

May 2003

New York Adjusted Gross Income and Tax Liability

*Analysis of 1999 State personal
income tax returns by place of
residence*

Contents

Introduction		1
	Residents, Nonresidents and Part-Year Residents	1
	Taxable, Nontaxable and All Tax Returns	1
	Comparison with Other OTPA Data	2
Findings		3
	All Filers Summary	3
Full-Year Residents		5
Nonresidents		35
Part-Year Residents		51
Data Sources		55
	Tax Liability and Collections	55
Figure	Figure 1: Share of Nonresident Tax Liability by Place of Residence in 1999	35
Tables		
	Table 1: Total Income and Tax Liability by Place of Residence in 1999	4
	Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 1999	5
	Table 3: Total Income and Tax Liability of Full-Year Residents by County in 1999	8
	Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 1999	10
	Table 5: Average Income and Tax Liability of Full-Year Residents by County in 1999	32
	Table 6: Income Tax Components of Full-Year Nonresidents by Size of Income (All Returns) in 1999	37

Table 7: Total Income and Tax Liability of Full-Year Nonresidents by Place of Residence in 1999	38
Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 1999	39
Table 9: Total Income and Tax Liability of Part-Year Residents in 1998 and 1999	53
Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns) in 1999	53

Appendix

Appendix: New York State Personal Income Tax Returns — 1999	A-1
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Introduction

This annual study provides statistical information on 1999 New York State personal income tax returns that were timely filed during 2000. 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, 1999 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 1999 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 1999. 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 1999 Personal Income Tax Returns* data are derived from a statistically valid sample of 110,883 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 1999 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 2000, the Department received 8.54 million timely filed New York State personal income tax returns for the 1999 liability year. This value compares with 8.39 million tax returns filed for the 1998 liability year (an increase of 1.8 percent). These filers reported total New York adjusted gross income of \$556.2 billion. Aggregate tax liability for 1999 was \$21.0 billion, an increase of 11.1 percent from \$18.9 billion in 1998.

Some major findings for 1999 include:

- Approximately 91 percent of all tax returns and 86 percent of all tax liability were from full-year residents of the State.
- New York adjusted gross income for all filers increased by \$52.1 billion, reflecting a growth rate of 10.3 percent from 1998.
- New York adjusted gross income for full-year residents increased by \$30.6 billion, which is an 8.3 percent increase from 1998.
- 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 \$144.0 billion. Income tax liability increased to \$2.7 billion from \$2.4 billion in 1998.
- Part-year resident filers reported the smallest share — \$12.7 billion in income and \$356 million in tax liability.

Table 1: Total Income and Tax Liability by Place of Residence in 1999
(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
All Returns				
Number	7,773,997	583,580	177,887	8,535,464
Total Income*	\$399,550,076	\$143,961,226	\$12,678,356	\$556,189,658
Tax Liability**	\$17,944,165	\$2,677,787	\$355,980	\$20,977,932
Taxable Returns				
Number	5,590,020	512,106	149,712	6,251,838
Total Income*	\$382,661,210	\$127,207,119	\$12,167,749	\$522,036,078
Tax Liability**	\$18,320,138	\$2,678,043	\$358,127	\$21,356,308
Nontaxable Returns				
Number	2,183,977	71,474	28,175	2,283,626
Total Income*	\$16,888,867	\$16,754,106	\$510,607	\$34,153,580
Tax Liability**	(\$375,973)	(\$256)	(\$2,148)	(\$378,377)

* 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 7.77 million full-year resident tax returns reported New York adjusted gross income (NYAGI) of \$400 billion and a tax of \$17.9 billion. Table 2 shows 56 percent of all returns had NYAGI of less than \$30,000. This group accounted for 13.7 percent of all income and 2.3 percent of tax liability. Taxpayers in the highest income group, with income in excess of \$200,000, accounted for 2.4 percent of all tax returns, 33.1 percent of New York adjusted gross income, and paid 45.4 percent of tax liability.

Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 1999
(Dollar Data in Thousands)

Income Class	Number	NYAGI*	Deduction	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$ 5,000	1,067,000	\$2,440,241	\$2,310,530	\$94	\$129,840	\$5,198	(\$27,952)
\$ 5,000 - 9,999	873,229	6,490,681	5,670,698	8,748	811,146	32,457	(93,715)
10,000 - 19,999	1,338,164	19,725,001	12,541,380	606,485	6,557,038	267,302	(3,093)
20,000 - 29,999	1,042,293	25,892,025	10,514,014	686,448	14,692,072	652,247	536,980
30,000 - 39,999	814,459	28,294,441	8,707,419	550,761	19,036,251	929,797	891,926
40,000 - 49,999	588,527	26,324,974	6,823,261	444,241	19,057,472	983,526	961,664
50,000 - 59,999	450,140	24,670,013	5,670,188	385,786	18,614,039	995,717	978,580
60,000 - 74,999	485,419	32,500,891	6,647,321	470,102	25,383,475	1,413,531	1,388,686
75,000 - 99,999	466,673	40,139,307	7,165,817	494,182	32,479,308	1,895	1,858,354
100,000 - 199,999	459,964	60,818,849	8,633,721	485,611	51,699,517	3,388,775	3,299,057
200,000 and over	188,129	132,253,653	6,916,351	18,877,773	125,148,525	8,572,673	8,153,678
Total	7,773,997	\$399,550,076	\$81,600,700	\$4,321,235	\$313,628,683	\$19,136,664	\$17,944,165

* 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 4.49 percent for all resident filers in 1999. In other words, resident filers paid an average State income tax of \$4.49 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 6.17 percent for filers with income in excess of \$200,000. Filers with no State income tax liability who are eligible for refundable credits, have a negative income tax and a negative effective tax rate. Refundable credits include the earned income tax credit, the child care credit, and/or the real property tax credit among others.

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 indicate 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 in 1999
(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	427,443	\$11,701,984	\$319,143	258,205	\$10,128,899	\$370,378	169,238	\$1,573,086
Kings	853,382	28,369,452	982,974	545,716	25,679,173	1,057,909	307,666	2,690,279
Manhattan	737,735	80,303,119	4,418,244	548,424	78,652,685	4,457,995	189,311	1,650,435
Queens	839,792	28,512,126	1,025,496	576,408	26,346,419	1,072,636	263,384	2,165,707
Richmond	173,755	8,181,117	341,029	132,483	7,905,819	345,982	41,272	275,298
Total New York City	3,032,107	\$157,067,798	\$7,086,886	2,061,236	\$148,712,995	\$7,304,900	970,871	\$8,354,805
Albany	131,324	5,589,640	242,369	97,837	5,372,730	246,341	33,487	216,910
Allegany	17,465	503,187	15,418	11,631	458,073	16,381	5,834	45,115
Broome	85,492	2,999,895	115,437	60,146	2,828,457	118,526	25,346	171,438
Cattaraugus	32,748	977,931	31,649	21,857	894,686	33,428	10,891	83,245
Cayuga	32,386	1,042,141	35,448	23,000	968,701	37,255	9,386	73,440
Chautauqua	55,500	1,683,702	54,666	37,188	1,538,788	57,665	18,312	144,914
Chemung	37,163	1,288,103	47,977	25,776	1,206,737	49,563	11,387	81,366
Chenango	20,634	651,086	21,772	13,883	597,039	23,182	6,751	54,047
Clinton	31,044	1,044,670	37,560	21,981	977,731	38,979	9,063	66,939
Columbia	26,382	1,051,653	40,550	18,941	993,302	41,664	7,441	58,352
Cortland	19,114	601,623	20,177	13,400	556,868	21,261	5,714	44,755
Delaware	19,195	570,873	18,862	12,331	519,887	19,914	6,864	50,985
Dutchess	115,968	5,552,033	239,933	89,473	5,383,351	242,654	26,495	168,683
Erie	404,228	15,584,611	634,316	290,206	14,840,612	649,481	114,022	743,999
Essex	15,855	507,405	17,845	10,766	471,753	18,428	5,089	35,652
Franklin	18,079	514,623	15,827	11,864	466,326	17,191	6,215	48,298
Fulton	22,949	704,503	23,902	15,725	650,963	25,015	7,224	53,540
Genesee	26,686	879,584	31,089	19,493	826,485	32,234	7,193	53,099
Greene	18,869	628,311	22,939	13,108	589,677	23,649	5,761	38,634
Hamilton	2,534	73,356	2,505	1,683	68,006	2,569	851	5,350
Herkimer	26,706	769,293	24,098	18,151	702,804	25,704	8,555	66,488
Jefferson	36,832	1,137,195	38,374	24,797	1,045,412	40,439	12,035	91,784
Lewis	10,489	300,013	8,558	7,061	269,794	9,394	3,428	30,219
Livingston	26,129	931,226	34,631	19,272	882,508	35,744	6,857	48,718
Madison	28,024	1,015,612	37,928	20,383	956,334	39,401	7,641	59,278
Monroe	327,511	14,455,102	625,645	244,629	13,887,841	637,165	82,882	567,261
Montgomery	21,622	643,378	21,232	14,584	590,275	22,567	7,038	53,104
Nassau	633,761	46,416,947	2,336,405	493,794	45,448,587	2,348,611	139,967	968,360
Niagara	94,877	3,212,760	119,638	67,415	3,033,455	123,322	27,462	179,305
Oneida	97,323	3,246,643	120,209	67,477	3,036,268	124,538	29,846	210,375
Onondaga	196,858	8,128,012	340,083	144,825	7,769,866	347,775	52,033	358,146
Ontario	44,234	1,801,275	73,347	33,261	1,723,058	75,017	10,973	78,217
Orange	133,889	6,126,554	241,962	101,322	5,890,520	247,233	32,567	236,034

Table 3: Total Income and Tax Liability of Full-Year Residents by County in 1999 (Cont'd)

(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	17,064	524,691	17,326	11,986	486,781	18,253	5,078	37,911
Oswego	48,638	1,662,030	58,933	34,682	1,562,550	61,099	13,956	99,480
Otsego	24,127	808,970	29,364	16,329	749,943	30,708	7,798	59,028
Putnam	42,059	2,544,556	113,044	34,336	2,500,170	113,448	7,723	44,386
Rensselaer	66,261	2,415,095	91,776	48,958	2,294,598	94,145	17,303	120,497
Rockland	123,703	7,465,905	322,012	96,467	7,270,929	325,270	27,236	194,976
St. Lawrence	39,591	1,212,740	40,367	26,271	1,114,407	42,783	13,320	98,333
Saratoga	88,920	3,969,074	169,909	69,029	3,840,114	172,077	19,891	128,960
Schenectady	66,068	2,652,539	110,285	48,171	2,532,278	112,485	17,897	120,261
Schoharie	12,454	392,216	13,201	8,683	364,456	13,784	3,771	27,760
Schuyler	7,571	228,318	7,469	5,191	211,302	7,831	2,380	17,016
Seneca	13,762	427,068	14,316	9,426	392,983	15,111	4,336	34,085
Steuben	40,373	1,412,006	52,205	27,461	1,316,435	54,287	12,912	95,570
Suffolk	630,322	35,273,424	1,617,568	492,503	34,333,064	1,631,786	137,819	940,360
Sullivan	28,801	987,095	35,554	19,208	902,455	37,110	9,593	84,640
Tioga	21,435	749,034	26,144	15,231	695,033	27,020	6,204	54,001
Tompkins	34,056	1,420,132	59,376	25,869	1,362,764	60,483	8,187	57,367
Ulster	73,737	2,817,305	112,197	53,488	2,681,112	114,564	20,249	136,193
Warren	28,438	1,046,896	41,319	20,030	989,679	42,334	8,408	57,217
Washington	24,206	742,372	23,172	16,728	681,879	24,418	7,478	60,493
Wayne	40,846	1,479,026	54,645	30,396	1,401,360	56,366	10,450	77,665
Westchester	413,950	39,382,029	2,056,902	321,082	38,688,633	2,067,433	92,868	693,395
Wyoming	17,223	575,074	19,785	12,424	534,930	20,935	4,799	40,143
Yates	9,812	301,292	9,718	6,556	273,072	10,366	3,256	28,220
NYS Unclassified +	3,547	125,120	4,947	2,298	116,969	5,090	1,249	8,151
Residence Unclassified ++	13,056	1,235,333	63,395	8,721	1,203,427	63,762	4,335	31,906
Total Other Counties	4,741,890	242,482,280	10,857,280	3,528,784	233,948,217	11,015,238	1,213,106	8,534,064
Grand Total	7,773,997	399,550,078	17,944,166	5,590,020	382,661,212	18,320,138	2,183,977	16,888,869

* 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 in 1999
(Dollar Data in Thousands)

Bronx	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	53,816	\$128,731	\$125,907	\$1	\$2,837	\$114	(\$3,771)
	\$ 5,000 -	9,999	61,747	466,455	440,560	1,201	24,693	988	(17,821)
	10,000 -	19,999	95,715	1,407,474	933,024	71,869	402,581	16,269	(15,776)
	20,000 -	29,999	77,260	1,924,096	789,458	75,891	1,058,747	46,069	31,308
	30,000 -	39,999	55,678	1,921,894	591,967	51,764	1,278,163	61,981	57,057
	40,000 -	49,999	29,693	1,321,645	334,310	27,076	960,259	50,077	48,492
	50,000 -	59,999	18,972	1,037,833	227,451	17,774	792,608	43,397	42,643
	60,000 -	74,999	15,628	1,039,915	201,713	15,322	822,880	46,703	45,827
	75,000 -	99,999	10,802	923,150	156,895	11,603	754,652	44,349	43,446
	100,000 -	199,999	6,890	871,494	115,257	7,090	749,147	48,678	47,386
	200,000	and over	1,242	659,298	37,962	1,132	620,204	42,484	40,352
	Total		427,443	\$11,701,985	\$3,954,504	\$280,723	\$7,466,771	\$401,109	\$319,143

Kings	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	108,231	\$255,432	\$248,121	\$0	\$7,351	\$294	(\$5,425)
	\$ 5,000 -	9,999	116,882	879,430	819,190	918	59,317	2,374	(24,234)
	10,000 -	19,999	184,347	2,705,940	1,810,392	113,452	782,096	31,669	(18,724)
	20,000 -	29,999	141,319	3,512,824	1,454,670	123,566	1,934,587	84,723	63,860
	30,000 -	39,999	101,931	3,525,763	1,085,483	83,074	2,357,207	114,972	108,230
	40,000 -	49,999	61,615	2,749,252	691,109	49,540	2,008,603	105,215	102,736
	50,000 -	59,999	41,285	2,258,198	493,449	34,936	1,729,813	94,791	93,197
	60,000 -	74,999	36,653	2,440,918	470,278	33,707	1,936,933	109,967	107,991
	75,000 -	99,999	29,085	2,492,500	421,209	29,426	2,041,865	120,406	117,909
	100,000 -	199,999	24,455	3,196,284	427,144	26,604	2,742,537	179,643	174,853
	200,000	and over	7,579	4,352,911	305,336	9,983	4,037,592	276,575	262,582
	Total		853,382	\$28,369,452	\$8,226,381	\$505,206	\$19,637,901	\$1,120,629	\$982,975

Manhattan (New York)	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	76,091	\$169,966	\$164,955	\$0	\$5,012	\$201	(\$2,916)
	\$ 5,000 -	9,999	75,675	568,053	521,721	891	45,442	1,819	(12,803)
	10,000 -	19,999	117,260	1,722,720	1,084,519	56,650	581,551	23,638	(3,525)
	20,000 -	29,999	90,957	2,265,213	875,833	55,106	1,334,273	60,038	48,786
	30,000 -	39,999	77,954	2,711,209	759,045	37,307	1,914,857	97,456	93,646
	40,000 -	49,999	55,949	2,501,523	557,393	20,449	1,923,682	105,975	103,996
	50,000 -	59,999	41,357	2,265,697	436,737	13,849	1,815,111	104,485	102,824
	60,000 -	74,999	42,660	2,854,257	483,207	13,232	2,357,818	140,412	137,669
	75,000 -	99,999	42,876	3,701,102	547,182	12,860	3,141,060	192,922	188,254
	100,000 -	199,999	63,214	8,729,421	984,998	20,732	7,723,690	515,764	500,028
	200,000	and over	53,742	52,813,959	2,564,941	29,419	50,219,599	3,440,042	3,262,285
	Total		737,735	\$80,303,120	\$8,980,531	\$260,495	\$71,062,095	\$4,682,752	\$4,418,244

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Queens	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	104,042	\$243,592	\$235,314	\$2	\$8,188	\$328	(\$3,030)
	\$ 5,000 -	9,999	103,244	771,350	702,988	678	67,675	2,708	(12,792)
	10,000 -	19,999	168,006	2,473,356	1,648,732	84,419	740,181	29,999	(5,806)
	20,000 -	29,999	129,334	3,213,565	1,354,600	96,725	1,762,240	77,471	62,638
	30,000 -	39,999	101,748	3,530,154	1,103,960	73,346	2,352,850	114,533	109,887
	40,000 -	49,999	66,554	2,971,627	762,487	49,370	2,159,770	112,418	110,378
	50,000 -	59,999	46,983	2,570,928	574,865	37,596	1,958,467	106,434	105,118
	60,000 -	74,999	45,614	3,045,628	602,188	41,239	2,402,200	135,328	133,483
	75,000 -	99,999	38,015	3,259,114	556,083	38,359	2,664,672	156,227	153,774
	100,000 -	199,999	30,259	3,894,253	509,344	31,331	3,353,578	218,667	214,441
	200,000	and over	5,993	2,538,559	153,614	5,496	2,379,450	162,992	157,393
	Total		839,792	\$28,512,126	\$8,204,175	\$458,566	\$19,849,373	\$1,117,109	\$1,025,494

Richmond	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	23,872	\$51,528	\$48,623	\$0	\$2,905	\$116	(\$353)
	\$ 5,000 -	9,999	16,248	119,833	101,239	106	18,487	740	(917)
	10,000 -	19,999	22,444	329,534	209,842	8,503	111,190	4,524	800
	20,000 -	29,999	19,759	494,875	202,162	12,090	280,623	12,515	10,414
	30,000 -	39,999	18,160	632,576	195,658	11,177	425,740	20,958	19,955
	40,000 -	49,999	14,603	654,431	172,746	10,714	470,971	24,481	23,610
	50,000 -	59,999	12,890	706,945	167,623	11,475	527,847	28,386	27,481
	60,000 -	74,999	14,690	984,636	210,510	15,699	758,427	42,060	40,698
	75,000 -	99,999	14,969	1,289,156	237,491	17,932	1,033,733	59,866	57,630
	100,000 -	199,999	13,268	1,702,578	240,372	16,059	1,446,147	93,944	89,087
	200,000	and over	2,852	1,215,025	67,362	3,240	1,144,423	78,393	72,624
	Total		173,755	\$8,181,117	\$1,853,628	\$106,995	\$6,220,493	\$365,983	\$341,029

Total New York City	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	366,052	\$849,249	\$822,920	\$8	\$26,395	\$1,057	(\$15,485)
	\$ 5,000 -	9,999	373,796	2,805,121	2,585,698	3,794	215,614	8,629	(68,567)
	10,000 -	19,999	587,772	8,639,024	5,686,509	334,893	2,617,599	106,099	(43,031)
	20,000 -	29,999	458,629	11,410,573	4,676,723	363,378	6,370,470	280,816	217,006
	30,000 -	39,999	355,471	12,321,596	3,736,113	256,668	8,328,817	409,900	388,775
	40,000 -	49,999	228,414	10,198,478	2,518,045	157,149	7,523,285	398,166	389,212
	50,000 -	59,999	161,487	8,839,601	1,900,125	115,630	6,823,846	377,493	371,263
	60,000 -	74,999	155,245	10,365,354	1,967,896	119,199	8,278,258	474,470	465,668
	75,000 -	99,999	135,747	11,665,022	1,918,860	110,180	9,635,982	573,770	561,013
	100,000 -	199,999	138,086	18,394,030	2,277,115	101,816	16,015,099	1,056,696	1,025,795
	200,000	and over	71,408	61,579,752	3,129,215	49,270	58,401,268	4,000,486	3,795,236
	Total		3,032,107	\$157,067,800	\$31,219,219	\$1,611,985	\$124,236,633	\$7,687,582	\$7,086,885

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Albany	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	19,966	\$45,852	\$43,027	\$0	\$2,824	\$113	(\$328)
	\$ 5,000 -	9,999	14,354	105,611	88,389	101	17,112	685	(693)
	10,000 -	19,999	21,199	314,996	187,820	7,157	120,011	4,889	1,709
	20,000 -	29,999	18,001	447,709	168,019	7,870	271,821	12,291	10,950
	30,000 -	39,999	13,241	459,788	130,843	6,571	322,374	16,046	15,760
	40,000 -	49,999	9,519	426,106	104,281	6,081	315,744	16,411	16,257
	50,000 -	59,999	7,755	425,937	93,328	6,289	326,320	17,375	17,284
	60,000 -	74,999	8,818	590,917	114,412	8,619	467,886	25,823	25,668
	75,000 -	99,999	8,760	752,246	124,944	9,686	617,616	35,827	35,540
	100,000 -	199,999	7,655	996,987	128,785	8,909	859,293	56,046	55,514
	200,000	and over	2,056	1,023,491	56,966	2,436	964,090	66,040	64,708
	Total		131,324	\$5,589,640	\$1,240,814	\$63,719	\$4,285,091	\$251,546	\$242,369

Allegany	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,937	\$6,648	\$6,248	\$0	\$400	\$16	(\$73)
	\$ 5,000 -	9,999	2,156	16,051	14,268	32	1,752	70	(219)
	10,000 -	19,999	3,422	50,264	33,083	1,567	15,614	634	(50)
	20,000 -	29,999	2,559	63,424	26,979	2,164	34,281	1,494	1,200
	30,000 -	39,999	1,941	67,930	22,210	1,963	43,757	2,012	1,907
	40,000 -	49,999	1,512	67,686	18,637	1,696	47,353	2,275	2,184
	50,000 -	59,999	1,056	57,722	13,404	1,237	43,082	2,176	2,098
	60,000 -	74,999	909	60,616	12,061	1,130	47,424	2,552	2,487
	75,000 -	99,999	618	52,661	8,352	752	43,557	2,508	2,440
	100,000 -	199,999	292	36,673	4,477	328	31,869	2,060	2,037
	200,000	and over	63	23,512	1,092	66	22,354	1,531	1,405
	Total		17,465	\$503,187	\$160,811	\$10,935	\$331,443	\$17,328	\$15,416

Broome	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	13,905	\$32,104	\$30,350	\$0	\$1,754	\$70	(\$263)
	\$ 5,000 -	9,999	10,574	77,959	67,278	111	10,570	423	(615)
	10,000 -	19,999	16,619	245,980	152,397	5,852	87,731	3,565	996
	20,000 -	29,999	11,425	282,059	112,653	6,324	163,082	7,246	6,341
	30,000 -	39,999	8,241	286,497	88,474	5,824	192,199	9,164	8,954
	40,000 -	49,999	6,248	279,795	72,712	5,359	201,725	10,051	9,900
	50,000 -	59,999	4,747	260,462	58,796	4,710	196,956	10,178	10,051
	60,000 -	74,999	4,963	332,680	64,725	5,726	262,229	14,301	14,129
	75,000 -	99,999	4,450	381,012	61,255	5,279	314,478	18,202	18,014
	100,000 -	199,999	3,451	446,711	54,888	4,007	387,816	25,258	24,941
	200,000	and over	869	374,636	18,380	973	355,282	24,337	22,988
	Total		85,492	\$2,999,895	\$781,908	\$44,165	\$2,173,822	\$122,795	\$115,436

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Cattaraugus			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	5,538	\$12,566	\$11,853	\$0	\$713	\$29	(\$206)
\$	5,000 -		9,999	4,153	30,603	26,780	61	3,756	150	(354)
	10,000 -		19,999	6,573	96,506	61,706	2,760	32,040	1,301	38
	20,000 -		29,999	4,712	117,112	48,287	3,470	65,355	2,874	2,313
	30,000 -		39,999	3,502	121,878	39,257	3,343	79,278	3,684	3,470
	40,000 -		49,999	2,629	117,698	31,930	2,793	82,975	4,007	3,834
	50,000 -		59,999	1,944	106,584	24,717	2,187	79,679	4,041	3,891
	60,000 -		74,999	1,766	117,620	23,165	2,072	92,383	4,984	4,786
	75,000 -		99,999	1,134	96,315	15,254	1,379	79,682	4,587	4,450
	100,000 -		199,999	638	82,658	9,752	744	72,162	4,700	4,546
	200,000		and over	159	78,391	4,282	175	73,935	5,065	4,882
			Total	32,748	\$977,931	\$296,983	\$18,984	\$661,958	\$35,422	\$31,650

Cayuga			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	5,071	\$12,035	\$11,291	\$0	\$744	\$30	(\$198)
\$	5,000 -		9,999	3,833	28,159	23,871	33	4,247	170	(262)
	10,000 -		19,999	5,935	87,732	54,696	2,442	30,595	1,243	127
	20,000 -		29,999	4,766	117,732	47,489	3,056	67,186	2,970	2,500
	30,000 -		39,999	3,422	119,227	37,510	2,983	78,734	3,708	3,502
	40,000 -		49,999	2,699	120,816	32,107	2,755	85,954	4,213	4,090
	50,000 -		59,999	2,099	114,884	26,637	2,414	85,833	4,349	4,232
	60,000 -		74,999	2,091	139,309	27,647	2,532	109,129	5,877	5,781
	75,000 -		99,999	1,562	133,198	21,644	1,969	109,585	6,300	6,149
	100,000 -		199,999	726	90,744	11,226	861	78,657	5,072	4,856
	200,000		and over	182	78,305	4,318	200	73,787	5,054	4,670
			Total	32,386	\$1,042,141	\$298,436	\$19,245	\$724,451	\$38,986	\$35,447

Chautauqua			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	9,281	\$22,089	\$20,884	\$0	\$1,227	\$49	(\$323)
\$	5,000 -		9,999	7,435	54,851	47,694	70	7,087	284	(617)
	10,000 -		19,999	10,784	158,593	101,532	4,463	52,598	2,134	90
	20,000 -		29,999	7,693	190,825	78,486	5,232	107,107	4,719	3,842
	30,000 -		39,999	5,813	202,216	64,911	5,012	132,293	6,151	5,700
	40,000 -		49,999	4,473	200,202	53,895	4,581	141,726	6,880	6,467
	50,000 -		59,999	3,318	181,622	42,289	3,498	135,835	6,893	6,505
	60,000 -		74,999	3,057	203,472	40,328	3,601	159,543	8,610	8,166
	75,000 -		99,999	2,052	174,162	28,562	2,445	143,154	8,230	7,900
	100,000 -		199,999	1,252	159,644	20,246	1,445	137,952	8,946	8,700
	200,000		and over	342	136,027	7,204	367	128,456	8,799	8,236
			Total	55,500	\$1,683,703	\$506,031	\$30,714	\$1,146,978	\$61,695	\$54,666

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Chemung	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,026	\$13,947	\$13,196	\$0	\$751	\$30	(\$144)
	\$ 5,000 -	9,999	4,598	34,154	29,350	108	4,697	188	(362)
	10,000 -	19,999	6,863	101,044	63,531	2,839	34,674	1,408	177
	20,000 -	29,999	5,052	125,231	50,515	3,269	71,447	3,166	2,700
	30,000 -	39,999	3,880	135,008	41,804	2,902	90,302	4,289	4,157
	40,000 -	49,999	2,996	133,782	35,344	2,789	95,648	4,698	4,559
	50,000 -	59,999	2,225	121,866	28,119	2,239	91,509	4,662	4,566
	60,000 -	74,999	2,257	150,704	29,699	2,585	118,420	6,406	6,256
	75,000 -	99,999	1,667	142,390	23,201	2,048	117,141	6,746	6,601
	100,000 -	199,999	1,182	152,952	19,638	1,342	131,972	8,592	8,403
	200,000	and over	417	177,025	8,768	430	167,826	11,496	11,064
	Total		37,163	\$1,288,103	\$343,165	\$20,551	\$924,387	\$51,681	\$47,977

Chenango	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,307	\$7,619	\$7,192	\$1	\$425	\$17	(\$160)
	\$ 5,000 -	9,999	2,444	18,134	16,097	28	2,009	80	(257)
	10,000 -	19,999	4,294	63,501	41,236	2,036	20,229	820	(126)
	20,000 -	29,999	3,083	76,562	31,996	2,366	42,200	1,846	1,466
	30,000 -	39,999	2,265	78,654	25,591	2,002	51,061	2,361	2,224
	40,000 -	49,999	1,590	70,956	19,138	1,686	50,131	2,432	2,330
	50,000 -	59,999	1,159	63,557	14,472	1,247	47,838	2,427	2,372
	60,000 -	74,999	1,100	73,316	14,324	1,357	57,635	3,122	3,034
	75,000 -	99,999	771	65,430	10,468	944	54,019	3,110	3,027
	100,000 -	199,999	485	61,933	7,350	522	54,061	3,510	3,468
	200,000	and over	136	71,425	5,361	118	65,946	4,517	4,395
	Total		20,634	\$651,087	\$193,225	\$12,307	\$445,554	\$24,242	\$21,773

Clinton	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,665	\$10,615	\$9,970	\$0	\$645	\$26	(\$115)
	\$ 5,000 -	9,999	3,807	28,233	24,216	40	3,978	159	(274)
	10,000 -	19,999	5,842	86,163	54,236	2,331	29,595	1,201	130
	20,000 -	29,999	4,304	106,328	43,292	2,770	60,266	2,660	2,238
	30,000 -	39,999	3,224	112,335	35,373	2,407	74,555	3,508	3,376
	40,000 -	49,999	2,758	122,985	32,331	2,609	88,044	4,331	4,207
	50,000 -	59,999	2,008	109,981	25,388	2,178	82,415	4,194	4,094
	60,000 -	74,999	1,936	129,629	25,212	2,278	102,139	5,528	5,389
	75,000 -	99,999	1,438	122,551	20,023	1,780	100,748	5,796	5,682
	100,000 -	199,999	827	106,525	12,810	928	92,787	6,033	5,893
	200,000	and over	235	109,326	4,056	250	105,020	7,194	6,940
	Total		31,044	\$1,044,671	\$286,907	\$17,571	\$740,192	\$40,630	\$37,560

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Columbia			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	3,816	\$8,720	\$8,213	\$0	\$515	\$21	(\$110)
\$	5,000 -		9,999	2,955	21,816	18,875	13	2,928	117	(190)
	10,000 -		19,999	4,870	72,488	45,490	1,882	25,115	1,021	191
	20,000 -		29,999	3,749	92,775	37,747	2,117	52,911	2,343	1,948
	30,000 -		39,999	2,677	93,101	29,565	1,931	61,605	2,926	2,738
	40,000 -		49,999	2,075	93,132	24,713	1,762	66,657	3,317	3,097
	50,000 -		59,999	1,610	88,101	20,498	1,571	66,032	3,393	3,150
	60,000 -		74,999	1,746	117,004	23,700	1,766	91,538	4,995	4,755
	75,000 -		99,999	1,416	121,334	20,353	1,474	99,506	5,763	5,461
	100,000 -		199,999	1,086	141,866	18,586	1,084	122,197	7,977	7,616
	200,000	and over		382	201,317	14,183	233	186,901	12,803	11,895
			Total	26,382	\$1,051,654	\$261,923	\$13,833	\$775,905	\$44,676	\$40,551

Cortland			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	2,896	\$6,843	\$6,450	\$0	\$392	\$16	(\$91)
\$	5,000 -		9,999	2,201	16,243	14,071	42	2,130	85	(185)
	10,000 -		19,999	3,760	55,747	35,150	1,646	18,951	769	68
	20,000 -		29,999	2,904	72,136	29,090	1,939	41,107	1,819	1,438
	30,000 -		39,999	2,022	70,199	22,298	1,668	46,233	2,173	2,060
	40,000 -		49,999	1,544	69,069	18,531	1,518	49,020	2,398	2,314
	50,000 -		59,999	1,183	64,675	14,842	1,294	48,539	2,469	2,403
	60,000 -		74,999	1,155	77,014	15,353	1,284	60,377	3,259	3,198
	75,000 -		99,999	825	70,520	11,556	1,031	57,933	3,336	3,292
	100,000 -		199,999	526	66,473	8,557	587	57,329	3,711	3,666
	200,000	and over		98	32,704	2,153	85	30,466	2,087	2,013
			Total	19,114	\$601,623	\$178,051	\$11,094	\$412,477	\$22,122	\$20,176

Delaware			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	3,528	\$7,646	\$7,300	\$0	\$345	\$14	(\$107)
\$	5,000 -		9,999	2,441	18,174	16,306	43	1,825	73	(204)
	10,000 -		19,999	3,930	58,180	38,060	1,618	18,502	751	33
	20,000 -		29,999	2,836	70,308	29,802	1,998	38,507	1,686	1,360
	30,000 -		39,999	1,996	69,176	22,512	1,573	45,091	2,095	2,008
	40,000 -		49,999	1,390	62,067	17,129	1,374	43,564	2,102	2,004
	50,000 -		59,999	982	53,712	12,516	1,026	40,170	2,045	1,972
	60,000 -		74,999	914	60,958	12,095	999	47,865	2,597	2,498
	75,000 -		99,999	667	56,661	9,371	731	46,559	2,690	2,636
	100,000 -		199,999	394	50,064	6,213	432	43,418	2,816	2,747
	200,000	and over		117	63,926	2,463	107	61,357	4,203	3,915
			Total	19,195	\$570,872	\$173,767	\$9,901	\$387,203	\$21,072	\$18,862

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Dutchess	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	16,646	\$37,093	\$34,509	\$0	\$2,586	\$103	(\$151)
	\$ 5,000 -	9,999	11,196	82,256	67,196	117	14,943	598	(252)
	10,000 -	19,999	16,098	237,787	145,176	5,141	87,469	3,563	1,310
	20,000 -	29,999	13,546	337,414	133,267	6,915	197,231	8,850	7,735
	30,000 -	39,999	10,960	381,957	117,425	6,766	257,766	12,570	12,044
	40,000 -	49,999	8,981	402,766	105,146	7,104	290,516	14,829	14,349
	50,000 -	59,999	7,500	411,362	96,809	7,259	307,294	16,152	15,685
	60,000 -	74,999	9,349	628,111	131,431	10,406	486,274	26,697	25,903
	75,000 -	99,999	10,219	880,453	156,155	12,712	711,585	41,142	39,824
	100,000 -	199,999	9,499	1,229,603	168,502	11,824	1,049,277	68,309	66,032
	200,000	and over	1,974	923,234	50,843	2,084	870,307	59,616	57,454
		Total	115,968	\$5,552,036	\$1,206,459	\$70,328	\$4,275,248	\$252,429	\$239,933

Erie	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	65,452	\$149,179	\$140,608	\$1	\$8,564	\$343	(\$1,658)
	\$ 5,000 -	9,999	48,881	361,240	302,755	332	58,148	2,327	(2,939)
	10,000 -	19,999	71,043	1,047,039	635,669	24,820	386,549	15,728	4,262
	20,000 -	29,999	50,994	1,261,913	489,292	25,352	747,268	33,491	29,669
	30,000 -	39,999	37,179	1,292,975	387,933	23,593	881,448	42,791	42,095
	40,000 -	49,999	30,038	1,346,510	347,436	25,621	973,453	49,004	48,575
	50,000 -	59,999	24,804	1,360,348	307,832	24,953	1,027,563	53,373	53,075
	60,000 -	74,999	28,184	1,887,404	370,154	31,562	1,485,687	81,247	80,836
	75,000 -	99,999	24,686	2,116,163	350,127	29,824	1,736,212	100,334	99,866
	100,000 -	199,999	18,098	2,337,103	307,559	22,162	2,007,382	130,591	129,632
	200,000	and over	4,869	2,424,739	123,947	5,823	2,294,969	157,205	150,903
		Total	404,228	\$15,584,613	\$3,763,312	\$214,043	\$11,607,243	\$666,434	\$634,316

Essex	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,738	\$6,074	\$5,751	\$0	\$323	\$13	(\$35)
	\$ 5,000 -	9,999	1,925	14,295	12,760	26	1,509	60	(137)
	10,000 -	19,999	3,130	46,383	29,271	1,174	15,937	647	136
	20,000 -	29,999	2,202	54,524	22,659	1,347	30,518	1,344	1,101
	30,000 -	39,999	1,629	56,640	18,562	1,304	36,774	1,708	1,617
	40,000 -	49,999	1,327	59,308	16,009	1,238	42,061	2,057	1,971
	50,000 -	59,999	941	51,451	12,097	996	38,358	1,946	1,875
	60,000 -	74,999	856	57,019	11,404	906	44,709	2,418	2,345
	75,000 -	99,999	627	53,379	8,870	674	43,836	2,529	2,477
	100,000 -	199,999	368	47,753	5,924	352	41,477	2,701	2,631
	200,000	and over	112	60,577	2,849	83	57,645	3,949	3,865
		Total	15,855	\$507,403	\$146,156	\$8,100	\$353,147	\$19,372	\$17,846

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Franklin	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	3,059	\$6,733	\$6,381	\$0	\$352	\$14	(\$194)
	\$	5,000 -	9,999	2,269	16,734	14,806	38	1,890	76	(258)
		10,000 -	19,999	3,799	56,076	36,227	1,797	18,052	732	(125)
		20,000 -	29,999	2,582	63,603	26,707	2,047	34,849	1,527	1,157
		30,000 -	39,999	1,866	64,735	20,621	1,756	42,359	1,978	1,874
		40,000 -	49,999	1,468	65,307	17,501	1,577	46,229	2,260	2,182
		50,000 -	59,999	1,032	56,508	12,977	1,164	42,367	2,148	2,121
		60,000 -	74,999	964	64,167	12,676	1,211	50,280	2,713	2,647
		75,000 -	99,999	632	53,601	8,437	846	44,317	2,551	2,528
		100,000 -	199,999	332	41,464	5,175	374	35,915	2,315	2,267
		200,000	and over	76	25,694	1,675	72	23,947	1,640	1,629
			Total	18,079	\$514,622	\$163,183	\$10,882	\$340,557	\$17,954	\$15,828

Fulton	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	3,548	\$8,052	\$7,629	\$0	\$423	\$17	(\$103)
	\$	5,000 -	9,999	2,709	20,129	17,803	25	2,301	92	(245)
		10,000 -	19,999	4,879	72,871	45,817	2,149	24,906	1,013	103
		20,000 -	29,999	3,650	89,535	36,684	2,397	50,454	2,217	1,886
		30,000 -	39,999	2,371	82,213	26,350	1,882	53,981	2,521	2,469
		40,000 -	49,999	1,743	77,885	20,905	1,681	55,298	2,695	2,669
		50,000 -	59,999	1,358	74,442	17,263	1,438	55,741	2,842	2,821
		60,000 -	74,999	1,189	79,441	15,806	1,295	62,340	3,381	3,357
		75,000 -	99,999	863	73,646	12,005	938	60,703	3,497	3,469
		100,000 -	199,999	497	63,357	7,678	503	55,177	3,585	3,549
		200,000	and over	142	62,931	2,800	129	60,002	4,110	3,927
			Total	22,949	\$704,502	\$210,740	\$12,437	\$481,326	\$25,970	\$23,902

Genesee	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	4,184	\$9,819	\$9,146	\$0	\$673	\$27	(\$105)
	\$	5,000 -	9,999	3,079	22,768	18,869	38	3,860	154	(113)
		10,000 -	19,999	4,713	69,967	42,633	1,643	25,691	1,045	295
		20,000 -	29,999	3,621	89,648	35,679	2,107	51,862	2,308	1,977
		30,000 -	39,999	2,895	100,777	31,599	2,336	66,842	3,158	3,050
		40,000 -	49,999	2,350	105,348	28,392	2,554	74,403	3,622	3,524
		50,000 -	59,999	1,802	98,837	22,725	2,057	74,055	3,765	3,722
		60,000 -	74,999	1,859	123,831	24,371	2,326	97,134	5,239	5,135
		75,000 -	99,999	1,322	112,620	18,234	1,673	92,712	5,330	5,223
		100,000 -	199,999	709	88,672	10,919	877	76,876	4,962	4,848
		200,000	and over	152	57,298	3,097	198	54,004	3,699	3,533
			Total	26,686	\$879,585	\$245,664	\$15,809	\$618,112	\$33,309	\$31,089

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Greene			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	3,053	\$6,817	\$6,489	\$0	\$328	\$13	(\$75)
\$	5,000 -		9,999	2,291	16,938	14,913	15	2,011	80	(149)
	10,000 -		19,999	3,489	51,653	32,788	1,367	17,498	711	151
	20,000 -		29,999	2,659	65,689	26,839	1,490	37,359	1,655	1,468
	30,000 -		39,999	1,942	67,504	21,219	1,434	44,851	2,127	2,080
	40,000 -		49,999	1,484	66,511	17,426	1,369	47,716	2,371	2,336
	50,000 -		59,999	1,170	64,243	14,746	1,172	48,325	2,494	2,475
	60,000 -		74,999	1,193	79,714	15,894	1,269	62,551	3,408	3,369
	75,000 -		99,999	919	78,606	12,893	995	64,718	3,748	3,706
	100,000 -		199,999	536	68,622	8,391	507	59,725	3,877	3,791
	200,000	and over		133	62,012	3,094	108	58,810	4,028	3,786
			Total	18,869	\$628,309	\$174,692	\$9,726	\$443,892	\$24,512	\$22,938

Hamilton			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	487	\$1,087	\$1,026	\$0	\$61	\$2	(\$6)
\$	5,000 -		9,999	349	2,597	2,307	9	281	11	(12)
	10,000 -		19,999	486	7,203	4,695	131	2,377	96	40
	20,000 -		29,999	373	9,276	3,949	231	5,096	224	197
	30,000 -		39,999	278	9,670	3,276	191	6,204	281	277
	40,000 -		49,999	191	8,623	2,421	166	6,036	288	288
	50,000 -		59,999	117	6,423	1,560	106	4,757	242	240
	60,000 -		74,999	104	6,871	1,395	89	5,387	291	290
	75,000 -		99,999	72	6,185	1,058	58	5,068	293	290
	100,000 -		199,999	60	7,696	986	50	6,660	435	411
	200,000	and over		17	7,725	227	6	7,492	513	490
			Total	2,534	\$73,356	\$22,900	\$1,037	\$49,419	\$2,676	\$2,505

Herkimer			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	4,398	\$10,130	\$9,495	\$0	\$636	\$25	(\$120)
\$	5,000 -		9,999	3,273	24,347	21,209	75	3,063	123	(275)
	10,000 -		19,999	5,628	83,491	52,581	2,372	28,538	1,160	25
	20,000 -		29,999	3,838	94,655	39,116	2,572	53,217	2,342	1,903
	30,000 -		39,999	2,834	98,650	31,615	2,441	64,594	3,010	2,872
	40,000 -		49,999	2,207	98,577	26,766	2,306	69,505	3,362	3,254
	50,000 -		59,999	1,638	89,597	20,783	1,823	66,992	3,395	3,361
	60,000 -		74,999	1,411	93,819	18,515	1,621	73,683	3,973	3,874
	75,000 -		99,999	926	78,832	12,741	1,174	64,917	3,738	3,657
	100,000 -		199,999	446	56,095	7,006	508	48,581	3,139	3,069
	200,000	and over		107	41,100	2,286	100	38,713	2,652	2,479
			Total	26,706	\$769,293	\$242,113	\$14,992	\$512,439	\$26,919	\$24,099

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Jefferson	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,079	\$14,107	\$13,355	\$0	\$764	\$31	(\$198)
	\$ 5,000 -	9,999	4,690	34,716	30,269	108	4,339	174	(406)
	10,000 -	19,999	7,595	111,868	72,171	3,677	36,019	1,461	(14)
	20,000 -	29,999	4,893	120,392	51,023	3,701	65,668	2,868	2,331
	30,000 -	39,999	3,860	134,593	43,572	3,445	87,576	4,069	3,900
	40,000 -	49,999	3,044	136,046	36,609	3,081	96,356	4,696	4,593
	50,000 -	59,999	2,129	116,514	26,947	2,322	87,246	4,437	4,371
	60,000 -	74,999	1,975	131,717	26,079	2,355	103,283	5,579	5,514
	75,000 -	99,999	1,469	125,520	19,995	1,781	103,744	5,978	5,891
	100,000 -	199,999	865	110,969	14,117	1,091	95,761	6,214	6,071
	200,000	and over	233	100,753	5,542	263	94,947	6,504	6,321
	Total		36,832	\$1,137,195	\$339,679	\$21,824	\$775,703	\$42,011	\$38,374

Lewis	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,725	\$3,998	\$3,753	\$0	\$245	\$10	(\$101)
	\$ 5,000 -	9,999	1,243	9,185	8,050	14	1,121	45	(125)
	10,000 -	19,999	1,923	28,363	18,633	843	8,888	361	(80)
	20,000 -	29,999	1,545	38,227	16,335	1,212	20,680	903	672
	30,000 -	39,999	1,300	45,348	15,066	1,346	28,935	1,333	1,223
	40,000 -	49,999	1,002	44,811	12,346	1,186	31,279	1,500	1,413
	50,000 -	59,999	698	38,200	8,936	893	28,371	1,430	1,336
	60,000 -	74,999	527	35,197	6,992	743	27,461	1,471	1,395
	75,000 -	99,999	341	28,880	4,523	481	23,876	1,371	1,319
	100,000 -	199,999	157	19,657	2,385	182	17,089	1,103	1,041
	200,000	and over	28	8,149	461	36	7,652	524	466
	Total		10,489	\$300,015	\$97,480	\$6,936	\$195,597	\$10,051	\$8,559

Livingston	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,968	\$8,929	\$8,334	\$0	\$595	\$24	(\$140)
	\$ 5,000 -	9,999	2,852	21,009	17,705	33	3,270	131	(148)
	10,000 -	19,999	4,350	64,491	39,658	1,490	23,343	949	246
	20,000 -	29,999	3,485	86,638	34,168	2,024	50,446	2,251	1,909
	30,000 -	39,999	2,751	95,837	29,747	2,008	64,081	3,060	2,950
	40,000 -	49,999	2,340	104,887	27,794	2,259	74,834	3,685	3,595
	50,000 -	59,999	1,772	97,081	22,409	2,032	72,640	3,704	3,640
	60,000 -	74,999	2,055	137,274	27,085	2,528	107,661	5,825	5,759
	75,000 -	99,999	1,538	131,144	21,754	1,891	107,498	6,182	6,099
	100,000 -	199,999	867	108,313	14,091	1,056	93,166	6,007	5,920
	200,000	and over	151	75,625	4,176	140	71,309	4,885	4,802
	Total		26,129	\$931,228	\$246,921	\$15,461	\$668,843	\$36,703	\$34,632

* 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 in 1999 (Cont'd)

(Dollar Data in Thousands)

Madison	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	4,124	\$9,629	\$9,001	\$0	\$629	\$25	(\$129)
	\$	5,000 -	9,999	3,085	22,681	19,236	50	3,396	136	(199)
		10,000 -	19,999	4,944	73,505	45,803	1,996	25,706	1,045	71
		20,000 -	29,999	4,029	99,745	40,208	2,675	56,862	2,517	2,080
		30,000 -	39,999	3,084	107,251	33,836	2,595	70,820	3,344	3,159
		40,000 -	49,999	2,221	99,668	26,877	2,284	70,507	3,441	3,315
		50,000 -	59,999	1,787	97,578	22,657	1,909	73,012	3,718	3,646
		60,000 -	74,999	1,906	127,238	25,364	2,229	99,645	5,392	5,288
		75,000 -	99,999	1,484	126,777	20,919	1,823	104,035	6,004	5,908
		100,000 -	199,999	1,085	139,650	18,307	1,325	120,018	7,803	7,723
		200,000	and over	275	111,891	6,856	288	104,747	7,175	7,066
			Total	28,024	\$1,015,613	\$269,064	\$17,174	\$729,377	\$40,600	\$37,928

Monroe	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	48,825	\$115,245	\$107,434	\$1	\$7,811	\$313	(\$1,041)
	\$	5,000 -	9,999	34,936	256,386	212,880	491	43,006	1,721	(1,983)
		10,000 -	19,999	52,723	781,636	469,739	20,632	291,257	11,864	2,786
		20,000 -	29,999	40,855	1,010,172	387,769	20,423	601,979	27,054	23,772
		30,000 -	39,999	31,522	1,096,915	319,671	17,480	759,764	37,512	36,915
		40,000 -	49,999	24,835	1,112,189	280,729	18,663	812,797	41,718	41,436
		50,000 -	59,999	19,969	1,094,963	247,335	18,624	829,004	43,531	43,345
		60,000 -	74,999	24,208	1,625,404	321,035	25,913	1,278,456	70,240	69,913
		75,000 -	99,999	23,503	2,018,654	339,676	28,197	1,650,781	95,468	95,052
		100,000 -	199,999	20,486	2,674,106	358,037	24,637	2,291,432	149,513	148,591
		200,000	and over	5,649	2,669,433	148,421	6,288	2,514,724	172,259	166,859
			Total	327,511	\$14,455,103	\$3,192,726	\$181,349	\$11,081,011	\$651,193	\$625,645

Montgomery	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	3,611	\$8,274	\$7,863	\$0	\$412	\$16	(\$152)
	\$	5,000 -	9,999	2,646	19,543	17,141	31	2,371	95	(255)
		10,000 -	19,999	4,428	66,085	41,180	1,856	23,049	937	63
		20,000 -	29,999	3,456	85,100	34,569	2,295	48,235	2,129	1,760
		30,000 -	39,999	2,193	76,191	23,955	1,820	50,417	2,382	2,251
		40,000 -	49,999	1,563	70,030	18,697	1,497	49,836	2,433	2,352
		50,000 -	59,999	1,173	64,326	14,886	1,177	48,263	2,470	2,407
		60,000 -	74,999	1,153	76,757	15,081	1,272	60,404	3,267	3,200
		75,000 -	99,999	866	73,769	11,990	1,005	60,775	3,499	3,451
		100,000 -	199,999	402	50,587	6,458	482	43,647	2,819	2,786
		200,000	and over	131	52,716	2,820	124	49,772	3,409	3,369
			Total	21,622	\$643,378	\$194,640	\$11,559	\$437,181	\$23,456	\$21,232

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Nassau	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	89,112	\$195,664	\$181,321	\$3	\$14,362	\$575	(\$263)
	\$ 5,000 -	9,999	57,814	426,542	345,786	382	80,375	3,216	(802)
	10,000 -	19,999	81,931	1,204,779	750,130	23,377	431,249	17,606	7,135
	20,000 -	29,999	66,173	1,648,341	689,210	31,111	928,020	41,631	36,705
	30,000 -	39,999	57,301	1,995,458	641,193	28,565	1,325,700	65,586	64,158
	40,000 -	49,999	45,114	2,020,554	561,429	27,792	1,431,333	74,671	73,883
	50,000 -	59,999	36,869	2,023,443	512,902	28,638	1,481,904	79,679	79,037
	60,000 -	74,999	45,263	3,040,330	707,419	43,632	2,289,279	127,063	126,010
	75,000 -	99,999	54,385	4,704,703	956,949	60,790	3,686,964	213,846	211,730
	100,000 -	199,999	68,792	9,204,103	1,474,720	83,658	7,645,724	501,383	493,720
	200,000	and over	31,007	19,953,030	1,041,933	38,207	18,872,889	1,292,793	1,245,093
	Total		633,761	\$46,416,947	\$7,862,992	\$366,155	\$38,187,799	\$2,418,049	\$2,336,406

Niagara	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	15,590	\$35,680	\$33,521	\$0	\$2,159	\$86	(\$363)
	\$ 5,000 -	9,999	11,892	87,911	73,721	84	14,106	564	(687)
	10,000 -	19,999	16,877	247,976	152,637	5,675	89,665	3,645	942
	20,000 -	29,999	11,968	295,807	117,386	6,706	171,715	7,636	6,615
	30,000 -	39,999	8,593	299,505	92,350	6,358	200,797	9,579	9,372
	40,000 -	49,999	7,312	328,151	86,310	7,166	234,675	11,583	11,469
	50,000 -	59,999	6,159	337,910	76,327	6,615	254,968	13,161	13,072
	60,000 -	74,999	6,942	464,771	90,447	8,125	366,199	19,968	19,862
	75,000 -	99,999	5,832	498,466	79,858	6,938	411,670	23,760	23,625
	100,000 -	199,999	3,245	402,226	50,448	3,841	347,937	22,395	22,208
	200,000	and over	467	214,356	9,086	534	204,736	14,024	13,526
	Total		94,877	\$3,212,759	\$862,091	\$52,042	\$2,298,627	\$126,401	\$119,641

Oneida	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	16,571	\$37,645	\$35,495	\$0	\$2,150	\$86	(\$358)
	\$ 5,000 -	9,999	11,606	85,693	73,318	289	12,077	483	(766)
	10,000 -	19,999	18,896	279,838	173,876	7,654	98,309	3,995	589
	20,000 -	29,999	13,755	340,906	135,619	8,234	197,053	8,759	7,596
	30,000 -	39,999	9,780	339,485	105,086	7,075	227,324	10,813	10,549
	40,000 -	49,999	7,308	326,966	86,653	6,863	233,450	11,492	11,324
	50,000 -	59,999	5,575	305,558	69,685	5,950	229,924	11,793	11,672
	60,000 -	74,999	5,689	380,023	74,025	6,597	299,400	16,278	16,124
	75,000 -	99,999	4,453	380,693	61,674	5,534	313,484	18,088	17,934
	100,000 -	199,999	2,893	372,614	46,434	3,397	322,783	20,981	20,760
	200,000	and over	797	397,222	17,312	1,009	378,901	25,955	24,785
	Total		97,323	\$3,246,643	\$879,177	\$52,602	\$2,314,855	\$128,723	\$120,209

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Onondaga			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	29,968	\$69,378	\$64,951	\$3	\$4,424	\$177	(\$669)
\$	5,000 -		9,999	21,373	157,470	132,415	264	24,786	992	(1,357)
	10,000 -		19,999	33,542	498,168	301,733	13,399	183,035	7,450	1,548
	20,000 -		29,999	25,590	633,205	246,030	13,876	373,299	16,698	14,546
	30,000 -		39,999	19,088	663,420	198,113	11,982	453,326	22,095	21,658
	40,000 -		49,999	14,441	645,987	164,810	11,760	469,418	23,814	23,523
	50,000 -		59,999	12,044	660,345	149,017	11,932	499,396	26,061	25,872
	60,000 -		74,999	13,871	929,789	181,202	15,457	733,130	40,205	39,925
	75,000 -		99,999	13,309	1,143,955	189,201	16,746	938,008	54,229	53,904
	100,000 -		199,999	10,687	1,381,758	181,160	13,471	1,187,127	77,239	76,628
	200,000	and over		2,945	1,344,536	70,604	3,622	1,270,310	87,016	84,504
			Total	196,858	\$8,128,011	\$1,879,236	\$112,512	\$6,136,259	\$355,976	\$340,082

Ontario			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	6,569	\$15,071	\$13,970	\$0	\$1,101	\$44	(\$155)
\$	5,000 -		9,999	4,774	35,267	29,124	45	6,085	244	(182)
	10,000 -		19,999	7,256	107,791	65,604	2,431	39,756	1,618	469
	20,000 -		29,999	5,903	146,553	57,935	3,099	85,518	3,817	3,294
	30,000 -		39,999	4,484	155,976	48,010	3,097	104,869	5,022	4,863
	40,000 -		49,999	3,620	162,539	43,482	3,333	115,723	5,705	5,571
	50,000 -		59,999	2,989	163,781	38,162	3,140	122,479	6,265	6,176
	60,000 -		74,999	3,169	212,178	42,374	3,667	166,137	9,011	8,885
	75,000 -		99,999	2,825	241,926	41,122	3,417	197,387	11,362	11,191
	100,000 -		199,999	2,089	270,020	37,119	2,466	230,435	14,984	14,827
	200,000	and over		556	290,175	15,889	633	273,653	18,745	18,409
			Total	44,234	\$1,801,277	\$432,791	\$25,328	\$1,343,143	\$76,817	\$73,348

Orange			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	18,294	\$42,093	\$39,061	\$0	\$3,031	\$121	(\$315)
\$	5,000 -		9,999	13,748	101,881	84,939	199	16,743	670	(1,155)
	10,000 -		19,999	20,097	295,902	183,990	8,312	103,601	4,218	436
	20,000 -		29,999	15,456	383,445	155,579	9,719	218,414	9,736	8,101
	30,000 -		39,999	12,830	446,960	138,210	8,901	299,849	14,610	13,836
	40,000 -		49,999	10,400	465,806	125,223	9,213	331,369	16,793	15,958
	50,000 -		59,999	8,830	485,133	118,219	9,286	357,629	18,703	17,805
	60,000 -		74,999	11,130	747,515	163,309	13,753	570,453	31,130	29,501
	75,000 -		99,999	11,452	986,099	185,649	15,185	785,265	45,190	42,245
	100,000 -		199,999	9,783	1,254,042	185,747	13,158	1,055,137	68,434	62,091
	200,000	and over		1,869	917,677	46,733	2,180	868,764	59,510	53,460
			Total	133,889	\$6,126,553	\$1,426,659	\$89,906	\$4,610,255	\$269,115	\$241,963

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Orleans			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	2,713	\$6,134	\$5,789	\$0	\$345	\$14	(\$128)
\$	5,000 -		9,999	1,967	14,652	12,451	28	2,173	87	(129)
	10,000 -		19,999	3,166	46,977	29,538	1,433	16,006	650	35
	20,000 -		29,999	2,433	59,858	24,555	1,779	33,525	1,477	1,206
	30,000 -		39,999	1,818	63,617	20,039	1,650	41,928	1,964	1,886
	40,000 -		49,999	1,518	67,903	18,235	1,673	47,995	2,339	2,301
	50,000 -		59,999	1,153	63,184	14,723	1,372	47,089	2,387	2,333
	60,000 -		74,999	1,171	77,837	15,284	1,479	61,074	3,300	3,276
	75,000 -		99,999	738	62,896	10,016	898	51,982	2,991	2,973
	100,000 -		199,999	339	42,716	5,283	383	37,050	2,398	2,371
	200,000	and over		48	18,917	905	53	17,960	1,230	1,202
			Total	17,064	\$524,691	\$156,818	\$10,748	\$357,127	\$18,837	\$17,326

Oswego			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	7,458	\$17,491	\$16,450	\$0	\$1,041	\$42	(\$203)
\$	5,000 -		9,999	5,595	41,313	35,609	62	5,642	226	(448)
	10,000 -		19,999	8,825	130,544	82,442	4,020	44,082	1,790	111
	20,000 -		29,999	6,627	164,104	66,750	4,865	92,489	4,077	3,478
	30,000 -		39,999	5,200	180,809	57,393	4,549	118,867	5,581	5,479
	40,000 -		49,999	4,017	180,088	47,832	3,980	128,276	6,297	6,234
	50,000 -		59,999	3,174	173,906	39,767	3,476	130,663	6,681	6,637
	60,000 -		74,999	3,422	229,102	44,599	4,142	180,361	9,795	9,692
	75,000 -		99,999	2,805	239,724	38,231	3,576	197,916	11,413	11,344
	100,000 -		199,999	1,365	168,159	20,378	1,702	146,079	9,396	9,327
	200,000	and over		150	136,789	3,003	180	133,606	9,152	7,280
			Total	48,638	\$1,662,029	\$452,454	\$30,552	\$1,179,022	\$64,450	\$58,931

Otsego			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	4,070	\$9,224	\$8,717	\$0	\$507	\$20	(\$162)
\$	5,000 -		9,999	2,939	21,845	19,088	40	2,717	109	(208)
	10,000 -		19,999	4,934	73,213	46,532	1,989	24,693	1,002	38
	20,000 -		29,999	3,467	85,537	35,895	2,378	47,264	2,073	1,680
	30,000 -		39,999	2,425	84,279	27,271	1,964	55,044	2,566	2,438
	40,000 -		49,999	1,844	82,422	22,546	1,703	58,173	2,833	2,721
	50,000 -		59,999	1,321	72,220	16,850	1,328	54,042	2,760	2,703
	60,000 -		74,999	1,265	84,533	17,031	1,410	66,092	3,582	3,503
	75,000 -		99,999	976	83,534	13,438	1,161	68,935	3,978	3,898
	100,000 -		199,999	685	90,272	11,483	740	78,049	5,107	5,017
	200,000	and over		201	121,892	5,869	219	115,804	7,933	7,735
			Total	24,127	\$808,971	\$224,720	\$12,932	\$571,320	\$31,963	\$29,363

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Putnam	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,753	\$12,839	\$11,764	\$3	\$1,073	\$43	\$5
	\$ 5,000 -	9,999	3,393	24,719	19,092	13	5,614	225	79
	10,000 -	19,999	4,248	62,551	37,414	857	24,279	992	591
	20,000 -	29,999	3,825	95,446	38,622	1,597	55,227	2,490	2,197
	30,000 -	39,999	3,689	128,818	40,631	1,806	86,381	4,277	4,004
	40,000 -	49,999	3,247	145,496	40,401	2,241	102,854	5,295	5,014
	50,000 -	59,999	2,795	153,485	39,363	2,517	111,605	5,908	5,619
	60,000 -	74,999	3,771	253,537	58,244	3,944	191,349	10,522	9,971
	75,000 -	99,999	4,815	416,306	82,800	5,935	327,570	18,892	17,884
	100,000 -	199,999	5,425	708,503	110,353	6,720	591,430	38,546	36,394
	200,000	and over	1,098	542,855	32,124	1,239	509,493	34,900	31,285
	Total		42,059	\$2,544,555	\$510,808	\$26,872	\$2,006,875	\$122,090	\$113,043

Rensselaer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,739	\$22,432	\$21,054	\$0	\$1,377	\$55	(\$205)
	\$ 5,000 -	9,999	7,221	53,244	44,780	67	8,397	336	(394)
	10,000 -	19,999	11,138	165,947	100,271	4,051	61,624	2,508	651
	20,000 -	29,999	9,506	235,902	91,214	4,885	139,795	6,269	5,383
	30,000 -	39,999	6,841	237,372	70,724	4,289	162,359	7,908	7,606
	40,000 -	49,999	5,270	236,088	60,746	4,147	171,196	8,638	8,372
	50,000 -	59,999	4,153	227,931	51,749	4,136	172,046	8,938	8,698
	60,000 -	74,999	4,818	322,660	63,835	5,295	253,531	13,842	13,498
	75,000 -	99,999	4,241	362,390	59,800	4,981	297,609	17,170	16,737
	100,000 -	199,999	2,840	359,232	45,752	3,273	310,208	20,079	19,624
	200,000	and over	494	191,896	10,571	555	180,770	12,383	11,805
	Total		66,261	\$2,415,094	\$620,496	\$35,679	\$1,758,912	\$98,126	\$91,775

Rockland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	16,790	\$37,745	\$34,661	\$0	\$3,083	\$123	(\$59)
	\$ 5,000 -	9,999	11,488	84,735	68,543	55	16,137	646	(629)
	10,000 -	19,999	16,156	237,360	147,313	5,100	84,934	3,469	946
	20,000 -	29,999	12,741	318,284	130,829	6,825	180,630	8,113	6,718
	30,000 -	39,999	11,266	392,432	123,274	6,104	263,054	13,055	12,081
	40,000 -	49,999	8,894	397,912	110,473	6,363	281,075	14,640	13,608
	50,000 -	59,999	7,139	391,474	100,172	6,073	285,229	15,284	14,182
	60,000 -	74,999	8,726	586,905	138,287	9,005	439,613	24,333	22,563
	75,000 -	99,999	11,113	961,684	202,599	13,326	745,759	43,110	39,741
	100,000 -	199,999	15,007	1,999,958	332,748	19,854	1,647,356	107,865	97,568
	200,000	and over	4,383	2,057,416	145,194	5,801	1,906,421	130,590	115,293
	Total		123,703	\$7,465,905	\$1,534,093	\$78,506	\$5,853,291	\$361,228	\$322,012

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

St. Lawrence	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,779	\$15,092	\$14,328	\$0	\$779	\$31	(\$251)
	\$ 5,000 -	9,999	4,948	36,755	32,526	72	4,157	166	(502)
	10,000 -	19,999	7,660	112,369	73,715	3,524	35,130	1,424	(189)
	20,000 -	29,999	5,087	125,993	53,128	3,776	69,088	3,022	2,419
	30,000 -	39,999	4,188	146,314	47,023	3,742	95,549	4,456	4,260
	40,000 -	49,999	3,292	147,264	39,480	3,388	104,396	5,101	4,964
	50,000 -	59,999	2,386	130,518	29,905	2,703	97,909	4,995	4,920
	60,000 -	74,999	2,340	156,066	30,347	2,832	122,887	6,656	6,582
	75,000 -	99,999	1,745	149,202	23,656	2,144	123,402	7,113	7,058
	100,000 -	199,999	998	124,536	15,097	1,248	108,192	6,973	6,877
	200,000	and over	168	68,631	4,396	181	64,054	4,388	4,230
	Total		39,591	\$1,212,740	\$363,601	\$23,610	\$825,543	\$44,325	\$40,368

Saratoga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	12,629	\$29,282	\$27,012	\$0	\$2,269	\$91	(\$102)
	\$ 5,000 -	9,999	8,588	63,192	51,520	67	11,605	464	(180)
	10,000 -	19,999	13,028	193,618	117,199	4,165	72,255	2,941	1,077
	20,000 -	29,999	10,898	270,892	105,695	5,433	159,765	7,149	6,333
	30,000 -	39,999	8,912	310,516	93,675	5,485	211,357	10,256	10,076
	40,000 -	49,999	7,045	315,988	81,969	5,539	228,480	11,515	11,378
	50,000 -	59,999	5,958	327,333	74,821	5,559	246,953	12,828	12,725
	60,000 -	74,999	7,411	496,144	98,480	7,848	389,816	21,296	21,147
	75,000 -	99,999	7,281	626,660	105,129	8,745	512,786	29,610	29,381
	100,000 -	199,999	5,943	765,965	100,001	7,110	658,854	42,841	42,433
	200,000	and over	1,227	569,484	28,252	1,342	539,890	36,982	35,640
	Total		88,920	\$3,969,074	\$883,753	\$51,293	\$3,034,030	\$175,973	\$169,908

Schenectady	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,903	\$22,794	\$21,521	\$0	\$1,290	\$52	(\$195)
	\$ 5,000 -	9,999	7,566	55,686	47,997	57	7,625	305	(479)
	10,000 -	19,999	11,152	165,076	101,590	3,850	59,636	2,427	702
	20,000 -	29,999	8,784	217,638	84,744	4,259	128,635	5,768	5,124
	30,000 -	39,999	6,533	227,040	67,860	3,919	155,261	7,583	7,458
	40,000 -	49,999	4,709	211,225	54,530	3,675	153,021	7,757	7,697
	50,000 -	59,999	3,973	217,996	49,518	3,733	164,745	8,581	8,530
	60,000 -	74,999	4,790	320,736	63,468	4,892	252,376	13,806	13,711
	75,000 -	99,999	4,321	370,532	61,923	4,884	303,725	17,548	17,438
	100,000 -	199,999	3,453	448,584	58,020	3,641	386,924	25,219	25,073
	200,000	and over	884	395,231	20,683	936	373,612	25,592	25,226
	Total		66,068	\$2,652,538	\$631,854	\$33,846	\$1,986,850	\$114,638	\$110,285

* 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 in 1999 (Cont'd)

(Dollar Data in Thousands)

Schoharie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,971	\$4,406	\$4,154	\$0	\$251	\$10	(\$66)
	\$ 5,000 -	9,999	1,399	10,345	9,218	6	1,121	45	(116)
	10,000 -	19,999	2,378	34,984	22,407	927	11,650	473	58
	20,000 -	29,999	1,851	45,800	19,002	1,248	25,550	1,123	940
	30,000 -	39,999	1,327	46,199	14,936	1,105	30,158	1,403	1,355
	40,000 -	49,999	1,036	46,298	12,648	1,016	32,633	1,578	1,529
	50,000 -	59,999	837	45,822	10,728	875	34,219	1,745	1,715
	60,000 -	74,999	768	51,150	10,072	823	40,255	2,179	2,140
	75,000 -	99,999	547	46,520	7,832	591	38,097	2,195	2,162
	100,000 -	199,999	286	35,515	4,398	315	30,802	1,988	1,943
	200,000	and over	54	25,177	1,223	49	23,905	1,638	1,542
	Total		12,454	\$392,216	\$116,618	\$6,955	\$268,641	\$14,377	\$13,202

Schuyler	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,287	\$2,858	\$2,686	\$0	\$172	\$7	(\$34)
	\$ 5,000 -	9,999	848	6,208	5,405	9	794	32	(65)
	10,000 -	19,999	1,438	21,426	13,670	598	7,158	291	14
	20,000 -	29,999	1,133	28,145	11,840	848	15,456	677	556
	30,000 -	39,999	857	29,738	9,634	793	19,311	895	860
	40,000 -	49,999	664	29,744	8,033	637	21,074	1,019	1,001
	50,000 -	59,999	466	25,646	6,076	488	19,082	960	951
	60,000 -	74,999	421	27,958	5,608	451	21,900	1,180	1,171
	75,000 -	99,999	271	22,937	3,602	289	19,046	1,095	1,069
	100,000 -	199,999	156	20,209	2,414	161	17,634	1,150	1,131
	200,000	and over	30	13,448	815	21	12,613	864	816
	Total		7,571	\$228,317	\$69,783	\$4,295	\$154,240	\$8,170	\$7,470

Seneca	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,347	\$5,263	\$4,938	\$0	\$325	\$13	(\$93)
	\$ 5,000 -	9,999	1,648	12,128	10,544	17	1,567	63	(107)
	10,000 -	19,999	2,557	37,857	24,112	1,071	12,674	514	49
	20,000 -	29,999	1,937	48,004	19,757	1,350	26,897	1,187	953
	30,000 -	39,999	1,456	50,710	15,936	1,252	33,521	1,578	1,483
	40,000 -	49,999	1,166	52,298	13,855	1,224	37,219	1,819	1,766
	50,000 -	59,999	877	47,960	11,131	1,028	35,801	1,817	1,746
	60,000 -	74,999	861	57,279	11,254	997	45,028	2,433	2,364
	75,000 -	99,999	539	46,024	7,372	616	38,037	2,189	2,137
	100,000 -	199,999	305	38,329	4,967	330	33,031	2,132	2,053
	200,000	and over	69	31,215	1,685	59	29,471	2,019	1,965
	Total		13,762	\$427,067	\$125,551	\$7,944	\$293,571	\$15,764	\$14,316

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Steuben	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	6,744	\$15,199	\$14,368	\$0	\$831	\$33	(\$175)
	\$	5,000 -	9,999	4,906	36,270	31,557	93	4,619	185	(395)
		10,000 -	19,999	7,302	107,641	69,525	3,430	34,686	1,408	(108)
		20,000 -	29,999	5,653	140,368	58,052	4,255	78,061	3,426	2,791
		30,000 -	39,999	4,401	153,174	48,329	3,727	101,118	4,751	4,566
		40,000 -	49,999	3,236	144,498	38,332	3,356	102,810	5,026	4,862
		50,000 -	59,999	2,440	133,686	30,658	2,655	100,373	5,128	5,010
		60,000 -	74,999	2,423	161,581	31,600	2,617	127,364	6,919	6,781
		75,000 -	99,999	1,714	146,311	23,546	1,971	120,794	6,972	6,862
		100,000 -	199,999	1,208	157,957	19,696	1,384	136,877	8,933	8,794
		200,000	and over	346	215,321	17,959	371	196,991	13,494	13,217
			Total	40,373	\$1,412,006	\$383,622	\$23,859	\$1,004,524	\$56,275	\$52,205

Suffolk	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	82,549	\$184,986	\$172,113	\$13	\$12,858	\$515	(\$680)
	\$	5,000 -	9,999	57,370	423,538	347,354	456	75,723	3,030	(1,403)
		10,000 -	19,999	87,294	1,289,525	797,101	28,481	463,934	18,911	6,655
		20,000 -	29,999	73,279	1,823,797	754,786	38,426	1,030,584	46,117	40,474
		30,000 -	39,999	61,156	2,128,616	686,966	35,961	1,405,677	68,810	67,506
		40,000 -	49,999	48,351	2,166,766	608,603	35,842	1,522,320	78,054	77,369
		50,000 -	59,999	40,290	2,211,274	569,053	37,461	1,604,760	84,528	84,082
		60,000 -	74,999	49,292	3,312,379	764,471	53,417	2,494,490	136,645	135,853
		75,000 -	99,999	56,627	4,881,764	982,675	67,449	3,831,640	221,050	219,596
		100,000 -	199,999	57,329	7,533,097	1,195,253	69,259	6,268,585	409,192	405,208
		200,000	and over	16,785	9,317,683	501,752	18,729	8,797,202	602,608	582,907
			Total	630,322	\$35,273,425	\$7,380,127	\$385,494	\$27,507,773	\$1,669,460	\$1,617,567

Sullivan	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	4,648	\$10,393	\$9,848	\$0	\$544	\$22	(\$125)
	\$	5,000 -	9,999	3,815	28,340	25,285	38	3,017	121	(401)
		10,000 -	19,999	5,696	83,829	54,155	2,710	26,964	1,094	(57)
		20,000 -	29,999	3,986	98,278	41,331	2,884	54,062	2,377	1,958
		30,000 -	39,999	2,844	99,046	31,620	2,220	65,206	3,098	2,968
		40,000 -	49,999	2,059	92,105	24,929	1,992	65,184	3,232	3,143
		50,000 -	59,999	1,621	88,866	21,313	1,728	65,825	3,390	3,330
		60,000 -	74,999	1,646	110,022	22,512	1,752	85,758	4,688	4,603
		75,000 -	99,999	1,341	115,147	19,812	1,491	93,844	5,435	5,342
		100,000 -	199,999	909	118,580	16,117	931	101,532	6,613	6,476
		200,000	and over	236	142,490	18,335	182	123,973	8,492	8,316
			Total	28,801	\$987,096	\$285,257	\$15,928	\$685,909	\$38,562	\$35,553

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Tioga			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	3,150	\$7,369	\$6,889	\$0	\$480	\$19	(\$61)
\$	5,000 -		9,999	2,320	17,222	14,643	24	2,554	102	(119)
	10,000 -		19,999	3,863	57,046	36,209	1,481	19,356	786	92
	20,000 -		29,999	3,081	76,128	31,448	2,060	42,620	1,872	1,469
	30,000 -		39,999	2,230	77,610	25,057	1,975	50,578	2,344	2,098
	40,000 -		49,999	1,774	79,486	21,365	1,783	56,338	2,728	2,480
	50,000 -		59,999	1,376	75,444	17,588	1,562	56,294	2,849	2,601
	60,000 -		74,999	1,393	93,497	18,401	1,652	73,445	3,970	3,758
	75,000 -		99,999	1,214	103,949	16,696	1,503	85,750	4,943	4,749
	100,000 -		199,999	923	117,313	13,831	1,121	102,360	6,634	6,444
	200,000	and over		111	43,970	2,308	126	41,536	2,845	2,632
			Total	21,435	\$749,034	\$204,435	\$13,287	\$531,311	\$29,092	\$26,143

Tompkins			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	4,861	\$11,343	\$10,632	\$0	\$712	\$28	(\$101)
\$	5,000 -		9,999	3,469	25,638	21,199	56	4,384	175	(118)
	10,000 -		19,999	5,950	88,823	52,034	1,740	35,049	1,428	609
	20,000 -		29,999	4,823	118,854	46,522	2,345	69,987	3,138	2,681
	30,000 -		39,999	3,380	117,560	35,615	2,026	79,919	3,877	3,748
	40,000 -		49,999	2,578	115,213	29,844	1,876	83,493	4,211	4,110
	50,000 -		59,999	2,126	116,249	27,068	1,909	87,272	4,540	4,476
	60,000 -		74,999	2,281	152,640	30,366	2,317	119,957	6,583	6,507
	75,000 -		99,999	2,068	177,715	29,369	2,188	146,158	8,484	8,387
	100,000 -		199,999	1,978	261,304	35,186	2,115	224,003	14,663	14,396
	200,000	and over		542	234,793	14,694	501	219,597	15,042	14,683
			Total	34,056	\$1,420,132	\$332,529	\$17,073	\$1,070,531	\$62,169	\$59,378

Ulster			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	11,281	\$25,559	\$23,992	\$1	\$1,566	\$63	(\$210)
\$	5,000 -		9,999	8,594	63,336	54,235	89	9,012	361	(417)
	10,000 -		19,999	12,788	188,726	117,619	4,393	66,713	2,713	805
	20,000 -		29,999	9,786	241,893	97,684	5,601	138,607	6,166	5,401
	30,000 -		39,999	7,343	255,513	79,681	5,326	170,506	8,203	8,039
	40,000 -		49,999	5,850	262,021	69,461	4,784	187,775	9,462	9,338
	50,000 -		59,999	4,590	251,682	58,668	4,344	188,670	9,835	9,733
	60,000 -		74,999	4,966	332,091	67,490	5,382	259,218	14,178	14,002
	75,000 -		99,999	4,450	381,281	65,561	4,950	310,770	17,997	17,753
	100,000 -		199,999	3,301	426,298	56,088	3,560	366,650	23,878	23,394
	200,000	and over		788	388,907	18,121	689	370,097	25,352	24,359
			Total	73,737	\$2,817,307	\$708,600	\$39,119	\$2,069,584	\$118,208	\$112,197

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Warren	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	4,685	\$10,975	\$10,271	\$0	\$702	\$28	(\$59)
	\$	5,000 -	9,999	3,578	26,469	22,681	28	3,760	150	(205)
		10,000 -	19,999	5,403	79,748	49,905	1,934	27,909	1,134	268
		20,000 -	29,999	3,751	92,378	37,810	2,131	52,437	2,318	2,031
		30,000 -	39,999	2,655	92,347	29,536	1,963	60,849	2,868	2,818
		40,000 -	49,999	2,158	96,662	26,072	2,048	68,542	3,362	3,319
		50,000 -	59,999	1,624	89,033	20,718	1,568	66,747	3,423	3,397
		60,000 -	74,999	1,668	111,431	22,399	1,810	87,222	4,744	4,709
		75,000 -	99,999	1,403	120,667	20,318	1,607	98,742	5,713	5,656
		100,000 -	199,999	1,108	143,968	18,964	1,279	123,726	8,056	7,968
		200,000	and over	405	183,217	11,645	423	171,149	11,724	11,418
			Total	28,438	\$1,046,895	\$270,319	\$14,791	\$761,785	\$43,520	\$41,320

Washington	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	3,755	\$8,619	\$8,123	\$0	\$494	\$20	(\$132)
	\$	5,000 -	9,999	2,893	21,434	18,548	32	2,855	114	(211)
		10,000 -	19,999	4,680	69,934	43,878	1,901	24,155	981	92
		20,000 -	29,999	3,634	89,573	37,021	2,420	50,132	2,204	1,709
		30,000 -	39,999	2,602	90,695	29,595	2,228	58,872	2,725	2,452
		40,000 -	49,999	2,121	94,744	25,987	2,188	66,569	3,222	2,979
		50,000 -	59,999	1,514	82,972	19,380	1,651	61,941	3,133	2,935
		60,000 -	74,999	1,484	98,815	19,706	1,752	77,357	4,167	3,913
		75,000 -	99,999	938	79,767	13,321	1,081	65,365	3,758	3,555
		100,000 -	199,999	488	62,909	8,071	508	54,330	3,526	3,277
		200,000	and over	97	42,909	2,325	88	40,496	2,774	2,602
			Total	24,206	\$742,371	\$225,955	\$13,849	\$502,566	\$26,624	\$23,171

Wayne	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	5,827	\$14,094	\$13,062	\$0	\$1,032	\$41	(\$169)
	\$	5,000 -	9,999	4,335	31,825	26,798	40	4,987	200	(261)
		10,000 -	19,999	6,838	101,278	62,776	2,789	35,713	1,452	200
		20,000 -	29,999	5,446	134,929	53,947	3,514	77,468	3,437	2,920
		30,000 -	39,999	4,263	148,179	46,465	3,531	98,184	4,652	4,501
		40,000 -	49,999	3,577	160,349	42,674	3,703	113,972	5,605	5,508
		50,000 -	59,999	2,966	162,790	37,626	3,411	121,753	6,209	6,136
		60,000 -	74,999	3,293	220,170	43,902	3,906	172,361	9,317	9,219
		75,000 -	99,999	2,690	229,280	37,731	3,306	188,243	10,820	10,676
		100,000 -	199,999	1,404	174,549	22,051	1,643	150,855	9,714	9,570
		200,000	and over	207	101,581	4,423	211	96,947	6,641	6,344
			Total	40,846	\$1,479,024	\$391,455	\$26,054	\$1,061,515	\$58,088	\$54,644

* 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 in 1999 (Cont'd)
(Dollar Data in Thousands)

Westchester			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	55,891	\$123,091	\$114,688	\$5	\$8,400	\$336	(\$561)
\$	5,000 -		9,999	37,414	275,663	225,918	189	49,557	1,983	(1,438)
	10,000 -		19,999	53,259	785,197	486,276	19,409	279,501	11,410	3,087
	20,000 -		29,999	44,247	1,103,510	451,267	24,170	628,073	28,143	23,736
	30,000 -		39,999	38,345	1,335,077	414,935	20,503	899,638	44,693	42,041
	40,000 -		49,999	29,943	1,339,842	353,421	16,952	969,470	51,232	48,955
	50,000 -		59,999	22,922	1,256,501	301,521	14,677	940,304	51,491	49,389
	60,000 -		74,999	25,935	1,742,249	386,390	19,781	1,336,085	75,398	72,349
	75,000 -		99,999	30,352	2,626,359	529,000	27,421	2,069,938	121,211	115,928
	100,000 -		199,999	44,679	6,128,206	1,023,834	48,372	5,056,000	333,609	317,419
	200,000		and over	30,963	22,666,333	1,191,812	39,712	21,434,809	1,468,284	1,385,996
			Total	413,950	\$39,382,028	\$5,479,062	\$231,191	\$33,671,775	\$2,187,790	\$2,056,901

Wyoming			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	2,675	\$6,201	\$5,746	\$0	\$455	\$18	(\$143)
\$	5,000 -		9,999	1,930	14,404	11,937	27	2,440	98	(113)
	10,000 -		19,999	3,062	45,263	28,368	1,053	15,842	644	89
	20,000 -		29,999	2,496	61,664	25,100	1,607	34,957	1,543	1,218
	30,000 -		39,999	1,941	67,477	21,590	1,812	44,075	2,053	1,896
	40,000 -		49,999	1,604	71,696	19,449	1,822	50,425	2,430	2,322
	50,000 -		59,999	1,284	70,249	16,453	1,518	52,278	2,633	2,545
	60,000 -		74,999	1,143	76,144	14,801	1,399	59,944	3,238	3,111
	75,000 -		99,999	685	58,173	9,391	834	47,948	2,755	2,637
	100,000 -		199,999	332	41,902	5,250	381	36,271	2,345	2,222
	200,000		and over	71	61,901	1,563	79	60,259	4,128	4,001
			Total	17,223	\$575,074	\$159,648	\$10,532	\$404,894	\$21,885	\$19,785

Yates			Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$	5,000	1,605	\$3,594	\$3,391	\$0	\$202	\$8	(\$65)
\$	5,000 -		9,999	1,173	8,653	7,572	13	1,067	43	(94)
	10,000 -		19,999	1,963	29,198	18,777	876	9,546	387	8
	20,000 -		29,999	1,456	36,168	15,213	1,179	19,776	867	684
	30,000 -		39,999	999	34,775	11,504	952	22,319	1,031	938
	40,000 -		49,999	837	37,375	10,208	1,005	26,162	1,260	1,152
	50,000 -		59,999	579	31,683	7,573	683	23,427	1,183	1,120
	60,000 -		74,999	538	36,011	7,374	700	27,937	1,504	1,438
	75,000 -		99,999	380	32,482	5,390	449	26,643	1,538	1,489
	100,000 -		199,999	229	29,386	3,858	196	25,332	1,645	1,624
	200,000		and over	53	21,969	933	35	21,001	1,439	1,424
			Total	9,812	\$301,294	\$91,793	\$6,088	\$203,412	\$10,905	\$9,718

* 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 in 1999 (Cont'd)

(Dollar Data in Thousands)

Unclassified	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	754	\$1,821	\$1,707	\$55	\$122	\$5	(\$6)
	\$	5,000 -	9,999	548	4,062	3,452	5	605	24	(34)
		10,000 -	19,999	718	10,546	6,454	268	3,824	156	45
		20,000 -	29,999	438	10,846	4,458	244	6,144	274	232
		30,000 -	39,999	274	9,449	2,987	166	6,296	310	299
		40,000 -	49,999	194	8,636	2,256	140	6,240	326	312
		50,000 -	59,999	146	7,945	2,051	123	5,771	310	305
		60,000 -	74,999	133	8,911	1,999	104	6,807	381	366
		75,000 -	99,999	131	11,163	2,260	155	8,748	509	476
		100,000 -	199,999	145	19,007	2,954	151	15,903	1,041	992
		200,000	and over	66	32,733	2,222	75	30,436	2,085	1,959
			Total	3,547	\$125,119	\$32,800	\$1,486	\$90,896	\$5,421	\$4,946

Residence Unclassified	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	2,147	\$4,806	\$4,636	\$0	\$170	\$7	(\$30)
	\$	5,000 -	9,999	1,906	14,305	12,651	24	1,630	65	(84)
		10,000 -	19,999	2,978	43,234	26,642	1,017	15,575	633	296
		20,000 -	29,999	1,642	40,477	16,239	880	23,357	1,051	916
		30,000 -	39,999	1,079	37,417	11,276	490	25,651	1,296	1,227
		40,000 -	49,999	707	31,613	8,157	299	23,157	1,247	1,197
		50,000 -	59,999	501	27,417	6,311	204	20,901	1,175	1,128
		60,000 -	74,999	506	33,886	6,729	291	26,866	1,556	1,509
		75,000 -	99,999	458	39,270	6,675	250	32,345	1,949	1,830
		100,000 -	199,999	633	86,725	10,870	307	75,548	5,027	4,681
		200,000	and over	499	876,184	54,446	284	821,453	56,270	50,725
			Total	13,056	\$1,235,334	\$164,632	\$4,046	\$1,066,653	\$70,276	\$63,395

Total Other Counties (Excluding NYC)	Income Class			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$								
	Under	\$	5,000	700,948	\$1,590,991	\$1,487,607	\$86	\$103,444	\$4,140	(\$12,459)
	\$	5,000 -	9,999	499,433	3,685,557	3,085,000	4,954	595,531	23,831	(25,148)
		10,000 -	19,999	750,392	11,085,976	6,854,870	271,596	3,959,437	161,198	39,935
		20,000 -	29,999	583,664	14,481,455	5,837,287	323,067	8,321,599	371,429	319,977
		30,000 -	39,999	458,988	15,972,848	4,971,309	294,092	10,707,437	519,899	503,151
		40,000 -	49,999	360,113	16,126,495	4,305,215	287,092	11,534,184	585,362	572,454
		50,000 -	59,999	288,653	15,830,412	3,770,064	270,158	11,790,195	618,222	607,318
		60,000 -	74,999	330,174	22,135,543	4,679,428	350,903	17,105,214	939,062	923,015
		75,000 -	99,999	330,926	28,474,288	5,246,956	384,001	22,843,325	1,321,672	1,297,339
		100,000 -	199,999	321,878	42,424,819	6,356,608	383,794	35,684,420	2,332,080	2,273,259
		200,000	and over	116,721	70,673,900	3,787,135	139,507	66,747,258	4,572,186	4,358,439
			Total	4,741,890	\$242,482,284	\$50,381,479	\$2,709,250	\$189,392,044	\$11,449,081	\$10,857,280

* 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	\$27,377	\$747	\$39,228	\$1,434	\$9,295
Kings	33,244	1,152	47,056	1,939	8,744
Manhattan	108,851	5,989	143,416	8,129	8,718
Queens	33,951	1,221	45,708	1,861	8,223
Richmond	47,084	1,963	59,674	2,612	6,670
Total New York City	\$51,802	\$2,337	\$72,147	\$3,544	\$8,605
Albany	\$42,564	\$1,846	\$54,915	\$2,518	\$6,477
Allegany	28,811	883	39,384	1,408	7,733
Broome	35,090	1,350	47,027	1,971	6,764
Cattaraugus	29,862	966	40,934	1,529	7,643
Cayuga	32,179	1,095	42,117	1,620	7,824
Chautauqua	30,337	985	41,379	1,551	7,914
Chemung	34,661	1,291	46,816	1,923	7,146
Chenango	31,554	1,055	43,005	1,670	8,006
Clinton	33,651	1,210	44,481	1,773	7,386
Columbia	39,863	1,537	52,442	2,200	7,842
Cortland	31,476	1,056	41,557	1,587	7,833
Delaware	29,741	983	42,161	1,615	7,428
Dutchess	47,876	2,069	60,167	2,712	6,367
Erie	38,554	1,569	51,138	2,238	6,525
Essex	32,003	1,126	43,819	1,712	7,006
Franklin	28,465	875	39,306	1,449	7,771
Fulton	30,699	1,042	41,397	1,591	7,411
Greene	33,299	1,216	44,986	1,804	6,706
Hamilton	28,949	989	40,408	1,526	6,287
Herkimer	28,806	902	38,720	1,416	7,772
Jefferson	30,875	1,042	42,159	1,631	7,626
Lewis	28,603	816	38,209	1,330	8,815
Livingston	35,640	1,325	45,792	1,855	7,105
Madison	36,241	1,353	46,918	1,933	7,758
Monroe	44,136	1,910	56,771	2,605	6,844
Montgomery	29,756	982	40,474	1,547	7,545
Nassau	73,240	3,687	92,040	4,756	6,918
Niagara	33,862	1,261	44,997	1,829	6,529
Oneida	33,359	1,235	44,997	1,846	7,049
Onondaga	41,289	1,728	53,650	2,401	6,883
Ontario	40,722	1,658	51,804	2,255	7,128
Orange	45,758	1,807	58,137	2,440	7,248
Orleans	30,748	1,015	40,612	1,523	7,466
Oswego	34,171	1,212	45,054	1,762	7,128
Otsego	33,530	1,217	45,927	1,881	7,570
Putnam	60,500	2,688	72,815	3,304	5,747
Rensselaer	36,448	1,385	46,869	1,923	6,964

Table 5: Average Income and Tax Liability of Full-Year Residents by County (Cont'd)

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$60,353	\$2,603	\$75,372	\$3,372	\$7,159
St. Lawrence	30,632	1,020	42,420	1,629	7,382
Saratoga	44,636	1,911	55,630	2,493	6,483
Schenectady	40,149	1,669	52,569	2,335	6,720
Schoharie	31,493	1,060	41,974	1,587	7,361
Schuyler	30,157	987	40,705	1,509	7,150
Seneca	31,032	1,040	41,691	1,603	7,861
Steuben	34,974	1,293	47,938	1,977	7,402
Suffolk	55,961	2,566	69,711	3,313	6,823
Sullivan	34,273	1,234	46,983	1,932	8,823
Tioga	34,944	1,220	45,633	1,774	8,704
Tompkins	41,700	1,743	52,679	2,338	7,007
Ulster	38,207	1,522	50,125	2,142	6,726
Warren	36,813	1,453	49,410	2,114	6,805
Washington	30,669	957	40,763	1,460	8,089
Wayne	36,210	1,338	46,103	1,854	7,432
Westchester	95,137	4,969	120,495	6,439	7,466
Wyoming	33,390	1,149	43,056	1,685	8,365
Yates	30,706	990	41,652	1,581	8,667
NYS Unclassified +	35,275	1,395	50,900	2,215	6,526
Residence Unclassified ++	94,618	4,856	137,992	7,311	7,360
Total Other Counties	\$51,136	\$2,290	\$66,297	\$3,122	\$7,035
Grand Total	\$51,396	\$2,308	\$68,454	\$3,277	\$7,733

* 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 were classified by only the New York source amount of New York adjusted gross income. Therefore, data users should exercise caution when comparing data from recent years with data from prior to 1997. More than 583,000 returns fell into this category during 1999. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for 71.5 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 Place of Residence in 1999

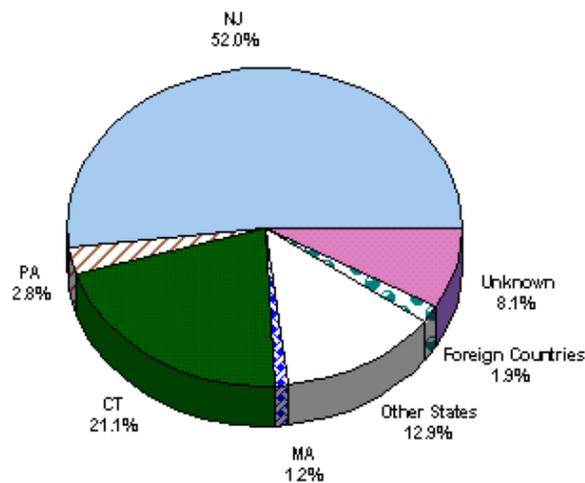


Table 6 shows income tax components by size of income for full-year nonresidents. Note that values for income, deductions, dependent exemptions, taxable income, and tax before credits are reported as if these filers were residents. New York State requires nonresidents to report income, deductions, and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

- The number of full-year nonresidents filing a New York State personal income tax return grew by 10,699 to 583,580 in 1999.
- Average New York tax liability for full-year nonresident returns increased 7.5 percent to \$4,589 in 1999. This is \$2,281 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) in 1999
(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration			Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions	Taxable Income		
Under \$ 5,000	25,055	\$48,304	\$44,186	\$4	\$4,160	\$166	\$98
\$ 5,000 - 9,999	22,385	167,133	129,591	228	37,306	1,493	789
10,000 - 19,999	43,953	655,357	374,191	10,697	270,411	11,072	5,598
20,000 - 29,999	43,281	1,086,886	423,881	19,161	643,805	29,217	17,639
30,000 - 39,999	46,512	1,626,007	491,927	24,613	1,109,453	55,179	37,912
40,000 - 49,999	42,883	1,925,437	492,508	26,459	1,406,424	73,967	51,106
50,000 - 59,999	37,372	2,051,907	474,147	26,451	1,551,254	84,350	56,915
60,000 - 74,999	48,314	3,250,573	676,571	40,297	2,533,706	142,728	92,940
75,000 - 99,999	63,928	5,553,962	1,035,067	62,380	4,456,515	261,274	160,610
100,000 - 199,999	111,801	15,501,706	2,276,494	120,190	13,105,022	867,393	479,923
200,000 and over	98,096	112,093,955	4,826,926	115,069	100,534,811	6,886,634	1,774,258
Total	583,580	\$143,961,227	\$11,245,489	\$445,549	\$125,652,867	\$8,413,473	\$2,677,787

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

Table 7: Total Income and Tax Liability of Full-Year Nonresidents by Place of Residence in 1999
(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	2,293	\$618,835	\$5,783	1,776	\$542,076	517	\$76,760
California	17,991	14,984,901	71,818	14,192	11,876,364	3,799	3,108,538
Colorado	2,221	1,515,158	6,497	1,778	1,050,191	443	464,967
Connecticut	60,955	19,738,837	564,376	57,037	18,730,662	3,918	1,008,175
Florida	23,243	8,962,865	87,463	17,662	7,686,732	5,581	1,276,132
Georgia	3,800	1,159,450	9,236	2,917	960,894	883	198,556
Illinois	6,405	5,144,934	23,765	5,477	3,986,170	928	1,158,763
Maine	1,345	351,504	3,707	1,135	321,212	210	30,292
Maryland	4,802	2,001,612	15,417	3,824	1,685,062	978	316,550
Massachusetts	11,162	4,908,224	31,309	9,539	3,869,854	1,623	1,038,369
Michigan	2,157	1,225,431	4,365	1,787	1,058,302	370	167,128
Minnesota	1,302	873,777	3,099	1,089	691,180	213	182,597
Missouri	1,247	603,210	1,764	1,017	545,380	230	57,831
New Hampshire	1,526	505,146	4,862	1,259	447,787	267	57,359
New Jersey	306,447	43,360,984	1,394,100	286,126	41,801,498	20,321	1,559,487
North Carolina	5,288	1,258,693	10,714	3,737	1,085,659	1,551	173,034
Ohio	2,915	3,266,753	9,313	2,262	2,949,345	653	317,408
Pennsylvania	38,752	4,980,287	75,366	33,606	4,421,623	5,146	558,664
Rhode Island	1,450	379,430	3,097	1,183	304,291	267	75,139
South Carolina	2,053	365,251	4,885	1,438	328,109	615	37,142
Tennessee	1,158	479,759	2,200	913	441,964	245	37,795
Texas	4,722	4,054,089	15,337	3,758	2,502,674	964	1,551,416
Vermont	3,882	444,147	5,929	3,322	404,686	560	39,461
Virginia	6,477	2,532,437	21,801	4,889	2,196,827	1,588	335,610
Washington	1,492	1,103,542	3,051	1,097	871,302	395	232,240
District of Columbia	1,383	1,149,981	9,200	1,165	988,244	218	161,737
All Other States	11,803	5,412,836	21,395	9,022	4,058,977	2,781	1,353,858
Canada	1,963	236,942	6,557	1,333	223,735	630	13,207
France	269	51,920	1,325	211	49,864	58	2,055
Germany	536	70,329	1,468	395	62,427	141	7,902
Israel	232	34,338	972	159	31,019	73	3,320
Japan	426	119,339	1,484	280	113,410	146	5,928
All Other Countries+	8,643	2,069,327	37,734	4,995	1,918,473	3,648	150,854
Residence Unknown++	43,240	9,996,960	218,400	31,726	9,001,127	11,514	995,833
Total	583,580	143,961,226	2,677,787	512,106	127,207,119	71,474	16,754,106

* 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) in 1999
(Dollar Data in Thousands)

Arizona			Before Proration					Tax Liability	
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		Taxable Income
Under	\$	5,000	129	\$225	\$201	\$0	\$25	\$1	\$1
\$	5,000 -	9,999	113	836	655	0	181	7	3
	10,000 -	19,999	221	3,270	2,002	27	1,241	50	15
	20,000 -	29,999	169	4,278	1,782	43	2,454	110	37
	30,000 -	39,999	171	6,013	1,997	64	3,952	191	61
	40,000 -	49,999	158	7,108	1,974	59	5,075	261	86
	50,000 -	59,999	141	7,793	1,889	72	5,832	311	90
	60,000 -	74,999	178	11,983	2,686	107	9,190	509	110
	75,000 -	99,999	163	14,123	2,843	88	11,193	650	167
	100,000 -	199,999	387	53,955	8,159	217	45,579	3,021	836
	200,000	and over	463	509,251	46,554	323	462,374	31,673	4,376
Total			2,293	\$618,835	\$70,742	\$1,000	\$547,096	\$36,784	\$5,782

California			Before Proration					Tax Liability	
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		Taxable Income
Under	\$	5,000	880	\$1,212	\$1,110	\$0	\$102	\$4	\$2
\$	5,000 -	9,999	749	5,621	4,276	10	1,335	53	17
	10,000 -	19,999	1,395	20,769	11,607	175	8,987	367	124
	20,000 -	29,999	1,181	29,466	11,848	267	17,351	795	278
	30,000 -	39,999	1,000	34,843	11,033	267	23,543	1,187	425
	40,000 -	49,999	768	34,475	9,603	232	24,641	1,324	405
	50,000 -	59,999	675	37,112	9,232	196	27,684	1,546	490
	60,000 -	74,999	883	59,288	13,456	342	45,490	2,639	748
	75,000 -	99,999	1,165	101,310	20,917	502	79,890	4,786	1,262
	100,000 -	199,999	2,754	395,784	63,948	1,678	330,158	22,079	4,689
	200,000	and over	6,541	14,265,022	563,708	5,516	12,103,053	829,059	63,378
Total			17,991	\$14,984,902	\$720,738	\$9,185	\$12,662,234	\$863,839	\$71,818

Colorado			Before Proration					Tax Liability	
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		Taxable Income
Under	\$	5,000	110	\$247	\$223	\$0	\$24	\$1	\$1
\$	5,000 -	9,999	133	978	696	0	281	11	5
	10,000 -	19,999	219	3,236	1,798	40	1,398	57	17
	20,000 -	29,999	150	3,703	1,496	35	2,172	97	29
	30,000 -	39,999	126	4,433	1,352	37	3,044	153	47
	40,000 -	49,999	104	4,670	1,309	44	3,317	171	40
	50,000 -	59,999	100	5,509	1,187	49	4,273	233	58
	60,000 -	74,999	120	7,999	1,743	60	6,195	350	96
	75,000 -	99,999	190	16,477	2,995	128	13,355	787	186
	100,000 -	199,999	368	51,708	7,339	319	44,051	2,925	617
	200,000	and over	601	1,416,198	45,975	533	1,026,796	70,336	5,402
Total			2,221	\$1,515,158	\$66,113	\$1,245	\$1,104,906	\$75,121	\$6,498

* 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) in 1999 (Cont'd)
(Dollar Data in Thousands)

Connecticut				Before Proration					Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits			
Income Class*		Number	NYAGI*	Deductions					
Under	\$	5,000	1,353	\$3,068	\$2,673	\$0	\$408	\$16	\$10
\$	5,000 -	9,999	1,323	9,875	6,713	9	3,153	126	70
	10,000 -	19,999	2,468	37,077	19,564	476	17,036	701	346
	20,000 -	29,999	2,712	68,460	25,648	921	41,892	1,929	1,129
	30,000 -	39,999	3,245	113,706	33,188	1,399	79,119	4,003	2,547
	40,000 -	49,999	3,285	147,914	37,143	1,698	109,073	5,812	3,764
	50,000 -	59,999	3,142	172,689	40,589	2,123	129,977	7,101	4,570
	60,000 -	74,999	4,464	301,115	63,432	3,441	234,242	13,221	8,292
	75,000 -	99,999	6,897	601,677	116,415	6,532	478,729	28,025	16,941
	100,000 -	199,999	15,217	2,151,604	338,431	17,034	1,796,139	119,250	68,566
	200,000 and over	16,849	16,131,652	636,199	23,059	15,250,276	1,044,644	458,142	
		Total	60,955	\$19,738,837	\$1,319,995	\$56,692	\$18,140,044	\$1,224,828	\$564,377

Florida				Before Proration					Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits			
Income Class*		Number	NYAGI*	Deductions					
Under	\$	5,000	1,418	\$2,283	\$2,176	\$0	\$107	\$4	\$3
\$	5,000 -	9,999	1,080	8,115	7,295	9	810	32	15
	10,000 -	19,999	2,428	36,466	24,510	411	11,545	470	169
	20,000 -	29,999	2,010	50,136	22,627	535	26,975	1,187	438
	30,000 -	39,999	1,798	62,483	22,527	546	39,410	1,858	675
	40,000 -	49,999	1,470	65,960	19,273	512	46,175	2,331	871
	50,000 -	59,999	1,281	70,308	18,270	459	51,579	2,724	992
	60,000 -	74,999	1,524	102,363	23,341	592	78,430	4,369	1,525
	75,000 -	99,999	1,827	158,629	30,778	707	127,144	7,504	2,561
	100,000 -	199,999	3,355	473,915	72,915	1,222	399,778	26,590	8,649
	200,000 and over	5,052	7,932,207	360,736	2,099	7,176,661	491,601	71,566	
		Total	23,243	\$8,962,865	\$604,448	\$7,092	\$7,958,614	\$538,670	\$87,464

Georgia				Before Proration					Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits			
Income Class*		Number	NYAGI*	Deductions					
Under	\$	5,000	169	\$339	\$303	\$0	\$36	\$1	\$1
\$	5,000 -	9,999	164	1,211	958	1	251	10	4
	10,000 -	19,999	423	6,330	3,727	123	2,480	101	29
	20,000 -	29,999	331	8,146	3,336	156	4,655	208	62
	30,000 -	39,999	276	9,728	3,090	137	6,501	317	106
	40,000 -	49,999	223	10,117	2,533	119	7,465	390	118
	50,000 -	59,999	190	10,475	2,659	138	7,678	413	125
	60,000 -	74,999	219	14,759	2,991	138	11,630	656	180
	75,000 -	99,999	278	24,188	4,527	255	19,406	1,141	299
	100,000 -	199,999	623	87,420	12,606	561	74,253	4,932	1,123
	200,000 and over	904	986,736	68,778	980	882,648	60,461	7,191	
		Total	3,800	\$1,159,449	\$105,508	\$2,608	\$1,017,003	\$68,630	\$9,238

* 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) in 1999 (Cont'd)
(Dollar Data in Thousands)

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	212	\$382	\$337	\$0	\$45	\$2	\$1
\$	5,000 -	9,999	188	1,405	929	0	476	19	10
	10,000 -	19,999	275	3,991	2,020	25	1,946	80	34
	20,000 -	29,999	271	6,766	2,486	35	4,245	198	81
	30,000 -	39,999	180	6,258	1,857	60	4,341	223	89
	40,000 -	49,999	182	8,161	2,108	59	5,994	323	86
	50,000 -	59,999	165	9,078	2,034	63	6,981	391	99
	60,000 -	74,999	235	15,890	2,987	79	12,825	747	180
	75,000 -	99,999	363	31,792	5,525	190	26,077	1,567	366
	100,000 -	199,999	985	143,211	20,478	859	121,874	8,161	1,350
	200,000	and over	3,349	4,917,999	199,781	4,239	4,229,691	289,734	21,470
Total			6,405	\$5,144,933	\$240,542	\$5,609	\$4,414,495	\$301,445	\$23,766

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	86	\$222	\$189	\$0	\$33	\$1	\$1
\$	5,000 -	9,999	108	775	466	0	309	12	6
	10,000 -	19,999	143	2,091	1,079	29	982	40	16
	20,000 -	29,999	123	3,064	1,203	54	1,807	82	24
	30,000 -	39,999	132	4,637	1,531	78	3,028	148	42
	40,000 -	49,999	108	4,835	1,361	79	3,395	172	45
	50,000 -	59,999	87	4,752	1,199	66	3,487	181	47
	60,000 -	74,999	111	7,427	1,660	101	5,666	308	64
	75,000 -	99,999	89	7,636	1,517	76	6,043	350	81
	100,000 -	199,999	180	25,422	3,607	140	21,674	1,441	400
	200,000	and over	178	290,643	6,920	120	283,604	19,427	2,981
Total			1,345	\$351,504	\$20,732	\$743	\$330,028	\$22,162	\$3,707

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	243	\$500	\$471	\$1	\$60	\$2	\$2
\$	5,000 -	9,999	265	2,002	1,450	2	551	22	10
	10,000 -	19,999	389	5,899	2,951	79	2,869	119	39
	20,000 -	29,999	312	7,813	2,891	103	4,819	221	68
	30,000 -	39,999	240	8,349	2,474	91	5,784	290	85
	40,000 -	49,999	233	10,396	2,852	128	7,417	388	124
	50,000 -	59,999	156	8,542	2,013	95	6,434	350	96
	60,000 -	74,999	269	18,023	3,710	157	14,156	801	211
	75,000 -	99,999	389	33,718	6,193	269	27,257	1,609	372
	100,000 -	199,999	776	111,963	16,148	685	95,130	6,345	1,331
	200,000	and over	1,530	1,794,406	73,485	1,774	1,654,289	113,319	13,079
Total			4,802	\$2,001,611	\$114,638	\$3,384	\$1,818,766	\$123,466	\$15,417

* 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) in 1999 (Cont'd)
(Dollar Data in Thousands)

Income Class*			Number	NYAGI*	Before Proration			Tax Liability		
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits	
Under	\$	5,000	524	\$1,236	\$1,070	\$0	\$166	\$7	\$4	
\$	5,000	-	9,999	650	4,783	3,108	2	1,674	67	34
	10,000	-	19,999	923	13,537	6,896	97	6,544	269	110
	20,000	-	29,999	774	19,264	6,900	186	12,178	565	230
	30,000	-	39,999	677	23,705	6,964	244	16,482	830	323
	40,000	-	49,999	643	28,937	7,105	302	21,531	1,140	451
	50,000	-	59,999	564	31,020	6,919	273	23,773	1,301	449
	60,000	-	74,999	722	48,424	9,620	425	38,379	2,169	711
	75,000	-	99,999	915	79,134	13,788	643	64,704	3,824	1,243
	100,000	-	199,999	1,885	266,388	35,840	1,541	229,007	15,233	4,089
	200,000	-	and over	2,885	4,391,795	169,378	2,863	3,754,099	257,156	23,664
Total			11,162	\$4,908,223	\$267,588	\$6,576	\$4,168,537	\$282,561	\$31,308	

Income Class*			Number	NYAGI*	Before Proration			Tax Liability		
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits	
Under	\$	5,000	123	\$321	\$272	\$0	\$49	\$2	\$1	
\$	5,000	-	9,999	136	1,005	659	1	345	14	8
	10,000	-	19,999	218	3,175	1,586	23	1,566	65	29
	20,000	-	29,999	143	3,586	1,233	30	2,322	109	57
	30,000	-	39,999	99	3,421	984	52	2,385	120	45
	40,000	-	49,999	99	4,431	1,091	49	3,292	173	59
	50,000	-	59,999	100	5,513	1,098	27	4,387	245	59
	60,000	-	74,999	107	7,192	1,414	56	5,722	326	101
	75,000	-	99,999	139	11,844	1,923	103	9,818	580	128
	100,000	-	199,999	350	49,581	7,318	297	41,966	2,790	528
	200,000	-	and over	643	1,135,363	38,493	661	1,059,043	72,544	3,350
Total			2,157	\$1,225,432	\$56,071	\$1,299	\$1,130,895	\$76,968	\$4,365	

Income Class*			Number	NYAGI*	Before Proration			Tax Liability		
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits	
Under	\$	5,000	49	\$102	\$84	\$0	\$18	\$1	\$0	
\$	5,000	-	9,999	66	488	322	0	166	7	3
	10,000	-	19,999	102	1,513	770	15	728	30	11
	20,000	-	29,999	80	2,006	682	13	1,311	61	17
	30,000	-	39,999	65	2,318	628	18	1,673	85	27
	40,000	-	49,999	56	2,500	576	20	1,904	100	21
	50,000	-	59,999	53	2,899	610	30	2,259	125	41
	60,000	-	74,999	70	4,704	877	27	3,800	220	67
	75,000	-	99,999	109	9,440	1,622	63	7,755	459	81
	100,000	-	199,999	190	26,825	3,806	164	22,855	1,519	250
	200,000	-	and over	462	820,983	45,390	518	732,046	50,145	2,581
Total			1,302	\$873,778	\$55,367	\$868	\$774,515	\$52,752	\$3,099	

* 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) in 1999 (Cont'd)
(Dollar Data in Thousands)

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	75	\$189	\$170	\$0	\$18	\$1	\$0
\$	5,000 -	9,999	72	531	336	0	195	8	4
	10,000 -	19,999	97	1,416	775	19	622	26	9
	20,000 -	29,999	109	2,667	1,084	43	1,540	69	20
	30,000 -	39,999	63	2,167	682	27	1,458	71	20
	40,000 -	49,999	68	3,070	736	26	2,308	122	31
	50,000 -	59,999	47	2,572	635	32	1,905	102	24
	60,000 -	74,999	73	4,900	920	61	3,919	219	47
	75,000 -	99,999	82	7,193	1,260	67	5,867	348	81
	100,000 -	199,999	153	22,385	2,754	138	19,493	1,306	209
	200,000	and over	408	556,120	25,962	442	529,712	36,285	1,318
Total			1,247	\$603,210	\$35,314	\$855	\$567,037	\$38,557	\$1,763

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	101	\$241	\$205	\$0	\$36	\$1	\$1
\$	5,000 -	9,999	114	843	534	0	309	12	7
	10,000 -	19,999	138	2,049	1,000	6	1,043	43	16
	20,000 -	29,999	113	2,808	957	22	1,829	85	33
	30,000 -	39,999	84	2,935	886	26	2,023	101	34
	40,000 -	49,999	99	4,460	1,076	53	3,332	175	62
	50,000 -	59,999	97	5,346	1,225	54	4,067	220	66
	60,000 -	74,999	104	6,960	1,426	61	5,472	308	94
	75,000 -	99,999	163	14,128	2,654	132	11,342	662	210
	100,000 -	199,999	237	32,720	4,637	184	27,899	1,845	509
	200,000	and over	276	432,656	14,392	216	418,043	28,636	3,831
Total			1,526	\$505,146	\$28,992	\$754	\$475,395	\$32,088	\$4,863

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	6,382	\$15,857	\$14,307	\$0	\$1,545	\$62	\$42
\$	5,000 -	9,999	8,109	61,023	46,811	59	14,150	566	329
	10,000 -	19,999	18,043	270,782	156,027	5,504	109,251	4,480	2,586
	20,000 -	29,999	21,688	548,104	211,072	10,668	326,364	14,853	10,406
	30,000 -	39,999	26,764	937,065	276,635	14,349	646,081	32,442	25,608
	40,000 -	49,999	25,402	1,140,514	286,255	15,877	838,336	44,507	35,202
	50,000 -	59,999	22,559	1,239,601	284,225	16,386	938,990	51,400	39,598
	60,000 -	74,999	29,993	2,019,133	423,324	26,666	1,569,143	88,426	65,459
	75,000 -	99,999	41,308	3,591,952	678,268	44,195	2,869,489	167,711	115,354
	100,000 -	199,999	68,849	9,430,187	1,412,684	81,925	7,935,578	523,557	329,327
	200,000	and over	37,350	24,106,766	1,083,846	50,943	22,684,004	1,553,854	770,191
Total			306,447	\$43,360,984	\$4,873,454	\$266,572	\$37,932,931	\$2,481,858	\$1,394,102

* 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) in 1999 (Cont'd)
(Dollar Data in Thousands)

North Carolina			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Income Class*									
Under	\$	5,000	291	\$543	\$502	\$0	\$38	\$2	\$1
\$	5,000 -	9,999	267	2,003	1,630	1	373	15	5
	10,000 -	19,999	768	11,584	6,838	165	4,581	186	47
	20,000 -	29,999	557	13,891	5,890	263	7,738	345	88
	30,000 -	39,999	458	15,970	5,273	212	10,485	500	126
	40,000 -	49,999	357	16,051	4,425	195	11,431	573	189
	50,000 -	59,999	295	16,094	3,758	174	12,162	646	163
	60,000 -	74,999	351	23,382	5,263	234	17,885	979	264
	75,000 -	99,999	428	36,940	6,881	342	29,717	1,726	454
	100,000 -	199,999	658	92,027	13,536	535	77,957	5,165	1,338
	200,000	and over	858	1,030,207	48,330	882	956,994	65,554	8,040
		Total	5,288	\$1,258,692	\$102,326	\$3,003	\$1,129,361	\$75,691	\$10,715

Ohio			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Income Class*									
Under	\$	5,000	181	\$400	\$348	\$0	\$52	\$2	\$1
\$	5,000 -	9,999	185	1,374	900	3	471	19	11
	10,000 -	19,999	290	4,214	2,095	43	2,076	86	35
	20,000 -	29,999	164	4,048	1,430	37	2,581	119	45
	30,000 -	39,999	153	5,376	1,557	56	3,764	189	62
	40,000 -	49,999	127	5,710	1,298	55	4,357	236	69
	50,000 -	59,999	118	6,535	1,502	54	4,979	274	70
	60,000 -	74,999	176	11,827	2,222	125	9,480	538	120
	75,000 -	99,999	210	18,241	3,066	181	14,993	882	195
	100,000 -	199,999	419	59,782	7,925	411	51,446	3,431	654
	200,000	and over	892	3,149,246	193,006	920	2,883,615	197,528	8,052
		Total	2,915	\$3,266,753	\$215,349	\$1,885	\$2,977,814	\$203,304	\$9,314

Pennsylvania			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Income Class*									
Under	\$	5,000	2,017	\$5,347	\$4,772	\$0	\$574	\$23	\$14
\$	5,000 -	9,999	2,053	15,234	11,763	37	3,434	137	76
	10,000 -	19,999	3,997	59,835	35,800	1,496	22,540	920	473
	20,000 -	29,999	4,091	102,560	42,095	2,535	57,930	2,567	1,617
	30,000 -	39,999	4,334	151,708	49,614	3,942	98,152	4,586	3,206
	40,000 -	49,999	4,081	183,545	50,451	4,121	128,973	6,328	4,256
	50,000 -	59,999	3,568	195,348	46,648	3,809	144,891	7,467	4,957
	60,000 -	74,999	3,968	266,248	54,914	4,582	206,751	11,314	7,354
	75,000 -	99,999	3,650	313,985	55,953	4,395	253,638	14,678	8,981
	100,000 -	199,999	3,853	523,310	71,824	4,320	447,167	29,436	13,425
	200,000	and over	3,140	3,163,166	135,828	3,532	2,938,252	201,270	31,007
		Total	38,752	\$4,980,286	\$559,662	\$32,769	\$4,302,302	\$278,726	\$75,366

* 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) in 1999 (Cont'd)
(Dollar Data in Thousands)

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	115	\$321	\$274	\$0	\$47	\$2	\$1
\$	5,000 -	9,999	137	1,019	687	3	330	13	7
	10,000 -	19,999	158	2,264	1,149	35	1,081	44	17
	20,000 -	29,999	110	2,665	954	32	1,679	77	29
	30,000 -	39,999	84	2,951	864	47	2,040	102	42
	40,000 -	49,999	82	3,667	874	52	2,741	145	54
	50,000 -	59,999	71	3,884	804	44	3,036	165	49
	60,000 -	74,999	84	5,648	1,195	58	4,395	247	80
	75,000 -	99,999	132	11,476	1,994	98	9,384	550	176
	100,000 -	199,999	222	30,618	4,783	220	25,614	1,694	545
	200,000	and over	255	314,916	8,596	213	306,104	20,968	2,097
Total			1,450	\$379,429	\$22,174	\$802	\$356,451	\$24,007	\$3,097

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	175	\$366	\$343	\$0	\$23	\$1	\$0
\$	5,000 -	9,999	139	1,045	886	3	157	6	3
	10,000 -	19,999	301	4,422	2,755	61	1,605	65	18
	20,000 -	29,999	224	5,554	2,407	121	3,026	133	41
	30,000 -	39,999	174	6,047	2,168	82	3,797	180	58
	40,000 -	49,999	142	6,377	1,821	77	4,478	220	57
	50,000 -	59,999	108	5,868	1,527	54	4,288	220	75
	60,000 -	74,999	142	9,626	2,286	87	7,253	394	108
	75,000 -	99,999	124	10,748	1,929	65	8,754	509	130
	100,000 -	199,999	253	35,931	5,262	143	30,526	2,027	623
	200,000	and over	271	279,267	16,690	160	262,415	17,975	3,772
Total			2,053	\$365,251	\$38,074	\$853	\$326,322	\$21,730	\$4,885

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	46	\$86	\$80	\$0	\$6	\$0	\$0
\$	5,000 -	9,999	62	455	396	1	57	2	1
	10,000 -	19,999	106	1,553	992	22	539	22	8
	20,000 -	29,999	115	2,875	1,181	48	1,646	73	26
	30,000 -	39,999	75	2,610	839	34	1,738	85	26
	40,000 -	49,999	69	3,096	824	36	2,236	116	27
	50,000 -	59,999	56	3,065	861	30	2,174	115	38
	60,000 -	74,999	91	6,098	1,375	79	4,643	258	60
	75,000 -	99,999	84	7,382	1,520	57	5,805	339	85
	100,000 -	199,999	151	21,365	2,786	138	18,441	1,227	231
	200,000	and over	303	431,174	19,354	302	411,515	28,189	1,697
Total			1,158	\$479,759	\$30,208	\$747	\$448,800	\$30,426	\$2,199

* 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) in 1999 (Cont'd)
(Dollar Data in Thousands)

			Before Proration						
Texas					Dependent	Taxable	Tax Before	Tax	
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under	\$	5,000	187	\$335	\$300	\$0	\$35	\$1	\$1
\$	5,000 -	9,999	165	1,226	940	3	283	11	6
	10,000 -	19,999	349	5,191	2,958	69	2,164	89	34
	20,000 -	29,999	335	8,352	3,322	132	4,897	221	81
	30,000 -	39,999	232	8,082	2,504	71	5,507	275	108
	40,000 -	49,999	237	10,687	2,799	140	7,748	405	136
	50,000 -	59,999	155	8,500	1,963	98	6,440	348	97
	60,000 -	74,999	204	13,685	2,926	118	10,641	601	165
	75,000 -	99,999	293	25,470	4,650	158	20,662	1,230	319
	100,000 -	199,999	732	104,959	14,924	699	89,336	5,954	1,338
	200,000	and over	1,833	3,867,602	229,110	2,022	2,396,955	164,191	13,054
		Total	4,722	\$4,054,089	\$266,396	\$3,510	\$2,544,668	\$173,326	\$15,339

			Before Proration						
Vermont					Dependent	Taxable	Tax Before	Tax	
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under	\$	5,000	198	\$482	\$416	\$0	\$66	\$3	\$1
\$	5,000 -	9,999	239	1,758	1,307	0	450	18	8
	10,000 -	19,999	487	7,251	4,177	125	2,949	120	53
	20,000 -	29,999	441	11,026	4,245	223	6,558	295	157
	30,000 -	39,999	390	13,688	4,206	268	9,214	443	232
	40,000 -	49,999	368	16,426	4,385	297	11,744	584	304
	50,000 -	59,999	303	16,617	3,863	298	12,456	639	297
	60,000 -	74,999	393	26,377	5,243	381	20,752	1,131	495
	75,000 -	99,999	376	32,172	5,808	326	26,038	1,505	660
	100,000 -	199,999	383	52,325	6,889	377	45,059	2,974	1,080
	200,000	and over	304	266,026	13,384	236	252,406	17,290	2,639
		Total	3,882	\$444,148	\$53,923	\$2,531	\$387,692	\$25,002	\$5,926

			Before Proration						
Virginia					Dependent	Taxable	Tax Before	Tax	
Income Class*		Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under	\$	5,000	246	\$434	\$390	\$0	\$44	\$2	\$1
\$	5,000 -	9,999	278	2,074	1,513	3	558	22	12
	10,000 -	19,999	663	10,019	5,521	149	4,350	179	52
	20,000 -	29,999	595	14,720	5,824	254	8,618	390	122
	30,000 -	39,999	437	15,208	4,655	189	10,364	511	134
	40,000 -	49,999	350	15,714	4,126	170	11,418	597	164
	50,000 -	59,999	285	15,640	3,691	147	11,802	637	189
	60,000 -	74,999	373	25,002	4,995	257	19,750	1,115	281
	75,000 -	99,999	497	43,086	7,622	327	35,138	2,076	562
	100,000 -	199,999	1,061	151,054	21,104	783	129,166	8,606	1,942
	200,000	and over	1,692	2,239,486	70,852	1,772	2,018,542	138,270	18,340
		Total	6,477	\$2,532,437	\$130,293	\$4,051	\$2,249,750	\$152,405	\$21,799

* 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) in 1999 (Cont'd)
(Dollar Data in Thousands)

Washington			Before Proration					Tax Liability	
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		Taxable Income
Under	\$	5,000	85	\$86	\$82	\$0	\$4	\$0	\$0
\$	5,000 -	9,999	61	474	343	2	129	5	2
	10,000 -	19,999	171	2,553	1,304	30	1,219	51	10
	20,000 -	29,999	117	2,935	1,126	29	1,780	81	22
	30,000 -	39,999	91	3,156	1,037	41	2,078	100	29
	40,000 -	49,999	75	3,386	835	31	2,520	134	42
	50,000 -	59,999	60	3,260	792	24	2,443	133	35
	60,000 -	74,999	89	5,925	1,204	51	4,670	264	77
	75,000 -	99,999	126	11,064	1,990	67	9,007	537	119
	100,000 -	199,999	221	30,955	4,672	157	26,126	1,735	360
	200,000	and over	396	1,039,748	25,062	385	889,650	60,941	2,355
Total			1,492	\$1,103,542	\$38,447	\$817	\$939,626	\$63,981	\$3,051

District of Columbia			Before Proration					Tax Liability	
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		Taxable Income
Under	\$	5,000	47	\$103	\$93	\$0	\$10	\$0	\$0
\$	5,000 -	9,999	34	252	186	0	66	3	1
	10,000 -	19,999	72	1,092	531	5	556	23	7
	20,000 -	29,999	79	2,005	630	8	1,367	64	32
	30,000 -	39,999	55	1,888	549	4	1,334	70	26
	40,000 -	49,999	56	2,493	548	5	1,940	109	38
	50,000 -	59,999	42	2,290	441	4	1,845	106	28
	60,000 -	74,999	60	4,019	689	12	3,319	198	44
	75,000 -	99,999	90	7,811	1,216	16	6,579	406	86
	100,000 -	199,999	211	30,998	3,899	82	27,017	1,814	376
	200,000	and over	637	1,097,029	51,098	549	936,953	64,181	8,562
Total			1,383	\$1,149,980	\$59,880	\$685	\$980,986	\$66,974	\$9,200

All Other States			Before Proration					Tax Liability	
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		Taxable Income
Under	\$	5,000	739	\$1,526	\$1,353	\$0	\$172	\$7	\$4
\$	5,000 -	9,999	774	5,849	4,234	8	1,607	64	30
	10,000 -	19,999	1,446	21,396	12,036	275	9,072	371	117
	20,000 -	29,999	1,046	25,995	10,469	395	15,131	680	213
	30,000 -	39,999	877	30,517	9,833	404	20,280	980	296
	40,000 -	49,999	729	32,643	8,885	363	23,395	1,203	329
	50,000 -	59,999	632	34,684	8,344	388	25,951	1,379	382
	60,000 -	74,999	740	49,704	10,724	533	38,447	2,138	528
	75,000 -	99,999	869	74,942	13,701	640	60,601	3,554	864
	100,000 -	199,999	1,489	210,749	29,122	1,346	180,281	11,977	2,509
	200,000	and over	2,462	4,924,833	219,723	2,133	4,263,945	292,080	16,123
Total			11,803	\$5,412,838	\$328,424	\$6,485	\$4,638,882	\$314,433	\$21,395

* 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) in 1999 (Cont'd)
(Dollar Data in Thousands)

Canada			Before Proration					Tax Liability	
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		Taxable Income
Under	\$	5,000	459	\$406	\$391	\$0	\$14	\$1	\$1
\$	5,000 -	9,999	147	1,096	968	13	115	5	2
	10,000 -	19,999	242	3,598	1,922	78	1,598	65	47
	20,000 -	29,999	250	6,184	1,994	146	4,044	188	156
	30,000 -	39,999	185	6,398	1,572	101	4,725	244	203
	40,000 -	49,999	164	7,298	1,313	133	5,852	328	285
	50,000 -	59,999	73	3,999	731	72	3,196	180	133
	60,000 -	74,999	73	4,937	650	29	4,258	256	195
	75,000 -	99,999	89	7,618	800	65	6,753	419	303
	100,000 -	199,999	121	17,039	1,327	98	15,614	1,050	566
	200,000	and over	160	178,370	3,214	130	175,026	11,989	4,669
Total			1,963	\$236,943	\$14,882	\$865	\$221,195	\$14,725	\$6,560

France			Before Proration					Tax Liability	
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		Taxable Income
Under	\$	5,000	24	\$45	\$45	\$0	\$0	\$0	\$0
\$	5,000 -	9,999	16	111	105	0	6	0	0
	10,000 -	19,999	44	661	354	3	303	12	10
	20,000 -	29,999	22	538	221	3	314	14	9
	30,000 -	39,999	11	384	87	0	297	16	9
	40,000 -	49,999	16	743	191	2	551	30	25
	50,000 -	59,999	6	334	58	5	271	15	13
	60,000 -	74,999	10	665	102	5	559	32	22
	75,000 -	99,999	13	1,141	140	11	991	61	52
	100,000 -	199,999	37	5,357	407	32	4,919	331	140
	200,000	and over	70	41,939	1,153	80	40,706	2,788	1,044
Total			269	\$51,918	\$2,863	\$141	\$48,917	\$3,299	\$1,324

Germany			Before Proration					Tax Liability	
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		Taxable Income
Under	\$	5,000	84	\$99	\$99	\$0	\$0	\$0	\$0
\$	5,000 -	9,999	89	685	604	2	79	3	2
	10,000 -	19,999	112	1,471	798	2	671	27	23
	20,000 -	29,999	39	954	298	2	653	31	28
	30,000 -	39,999	24	800	189	2	609	32	28
	40,000 -	49,999	19	862	162	4	697	40	27
	50,000 -	59,999	16	865	111	2	752	45	40
	60,000 -	74,999	23	1,556	210	9	1,336	80	57
	75,000 -	99,999	31	2,740	290	10	2,440	150	107
	100,000 -	199,999	41	5,609	488	25	5,096	339	183
	200,000	and over	58	54,688	771	62	53,855	3,689	973
Total			536	\$70,329	\$4,020	\$120	\$66,188	\$4,436	\$1,468

* 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) in 1999 (Cont'd)
(Dollar Data in Thousands)

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	47	\$60	\$53	\$0	\$7	\$0	\$0
\$	5,000 -	9,999	20	157	112	0	45	2	2
	10,000 -	19,999	28	374	246	18	109	4	3
	20,000 -	29,999	24	613	266	31	317	14	7
	30,000 -	39,999	18	621	218	36	367	16	9
	40,000 -	49,999	11	503	137	14	352	17	8
	50,000 -	59,999	4	214	42	7	165	9	5
	60,000 -	74,999	11	755	133	19	603	33	16
	75,000 -	99,999	12	1,016	170	35	811	47	28
	100,000 -	199,999	23	3,128	505	51	2,572	170	94
	200,000	and over	34	26,896	1,878	86	24,932	1,708	800
Total			232	\$34,337	\$3,760	\$297	\$30,280	\$2,020	\$972

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	107	\$60	\$57	\$1	\$2	\$0	\$0
\$	5,000 -	9,999	12	86	56	2	28	1	0
	10,000 -	19,999	19	270	156	3	111	5	4
	20,000 -	29,999	8	193	75	0	119	5	3
	30,000 -	39,999	17	595	134	8	454	24	13
	40,000 -	49,999	14	624	150	4	470	25	19
	50,000 -	59,999	10	561	111	3	447	26	16
	60,000 -	74,999	18	1,189	183	9	997	59	46
	75,000 -	99,999	15	1,342	160	8	1,175	72	34
	100,000 -	199,999	61	9,053	689	30	8,334	562	237
	200,000	and over	145	105,365	2,120	175	103,071	7,060	1,111
Total			426	\$119,338	\$3,891	\$243	\$115,208	\$7,839	\$1,483

Income Class*			Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
Under	\$	5,000	1,862	\$2,365	\$2,350	\$2	\$27	\$1	\$0
\$	5,000 -	9,999	696	5,003	4,589	11	403	16	5
	10,000 -	19,999	1,040	15,110	8,865	262	5,951	242	101
	20,000 -	29,999	635	15,661	6,184	333	9,144	411	230
	30,000 -	39,999	451	15,594	4,603	247	10,744	533	312
	40,000 -	49,999	370	16,572	3,882	178	12,512	669	401
	50,000 -	59,999	253	13,862	2,695	129	11,037	616	355
	60,000 -	74,999	333	22,432	3,537	205	18,690	1,096	601
	75,000 -	99,999	409	35,421	4,549	202	30,670	1,883	979
	100,000 -	199,999	814	116,451	10,136	541	105,774	7,094	3,259
	200,000	and over	1,780	1,810,854	35,346	1,911	1,758,341	120,446	31,490
Total			8,643	\$2,069,325	\$86,736	\$4,021	\$1,963,293	\$133,007	\$37,733

* 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) in 1999 (Cont'd)
(Dollar Data in Thousands)

Residence Unknown	Income Class*		Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
	Under	\$ 5,000	6,291	\$8,818	\$8,446	\$1	\$367	\$15	\$2
	\$ 5,000 -	9,999	3,741	27,744	23,165	43	4,531	181	91
	10,000 -	19,999	6,178	90,895	49,379	805	40,698	1,662	991
	20,000 -	29,999	4,263	105,847	40,026	1,459	64,348	2,942	1,824
	30,000 -	39,999	3,526	122,349	36,196	1,474	84,678	4,276	2,862
	40,000 -	49,999	2,718	121,490	30,408	1,326	89,756	4,820	3,313
	50,000 -	59,999	1,960	107,078	22,420	1,045	83,614	4,685	3,167
	60,000 -	74,999	2,103	141,338	25,130	1,191	115,017	6,727	4,542
	75,000 -	99,999	2,403	208,125	31,405	1,427	175,293	10,646	7,143
	100,000 -	199,999	4,742	677,929	65,546	3,238	609,145	40,811	28,549
	200,000	and over	5,315	8,385,348	371,817	5,233	7,615,195	521,641	165,915
	Total		43,240	\$9,996,960	\$703,937	\$17,242	\$8,882,642	\$598,406	\$218,400

* 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 1999. 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 were classified by only the New York source amount of New York adjusted gross income. Therefore, data users should exercise caution when comparing data from recent years with data from prior to 1997.

- In 1999, part-year resident filers represented 2.1 percent of all personal income tax filers.
- The number of filers identified as part-year residents increased by 7.5 percent to 177,887 in 1999.
- Tax liability reported by part-year residents equaled \$356 million in 1999.

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, individual moving out-of-state with no income attributable to New York are not required to file a New York tax return. An additional potential complexity is the effect that length of residency has on income and tax liability data presented in the table.

Table 9: Total Income and Tax Liability of Part-Year Residents in 1998 and 1999
(Dollar Data in Thousands)

Item	1998	1999	Change	
			Number	Percent
All Returns				
Number	165,429	177,887	12,458	7.53
Total Income*	\$10,785,837	\$12,678,356	\$1,892,519	17.55
Tax Liability**	\$297,534	\$355,980	\$58,446	19.64
Taxable Returns				
Number	138,701	149,712	11,011	7.94
Total Income*	\$10,323,575	\$12,167,749	\$1,844,174	17.86
Tax Liability**	\$299,311	\$358,127	\$58,816	19.65
Nontaxable Returns				
Number	26,728	28,175	1,447	5.41
Total Income*	\$462,262	\$510,607	\$48,345	10.46
Tax Liability**	(\$1,777)	(\$2,148)	(\$371)	20.88

* 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) in 1999
(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Deductions	Before Proration		Tax Before Credits	Tax Liability
				Dependent Exemptions	Taxable Income		
Under \$ 5,000	8,881	\$22,505	\$21,161	\$2	\$1,337	\$53	(\$121)
\$ 5,000 - 9,999	14,545	111,074	92,886	170	18,017	721	(327)
10,000 - 19,999	33,059	492,505	273,709	7,743	211,037	8,623	2,726
20,000 - 29,999	26,208	649,866	235,097	8,645	406,124	18,592	9,661
30,000 - 39,999	19,604	681,989	188,154	7,335	486,501	24,609	13,669
40,000 - 49,999	14,597	652,413	150,099	6,216	496,097	26,572	14,382
50,000 - 59,999	10,492	574,715	115,393	5,003	454,318	25,201	14,183
60,000 - 74,999	12,162	815,706	144,258	6,712	664,715	38,220	21,242
75,000 - 99,999	12,834	1,109,815	168,914	8,065	932,836	55,786	30,999
100,000 - 199,999	17,127	2,328,243	277,682	12,913	2,037,648	134,922	74,139
200,000 and over	8,378	5,239,525	212,895	6,809	4,971,908	340,576	174,977
Total	177,887	\$12,678,356	\$1,880,248	\$69,613	\$10,680,538	\$673,875	\$355,980

*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 1999 New York State income tax returns. These returns were processed during calendar year 2000. 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 1999 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 — 1999



Resident Fast Form Income Tax Return

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



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)		<input type="text"/>
	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 instructions) (number and street or rural route)			Apartment number	School district code number
City, village or post office			State NY	ZIP code

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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- ① Single
- ② Married filing joint return
- ③ Head of household (with qualifying person)
- ④ Qualifying widow(er) with dependent child

- (B) Can you be claimed** as a dependent on another taxpayer's federal return? Yes No
- (C) Were you a resident of the city of New York** for all of 1999? (see instructions) Yes No
- (D) City of New York residents only:** (see instructions)
 - (1) Were **you** 65 or older on Jan. 1, 2000? Yes No
 - (2) Was your **spouse** 65 or older on Jan. 1, 2000? Yes No
- (E) Were you a resident of the city of Yonkers** for all of 1999? (see instructions) Yes No

1 Number of federal exemptions (1040EZ filers - enter "1" if single, "2" if married; 1040A filers - copy from line 6d. We will figure your New York State dependent exemptions for you.)	<input type="text"/>	<input type="text"/>
2 Wages, salaries, tips, etc. (1040EZ filers - copy from line 1; 1040A filers - copy from line 7)	<input type="text"/>	<input type="text"/>
3 Taxable interest income (1040EZ filers - copy from line 2; 1040A filers - copy from line 8a)	<input type="text"/>	<input type="text"/>
4 Interest income on U.S. government bonds included on line 3 above	<input type="text"/>	<input type="text"/>
5 Ordinary dividends (1040EZ filers - enter "0"; 1040A filers - copy from line 9)	<input type="text"/>	<input type="text"/>
6 Unemployment compensation (1040EZ filers - copy from line 3; 1040A filers - copy from line 12)	<input type="text"/>	<input type="text"/>
7 Individual retirement arrangement (IRA) deduction (1040EZ filers - enter "0"; 1040A filers - copy from line 15)	<input type="text"/>	<input type="text"/>
8 If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other (see instructions)	<input type="text"/>	<input type="text"/> <input type="text"/>
9 If you want to contribute to the Lake Placid Olympic Fund, enter \$2 (\$4 if your spouse also wants to contribute and you are filing jointly. See instructions)	<input type="text"/>	<input type="text"/> <input type="text"/>
10 If you want to give a Gift for Breast Cancer Research and Education, enter amount - \$5, \$10, \$20, other (see instructions)	<input type="text"/>	<input type="text"/> <input type="text"/>
11 If you want to contribute to the Missing and Exploited Children Clearinghouse Fund, enter amount - \$5, \$10, \$20, other (see instructions)	<input type="text"/>	<input type="text"/> <input type="text"/>
12 Amount of federal earned income credit (see instructions and complete the back of this form)	<input type="text"/>	<input type="text"/>
13 Amount of federal child and dependent care credit (see instructions and complete the back of this form)	<input type="text"/>	<input type="text"/>

Information from your wage and tax statement(s)

14 New York State tax withheld	<input type="text"/>	<input type="text"/>
15 City of New York tax withheld	<input type="text"/>	<input type="text"/>
16 City of Yonkers tax withheld	<input type="text"/>	<input type="text"/>

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

For office use only

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 1999? If No, stop; you do not qualify for the NYS credit 2 Yes No
- 3 Was your 1999 investment income greater than \$2,350? If Yes, stop; you do not qualify for the NYS credit. (see instructions) 3 Yes No
- 4 Did you claim qualifying children on your 1999 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"/> 1 9
			<input type="checkbox"/>	<input type="text"/>	<input type="text"/> 1 9

* Place an X in this box only if you checked Yes on your 1999 federal Schedule EIC, line 3b.

- 5 Nontaxable earned income (from your federal Form 1040EZ, line 8b, Form 1040A, line 37b or Form 1040, line 59b) 5 Dollars Cents
- 6 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, or if you were paid any amount for work as an inmate in a penal institution, enter that amount here 6 Dollars Cents
- 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 1999	Person with disability *	Social security number	Year of birth
		<input type="checkbox"/>	<input type="text"/>	<input type="text"/> 1 9
		<input type="checkbox"/>	<input type="text"/>	<input type="text"/> 1 9

* 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"/> Dollars <input type="text"/> Cents
		<input type="text"/>	<input type="text"/> Dollars <input type="text"/> Cents

- 11 Qualified expenses (see instructions) 11 Dollars Cents

If you are claiming expenses paid for a dependent child born in 1986, enter that child's month of birth. Include as qualified expenses only those paid from January 1, 1999, through the day preceding the child's 13th birthday.

- 12 Enter your earned income (see instructions) 12 Dollars Cents
- 13 If your filing status is 2 Married filing joint return, enter your spouse's earned income (see instructions) 13 Dollars Cents
- 14 Enter the total amount of dependent care benefits you received (from your federal Form(s) W-2, box 10) 14 Dollars Cents

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		<input type="text"/>
	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 NY	ZIP code	If taxpayer is deceased, enter first name and date of death.

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

- (B) Did you itemize your deductions on your 1999 federal income tax return?** Yes No
- (C) City of New York residents only: (see page 8)**
- (1) Were you 65 or older on Jan. 1, 2000? Yes No
- (2) Was your spouse 65 or older on Jan. 1, 2000? 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.	<input type="text"/>	<input type="text"/>
2 Taxable interest income	<input type="text"/>	<input type="text"/>
3 Ordinary dividends	<input type="text"/>	<input type="text"/>
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 12 below)	<input type="text"/>	<input type="text"/>
5 Unemployment compensation	<input type="text"/>	<input type="text"/>
6 Add lines 1 through 5	<input type="text"/>	<input type="text"/>
7 Individual retirement arrangement (IRA) deduction (see instructions, page 9)	<input type="text"/>	<input type="text"/>
8 Subtract line 7 from line 6. This is your federal adjusted gross income (see instructions, page 9)	<input type="text"/>	<input type="text"/>
9 Public employee contributions (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
10 Flexible benefits program (IRC 125 amount) (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
11 Add lines 8, 9, and 10	<input type="text"/>	<input type="text"/>
12 Taxable refunds, credits, or offsets of state and local income taxes from line 4 above	<input type="text"/>	<input type="text"/>
13 Interest income on U.S. government bonds (see instructions, page 9)	<input type="text"/>	<input type="text"/>
14 New York standard deduction (see instructions, page 9)	<input type="text"/>	<input type="text"/>
15 Exemptions for dependents only (not the same as total federal exemptions; see instructions, page 10)	0 0 0	0 0
16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 29)	<input type="text"/>	<input type="text"/>
17 Subtract line 16 from line 11. This is your taxable income (if \$65,000 or more, stop; you must file Form IT-201)	<input type="text"/>	<input type="text"/>

Dollars Cents

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

19 New York State tax on line 18 amount (Use the State Tax Table, violet pages 37 through 44 of the instructions) 19 [] . []

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

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

22 City of New York resident tax on line 18 amount. (Use City Tax Table, white pages 45 through 52 of the instructions) 22 [] . []

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

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

25 City of New York nonresident earnings tax (attach Form NYC-203) 25 [] . []

26 City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 11 of the instructions) 26 [] . []

27 City of Yonkers nonresident earnings tax (attach Form Y-203) 27 [] . []

28 Add lines 24 through 27. This is the total of your city of New York and city of Yonkers taxes 28 [] . []

29 If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other (see instructions, page 12) 29 [] . 00

30 If you want to contribute to the Lake Placid Olympic Fund, enter \$2 (\$4 if your spouse **also** wants to contribute **and** you are filing jointly. See instructions, page 12) 30 [] . 00

31 If you want to give a Gift for Breast Cancer Research and Education, enter amount - \$5, \$10, \$20, other (see instructions, page 12) 31 [] . 00

32 If you want to contribute to the Missing and Exploited Children Clearinghouse Fund, enter amount - \$5, \$10, \$20, other (see instructions, page 12) 32 [] . 00

33 Add lines 21, 28, 29, 30, 31, and 32 33 [] . []

34 New York State child and dependent care credit (from Form IT-216, line 14; attach form) 34 [] . []

35 New York State earned income credit (from Form IT-215; attach form) 35 [] . []

36 Real property tax credit (from Form IT-214, line 17; attach form) 36 [] . []

37 City of New York school tax credit (see instructions, page 12) 37 [] . []

38 Total New York State tax withheld (staple wage and tax statements; see instr., page 12) 38 [] . []

39 Total city of New York tax withheld (staple wage and tax statements; see instr., page 12) 39 [] . []

40 Total city of Yonkers tax withheld (staple wage and tax statements; see instr., page 12) 40 [] . []

41 Add lines 34 through 40 41 [] . []

42 If line 41 is more than line 33, subtract line 33 from line 41. This is the amount to be **refunded to you** 42 [] . []

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

a Routing number : [] b Type: • Checking • Savings

c Account number • []

43 If line 41 is less than line 33, subtract line 41 from line 33. This is the **amount you owe** (do not send cash; make your check or money order payable to **New York State Income Tax**; write your social security number and **1999 income tax** on it) .. 43 [] . []

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

• Staple your wage and tax statements at the top of the back of this return. See Step 7, page 14 of the instructions, for the proper assembly of your return and attachments.



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

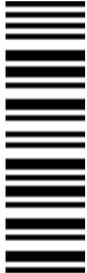
Resident Income Tax Return
New York State • City of New York • City of Yonkers



IT-201

For the full year January 1, 1999, through December 31, 1999, or fiscal year beginning 9 9 and ending

For office use only



Main identification form with fields for name, address, social security numbers, and state (NY).

- (A) Filing status: Single, Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er).

- (B) Did you itemize your deductions on your 1999 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, mark an "X" in the box.
(E) City of New York residents only: (1) Were you 65 or older on 1/1/2000? (2) Was your spouse 65 or older on 1/1/2000?

Staple check or money order here.

Three empty boxes for stamps or marks.

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 16). Also, see instructions on page 16 for showing a loss.

Table with 18 rows for federal income and adjustments, with columns for Dollars and Cents.

New York additions (see page 18)

Table with 6 rows (19-22) for New York additions, with columns for Dollars and Cents.

New York subtractions (see page 21)

Table with 10 rows (23-32) for New York subtractions, with columns for Dollars and Cents.

Tax computation (see page 25)

IT-201 (1999) (back)

Dollars

Cents

31	Enter the amount from line 30 on the front page (this is your New York adjusted gross income)	31.		.	
32	Enter the larger of your standard deduction (from page 25) or your itemized deduction (from Form IT-201-ATT, Part I, line 14; attach form). Mark an "X" in the appropriate box: <input type="checkbox"/> Standard <input checked="" type="checkbox"/> Itemized	32.		.	
33	Subtract line 32 from line 31	33.		.	
34	Exemptions for dependents only (not the same as total federal exemptions; see page 25)	34.	000	.	00
35	Subtract line 34 from line 33. This is your taxable income	35.		.	
36	NY State tax on line 35 amount (use red NY State Tax Table on page 57; if line 31 is more than \$100,000, see page 25)	36.		.	

New York State credits and other taxes (see page 26)

37	New York State household credit (from table I, II, or III on page 26)	37.		.	
38	Subtract line 37 from line 36 (if line 37 is more than line 36, leave blank)	38.		.	
39	New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 52)	39.		.	
40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.		.	
41	Net other New York State taxes (from Form IT-201-ATT, Part II, line 32; attach form)	41.		.	
42	Add lines 40 and 41. This is the total of your New York State taxes	42.		.	

City of New York and City of Yonkers taxes and credits

43	City of NY resident tax (use the City of NY Tax Table on white pages 65-72) ..	43.		.	
44	City of New York household credit (from table IV, V, or VI, page 27) ..	44.		.	
45	Subtract line 44 from line 43 (if line 44 is more than line 43, leave blank) ..	45.		.	
46	Other city of New York taxes (from Form IT-201-ATT, Part III, line 37; attach form) ..	46.		.	
47	Add lines 45 and 46	47.		.	
48	City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 55) ..	48.		.	
49	Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank) ..	49.		.	
50	City of New York nonresident earnings tax (attach Form NYC-203) ...	50.		.	
51	City of Yonkers resident income tax surcharge (see page 28)	51.		.	
52	City of Yonkers nonresident earnings tax (attach Form Y-203) ..	52.		.	
53	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1) ...	53.		.	

See instructions on pages 26 through 30 for figuring city of New York and city of Yonkers taxes, credits, and tax surcharges.

54	Add lines 49 through 53. This is the total of your city of New York and city of Yonkers taxes	54.		.	
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Voluntary gifts/contributions (whole dollar amounts only; see page 29)

55	Return a Gift to Wildlife..... <input type="checkbox"/> w <input type="checkbox"/> Missing/Exploited Children Fund.. <input type="checkbox"/> c <input type="checkbox"/> Breast Cancer Research Fund... <input type="checkbox"/> b <input type="checkbox"/> Olympic Fund... <input type="checkbox"/> o <input type="checkbox"/> Total gifts/contributions =	55.		.	00
56	Add lines 42, 54, and 55. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions ..	56.		.	

Payments and refundable credits (see page 29)

57	NY State child and dependent care credit (from Form IT-216; attach form) ...	57.		.	
58	NY State earned income credit (from Form IT-215; attach form)	58.		.	
59	Real property tax credit (from Form IT-214, line 17; attach form)	59.		.	
60	City of NY school tax credit (also complete (E) on front; see page 29) ...	60.		.	
61	Other refundable credits (from Form IT-201-ATT, Part IV, line 67) ..	61.		.	
62	Total New York State tax withheld	62.		.	
63	Total city of New York tax withheld	63.		.	
64	Total city of Yonkers tax withheld	64.		.	
65	Total of estimated tax payments, and amount paid with extension Form IT-370 ..	65.		.	
66	Add lines 57 through 65. This is the total of your payments	66.		.	

Mail your completed return to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Staple your wage and tax statements at the top of the back of this return.

Refund — If line 66 is more than line 56, figure your refund. (see page 32)

67	Subtract line 56 from line 66. This is the amount you overpaid	67.		.	
68	Amount of line 67 that you want refunded to you	68.		.	
a	Routing number ● <input type="text"/>	b	Type: ● <input type="checkbox"/> Checking ● <input type="checkbox"/> Savings	◀ You can choose to have your refund sent directly to your bank account. See instructions and fill in lines 68a, b, and c.	
c	Account number ● <input type="text"/>				
69	Estimated tax only Amount of line 67 that you want applied to your 2000 estimated tax. (Do not include any amount that you claimed as a refund on line 68) ...	69.		.	

Amount you owe — If line 66 is less than line 56, figure the amount you owe. (see page 33)

70	Subtract line 66 from line 56. This is the amount you owe. (Make check or money order payable to NY State Income Tax; write your social security number and 1999 Income Tax on it.)	70.		.	
71	Estimated tax penalty (Include this amount in line 70 or reduce the overpayment on line 67. See page 33.)	71.		.	

Sign your return below.

72 I authorize the Tax Department to discuss this return with the paid preparer listed below. (Mark the Yes or No box; see pg. 33.) Yes No

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

Nonresident and Part-Year Resident Income Tax Return

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

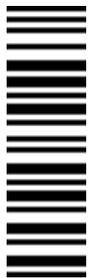


IT-203

For office use only

For the year January 1, 1999, through December 31, 1999, or fiscal tax year beginning

9 9



Attach label if available. If not, print or type.

Please enter your first name first. For a joint return, use both name lines.

Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)	and ending
		▼ Your social security number	
Spouse's first name and middle initial	Spouse's last name	▼ Your 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	New York State school district name
Permanent home address (see page 31) (number and street or rural route)		Apartment number	New York State school district code number
City, village or post office	State	ZIP code	If taxpayer is deceased, enter first name and date of death.

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

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

- (B) Did you itemize your deductions on your 1999 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 13)**
- (E) Part-year city of New York residents only: (see page 13)**
- (1) Were you 65 or older on 1/1/2000?
 - (2) Was your spouse 65 or older on 1/1/2000?

Enter federal amounts in the left-hand column and New York State amounts in the right-hand column. See instructions, page 13. Part-year residents - complete page 14 worksheet first.

	Federal amount		New York State amount	
	Dollars	Cents	Dollars	Cents
1 Wages, salaries, tips, etc.	1.		1.	
2 Taxable interest income	2.		2.	
3 Ordinary dividends	3.		3.	
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 23) ...	4.		4.	
5 Alimony received	5.		5.	
6 Business income or loss (attach copy of federal Schedule C or C-EZ, Form 1040) .	6.		6.	
7 Capital gain or loss (attach copy of federal Schedule D, Form 1040)	7.		7.	
8 Other gains or losses (attach copy of federal Form 4797)	8.		8.	
9 Taxable amount of IRA distributions	9.		9.	
10 Taxable amount of pensions and annuities	10.		10.	
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040)	11.		11.	
12 Farm income or loss (attach copy of federal Schedule F, Form 1040)	12.		12.	
13 Unemployment compensation	13.		13.	
14 Taxable amount of social security benefits (also enter on line 25)	14.		14.	
15 Other income (see page 17) Identify:	15.		15.	
16 Add lines 1 through 15	16.		16.	
17 Total federal adjustments to income (see page 17) Identify:	17.		17.	
18 Subtract line 17 from line 16. This is your federal adjusted gross income ...	18.		18.	
New York additions (see instructions, pages 18 - 21)				
19 Interest income on state and local bonds (but not those of NYS or its localities) .	19.		19.	
20 Public employee 414(h) retirement contributions	20.		20.	
21 Other (see page 19) Identify:	21.		21.	
22 Add lines 18 through 21	22.		22.	
New York subtractions (see instructions, pages 21 - 25)				
23 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above)	23.		23.	
24 Pensions of New York State and local governments and the federal government	24.		24.	
25 Taxable amount of social security benefits (from line 14 above)	25.		25.	
26 Interest income on U.S. government bonds	26.		26.	
27 Pension and annuity income exclusion (see page 22)	27.		27.	
28 Other (see page 22) Identify:	28.		28.	
29 Add lines 23 through 28	29.		29.	
30 Subtract line 29 from line 22. This is your New York adjusted gross income.	30.		30.	

Enter here and next to line 43, Income percentage. (If zero or less, see instructions, page 25.)

Tax Computation

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

32 Enter the **larger** of your **standard deduction** (from page 25) or your **itemized deduction** (from Form IT-203-ATT, Part I, line 14; attach form). Mark an "X" in the appropriate box: Standard Itemized 32. _____

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

34 Exemptions for dependents only (not the same as total federal exemptions; see page 25) 34. 000.00

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

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 41 through 48. If line 31 is more than \$100,000, you must complete Tax computation worksheet 1 or 2 on page 26 of the instructions to figure your tax.) 36. _____

37 New York State household credit (from table I, II or III, page 26 of instructions) 37. _____

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

Credits

39 New York State child and dependent care credit (from line 14 of Form IT-216; attach form; see page 27) 39. _____

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

41 New York State earned income credit (from Form IT-215; attach form; see page 27) 41. _____

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

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

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

45 New York State nonrefundable credits (from Form IT-203-ATT, line 55) 45. _____

46 Subtract line 45 from line 44 (if line 45 is more than line 44; enter "0") 46. _____

47 Net other New York State taxes (from Form IT-203-ATT, line 37) 47. _____

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

Cities

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

50 Other city of New York taxes (from Form IT-203-ATT, line 40) 50. _____

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

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

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

See instructions on page 27 for figuring city of New York and city of Yonkers taxes and surcharges.

Voluntary gifts/contributions (whole dollar amounts only; see page 27)

54 Return a Gift to Wildlife w _____ Missing/Exploited Children Fund c _____
 Breast Cancer Research Fund b _____ Olympic Fund o _____ **Total gifts/contributions =** 54. _____ 00

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

Payments

56 Part-year city of New York school tax credit (also complete item E on front) 56. _____

57 Other refundable credits (from Form IT-203-ATT, line 69) 57. _____

58 **Total New York State tax withheld** (see page 28) 58. _____

59 Total city of New York tax withheld (see page 28) 59. _____

60 Total city of Yonkers tax withheld (see page 28) 60. _____

61 Total of estimated tax payments, and amount paid with extension Form IT-370 61. _____

62 Add lines 56 through 61. This is the total of your payments. (If line 55 is more than line 62, skip to line 66.) 62. _____

63 **Amount overpaid - if line 62 is more than line 55, subtract line 55 from line 62 (also see lines 64 and 65) 63. _____**

Refund

64 Amount of line 63 that you want **refunded to you** **Refund** 64. _____

a Routing number _____ b Type: Checking Savings

c Account number _____

65 **Estimated tax:** Amount of line 63 that you want applied to your 2000 estimated tax (subtract line 64 from line 63) 65. _____

Owe

66 Amount you owe - If line 62 is less than line 55, subtract line 62 from line 55 (do not send cash: make check or money order payable to NY State Income Tax; write your social security number and 1999 Income Tax on it) **Owe** 66. _____

67 Penalty for underpayment of tax (will reduce line 63 or increase line 66 - see page 30) ... 67. _____

Staple payment to front of return.

Staple your wage and tax statements at the top of the back of this return. See Step 7, page 31 for further instructions on assembling your return.

You can choose to have your refund sent directly to your bank account. See the instructions and fill in lines 64a, 64b, and 64c.

See Instructions. **Part-year residents** must complete item F. **Nonresidents** must complete item G.

(F) 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

(G) Nonresidents: Did you or your spouse maintain living quarters in New York State in 1999? (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 an "X" if self-employed

Firm's name (or yours, if self-employed) _____ Preparer's SSN or PTIN _____

Address _____ Employer identification number _____

Sign your return here

Your signature _____

Spouse's signature (if joint return) _____

Date _____ Daytime phone number (optional) _____

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

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W.A. Harriman State Campus Office
Albany, New York 12227
Phone: (518) 457-3187
Web Site: www.tax.state.ny.us/statistics**

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