)
	\$ 5,000 -	9,999	122,353	922,761	863,806	939	57,983	2,320	(25,779)
	10,000 -	19,999	187,059	2,741,145	1,842,701	114,431	783,986	31,741	(16,215)
	20,000 -	29,999	144,280	3,582,155	1,481,401	126,780	1,973,967	86,429	70,500
	30,000 -	39,999	98,089	3,390,442	1,039,071	80,131	2,271,240	110,611	108,338
	40,000 -	49,999	59,061	2,635,029	661,606	48,496	1,924,927	100,466	98,827
	50,000 -	59,999	39,498	2,159,711	470,410	35,030	1,654,271	90,223	88,706
	60,000 -	74,999	33,838	2,255,801	436,118	32,395	1,787,288	101,026	99,280
	75,000 -	99,999	26,543	2,274,587	386,226	27,685	1,860,676	109,382	107,086
	100,000 -	199,999	20,887	2,719,400	365,798	23,293	2,330,309	152,406	148,344
	200,000	and over	6,406	3,669,566	252,788	8,803	3,407,975	233,446	221,113
	Total		846,422	\$26,608,684	\$8,050,956	\$497,990	\$18,059,682	\$1,018,332	\$894,910

Manhattan (New York)	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	73,856	\$166,456	\$161,807	\$3	\$4,686	\$188	(\$2,591)
	\$ 5,000 -	9,999	76,501	575,385	531,495	749	43,134	1,726	(12,491)
	10,000 -	19,999	115,368	1,690,126	1,073,318	53,577	563,220	22,889	(1,157)
	20,000 -	29,999	89,086	2,220,293	851,493	51,218	1,317,582	59,413	51,591
	30,000 -	39,999	75,297	2,614,247	724,283	33,174	1,856,763	94,704	93,183
	40,000 -	49,999	52,467	2,345,903	521,461	18,098	1,806,343	99,524	98,079
	50,000 -	59,999	38,280	2,095,348	399,817	12,093	1,683,438	96,913	95,342
	60,000 -	74,999	38,883	2,602,579	440,634	11,326	2,150,613	128,017	125,520
	75,000 -	99,999	39,266	3,389,273	498,761	11,315	2,879,198	176,708	172,434
	100,000 -	199,999	55,640	7,654,821	883,457	17,978	6,753,386	450,583	436,894
	200,000	and over	47,135	44,814,824	2,111,379	26,533	42,676,912	2,923,368	2,788,927
	Total		701,779	\$70,169,254	\$8,197,905	\$236,065	\$61,735,273	\$4,054,032	\$3,845,729

* New York Adjusted Gross Income 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
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	104,123	\$246,804	\$238,620	\$2	\$8,188	\$328	(\$3,030)
	\$ 5,000 -	9,999	109,467	821,324	755,140	653	65,488	2,621	(15,669)
	10,000 -	19,999	172,545	2,534,279	1,706,202	87,303	740,734	30,015	(6,133)
	20,000 -	29,999	131,367	3,262,281	1,372,533	99,070	1,790,671	78,706	66,815
	30,000 -	39,999	99,830	3,457,880	1,077,790	72,178	2,307,912	112,191	110,493
	40,000 -	49,999	64,529	2,882,689	738,784	48,918	2,094,987	108,739	107,398
	50,000 -	59,999	45,770	2,503,290	561,115	38,091	1,904,084	102,892	101,649
	60,000 -	74,999	42,626	2,844,605	563,643	39,898	2,241,063	125,645	123,896
	75,000 -	99,999	34,852	2,986,429	510,064	36,460	2,439,905	142,612	140,406
	100,000 -	199,999	25,484	3,265,599	430,921	26,716	2,807,962	182,787	179,062
	200,000	and over	4,787	2,095,891	126,767	4,514	1,964,610	134,576	129,511
	Total		835,380	\$26,901,071	\$8,081,579	\$453,803	\$18,365,606	\$1,021,112	\$934,397

Richmond	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	23,193	\$50,733	\$47,832	\$0	\$2,901	\$116	(\$303)
	\$ 5,000 -	9,999	16,192	120,120	102,308	108	17,704	708	(952)
	10,000 -	19,999	22,661	332,681	212,666	8,765	111,237	4,523	976
	20,000 -	29,999	20,253	506,826	205,847	12,293	288,685	12,881	11,171
	30,000 -	39,999	18,119	631,352	194,956	11,295	425,101	20,889	20,253
	40,000 -	49,999	14,730	660,734	173,423	11,111	476,200	24,659	23,907
	50,000 -	59,999	12,701	696,807	165,080	11,914	519,813	27,742	26,880
	60,000 -	74,999	14,343	962,030	204,763	15,989	741,278	40,908	39,632
	75,000 -	99,999	14,237	1,223,368	224,393	17,407	981,568	56,716	54,588
	100,000 -	199,999	11,715	1,494,176	210,168	14,168	1,269,840	82,332	78,058
	200,000	and over	2,475	1,024,566	58,294	2,969	963,302	65,986	61,299
	Total		170,619	\$7,703,392	\$1,799,729	\$106,020	\$5,797,629	\$337,460	\$315,509

Total New York City	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	361,685	\$849,003	\$823,434	\$14	\$25,618	\$1,026	(\$14,592)
	\$ 5,000 -	9,999	386,761	2,910,066	2,698,630	3,242	208,112	8,328	(71,510)
	10,000 -	19,999	593,272	8,703,146	5,770,756	334,625	2,597,663	105,274	(35,317)
	20,000 -	29,999	462,686	11,506,053	4,703,169	365,379	6,437,490	283,872	236,224
	30,000 -	39,999	343,455	11,889,723	3,586,592	245,256	8,057,847	396,352	388,735
	40,000 -	49,999	218,643	9,764,949	2,407,160	152,018	7,205,771	380,391	374,344
	50,000 -	59,999	153,919	8,420,769	1,806,334	113,942	6,500,494	358,103	352,242
	60,000 -	74,999	143,888	9,610,287	1,827,618	114,059	7,668,603	437,854	429,811
	75,000 -	99,999	124,565	10,698,427	1,758,557	103,497	8,836,373	524,978	513,223
	100,000 -	199,999	119,532	15,865,973	1,988,022	88,102	13,789,849	908,888	882,014
	200,000	and over	61,859	52,168,899	2,584,044	43,820	49,541,036	3,393,560	3,235,211
	Total		2,970,265	\$142,387,295	\$29,954,314	\$1,563,955	\$110,868,856	\$6,798,625	\$6,290,385

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	19,749	\$45,565	\$42,771	\$0	\$2,793	\$112	(\$311)
	\$ 5,000 -	9,999	14,248	105,020	89,211	119	15,690	628	(677)
	10,000 -	19,999	21,404	316,904	191,740	7,089	118,075	4,805	1,693
	20,000 -	29,999	17,954	445,390	168,544	7,695	269,151	12,158	11,065
	30,000 -	39,999	12,837	446,255	129,169	6,507	310,579	15,358	15,239
	40,000 -	49,999	9,379	420,182	103,897	6,330	309,955	15,998	15,900
	50,000 -	59,999	7,711	423,045	93,560	6,619	322,866	17,069	16,967
	60,000 -	74,999	8,620	577,517	112,149	8,576	456,792	25,163	24,976
	75,000 -	99,999	8,091	694,351	116,901	9,157	568,293	32,901	32,637
	100,000 -	199,999	6,703	869,388	115,166	8,085	746,137	48,592	48,168
	200,000	and over	1,812	1,085,853	49,336	2,245	1,034,272	70,848	69,762
	Total		128,508	\$5,429,470	\$1,212,443	\$62,422	\$4,154,605	\$243,631	\$235,418

Allegany	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,926	\$6,532	\$6,166	\$0	\$366	\$15	(\$102)
	\$ 5,000 -	9,999	2,185	16,226	14,628	20	1,577	63	(249)
	10,000 -	19,999	3,414	49,855	33,295	1,592	14,968	607	(96)
	20,000 -	29,999	2,573	63,800	27,404	2,158	34,238	1,492	1,218
	30,000 -	39,999	1,936	67,541	22,284	2,000	43,258	1,976	1,883
	40,000 -	49,999	1,513	67,682	18,581	1,710	47,391	2,265	2,193
	50,000 -	59,999	1,031	56,325	13,169	1,235	41,921	2,114	2,047
	60,000 -	74,999	854	56,732	11,141	1,085	44,506	2,396	2,329
	75,000 -	99,999	530	45,134	7,367	680	37,087	2,133	2,111
	100,000 -	199,999	258	32,646	4,037	286	28,323	1,834	1,816
	200,000	and over	52	31,793	890	66	30,837	2,112	1,944
	Total		17,272	\$494,266	\$158,962	\$10,832	\$324,471	\$17,007	\$15,094

Broome	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	13,945	\$31,950	\$30,207	\$0	\$1,737	\$70	(\$261)
	\$ 5,000 -	9,999	10,775	79,964	69,993	94	9,878	395	(762)
	10,000 -	19,999	16,751	246,919	154,064	5,761	87,094	3,537	1,008
	20,000 -	29,999	11,474	283,125	115,100	6,519	161,503	7,146	6,346
	30,000 -	39,999	8,009	278,520	87,204	5,765	185,551	8,795	8,651
	40,000 -	49,999	6,202	277,771	73,100	5,486	199,185	9,863	9,728
	50,000 -	59,999	4,754	260,061	59,604	4,985	195,471	10,052	9,934
	60,000 -	74,999	4,831	323,254	63,624	5,625	254,005	13,817	13,660
	75,000 -	99,999	4,233	363,276	58,667	5,180	299,429	17,306	17,022
	100,000 -	199,999	3,044	392,084	48,597	3,635	339,852	22,102	21,850
	200,000	and over	760	349,345	16,777	857	331,711	22,722	21,566
	Total		84,778	\$2,886,269	\$776,937	\$43,906	\$2,065,416	\$115,804	\$108,743

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,489	\$12,467	\$11,790	\$0	\$674	\$27	(\$228)
	\$ 5,000 -	9,999	4,193	31,103	27,488	54	3,562	143	(391)
	10,000 -	19,999	6,627	97,264	62,713	2,800	31,751	1,288	22
	20,000 -	29,999	4,628	115,014	47,927	3,525	63,554	2,787	2,294
	30,000 -	39,999	3,465	120,201	39,101	3,273	77,827	3,596	3,385
	40,000 -	49,999	2,692	120,418	32,735	2,902	84,781	4,086	3,890
	50,000 -	59,999	1,925	105,408	24,314	2,259	78,836	3,986	3,875
	60,000 -	74,999	1,704	113,482	22,335	2,015	89,132	4,814	4,626
	75,000 -	99,999	988	84,145	13,453	1,218	69,475	3,998	3,884
	100,000 -	199,999	574	72,904	9,094	704	63,106	4,089	3,978
	200,000	and over	143	69,361	3,180	174	66,007	4,521	4,409
	Total		32,428	\$941,768	\$294,130	\$18,923	\$628,704	\$33,335	\$29,745

Cayuga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,967	\$11,802	\$11,071	\$0	\$731	\$29	(\$232)
	\$ 5,000 -	9,999	3,932	29,067	24,927	35	4,105	164	(300)
	10,000 -	19,999	6,143	90,651	57,084	2,582	30,985	1,258	70
	20,000 -	29,999	4,617	114,318	46,275	3,121	64,923	2,867	2,428
	30,000 -	39,999	3,388	118,097	37,166	2,883	78,048	3,671	3,544
	40,000 -	49,999	2,745	122,734	33,087	2,922	86,725	4,215	4,111
	50,000 -	59,999	2,101	114,893	26,858	2,556	85,479	4,313	4,214
	60,000 -	74,999	2,005	133,850	26,390	2,458	105,002	5,654	5,535
	75,000 -	99,999	1,410	120,264	19,783	1,849	98,632	5,665	5,543
	100,000 -	199,999	631	78,827	9,966	814	68,047	4,378	4,192
	200,000	and over	154	82,144	4,182	166	77,796	5,329	5,065
	Total		32,093	\$1,016,647	\$296,787	\$19,386	\$700,473	\$37,544	\$34,170

Chautauqua	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,389	\$22,525	\$21,265	\$0	\$1,261	\$50	(\$307)
	\$ 5,000 -	9,999	7,587	56,295	49,670	89	6,536	262	(687)
	10,000 -	19,999	10,998	161,262	104,048	4,516	52,698	2,138	96
	20,000 -	29,999	7,683	190,241	79,155	5,443	105,644	4,644	3,810
	30,000 -	39,999	5,763	200,460	65,283	5,246	129,931	5,998	5,600
	40,000 -	49,999	4,401	196,993	53,321	4,616	139,055	6,725	6,378
	50,000 -	59,999	3,350	183,427	42,636	3,697	137,094	6,927	6,558
	60,000 -	74,999	2,856	190,425	37,590	3,295	149,540	8,068	7,727
	75,000 -	99,999	1,858	158,076	25,809	2,252	130,015	7,474	7,209
	100,000 -	199,999	1,086	137,893	17,802	1,244	118,847	7,691	7,492
	200,000	and over	301	126,608	6,718	343	119,547	8,189	7,751
	Total		55,272	\$1,624,206	\$503,297	\$30,741	\$1,090,167	\$58,165	\$51,628

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,126	\$14,137	\$13,399	\$0	\$737	\$30	(\$153)
	\$ 5,000 -	9,999	4,656	34,325	30,103	108	4,115	165	(393)
	10,000 -	19,999	6,899	101,301	63,815	2,791	34,695	1,408	168
	20,000 -	29,999	4,999	123,906	50,171	3,097	70,638	3,124	2,726
	30,000 -	39,999	3,951	137,277	43,238	3,086	90,952	4,281	4,173
	40,000 -	49,999	3,027	135,536	36,139	2,940	96,457	4,715	4,608
	50,000 -	59,999	2,210	120,938	28,075	2,453	90,410	4,575	4,477
	60,000 -	74,999	2,085	139,040	27,368	2,336	109,336	5,906	5,788
	75,000 -	99,999	1,613	137,632	22,330	2,053	113,249	6,517	6,377
	100,000 -	199,999	1,033	135,358	17,165	1,198	116,996	7,633	7,475
	200,000	and over	356	157,433	7,875	368	149,190	10,219	9,945
	Total		36,955	\$1,236,884	\$339,678	\$20,430	\$876,775	\$48,571	\$45,189

Chenango	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,308	\$7,558	\$7,170	\$0	\$384	\$15	(\$172)
	\$ 5,000 -	9,999	2,632	19,553	17,482	33	2,038	82	(321)
	10,000 -	19,999	4,358	64,202	42,140	2,018	20,044	813	(130)
	20,000 -	29,999	3,032	74,739	31,600	2,421	40,711	1,779	1,415
	30,000 -	39,999	2,208	76,405	25,104	2,014	49,287	2,268	2,163
	40,000 -	49,999	1,630	72,979	19,744	1,690	51,544	2,495	2,397
	50,000 -	59,999	1,113	60,948	14,198	1,289	45,461	2,290	2,227
	60,000 -	74,999	1,024	68,263	13,556	1,260	53,447	2,889	2,812
	75,000 -	99,999	752	63,671	10,369	924	52,378	3,009	2,938
	100,000 -	199,999	400	49,914	6,205	429	43,280	2,795	2,761
	200,000	and over	106	48,480	3,818	79	44,582	3,054	2,986
	Total		20,563	\$606,711	\$191,387	\$12,157	\$403,157	\$21,490	\$19,076

Clinton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,695	\$10,709	\$10,112	\$0	\$597	\$24	(\$125)
	\$ 5,000 -	9,999	3,769	27,989	24,348	45	3,596	144	(287)
	10,000 -	19,999	6,078	89,084	56,681	2,414	29,989	1,217	131
	20,000 -	29,999	3,861	95,158	39,703	2,532	52,923	2,322	1,965
	30,000 -	39,999	3,296	115,190	36,435	2,600	76,155	3,580	3,456
	40,000 -	49,999	2,707	120,707	32,487	2,628	85,593	4,181	4,063
	50,000 -	59,999	1,960	107,225	25,131	2,205	79,889	4,050	3,970
	60,000 -	74,999	1,861	124,217	24,840	2,222	97,155	5,236	5,091
	75,000 -	99,999	1,339	113,958	18,594	1,728	93,635	5,385	5,278
	100,000 -	199,999	798	101,411	12,336	903	88,172	5,712	5,601
	200,000	and over	177	74,988	3,073	203	71,712	4,912	4,733
	Total		30,541	\$980,636	\$283,741	\$17,479	\$679,416	\$36,763	\$33,876

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,939	\$9,013	\$8,485	\$0	\$528	\$21	(\$141)
	\$ 5,000	- 9,999	2,979	22,142	19,146	34	2,962	119	(183)
	10,000	- 19,999	4,935	73,227	46,177	1,860	25,191	1,024	222
	20,000	- 29,999	3,647	89,837	37,499	2,132	50,205	2,209	1,856
	30,000	- 39,999	2,662	92,755	29,543	2,040	61,173	2,893	2,693
	40,000	- 49,999	2,031	90,960	24,496	1,806	64,658	3,185	2,962
	50,000	- 59,999	1,620	88,539	20,918	1,561	66,060	3,386	3,192
	60,000	- 74,999	1,676	111,927	22,627	1,769	87,531	4,765	4,496
	75,000	- 99,999	1,284	110,044	18,851	1,398	89,796	5,186	4,902
	100,000	- 199,999	956	123,576	16,583	942	106,051	6,912	6,617
	200,000	and over	358	205,598	12,011	230	193,357	13,245	12,796
	Total		26,087	\$1,017,618	\$256,335	\$13,771	\$747,512	\$42,943	\$39,413

Cortland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,855	\$6,727	\$6,395	\$0	\$332	\$13	(\$93)
	\$ 5,000	- 9,999	2,243	16,634	14,605	49	1,981	79	(207)
	10,000	- 19,999	3,856	56,968	36,067	1,610	19,292	783	14
	20,000	- 29,999	2,901	71,784	29,435	1,982	40,367	1,780	1,497
	30,000	- 39,999	2,050	71,086	22,622	1,661	46,803	2,189	2,096
	40,000	- 49,999	1,548	69,365	18,644	1,602	49,118	2,383	2,333
	50,000	- 59,999	1,148	62,781	14,516	1,232	47,033	2,388	2,339
	60,000	- 74,999	1,085	72,218	14,468	1,328	56,421	3,038	2,984
	75,000	- 99,999	782	66,819	10,962	993	54,864	3,158	3,106
	100,000	- 199,999	455	57,556	7,194	555	49,807	3,224	3,154
	200,000	and over	97	38,597	2,116	91	36,389	2,493	2,475
	Total		19,020	\$590,536	\$177,026	\$11,102	\$402,408	\$21,527	\$19,698

Delaware	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,466	\$7,518	\$7,198	\$0	\$320	\$13	(\$121)
	\$ 5,000	- 9,999	2,554	18,998	17,173	20	1,805	72	(246)
	10,000	- 19,999	3,975	58,547	38,768	1,633	18,146	735	0
	20,000	- 29,999	2,819	69,678	29,817	2,044	37,818	1,648	1,353
	30,000	- 39,999	2,013	69,888	22,857	1,709	45,322	2,093	1,990
	40,000	- 49,999	1,328	59,237	16,407	1,295	41,535	2,006	1,941
	50,000	- 59,999	936	51,209	12,005	979	38,226	1,942	1,873
	60,000	- 74,999	866	57,707	11,380	948	45,379	2,459	2,380
	75,000	- 99,999	610	51,744	8,550	677	42,517	2,460	2,418
	100,000	- 199,999	347	44,015	5,728	374	37,914	2,461	2,418
	200,000	and over	108	47,984	2,443	123	45,418	3,111	2,992
	Total		19,022	\$536,525	\$172,325	\$9,802	\$354,398	\$19,000	\$16,998

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	16,352	\$36,758	\$34,312	\$0	\$2,442	\$98	(\$174)
	\$ 5,000 -	9,999	11,173	81,887	67,937	120	13,826	553	(282)
	10,000 -	19,999	16,526	244,225	150,318	5,500	88,407	3,601	1,392
	20,000 -	29,999	13,381	332,766	132,744	6,833	193,176	8,647	7,691
	30,000 -	39,999	10,944	381,224	118,340	7,017	255,867	12,416	12,052
	40,000 -	49,999	8,836	396,173	105,448	7,445	283,279	14,340	13,958
	50,000 -	59,999	7,594	416,844	98,761	7,700	310,382	16,237	15,763
	60,000 -	74,999	9,056	607,956	127,361	10,381	470,214	25,715	24,902
	75,000 -	99,999	9,760	840,151	149,064	12,302	678,785	39,198	37,965
	100,000 -	199,999	8,243	1,061,045	145,520	10,206	905,319	58,842	57,020
	200,000	and over	1,590	783,187	40,359	1,775	741,053	50,762	48,479
	Total		113,455	\$5,182,214	\$1,170,164	\$69,278	\$3,942,750	\$230,409	\$218,764

Erie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	65,597	\$149,720	\$141,416	\$6	\$8,317	\$333	(\$1,606)
	\$ 5,000 -	9,999	49,395	364,477	309,146	335	54,976	2,199	(2,870)
	10,000 -	19,999	71,864	1,057,880	647,126	24,305	386,441	15,718	4,821
	20,000 -	29,999	51,079	1,262,544	492,197	25,314	745,032	33,323	30,092
	30,000 -	39,999	37,206	1,294,421	393,820	24,837	875,764	42,228	41,904
	40,000 -	49,999	30,216	1,355,113	352,986	26,866	975,261	48,739	48,502
	50,000 -	59,999	25,359	1,390,535	318,279	26,613	1,045,642	54,042	53,761
	60,000 -	74,999	27,193	1,819,289	359,238	31,188	1,428,863	77,900	77,548
	75,000 -	99,999	22,637	1,934,572	325,802	27,903	1,580,868	91,133	90,674
	100,000 -	199,999	15,628	2,014,442	272,433	19,418	1,722,591	111,950	111,146
	200,000	and over	4,351	2,197,289	110,031	5,093	2,082,166	142,628	136,194
	Total		400,525	\$14,840,282	\$3,722,473	\$211,878	\$10,905,921	\$620,191	\$590,167

Essex	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,799	\$6,088	\$5,776	\$0	\$312	\$13	(\$47)
	\$ 5,000 -	9,999	1,936	14,284	12,759	23	1,502	60	(119)
	10,000 -	19,999	3,200	47,187	30,201	1,183	15,804	641	113
	20,000 -	29,999	2,231	55,143	23,245	1,496	30,402	1,333	1,107
	30,000 -	39,999	1,672	58,117	19,249	1,407	37,461	1,725	1,635
	40,000 -	49,999	1,233	55,166	15,267	1,222	38,677	1,881	1,813
	50,000 -	59,999	920	50,151	11,816	938	37,396	1,890	1,835
	60,000 -	74,999	769	51,200	10,465	842	39,893	2,149	2,073
	75,000 -	99,999	543	46,228	7,906	645	37,677	2,166	2,112
	100,000 -	199,999	340	43,691	5,396	308	37,987	2,472	2,444
	200,000	and over	100	48,694	2,209	77	46,407	3,179	3,062
	Total		15,743	\$475,949	\$144,290	\$8,141	\$323,519	\$17,509	\$16,029

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,062	\$6,912	\$6,547	\$0	\$364	\$15	(\$157)
	\$ 5,000 -	9,999	2,253	16,754	15,034	30	1,689	68	(281)
	10,000 -	19,999	3,855	56,817	37,203	1,926	17,688	717	(216)
	20,000 -	29,999	2,392	59,005	25,033	1,900	32,072	1,402	1,114
	30,000 -	39,999	1,820	63,440	20,527	1,753	41,159	1,912	1,834
	40,000 -	49,999	1,397	62,474	16,747	1,524	44,203	2,145	2,110
	50,000 -	59,999	1,024	56,003	12,900	1,194	41,910	2,125	2,079
	60,000 -	74,999	879	58,610	11,501	1,117	45,992	2,478	2,450
	75,000 -	99,999	571	48,634	7,758	745	40,131	2,308	2,280
	100,000 -	199,999	267	33,960	4,254	330	29,376	1,901	1,881
	200,000	and over	62	40,149	1,403	70	38,676	2,649	2,360
	Total		17,582	\$502,756	\$158,908	\$10,589	\$333,260	\$17,718	\$15,453

Fulton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,551	\$8,037	\$7,637	\$0	\$401	\$16	(\$104)
	\$ 5,000 -	9,999	2,814	20,932	18,558	28	2,347	94	(269)
	10,000 -	19,999	5,105	76,009	48,278	2,222	25,509	1,036	91
	20,000 -	29,999	3,583	87,767	36,427	2,452	48,888	2,142	1,848
	30,000 -	39,999	2,147	74,659	24,218	1,845	48,596	2,254	2,224
	40,000 -	49,999	1,772	79,210	21,522	1,780	55,908	2,707	2,683
	50,000 -	59,999	1,245	68,117	15,952	1,357	50,808	2,577	2,558
	60,000 -	74,999	1,149	76,625	15,214	1,199	60,212	3,261	3,223
	75,000 -	99,999	747	63,530	10,235	791	52,503	3,032	3,007
	100,000 -	199,999	448	56,802	7,067	489	49,246	3,187	3,162
	200,000	and over	111	47,184	2,445	129	44,610	3,056	2,857
	Total		22,672	\$658,872	\$207,552	\$12,292	\$439,028	\$23,362	\$21,282

Genesee	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,203	\$9,781	\$9,115	\$1	\$665	\$27	(\$95)
	\$ 5,000 -	9,999	3,028	22,265	18,734	40	3,491	140	(156)
	10,000 -	19,999	4,891	72,717	44,520	1,704	26,492	1,077	313
	20,000 -	29,999	3,628	89,833	36,249	2,315	51,270	2,271	1,948
	30,000 -	39,999	2,893	100,739	32,243	2,466	66,029	3,088	2,998
	40,000 -	49,999	2,274	101,975	27,362	2,470	72,143	3,502	3,441
	50,000 -	59,999	1,831	100,270	23,342	2,175	74,753	3,778	3,691
	60,000 -	74,999	1,840	122,563	24,165	2,334	96,064	5,176	5,108
	75,000 -	99,999	1,198	101,575	16,517	1,474	83,584	4,801	4,677
	100,000 -	199,999	609	76,786	9,595	773	66,418	4,292	4,207
	200,000	and over	130	99,562	2,774	164	96,623	6,619	6,548
	Total		26,525	\$898,065	\$244,617	\$15,916	\$637,533	\$34,770	\$32,681

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,987	\$6,624	\$6,297	\$0	\$327	\$13	(\$70)
	\$ 5,000 -	9,999	2,404	17,925	15,940	26	1,958	78	(168)
	10,000 -	19,999	3,533	52,205	33,567	1,320	17,318	704	162
	20,000 -	29,999	2,595	63,889	26,421	1,602	35,866	1,582	1,390
	30,000 -	39,999	1,841	63,998	20,408	1,453	42,136	1,988	1,969
	40,000 -	49,999	1,494	66,544	17,398	1,331	47,815	2,384	2,367
	50,000 -	59,999	1,163	63,728	14,825	1,241	47,662	2,443	2,421
	60,000 -	74,999	1,104	73,798	14,643	1,248	57,907	3,142	3,114
	75,000 -	99,999	831	70,625	11,876	859	57,890	3,341	3,299
	100,000 -	199,999	480	60,242	7,979	472	51,791	3,345	3,294
	200,000	and over	113	48,325	2,711	71	45,544	3,120	3,019
	Total		18,545	\$587,904	\$172,065	\$9,623	\$406,216	\$22,140	\$20,798

Hamilton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	498	\$1,057	\$1,005	\$0	\$51	\$2	(\$5)
	\$ 5,000 -	9,999	346	2,597	2,333	4	260	10	(16)
	10,000 -	19,999	512	7,492	4,990	166	2,336	95	23
	20,000 -	29,999	385	9,461	4,020	252	5,189	227	201
	30,000 -	39,999	270	9,371	3,211	181	5,979	272	270
	40,000 -	49,999	188	8,423	2,344	163	5,916	283	280
	50,000 -	59,999	127	6,933	1,702	117	5,114	257	254
	60,000 -	74,999	96	6,335	1,246	83	5,006	271	267
	75,000 -	99,999	62	5,210	888	57	4,265	246	238
	100,000 -	199,999	43	5,136	774	29	4,332	277	271
	200,000	and over	14	3,878	240	6	3,632	249	235
	Total		2,541	\$65,892	\$22,753	\$1,059	\$42,081	\$2,188	\$2,019

Herkimer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,468	\$10,148	\$9,555	\$0	\$594	\$24	(\$139)
	\$ 5,000 -	9,999	3,383	25,007	22,086	65	2,856	114	(327)
	10,000 -	19,999	5,712	84,269	54,047	2,424	27,788	1,128	(24)
	20,000 -	29,999	3,794	93,546	39,226	2,685	51,635	2,260	1,855
	30,000 -	39,999	2,819	98,237	32,063	2,521	63,653	2,935	2,831
	40,000 -	49,999	2,164	96,968	26,458	2,315	68,195	3,282	3,201
	50,000 -	59,999	1,579	85,957	20,196	1,780	63,981	3,232	3,174
	60,000 -	74,999	1,247	83,062	16,513	1,536	65,013	3,504	3,430
	75,000 -	99,999	823	69,808	11,251	1,093	57,463	3,301	3,216
	100,000 -	199,999	384	48,594	6,121	395	42,078	2,724	2,667
	200,000	and over	100	68,284	2,548	91	65,645	4,497	4,377
	Total		26,473	\$763,879	\$240,063	\$14,905	\$508,900	\$27,000	\$24,261

* New York Adjusted Gross Income 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
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,116	\$13,863	\$13,117	\$0	\$745	\$30	(\$192)
	\$ 5,000 -	9,999	4,925	36,577	32,120	136	4,320	173	(470)
	10,000 -	19,999	7,586	111,168	72,430	3,650	35,088	1,423	(25)
	20,000 -	29,999	4,814	118,663	50,740	3,840	64,084	2,793	2,334
	30,000 -	39,999	3,841	134,063	43,744	3,456	86,863	4,013	3,877
	40,000 -	49,999	2,915	130,168	35,185	3,000	91,983	4,472	4,391
	50,000 -	59,999	2,107	115,377	26,877	2,322	86,179	4,376	4,318
	60,000 -	74,999	1,832	121,834	24,173	2,253	95,408	5,142	5,060
	75,000 -	99,999	1,402	119,260	19,381	1,768	98,111	5,642	5,573
	100,000 -	199,999	831	104,991	12,943	1,076	90,972	5,886	5,780
	200,000	and over	208	83,014	4,391	213	78,411	5,371	5,167
	Total		36,577	\$1,088,979	\$335,101	\$21,714	\$732,164	\$39,320	\$35,813

Lewis	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,735	\$3,975	\$3,756	\$0	\$219	\$9	(\$106)
	\$ 5,000 -	9,999	1,241	9,203	8,150	15	1,038	42	(143)
	10,000 -	19,999	1,947	28,763	19,142	890	8,731	354	(108)
	20,000 -	29,999	1,514	37,511	16,017	1,254	20,240	882	680
	30,000 -	39,999	1,285	44,735	14,898	1,362	28,475	1,299	1,168
	40,000 -	49,999	997	44,513	12,395	1,185	30,933	1,480	1,396
	50,000 -	59,999	673	36,713	8,643	867	27,202	1,362	1,241
	60,000 -	74,999	478	31,728	6,297	643	24,789	1,327	1,254
	75,000 -	99,999	313	26,575	4,205	453	21,916	1,260	1,220
	100,000 -	199,999	153	19,812	2,220	194	17,397	1,133	1,102
	200,000	and over	24	6,271	360	27	5,884	403	390
	Total		10,360	\$289,798	\$96,084	\$6,890	\$186,824	\$9,549	\$8,093

Livingston	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,016	\$9,092	\$8,489	\$1	\$602	\$24	(\$101)
	\$ 5,000 -	9,999	2,842	21,005	17,835	31	3,139	126	(162)
	10,000 -	19,999	4,391	65,093	40,315	1,595	23,182	943	219
	20,000 -	29,999	3,553	88,137	35,380	2,080	50,676	2,250	1,928
	30,000 -	39,999	2,873	100,215	31,104	2,190	66,920	3,181	3,102
	40,000 -	49,999	2,256	101,187	27,246	2,264	71,677	3,502	3,440
	50,000 -	59,999	1,737	95,276	22,061	2,017	71,198	3,619	3,561
	60,000 -	74,999	2,002	133,893	26,908	2,466	104,518	5,637	5,560
	75,000 -	99,999	1,382	117,896	19,495	1,732	96,669	5,557	5,505
	100,000 -	199,999	749	93,054	12,255	896	79,903	5,143	5,087
	200,000	and over	126	58,842	3,005	137	55,700	3,815	3,689
	Total		25,927	\$883,689	\$244,094	\$15,409	\$624,185	\$33,797	\$31,827

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,184	\$9,733	\$9,128	\$0	\$605	\$24	(\$144)
	\$ 5,000 -	9,999	3,158	23,308	20,037	54	3,217	129	(238)
	10,000 -	19,999	5,075	75,053	47,317	2,120	25,616	1,041	31
	20,000 -	29,999	3,924	97,430	40,053	2,814	54,564	2,403	1,944
	30,000 -	39,999	3,032	105,650	33,524	2,563	69,563	3,274	3,142
	40,000 -	49,999	2,310	103,450	28,122	2,378	72,950	3,547	3,461
	50,000 -	59,999	1,738	95,361	22,348	1,925	71,088	3,608	3,486
	60,000 -	74,999	1,780	118,566	23,926	2,140	92,500	4,993	4,925
	75,000 -	99,999	1,350	114,860	19,108	1,692	94,060	5,409	5,334
	100,000 -	199,999	946	121,255	16,062	1,168	104,025	6,751	6,683
	200,000	and over	247	100,575	6,120	268	94,187	6,452	6,360
	Total		27,744	\$965,242	\$265,745	\$17,122	\$682,374	\$37,631	\$34,986

Monroe	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	48,281	\$114,523	\$106,907	\$3	\$7,609	\$305	(\$1,022)
	\$ 5,000 -	9,999	35,279	259,758	217,912	372	41,458	1,659	(2,126)
	10,000 -	19,999	52,894	785,897	472,335	19,996	293,566	11,950	3,550
	20,000 -	29,999	41,513	1,027,496	394,587	20,579	612,331	27,513	24,750
	30,000 -	39,999	31,782	1,104,964	326,304	18,163	760,496	37,379	37,135
	40,000 -	49,999	24,669	1,105,105	283,830	19,578	801,697	40,803	40,595
	50,000 -	59,999	20,265	1,112,147	253,732	19,911	838,504	43,749	43,553
	60,000 -	74,999	24,099	1,615,060	322,433	26,785	1,265,841	69,240	68,929
	75,000 -	99,999	22,394	1,922,529	327,468	26,854	1,568,207	90,554	90,077
	100,000 -	199,999	18,132	2,353,824	320,292	21,705	2,011,826	131,012	130,091
	200,000	and over	5,151	2,445,635	135,417	5,597	2,304,621	157,867	152,343
	Total		324,459	\$13,846,937	\$3,161,218	\$179,543	\$10,506,157	\$612,031	\$587,876

Montgomery	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,650	\$8,522	\$8,113	\$0	\$408	\$16	(\$182)
	\$ 5,000 -	9,999	2,767	20,650	18,401	28	2,214	89	(267)
	10,000 -	19,999	4,631	68,860	43,454	2,014	23,393	950	24
	20,000 -	29,999	3,341	82,080	33,573	2,232	46,274	2,038	1,691
	30,000 -	39,999	2,076	72,091	23,030	1,710	47,351	2,215	2,089
	40,000 -	49,999	1,611	72,094	19,592	1,628	50,874	2,464	2,396
	50,000 -	59,999	1,141	62,385	14,435	1,199	46,751	2,378	2,323
	60,000 -	74,999	1,093	72,903	14,513	1,220	57,170	3,087	3,037
	75,000 -	99,999	726	61,595	10,130	881	50,584	2,905	2,880
	100,000 -	199,999	361	45,486	5,802	439	39,245	2,534	2,521
	200,000	and over	101	39,499	2,085	92	37,322	2,557	2,500
	Total		21,498	\$606,165	\$193,128	\$11,443	\$401,587	\$21,233	\$19,012

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	89,932	\$196,796	\$183,172	\$4	\$13,627	\$546	(\$364)
	\$ 5,000 -	9,999	58,244	430,054	353,512	288	76,247	3,051	(1,215)
	10,000 -	19,999	83,373	1,225,437	772,133	24,175	429,104	17,498	7,043
	20,000 -	29,999	68,389	1,702,192	712,065	32,042	958,085	42,938	38,870
	30,000 -	39,999	57,775	2,010,661	648,210	29,612	1,332,839	65,730	65,163
	40,000 -	49,999	44,658	2,000,293	557,809	28,908	1,413,576	73,400	72,878
	50,000 -	59,999	36,970	2,028,443	516,313	30,277	1,481,853	79,163	78,532
	60,000 -	74,999	45,289	3,042,986	706,090	44,750	2,292,145	126,706	125,680
	75,000 -	99,999	52,946	4,576,006	932,307	60,228	3,583,474	207,292	205,145
	100,000 -	199,999	62,055	8,262,885	1,342,302	76,984	6,843,598	447,996	440,851
	200,000	and over	27,249	17,966,017	893,399	33,752	17,038,866	1,167,162	1,123,071
	Total		626,880	\$43,441,769	\$7,617,312	\$361,020	\$35,463,414	\$2,231,481	\$2,155,656

Niagara	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	15,547	\$35,894	\$33,901	\$0	\$1,998	\$80	(\$388)
	\$ 5,000 -	9,999	12,081	89,342	75,833	97	13,404	536	(712)
	10,000 -	19,999	17,111	251,661	156,428	5,858	89,364	3,633	932
	20,000 -	29,999	11,682	288,178	115,810	6,787	165,581	7,343	6,469
	30,000 -	39,999	8,816	307,637	96,277	6,923	204,438	9,664	9,534
	40,000 -	49,999	7,526	337,316	89,310	7,707	240,300	11,790	11,688
	50,000 -	59,999	6,287	344,756	78,581	6,871	259,304	13,315	13,222
	60,000 -	74,999	6,859	458,568	89,841	8,017	360,709	19,599	19,504
	75,000 -	99,999	5,251	446,789	72,389	6,358	368,042	21,182	21,058
	100,000 -	199,999	2,485	306,007	39,519	3,026	263,462	16,913	16,772
	200,000	and over	396	186,191	7,823	450	177,918	12,187	11,607
	Total		94,041	\$3,052,339	\$855,713	\$52,093	\$2,144,519	\$116,242	\$109,685

Oneida	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	16,642	\$37,653	\$35,662	\$2	\$1,989	\$80	(\$412)
	\$ 5,000 -	9,999	11,912	87,970	76,596	290	11,084	443	(838)
	10,000 -	19,999	19,159	283,135	177,414	7,644	98,078	3,982	654
	20,000 -	29,999	13,490	332,984	134,337	8,214	190,434	8,429	7,347
	30,000 -	39,999	9,779	339,740	106,645	7,450	225,645	10,663	10,459
	40,000 -	49,999	7,323	327,914	87,536	7,121	233,256	11,410	11,279
	50,000 -	59,999	5,451	298,411	68,720	5,990	223,701	11,430	11,321
	60,000 -	74,999	5,417	361,434	71,334	6,381	283,719	15,376	15,244
	75,000 -	99,999	3,913	334,128	54,455	5,061	274,612	15,823	15,709
	100,000 -	199,999	2,528	323,495	41,202	3,059	279,234	18,114	17,959
	200,000	and over	704	333,016	15,342	922	316,752	21,698	20,459
	Total		96,318	\$3,059,879	\$869,242	\$52,134	\$2,138,503	\$117,448	\$109,179

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	29,484	\$68,731	\$64,417	\$0	\$4,306	\$172	(\$643)
	\$ 5,000 -	9,999	21,495	158,923	135,480	297	23,140	926	(1,400)
	10,000 -	19,999	33,616	497,670	303,871	12,829	180,970	7,362	1,826
	20,000 -	29,999	25,346	626,278	244,488	13,719	368,070	16,458	14,641
	30,000 -	39,999	18,921	658,035	198,264	12,385	447,386	21,694	21,486
	40,000 -	49,999	14,538	651,291	168,604	12,488	470,199	23,656	23,418
	50,000 -	59,999	11,841	649,732	147,979	11,979	489,774	25,426	25,239
	60,000 -	74,999	13,552	908,562	179,663	15,536	713,363	38,968	38,750
	75,000 -	99,999	12,630	1,082,592	181,604	16,138	884,851	51,041	50,726
	100,000 -	199,999	9,629	1,242,876	165,942	12,086	1,064,848	69,217	68,656
	200,000	and over	2,603	1,263,792	62,378	3,287	1,198,126	82,072	79,608
		Total	193,655	\$7,808,481	\$1,852,690	\$110,744	\$5,845,033	\$336,991	\$322,306

Ontario	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,551	\$15,145	\$14,045	\$0	\$1,098	\$44	(\$190)
	\$ 5,000 -	9,999	4,827	35,511	29,709	42	5,760	230	(206)
	10,000 -	19,999	7,332	109,400	66,823	2,476	40,101	1,632	456
	20,000 -	29,999	5,833	144,903	57,814	3,187	83,902	3,732	3,264
	30,000 -	39,999	4,485	155,831	48,726	3,168	103,937	4,944	4,822
	40,000 -	49,999	3,578	160,588	42,997	3,441	114,149	5,604	5,530
	50,000 -	59,999	2,945	161,464	37,621	3,241	120,603	6,153	6,063
	60,000 -	74,999	3,121	208,523	41,707	3,631	163,184	8,831	8,707
	75,000 -	99,999	2,630	224,927	38,829	3,182	182,916	10,526	10,406
	100,000 -	199,999	1,814	232,836	33,102	2,217	197,517	12,816	12,683
	200,000	and over	495	275,004	13,104	544	261,356	17,903	17,686
		Total	43,611	\$1,724,130	\$424,478	\$25,128	\$1,274,523	\$72,415	\$69,221

Orange	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	18,087	\$41,433	\$38,580	\$4	\$2,849	\$114	(\$305)
	\$ 5,000 -	9,999	13,951	103,859	87,982	178	15,684	628	(1,272)
	10,000 -	19,999	19,971	293,585	184,083	8,220	101,271	4,121	480
	20,000 -	29,999	15,252	378,230	153,232	9,613	215,385	9,590	8,178
	30,000 -	39,999	12,526	436,387	136,100	9,081	291,206	14,093	13,488
	40,000 -	49,999	10,357	464,117	125,368	9,571	329,178	16,573	15,802
	50,000 -	59,999	8,847	485,381	119,351	9,741	356,290	18,511	17,566
	60,000 -	74,999	10,815	725,225	159,588	13,633	552,004	29,972	28,320
	75,000 -	99,999	10,912	938,169	177,027	14,742	746,400	42,863	40,081
	100,000 -	199,999	8,140	1,035,147	156,204	11,020	867,923	56,139	50,804
	200,000	and over	1,503	719,124	39,921	1,765	677,438	46,405	42,182
		Total	130,361	\$5,620,657	\$1,377,435	\$87,567	\$4,155,628	\$239,006	\$215,324

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,615	\$5,919	\$5,551	\$0	\$369	\$15	(\$86)
	\$ 5,000 -	9,999	1,923	14,180	12,204	26	1,950	78	(151)
	10,000 -	19,999	3,397	50,271	31,836	1,486	16,949	688	39
	20,000 -	29,999	2,383	58,571	24,319	1,831	32,421	1,421	1,160
	30,000 -	39,999	1,863	65,171	20,463	1,625	43,083	2,024	1,964
	40,000 -	49,999	1,538	68,815	18,650	1,791	48,374	2,340	2,280
	50,000 -	59,999	1,143	62,590	14,557	1,381	46,652	2,358	2,331
	60,000 -	74,999	1,111	73,932	14,583	1,424	57,924	3,121	3,089
	75,000 -	99,999	653	55,248	9,029	798	45,421	2,606	2,583
	100,000 -	199,999	297	37,209	4,656	329	32,224	2,083	2,063
	200,000	and over	59	23,280	1,018	74	22,188	1,520	1,476
	Total		16,982	\$515,185	\$156,865	\$10,765	\$347,555	\$18,253	\$16,746

Oswego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,275	\$16,880	\$15,897	\$0	\$983	\$39	(\$193)
	\$ 5,000 -	9,999	5,761	42,723	37,315	69	5,333	213	(520)
	10,000 -	19,999	8,979	131,871	84,262	4,007	43,601	1,769	91
	20,000 -	29,999	6,486	160,595	65,692	4,859	90,044	3,964	3,438
	30,000 -	39,999	5,044	175,548	56,098	4,660	114,790	5,352	5,280
	40,000 -	49,999	3,983	178,820	47,775	4,209	126,837	6,207	6,152
	50,000 -	59,999	3,145	172,250	39,561	3,517	129,172	6,591	6,536
	60,000 -	74,999	3,237	216,559	42,190	3,897	170,473	9,245	9,175
	75,000 -	99,999	2,656	226,592	35,908	3,446	187,239	10,787	10,735
	100,000 -	199,999	1,272	155,791	18,777	1,604	135,411	8,689	8,613
	200,000	and over	129	54,510	2,506	161	51,842	3,551	3,458
	Total		47,967	\$1,532,139	\$445,979	\$30,429	\$1,055,725	\$56,406	\$52,765

Otsego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,109	\$9,325	\$8,832	\$0	\$490	\$20	(\$156)
	\$ 5,000 -	9,999	3,110	23,072	20,469	48	2,546	102	(228)
	10,000 -	19,999	5,052	74,634	48,588	2,101	23,945	971	(42)
	20,000 -	29,999	3,485	86,083	36,279	2,424	47,381	2,074	1,678
	30,000 -	39,999	2,372	82,423	26,817	1,978	53,628	2,486	2,374
	40,000 -	49,999	1,792	80,026	21,976	1,765	56,285	2,727	2,671
	50,000 -	59,999	1,267	69,298	16,276	1,377	51,645	2,627	2,568
	60,000 -	74,999	1,186	79,239	15,882	1,291	62,067	3,360	3,315
	75,000 -	99,999	920	78,294	12,904	1,136	64,254	3,700	3,637
	100,000 -	199,999	595	77,720	10,521	675	66,523	4,340	4,217
	200,000	and over	174	78,020	4,286	189	73,546	5,038	4,945
	Total		24,062	\$738,136	\$222,829	\$12,984	\$502,311	\$27,443	\$24,979

* New York Adjusted Gross Income 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)

Putnam	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,751	\$12,690	\$11,675	\$0	\$1,014	\$41	(\$2)
	\$ 5,000 -	9,999	3,214	23,374	18,478	19	4,877	195	52
	10,000 -	19,999	4,362	64,512	39,325	947	24,239	989	595
	20,000 -	29,999	4,013	100,116	40,768	1,700	57,649	2,601	2,299
	30,000 -	39,999	3,793	132,752	42,109	2,023	88,621	4,359	4,128
	40,000 -	49,999	3,239	145,450	40,917	2,455	102,078	5,223	4,942
	50,000 -	59,999	2,823	154,888	40,039	2,667	112,181	5,886	5,625
	60,000 -	74,999	3,797	255,442	59,021	4,219	192,202	10,516	9,981
	75,000 -	99,999	4,605	397,818	79,509	5,682	312,627	17,980	17,013
	100,000 -	199,999	4,634	597,158	94,678	5,759	496,722	32,256	30,370
	200,000	and over	898	401,950	24,231	969	376,750	25,807	23,657
	Total		41,129	\$2,286,150	\$490,750	\$26,440	\$1,768,960	\$105,853	\$98,662

Rensselaer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,777	\$22,376	\$21,074	\$0	\$1,294	\$52	(\$217)
	\$ 5,000 -	9,999	7,154	52,871	44,972	79	7,810	312	(413)
	10,000 -	19,999	11,429	169,564	103,469	4,101	61,994	2,521	705
	20,000 -	29,999	9,331	231,066	90,425	5,034	135,607	6,059	5,279
	30,000 -	39,999	6,869	238,730	71,638	4,422	162,670	7,879	7,632
	40,000 -	49,999	5,288	237,021	61,981	4,546	170,494	8,528	8,309
	50,000 -	59,999	4,089	224,214	51,525	4,054	168,635	8,711	8,488
	60,000 -	74,999	4,589	307,483	60,772	5,172	241,539	13,158	12,818
	75,000 -	99,999	3,903	333,439	55,690	4,732	273,017	15,727	15,322
	100,000 -	199,999	2,475	311,561	40,644	2,884	268,033	17,332	16,962
	200,000	and over	415	159,277	8,772	457	150,047	10,278	9,986
	Total		65,319	\$2,287,602	\$610,962	\$35,483	\$1,641,140	\$90,558	\$84,871

Rockland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	17,193	\$38,727	\$35,730	\$0	\$3,005	\$120	(\$85)
	\$ 5,000 -	9,999	11,973	88,505	72,908	53	15,548	622	(739)
	10,000 -	19,999	16,168	237,317	149,264	5,492	82,561	3,369	867
	20,000 -	29,999	12,975	323,794	132,723	6,704	184,367	8,294	7,030
	30,000 -	39,999	11,452	398,234	126,468	6,395	265,372	13,100	12,235
	40,000 -	49,999	8,739	391,127	109,775	6,234	275,118	14,253	13,254
	50,000 -	59,999	7,184	394,224	101,847	6,252	286,126	15,225	14,126
	60,000 -	74,999	8,872	597,011	142,146	9,591	445,274	24,498	22,788
	75,000 -	99,999	10,803	935,803	196,927	13,328	725,548	41,835	38,572
	100,000 -	199,999	13,491	1,785,597	301,248	18,270	1,466,078	95,813	86,567
	200,000	and over	3,699	1,724,362	105,070	5,025	1,614,266	110,577	97,625
	Total		122,549	\$6,914,701	\$1,474,106	\$77,344	\$5,363,263	\$327,706	\$292,239

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,855	\$15,165	\$14,468	\$0	\$697	\$28	(\$274)
	\$ 5,000 -	9,999	4,988	36,936	33,004	77	3,855	154	(571)
	10,000 -	19,999	7,851	114,290	75,763	3,550	34,977	1,418	(239)
	20,000 -	29,999	5,026	124,350	53,198	3,924	67,227	2,928	2,347
	30,000 -	39,999	4,085	142,501	46,435	3,768	92,298	4,275	4,151
	40,000 -	49,999	3,279	146,745	39,426	3,447	103,872	5,061	4,952
	50,000 -	59,999	2,361	129,194	29,945	2,764	96,485	4,904	4,858
	60,000 -	74,999	2,154	143,730	28,078	2,661	112,991	6,109	6,064
	75,000 -	99,999	1,702	145,212	23,312	2,226	119,674	6,891	6,798
	100,000 -	199,999	895	111,244	13,766	1,059	96,418	6,209	6,149
	200,000	and over	152	62,488	3,807	186	58,496	4,007	3,880
	Total		39,348	\$1,171,855	\$361,202	\$23,662	\$786,990	\$41,985	\$38,115

Saratoga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	12,622	\$29,594	\$27,456	\$0	\$2,138	\$86	(\$132)
	\$ 5,000 -	9,999	8,693	64,100	53,117	66	10,917	437	(282)
	10,000 -	19,999	13,145	194,208	118,973	4,080	71,143	2,895	1,068
	20,000 -	29,999	10,978	272,797	107,235	5,514	160,048	7,156	6,462
	30,000 -	39,999	8,583	299,050	91,872	5,562	201,615	9,701	9,589
	40,000 -	49,999	7,042	315,700	82,585	5,873	227,242	11,360	11,280
	50,000 -	59,999	6,060	332,645	77,135	5,785	249,724	12,889	12,796
	60,000 -	74,999	7,132	478,019	96,076	7,912	374,031	20,361	20,198
	75,000 -	99,999	6,655	572,184	97,383	8,142	466,659	26,892	26,669
	100,000 -	199,999	5,289	674,596	90,590	6,472	577,534	37,432	37,074
	200,000	and over	945	428,752	24,832	1,078	402,843	27,595	26,740
	Total		87,144	\$3,661,646	\$867,255	\$50,484	\$2,743,894	\$156,804	\$151,465

Schenectady	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,147	\$23,691	\$22,424	\$0	\$1,267	\$51	(\$215)
	\$ 5,000 -	9,999	7,699	57,181	49,727	66	7,388	296	(504)
	10,000 -	19,999	11,520	169,834	105,281	3,868	60,678	2,467	794
	20,000 -	29,999	8,865	219,465	86,223	4,392	128,850	5,760	5,208
	30,000 -	39,999	6,269	217,809	66,406	3,812	147,592	7,143	7,092
	40,000 -	49,999	4,867	218,135	56,997	3,947	157,191	7,913	7,865
	50,000 -	59,999	4,054	222,318	51,453	3,960	166,905	8,628	8,572
	60,000 -	74,999	4,558	305,289	61,299	4,854	239,137	13,037	12,964
	75,000 -	99,999	3,972	340,070	57,327	4,620	278,123	16,040	15,969
	100,000 -	199,999	3,019	389,250	51,185	3,381	334,684	21,763	21,563
	200,000	and over	724	305,518	17,120	795	287,603	19,701	19,390
	Total		65,694	\$2,468,562	\$625,442	\$33,695	\$1,809,417	\$102,798	\$98,697

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,041	\$4,617	\$4,399	\$0	\$216	\$9	(\$77)
	\$ 5,000 -	9,999	1,422	10,515	9,402	8	1,104	44	(133)
	10,000 -	19,999	2,442	35,987	23,302	987	11,698	475	26
	20,000 -	29,999	1,806	44,442	18,706	1,200	24,536	1,073	897
	30,000 -	39,999	1,357	47,115	15,399	1,134	30,583	1,414	1,368
	40,000 -	49,999	1,041	46,553	12,783	1,099	32,671	1,573	1,549
	50,000 -	59,999	798	43,693	10,149	845	32,699	1,663	1,643
	60,000 -	74,999	700	46,712	9,248	740	36,724	1,986	1,960
	75,000 -	99,999	481	41,000	6,721	568	33,711	1,940	1,905
	100,000 -	199,999	257	32,071	4,129	272	27,670	1,784	1,742
	200,000	and over	42	51,680	1,059	37	50,584	3,465	3,430
	Total		12,387	\$404,384	\$115,298	\$6,890	\$282,195	\$15,426	\$14,309

Schuyler	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,298	\$2,905	\$2,748	\$0	\$156	\$6	(\$37)
	\$ 5,000 -	9,999	848	6,306	5,565	9	731	29	(80)
	10,000 -	19,999	1,483	21,903	14,153	712	7,037	286	(4)
	20,000 -	29,999	1,132	28,279	11,852	855	15,572	682	587
	30,000 -	39,999	871	30,374	9,844	741	19,788	913	886
	40,000 -	49,999	625	27,943	7,623	622	19,698	947	934
	50,000 -	59,999	446	24,316	5,812	488	18,017	905	893
	60,000 -	74,999	415	27,664	5,543	437	21,684	1,167	1,146
	75,000 -	99,999	237	20,120	3,164	254	16,702	961	956
	100,000 -	199,999	125	16,030	2,037	150	13,843	900	875
	200,000	and over	20	7,560	300	9	7,251	497	427
	Total		7,500	\$213,398	\$68,642	\$4,277	\$140,479	\$7,293	\$6,582

Seneca	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,420	\$5,528	\$5,206	\$0	\$331	\$13	(\$89)
	\$ 5,000 -	9,999	1,730	12,841	11,202	25	1,614	65	(129)
	10,000 -	19,999	2,648	39,040	25,264	1,116	12,648	513	7
	20,000 -	29,999	1,886	46,656	19,335	1,304	26,016	1,141	939
	30,000 -	39,999	1,449	50,633	15,901	1,315	33,417	1,569	1,495
	40,000 -	49,999	1,149	51,499	13,791	1,206	36,503	1,775	1,727
	50,000 -	59,999	881	48,268	11,243	1,022	36,003	1,821	1,773
	60,000 -	74,999	806	53,764	10,587	961	42,215	2,280	2,204
	75,000 -	99,999	532	45,287	7,351	654	37,282	2,146	2,124
	100,000 -	199,999	270	33,924	4,332	307	29,285	1,888	1,847
	200,000	and over	55	19,809	1,460	46	18,304	1,254	1,210
	Total		13,826	\$407,249	\$125,673	\$7,956	\$273,616	\$14,465	\$13,107

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,756	\$14,930	\$14,202	\$0	\$727	\$29	(\$238)
	\$ 5,000 -	9,999	4,988	36,936	32,542	99	4,295	172	(452)
	10,000 -	19,999	7,473	109,820	71,432	3,489	34,899	1,415	(114)
	20,000 -	29,999	5,515	136,857	57,366	4,268	75,223	3,295	2,715
	30,000 -	39,999	4,373	152,264	48,401	3,754	100,109	4,678	4,534
	40,000 -	49,999	3,171	141,771	38,004	3,358	100,410	4,886	4,756
	50,000 -	59,999	2,381	130,153	29,740	2,620	97,794	4,977	4,816
	60,000 -	74,999	2,253	150,078	29,444	2,577	118,057	6,395	6,286
	75,000 -	99,999	1,566	133,984	21,323	1,867	110,794	6,395	6,298
	100,000 -	199,999	1,105	144,337	18,618	1,297	124,421	8,110	8,001
	200,000	and over	270	132,489	12,696	283	119,510	8,186	8,081
	Total		39,851	\$1,283,619	\$373,767	\$23,612	\$886,239	\$48,539	\$44,683

Suffolk	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	81,709	\$184,222	\$171,888	\$2	\$12,354	\$494	(\$778)
	\$ 5,000 -	9,999	58,336	430,702	357,912	448	72,330	2,894	(1,778)
	10,000 -	19,999	89,099	1,316,481	819,115	29,272	468,064	19,069	6,854
	20,000 -	29,999	74,212	1,845,865	763,944	38,875	1,043,045	46,630	41,939
	30,000 -	39,999	59,552	2,072,347	673,146	35,803	1,363,397	66,477	65,997
	40,000 -	49,999	47,797	2,141,668	606,775	37,454	1,497,439	76,170	75,799
	50,000 -	59,999	39,980	2,193,709	565,289	38,746	1,589,674	83,179	82,702
	60,000 -	74,999	49,130	3,301,404	762,831	54,806	2,483,767	135,545	134,784
	75,000 -	99,999	53,624	4,618,013	929,096	64,123	3,624,794	208,840	207,288
	100,000 -	199,999	50,305	6,584,727	1,049,266	61,364	5,474,097	356,880	353,265
	200,000	and over	14,127	7,865,768	404,787	15,826	7,445,155	509,993	485,605
	Total		617,871	\$32,554,905	\$7,104,050	\$376,720	\$25,074,117	\$1,506,173	\$1,451,676

Sullivan	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,744	\$10,814	\$10,246	\$0	\$568	\$23	(\$140)
	\$ 5,000 -	9,999	3,927	29,273	26,358	43	2,873	115	(446)
	10,000 -	19,999	5,642	82,912	54,319	2,679	25,914	1,051	(57)
	20,000 -	29,999	3,847	94,886	39,963	2,775	52,148	2,294	1,959
	30,000 -	39,999	2,702	93,987	30,038	2,175	61,774	2,924	2,845
	40,000 -	49,999	2,135	95,475	25,924	2,024	67,528	3,342	3,260
	50,000 -	59,999	1,588	87,025	20,585	1,652	64,788	3,352	3,290
	60,000 -	74,999	1,577	105,351	21,433	1,828	82,091	4,465	4,386
	75,000 -	99,999	1,203	102,775	17,655	1,357	83,762	4,842	4,733
	100,000 -	199,999	796	102,529	14,451	772	87,307	5,673	5,527
	200,000	and over	219	134,693	19,698	180	114,815	7,865	7,721
	Total		28,380	\$939,721	\$280,669	\$15,486	\$643,567	\$35,948	\$33,077

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,173	\$7,526	\$7,056	\$1	\$470	\$19	(\$71)
	\$ 5,000 -	9,999	2,310	17,094	14,853	22	2,219	89	(165)
	10,000 -	19,999	4,081	60,565	38,291	1,621	20,653	839	114
	20,000 -	29,999	3,069	75,947	31,744	2,064	42,139	1,846	1,477
	30,000 -	39,999	2,212	76,851	25,314	1,979	49,557	2,271	2,045
	40,000 -	49,999	1,760	78,606	21,545	1,791	55,270	2,660	2,425
	50,000 -	59,999	1,303	71,512	16,586	1,505	53,422	2,705	2,473
	60,000 -	74,999	1,362	91,110	18,022	1,723	71,365	3,843	3,662
	75,000 -	99,999	1,139	97,863	15,717	1,462	80,684	4,649	4,478
	100,000 -	199,999	794	100,232	12,104	973	87,155	5,645	5,468
	200,000	and over	97	37,627	2,020	107	35,500	2,432	2,076
	Total		21,300	\$714,934	\$203,251	\$13,249	\$498,434	\$26,996	\$23,981

Tompkins	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,867	\$11,399	\$10,659	\$0	\$739	\$30	(\$93)
	\$ 5,000 -	9,999	3,572	26,450	22,519	75	3,856	154	(185)
	10,000 -	19,999	6,120	91,755	53,855	1,857	36,043	1,468	598
	20,000 -	29,999	4,712	116,172	46,027	2,241	67,905	3,034	2,657
	30,000 -	39,999	3,401	118,261	35,897	2,119	80,244	3,874	3,784
	40,000 -	49,999	2,617	117,541	31,246	2,042	84,253	4,220	4,159
	50,000 -	59,999	2,008	110,045	25,260	1,836	82,949	4,305	4,254
	60,000 -	74,999	2,139	143,209	28,618	2,256	112,335	6,135	6,079
	75,000 -	99,999	1,908	163,437	28,044	2,119	133,274	7,710	7,602
	100,000 -	199,999	1,808	237,962	32,316	1,889	203,757	13,323	13,124
	200,000	and over	453	186,652	12,349	418	173,884	11,911	11,615
	Total		33,605	\$1,322,882	\$326,790	\$16,852	\$979,239	\$56,164	\$53,594

Ulster	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	11,303	\$25,622	\$24,257	\$0	\$1,364	\$55	(\$222)
	\$ 5,000 -	9,999	8,695	64,278	55,854	59	8,364	335	(468)
	10,000 -	19,999	13,040	192,456	121,211	4,705	66,540	2,704	765
	20,000 -	29,999	9,702	240,305	97,866	5,808	136,632	6,065	5,392
	30,000 -	39,999	7,264	253,000	80,075	5,326	167,599	8,013	7,899
	40,000 -	49,999	5,732	257,123	68,377	4,953	183,792	9,183	9,080
	50,000 -	59,999	4,461	244,573	57,756	4,352	182,465	9,461	9,368
	60,000 -	74,999	4,820	322,732	65,553	5,307	251,872	13,764	13,582
	75,000 -	99,999	4,010	344,059	59,705	4,601	279,753	16,175	15,941
	100,000 -	199,999	2,907	372,932	49,830	3,155	319,947	20,795	20,327
	200,000	and over	606	282,245	14,387	520	267,338	18,313	17,535
	Total		72,540	\$2,599,324	\$694,870	\$38,785	\$1,865,667	\$104,863	\$99,198

* New York Adjusted Gross Income 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 Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	4,804	\$11,313	\$10,620	\$0	\$693	\$28	(\$66)
	\$	5,000 -	9,999	3,567	26,444	23,083	21	3,332	133	(240)
		10,000 -	19,999	5,257	77,134	48,717	1,866	26,552	1,078	247
		20,000 -	29,999	3,725	91,374	37,934	2,203	51,237	2,256	1,988
		30,000 -	39,999	2,666	92,880	29,829	2,067	60,983	2,868	2,835
		40,000 -	49,999	2,180	97,712	26,508	2,106	69,098	3,372	3,339
		50,000 -	59,999	1,543	84,689	19,688	1,494	63,507	3,252	3,233
		60,000 -	74,999	1,593	106,392	21,482	1,828	83,082	4,510	4,476
		75,000 -	99,999	1,314	112,700	19,076	1,549	92,075	5,310	5,269
		100,000 -	199,999	976	126,203	16,983	1,133	108,087	7,032	6,921
		200,000	and over	358	155,221	8,278	378	146,565	10,040	9,781
			Total	27,983	\$982,063	\$262,198	\$14,645	\$705,212	\$39,880	\$37,781

Washington	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	3,821	\$8,715	\$8,233	\$0	\$482	\$19	(\$131)
	\$	5,000 -	9,999	2,883	21,258	18,817	32	2,408	96	(267)
		10,000 -	19,999	4,880	72,215	45,996	1,930	24,289	986	59
		20,000 -	29,999	3,516	86,688	36,283	2,460	47,945	2,099	1,600
		30,000 -	39,999	2,566	89,687	29,467	2,270	57,950	2,670	2,426
		40,000 -	49,999	2,076	92,592	25,506	2,161	64,926	3,119	2,888
		50,000 -	59,999	1,494	81,998	19,215	1,644	61,138	3,095	2,907
		60,000 -	74,999	1,366	91,076	18,154	1,640	71,282	3,837	3,620
		75,000 -	99,999	845	71,649	11,714	971	58,964	3,392	3,183
		100,000 -	199,999	427	54,784	7,048	503	47,233	3,066	2,908
		200,000	and over	96	40,284	2,517	83	37,685	2,581	2,479
			Total	23,970	\$710,947	\$222,950	\$13,695	\$474,302	\$24,961	\$21,672

Wayne	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	5,703	\$13,750	\$12,742	\$0	\$1,009	\$40	(\$137)
	\$	5,000 -	9,999	4,300	31,630	26,856	61	4,713	189	(310)
		10,000 -	19,999	6,948	103,477	64,317	2,927	36,233	1,473	256
		20,000 -	29,999	5,446	135,116	54,105	3,588	77,423	3,431	2,973
		30,000 -	39,999	4,232	147,350	46,650	3,523	97,177	4,577	4,474
		40,000 -	49,999	3,504	157,209	42,343	3,672	111,194	5,437	5,334
		50,000 -	59,999	3,062	168,058	38,959	3,529	125,570	6,401	6,297
		60,000 -	74,999	3,216	214,801	42,345	3,879	168,577	9,108	9,006
		75,000 -	99,999	2,535	216,262	35,445	3,093	177,724	10,212	10,120
		100,000 -	199,999	1,292	160,388	20,542	1,499	138,347	8,896	8,797
		200,000	and over	204	110,144	5,201	201	104,742	7,175	6,966
			Total	40,442	\$1,458,185	\$389,504	\$25,972	\$1,042,709	\$56,938	\$53,775

* New York Adjusted Gross Income 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
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	56,009	\$122,963	\$114,803	\$8	\$8,158	\$327	(\$526)
	\$ 5,000 -	9,999	37,285	275,208	229,544	166	45,482	1,820	(1,606)
	10,000 -	19,999	53,931	794,144	498,263	19,247	276,623	11,282	3,303
	20,000 -	29,999	45,337	1,130,167	463,904	24,630	641,633	28,718	25,104
	30,000 -	39,999	38,143	1,327,423	413,515	20,291	893,617	44,317	42,468
	40,000 -	49,999	29,584	1,324,129	353,772	17,223	953,134	50,099	48,177
	50,000 -	59,999	22,897	1,254,473	303,744	15,444	935,285	50,870	48,806
	60,000 -	74,999	25,417	1,706,324	381,110	19,929	1,305,285	73,314	70,199
	75,000 -	99,999	29,452	2,548,015	521,387	27,857	1,998,771	116,592	111,415
	100,000 -	199,999	41,126	5,621,443	949,664	44,853	4,626,926	304,914	290,369
	200,000	and over	27,508	19,390,631	1,030,998	35,669	18,323,958	1,255,191	1,177,938
		Total	406,689	\$35,494,919	\$5,260,703	\$225,316	\$30,008,872	\$1,937,444	\$1,815,646

Wyoming	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,684	\$6,188	\$5,773	\$0	\$416	\$17	(\$183)
	\$ 5,000 -	9,999	1,995	14,762	12,559	26	2,177	87	(133)
	10,000 -	19,999	3,190	47,298	29,679	1,151	16,469	669	47
	20,000 -	29,999	2,451	60,577	25,225	1,768	33,584	1,474	1,185
	30,000 -	39,999	1,929	67,428	21,634	1,822	43,972	2,042	1,940
	40,000 -	49,999	1,572	70,235	19,327	1,887	49,021	2,352	2,241
	50,000 -	59,999	1,232	67,266	15,770	1,469	50,027	2,512	2,434
	60,000 -	74,999	1,090	72,603	14,320	1,333	56,949	3,066	2,937
	75,000 -	99,999	621	52,636	8,471	765	43,400	2,495	2,409
	100,000 -	199,999	292	36,752	4,549	366	31,837	2,056	1,983
	200,000	and over	60	22,785	1,389	70	21,326	1,461	1,346
		Total	17,116	\$518,530	\$158,696	\$10,656	\$349,179	\$18,229	\$16,205

Yates	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,593	\$3,589	\$3,388	\$0	\$201	\$8	(\$64)
	\$ 5,000 -	9,999	1,202	8,899	7,927	11	961	38	(113)
	10,000 -	19,999	1,989	29,414	19,213	945	9,255	376	(29)
	20,000 -	29,999	1,434	35,454	15,245	1,195	19,014	829	650
	30,000 -	39,999	1,088	37,874	12,719	1,056	24,099	1,102	1,019
	40,000 -	49,999	772	34,422	9,622	948	23,852	1,141	1,048
	50,000 -	59,999	550	30,065	6,988	612	22,465	1,138	1,079
	60,000 -	74,999	464	30,952	6,265	615	24,073	1,296	1,261
	75,000 -	99,999	363	31,145	5,122	395	25,628	1,477	1,449
	100,000 -	199,999	192	24,800	3,053	181	21,566	1,407	1,396
	200,000	and over	52	59,749	1,579	33	58,137	3,982	3,954
		Total	9,699	\$326,362	\$91,122	\$5,992	\$229,249	\$12,796	\$11,649

* New York Adjusted Gross Income 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 Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	964	\$2,299	\$2,162	\$0	\$137	\$5	(\$9)
	\$ 5,000 -	9,999	745	5,512	4,735	2	775	31	(50)
	10,000 -	19,999	1,064	15,629	9,603	423	5,602	228	66
	20,000 -	29,999	584	14,321	5,923	347	8,050	359	309
	30,000 -	39,999	406	14,018	4,346	229	9,443	468	458
	40,000 -	49,999	297	13,265	3,642	187	9,436	493	481
	50,000 -	59,999	177	9,637	2,274	165	7,198	388	379
	60,000 -	74,999	177	11,927	2,406	154	9,367	535	519
	75,000 -	99,999	150	12,995	2,795	123	10,077	592	576
	100,000 -	199,999	183	25,006	4,160	172	20,675	1,367	1,282
	200,000	and over	134	145,811	7,882	112	137,817	9,440	8,582
	Total		4,881	\$270,420	\$49,929	\$1,915	\$218,577	\$13,906	\$12,593

Residence Unclassified	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,223	\$4,812	\$4,636	\$0	\$176	\$7	(\$30)
	\$ 5,000 -	9,999	2,006	15,045	13,570	24	1,451	58	(118)
	10,000 -	19,999	3,224	46,802	29,229	1,141	16,432	667	297
	20,000 -	29,999	1,652	40,990	16,236	855	23,898	1,079	961
	30,000 -	39,999	1,144	39,634	12,296	511	26,827	1,353	1,314
	40,000 -	49,999	761	33,968	8,754	348	24,853	1,330	1,271
	50,000 -	59,999	515	28,207	6,396	260	21,550	1,203	1,155
	60,000 -	74,999	472	31,588	6,233	265	25,084	1,452	1,398
	75,000 -	99,999	468	40,504	7,327	274	32,902	1,971	1,865
	100,000 -	199,999	584	80,550	10,125	290	70,135	4,670	4,365
	200,000	and over	499	687,358	27,134	312	659,912	45,204	41,355
	Total		13,548	\$1,049,456	\$141,936	\$4,279	\$903,221	\$58,995	\$53,832

Total Other Counties (Excluding NYC)	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	701,052	\$1,592,545	\$1,493,100	\$31	\$99,445	\$3,980	(\$12,942)
	\$ 5,000 -	9,999	505,533	3,735,697	3,170,361	4,835	560,362	22,421	(28,269)
	10,000 -	19,999	762,136	11,244,239	7,015,304	274,581	3,954,213	160,880	41,267
	20,000 -	29,999	585,475	14,515,960	5,884,806	326,697	8,304,425	370,071	325,549
	30,000 -	39,999	456,066	15,871,230	4,983,688	300,686	10,586,855	511,517	500,288
	40,000 -	49,999	358,055	16,038,194	4,321,789	297,659	11,418,733	575,788	565,302
	50,000 -	59,999	288,145	15,798,090	3,787,207	279,965	11,730,919	611,809	601,036
	60,000 -	74,999	322,770	21,631,742	4,597,930	351,600	16,682,205	912,779	897,384
	75,000 -	99,999	312,828	26,891,877	4,997,434	369,209	21,525,238	1,242,926	1,219,517
	100,000 -	199,999	285,956	37,532,731	5,706,129	345,068	31,481,534	2,054,390	2,002,375
	200,000	and over	101,797	61,700,381	3,205,860	122,693	58,371,822	3,998,469	3,799,874
	Total		4,679,813	\$226,552,687	\$49,163,610	\$2,673,025	\$174,715,751	\$10,465,030	\$9,911,381

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

** Includes refundable tax credits.

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

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$26,450	\$721	\$37,772	\$1,356	\$8,735
Kings	31,437	1,057	44,690	1,796	8,340
Manhattan	99,988	5,480	132,407	7,482	8,175
Queens	32,202	1,119	43,748	1,738	7,986
Richmond	45,150	1,849	57,122	2,456	6,463
Total New York City	\$47,938	\$2,118	\$67,032	\$3,237	\$8,198
Albany	\$42,250	\$1,832	\$54,823	\$2,511	\$6,273
Allegany	28,617	874	39,742	1,428	7,577
Broome	34,045	1,283	45,950	1,895	6,687
Cattaraugus	29,042	917	39,942	1,467	7,573
Cayuga	31,678	1,065	41,704	1,592	7,763
Chautauqua	29,386	934	40,556	1,495	7,614
Chemung	33,470	1,223	45,628	1,844	6,883
Chenango	29,505	928	40,617	1,514	7,924
Clinton	32,109	1,109	42,859	1,659	7,342
Columbia	39,009	1,511	51,903	2,193	7,720
Cortland	31,048	1,036	41,258	1,569	7,649
Delaware	28,206	894	40,175	1,499	7,367
Dutchess	45,676	1,928	57,738	2,549	6,321
Erie	37,052	1,473	49,364	2,114	6,395
Essex	30,232	1,018	41,804	1,578	6,824
Franklin	28,595	879	40,059	1,478	7,570
Fulton	29,061	939	39,507	1,468	7,472
Genesee	33,857	1,232	43,879	1,754	7,087
Greene	31,701	1,121	43,124	1,688	6,690
Hamilton	25,932	794	36,429	1,267	6,289
Herkimer	28,855	916	39,599	1,472	7,536
Jefferson	29,772	979	41,064	1,558	7,385
Lewis	27,973	781	37,828	1,311	8,706
Livingston	34,084	1,228	44,011	1,734	6,982
Madison	34,791	1,261	45,639	1,844	7,614
Monroe	42,677	1,812	54,794	2,468	6,788
Montgomery	28,196	884	38,881	1,441	7,451
Nassau	69,298	3,439	87,814	4,476	6,409
Niagara	32,458	1,166	43,425	1,715	6,534
Oneida	31,769	1,134	43,318	1,722	6,737
Onondaga	40,322	1,664	52,558	2,320	6,705
Ontario	39,534	1,587	50,703	2,181	6,890
Orange	43,116	1,652	55,194	2,258	7,173
Orleans	30,337	986	40,035	1,481	7,456
Oswego	31,942	1,100	42,227	1,619	7,021
Otsego	30,676	1,038	42,468	1,654	7,479
Putnam	55,585	2,399	67,350	2,977	5,749
Rensselaer	35,022	1,299	45,276	1,818	6,774

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

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$56,424	\$2,385	\$71,197	\$3,130	\$6,885
St. Lawrence	29,782	969	41,716	1,579	7,251
Saratoga	42,018	1,738	52,699	2,291	6,392
Schenectady	37,577	1,502	49,582	2,129	6,591
Schoharie	32,646	1,155	44,438	1,765	7,165
Schuyler	28,453	878	38,664	1,371	7,070
Seneca	29,455	948	40,125	1,495	7,422
Steuben	32,210	1,121	44,527	1,757	7,258
Suffolk	52,689	2,349	65,987	3,058	6,677
Sullivan	33,112	1,166	46,599	1,857	7,274
Tioga	33,565	1,126	44,004	1,667	8,817
Tompkins	39,366	1,595	50,160	2,168	6,830
Ulster	35,833	1,367	47,586	1,964	6,646
Warren	35,095	1,350	47,679	2,000	6,652
Washington	29,660	904	40,031	1,418	7,922
Wayne	36,056	1,330	45,956	1,846	7,430
Westchester	87,278	4,464	111,158	5,823	7,004
Wyoming	30,295	947	39,309	1,425	8,121
Yates	33,649	1,201	46,915	1,942	8,553
NYS Unclassified +	55,403	2,580	81,289	4,027	7,182
Residence Unclassified ++	77,462	3,973	113,671	6,068	7,236
Total Other Counties	\$48,411	\$2,118	\$63,183	\$2,915	\$6,824
Grand Total	\$48,227	\$2,118	\$64,598	\$3,033	\$7,428

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



Nonresidents

Tables 6 through 8 provide information on individuals with income from New York sources that resided out-of-state for the entire year. Data reported by these individuals have been classified by the federal amount of New York adjusted gross income, as determined on form IT-203. For tax years prior to 1997, data for nonresident filers was classified by only the New York source amount of New York adjusted gross income. Therefore, data users should exercise caution when comparing 1997 and 1998 data to prior years. Over 572,000 returns fell into this category during 1998. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for 71.3 percent of all nonresident income tax filers. As shown in Figure 1, these states accounted for over three-fourths of the total New York income tax liability paid by full-year nonresidents.

Figure 1: Share of Nonresident Tax Liability by State

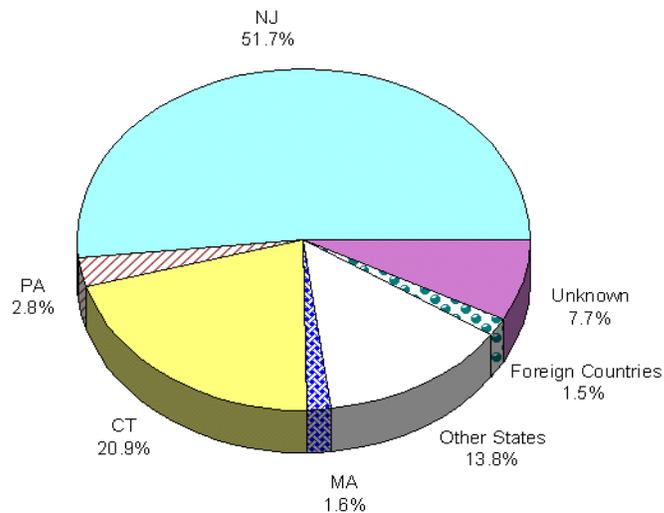


Table 6 shows income tax components by size of income for full-year nonresidents. Note that values for income, deductions, dependent exemptions, taxable income, and tax before credits are reported as if these filers were residents. New York State requires nonresidents to report income, deductions, and dependent exemptions as they would for federal tax purposes and computes 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.

- 7 The number of full-year nonresidents filing a New York State personal income tax return grew by 23,499 to 572,881 in 1998.
- 7 Average New York tax liability for full-year nonresident returns increased 7.9 percent to \$4,268 in 1998. This is \$2,150 more than the average tax reported on full-year resident returns.

Table 7 presents total New York adjusted gross income and tax liability for nonresidents displayed by place of residence. The table supports New York's reputation as both a national and an 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 Analysis changed the way it handles nonresident (IT-203) returns containing New York State addresses. 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 because nonresidents represent both retirees who maintain a connection to New York and employed filers.

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

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	24,740	\$48,977	\$44,737	\$3	\$4,239	\$170	\$104
\$ 5,000 - 9,999	22,309	166,730	131,120	237	35,359	1,415	748
10,000 - 19,999	44,298	661,925	383,408	11,771	266,692	10,920	5,564
20,000 - 29,999	45,840	1,150,398	452,638	21,963	675,790	30,612	18,959
30,000 - 39,999	48,028	1,679,955	509,755	26,329	1,143,858	56,772	40,111
40,000 - 49,999	43,613	1,958,295	505,430	27,616	1,425,249	74,637	51,775
50,000 - 59,999	37,974	2,084,047	482,718	28,134	1,573,188	85,085	57,533
60,000 - 74,999	48,734	3,276,570	688,789	42,510	2,545,260	142,729	92,928
75,000 - 99,999	63,662	5,527,146	1,034,698	63,832	4,428,615	258,940	158,042
100,000 - 199,999	105,722	14,594,284	2,154,771	115,427	12,323,925	814,690	454,910
200,000 and over	87,961	93,219,075	3,946,374	104,077	85,134,266	5,831,697	1,564,399
Total	572,881	\$124,367,401	\$10,334,439	\$441,899	\$109,556,441	\$7,307,667	\$2,445,072

* Federal source New York Adjusted Gross Income, includes non-New York income.

Table 7: Total Income and Tax Liability of Full-Year Nonresidents
(Dollar Data in Thousands)

Place of Residence	All Returns			Taxable Returns		Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*	Number	Total NYAGI*
Arizona	2,277	\$726,577	\$5,964	1,729	\$668,753	548	\$57,825
California	16,731	11,836,304	67,282	13,147	9,649,072	3,584	2,187,232
Colorado	2,230	849,337	7,512	1,768	754,322	462	95,015
Connecticut	60,381	18,033,759	509,906	56,549	17,008,467	3,832	1,025,291
Florida	23,638	8,404,725	92,599	17,688	6,778,801	5,950	1,625,924
Georgia	3,669	1,365,494	7,726	2,817	1,089,915	852	275,579
Illinois	6,172	4,795,263	19,295	5,293	3,513,610	879	1,281,654
Maine	1,331	259,003	3,236	1,125	228,793	206	30,209
Maryland	4,565	1,431,298	14,371	3,629	1,222,779	936	208,518
Massachusetts	10,755	3,815,372	39,526	9,154	3,225,818	1,601	589,554
Michigan	2,098	831,789	3,767	1,753	693,948	345	137,841
Minnesota	1,263	993,184	2,857	1,046	828,430	217	164,754
Missouri	1,218	482,399	2,069	1,013	407,139	205	75,260
New Hampshire	1,503	341,421	3,812	1,264	288,717	239	52,704
New Jersey	299,215	39,213,521	1,263,806	278,406	37,492,165	20,809	1,721,356
North Carolina	5,309	1,040,720	9,709	3,881	909,772	1,428	130,948
Ohio	2,998	1,454,536	11,440	2,375	1,172,692	623	281,844
Pennsylvania	38,112	5,005,130	68,671	32,788	3,725,374	5,324	1,279,756
Rhode Island	1,361	288,184	2,240	1,110	239,859	251	48,325
South Carolina	2,029	397,572	3,773	1,453	326,475	576	71,096
Tennessee	1,188	429,087	2,104	963	350,906	225	78,182
Texas	4,581	2,888,256	11,985	3,690	1,873,849	891	1,014,407
Vermont	3,813	569,461	6,322	3,240	354,501	573	214,960
Virginia	6,201	1,903,993	17,479	4,675	1,705,634	1,526	198,358
Washington	1,420	456,449	2,864	1,020	362,945	400	93,504
District of Columbia	1,445	837,022	8,551	1,240	754,501	205	82,521
All Other States	11,086	5,773,984	21,278	8,481	4,779,574	2,605	994,410
Canada	2,022	192,597	4,656	1,383	182,595	639	10,002
France	257	40,070	931	188	37,582	69	2,488
Germany	489	64,818	1,494	371	61,940	118	2,877
Israel	214	48,402	777	137	35,428	77	12,974
Japan	475	191,296	1,845	312	184,930	163	6,365
All Other Countries+	7,603	1,873,990	36,154	4,681	1,756,370	2,922	117,620
Residence Unknown++	45,232	7,532,391	189,072	33,696	6,916,918	11,536	615,473
Total	572,881	\$124,367,401	\$2,445,072	502,065	\$109,582,576	70,816	\$14,784,825

* Federal source New York Adjusted Gross Income, includes non-New York income.

+ Includes other foreign countries and unclassified.

++ 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.

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

(Dollar Data in Thousands)

Arizona			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	136	\$246	\$226	\$0	\$21	\$1	\$0
\$	5,000 -	9,999	131	976	793	1	182	7	3
	10,000 -	19,999	237	3,529	2,183	66	1,280	52	17
	20,000 -	29,999	191	4,805	2,116	55	2,635	117	41
	30,000 -	39,999	171	6,013	2,034	80	3,898	188	68
	40,000 -	49,999	154	6,890	2,210	71	4,609	232	69
	50,000 -	59,999	140	7,665	1,869	70	5,727	301	72
	60,000 -	74,999	147	9,839	2,188	84	7,568	423	132
	75,000 -	99,999	195	16,908	3,232	112	13,564	791	252
	100,000 -	199,999	350	48,150	7,010	209	40,931	2,708	738
	200,000	and over	425	621,556	42,392	333	578,831	39,650	4,573
		Total	2,277	\$726,577	\$66,252	\$1,081	\$659,245	\$44,469	\$5,964

California			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	985	\$1,457	\$1,339	\$0	\$118	\$5	\$2
\$	5,000 -	9,999	617	4,608	3,639	4	964	39	15
	10,000 -	19,999	1,260	18,885	10,639	178	8,056	330	119
	20,000 -	29,999	1,160	28,880	11,402	279	17,199	787	277
	30,000 -	39,999	862	30,094	9,722	231	20,140	1,018	366
	40,000 -	49,999	732	32,803	8,996	211	23,596	1,268	428
	50,000 -	59,999	659	36,292	9,032	210	27,050	1,499	455
	60,000 -	74,999	817	54,964	12,700	333	41,931	2,417	714
	75,000 -	99,999	1,141	99,302	20,577	539	78,186	4,685	1,157
	100,000 -	199,999	2,661	379,538	64,058	1,613	313,867	20,945	4,269
	200,000	and over	5,837	11,149,482	515,522	5,124	9,963,131	682,474	59,480
		Total	16,731	\$11,836,304	\$667,626	\$8,723	\$10,494,238	\$715,466	\$67,282

Colorado			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	130	\$313	\$276	\$0	\$36	\$1	\$1
\$	5,000 -	9,999	116	861	674	0	186	7	3
	10,000 -	19,999	236	3,399	1,839	20	1,541	63	18
	20,000 -	29,999	176	4,313	1,676	71	2,566	117	37
	30,000 -	39,999	130	4,553	1,371	37	3,146	158	52
	40,000 -	49,999	111	4,986	1,184	64	3,738	199	67
	50,000 -	59,999	100	5,496	1,399	40	4,058	216	54
	60,000 -	74,999	144	9,683	2,031	97	7,554	424	129
	75,000 -	99,999	185	16,103	2,985	143	12,976	765	200
	100,000 -	199,999	350	48,726	7,439	330	40,957	2,717	642
	200,000	and over	552	750,903	39,789	471	710,636	48,679	6,308
		Total	2,230	\$849,337	\$60,662	\$1,273	\$787,395	\$53,347	\$7,512

* Federal source New York Adjusted Gross Income, includes non-New York income.

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

Connecticut			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$ 5,000	1,266	\$2,988	\$2,602	\$0	\$386	\$15	\$10	
\$ 5,000 -	9,999	1,316	9,790	6,883	14	2,893	116	64	
10,000 -	19,999	2,489	37,608	20,114	477	17,017	701	348	
20,000 -	29,999	3,091	77,756	29,399	1,051	47,306	2,178	1,301	
30,000 -	39,999	3,490	122,077	35,647	1,463	84,966	4,289	2,789	
40,000 -	49,999	3,429	154,150	39,070	1,892	113,189	6,013	3,983	
50,000 -	59,999	3,222	176,891	40,908	2,136	133,847	7,291	4,715	
60,000 -	74,999	4,593	310,029	66,562	3,694	239,773	13,475	8,520	
75,000 -	99,999	7,190	627,128	120,621	6,814	499,694	29,230	17,590	
100,000 -	199,999	14,932	2,098,924	332,166	16,858	1,749,900	116,014	67,170	
200,000	and over	15,363	14,416,418	565,140	21,029	13,567,572	929,379	403,417	
Total		60,381	\$18,033,759	\$1,259,112	\$55,427	\$16,456,542	\$1,108,701	\$509,906	

Florida			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$ 5,000	1,521	\$2,385	\$2,273	\$0	\$112	\$4	\$3	
\$ 5,000 -	9,999	1,220	9,120	8,064	7	1,050	42	16	
10,000 -	19,999	2,543	38,175	25,689	445	12,041	492	179	
20,000 -	29,999	2,196	54,618	25,094	590	28,934	1,267	472	
30,000 -	39,999	1,787	62,361	22,148	575	39,625	1,862	733	
40,000 -	49,999	1,634	73,286	21,492	575	51,219	2,571	928	
50,000 -	59,999	1,302	71,284	18,533	478	52,273	2,747	997	
60,000 -	74,999	1,561	104,836	24,171	611	80,054	4,463	1,633	
75,000 -	99,999	1,893	164,014	32,426	833	130,756	7,674	2,475	
100,000 -	199,999	3,296	466,500	70,555	1,298	394,647	26,252	8,555	
200,000	and over	4,685	7,358,146	287,372	2,112	6,600,225	452,115	76,610	
Total		23,638	\$8,404,725	\$537,817	\$7,524	\$7,390,935	\$499,489	\$92,599	

Georgia			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$ 5,000	156	\$386	\$356	\$0	\$31	\$1	\$1	
\$ 5,000 -	9,999	216	1,609	1,285	2	322	13	5	
10,000 -	19,999	383	5,667	3,357	115	2,180	89	27	
20,000 -	29,999	316	7,909	3,313	195	4,402	196	70	
30,000 -	39,999	242	8,436	2,686	128	5,622	274	97	
40,000 -	49,999	246	11,021	2,968	162	7,891	404	131	
50,000 -	59,999	198	10,861	2,498	118	8,245	445	120	
60,000 -	74,999	213	14,259	2,856	142	11,261	634	209	
75,000 -	99,999	280	24,253	4,511	204	19,538	1,150	341	
100,000 -	199,999	547	76,017	11,735	511	63,771	4,222	1,074	
200,000	and over	872	1,205,074	59,968	988	1,056,827	72,393	5,650	
Total		3,669	\$1,365,494	\$95,533	\$2,565	\$1,180,090	\$79,819	\$7,726	

* Federal source New York Adjusted Gross Income, includes non-New York income.

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

Illinois			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$ 5,000	214	\$438	\$386	\$0	\$51	\$2	\$1	
\$ 5,000 -	9,999	171	1,274	824	0	450	18	10	
10,000 -	19,999	241	3,524	1,866	13	1,645	67	29	
20,000 -	29,999	237	5,863	2,179	31	3,653	169	73	
30,000 -	39,999	220	7,700	2,160	63	5,477	282	111	
40,000 -	49,999	205	9,232	2,198	62	6,973	379	116	
50,000 -	59,999	180	9,863	2,109	72	7,682	432	129	
60,000 -	74,999	236	15,885	3,191	113	12,581	722	190	
75,000 -	99,999	344	30,091	5,568	194	24,328	1,450	340	
100,000 -	199,999	993	145,075	20,430	1,013	123,631	8,268	1,384	
200,000	and over	3,131	4,566,319	162,932	3,987	3,910,353	267,859	16,912	
Total		6,172	\$4,795,263	\$203,843	\$5,548	\$4,096,825	\$279,650	\$19,295	

Maine			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$ 5,000	88	\$200	\$173	\$0	\$27	\$1	\$1	
\$ 5,000 -	9,999	80	577	360	0	217	9	5	
10,000 -	19,999	137	2,020	1,067	30	924	38	15	
20,000 -	29,999	147	3,669	1,502	79	2,088	93	28	
30,000 -	39,999	127	4,468	1,489	88	2,892	138	40	
40,000 -	49,999	126	5,695	1,699	106	3,890	194	49	
50,000 -	59,999	105	5,782	1,530	88	4,163	214	50	
60,000 -	74,999	99	6,659	1,450	82	5,126	282	74	
75,000 -	99,999	99	8,535	1,515	68	6,952	407	139	
100,000 -	199,999	162	22,239	3,194	127	18,919	1,250	389	
200,000	and over	161	199,159	4,425	132	194,602	13,330	2,446	
Total		1,331	\$259,003	\$18,403	\$800	\$239,800	\$15,957	\$3,236	

Maryland			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$ 5,000	263	\$529	\$465	\$0	\$64	\$3	\$2	
\$ 5,000 -	9,999	266	1,976	1,340	2	634	25	12	
10,000 -	19,999	397	5,897	3,071	67	2,760	114	38	
20,000 -	29,999	341	8,438	3,372	133	4,932	223	75	
30,000 -	39,999	246	8,561	2,601	121	5,839	291	95	
40,000 -	49,999	219	9,818	2,525	118	7,175	378	128	
50,000 -	59,999	212	11,644	2,851	124	8,668	469	145	
60,000 -	74,999	243	16,313	3,535	163	12,614	703	205	
75,000 -	99,999	337	29,353	5,443	276	23,634	1,389	370	
100,000 -	199,999	723	102,257	15,176	701	86,380	5,740	1,377	
200,000	and over	1,318	1,236,513	69,336	1,600	1,145,502	78,467	11,923	
Total		4,565	\$1,431,298	\$109,715	\$3,305	\$1,298,202	\$87,802	\$14,371	

* Federal source New York Adjusted Gross Income, includes non-New York income.

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

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	554	\$1,288	\$1,112	\$0	\$176	\$7	\$4
\$	5,000 -	9,999	629	4,653	3,176	4	1,474	59	29
	10,000 -	19,999	970	14,327	7,072	106	7,149	294	118
	20,000 -	29,999	815	20,215	7,382	229	12,604	581	233
	30,000 -	39,999	696	24,456	7,318	286	16,852	847	355
	40,000 -	49,999	653	29,234	7,301	319	21,614	1,139	427
	50,000 -	59,999	569	31,166	7,112	371	23,684	1,279	469
	60,000 -	74,999	735	49,318	9,768	470	39,080	2,208	752
	75,000 -	99,999	923	80,097	14,314	680	65,103	3,837	1,291
	100,000 -	199,999	1,700	238,638	33,365	1,519	203,754	13,525	3,630
	200,000	and over	2,511	3,321,981	129,540	2,607	3,108,593	212,939	32,217
Total			10,755	\$3,815,372	\$227,459	\$6,590	\$3,500,082	\$236,714	\$39,526

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	122	\$305	\$264	\$0	\$41	\$2	\$1
\$	5,000 -	9,999	133	1,013	658	1	354	14	7
	10,000 -	19,999	197	2,779	1,463	29	1,287	53	26
	20,000 -	29,999	135	3,308	1,155	30	2,123	98	41
	30,000 -	39,999	110	3,805	1,167	44	2,594	128	55
	40,000 -	49,999	85	3,854	915	31	2,909	156	50
	50,000 -	59,999	86	4,767	975	50	3,741	204	54
	60,000 -	74,999	130	8,718	1,718	84	6,916	391	93
	75,000 -	99,999	160	13,927	2,384	124	11,420	675	170
	100,000 -	199,999	327	45,976	6,906	341	38,729	2,572	513
	200,000	and over	613	743,337	31,351	628	685,805	46,978	2,756
Total			2,098	\$831,789	\$48,955	\$1,362	\$755,920	\$51,271	\$3,767

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	54	\$133	\$113	\$0	\$20	\$1	\$1
\$	5,000 -	9,999	73	545	360	1	184	7	3
	10,000 -	19,999	87	1,279	664	6	609	25	8
	20,000 -	29,999	69	1,739	606	18	1,115	53	15
	30,000 -	39,999	65	2,257	564	17	1,677	87	25
	40,000 -	49,999	81	3,589	856	20	2,713	145	36
	50,000 -	59,999	53	2,884	606	20	2,258	124	30
	60,000 -	74,999	79	5,280	899	50	4,331	251	61
	75,000 -	99,999	89	7,733	1,235	73	6,425	380	92
	100,000 -	199,999	189	26,569	3,891	169	22,509	1,497	259
	200,000	and over	424	941,174	47,397	499	866,653	59,366	2,327
Total			1,263	\$993,184	\$57,192	\$873	\$908,494	\$61,935	\$2,857

* Federal source New York Adjusted Gross Income, includes non-New York income.

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

Missouri			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	64	\$155	\$137	\$0	\$18	\$1	\$0
\$	5,000 -	9,999	58	445	312	0	132	5	2
	10,000 -	19,999	97	1,440	772	20	648	27	11
	20,000 -	29,999	86	2,189	849	30	1,311	60	20
	30,000 -	39,999	80	2,791	840	44	1,907	94	25
	40,000 -	49,999	81	3,664	950	37	2,677	139	36
	50,000 -	59,999	55	3,062	647	46	2,369	127	29
	60,000 -	74,999	68	4,565	904	40	3,621	202	46
	75,000 -	99,999	89	7,627	1,266	83	6,277	367	97
	100,000 -	199,999	165	23,344	3,103	159	20,083	1,334	206
	200,000	and over	375	433,118	20,150	450	390,118	26,723	1,598
		Total	1,218	\$482,399	\$29,930	\$909	\$429,161	\$29,078	\$2,069

New Hampshire			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	94	\$249	\$220	\$0	\$29	\$1	\$1
\$	5,000 -	9,999	95	712	461	0	251	10	4
	10,000 -	19,999	127	1,864	989	7	869	36	17
	20,000 -	29,999	121	3,066	1,155	43	1,868	86	38
	30,000 -	39,999	111	3,878	1,187	55	2,635	131	48
	40,000 -	49,999	107	4,874	1,322	51	3,501	180	59
	50,000 -	59,999	106	5,820	1,343	75	4,403	234	68
	60,000 -	74,999	107	7,160	1,461	97	5,602	312	75
	75,000 -	99,999	150	13,023	2,484	137	10,402	605	199
	100,000 -	199,999	239	32,182	4,555	197	27,430	1,803	501
	200,000	and over	246	268,593	10,346	183	258,064	17,677	2,802
		Total	1,503	\$341,421	\$25,523	\$845	\$315,054	\$21,075	\$3,812

New Jersey			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	6,581	\$16,365	\$14,748	\$2	\$1,615	\$65	\$45
\$	5,000 -	9,999	8,277	62,603	48,730	74	13,793	552	324
	10,000 -	19,999	18,332	276,069	161,510	6,062	108,489	4,447	2,547
	20,000 -	29,999	23,145	584,649	226,540	12,307	345,801	15,706	11,324
	30,000 -	39,999	27,764	971,998	286,751	15,559	669,688	33,549	27,050
	40,000 -	49,999	25,561	1,148,434	290,205	16,401	841,828	44,508	35,386
	50,000 -	59,999	22,692	1,245,769	287,103	17,541	941,126	51,189	39,681
	60,000 -	74,999	30,407	2,045,648	433,240	28,309	1,584,088	88,782	65,084
	75,000 -	99,999	40,858	3,549,935	675,199	45,171	2,829,565	164,810	112,065
	100,000 -	199,999	63,500	8,644,514	1,306,633	76,527	7,261,198	478,263	302,191
	200,000	and over	32,098	20,667,536	927,898	43,850	19,417,871	1,330,124	668,110
		Total	299,215	\$39,213,521	\$4,658,557	\$261,803	\$34,015,062	\$2,211,994	\$1,263,806

* Federal source New York Adjusted Gross Income, includes non-New York income.

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

North Carolina			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	298	\$594	\$541	\$0	\$53	\$2	\$1
\$ 5,000 -	9,999	279	2,109	1,754	6	349	14	6
10,000 -	19,999	745	10,891	6,657	166	4,068	166	45
20,000 -	29,999	597	14,698	6,198	260	8,241	366	95
30,000 -	39,999	455	15,754	5,350	245	10,159	478	150
40,000 -	49,999	399	17,908	5,093	213	12,603	631	201
50,000 -	59,999	324	17,709	4,366	219	13,124	679	207
60,000 -	74,999	361	24,176	5,321	261	18,595	1,021	294
75,000 -	99,999	402	35,062	5,898	332	28,832	1,688	534
100,000 -	199,999	696	98,367	14,005	617	83,745	5,556	1,592
200,000	and over	753	803,452	38,464	759	722,409	49,485	6,583
Total		5,309	\$1,040,720	\$93,645	\$3,077	\$902,178	\$60,085	\$9,709

Ohio			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	191	\$439	\$379	\$0	\$59	\$2	\$2
\$ 5,000 -	9,999	183	1,392	986	3	403	16	8
10,000 -	19,999	258	3,760	1,992	58	1,710	70	26
20,000 -	29,999	203	5,128	1,842	40	3,246	151	62
30,000 -	39,999	188	6,570	1,844	82	4,644	236	73
40,000 -	49,999	134	5,967	1,533	69	4,365	227	77
50,000 -	59,999	136	7,411	1,686	85	5,640	306	87
60,000 -	74,999	152	10,147	2,040	99	8,007	449	116
75,000 -	99,999	228	19,698	3,353	174	16,171	955	233
100,000 -	199,999	421	59,588	7,751	478	51,359	3,415	715
200,000	and over	904	1,334,436	56,473	977	1,183,987	81,103	10,041
Total		2,998	\$1,454,536	\$79,879	\$2,065	\$1,279,591	\$86,931	\$11,440

Pennsylvania			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	1,935	\$5,147	\$4,598	\$0	\$554	\$22	\$13
\$ 5,000 -	9,999	2,006	14,896	11,649	28	3,220	129	70
10,000 -	19,999	4,200	63,194	38,459	1,806	22,929	935	484
20,000 -	29,999	4,314	107,926	45,080	3,151	59,695	2,632	1,701
30,000 -	39,999	4,374	153,419	50,474	3,868	99,078	4,616	3,298
40,000 -	49,999	4,171	187,333	51,867	4,270	131,196	6,414	4,428
50,000 -	59,999	3,523	193,059	46,279	3,838	142,942	7,334	4,821
60,000 -	74,999	3,798	254,313	52,646	4,614	197,052	10,741	6,833
75,000 -	99,999	3,496	299,757	52,998	4,021	242,738	14,056	8,436
100,000 -	199,999	3,513	474,975	65,712	4,052	405,204	26,657	12,183
200,000	and over	2,782	3,251,111	99,928	3,209	3,011,914	206,316	26,405
Total		38,112	\$5,005,130	\$519,690	\$32,856	\$4,316,521	\$279,852	\$68,671

* Federal source New York Adjusted Gross Income, includes non-New York income.

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

Rhode Island			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	129	\$352	\$294	\$0	\$58	\$2	\$1
\$ 5,000 -	9,999	124	900	624	1	275	11	6
10,000 -	19,999	157	2,314	1,155	22	1,138	47	19
20,000 -	29,999	93	2,274	901	27	1,346	61	22
30,000 -	39,999	103	3,554	1,071	41	2,442	123	47
40,000 -	49,999	81	3,612	982	39	2,591	134	47
50,000 -	59,999	70	3,851	954	46	2,850	152	63
60,000 -	74,999	94	6,347	1,364	68	4,915	271	109
75,000 -	99,999	112	9,742	1,706	109	7,927	463	155
100,000 -	199,999	195	26,897	4,194	177	22,526	1,491	420
200,000	and over	203	228,341	8,673	181	219,487	15,035	1,350
Total		1,361	\$288,184	\$21,918	\$711	\$265,555	\$17,791	\$2,240

South Carolina			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	154	\$353	\$333	\$0	\$20	\$1	\$0
\$ 5,000 -	9,999	122	924	763	1	160	6	3
10,000 -	19,999	336	4,952	3,159	92	1,700	69	25
20,000 -	29,999	229	5,716	2,451	104	3,160	138	37
30,000 -	39,999	170	5,933	1,993	78	3,862	181	58
40,000 -	49,999	140	6,331	1,822	69	4,440	219	66
50,000 -	59,999	127	6,911	1,797	82	5,031	259	97
60,000 -	74,999	138	9,270	1,880	83	7,306	403	123
75,000 -	99,999	135	11,608	2,267	85	9,256	536	176
100,000 -	199,999	234	31,984	4,719	139	27,126	1,787	536
200,000	and over	244	313,591	17,665	167	295,756	20,259	2,652
Total		2,029	\$397,572	\$38,851	\$900	\$357,818	\$23,859	\$3,773

Tennessee			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
Under	\$ 5,000	53	\$106	\$98	\$0	\$8	\$0	\$0
\$ 5,000 -	9,999	45	346	264	0	82	3	2
10,000 -	19,999	104	1,523	907	17	599	25	8
20,000 -	29,999	105	2,594	1,105	67	1,422	63	22
30,000 -	39,999	96	3,290	1,123	55	2,111	99	38
40,000 -	49,999	71	3,201	865	41	2,295	116	38
50,000 -	59,999	55	3,018	831	39	2,148	110	29
60,000 -	74,999	75	4,999	1,088	91	3,820	211	63
75,000 -	99,999	117	9,952	1,681	98	8,174	476	109
100,000 -	199,999	176	24,139	3,438	191	20,510	1,354	239
200,000	and over	291	375,919	18,180	312	357,423	24,484	1,557
Total		1,188	\$429,087	\$29,581	\$911	\$398,592	\$26,940	\$2,104

* Federal source New York Adjusted Gross Income, includes non-New York income.

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

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	164	\$321	\$298	\$0	\$23	\$1	\$1
\$	5,000 -	9,999	154	1,135	880	5	250	10	6
	10,000 -	19,999	382	5,708	3,266	80	2,362	97	40
	20,000 -	29,999	280	6,981	2,805	107	4,070	185	69
	30,000 -	39,999	277	9,680	3,158	132	6,390	317	117
	40,000 -	49,999	201	9,066	2,273	97	6,695	356	119
	50,000 -	59,999	190	10,471	2,431	115	7,924	426	136
	60,000 -	74,999	231	15,621	3,130	145	12,345	700	200
	75,000 -	99,999	332	28,836	5,004	254	23,578	1,389	409
	100,000 -	199,999	708	101,545	14,058	690	86,797	5,794	1,331
	200,000 and over		1,662	2,698,893	218,675	1,917	1,941,368	132,984	9,558
Total			4,581	\$2,888,256	\$255,978	\$3,542	\$2,091,803	\$142,257	\$11,985

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	224	\$561	\$500	\$0	\$61	\$2	\$2
\$	5,000 -	9,999	252	1,882	1,361	4	517	21	10
	10,000 -	19,999	466	6,997	4,142	143	2,712	111	50
	20,000 -	29,999	440	10,948	4,411	268	6,269	280	151
	30,000 -	39,999	397	13,803	4,302	270	9,230	441	246
	40,000 -	49,999	374	16,703	4,453	313	11,937	591	275
	50,000 -	59,999	322	17,668	4,159	331	13,178	670	324
	60,000 -	74,999	374	25,096	5,148	361	19,587	1,063	502
	75,000 -	99,999	327	28,387	4,690	310	23,386	1,361	598
	100,000 -	199,999	386	52,914	7,118	401	45,395	2,993	1,109
	200,000 and over		251	394,502	7,838	212	214,211	14,673	3,054
Total			3,813	\$569,461	\$48,122	\$2,613	\$346,484	\$22,206	\$6,322

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	271	\$507	\$471	\$0	\$36	\$1	\$1
\$	5,000 -	9,999	257	1,893	1,422	0	471	19	9
	10,000 -	19,999	678	10,197	5,710	164	4,323	178	51
	20,000 -	29,999	562	14,017	5,374	222	8,421	385	127
	30,000 -	39,999	396	13,806	4,408	223	9,175	447	136
	40,000 -	49,999	372	16,643	4,283	184	12,176	632	184
	50,000 -	59,999	311	17,095	3,944	161	12,990	708	189
	60,000 -	74,999	385	25,727	5,166	282	20,278	1,142	343
	75,000 -	99,999	469	40,947	7,520	306	33,121	1,955	526
	100,000 -	199,999	943	131,579	18,500	768	112,311	7,452	1,765
	200,000 and over		1,557	1,631,581	88,920	1,706	1,523,894	104,387	14,148
Total			6,201	\$1,903,993	\$145,719	\$4,016	\$1,737,197	\$117,307	\$17,479

* Federal source New York Adjusted Gross Income, includes non-New York income.

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

Washington			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	114	\$124	\$106	\$0	\$18	\$1	\$0
\$	5,000 -	9,999	59	443	341	1	101	4	2
	10,000 -	19,999	173	2,529	1,412	34	1,082	45	12
	20,000 -	29,999	122	3,050	1,186	41	1,823	83	23
	30,000 -	39,999	97	3,411	1,011	40	2,361	118	34
	40,000 -	49,999	64	2,885	753	31	2,100	110	32
	50,000 -	59,999	62	3,397	820	33	2,543	138	43
	60,000 -	74,999	83	5,558	1,208	44	4,306	244	69
	75,000 -	99,999	108	9,340	1,650	53	7,636	451	121
	100,000 -	199,999	204	29,142	4,639	173	24,329	1,620	373
	200,000	and over	334	396,571	14,324	357	381,890	26,159	2,156
		Total	1,420	\$456,449	\$27,451	\$807	\$428,191	\$28,973	\$2,864

District of Columbia			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	55	\$105	\$95	\$0	\$10	\$0	\$0
\$	5,000 -	9,999	43	342	249	0	93	4	2
	10,000 -	19,999	81	1,248	593	3	651	27	11
	20,000 -	29,999	98	2,434	901	5	1,528	71	31
	30,000 -	39,999	68	2,393	710	7	1,677	89	33
	40,000 -	49,999	69	3,111	745	8	2,358	130	44
	50,000 -	59,999	54	2,988	597	7	2,384	136	25
	60,000 -	74,999	50	3,389	545	16	2,829	169	67
	75,000 -	99,999	97	8,403	1,494	21	6,889	418	114
	100,000 -	199,999	217	31,324	4,066	91	27,167	1,823	345
	200,000	and over	613	781,285	37,061	516	743,706	50,944	7,880
		Total	1,445	\$837,022	\$47,055	\$674	\$789,291	\$53,810	\$8,551

All Other States			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	679	\$1,332	\$1,176	\$0	\$156	\$6	\$4
\$	5,000 -	9,999	693	5,178	3,861	2	1,315	53	25
	10,000 -	19,999	1,291	19,118	10,991	252	7,861	322	108
	20,000 -	29,999	1,029	25,562	10,279	423	14,860	668	221
	30,000 -	39,999	856	29,891	9,566	445	19,880	965	298
	40,000 -	49,999	761	34,179	9,629	431	24,119	1,228	360
	50,000 -	59,999	655	36,000	8,728	423	26,849	1,422	431
	60,000 -	74,999	677	45,387	9,981	490	34,917	1,938	522
	75,000 -	99,999	855	73,990	13,285	706	60,000	3,526	864
	100,000 -	199,999	1,354	189,641	26,265	1,247	162,129	10,746	2,470
	200,000	and over	2,236	5,313,707	188,013	2,010	4,688,673	321,174	15,974
		Total	11,086	\$5,773,984	\$291,772	\$6,429	\$5,040,759	\$342,047	\$21,278

* Federal source New York Adjusted Gross Income, includes non-New York income.

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

Canada			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	441	\$577	\$574	\$0	\$2	\$0	\$0
\$	5,000 -	9,999	162	1,145	1,045	19	81	3	1
	10,000 -	19,999	270	4,041	2,108	113	1,820	74	54
	20,000 -	29,999	275	6,853	2,257	139	4,458	207	160
	30,000 -	39,999	209	7,318	1,734	108	5,475	286	209
	40,000 -	49,999	163	7,163	1,370	113	5,680	317	252
	50,000 -	59,999	92	5,054	810	49	4,195	245	165
	60,000 -	74,999	83	5,623	789	77	4,757	283	205
	75,000 -	99,999	60	5,065	666	55	4,344	265	190
	100,000 -	199,999	119	16,668	1,280	89	15,298	1,025	647
	200,000	and over	148	133,092	2,799	129	130,163	8,916	2,772
		Total	2,022	\$192,597	\$15,432	\$891	\$176,274	\$11,621	\$4,656

France			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	35	\$40	\$37	\$0	\$2	\$0	\$0
\$	5,000 -	9,999	20	151	135	0	16	1	0
	10,000 -	19,999	24	362	226	1	136	6	3
	20,000 -	29,999	31	806	302	5	499	24	17
	30,000 -	39,999	13	451	149	1	301	16	8
	40,000 -	49,999	11	495	97	1	397	22	10
	50,000 -	59,999	4	227	59	0	169	10	9
	60,000 -	74,999	13	904	97	7	800	49	42
	75,000 -	99,999	11	940	166	0	774	47	25
	100,000 -	199,999	38	5,522	442	20	5,060	341	206
	200,000	and over	57	30,172	811	60	29,301	2,007	609
		Total	257	\$40,070	\$2,521	\$95	\$37,454	\$2,522	\$931

Germany			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
	Under	\$ 5,000	78	\$128	\$128	\$0	\$0	\$0	\$0
\$	5,000 -	9,999	88	665	574	0	91	4	3
	10,000 -	19,999	77	1,009	557	0	453	18	16
	20,000 -	29,999	33	786	245	0	541	25	19
	30,000 -	39,999	14	497	116	2	379	20	16
	40,000 -	49,999	16	686	115	3	568	32	30
	50,000 -	59,999	14	745	128	4	613	35	17
	60,000 -	74,999	23	1,550	197	3	1,351	82	63
	75,000 -	99,999	30	2,543	322	15	2,206	137	102
	100,000 -	199,999	49	6,936	545	37	6,355	426	211
	200,000	and over	67	49,271	1,020	79	48,172	3,300	1,017
		Total	489	\$64,818	\$3,946	\$143	\$60,728	\$4,080	\$1,494

* Federal source New York Adjusted Gross Income, includes non-New York income.

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

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	43	\$100	\$86	\$0	\$14	\$1	\$1
\$	5,000 -	9,999	8	56	55	0	1	0	0
	10,000 -	19,999	30	444	287	19	137	6	4
	20,000 -	29,999	20	508	242	33	233	10	7
	30,000 -	39,999	13	451	195	26	231	10	5
	40,000 -	49,999	8	378	118	15	246	12	6
	50,000 -	59,999	16	899	229	21	648	34	17
	60,000 -	74,999	14	954	171	25	759	42	17
	75,000 -	99,999	9	757	158	16	583	33	15
	100,000 -	199,999	20	2,607	454	53	2,099	136	68
	200,000 and over		33	41,248	2,740	78	38,430	2,632	638
Total			214	\$48,402	\$4,734	\$286	\$43,381	\$2,915	\$777

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	124	\$44	\$42	\$0	\$2	\$0	\$0
\$	5,000 -	9,999	12	92	77	0	14	1	0
	10,000 -	19,999	27	403	215	3	185	8	6
	20,000 -	29,999	21	509	192	3	313	14	11
	30,000 -	39,999	15	526	118	0	409	22	19
	40,000 -	49,999	16	722	124	1	597	34	25
	50,000 -	59,999	14	762	109	9	644	37	27
	60,000 -	74,999	19	1,290	193	9	1,089	64	45
	75,000 -	99,999	22	1,891	209	28	1,654	101	65
	100,000 -	199,999	73	10,880	833	47	10,000	675	337
	200,000 and over		132	174,177	2,450	165	171,561	11,752	1,310
Total			475	\$191,296	\$4,562	\$265	\$186,468	\$12,707	\$1,845

Income Class*			Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
Under	\$	5,000	1,383	\$2,073	\$2,036	\$0	\$34	\$1	\$1
\$	5,000 -	9,999	587	4,237	3,873	10	354	14	5
	10,000 -	19,999	949	13,738	8,103	232	5,403	220	97
	20,000 -	29,999	622	15,346	5,990	305	9,045	410	221
	30,000 -	39,999	380	13,195	3,795	199	9,201	459	273
	40,000 -	49,999	334	14,968	3,499	182	11,287	605	382
	50,000 -	59,999	253	13,972	2,593	136	11,243	635	384
	60,000 -	74,999	302	20,280	3,402	120	16,759	980	492
	75,000 -	99,999	335	28,964	4,224	189	24,551	1,490	721
	100,000 -	199,999	827	117,844	10,822	553	106,469	7,128	3,067
	200,000 and over		1,631	1,629,373	29,071	1,789	1,598,513	109,498	30,512
Total			7,603	\$1,873,990	\$77,408	\$3,715	\$1,792,858	\$121,441	\$36,154

* Federal source New York Adjusted Gross Income, includes non-New York income.

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

Residence Unknown	Income Class*		Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
					Deductions	Dependent Exemptions	Taxable Income		
	Under	\$ 5,000	6,141	\$8,638	\$8,253	\$1	\$384	\$15	\$4
	\$ 5,000 -	9,999	3,817	28,183	23,649	50	4,479	179	86
	10,000 -	19,999	6,317	93,038	51,178	924	40,929	1,672	990
	20,000 -	29,999	4,540	112,843	43,138	1,622	68,083	3,109	1,917
	30,000 -	39,999	3,806	132,564	40,955	1,716	89,893	4,518	3,143
	40,000 -	49,999	2,804	125,415	31,919	1,416	92,080	4,923	3,308
	50,000 -	59,999	2,073	113,565	23,681	1,098	88,780	4,976	3,394
	60,000 -	74,999	2,283	152,782	27,749	1,346	123,687	7,188	4,903
	75,000 -	99,999	2,584	223,233	33,647	1,610	187,976	11,376	7,871
	100,000 -	199,999	5,415	783,084	75,714	4,031	703,339	47,161	34,400
	200,000	and over	5,452	5,759,046	199,711	5,461	5,378,623	368,436	129,054
		Total	45,232	\$7,532,391	\$559,594	\$19,275	\$6,778,251	\$453,552	\$189,072

* Federal source New York Adjusted Gross Income, includes non-New York income.

Part-Year Residents

Tables 9 and 10 highlight information on individuals who had income from New York sources and resided in New York for only part of 1998. Data reported by these individuals have been classified by the federal amount of New York adjusted gross income, as determined on form IT-203. For tax years prior to 1997, data for part-year filers was classified by only the New York source amount of New York adjusted gross income. Therefore, data users should exercise caution when comparing 1997 and 1998 data to prior years.

- 7 In 1998, part-year resident filers represented less than two percent of all personal income tax filers.
- 7 The number of filers identified as part-year residents increased by 4.15 percent to 165,429 in 1998.
- 7 Tax liability reported by part-year residents equaled \$297.5 million in 1998.

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 forms to select the 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. Part-year residents filing a resident return are identified as full-year residents. Also, 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 of Part-Year Residents in 1997 and 1998
(Dollar Data in Thousands)

Item	1997	1998	Change	
			Number	Percent
All Returns				
Number	158,842	165,429	6,587	4.15%
Total Income*	\$9,993,805	\$10,785,837	\$792,032	7.93%
Tax Liability**	\$280,854	\$297,534	\$16,614	5.94%
Taxable Returns				
Number	132,446	138,701	6,255	4.72%
Total Income*	\$9,615,257	\$10,323,575	\$708,318	7.37%
Tax Liability**	\$282,485	\$299,311	\$16,826	5.96%
Nontaxable Returns				
Number	26,396	26,728	332	1.26%
Total Income*	\$378,548	\$462,262	\$83,714	22.11%
Tax Liability**	(\$1,631)	(\$1,777)	(\$146)	8.95%

* Total income is Line 30, Federal amount including non-New York income on IT-203 tax form.
** 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	NYAGI*	Deductions	Before Proration		Tax Before Credits	Tax Liability
				Dependent Exemptions	Taxable Income		
Under \$ 5,000	8,160	\$21,073	\$19,855	\$4	\$1,220	\$49	(\$106)
\$ 5,000 - 9,999	13,888	106,117	89,619	172	16,321	653	(297)
10,000 - 19,999	31,594	469,875	262,774	7,272	199,829	8,162	2,672
20,000 - 29,999	24,647	610,692	223,284	8,593	378,815	17,319	9,045
30,000 - 39,999	18,656	648,791	179,699	7,096	461,995	23,314	12,917
40,000 - 49,999	13,662	611,017	141,827	6,085	463,105	24,658	13,538
50,000 - 59,999	10,229	560,314	113,501	5,161	441,651	24,357	13,495
60,000 - 74,999	10,844	726,698	129,036	6,425	591,238	33,856	18,757
75,000 - 99,999	11,742	1,014,393	155,169	8,079	851,145	50,743	27,821
100,000 - 199,999	15,358	2,083,748	251,389	12,305	1,820,054	120,389	65,594
200,000 and over	6,649	3,933,120	155,350	5,517	3,772,248	258,399	134,100
Total	165,429	\$10,785,837	\$1,721,503	\$66,709	\$8,997,621	\$561,899	\$297,534

* Federal source New York Adjusted Gross Income, includes non-New York income.



Data Sources

The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 1998 New York State income tax returns. These returns were processed during calendar year 1999. The full-year resident data were drawn from the three resident tax forms: IT-100, IT-200, and IT-201. Full-year nonresident and part-year resident filers generally file the IT-203 income tax return. A sample of each resident, nonresident, and part-year resident tax return for 1998 appears in the Appendix.

Tax Liability and Collections

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



Appendix: New York State Personal Income Tax Returns — 1998



Request for Direct Deposit

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

a Routing number :

b Type: • Checking • Savings

c Account number :

Claim for Earned Income Credit for IT-100 Filers

- 2 Did you claim the federal earned income credit for 1998? If No, stop; you do not qualify for the NYS credit 2 Yes No
- 3 Was your 1998 investment income greater than \$2,300? If Yes, stop; you do not qualify for the NYS credit. (see instructions)..... 3 Yes No
- 4 Did you claim qualifying children on your 1998 federal Schedule EIC? 4 Yes No
- If No, continue with line number 5 below. If Yes, fill in the following for the same children claimed on federal Schedule EIC.

First name, middle initial, and last name	Relationship	Number of months lived with you	Person with * disability	Social security number	Year of birth
			• <input type="checkbox"/>	• <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• 1 9 <input type="text"/> <input type="text"/>
			• <input type="checkbox"/>	• <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• 1 9 <input type="text"/> <input type="text"/>

* Place an X in this box only if you checked Yes on your 1998 federal Schedule EIC, line 3b. Dollars Cents

- 5 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) 5
- 6 Nontaxable earned income (from your federal Earned Income Credit Worksheet, line 4)..... 6
- 7 Are you having the IRS figure the credit for you? If Yes, write EIC in the area at the left of line 12 on the front of this form 7 Yes No

Claim for Child and Dependent Care Credit for IT-100 Filers

- 8 List below the qualifying persons you are claiming. You need not repeat this information if you are claiming the earned income credit above and you have already identified your qualifying children in item 4. Simply check the box at the right and continue with line 9 below 8

First name, middle initial, and last name	Qualified expenses paid in 1998	Person with * disability	Social security number	Year of birth
		• <input type="checkbox"/>	• <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• 1 9 <input type="text"/> <input type="text"/>
		• <input type="checkbox"/>	• <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• 1 9 <input type="text"/> <input type="text"/>

* See instructions.

- 9 Can you claim an exemption for all the qualifying persons listed above? 9 Yes No

10 Persons or organizations who provided the care.

(A) Care provider's first name, middle initial and last name	(B) Address	(C) Identifying number (SSN or EIN)	(D) Amount paid (see instructions)
		• <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
		• <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Dollars Cents

- 11 Qualified expenses (see instructions) 11

If you are claiming expenses paid for a dependent child born in 1985, enter that child's month of birth. Include as qualified expenses only those paid from January 1, 1998, through the day preceding the child's 13th birthday.

- 12 Enter your earned income (see instructions)..... 12

- 13 If your filing status is 2 Married Filing Joint Return, enter your spouse's earned income (see instructions)..... 13

- 14 Enter the total amount of dependent care benefits you received (from your federal Form(s) W-2, box 10) 14

Resident Income Tax Return

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



IT-200

For office use only



Attach label, or print or type	Please enter your first name first. For a joint return, use both name lines.			Your social security number	
	Your first name and middle initial		Your last name (for a joint return, enter spouse's name on line below)		
	Spouse's first name and middle initial		Spouse's last name		Spouse's social security number
	Mailing address (number and street or rural route)			Apartment number	NY State county of residence
	City, village or post office		State	ZIP code	School district name
Permanent home address (see page 14) (number and street or rural route) Apartment number				School district code number	
City, village or post office		State	ZIP code	If taxpayer is deceased, enter first name and date of death.	
		NY			

- (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 1998 federal income tax return?** Yes No
- (C) City of New York residents only: (see page 8)**
- (1) Were you 65 or older on 1/1/99? Yes No
- (2) Was your spouse 65 or older on 1/1/99? Yes No
- (D) Can you be claimed as a dependent on another taxpayer's federal return?** Yes No
- (E) If you do not need forms mailed to you next year, mark an "X" in the box (see instr., page 8).**

Staple check or money order here

--	--	--

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

Staple your check or money order to the front left of this return in the area indicated.

Resident Income Tax Return

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

For the full year January 1, 1998, through December 31, 1998, or fiscal tax year beginning...



IT-201

9 8

For office use only



Attach label, or print or type	Please enter your first name first. For a joint return, use both name lines.		and ending ...		
	Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)	▼ Your social security number		
	Spouse's first name and middle initial	Spouse's last name	▼ Spouse's social security number		
	Mailing address (number and street or rural route)		Apartment number	New York State county of residence	
	City, village or post office	State	ZIP code	School district name	
Permanent home address (see page 31) (number and street or rural route)		Apartment number	School district code number.		
City, village or post office		State	ZIP code	If taxpayer is deceased, enter first name and date of death.	
		NY			

- (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 1998 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 page 14) ...**
- (E) City of New York residents only: (see page 14)**
- (1) Were you 65 or older on 1/1/99? ... Yes No
- (2) Was your spouse 65 or older on 1/1/99? Yes No

Staple check or money order here

Federal Income and Adjustments

For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 15). Also, see instructions on page 15 for showing a loss.

- 1 Wages, salaries, tips, etc.
- 2 Taxable interest income
- 3 Ordinary dividends
- 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 16) Identify:
- 16 Add lines 1 through 15
- 17 Total federal adjustments to income (see page 16) 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.						

New York Additions (see page 17)

- 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 17) ...
- 21 Other (see page 17) Identify:
- 22 Add lines 18 through 21

19.						
20.						
21.						
22.						

New York Subtractions (see page 19)

- 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 19) ...
- 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 20) 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)

23.						
24.						
25.						
26.						
27.						
28.						
29.						
30.						



Itemized Deduction, and Other Taxes and Tax Credits Attachment to Form IT-201

IT-201-ATT

See Instructions for Form IT-201-ATT on pages 33 through 38 of your Form IT-201 instructions booklet (IT-201-I or IT-201-P) for assistance.

Name(s) as shown on Form IT-201

Your social security number

Grid for social security number

- If you claim the New York itemized deduction on line 32 of your Form IT-201, you must complete Part I below and attach this Form IT-201-ATT to your return.
• Complete all parts that apply.
• Attach this Form IT-201-ATT, and any other forms that apply, to your Form IT-201.

Part I — New York State Itemized Deduction (see page 33)

Table with 14 rows for itemized deductions (Medical, Taxes, Interest, Gifts, Casualty, Job expenses, etc.) and a grid for dollar and cent amounts.

Part II — Other New York State Taxes (see page 35)

Table with 15 rows for other taxes (Capital gain, Investment credit, EDZ, etc.) and a grid for dollar and cent amounts.

(continued on back)

Part III — Other City of New York Taxes (see page 35)

	Dollars				Cents	
32	Part-year city of New York resident tax (from Form IT-360.1, attach form)	32.				
33	City of New York minimum income tax (from Form IT-220, attach form)	33.				
34	Full-year city of New York resident separate tax on lump-sum distributions (from Form IT-230; attach form) Part-year city of New York residents, see page 36.	34.				
35	Full-year city of New York tax on capital gain portion of lump-sum distributions (from Form IT-230; attach form)	35.				
36	Total other city of New York taxes (add lines 32 through 35; enter here and on Form IT-201, line 46)	36.				

Part IV — Other Tax Credits (see page 36; attach all applicable forms)

Nonrefundable credits — Sections A, B, and C

Section A — New York State non-carryover credits (see page 36)

37	Resident credit (from Form IT-112-R; attach form and a copy of the return filed with the other state or province of Canada)	37.				
38	Accumulation distribution credit (attach computation)	38.				

Section B — New York State carryover credits (see page 36)

39	Solar electric generating equipment credit (from Form IT-255, line 11)	39.				
40	Investment credit (from Form IT-212)	40.				
41	Financial services industry investment credit (from Form IT-252)	41.				
42	EDZ investment tax credit and EDZ employment incentive credit (from Form DTF-603)	42.				
43	Financial services industry EDZ investment tax credit and EDZ employment incentive credit (from Form DTF-605)	43.				
44	EDZ wage tax credit (from Form DTF-601, line 21)	44.				
45	ZEA wage tax credit (from Form DTF-601.1)	45.				
46	EDZ capital tax credit (from Form DTF-602)	46.				
47	Special additional mortgage recording tax credit carryover (attach computation)	47.				
48	Solar and wind energy credit carryover (attach computation)	48.				
49	Employment of persons with disabilities credit (from Form IT-251, line 15)	49.				
50	Alternative fuels credit (from Form IT-253, line 13)	50.				
51	Add lines 37 through 50. This is your total New York State nonrefundable credits. Enter here and on Form IT-201, line 39 (see page 36, Section B, Note)	51.				

Section C — City of New York non-carryover credits (see page 37)

52	Full-year city of New York resident UBT credit (from Form IT-219)	52.				
53	City of New York accumulation distribution credit (attach computation)	53.				
54	Add lines 52 and 53. This is your total city of New York nonrefundable credits. Enter here and on Form IT-201, line 48	54.				

Section D — Refundable New York State, City of New York, and Yonkers credits (see page 37)

55	Farmers' school tax credit (from Form IT-217, line 19)	55.				
56	Investment credit for new businesses (from Form IT-212)	56.				
57	Financial services industry investment credit for new businesses (from Form IT-252)	57.				
58	EDZ investment tax credit and EDZ employment incentive credit for new businesses (from Form DTF-603)	58.				
59	Financial services industry EDZ investment tax credit and EDZ employment incentive credit for new businesses (from Form DTF-605)	59.				
60	EDZ wage tax credit for new businesses (from Form DTF-601, line 27)	60.				
61	ZEA wage tax credit for new businesses (from Form DTF-601.1)	61.				
62	Add lines 55 through 61	62.				
Claim of Right Credit (see page 38)						
63	New York State claim of right credit (from Form IT-257, line 5, attach form)	63.				
64	City of New York claim of right credit (from Form IT-257, line 8, attach form)	64.				
65	City of Yonkers claim of right credit (from Form IT-257, line 14, attach form)	65.				
66	Add lines 62 through 65. This is your total NY State, New York City, and Yonkers other refundable credits. Enter here and on Form IT-201, line 61	66.				



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



IT-203

For office use only

For the year January 1 through December 31, 1997, or fiscal tax year beginning

97

and ending



Personal information section including last name, first name, mailing address, apartment number, city, state, ZIP code, social security numbers, and permanent home address.

(A) Filing status - mark an 'X' in one box: 1 Single, 2 Married filing joint return, 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er) with dependent child.

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

(B) Did you itemize your deductions on your 1997 federal income tax return? (C) Can you be claimed as a dependent on another taxpayer's federal return? (D) If you do not need forms mailed to you next year, check box.

Enter federal amounts in the left-hand column and New York State amounts in the right-hand column. See instructions, page 12. Part-year residents - complete page 12 worksheet first.

Main tax table with columns for Federal Amount (Dollars, Cents) and New York State Amount (Dollars, Cents). Rows include wages, interest, dividends, business income, capital gains, social security benefits, and various deductions.

Tax Computation

31 Enter the amount from line 30, **Federal Amount column** on the front page (your New York adjusted gross income) . . .

32 Enter the **larger** of your **standard deduction** (from page 22) or your **itemized deduction** (from Form IT-203-ATT, Part I, line 14; attach form). Mark an "X" in the appropriate box: Standard Itemized . . .

33 Subtract line 32 from line 31 (if line 32 is more than line 31, enter "0")

34 Exemptions for dependents only (not the same as total federal exemptions; see page 22)

35 Subtract line 34 from line 33. **This is your taxable income**

36 New York State tax on line 35 amount (if line 31 is \$100,000 or less, use the NY State Tax Table on tan pages 37 through 44. If line 31 is more than \$100,000, you must complete Tax Computation Worksheet 1 or 2 on page 22 of the instructions to figure your tax.) . . .

Credits

37 New York State household credit (from Table I, II or III, page 23 of instructions)

38 Subtract line 37 from line 36 (if line 37 is more than line 36, enter "0")

39 New York State child and dependent care credit (from line 14 of Form IT-216; attach form; see page 23)

40 Subtract line 39 from line 38 (if line 39 is more than line 38, enter "0")

41 New York State earned income credit (from Form IT-215; attach form; see page 23)

42 Subtract line 41 from line 40 (if line 41 is more than line 40, enter "0"). This is your **base tax**

43 Income percentage $\frac{\text{New York State amount from line 30}}{\text{Federal amount from line 30}}$ = Carry result to 4 decimal places

44 Multiply line 42 by the **decimal** on line 43. This is your allocated New York State tax

45 Other New York State credits (from Form IT-203-ATT, line 21; attach form)

46 Subtract line 45 from line 44 (if line 45 is more than line 44, enter "0")

47 Net other New York State taxes (from Form IT-203-ATT, line 38; attach form)

48 Add lines 46 and 47. This is the total of your New York State taxes

Cities

49 City of New York nonresident earnings tax (attach Form NYC-203)

50 Other city of New York taxes (from Form IT-203-ATT, line 42)

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

52 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)

53 Add lines 49 through 52; this is the total of your New York City and Yonkers taxes

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

Gifts

54 **Voluntary Contributions** (see instructions, page 24)
 w Return a Gift to Wildlife + Olympic Fund (\$2 or \$4; see pg. 24) + Breast Cancer Research & Education + Missing and Exploited Children = Total:

55 Add lines 48, 53, and 54. This is the total of your state and city taxes and gifts

Payments

56 Part-year resident refundable child care credit (from Form IT-216, line 22)

57 Part-year resident refundable earned income credit (from Form IT-215, line 26)

58 Farmers' school tax credit (from Form IT-217, line 19)

59 **Total NY State tax withheld** (see page 24)

60 Total city of New York tax withheld (see page 25)

61 Total city of Yonkers tax withheld (see page 25)

62 Total of estimated tax payments, and amount paid with extension Form IT-370

63 Add lines 56 through 62. This is the total of your payments. (If line 55 is more than line 63, skip to line 67.)

Staple your wage and tax statements at the top of the back of this return. See Step 7, page 28 for further instructions on assembling your return.

Refund

64 **Amount overpaid - if line 63 is more than line 55, subtract line 55 from line 63 (also see lines 65 and 66)**

65 Amount of line 64 that you want **refunded to you** **Refund**

a Routing number : b Type: Checking Savings

c Account number :

66 Amount of line 64 to be applied to your 1998 estimated tax (subtract line 65 from line 64)

You can choose to have your refund sent directly to your bank account. See the instructions and fill in lines 65a, 65b, and 65c.

Owe

67 Amount you owe - if line 63 is less than line 55, subtract line 63 from line 55 (do not send cash; make check or money order payable to NY State Income Tax; write your social security number and 1997 income tax on it) **Owe**

68 Penalty for underpayment of tax (will reduce line 64 or increase line 67 - see page 26)

Staple payment to front of return.

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

(E) **Part-year residents:** If you were a New York State resident for only part of the year, enter the date and check the box (1, 2, or 3) which describes your situation on the last day of the tax year: (1) moved into New York State (2) moved out of New York State and received income from New York State sources during your nonresident period (3) moved out of New York State and received no income from New York State sources during your nonresident period

(F) **Nonresidents: Did you or your spouse maintain living quarters in New York State in 1997?** (If Yes, complete Schedule B of Form IT-203-ATT; attach form) Yes No

Sign your return below

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Mark "X" if self-employed

Firm's name (or yours, if self-employed) _____ Preparer's social security number _____

Address _____ Employer identification number _____

This is a scannable form; please file this original return.

Sign Your Return Here

Your signature _____

Spouse's signature (if joint return) _____

Date _____ Daytime phone number (optional) _____



Itemized Deduction and Other Credits and Taxes

Attachment to Form IT-203

IT-203-ATT

Name(s) as shown on Form IT-203

Your social security number

Occupation

Complete all parts that apply to you; see instructions. Attach this form to your Form IT-203.

Schedule A - Allocation of wage and salary income to New York State

Complete a separate Schedule A for each job for which your wage and salary income is subject to allocation. Attach additional Schedules A if required.

Do not use this schedule for income based on the volume of business transacted. See the instructions on page 13 if:

- * you had more than one job, or
* you had a job for only part of the year, or
* you and your spouse each had a job that requires allocation.

Form with lines a through o for calculating allocated wage and salary income.

Schedule B - Living Quarters Maintained in New York State by a Nonresident

If you or your spouse maintained living quarters in New York State during any part of the year, give address(es) below. Attach additional sheets if necessary. Check the box next to any living quarters still maintained for or by you.

Form with lines for entering address(es) and checkboxes.

Enter the number of days spent in New York State in 1997: [] days

Any part of a day spent in New York State is considered a day spent in New York State.

Part I - New York State Itemized Deduction Complete Part I only if you itemized deductions on your federal return.

Table with 14 rows for itemized deductions and a grid for entering amounts.

If the amount on line 14 is more than the New York State standard deduction for your filing status, enter the line 14 amount on Form IT-203, line 32 and mark an 'X' in the Itemized Deduction box next to line 32.

Part II - Other New York State Credits

Table with 6 rows for other New York State credits and a grid for entering amounts.

