



September 2006

New York Adjusted Gross Income and Tax Liability

*Analysis of 2003 State personal
income tax returns by place of
residence*

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Introduction

This annual study provides statistical information on 2003 New York State personal income tax returns that were timely filed during 2004. 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 place of residence and the value of deductions, exemptions, and taxable income by income class.

Residents, Nonresidents, and Part-Year Residents

Generally, full year-resident filers for tax purposes are individuals who live in New York during the entire year. However, some full-year residents have a permanent home (i.e. a domicile) in New York, but can live in another state or country for most of the year. Other residents have a permanent home outside the state, but maintain living quarters in New York State and are present in New York for more than half of the tax year. The county of residence for resident filers is as of December 31, 2003.

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.

Part-year resident filers are individuals who meet the definition of a resident for only part of the tax year. Typically, part-year residents move into or out of the state during the year.

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. Major individual credits that are refundable without a tax liability include those for earned income, child and dependent care, real property tax, college tuition and farmers' school tax. These credits are administered through the personal income tax law.

Comparison With Other OTPA Data

This report tabulates information from returns filed with the Tax Department for 2003. 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.

The statistics reported in this publication do not completely coincide with data presented in the *Analysis of 2003 Personal Income Tax Returns* (PIT) publication, which is also prepared by the Office of Tax Policy Analysis (OTPA). Data in that report are derived from a statistically valid sample of 247,000 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 2003 filing universe. 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, data in the report are also subject to sampling error.

Findings

All Filers Summary

In 2004, the department received 8.8 million timely filed New York State personal income tax returns for the 2003 tax liability year. This is nearly unchanged from the number filed for the 2002 tax year. These filers reported total New York adjusted gross income of \$583 billion. Aggregate tax liability for 2003 was \$22.5 billion, an increase of 8.6 percent from \$20.7 billion in 2002.

Some major findings for 2003 include:

- Approximately 91 percent of all tax returns and 84 percent of all tax liability were from full-year residents of the state.
- New York adjusted gross income for all filers increased by \$23 billion, reflecting a 4.1 percent rise from 2002.
- New York adjusted gross income for full-year residents increased by \$13 billion, or 3.3 percent, above the 2002 amount.
- 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 \$148.5 billion. Income tax liability increased to \$3.2 billion from \$2.9 billion in 2002.
- Part-year resident filers reported the smallest share — \$12.2 billion in income and \$375 million in tax liability.

Table 1: Total Income and Tax Liability by Place of Residence in 2003

(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
All Returns				
Number	8,026,346	622,740	187,584	8,836,670
Total Income*	\$422,172,247	\$148,541,815	\$12,241,264	\$582,955,326
Tax Liability**	\$18,947,008	\$3,166,023	\$374,500	\$22,487,530
Taxable Returns				
Number	5,443,369	526,614	148,163	6,118,146
Total Income*	\$399,100,305	\$126,170,512	\$11,503,688	\$536,774,504
Tax Liability**	\$19,804,137	\$3,173,996	\$380,420	\$23,358,553
Nontaxable Returns				
Number	2,582,977	96,126	39,421	2,718,524
Total Income*	\$23,071,943	\$22,371,303	\$737,576	\$46,180,822
Tax Liability**	-\$857,129	-\$7,973	-\$5,920	-\$871,023

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

** Includes refundable tax credits.

Full-Year Residents

The 8 million full-year resident tax returns reported New York adjusted gross income (NYAGI) of \$422 billion and a tax of \$18.9 billion. Table 2 shows 54 percent of all returns had NYAGI of less than \$30,000. This group accounted for 12.5 percent of all income and as a whole had a net negative tax liability. Taxpayers in the highest income group, with income in excess of \$200,000, accounted for 2.5 percent of all tax returns, 32 percent of NYAGI, and paid 47.1 percent of tax liability.

Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2003
(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under 5000	1,174,853	\$2,267,319	\$2,163,144	\$53	\$104,149	\$4,170	-\$53,777
5000 - 9,999	833,759	6,201,029	5,465,581	11,986	723,398	28,947	-164,814
10,000 - 19,999	1,285,687	18,886,575	12,418,225	576,018	5,892,285	239,528	-279,415
20,000 - 29,999	1,017,276	25,294,358	10,904,153	710,753	13,679,456	606,183	336,793
30,000 - 39,999	820,358	28,537,784	9,421,412	568,097	18,548,234	907,193	816,554
40,000 - 49,999	619,173	27,702,398	7,748,036	448,113	19,506,240	1,012,730	959,105
50,000 - 59,999	459,446	25,167,296	6,308,821	369,110	18,489,362	995,223	956,322
60,000 - 74,999	515,069	34,557,544	7,792,536	466,749	26,298,232	1,470,158	1,428,386
75,000 - 99,999	536,852	46,268,110	9,208,353	560,240	36,499,517	2,129,795	2,068,743
100,000 - 199,999	560,063	74,238,493	11,857,680	625,199	61,755,553	4,099,575	3,954,366
200,000 and over	203,810	133,051,342	7,535,327	226,551	125,290,106	9,566,301	8,924,744
Total	8,026,346	\$422,172,247	\$90,823,268	\$4,562,869	\$326,786,531	\$21,059,801	\$18,947,008

* 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 NYAGI, equaled 4.49 percent for all resident filers in 2003. 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 being negative for filers with under \$20,000 in income, to 6.71 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 and dependent care credit, the college tuition credit, the farmers school tax credit and 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 of New York.

Table 3 depicts the distribution of tax returns, NYAGI, and tax by county and tax status. The type of tax form filed determines a filer's permanent place of residence. This publication defines individuals filing a resident tax form (IT-100, IT-200, or IT-201) as full-year residents. Resident tax returns that have New York State addresses but indicate no county of residence are categorized as "NYS Unclassified." Resident returns can also have out-of-state addresses. Returns in this category occur because the department accepts resident returns from part-year residents who have moved to another state during the year. Resident returns can also come from individuals who use the out-of-state addresses of their tax preparers, or use the addresses of their permanent homes or domiciles in other states while they maintain living quarters and are present in the state for more than half a year. Resident tax returns that have out-of-state addresses but show no New York county of residence, are still classified as resident returns, but they are put in the "Residence Unknown" category.

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 2003

(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	478,071	\$13,632,258	\$290,311	259,532	\$11,197,603	\$415,476	218,539	\$2,434,656
Kings	914,197	32,245,929	1,039,415	546,339	28,494,983	1,207,892	367,858	3,750,946
Manhattan	751,114	80,643,097	4,684,477	520,259	78,454,837	4,773,245	230,855	2,188,260
Queens	881,055	31,198,380	1,062,132	565,080	28,264,910	1,165,940	315,975	2,933,470
Richmond	189,144	9,502,637	395,227	138,069	9,090,941	408,211	51,075	411,696
Total, New York City	3,213,581	167,222,302	7,471,561	2,029,279	155,503,274	7,970,764	1,184,302	11,719,027
Albany	133,922	6,158,020	269,533	96,228	5,881,438	278,922	37,694	276,582
Allegany	17,635	543,217	16,224	11,179	489,437	17,980	6,456	53,780
Broome	84,784	3,064,472	108,034	55,911	2,816,817	120,602	28,873	247,655
Cattaraugus	33,186	1,038,917	31,948	21,209	931,551	35,374	11,977	107,366
Cayuga	33,000	1,126,361	37,521	22,405	1,032,483	41,112	10,595	93,877
Chautauqua	54,758	1,703,941	52,328	34,718	1,531,603	58,111	20,040	172,338
Chemung	36,447	1,271,649	44,520	23,618	1,171,797	48,114	12,829	99,852
Chenango	21,014	662,952	20,465	13,453	596,716	22,894	7,561	66,236
Clinton	32,688	1,164,757	40,841	22,741	1,078,253	43,434	9,947	86,503
Columbia	27,220	1,141,523	45,012	18,646	1,062,612	46,975	8,574	78,911
Cortland	19,459	666,069	22,096	13,269	612,233	24,423	6,190	53,835
Delaware	19,454	610,999	20,206	12,086	555,138	22,065	7,368	55,861
Dutchess	121,000	6,218,915	270,788	90,714	5,991,023	276,670	30,286	227,891
Erie	401,555	16,090,176	644,626	275,647	15,151,707	680,925	125,908	938,469
Essex	16,293	553,797	19,345	10,806	511,699	20,445	5,487	42,097
Franklin	18,525	569,520	17,414	11,861	514,044	19,627	6,664	55,477
Fulton	22,917	776,835	26,350	15,292	710,244	28,583	7,625	66,591
Genesee	26,427	890,111	30,412	18,230	828,930	32,550	8,197	61,181
Greene	19,614	694,964	25,750	13,088	645,650	26,998	6,526	49,314
Hamilton	2,557	77,831	2,637	1,645	71,802	2,758	912	6,028
Herkimer	26,501	840,378	26,884	17,491	766,375	29,597	9,010	74,003
Jefferson	37,786	1,218,196	39,589	24,307	1,102,067	43,876	13,479	116,130
Lewis	10,506	314,849	8,774	6,739	281,734	10,196	3,767	33,115
Livingston	26,230	946,535	33,776	18,446	886,760	35,839	7,784	59,775
Madison	28,196	1,055,724	38,205	19,606	981,692	40,982	8,590	74,031
Monroe	323,449	14,244,434	596,937	226,200	13,474,393	624,549	97,249	770,041
Montgomery	21,766	686,394	21,723	14,186	622,544	24,227	7,580	63,850
Nassau	631,973	46,710,676	2,398,519	464,446	45,356,014	2,430,406	167,527	1,354,662
Niagara	95,022	3,351,497	122,150	64,698	3,130,962	129,224	30,324	220,535
Oneida	97,611	3,330,280	116,792	64,469	3,053,757	126,169	33,142	276,524
Onondaga	197,459	8,420,305	335,153	138,093	7,891,557	356,102	59,366	528,747
Ontario	44,955	1,880,488	75,406	31,919	1,778,854	78,695	13,036	101,634
Orange	144,733	7,169,462	279,358	106,034	6,838,003	290,872	38,699	331,458

Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2003 (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	17,100	541,264	16,965	11,283	493,575	18,683	5,817	47,689
Oswego	49,295	1,695,446	57,915	33,258	1,567,539	62,286	16,037	127,907
Otsego	24,828	856,539	30,417	16,245	787,343	32,734	8,583	69,196
Putnam	43,348	2,784,848	126,800	34,098	2,718,130	127,866	9,250	66,718
Rensselaer	67,844	2,669,276	101,858	48,556	2,516,290	107,053	19,288	152,986
Rockland	125,221	7,830,152	335,640	91,765	7,535,829	344,317	33,456	294,324
St. Lawrence	39,269	1,265,415	41,195	25,111	1,152,371	45,370	14,158	113,044
Saratoga	94,204	4,720,167	209,994	71,262	4,556,631	214,447	22,942	163,536
Schenectady	67,980	2,803,344	113,903	47,330	2,641,342	119,265	20,650	162,002
Schoharie	12,897	432,381	14,256	8,650	398,531	15,362	4,247	33,850
Schuyler	7,814	242,590	7,451	5,066	220,148	8,208	2,748	22,442
Seneca	14,171	452,619	14,289	9,137	410,183	15,866	5,034	42,435
Steuben	40,175	1,382,154	47,170	25,601	1,262,623	51,237	14,574	119,531
Suffolk	661,791	39,006,264	1,817,031	494,776	37,654,498	1,850,613	167,015	1,351,766
Sullivan	30,501	1,119,896	39,185	19,885	1,025,402	42,469	10,616	94,494
Tioga	21,474	777,193	26,488	14,335	709,692	28,141	7,139	67,501
Tompkins	35,168	1,553,294	66,239	25,758	1,480,865	68,267	9,410	72,429
Ulster	76,924	3,079,175	120,899	53,640	2,900,377	125,869	23,284	178,798
Warren	29,506	1,172,340	47,043	20,286	1,102,860	49,038	9,220	69,480
Washington	25,183	816,287	25,100	16,904	747,025	27,472	8,279	69,262
Wayne	40,645	1,507,463	53,131	28,604	1,405,604	56,518	12,041	101,859
Westchester	415,979	40,721,425	2,212,489	303,875	39,751,651	2,238,500	112,104	969,774
Wyoming	17,063	566,123	17,888	11,864	521,577	19,750	5,199	44,546
Yates	9,989	303,797	8,944	6,207	268,020	10,180	3,782	35,776
Total, Counties Outside of New York City	4,797,011	253,493,693	11,391,606	3,402,876	242,177,998	11,748,809	1,394,135	11,315,695
NYS Unclassified +	3,041	118,604	5,047	2,189	113,152	5,182	852	5,452
Residence Unknown ++	12,713	1,337,649	78,794	9,025	1,305,880	79,382	3,688	31,769
Grand Total	8,026,346	\$422,172,247	\$18,947,008	5,443,369	\$399,100,305	\$19,804,137	2,582,977	\$23,071,943

* 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 2003
(Dollar Data in Thousands)

Bronx	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	57,609	\$118,440	\$115,899	\$1	\$2,542	\$102	-\$4,424
	\$ 5,000 -	9,999	67,938	515,051	487,950	2,217	24,884	996	-29,840
	10,000 -	19,999	104,245	1,505,358	1,031,764	80,510	393,084	15,882	-58,549
	20,000 -	29,999	79,342	1,981,383	842,743	84,060	1,054,579	45,631	5,910
	30,000 -	39,999	62,734	2,172,890	704,089	61,838	1,406,963	67,997	53,557
	40,000 -	49,999	37,862	1,685,682	457,288	35,570	1,192,824	62,186	56,085
	50,000 -	59,999	22,186	1,212,616	290,146	20,648	901,822	49,504	46,823
	60,000 -	74,999	20,153	1,345,020	286,128	19,204	1,039,688	59,389	57,710
	75,000 -	99,999	15,109	1,288,773	243,369	15,406	1,029,998	60,872	59,327
	100,000 -	199,999	9,531	1,213,446	185,947	10,489	1,016,995	66,836	64,768
	200,000	and over	1,362	593,599	42,608	1,413	549,575	41,728	38,943
	Total		478,071	\$13,632,258	\$4,687,931	\$331,357	\$8,612,954	\$471,123	\$290,311

Kings	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	118,551	\$239,121	\$233,271	\$4	\$5,836	\$234	-\$7,375
	\$ 5,000 -	9,999	115,849	871,360	815,226	1,465	54,656	2,188	-37,995
	10,000 -	19,999	185,026	2,694,707	1,866,190	108,634	719,869	29,154	-75,282
	20,000 -	29,999	140,598	3,503,450	1,525,539	129,002	1,848,904	80,754	30,265
	30,000 -	39,999	110,262	3,824,757	1,259,950	94,049	2,470,758	120,131	102,670
	40,000 -	49,999	72,325	3,225,465	884,218	59,183	2,282,064	119,401	111,103
	50,000 -	59,999	47,276	2,585,335	620,834	39,079	1,925,422	105,746	101,221
	60,000 -	74,999	45,851	3,064,399	652,418	40,604	2,371,376	135,310	131,877
	75,000 -	99,999	37,710	3,228,658	609,438	36,479	2,582,741	152,777	148,651
	100,000 -	199,999	31,822	4,177,293	625,195	34,090	3,518,006	233,688	226,209
	200,000	and over	8,927	4,831,385	362,584	11,912	4,456,939	339,534	308,072
	Total		914,197	\$32,245,929	\$9,454,862	\$554,502	\$22,236,572	\$1,318,917	\$1,039,415

Manhattan (New York)	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	90,911	\$159,215	\$155,834	\$8	\$3,376	\$135	-\$4,494
	\$ 5,000 -	9,999	74,213	556,519	518,875	1,762	35,870	1,436	-20,878
	10,000 -	19,999	111,230	1,617,543	1,059,454	54,078	504,010	20,461	-32,929
	20,000 -	29,999	83,995	2,091,965	857,895	54,264	1,179,806	52,798	26,924
	30,000 -	39,999	72,926	2,542,127	765,059	39,199	1,737,870	87,926	78,373
	40,000 -	49,999	57,263	2,561,914	621,730	23,598	1,916,580	104,992	100,000
	50,000 -	59,999	41,273	2,259,073	474,165	14,422	1,770,485	101,676	98,053
	60,000 -	74,999	45,005	3,020,321	559,601	14,272	2,446,448	145,666	141,499
	75,000 -	99,999	47,248	4,074,775	659,881	14,191	3,400,704	208,858	202,052
	100,000 -	199,999	70,091	9,720,441	1,219,595	22,797	8,478,043	580,767	557,564
	200,000	and over	56,959	52,039,202	2,705,912	34,838	49,298,691	3,775,259	3,538,311
	Total		751,114	\$80,643,097	\$9,598,002	\$273,430	\$70,771,882	\$5,079,975	\$4,684,477

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

Queens	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	120,911	\$245,284	\$238,722	\$11	\$6,559	\$263	-\$4,892
	\$ 5,000 -	9,999	101,258	755,017	692,911	973	61,128	2,447	-21,095
	10,000 -	19,999	160,714	2,357,353	1,630,932	74,891	651,513	26,415	-41,133
	20,000 -	29,999	125,663	3,126,423	1,422,383	99,220	1,604,820	70,282	35,708
	30,000 -	39,999	102,965	3,582,704	1,225,478	77,130	2,280,098	110,492	98,742
	40,000 -	49,999	74,487	3,326,675	943,287	55,538	2,327,850	120,977	114,666
	50,000 -	59,999	51,048	2,793,660	691,756	39,959	2,061,944	112,209	108,139
	60,000 -	74,999	52,262	3,497,254	773,461	44,313	2,679,481	151,661	148,328
	75,000 -	99,999	46,821	4,019,391	771,789	45,350	3,202,252	188,249	183,968
	100,000 -	199,999	38,509	4,981,246	740,701	41,135	4,199,413	277,128	269,569
	200,000	and over	6,417	2,513,373	158,578	6,638	2,348,170	177,947	170,132
	Total		881,055	\$31,198,380	\$9,289,997	\$485,158	\$21,423,228	\$1,238,070	\$1,062,132

Richmond	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	26,542	\$48,505	\$46,274	\$0	\$2,232	\$89	-\$824
	\$ 5,000 -	9,999	16,021	118,504	101,366	120	17,019	681	-2,109
	10,000 -	19,999	23,686	346,736	228,017	8,769	109,950	4,477	-3,702
	20,000 -	29,999	19,537	488,678	215,489	12,937	260,252	11,568	6,639
	30,000 -	39,999	18,819	656,398	222,854	12,124	421,421	20,682	18,462
	40,000 -	49,999	15,991	717,060	205,226	10,740	501,095	26,240	24,592
	50,000 -	59,999	12,979	711,247	184,596	10,219	516,432	28,023	26,528
	60,000 -	74,999	15,949	1,071,280	251,593	14,911	804,776	45,092	43,076
	75,000 -	99,999	18,030	1,556,763	323,150	20,442	1,213,171	70,615	67,274
	100,000 -	199,999	18,234	2,372,827	377,617	22,227	1,972,982	129,987	122,489
	200,000	and over	3,356	1,414,639	82,826	3,895	1,327,905	100,784	92,800
	Total		189,144	\$9,502,637	\$2,239,007	\$116,382	\$7,147,233	\$438,239	\$395,227

Total New York City	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	414,524	\$810,566	\$790,000	\$25	\$20,545	\$823	-\$22,008
	\$ 5,000 -	9,999	375,279	2,816,452	2,616,327	6,537	193,557	7,747	-111,916
	10,000 -	19,999	584,901	8,521,698	5,816,357	326,882	2,378,425	96,390	-211,595
	20,000 -	29,999	449,135	11,191,899	4,864,049	379,484	5,948,362	261,034	105,446
	30,000 -	39,999	367,706	12,778,877	4,177,429	284,340	8,317,110	407,228	351,804
	40,000 -	49,999	257,928	11,516,796	3,111,748	184,630	8,220,412	433,796	406,446
	50,000 -	59,999	174,762	9,561,930	2,261,497	124,327	7,176,105	397,158	380,764
	60,000 -	74,999	179,220	11,998,274	2,523,201	133,303	9,341,769	537,118	522,489
	75,000 -	99,999	164,918	14,168,360	2,607,628	131,867	11,428,865	681,371	661,272
	100,000 -	199,999	168,187	22,465,252	3,149,056	130,738	19,185,439	1,288,407	1,240,600
	200,000	and over	77,021	61,392,197	3,352,508	58,696	57,981,279	4,435,251	4,148,259
	Total		3,213,581	\$167,222,302	\$35,269,800	\$1,760,829	\$130,191,870	\$8,546,324	\$7,471,561

*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 2003 (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	21,415	\$42,759	\$40,395	\$1	\$2,364	\$95	-\$844
	\$ 5,000 -	9,999	12,912	95,026	79,588	144	15,293	612	-1,482
	10,000 -	19,999	19,434	287,670	174,843	6,465	106,362	4,338	-1,306
	20,000 -	29,999	17,347	431,585	167,642	8,645	255,298	11,542	8,365
	30,000 -	39,999	13,828	480,729	140,679	6,758	333,292	16,728	15,924
	40,000 -	49,999	10,068	450,765	112,882	5,989	331,894	17,496	17,003
	50,000 -	59,999	7,655	419,674	95,373	5,528	318,772	17,249	16,845
	60,000 -	74,999	9,289	623,798	128,924	8,163	486,711	27,089	26,659
	75,000 -	99,999	10,072	867,627	156,300	10,964	700,363	40,570	39,814
	100,000 -	199,999	9,407	1,222,119	173,813	11,398	1,036,908	68,223	66,797
	200,000	and over	2,495	1,236,267	65,507	3,317	1,167,451	88,832	81,759
	Total		133,922	\$6,158,020	\$1,335,947	\$67,372	\$4,754,708	\$292,774	\$269,533

Allegany	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,198	\$6,378	\$6,051	\$0	\$327	\$13	-\$219
	\$ 5,000 -	9,999	2,009	14,883	13,070	34	1,778	71	-345
	10,000 -	19,999	3,113	45,843	30,859	1,344	13,640	554	-494
	20,000 -	29,999	2,365	58,972	26,128	1,826	31,018	1,368	851
	30,000 -	39,999	1,951	67,744	23,352	1,713	42,678	1,996	1,835
	40,000 -	49,999	1,442	64,638	18,906	1,570	44,163	2,144	1,989
	50,000 -	59,999	1,154	63,226	16,019	1,317	45,890	2,324	2,198
	60,000 -	74,999	1,116	74,734	16,262	1,326	57,146	3,069	2,910
	75,000 -	99,999	801	68,238	12,083	991	55,164	3,162	3,075
	100,000 -	199,999	420	51,673	7,046	513	44,114	2,849	2,762
	200,000	and over	66	26,888	1,802	69	25,017	1,899	1,662
	Total		17,635	\$543,217	\$171,578	\$10,703	\$360,937	\$19,448	\$16,224

Broome	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	15,678	\$31,533	\$30,036	\$0	\$1,497	\$60	-\$574
	\$ 5,000 -	9,999	9,689	71,339	61,419	117	9,803	392	-1,129
	10,000 -	19,999	14,769	218,457	139,127	5,036	74,293	3,020	-1,105
	20,000 -	29,999	10,935	269,846	112,597	6,305	150,944	6,735	4,798
	30,000 -	39,999	7,983	278,013	89,982	5,218	182,812	8,818	8,386
	40,000 -	49,999	6,154	275,673	75,237	4,877	195,558	9,859	9,502
	50,000 -	59,999	4,772	261,296	63,353	4,403	193,541	10,072	9,777
	60,000 -	74,999	4,999	335,055	71,304	5,227	258,523	14,088	13,716
	75,000 -	99,999	4,920	423,328	74,679	5,865	342,784	19,791	19,356
	100,000 -	199,999	4,045	520,284	69,868	5,095	445,321	29,216	28,579
	200,000	and over	840	379,648	18,311	988	360,349	27,365	16,728
	Total		84,784	\$3,064,472	\$805,913	\$43,131	\$2,215,427	\$129,417	\$108,034

* 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 2003 (Cont'd)

(Dollar Data in Thousands)

Cattaraugus	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,052	\$11,918	\$11,219	\$0	\$706	\$28	-\$383
	\$ 5,000 -	9,999	3,842	28,482	24,471	73	3,929	157	-582
	10,000 -	19,999	6,224	92,075	59,546	2,520	30,008	1,219	-823
	20,000 -	29,999	4,452	110,164	47,542	3,027	59,595	2,635	1,665
	30,000 -	39,999	3,443	119,656	40,271	2,804	76,581	3,617	3,307
	40,000 -	49,999	2,605	116,617	33,579	2,514	80,524	3,944	3,689
	50,000 -	59,999	1,948	106,927	26,913	2,119	77,895	3,953	3,684
	60,000 -	74,999	2,054	137,221	29,568	2,227	105,426	5,673	5,343
	75,000 -	99,999	1,580	134,502	23,914	1,934	108,654	6,226	5,919
	100,000 -	199,999	795	101,319	13,393	986	86,940	5,693	5,307
	200,000	and over	191	80,036	4,449	209	75,378	5,725	4,822
	Total		33,186	\$1,038,917	\$314,866	\$18,414	\$705,635	\$38,870	\$31,948

Cayuga	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,411	\$11,355	\$10,630	\$2	\$723	\$29	-\$386
	\$ 5,000 -	9,999	3,735	27,655	23,318	46	4,291	172	-477
	10,000 -	19,999	5,660	83,966	53,491	2,228	28,247	1,149	-706
	20,000 -	29,999	4,460	110,685	46,285	2,792	61,608	2,742	1,780
	30,000 -	39,999	3,319	115,466	37,627	2,435	75,403	3,621	3,297
	40,000 -	49,999	2,642	118,288	32,447	2,343	83,497	4,193	3,963
	50,000 -	59,999	2,111	115,641	28,622	2,243	84,776	4,358	4,106
	60,000 -	74,999	2,325	155,909	33,693	2,720	119,496	6,457	6,225
	75,000 -	99,999	2,074	177,737	31,584	2,495	143,659	8,247	8,006
	100,000 -	199,999	1,077	132,542	18,694	1,307	112,542	7,270	6,919
	200,000	and over	186	77,116	4,370	203	72,543	5,505	4,794
	Total		33,000	\$1,126,361	\$320,760	\$18,814	\$786,786	\$43,743	\$37,521

Chautauqua	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	10,038	\$20,346	\$19,310	\$0	\$1,036	\$41	-\$552
	\$ 5,000 -	9,999	6,408	47,340	40,748	79	6,513	261	-960
	10,000 -	19,999	10,244	151,758	99,266	4,275	48,218	1,959	-1,577
	20,000 -	29,999	7,510	185,947	80,632	5,172	100,143	4,429	2,814
	30,000 -	39,999	5,581	194,259	64,761	4,434	125,064	5,936	5,387
	40,000 -	49,999	4,282	191,715	55,859	4,153	131,702	6,420	5,904
	50,000 -	59,999	3,096	169,415	43,132	3,151	123,131	6,255	5,822
	60,000 -	74,999	3,277	218,903	47,517	3,587	167,799	9,037	8,495
	75,000 -	99,999	2,534	215,550	38,615	2,962	173,984	9,977	9,452
	100,000 -	199,999	1,490	188,262	26,571	1,778	159,913	10,420	10,013
	200,000	and over	298	120,446	7,527	354	112,564	8,538	7,529
	Total		54,758	\$1,703,941	\$523,939	\$29,944	\$1,150,068	\$63,271	\$52,328

* 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 2003 (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	6,550	\$13,260	\$12,670	\$0	\$590	\$24	-\$283
	\$ 5,000 -	9,999	4,254	31,495	27,356	90	4,049	162	-671
	10,000 -	19,999	6,215	91,841	59,596	2,650	29,595	1,201	-881
	20,000 -	29,999	4,491	110,960	47,146	2,852	60,961	2,704	1,789
	30,000 -	39,999	3,606	125,602	40,684	2,571	82,347	3,962	3,584
	40,000 -	49,999	2,915	130,635	36,402	2,447	91,786	4,590	4,348
	50,000 -	59,999	2,127	116,614	28,943	2,111	85,560	4,396	4,191
	60,000 -	74,999	2,381	159,755	34,392	2,516	122,847	6,655	6,389
	75,000 -	99,999	2,152	184,072	33,061	2,616	148,395	8,527	8,214
	100,000 -	199,999	1,387	181,083	25,280	1,732	154,071	10,156	9,776
	200,000	and over	369	126,332	9,032	445	116,855	8,821	8,063
	Total		36,447	\$1,271,649	\$354,563	\$20,029	\$897,056	\$51,198	\$44,520

Chenango	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,583	\$7,201	\$6,865	\$0	\$337	\$13	-\$261
	\$ 5,000 -	9,999	2,347	17,391	15,253	37	2,102	84	-410
	10,000 -	19,999	3,935	58,433	38,513	1,712	18,208	740	-686
	20,000 -	29,999	3,064	75,976	33,256	2,313	40,407	1,779	1,069
	30,000 -	39,999	2,296	79,706	26,867	1,915	50,924	2,408	2,182
	40,000 -	49,999	1,642	73,534	20,879	1,536	51,119	2,518	2,401
	50,000 -	59,999	1,234	67,606	16,883	1,323	49,400	2,517	2,381
	60,000 -	74,999	1,208	80,762	17,661	1,330	61,771	3,326	3,210
	75,000 -	99,999	991	84,728	14,958	1,268	68,502	3,934	3,811
	100,000 -	199,999	597	74,762	9,609	707	64,446	4,198	4,050
	200,000	and over	117	42,854	3,190	121	39,543	2,993	2,717
	Total		21,014	\$662,952	\$203,932	\$12,262	\$446,759	\$24,512	\$20,465

Clinton	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,143	\$10,128	\$9,579	\$0	\$549	\$22	-\$257
	\$ 5,000 -	9,999	3,479	25,883	21,662	42	4,179	167	-432
	10,000 -	19,999	5,595	82,833	51,874	1,914	29,045	1,181	-442
	20,000 -	29,999	4,339	107,458	44,812	2,589	60,058	2,672	1,835
	30,000 -	39,999	3,380	117,798	37,877	2,216	77,706	3,756	3,509
	40,000 -	49,999	2,770	124,034	34,139	2,157	87,739	4,411	4,197
	50,000 -	59,999	2,094	114,626	28,053	1,970	84,603	4,374	4,194
	60,000 -	74,999	2,193	146,876	31,345	2,394	113,137	6,130	5,905
	75,000 -	99,999	2,198	187,737	33,762	2,683	151,292	8,667	8,440
	100,000 -	199,999	1,281	161,433	21,584	1,534	138,315	9,018	8,622
	200,000	and over	216	85,950	4,521	260	81,168	6,153	5,269
	Total		32,688	\$1,164,757	\$319,208	\$17,758	\$827,790	\$46,552	\$40,841

* 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 2003 (Cont'd)

(Dollar Data in Thousands)

Columbia	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,360	\$8,557	\$8,140	\$0	\$425	\$17	-\$203
	\$ 5,000 -	9,999	2,852	20,898	17,707	24	3,167	127	-269
	10,000 -	19,999	4,424	65,913	42,081	1,587	22,245	906	-273
	20,000 -	29,999	3,666	90,710	38,660	2,176	49,874	2,219	1,448
	30,000 -	39,999	2,736	94,992	31,433	1,772	61,787	2,978	2,677
	40,000 -	49,999	1,970	88,532	24,763	1,546	62,224	3,140	2,863
	50,000 -	59,999	1,575	86,234	21,728	1,398	63,109	3,283	3,038
	60,000 -	74,999	1,929	129,109	28,812	1,817	98,479	5,373	4,949
	75,000 -	99,999	1,779	152,915	27,741	1,930	123,244	7,117	6,701
	100,000 -	199,999	1,500	193,567	28,406	1,495	163,666	10,770	10,180
	200,000	and over	429	210,094	14,381	277	195,436	14,876	13,902
	Total		27,220	\$1,141,523	\$283,852	\$14,021	\$843,657	\$50,806	\$45,012

Cortland	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,069	\$6,302	\$5,931	\$0	\$371	\$15	-\$343
	\$ 5,000 -	9,999	2,078	15,398	13,144	48	2,207	88	-298
	10,000 -	19,999	3,431	51,226	32,383	1,292	17,552	714	-396
	20,000 -	29,999	2,797	69,040	29,166	1,837	38,037	1,691	1,078
	30,000 -	39,999	2,155	74,864	24,359	1,520	48,986	2,352	2,183
	40,000 -	49,999	1,537	69,020	19,394	1,364	48,263	2,404	2,264
	50,000 -	59,999	1,231	67,378	17,034	1,215	49,129	2,510	2,366
	60,000 -	74,999	1,272	85,355	18,541	1,386	65,428	3,532	3,417
	75,000 -	99,999	1,086	92,901	16,775	1,403	74,723	4,287	4,154
	100,000 -	199,999	692	88,687	11,967	908	75,812	4,967	4,732
	200,000	and over	111	45,896	2,175	139	43,582	3,310	2,938
	Total		19,459	\$666,069	\$190,869	\$11,111	\$464,089	\$25,869	\$22,096

Delaware	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,809	\$7,188	\$6,882	\$0	\$306	\$12	-\$228
	\$ 5,000 -	9,999	2,271	16,850	14,931	36	1,883	75	-344
	10,000 -	19,999	3,597	53,215	35,536	1,318	16,361	665	-483
	20,000 -	29,999	2,686	66,684	29,479	1,705	35,501	1,565	1,020
	30,000 -	39,999	2,087	72,509	24,461	1,565	46,483	2,203	2,034
	40,000 -	49,999	1,369	61,379	17,685	1,192	42,502	2,094	1,994
	50,000 -	59,999	1,017	55,640	14,103	1,010	40,527	2,067	1,989
	60,000 -	74,999	1,075	71,844	15,672	1,093	55,079	2,974	2,893
	75,000 -	99,999	876	75,197	13,440	997	60,760	3,511	3,393
	100,000 -	199,999	535	68,837	9,238	533	59,066	3,886	3,777
	200,000	and over	132	61,655	3,067	105	58,483	4,444	4,160
	Total		19,454	\$610,999	\$184,493	\$9,554	\$416,952	\$23,497	\$20,206

* 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 2003 (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	17,976	\$34,383	\$32,192	\$1	\$2,194	\$88	-\$370
	\$ 5,000 -	9,999	10,337	76,124	61,790	151	14,184	567	-654
	10,000 -	19,999	15,216	224,648	139,975	4,497	80,177	3,274	-343
	20,000 -	29,999	13,113	326,224	136,957	7,021	182,245	8,172	5,754
	30,000 -	39,999	11,010	383,617	123,566	6,461	253,590	12,502	11,561
	40,000 -	49,999	9,005	403,429	113,474	6,307	283,649	14,655	13,845
	50,000 -	59,999	7,516	412,235	104,399	6,582	301,254	16,076	15,313
	60,000 -	74,999	9,789	658,053	151,476	9,887	496,690	27,417	26,272
	75,000 -	99,999	11,946	1,034,431	207,286	14,322	812,823	46,970	44,933
	100,000 -	199,999	12,738	1,668,991	261,775	16,628	1,390,589	91,652	87,689
	200,000	and over	2,354	996,778	66,296	2,807	927,675	70,407	66,787
	Total		121,000	\$6,218,915	\$1,399,185	\$74,664	\$4,745,071	\$291,780	\$270,788

Erie	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	69,896	\$134,069	\$126,759	\$1	\$7,313	\$293	-\$4,760
	\$ 5,000 -	9,999	43,695	322,769	268,015	356	54,388	2,176	-5,642
	10,000 -	19,999	64,301	948,639	585,319	23,802	339,518	13,832	-6,614
	20,000 -	29,999	50,203	1,243,867	499,265	27,912	716,689	32,165	22,600
	30,000 -	39,999	37,226	1,293,925	399,150	22,270	872,505	42,890	40,712
	40,000 -	49,999	28,584	1,281,142	342,971	22,103	916,069	46,811	45,510
	50,000 -	59,999	23,474	1,287,375	307,967	22,070	957,339	50,266	48,999
	60,000 -	74,999	28,428	1,910,292	404,174	30,064	1,476,054	80,881	79,538
	75,000 -	99,999	28,639	2,460,288	443,131	34,704	1,982,450	114,358	112,558
	100,000 -	199,999	21,960	2,827,179	399,663	28,426	2,399,089	157,370	154,915
	200,000	and over	5,149	2,380,631	129,864	6,850	2,243,926	170,549	156,810
	Total		401,555	\$16,090,176	\$3,906,277	\$218,559	\$11,965,338	\$711,592	\$644,626

Essex	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,955	\$5,674	\$5,356	\$0	\$318	\$13	-\$101
	\$ 5,000 -	9,999	1,742	12,843	11,191	12	1,640	66	-175
	10,000 -	19,999	2,881	42,958	27,841	958	14,159	576	-202
	20,000 -	29,999	2,323	57,305	24,854	1,376	31,076	1,376	904
	30,000 -	39,999	1,647	57,219	19,606	1,147	36,466	1,727	1,567
	40,000 -	49,999	1,293	58,125	16,754	975	40,397	2,006	1,887
	50,000 -	59,999	955	52,403	13,270	952	38,181	1,962	1,862
	60,000 -	74,999	1,028	68,498	15,232	1,073	52,194	2,819	2,677
	75,000 -	99,999	819	69,942	12,836	929	56,177	3,230	3,075
	100,000 -	199,999	520	65,331	9,220	563	55,549	3,622	3,494
	200,000	and over	130	63,498	3,645	119	59,734	4,542	4,357
	Total		16,293	\$553,797	\$159,803	\$8,103	\$385,890	\$21,937	\$19,345

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

Franklin	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,276	\$6,201	\$5,840	\$0	\$361	\$14	-\$330
	\$ 5,000 -	9,999	2,102	15,559	13,509	35	2,014	81	-335
	10,000 -	19,999	3,540	52,755	34,509	1,629	16,618	675	-660
	20,000 -	29,999	2,623	64,777	28,231	1,894	34,652	1,529	916
	30,000 -	39,999	1,877	65,337	21,823	1,505	42,009	2,004	1,864
	40,000 -	49,999	1,450	64,951	18,375	1,360	45,216	2,240	2,134
	50,000 -	59,999	1,088	59,535	14,826	1,077	43,632	2,250	2,171
	60,000 -	74,999	1,100	73,841	15,810	1,298	56,733	3,067	2,989
	75,000 -	99,999	972	83,121	14,676	1,283	67,162	3,853	3,749
	100,000 -	199,999	415	52,025	7,257	482	44,286	2,883	2,810
	200,000	and over	82	31,418	1,998	91	29,329	2,222	2,106
	Total		18,525	\$569,520	\$176,854	\$10,654	\$382,013	\$20,817	\$17,414

Fulton	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,597	\$7,313	\$6,970	\$0	\$343	\$14	-\$228
	\$ 5,000 -	9,999	2,513	18,560	16,218	23	2,318	93	-418
	10,000 -	19,999	4,167	62,446	39,928	1,768	20,750	844	-484
	20,000 -	29,999	3,701	91,369	38,444	2,429	50,496	2,243	1,545
	30,000 -	39,999	2,479	86,090	28,195	1,803	56,093	2,680	2,536
	40,000 -	49,999	1,719	76,876	22,062	1,426	53,389	2,632	2,563
	50,000 -	59,999	1,421	77,732	19,794	1,377	56,561	2,891	2,794
	60,000 -	74,999	1,417	94,838	20,305	1,456	73,077	3,969	3,890
	75,000 -	99,999	1,127	96,377	17,262	1,260	77,855	4,472	4,374
	100,000 -	199,999	649	82,279	11,198	706	70,375	4,599	4,485
	200,000	and over	127	82,954	2,356	138	80,460	6,141	5,293
	Total		22,917	\$776,835	\$222,732	\$12,386	\$541,717	\$30,578	\$26,350

Genesee	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,736	\$9,415	\$8,837	\$0	\$577	\$23	-\$254
	\$ 5,000 -	9,999	2,771	20,363	16,842	44	3,477	139	-287
	10,000 -	19,999	4,182	62,066	38,926	1,413	21,727	885	-379
	20,000 -	29,999	3,512	86,891	36,385	2,034	48,472	2,158	1,451
	30,000 -	39,999	2,777	96,686	31,513	2,077	63,096	3,027	2,830
	40,000 -	49,999	2,154	96,606	27,572	2,161	66,873	3,289	3,166
	50,000 -	59,999	1,697	92,899	23,399	1,756	67,745	3,461	3,351
	60,000 -	74,999	1,972	132,012	28,376	2,307	101,329	5,463	5,314
	75,000 -	99,999	1,653	141,394	25,262	2,173	113,959	6,529	6,374
	100,000 -	199,999	851	107,243	14,678	1,102	91,463	5,958	5,793
	200,000	and over	122	44,536	2,647	151	41,739	3,161	3,052
	Total		26,427	\$890,111	\$254,437	\$15,218	\$620,457	\$34,093	\$30,412

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

Greene	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,408	\$6,577	\$6,302	\$0	\$275	\$11	-\$125
	\$ 5,000 -	9,999	2,306	17,041	14,881	10	2,149	86	-231
	10,000 -	19,999	3,060	45,531	29,596	1,080	14,854	605	-210
	20,000 -	29,999	2,608	64,349	27,378	1,600	35,371	1,571	1,133
	30,000 -	39,999	1,958	67,986	22,058	1,346	44,581	2,153	2,067
	40,000 -	49,999	1,490	66,543	18,551	1,163	46,829	2,359	2,300
	50,000 -	59,999	1,237	67,827	16,429	1,170	50,228	2,628	2,567
	60,000 -	74,999	1,405	94,064	20,317	1,373	72,373	3,956	3,897
	75,000 -	99,999	1,203	102,497	18,201	1,353	82,943	4,797	4,718
	100,000 -	199,999	783	97,627	13,590	816	83,221	5,409	5,288
	200,000	and over	156	64,924	3,840	140	60,944	4,622	4,345
	Total		19,614	\$694,964	\$191,143	\$10,052	\$493,770	\$28,197	\$25,750

Hamilton	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	506	\$932	\$884	\$0	\$48	\$2	-\$9
	\$ 5,000 -	9,999	307	2,207	1,965	1	240	10	-25
	10,000 -	19,999	453	6,592	4,432	88	2,072	84	2
	20,000 -	29,999	367	9,074	4,108	201	4,764	211	159
	30,000 -	39,999	261	9,034	3,107	148	5,779	271	260
	40,000 -	49,999	194	8,709	2,725	139	5,845	279	270
	50,000 -	59,999	156	8,521	2,186	142	6,193	315	310
	60,000 -	74,999	139	9,298	1,978	124	7,196	388	384
	75,000 -	99,999	99	8,427	1,579	80	6,768	389	384
	100,000 -	199,999	55	7,234	970	46	6,218	413	398
	200,000	and over	20	7,803	403	8	7,392	558	504
	Total		2,557	\$77,831	\$24,338	\$977	\$52,515	\$2,919	\$2,637

Herkimer	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,548	\$8,956	\$8,454	\$0	\$501	\$20	-\$307
	\$ 5,000 -	9,999	2,907	21,456	18,498	45	2,913	117	-454
	10,000 -	19,999	4,985	74,424	47,233	1,887	25,304	1,030	-589
	20,000 -	29,999	3,888	95,981	40,974	2,626	52,381	2,319	1,455
	30,000 -	39,999	2,864	99,480	33,297	2,176	64,006	3,035	2,821
	40,000 -	49,999	2,129	95,496	27,831	2,036	65,629	3,196	3,028
	50,000 -	59,999	1,660	91,082	23,024	1,742	66,316	3,373	3,264
	60,000 -	74,999	1,602	106,851	23,539	1,811	81,501	4,383	4,249
	75,000 -	99,999	1,227	104,770	18,837	1,495	84,437	4,840	4,724
	100,000 -	199,999	602	75,425	10,426	709	64,290	4,183	4,069
	200,000	and over	89	66,459	2,329	92	64,038	4,895	4,624
	Total		26,501	\$840,378	\$254,442	\$14,619	\$571,316	\$31,390	\$26,884

* 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 2003 (Cont'd)

(Dollar Data in Thousands)

Jefferson	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,456	\$13,496	\$12,732	\$0	\$765	\$31	-\$371
	\$ 5,000 -	9,999	4,670	34,659	29,991	113	4,555	182	-735
	10,000 -	19,999	7,429	109,564	71,776	3,121	34,658	1,408	-1,082
	20,000 -	29,999	5,021	123,758	54,828	3,583	65,347	2,873	1,752
	30,000 -	39,999	3,603	125,733	42,580	2,954	80,198	3,783	3,512
	40,000 -	49,999	3,028	135,572	39,016	2,846	93,709	4,608	4,434
	50,000 -	59,999	2,086	114,286	28,703	2,220	83,363	4,244	4,056
	60,000 -	74,999	2,175	145,777	31,770	2,388	111,619	6,021	5,861
	75,000 -	99,999	1,914	163,707	29,013	2,323	132,371	7,604	7,370
	100,000 -	199,999	1,145	145,876	19,536	1,356	124,984	8,179	7,791
	200,000	and over	259	105,769	5,289	290	100,190	7,602	6,999
	Total		37,786	\$1,218,196	\$365,235	\$21,194	\$831,759	\$46,534	\$39,589

Lewis	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,921	\$3,830	\$3,583	\$0	\$243	\$10	-\$199
	\$ 5,000 -	9,999	1,176	8,683	7,516	19	1,149	46	-226
	10,000 -	19,999	1,794	26,356	17,952	639	7,764	315	-349
	20,000 -	29,999	1,452	35,888	16,154	1,158	18,577	817	409
	30,000 -	39,999	1,201	41,894	14,798	1,133	25,963	1,202	1,057
	40,000 -	49,999	941	42,216	12,492	1,048	28,676	1,388	1,270
	50,000 -	59,999	729	39,919	10,227	784	28,909	1,460	1,364
	60,000 -	74,999	651	43,623	9,656	792	33,175	1,779	1,727
	75,000 -	99,999	397	33,713	6,077	540	27,096	1,548	1,471
	100,000 -	199,999	214	26,652	3,738	289	22,625	1,469	1,392
	200,000	and over	30	12,074	544	29	11,501	871	858
	Total		10,506	\$314,849	\$102,736	\$6,431	\$205,677	\$10,905	\$8,774

Livingston	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,343	\$8,262	\$7,755	\$0	\$507	\$20	-\$301
	\$ 5,000 -	9,999	2,610	19,231	16,218	33	2,980	119	-283
	10,000 -	19,999	4,051	60,036	37,944	1,264	20,828	848	-286
	20,000 -	29,999	3,309	82,021	34,344	1,901	45,776	2,043	1,443
	30,000 -	39,999	2,727	95,034	30,969	1,971	62,094	2,993	2,817
	40,000 -	49,999	2,228	99,703	27,800	1,851	70,051	3,507	3,319
	50,000 -	59,999	1,737	95,108	23,907	1,854	69,347	3,555	3,406
	60,000 -	74,999	2,041	137,111	29,915	2,315	104,881	5,663	5,513
	75,000 -	99,999	1,890	161,390	28,902	2,285	130,203	7,476	7,320
	100,000 -	199,999	1,166	146,371	20,122	1,499	124,750	8,108	7,917
	200,000	and over	128	42,268	2,743	138	39,386	2,974	2,911
	Total		26,230	\$946,535	\$260,620	\$15,111	\$670,804	\$37,307	\$33,776

* 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 2003 (Cont'd)

(Dollar Data in Thousands)

Madison	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,551	\$9,120	\$8,584	\$0	\$536	\$21	-\$418
	\$ 5,000 -	9,999	2,839	20,925	17,657	52	3,216	129	-363
	10,000 -	19,999	4,627	68,933	43,337	1,666	23,930	974	-437
	20,000 -	29,999	3,926	97,215	41,420	2,483	53,312	2,368	1,466
	30,000 -	39,999	2,914	101,323	33,537	2,147	65,639	3,140	2,911
	40,000 -	49,999	2,187	98,042	27,846	1,894	68,301	3,392	3,220
	50,000 -	59,999	1,765	96,781	24,504	1,825	70,452	3,602	3,488
	60,000 -	74,999	1,992	133,621	29,484	2,218	101,919	5,505	5,323
	75,000 -	99,999	1,814	155,425	28,159	2,289	124,977	7,186	7,022
	100,000 -	199,999	1,283	164,224	23,479	1,717	139,027	9,095	8,842
	200,000	and over	298	110,115	7,967	351	101,796	7,702	7,151
	Total		28,196	\$1,055,724	\$285,975	\$16,642	\$753,104	\$43,114	\$38,205

Monroe	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	53,172	\$104,505	\$98,520	\$1	\$5,984	\$240	-\$2,823
	\$ 5,000 -	9,999	32,100	236,319	198,254	579	37,486	1,500	-4,247
	10,000 -	19,999	48,696	721,876	448,896	20,177	252,803	10,294	-5,554
	20,000 -	29,999	40,439	1,001,825	407,444	23,806	570,575	25,543	17,450
	30,000 -	39,999	30,861	1,074,475	332,422	17,756	724,297	35,837	34,191
	40,000 -	49,999	24,034	1,076,158	286,452	16,795	772,910	39,986	38,922
	50,000 -	59,999	18,800	1,031,521	250,289	16,338	764,893	40,404	39,475
	60,000 -	74,999	22,761	1,529,624	331,310	23,552	1,174,762	64,463	63,434
	75,000 -	99,999	25,088	2,160,967	400,549	29,915	1,730,503	99,892	98,513
	100,000 -	199,999	22,277	2,896,950	430,443	28,962	2,437,539	160,318	158,036
	200,000	and over	5,221	2,410,216	144,475	6,605	2,259,143	171,644	159,539
	Total		323,449	\$14,244,434	\$3,329,055	\$184,484	\$10,730,897	\$650,119	\$596,937

Montgomery	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,847	\$7,730	\$7,328	\$0	\$401	\$16	-\$337
	\$ 5,000 -	9,999	2,439	18,011	15,496	26	2,489	100	-376
	10,000 -	19,999	3,898	58,427	36,685	1,689	20,053	816	-564
	20,000 -	29,999	3,378	83,281	34,747	2,242	46,292	2,058	1,306
	30,000 -	39,999	2,266	78,521	25,530	1,652	51,339	2,467	2,297
	40,000 -	49,999	1,676	74,788	21,048	1,463	52,277	2,607	2,499
	50,000 -	59,999	1,161	63,665	16,051	1,117	46,497	2,383	2,312
	60,000 -	74,999	1,288	86,124	18,703	1,377	66,044	3,572	3,467
	75,000 -	99,999	1,112	95,054	17,392	1,304	76,358	4,381	4,181
	100,000 -	199,999	596	73,934	10,172	698	63,065	4,084	3,964
	200,000	and over	105	46,858	2,685	99	44,074	3,356	2,975
	Total		21,766	\$686,394	\$205,838	\$11,667	\$468,889	\$25,840	\$21,723

* 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 2003 (Cont'd)

(Dollar Data in Thousands)

Nassau	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	95,558	\$170,737	\$160,545	\$5	\$10,187	\$408	-\$1,257
	\$ 5,000 -	9,999	51,974	383,781	320,251	454	63,076	2,524	-4,048
	10,000 -	19,999	76,487	1,124,804	737,868	21,631	365,302	14,901	-5,607
	20,000 -	29,999	61,074	1,522,998	706,106	30,491	786,400	35,155	23,283
	30,000 -	39,999	53,908	1,880,233	681,976	28,873	1,169,379	57,662	53,309
	40,000 -	49,999	45,315	2,030,823	631,408	26,896	1,372,519	71,855	69,081
	50,000 -	59,999	36,147	1,981,122	566,727	25,670	1,388,725	75,103	73,045
	60,000 -	74,999	43,720	2,941,045	776,776	38,793	2,125,476	118,462	116,162
	75,000 -	99,999	55,824	4,843,053	1,142,617	61,608	3,638,826	210,873	207,199
	100,000 -	199,999	79,148	10,659,829	1,965,681	101,123	8,593,029	570,553	558,767
	200,000	and over	32,818	19,172,251	1,143,826	44,540	17,983,916	1,371,658	1,308,584
	Total		631,973	\$46,710,676	\$8,833,782	\$380,082	\$37,496,836	\$2,529,154	\$2,398,519

Niagara	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	16,781	\$32,527	\$30,738	\$0	\$1,789	\$72	-\$714
	\$ 5,000 -	9,999	10,596	78,463	64,584	93	13,786	552	-1,174
	10,000 -	19,999	16,150	237,644	147,947	5,668	84,029	3,423	-1,246
	20,000 -	29,999	12,098	299,147	123,221	6,858	169,068	7,538	5,341
	30,000 -	39,999	8,813	306,334	99,376	6,103	200,855	9,684	9,217
	40,000 -	49,999	6,725	301,735	83,960	5,682	212,093	10,612	10,289
	50,000 -	59,999	5,601	307,453	76,306	5,650	225,497	11,627	11,303
	60,000 -	74,999	6,718	450,901	95,701	7,403	347,796	18,975	18,640
	75,000 -	99,999	6,727	577,558	102,923	8,287	466,349	26,875	26,462
	100,000 -	199,999	4,320	536,520	74,935	5,399	456,185	29,541	29,135
	200,000	and over	493	223,215	11,496	592	211,127	16,050	14,896
	Total		95,022	\$3,351,497	\$911,186	\$51,734	\$2,388,576	\$134,949	\$122,150

Oneida	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	17,535	\$34,618	\$32,823	\$0	\$1,794	\$72	-\$962
	\$ 5,000 -	9,999	10,815	79,590	67,817	214	11,559	462	-1,349
	10,000 -	19,999	17,352	258,573	162,959	7,241	88,370	3,594	-2,205
	20,000 -	29,999	13,822	341,587	142,627	8,635	190,326	8,462	5,773
	30,000 -	39,999	9,699	336,831	108,981	6,841	221,009	10,641	10,088
	40,000 -	49,999	7,074	317,129	87,794	5,820	223,516	11,216	10,841
	50,000 -	59,999	5,481	300,296	74,644	5,424	220,228	11,357	11,038
	60,000 -	74,999	5,882	394,738	84,369	6,324	304,045	16,527	16,155
	75,000 -	99,999	5,467	468,530	84,112	6,798	377,621	21,732	21,258
	100,000 -	199,999	3,688	469,555	64,979	4,684	399,892	26,129	25,549
	200,000	and over	796	328,832	18,364	1,042	309,426	23,490	20,607
	Total		97,611	\$3,330,280	\$929,467	\$53,023	\$2,347,785	\$133,681	\$116,792

* 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 2003 (Cont'd)

(Dollar Data in Thousands)

Onondaga	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	32,759	\$65,261	\$61,340	\$0	\$3,921	\$157	-\$2,875
	\$ 5,000 -	9,999	19,493	143,119	120,741	311	22,067	883	-2,648
	10,000 -	19,999	30,000	445,848	276,759	12,360	156,730	6,380	-3,655
	20,000 -	29,999	25,311	626,740	254,932	15,309	356,498	15,939	10,429
	30,000 -	39,999	18,729	652,067	202,224	11,653	438,191	21,533	20,182
	40,000 -	49,999	14,692	657,669	175,346	11,058	471,264	24,204	23,223
	50,000 -	59,999	11,496	630,055	151,119	10,277	468,660	24,723	24,006
	60,000 -	74,999	13,943	936,354	198,645	14,860	722,849	39,697	38,708
	75,000 -	99,999	15,134	1,305,768	236,213	18,557	1,050,998	60,691	59,453
	100,000 -	199,999	12,868	1,661,437	236,852	17,034	1,407,536	92,399	89,096
	200,000	and over	3,034	1,295,986	73,102	4,109	1,218,775	92,530	79,233
	Total		197,459	\$8,420,305	\$1,987,274	\$115,528	\$6,317,488	\$379,134	\$335,153

Ontario	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	7,401	\$14,472	\$13,525	\$0	\$944	\$38	-\$359
	\$ 5,000 -	9,999	4,470	32,811	27,369	50	5,392	216	-478
	10,000 -	19,999	6,738	100,265	63,031	2,011	35,223	1,435	-334
	20,000 -	29,999	5,629	139,901	58,588	3,206	78,106	3,487	2,469
	30,000 -	39,999	4,467	155,450	50,628	2,966	101,856	4,932	4,613
	40,000 -	49,999	3,560	159,303	45,110	3,004	111,188	5,552	5,302
	50,000 -	59,999	2,828	155,017	39,441	2,805	112,771	5,786	5,552
	60,000 -	74,999	3,373	226,547	49,677	3,686	173,183	9,378	9,089
	75,000 -	99,999	3,319	284,978	53,590	3,947	227,441	13,055	12,741
	100,000 -	199,999	2,556	329,926	49,324	3,219	277,383	18,174	17,612
	200,000	and over	614	281,818	17,711	728	263,377	20,013	19,199
	Total		44,955	\$1,880,488	\$467,995	\$25,622	\$1,386,866	\$82,065	\$75,406

Orange	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	19,815	\$39,582	\$36,953	\$1	\$2,627	\$105	-\$625
	\$ 5,000 -	9,999	13,115	97,003	80,437	212	16,355	654	-1,854
	10,000 -	19,999	20,047	294,394	189,672	8,189	96,533	3,933	-3,572
	20,000 -	29,999	16,271	404,283	171,946	11,262	221,076	9,851	6,076
	30,000 -	39,999	13,292	463,374	154,978	9,542	298,853	14,598	13,070
	40,000 -	49,999	10,930	489,526	141,487	8,698	339,341	17,448	16,151
	50,000 -	59,999	8,892	487,672	129,330	8,410	349,932	18,518	17,178
	60,000 -	74,999	11,424	768,311	185,540	12,742	570,029	31,297	29,361
	75,000 -	99,999	13,897	1,203,430	258,362	17,911	927,157	53,379	49,377
	100,000 -	199,999	14,665	1,897,284	323,528	20,179	1,553,570	101,775	91,530
	200,000	and over	2,385	1,024,603	63,494	3,050	958,069	72,729	62,665
	Total		144,733	\$7,169,462	\$1,735,726	\$100,197	\$5,333,542	\$324,288	\$279,358

* 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 2003 (Cont'd)

(Dollar Data in Thousands)

Orleans	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,956	\$5,810	\$5,505	\$0	\$304	\$12	-\$224
	\$ 5,000 -	9,999	1,865	13,781	11,894	43	1,844	74	-267
	10,000 -	19,999	2,985	44,816	28,359	1,298	15,159	617	-368
	20,000 -	29,999	2,420	59,489	25,542	1,698	32,248	1,425	887
	30,000 -	39,999	1,669	58,192	19,367	1,396	37,429	1,778	1,639
	40,000 -	49,999	1,451	64,992	18,614	1,454	44,925	2,214	2,099
	50,000 -	59,999	1,076	58,827	14,845	1,186	42,797	2,182	2,113
	60,000 -	74,999	1,206	80,773	17,583	1,381	61,809	3,331	3,282
	75,000 -	99,999	961	81,536	14,538	1,258	65,740	3,765	3,668
	100,000 -	199,999	463	56,860	8,013	617	48,230	3,109	3,044
	200,000	and over	48	16,187	983	65	15,139	1,144	1,092
	Total		17,100	\$541,264	\$165,244	\$10,397	\$365,624	\$19,651	\$16,965

Oswego	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	8,127	\$16,328	\$15,404	\$0	\$924	\$37	-\$358
	\$ 5,000 -	9,999	5,396	39,722	34,127	100	5,494	220	-826
	10,000 -	19,999	8,318	123,285	79,523	3,667	40,096	1,630	-1,142
	20,000 -	29,999	6,402	158,164	67,833	4,764	85,567	3,780	2,481
	30,000 -	39,999	4,932	171,563	57,146	4,063	110,354	5,252	4,996
	40,000 -	49,999	3,935	176,340	50,018	3,833	122,489	6,071	5,915
	50,000 -	59,999	3,103	170,436	42,233	3,119	125,084	6,444	6,261
	60,000 -	74,999	3,497	234,473	50,051	3,974	180,448	9,792	9,610
	75,000 -	99,999	3,339	286,736	51,095	4,167	231,474	13,317	13,000
	100,000 -	199,999	2,057	251,921	34,637	2,615	214,669	13,835	13,581
	200,000	and over	189	66,478	3,699	200	62,579	4,733	4,396
	Total		49,295	\$1,695,446	\$485,766	\$30,502	\$1,179,178	\$65,112	\$57,915

Otsego	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,386	\$8,447	\$8,020	\$0	\$427	\$17	-\$340
	\$ 5,000 -	9,999	2,672	19,759	17,255	37	2,466	99	-353
	10,000 -	19,999	4,661	69,615	45,308	1,606	22,701	923	-468
	20,000 -	29,999	3,631	89,416	38,542	2,271	48,603	2,152	1,430
	30,000 -	39,999	2,359	81,942	27,606	1,744	52,592	2,498	2,318
	40,000 -	49,999	1,899	85,023	24,324	1,633	59,066	2,917	2,789
	50,000 -	59,999	1,440	78,905	20,126	1,416	57,363	2,927	2,821
	60,000 -	74,999	1,440	96,769	21,141	1,540	74,088	4,008	3,875
	75,000 -	99,999	1,268	108,495	19,899	1,416	87,180	5,012	4,833
	100,000 -	199,999	836	108,894	15,092	998	92,804	6,122	5,990
	200,000	and over	236	109,274	6,947	275	102,052	7,759	7,520
	Total		24,828	\$856,539	\$244,261	\$12,936	\$599,343	\$34,434	\$30,417

* 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 2003 (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	6,292	\$12,107	\$11,143	\$0	\$965	\$39	-\$109
	\$ 5,000 -	9,999	3,097	22,606	17,466	8	5,133	205	-30
	10,000 -	19,999	4,209	62,157	38,700	830	22,627	926	223
	20,000 -	29,999	3,618	90,464	39,584	1,447	49,433	2,235	1,720
	30,000 -	39,999	3,355	117,402	40,789	1,708	74,905	3,712	3,343
	40,000 -	49,999	3,135	140,598	42,325	1,900	96,373	5,026	4,644
	50,000 -	59,999	2,612	143,274	39,978	2,031	101,265	5,421	5,008
	60,000 -	74,999	3,622	243,527	62,745	3,473	177,308	9,800	9,160
	75,000 -	99,999	4,995	434,030	97,025	5,977	331,028	19,102	17,898
	100,000 -	199,999	6,997	929,181	165,596	9,061	754,497	49,817	46,402
	200,000	and over	1,416	589,502	44,105	1,843	543,567	41,242	38,540
	Total		43,348	\$2,784,848	\$599,456	\$28,278	\$2,157,100	\$137,525	\$126,800

Rensselaer	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	10,411	\$20,670	\$19,511	\$0	\$1,158	\$46	-\$375
	\$ 5,000 -	9,999	6,674	49,168	40,826	71	8,271	331	-745
	10,000 -	19,999	10,232	152,060	93,490	3,662	54,909	2,238	-978
	20,000 -	29,999	9,075	225,663	89,726	4,911	131,026	5,900	4,151
	30,000 -	39,999	7,117	247,421	75,774	4,014	167,632	8,268	7,740
	40,000 -	49,999	5,407	241,861	63,345	3,652	174,864	9,027	8,605
	50,000 -	59,999	4,185	229,697	55,502	3,501	170,694	8,986	8,582
	60,000 -	74,999	4,975	334,150	70,890	4,894	258,365	14,181	13,692
	75,000 -	99,999	5,269	453,290	81,930	6,031	365,330	21,057	20,410
	100,000 -	199,999	3,933	498,777	69,959	4,784	424,035	27,662	26,740
	200,000	and over	566	216,519	12,347	681	203,491	15,415	14,035
	Total		67,844	\$2,669,276	\$673,301	\$36,201	\$1,959,776	\$113,112	\$101,858

Rockland	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	18,225	\$33,489	\$31,378	\$0	\$2,110	\$85	-\$264
	\$ 5,000 -	9,999	10,685	79,382	66,776	70	12,536	502	-1,503
	10,000 -	19,999	15,824	232,266	152,203	4,807	75,256	3,072	-2,058
	20,000 -	29,999	12,164	302,529	135,624	7,451	159,454	7,124	4,443
	30,000 -	39,999	10,613	370,135	127,642	6,668	235,807	11,650	10,215
	40,000 -	49,999	9,111	408,348	121,161	6,236	280,951	14,715	13,184
	50,000 -	59,999	7,010	384,210	106,310	5,443	272,457	14,705	13,346
	60,000 -	74,999	8,549	574,839	148,305	8,001	418,533	23,319	21,181
	75,000 -	99,999	11,110	964,598	225,466	13,119	726,011	42,042	37,920
	100,000 -	199,999	17,139	2,316,895	427,418	23,946	1,865,535	123,861	109,395
	200,000	and over	4,791	2,163,462	167,276	7,036	1,989,163	151,121	129,782
	Total		125,221	\$7,830,152	\$1,709,560	\$82,776	\$6,037,813	\$392,195	\$335,640

* 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 2003 (Cont'd)

(Dollar Data in Thousands)

St. Lawrence	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	7,095	\$13,894	\$13,218	\$0	\$675	\$27	-\$450
	\$ 5,000 -	9,999	4,533	33,540	29,506	89	3,945	158	-767
	10,000 -	19,999	7,083	104,633	69,823	3,033	31,777	1,290	-1,200
	20,000 -	29,999	5,087	126,090	55,837	3,602	66,650	2,930	1,845
	30,000 -	39,999	3,843	134,195	45,425	3,196	85,574	4,043	3,771
	40,000 -	49,999	3,164	141,915	40,054	2,905	98,957	4,919	4,742
	50,000 -	59,999	2,273	124,430	30,930	2,366	91,134	4,669	4,520
	60,000 -	74,999	2,553	170,949	36,656	2,875	131,418	7,125	6,906
	75,000 -	99,999	2,177	186,052	32,632	2,730	150,690	8,662	8,455
	100,000 -	199,999	1,280	159,096	21,689	1,599	135,808	8,809	8,587
	200,000	and over	181	70,620	4,131	219	66,270	5,021	4,786
	Total		39,269	\$1,265,415	\$379,901	\$22,614	\$862,899	\$47,653	\$41,195

Saratoga	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	13,931	\$27,771	\$25,787	\$1	\$1,983	\$79	-\$282
	\$ 5,000 -	9,999	8,212	60,290	48,795	64	11,431	457	-552
	10,000 -	19,999	12,299	182,960	112,723	3,414	66,824	2,726	-193
	20,000 -	29,999	10,674	265,291	107,941	5,100	152,250	6,848	5,114
	30,000 -	39,999	9,079	316,488	97,943	4,864	213,681	10,543	10,116
	40,000 -	49,999	7,385	331,039	89,493	5,182	236,364	12,118	11,763
	50,000 -	59,999	6,219	341,262	83,413	5,250	252,599	13,278	12,969
	60,000 -	74,999	7,725	520,032	111,775	7,585	400,667	21,999	21,629
	75,000 -	99,999	8,968	774,146	142,866	10,269	621,011	35,812	35,203
	100,000 -	199,999	8,176	1,059,265	150,298	10,184	898,784	59,059	57,944
	200,000	and over	1,536	841,624	35,025	1,846	804,756	61,289	56,282
	Total		94,204	\$4,720,167	\$1,006,060	\$53,759	\$3,660,349	\$224,208	\$209,994

Schenectady	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	10,952	\$22,737	\$21,516	\$1	\$1,220	\$49	-\$377
	\$ 5,000 -	9,999	7,102	52,214	44,697	75	7,441	298	-1,074
	10,000 -	19,999	10,571	156,935	98,680	4,022	54,232	2,209	-1,037
	20,000 -	29,999	8,841	219,546	88,646	4,826	126,074	5,664	3,870
	30,000 -	39,999	6,661	231,741	71,603	3,765	156,373	7,720	7,331
	40,000 -	49,999	5,025	225,096	60,394	3,558	161,143	8,277	8,020
	50,000 -	59,999	3,934	215,382	51,975	3,292	160,114	8,440	8,233
	60,000 -	74,999	4,805	323,222	68,547	4,692	249,983	13,734	13,484
	75,000 -	99,999	5,195	446,805	80,453	5,859	360,500	20,792	20,497
	100,000 -	199,999	4,042	519,790	74,103	4,914	440,773	28,890	28,302
	200,000	and over	852	389,876	20,431	1,034	368,410	27,990	26,654
	Total		67,980	\$2,803,344	\$681,046	\$36,038	\$2,086,266	\$124,063	\$113,903

* 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 2003 (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	2,239	\$4,478	\$4,240	\$0	\$238	\$10	-\$129
	\$ 5,000 -	9,999	1,347	9,889	8,622	9	1,258	50	-197
	10,000 -	19,999	2,168	32,105	20,949	779	10,376	422	-241
	20,000 -	29,999	1,764	43,948	18,654	1,119	24,175	1,074	741
	30,000 -	39,999	1,363	47,357	15,918	964	30,475	1,452	1,366
	40,000 -	49,999	1,095	49,079	14,132	972	33,976	1,673	1,574
	50,000 -	59,999	798	43,745	10,941	836	31,968	1,636	1,588
	60,000 -	74,999	906	60,405	13,117	948	46,340	2,513	2,445
	75,000 -	99,999	742	63,013	11,518	800	50,696	2,900	2,832
	100,000 -	199,999	428	54,253	7,123	471	46,659	3,051	3,003
	200,000	and over	47	24,109	1,337	49	22,722	1,730	1,274
	Total		12,897	\$432,381	\$126,551	\$6,947	\$298,883	\$16,513	\$14,256

Schuyler	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,436	\$2,834	\$2,679	\$0	\$155	\$6	-\$71
	\$ 5,000 -	9,999	856	6,412	5,636	11	765	31	-132
	10,000 -	19,999	1,360	20,002	13,146	488	6,368	259	-158
	20,000 -	29,999	1,098	27,355	12,052	769	14,534	639	404
	30,000 -	39,999	867	30,107	10,171	675	19,261	911	845
	40,000 -	49,999	634	28,419	8,075	589	19,755	972	927
	50,000 -	59,999	457	24,943	6,371	459	18,113	914	876
	60,000 -	74,999	493	32,814	7,111	523	25,180	1,353	1,312
	75,000 -	99,999	394	33,739	6,213	407	27,119	1,553	1,497
	100,000 -	199,999	192	23,990	3,273	223	20,494	1,331	1,314
	200,000	and over	27	11,976	552	16	11,407	866	635
	Total		7,814	\$242,590	\$75,279	\$4,160	\$163,152	\$8,834	\$7,451

Seneca	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,699	\$5,142	\$4,873	\$0	\$269	\$11	-\$194
	\$ 5,000 -	9,999	1,481	10,983	9,548	9	1,426	57	-208
	10,000 -	19,999	2,402	35,508	23,061	947	11,500	468	-319
	20,000 -	29,999	1,934	47,818	20,753	1,350	25,715	1,134	668
	30,000 -	39,999	1,505	52,445	16,925	1,179	34,342	1,653	1,510
	40,000 -	49,999	1,154	51,615	14,652	1,169	35,794	1,766	1,632
	50,000 -	59,999	838	46,010	11,604	913	33,493	1,705	1,571
	60,000 -	74,999	993	66,431	14,476	1,116	50,839	2,743	2,627
	75,000 -	99,999	699	60,171	10,810	797	48,565	2,792	2,716
	100,000 -	199,999	405	51,130	7,242	430	43,458	2,833	2,749
	200,000	and over	61	25,365	1,374	52	23,939	1,816	1,536
	Total		14,171	\$452,619	\$135,317	\$7,962	\$309,340	\$16,977	\$14,289

* 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 2003 (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	7,200	\$13,955	\$13,360	\$0	\$595	\$24	-\$447
	\$ 5,000 -	9,999	4,469	33,131	29,175	103	3,854	154	-772
	10,000 -	19,999	6,974	102,596	68,396	2,890	31,309	1,271	-1,161
	20,000 -	29,999	5,302	131,448	57,687	4,016	69,744	3,077	1,932
	30,000 -	39,999	4,217	146,496	49,250	3,413	93,833	4,443	4,123
	40,000 -	49,999	3,267	146,058	41,524	3,102	101,432	5,003	4,726
	50,000 -	59,999	2,362	129,282	32,412	2,479	94,392	4,835	4,589
	60,000 -	74,999	2,511	168,204	36,568	2,727	128,909	6,967	6,724
	75,000 -	99,999	2,148	183,208	32,799	2,594	147,815	8,501	8,211
	100,000 -	199,999	1,445	187,355	26,721	1,810	158,827	10,438	10,141
	200,000	and over	280	140,421	11,116	322	128,983	9,807	9,103
	Total		40,175	\$1,382,154	\$399,007	\$23,456	\$959,694	\$54,521	\$47,170

Suffolk	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	90,573	\$170,619	\$160,146	\$8	\$10,466	\$419	-\$1,679
	\$ 5,000 -	9,999	54,985	406,557	336,817	548	69,192	2,769	-4,413
	10,000 -	19,999	86,109	1,273,215	814,781	26,790	431,644	17,607	-5,509
	20,000 -	29,999	72,055	1,794,567	812,170	39,116	943,280	42,146	28,461
	30,000 -	39,999	61,264	2,134,028	763,953	36,548	1,333,526	65,389	61,137
	40,000 -	49,999	50,741	2,274,836	702,291	33,894	1,538,651	79,693	77,015
	50,000 -	59,999	40,415	2,216,107	630,577	33,272	1,552,255	82,720	80,877
	60,000 -	74,999	49,421	3,324,824	872,637	49,577	2,402,610	132,121	130,302
	75,000 -	99,999	62,203	5,390,760	1,243,872	73,078	4,073,804	234,681	231,635
	100,000 -	199,999	74,341	9,840,137	1,783,039	95,981	7,961,113	525,371	518,371
	200,000	and over	19,684	10,180,613	576,290	24,409	9,580,018	729,536	700,834
	Total		661,791	\$39,006,264	\$8,696,573	\$413,222	\$29,896,561	\$1,912,451	\$1,817,031

Sullivan	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,092	\$9,958	\$9,454	\$0	\$504	\$20	-\$334
	\$ 5,000 -	9,999	3,419	25,409	22,260	65	3,084	123	-607
	10,000 -	19,999	5,380	79,246	52,197	2,382	24,667	1,003	-911
	20,000 -	29,999	4,404	108,594	46,973	3,347	58,274	2,575	1,550
	30,000 -	39,999	2,943	102,258	34,656	2,191	65,411	3,146	2,917
	40,000 -	49,999	2,303	103,116	29,381	1,951	71,783	3,625	3,443
	50,000 -	59,999	1,734	94,913	24,267	1,658	68,988	3,610	3,404
	60,000 -	74,999	1,843	123,511	28,236	1,844	93,431	5,106	4,897
	75,000 -	99,999	1,816	155,967	30,269	2,113	123,585	7,126	6,919
	100,000 -	199,999	1,291	164,941	25,023	1,407	138,511	9,067	8,653
	200,000	and over	276	151,984	20,420	198	131,366	9,994	9,255
	Total		30,501	\$1,119,896	\$323,137	\$17,156	\$779,603	\$45,395	\$39,185

* 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 2003 (Cont'd)

(Dollar Data in Thousands)

Tioga	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	3,405	\$7,123	\$6,740	\$0	\$384	\$15	-\$100
	\$ 5,000 -	9,999	2,281	16,901	14,384	22	2,495	100	-272
	10,000 -	19,999	3,630	53,892	35,052	1,299	17,542	713	-339
	20,000 -	29,999	2,759	68,179	29,845	1,802	36,532	1,614	971
	30,000 -	39,999	2,300	80,154	26,952	1,792	51,411	2,425	2,088
	40,000 -	49,999	1,684	75,668	21,661	1,575	52,432	2,569	2,264
	50,000 -	59,999	1,369	75,167	19,048	1,471	54,648	2,773	2,498
	60,000 -	74,999	1,469	98,514	21,231	1,715	75,568	4,069	3,777
	75,000 -	99,999	1,357	116,404	20,522	1,797	94,085	5,399	5,115
	100,000 -	199,999	1,109	140,825	18,235	1,404	121,186	7,922	7,557
	200,000	and over	111	44,366	1,970	125	42,272	3,207	2,927
	Total		21,474	\$777,193	\$215,638	\$13,002	\$548,553	\$30,806	\$26,488

Tompkins	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,304	\$10,863	\$10,223	\$0	\$640	\$26	-\$256
	\$ 5,000 -	9,999	3,284	24,158	20,474	44	3,633	145	-351
	10,000 -	19,999	5,449	81,661	49,062	1,429	31,170	1,272	37
	20,000 -	29,999	4,831	119,609	48,289	2,139	69,180	3,119	2,383
	30,000 -	39,999	3,633	126,257	39,440	1,876	84,942	4,175	3,924
	40,000 -	49,999	2,768	123,740	33,474	1,924	88,343	4,531	4,333
	50,000 -	59,999	1,985	108,798	26,357	1,552	80,889	4,243	4,092
	60,000 -	74,999	2,354	158,344	33,806	2,166	122,372	6,730	6,563
	75,000 -	99,999	2,442	210,735	37,912	2,590	170,233	9,859	9,605
	100,000 -	199,999	2,476	327,153	45,349	2,669	279,135	18,499	18,179
	200,000	and over	642	261,975	16,826	720	244,429	18,539	17,730
	Total		35,168	\$1,553,294	\$361,210	\$17,110	\$1,174,966	\$71,138	\$66,239

Ulster	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	12,298	\$23,897	\$22,564	\$0	\$1,333	\$53	-\$428
	\$ 5,000 -	9,999	8,247	60,889	52,441	78	8,365	335	-918
	10,000 -	19,999	11,912	176,982	112,037	3,887	61,058	2,487	-656
	20,000 -	29,999	9,899	245,762	102,881	5,507	137,373	6,145	4,453
	30,000 -	39,999	7,313	254,220	82,819	4,552	166,849	8,137	7,721
	40,000 -	49,999	5,988	268,258	74,676	4,329	189,253	9,693	9,372
	50,000 -	59,999	4,608	252,448	63,627	3,913	184,908	9,760	9,500
	60,000 -	74,999	5,605	376,724	84,604	5,455	286,665	15,741	15,397
	75,000 -	99,999	5,565	479,496	92,198	6,147	381,151	22,028	21,486
	100,000 -	199,999	4,655	598,235	88,511	5,389	504,336	33,087	32,040
	200,000	and over	834	342,264	21,152	781	320,331	24,305	22,933
	Total		76,924	\$3,079,175	\$797,510	\$40,037	\$2,241,621	\$131,770	\$120,899

* 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 2003 (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	5,076	\$10,323	\$9,730	\$0	\$593	\$24	-\$166
	\$ 5,000 -	9,999	3,068	22,574	19,219	41	3,313	133	-339
	10,000 -	19,999	5,174	76,297	48,962	1,704	25,631	1,042	-308
	20,000 -	29,999	4,044	99,761	41,841	2,102	55,818	2,491	1,833
	30,000 -	39,999	2,771	96,219	31,628	1,751	62,839	3,020	2,878
	40,000 -	49,999	2,217	99,248	28,271	1,741	69,236	3,463	3,367
	50,000 -	59,999	1,684	92,481	23,247	1,529	67,705	3,497	3,400
	60,000 -	74,999	1,917	128,205	28,274	1,917	98,014	5,314	5,220
	75,000 -	99,999	1,735	148,688	27,590	2,006	119,092	6,856	6,726
	100,000 -	199,999	1,402	183,746	26,177	1,752	155,817	10,283	10,114
	200,000	and over	418	214,797	13,931	399	200,467	15,255	14,317
	Total		29,506	\$1,172,340	\$298,871	\$14,943	\$858,526	\$51,377	\$47,043

Washington	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,111	\$8,293	\$7,823	\$0	\$469	\$19	-\$278
	\$ 5,000 -	9,999	2,702	19,934	17,121	31	2,781	111	-370
	10,000 -	19,999	4,315	64,129	41,394	1,627	21,108	858	-583
	20,000 -	29,999	3,726	91,952	39,192	2,382	50,377	2,235	1,377
	30,000 -	39,999	2,795	97,057	32,557	2,078	62,422	2,963	2,660
	40,000 -	49,999	2,075	92,807	26,699	1,869	64,239	3,168	2,893
	50,000 -	59,999	1,628	89,106	22,645	1,690	64,771	3,295	3,015
	60,000 -	74,999	1,636	109,408	23,903	1,788	83,717	4,506	4,197
	75,000 -	99,999	1,404	119,549	21,702	1,579	96,268	5,510	5,158
	100,000 -	199,999	694	86,793	12,253	796	73,744	4,792	4,535
	200,000	and over	97	37,261	2,392	72	34,796	2,640	2,495
	Total		25,183	\$816,287	\$247,682	\$13,912	\$554,693	\$30,096	\$25,100

Wayne	Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,388	\$13,118	\$12,243	\$0	\$876	\$35	-\$357
	\$ 5,000 -	9,999	4,018	29,580	24,999	52	4,528	181	-525
	10,000 -	19,999	6,326	93,726	59,656	2,493	31,577	1,285	-704
	20,000 -	29,999	5,235	129,924	54,843	3,531	71,550	3,172	2,084
	30,000 -	39,999	4,226	147,025	48,684	3,300	95,041	4,536	4,251
	40,000 -	49,999	3,417	152,916	43,208	3,162	106,546	5,299	5,048
	50,000 -	59,999	2,798	153,293	38,640	2,928	111,725	5,715	5,560
	60,000 -	74,999	3,181	214,082	46,795	3,753	163,534	8,815	8,594
	75,000 -	99,999	3,039	260,639	47,158	3,736	209,744	12,034	11,780
	100,000 -	199,999	1,839	229,032	32,445	2,228	194,359	12,603	12,341
	200,000	and over	178	84,128	3,829	179	80,120	6,091	5,059
	Total		40,645	\$1,507,463	\$412,502	\$25,363	\$1,069,599	\$59,766	\$53,131

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

Westchester	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	61,611	\$105,697	\$100,051	\$6	\$5,640	\$226	-\$1,720
	\$ 5,000 -	9,999	32,501	240,454	205,735	212	34,507	1,381	-3,773
	10,000 -	19,999	49,334	727,502	475,868	18,542	233,092	9,498	-5,863
	20,000 -	29,999	41,271	1,028,570	459,357	25,370	543,838	24,200	14,476
	30,000 -	39,999	36,291	1,264,291	433,680	21,447	809,143	39,973	35,369
	40,000 -	49,999	30,150	1,351,075	393,414	17,469	940,189	49,653	45,799
	50,000 -	59,999	23,650	1,295,307	340,995	15,010	939,302	51,535	48,173
	60,000 -	74,999	26,491	1,778,320	435,623	19,136	1,323,540	75,087	70,996
	75,000 -	99,999	31,584	2,734,611	613,554	28,154	2,092,899	122,731	115,935
	100,000 -	199,999	49,364	6,801,885	1,269,533	56,178	5,476,179	366,525	343,649
	200,000	and over	33,732	23,393,712	1,335,714	48,356	22,009,792	1,681,850	1,549,447
	Total		415,979	\$40,721,425	\$6,063,525	\$249,880	\$34,408,121	\$2,422,659	\$2,212,489

Wyoming	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,825	\$5,649	\$5,280	\$1	\$368	\$15	-\$402
	\$ 5,000 -	9,999	1,775	13,147	10,900	36	2,211	88	-219
	10,000 -	19,999	2,759	40,793	25,669	842	14,281	582	-158
	20,000 -	29,999	2,294	56,948	24,182	1,329	31,437	1,399	933
	30,000 -	39,999	1,892	65,856	21,801	1,480	42,575	2,027	1,835
	40,000 -	49,999	1,537	69,139	19,805	1,568	47,766	2,339	2,183
	50,000 -	59,999	1,186	65,016	16,317	1,288	47,411	2,409	2,218
	60,000 -	74,999	1,294	86,617	18,901	1,511	66,205	3,561	3,417
	75,000 -	99,999	1,004	85,569	15,185	1,192	69,192	3,968	3,805
	100,000 -	199,999	427	52,797	7,267	542	44,988	2,910	2,762
	200,000	and over	70	24,594	2,333	81	22,180	1,674	1,513
	Total		17,063	\$566,123	\$167,639	\$9,870	\$388,614	\$20,972	\$17,888

Yates	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,863	\$3,782	\$3,614	\$0	\$179	\$7	-\$121
	\$ 5,000 -	9,999	1,103	8,196	7,122	10	1,064	43	-158
	10,000 -	19,999	1,880	27,941	18,528	786	8,626	350	-297
	20,000 -	29,999	1,446	35,628	16,048	1,126	18,453	812	474
	30,000 -	39,999	1,063	37,048	12,676	973	23,399	1,104	956
	40,000 -	49,999	776	34,764	10,118	907	23,740	1,154	1,033
	50,000 -	59,999	546	29,857	7,737	665	21,456	1,084	1,008
	60,000 -	74,999	580	38,741	8,470	706	29,564	1,589	1,479
	75,000 -	99,999	419	36,088	6,946	523	28,619	1,641	1,568
	100,000 -	199,999	266	33,305	4,800	257	28,248	1,838	1,795
	200,000	and over	47	18,446	1,299	50	17,097	1,296	1,207
	Total		9,989	\$303,797	\$97,358	\$6,004	\$200,444	\$10,918	\$8,944

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

Total, Counties Outside of New York City	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	5,000 -	9,999	757,838	\$1,451,571	\$1,368,229	\$29	\$83,336	\$3,336	-\$31,719
	\$ 5,000 -	9,999	456,625	3,370,831	2,837,702	5,430	527,665	21,112	-52,770
	10,000 -	19,999	698,049	10,324,332	6,577,268	248,343	3,498,707	142,521	-67,928
	20,000 -	29,999	566,154	14,053,223	6,020,343	330,341	7,702,534	343,848	230,309
	30,000 -	39,999	451,015	15,701,876	5,227,070	283,082	10,191,681	497,950	462,841
	40,000 -	49,999	360,122	16,135,321	4,623,353	262,987	11,248,977	576,939	550,743
	50,000 -	59,999	283,851	15,559,679	4,036,793	244,297	11,278,586	596,127	573,670
	60,000 -	74,999	335,032	22,504,721	5,257,893	332,926	16,913,876	930,593	903,529
	75,000 -	99,999	371,164	32,033,680	6,588,042	427,810	25,017,827	1,445,285	1,404,464
	100,000 -	199,999	390,982	51,652,720	8,690,832	493,879	42,467,968	2,804,294	2,707,277
	200,000	and over	126,179	70,705,740	4,148,885	167,464	66,389,735	5,060,494	4,711,189
	Total		4,797,011	\$253,493,693	\$55,376,412	\$2,796,587	\$195,320,892	\$12,422,497	\$11,391,606

NYS Unclassified+	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	5,000 -	9,999	593	\$1,336	\$1,237	\$0	\$100	\$4	-\$9
	\$ 5,000 -	9,999	354	2,612	2,062	1	549	22	-20
	10,000 -	19,999	452	6,552	3,874	96	2,581	105	18
	20,000 -	29,999	381	9,474	3,680	174	5,620	256	197
	30,000 -	39,999	314	10,933	3,179	115	7,638	391	372
	40,000 -	49,999	236	10,572	2,653	120	7,800	422	412
	50,000 -	59,999	177	9,727	2,419	138	7,169	390	377
	60,000 -	74,999	158	10,523	2,045	121	8,358	478	464
	75,000 -	99,999	152	12,990	2,651	151	10,188	594	579
	100,000 -	199,999	180	23,768	3,886	176	19,706	1,307	1,261
	200,000	and over	44	20,117	1,252	39	18,827	1,429	1,396
	Total		3,041	\$118,604	\$28,937	\$1,131	\$88,536	\$5,398	\$5,047

Residence Unknown++	Income Class*		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	5,000 -	9,999	1,898	\$3,846	\$3,678	\$0	\$167	\$7	-\$41
	\$ 5,000 -	9,999	1,501	11,134	9,490	18	1,626	65	-108
	10,000 -	19,999	2,285	33,993	20,725	697	12,571	513	90
	20,000 -	29,999	1,606	39,761	16,080	755	22,940	1,044	840
	30,000 -	39,999	1,323	46,099	13,734	560	31,805	1,624	1,537
	40,000 -	49,999	887	39,709	10,283	375	29,051	1,573	1,504
	50,000 -	59,999	656	35,961	8,111	348	27,502	1,547	1,511
	60,000 -	74,999	659	44,025	9,397	399	34,229	1,970	1,904
	75,000 -	99,999	618	53,080	10,032	412	42,636	2,545	2,428
	100,000 -	199,999	714	96,753	13,906	406	82,440	5,567	5,228
	200,000	and over	566	933,287	32,682	352	900,266	69,127	63,899
	Total		12,713	\$1,337,649	\$148,119	\$4,321	\$1,185,233	\$85,583	\$78,794

* 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 returns with out-of-state addresses.

Table 5: Average Income and Tax Liability of Full-Year Residents by County in 2003

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$28,515	\$607	\$43,145	\$1,601	\$11,141
Kings	35,272	1,137	52,156	2,211	10,197
Manhattan	107,365	6,237	150,800	9,175	9,479
Queens	35,410	1,206	50,019	2,063	9,284
Richmond	50,240	2,090	65,843	2,957	8,061
Total, New York City	52,036	2,325	76,630	3,928	9,895
Albany	45,982	2,013	61,120	2,899	7,338
Allegany	30,803	920	43,782	1,608	8,330
Broome	36,144	1,274	50,380	2,157	8,577
Cattaraugus	31,306	963	43,922	1,668	8,964
Cayuga	34,132	1,137	46,083	1,835	8,861
Chautauqua	31,118	956	44,116	1,674	8,600
Chemung	34,890	1,222	49,615	2,037	7,783
Chenango	31,548	974	44,356	1,702	8,760
Clinton	35,633	1,249	47,415	1,910	8,696
Columbia	41,937	1,654	56,989	2,519	9,204
Cortland	34,229	1,136	46,140	1,841	8,697
Delaware	31,407	1,039	45,932	1,826	7,582
Dutchess	51,396	2,238	66,043	3,050	7,525
Erie	40,070	1,605	54,968	2,470	7,454
Essex	33,990	1,187	47,353	1,892	7,672
Franklin	30,743	940	43,339	1,655	8,325
Fulton	33,898	1,150	46,445	1,869	8,733
Genesee	33,682	1,151	45,471	1,786	7,464
Greene	35,432	1,313	49,331	2,063	7,557
Hamilton	30,438	1,031	43,649	1,676	6,610
Herkimer	31,711	1,014	43,815	1,692	8,213
Jefferson	32,239	1,048	45,339	1,805	8,616
Lewis	29,968	835	41,807	1,513	8,791
Livingston	36,086	1,288	48,073	1,943	7,679
Madison	37,442	1,355	50,071	2,090	8,618
Monroe	44,039	1,846	59,568	2,761	7,918
Montgomery	31,535	998	43,884	1,708	8,423
Nassau	73,912	3,795	97,656	5,233	8,086
Niagara	35,271	1,285	48,393	1,997	7,273
Oneida	34,118	1,197	47,368	1,957	8,344
Onondaga	42,643	1,697	57,147	2,579	8,907
Ontario	41,830	1,677	55,730	2,465	7,796
Orange	49,536	1,930	64,489	2,743	8,565
Orleans	31,653	992	43,745	1,656	8,198
Oswego	34,394	1,175	47,133	1,873	7,976
Otsego	34,499	1,225	48,467	2,015	8,062
Putnam	64,244	2,925	79,715	3,750	7,213
Rensselaer	39,344	1,501	51,822	2,205	7,932

**Table 5: Average Income and
Tax Liability of Full-Year
Residents by County in 2003 (Cont'd)**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$62,531	\$2,680	\$82,121	\$3,752	\$8,797
St. Lawrence	32,224	1,049	45,891	1,807	7,984
Saratoga	50,106	2,229	63,942	3,009	7,128
Schenectady	41,238	1,676	55,807	2,520	7,845
Schoharie	33,526	1,105	46,073	1,776	7,970
Schuyler	31,046	954	43,456	1,620	8,167
Seneca	31,940	1,008	44,893	1,736	8,430
Steuben	34,403	1,174	49,319	2,001	8,202
Suffolk	58,940	2,746	76,104	3,740	8,094
Sullivan	36,717	1,285	51,567	2,136	8,901
Tioga	36,192	1,233	49,508	1,963	9,455
Tompkins	44,168	1,884	57,491	2,650	7,697
Ulster	40,029	1,572	54,071	2,347	7,679
Warren	39,732	1,594	54,366	2,417	7,536
Washington	32,414	997	44,192	1,625	8,366
Wayne	37,089	1,307	49,140	1,976	8,459
Westchester	97,893	5,319	130,816	7,367	8,651
Wyoming	33,178	1,048	43,963	1,665	8,568
Yates	30,413	895	43,180	1,640	9,460
Total, Counties Outside of New York City	52,844	2,375	71,169	3,453	8,117
NYS Unclassified +	39,002	1,660	51,691	2,367	6,399
Residence Unknown ++	105,219	6,198	144,696	8,796	8,614
Grand Total	\$52,598	\$2,361	\$73,319	\$3,638	\$8,932

* 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 and out-of-state address.

Nonresidents

Tables 6 through 8 provide information on individuals who resided out of state for the entire year but who had income from New York sources. Data reported on these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), 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 NYAGI. Therefore, data users should exercise caution when comparing data from recent years with data from prior to 1997. Over 622,000 returns fell into the nonresident category during 2003. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for 70 percent of all nonresident income tax filers. These states, as shown in Figure 1, accounted for over 81 percent 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 2003

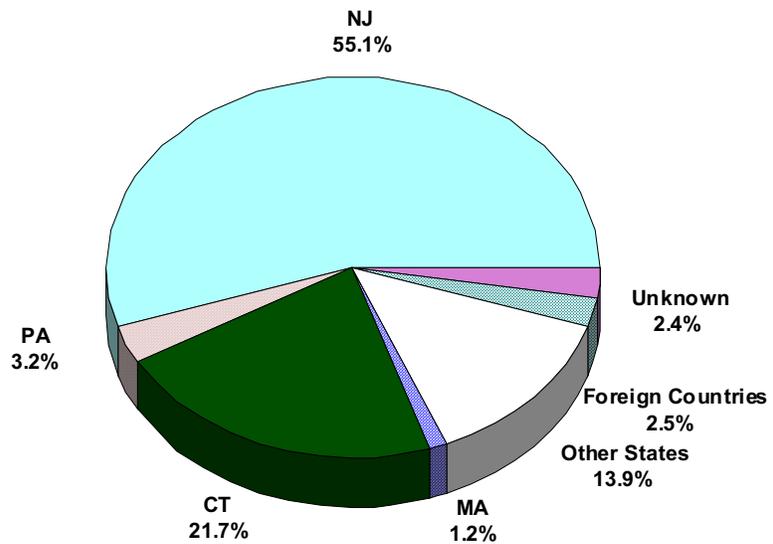


Table 6 shows income tax components by size of income for full-year nonresidents. Note that values for income, deductions, dependent exemptions, taxable income, and tax before credits are reported as if these filers were residents. New York State requires nonresidents to report income, deductions, and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

As illustrated in Table 6, the number of full-year nonresidents filing a New York State personal income tax return totaled 622,740 in 2003. This was a decrease over the 623,351 filed in 2002. Also, the 2003 average New York tax liability for full-year nonresident returns of \$5,084 increased 9.5 percent from the 2002 average of \$4,645. The \$5,084 average nonresident tax was \$2,723 more than the average tax of \$2,361 reported on full-year resident returns primarily because of higher income and the limited availability of refundable credits to full-year nonresidents

Table 7 presents total NYAGI 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, the Office of Tax Policy Analysis classifies nonresident (IT-203) returns with New York State addresses as nonresidents with "residence unknown". This category frequently includes nonresident filers using New York State based tax preparers.

Table 7 contains the nonresident tax returns from all states that had at least one thousand tax returns and the five countries with the greatest number of tax returns for tax year 2003. The report shows the number of nonresident returns with income from New York for 30 different states (including the District of Columbia). The data in the table indicates that although there was a slight decrease in the number of nonresidents returns filed in 2003 compared to 2002, the amount of income and tax liability rose by 6.6 and 9.4 percent, respectively.

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 range from retirees who maintain a limited connection to New York, to persons who reside out-of-state who have earnings from work in New York.

Table 6: Income Tax Components of Full-Year Nonresidents by Size of Income (All Returns) in 2003
(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Before Proration			Taxable Income	Tax Before Credits	Tax Liability
			Deductions	Dependent Exemptions				
Under 5000	36,760	\$66,180	\$61,602	\$3	\$4,584	\$184	-\$3,118	
5000 - 9,999	25,412	188,390	150,645	175	37,568	1,503	835	
10,000 - 19,999	44,949	669,945	399,338	9,447	261,072	10,693	5,761	
20,000 - 29,999	41,387	1,033,756	446,830	19,427	567,142	25,624	15,133	
30,000 - 39,999	42,907	1,502,990	510,372	22,790	969,399	47,904	32,909	
40,000 - 49,999	41,851	1,880,034	544,341	25,203	1,309,785	68,559	48,580	
50,000 - 59,999	37,568	2,063,367	540,423	25,842	1,496,513	81,173	56,655	
60,000 - 74,999	50,063	3,372,426	800,891	40,427	2,529,325	142,163	97,571	
75,000 - 99,999	68,961	5,996,912	1,269,475	66,837	4,657,293	272,411	178,777	
100,000 - 199,999	126,626	17,616,071	2,913,088	141,357	14,543,811	978,401	583,317	
200,000 and over	106,256	114,151,743	5,150,937	133,377	95,834,896	7,341,971	2,149,603	
Total	622,740	\$148,541,815	\$12,787,942	\$484,886	\$122,211,388	\$8,970,586	\$3,166,023	

*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 2003

(Dollar Data in Thousands)

Place of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*
Arizona	2,658	\$859,351	\$7,746	1,874	\$782,534	\$7,769	784	\$76,818
California	20,222	16,522,287	97,671	14,922	12,830,617	98,700	5,300	3,691,670
Colorado	2,511	945,746	8,523	1,834	765,579	8,567	677	180,167
Connecticut	64,655	21,610,468	688,076	59,128	19,805,818	691,181	5,527	1,804,650
Delaware	1,140	202,166	3,498	904	188,535	3,498	236	13,630
District of Columbia	1,528	1,005,188	15,941	1,261	908,623	15,941	267	96,565
Florida	26,561	8,793,486	106,400	18,509	7,259,741	107,418	8,052	1,533,745
Georgia	8,603	1,191,339	11,253	4,690	1,014,415	11,305	3,913	176,924
Illinois	6,965	5,725,502	29,193	5,824	4,462,168	29,381	1,141	1,263,334
Indiana	1,137	515,964	2,169	887	401,362	2,169	250	114,602
Maine	1,502	259,896	3,936	1,249	240,615	3,938	253	19,281
Maryland	5,830	2,082,420	21,556	4,455	1,783,400	21,658	1,375	299,020
Massachusetts	12,377	4,817,424	36,968	9,995	3,703,887	37,472	2,382	1,113,537
Michigan	2,543	1,425,763	5,705	1,939	1,109,474	5,720	604	316,289
Minnesota	1,423	723,534	3,422	1,146	581,547	3,433	277	141,987
Missouri	1,600	549,373	2,675	1,276	440,924	2,679	324	108,449
Nevada	1,251	550,890	3,848	853	372,374	3,883	398	178,516
New Hampshire	1,680	539,751	4,096	1,315	345,228	4,099	365	194,523
New Jersey	316,054	47,325,265	1,743,912	291,017	45,380,942	1,744,704	25,037	1,944,322
North Carolina	5,989	1,312,340	11,917	3,818	1,136,501	11,983	2,171	175,839
Ohio	3,555	1,480,158	7,501	2,676	1,080,273	7,570	879	399,885
Pennsylvania	44,412	5,701,286	101,034	37,519	5,036,106	101,425	6,893	665,180
Rhode Island	1,652	368,953	3,855	1,277	276,580	3,976	375	92,373
South Carolina	2,369	390,764	5,974	1,467	317,717	5,980	902	73,047
Tennessee	1,363	741,718	2,924	1,017	641,835	2,926	346	99,883
Texas	5,624	5,393,687	18,612	4,269	2,924,443	18,658	1,355	2,469,244
Vermont	4,217	449,155	7,587	3,527	408,731	7,613	690	40,423
Virginia	7,266	2,565,872	25,080	5,277	2,080,907	25,083	1,989	484,964
Washington	1,740	3,325,819	3,957	1,237	597,604	3,971	503	2,728,215
Wisconsin	1,192	546,870	2,149	929	476,053	2,149	263	70,817
All Other States	9,694	3,833,797	21,913	6,736	2,773,952	21,931	2,958	1,059,845
Canada	1,181	131,082	2,614	876	105,261	2,614	305	25,821
China	487	11,760	263	204	10,351	263	283	1,409
Germany	413	62,023	2,648	264	56,434	2,648	149	5,589
India	483	13,882	384	279	10,541	384	204	3,341
Ireland	1,708	475,776	6,594	404	462,494	6,594	1,304	13,282
All Other Countries+	21,006	3,083,982	67,119	12,339	2,751,286	67,294	8,667	332,696
Residence Unknown++	28,149	3,007,081	77,308	19,421	2,645,659	77,417	8,728	361,421
Total	622,740	\$148,541,815	\$3,166,023	526,614	\$126,170,512	\$3,173,996	96,126	\$22,371,303

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

+ Includes other foreign countries and unclassified.

++ Includes individuals filing a nonresident IT-203 tax return but containing a New York address. This category includes returns 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 2003
(Dollar Data in Thousands)

			Before Proration						
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax Liability		
				Exemptions	Income	Credits			
Under \$ 5,000	246	\$327	\$310	\$0	\$17	\$1	\$0		
\$ 5,000 - 9,999	116	852	687	0	165	7	4		
10,000 - 19,999	293	4,351	2,740	25	1,585	65	25		
20,000 - 29,999	193	4,816	2,403	54	2,359	105	36		
30,000 - 39,999	221	7,681	3,091	69	4,520	214	69		
40,000 - 49,999	168	7,581	2,614	54	4,898	249	89		
50,000 - 59,999	146	8,010	2,620	79	5,311	276	81		
60,000 - 74,999	165	11,173	2,901	68	8,204	458	143		
75,000 - 99,999	232	20,167	4,409	130	15,548	912	258		
100,000 - 199,999	380	52,820	9,089	231	43,208	2,911	946		
200,000 and over	498	741,574	22,867	357	683,476	52,469	6,096		
Total	2,658	\$859,351	\$53,731	\$1,067	\$769,291	\$57,667	\$7,746		

			Before Proration						
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax Liability		
				Exemptions	Income	Credits			
Under \$ 5,000	1,491	\$2,081	\$1,963	\$0	\$118	\$5	-\$145		
\$ 5,000 - 9,999	850	6,281	5,105	3	1,173	47	21		
10,000 - 19,999	1,514	22,746	13,177	141	9,414	386	145		
20,000 - 29,999	1,222	30,300	13,187	249	16,836	769	288		
30,000 - 39,999	1,032	35,885	12,787	210	22,888	1,148	425		
40,000 - 49,999	820	36,780	11,756	226	24,730	1,322	425		
50,000 - 59,999	748	41,069	12,057	238	28,696	1,588	449		
60,000 - 74,999	957	64,733	17,370	354	46,811	2,675	672		
75,000 - 99,999	1,352	117,549	27,775	565	88,832	5,300	1,225		
100,000 - 199,999	2,994	428,150	79,812	1,718	344,161	23,460	5,007		
200,000 and over	7,242	15,736,712	720,542	6,599	12,834,538	986,377	89,157		
Total	20,222	\$16,522,287	\$915,531	\$10,302	\$13,418,198	\$1,023,075	\$97,671		

			Before Proration						
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax Liability		
				Exemptions	Income	Credits			
Under \$ 5,000	210	\$313	\$275	\$0	\$38	\$2	-\$32		
\$ 5,000 - 9,999	147	1,084	857	3	224	9	4		
10,000 - 19,999	219	3,213	1,813	30	1,370	56	21		
20,000 - 29,999	172	4,206	1,946	44	2,216	100	32		
30,000 - 39,999	141	4,955	1,789	41	3,126	155	41		
40,000 - 49,999	115	5,172	1,474	41	3,595	191	57		
50,000 - 59,999	106	5,799	1,601	41	4,157	226	68		
60,000 - 74,999	135	9,077	2,412	80	6,525	370	100		
75,000 - 99,999	199	17,382	3,873	116	13,015	767	204		
100,000 - 199,999	397	55,554	9,629	317	45,483	3,067	693		
200,000 and over	670	838,992	35,428	600	664,168	50,937	7,333		
Total	2,511	\$945,746	\$61,097	\$1,313	\$743,917	\$55,880	\$8,523		

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

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax Liability	
				Exemptions	Income	Credits		
Under \$ 5,000	1,973	\$3,988	\$3,513	\$0	\$475	\$19	-\$2,432	
\$ 5,000 - 9,999	1,557	11,443	8,089	7	3,346	134	81	
10,000 - 19,999	2,738	41,139	23,489	522	17,128	704	365	
20,000 - 29,999	2,820	70,681	29,801	1,175	39,683	1,809	1,012	
30,000 - 39,999	3,148	110,139	38,375	1,423	70,325	3,514	2,373	
40,000 - 49,999	3,262	146,946	43,577	1,831	101,537	5,336	3,659	
50,000 - 59,999	3,153	173,171	47,506	2,162	123,503	6,703	4,606	
60,000 - 74,999	4,523	305,679	74,296	3,457	227,854	12,830	8,644	
75,000 - 99,999	7,048	614,705	133,675	6,881	474,082	27,663	18,071	
100,000 - 199,999	16,460	2,335,637	408,457	19,204	1,907,215	128,725	81,017	
200,000 and over	17,973	17,796,941	725,821	26,492	15,894,604	1,217,554	570,680	
Total	64,655	\$21,610,468	\$1,536,600	\$63,156	\$18,859,753	\$1,404,990	\$688,076	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax Liability	
				Exemptions	Income	Credits		
Under \$ 5,000	81	\$175	\$162	\$0	\$13	\$1	\$0	
\$ 5,000 - 9,999	63	485	360	1	124	5	3	
10,000 - 19,999	91	1,328	858	36	434	18	7	
20,000 - 29,999	85	2,109	895	28	1,186	54	22	
30,000 - 39,999	79	2,789	907	53	1,828	89	42	
40,000 - 49,999	84	3,788	1,110	59	2,619	139	75	
50,000 - 59,999	89	4,885	1,201	46	3,638	196	82	
60,000 - 74,999	81	5,472	1,189	62	4,221	238	94	
75,000 - 99,999	129	11,166	2,185	115	8,789	518	248	
100,000 - 199,999	184	25,676	3,538	166	21,827	1,476	616	
200,000 and over	174	144,294	6,312	165	134,115	10,273	2,308	
Total	1,140	\$202,166	\$18,717	\$731	\$178,795	\$13,006	\$3,498	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax Liability	
				Exemptions	Income	Credits		
Under \$ 5,000	46	\$95	\$89	\$0	\$6	\$0	\$0	
\$ 5,000 - 9,999	39	283	214	0	69	3	1	
10,000 - 19,999	84	1,281	641	5	634	26	11	
20,000 - 29,999	83	2,074	736	8	1,330	63	28	
30,000 - 39,999	61	2,155	593	7	1,554	81	24	
40,000 - 49,999	47	2,112	508	2	1,562	87	23	
50,000 - 59,999	45	2,483	632	7	1,844	103	27	
60,000 - 74,999	68	4,502	900	10	3,535	206	42	
75,000 - 99,999	81	6,993	1,428	15	5,549	336	73	
100,000 - 199,999	248	36,494	5,465	115	30,551	2,110	439	
200,000 and over	726	946,716	56,631	559	824,316	63,288	15,272	
Total	1,528	\$1,005,188	\$67,839	\$728	\$870,951	\$66,303	\$15,941	

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

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	2,346	\$3,388	\$3,259	\$0	\$129	\$5	-\$113	
\$ 5,000 - 9,999	1,461	10,938	9,751	5	1,182	47	23	
10,000 - 19,999	2,797	41,884	29,667	507	11,706	477	179	
20,000 - 29,999	2,426	59,987	30,881	749	28,344	1,244	537	
30,000 - 39,999	2,008	70,062	28,298	657	41,088	1,935	796	
40,000 - 49,999	1,660	74,462	25,904	618	47,878	2,395	977	
50,000 - 59,999	1,417	77,672	23,408	541	53,600	2,818	1,101	
60,000 - 74,999	1,715	114,977	30,599	801	83,401	4,623	1,801	
75,000 - 99,999	1,977	171,188	38,820	893	131,130	7,661	3,008	
100,000 - 199,999	3,631	504,861	85,452	1,651	416,440	28,159	10,812	
200,000 and over	5,123	7,664,069	395,860	2,221	6,272,060	481,357	87,278	
Total	26,561	\$8,793,486	\$701,899	\$8,643	\$7,086,957	\$530,721	\$106,400	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	2,708	\$4,686	\$4,651	\$0	\$34	\$1	\$1	
\$ 5,000 - 9,999	1,134	8,520	7,337	1	1,183	47	19	
10,000 - 19,999	1,005	14,027	7,810	97	6,109	249	90	
20,000 - 29,999	501	12,311	5,235	197	6,864	309	99	
30,000 - 39,999	344	11,970	4,309	180	7,458	366	132	
40,000 - 49,999	303	13,662	4,017	166	9,479	497	164	
50,000 - 59,999	219	12,000	3,278	107	8,615	464	140	
60,000 - 74,999	273	18,513	4,523	196	13,794	774	261	
75,000 - 99,999	331	28,691	6,486	252	21,952	1,278	394	
100,000 - 199,999	707	100,179	15,754	689	83,567	5,673	1,447	
200,000 and over	1,078	966,782	47,624	1,305	834,696	63,914	8,508	
Total	8,603	\$1,191,339	\$111,025	\$3,190	\$993,752	\$73,573	\$11,253	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	366	\$701	\$612	\$0	\$88	\$4	-\$23	
\$ 5,000 - 9,999	216	1,564	1,061	0	502	20	11	
10,000 - 19,999	312	4,595	2,390	18	2,181	90	43	
20,000 - 29,999	277	6,802	2,812	55	3,916	181	87	
30,000 - 39,999	198	6,908	2,376	47	4,465	226	88	
40,000 - 49,999	199	8,941	2,546	70	6,298	334	106	
50,000 - 59,999	210	11,449	2,894	85	8,471	469	149	
60,000 - 74,999	254	17,112	3,817	110	13,185	758	190	
75,000 - 99,999	389	33,967	7,121	247	26,511	1,575	382	
100,000 - 199,999	1,038	151,818	24,478	928	125,986	8,642	1,709	
200,000 and over	3,506	5,481,645	210,884	4,746	4,221,944	324,134	26,450	
Total	6,965	\$5,725,502	\$260,992	\$6,307	\$4,413,547	\$336,432	\$29,193	

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

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	98	\$213	\$193	\$0	\$19	\$1	\$0	
\$ 5,000 - 9,999	77	567	391	0	176	7	5	
10,000 - 19,999	109	1,556	849	15	692	28	14	
20,000 - 29,999	68	1,628	636	16	976	44	24	
30,000 - 39,999	39	1,357	505	12	840	41	13	
40,000 - 49,999	44	1,967	604	17	1,345	70	21	
50,000 - 59,999	47	2,608	586	17	2,005	112	39	
60,000 - 74,999	71	4,784	1,058	50	3,676	205	49	
75,000 - 99,999	97	8,416	1,653	78	6,616	386	109	
100,000 - 199,999	182	26,021	3,732	166	22,123	1,503	253	
200,000 and over	305	466,846	27,428	354	344,542	26,437	1,642	
Total	1,137	\$515,964	\$37,637	\$725	\$383,010	\$28,834	\$2,169	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	129	\$343	\$293	\$0	\$51	\$2	\$0	
\$ 5,000 - 9,999	138	1,001	565	0	436	17	10	
10,000 - 19,999	162	2,352	1,221	7	1,123	47	23	
20,000 - 29,999	109	2,724	1,117	26	1,581	72	26	
30,000 - 39,999	109	3,802	1,437	42	2,322	113	38	
40,000 - 49,999	108	4,887	1,568	61	3,258	167	52	
50,000 - 59,999	103	5,651	1,606	62	3,983	211	70	
60,000 - 74,999	118	7,905	1,922	101	5,882	323	87	
75,000 - 99,999	140	12,151	2,682	107	9,362	541	179	
100,000 - 199,999	189	26,158	4,442	190	21,525	1,446	517	
200,000 and over	197	192,923	8,978	173	177,778	13,623	2,936	
Total	1,502	\$259,896	\$25,832	\$769	\$227,301	\$16,562	\$3,936	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	406	\$805	\$719	\$0	\$86	\$3	-\$95	
\$ 5,000 - 9,999	307	2,302	1,589	0	712	29	16	
10,000 - 19,999	433	6,447	3,342	59	3,035	126	56	
20,000 - 29,999	383	9,504	3,872	121	5,493	251	90	
30,000 - 39,999	313	10,886	3,609	132	7,130	352	109	
40,000 - 49,999	247	11,106	3,313	117	7,675	400	113	
50,000 - 59,999	225	12,272	3,257	123	8,892	477	130	
60,000 - 74,999	284	19,138	5,014	209	13,806	772	207	
75,000 - 99,999	386	33,598	7,179	271	26,068	1,529	421	
100,000 - 199,999	926	132,142	21,910	813	108,846	7,389	1,621	
200,000 and over	1,920	1,844,221	83,631	2,370	1,575,248	120,705	18,889	
Total	5,830	\$2,082,420	\$137,435	\$4,215	\$1,756,992	\$132,032	\$21,556	

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

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	900	\$1,979	\$1,716	\$0	\$263	\$11	-\$17	
\$ 5,000 - 9,999	774	5,677	3,710	2	1,964	79	41	
10,000 - 19,999	988	14,341	7,512	115	6,714	276	132	
20,000 - 29,999	792	19,737	7,992	197	11,549	534	221	
30,000 - 39,999	636	22,188	7,116	162	14,910	754	316	
40,000 - 49,999	645	28,957	8,382	249	20,325	1,077	413	
50,000 - 59,999	575	31,502	8,065	295	23,099	1,251	534	
60,000 - 74,999	806	54,227	12,772	530	40,824	2,288	808	
75,000 - 99,999	1,080	94,313	19,151	785	74,229	4,354	1,494	
100,000 - 199,999	2,102	296,357	47,435	1,834	245,654	16,631	4,882	
200,000 and over	3,079	4,248,148	190,950	3,447	3,574,913	274,304	28,145	
Total	12,377	\$4,817,424	\$314,799	\$7,616	\$4,014,445	\$301,556	\$36,968	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	238	\$466	\$417	\$0	\$49	\$2	\$1	
\$ 5,000 - 9,999	188	1,357	922	1	434	17	12	
10,000 - 19,999	244	3,540	1,915	37	1,588	65	33	
20,000 - 29,999	139	3,374	1,341	46	1,988	91	52	
30,000 - 39,999	134	4,683	1,489	52	3,142	159	66	
40,000 - 49,999	119	5,325	1,592	70	3,663	191	71	
50,000 - 59,999	112	6,154	1,539	67	4,548	249	76	
60,000 - 74,999	114	7,777	1,795	82	5,844	327	95	
75,000 - 99,999	201	17,441	3,704	170	13,567	792	178	
100,000 - 199,999	368	52,467	8,665	372	43,275	2,928	579	
200,000 and over	686	1,323,178	55,362	701	1,087,807	83,558	4,542	
Total	2,543	\$1,425,763	\$78,741	\$1,598	\$1,165,904	\$88,380	\$5,705	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	112	\$234	\$209	\$0	\$25	\$1	\$1	
\$ 5,000 - 9,999	84	622	417	0	205	8	5	
10,000 - 19,999	106	1,552	765	5	781	32	14	
20,000 - 29,999	71	1,744	767	14	964	44	20	
30,000 - 39,999	54	1,872	657	18	1,197	58	21	
40,000 - 49,999	53	2,375	688	16	1,671	90	31	
50,000 - 59,999	62	3,409	833	30	2,547	142	43	
60,000 - 74,999	93	6,331	1,443	61	4,828	271	59	
75,000 - 99,999	94	8,252	1,725	73	6,454	378	94	
100,000 - 199,999	236	34,185	5,319	233	28,545	1,944	356	
200,000 and over	458	662,958	42,301	510	507,109	38,902	2,779	
Total	1,423	\$723,534	\$55,123	\$960	\$554,326	\$41,872	\$3,422	

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

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	111	\$256	\$220	\$0	\$36	\$1	\$1	
\$ 5,000 - 9,999	103	792	542	0	249	10	5	
10,000 - 19,999	157	2,350	1,277	6	1,064	44	15	
20,000 - 29,999	99	2,470	1,064	42	1,364	62	23	
30,000 - 39,999	85	2,940	1,016	38	1,886	91	25	
40,000 - 49,999	69	3,118	881	34	2,203	115	31	
50,000 - 59,999	84	4,577	1,080	45	3,453	185	39	
60,000 - 74,999	108	7,230	1,667	89	5,473	309	86	
75,000 - 99,999	129	11,389	2,380	130	8,879	518	139	
100,000 - 199,999	238	33,804	5,002	246	28,556	1,939	381	
200,000 and over	417	480,448	24,843	504	370,753	28,421	1,927	
Total	1,600	\$549,373	\$39,971	\$1,134	\$423,916	\$31,696	\$2,675	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	121	\$155	\$151	\$0	\$4	\$0	-\$33	
\$ 5,000 - 9,999	49	366	302	2	62	2	1	
10,000 - 19,999	119	1,832	1,178	13	640	26	9	
20,000 - 29,999	113	2,760	1,289	24	1,447	64	24	
30,000 - 39,999	84	2,906	1,152	20	1,717	83	27	
40,000 - 49,999	74	3,297	1,153	12	2,132	110	37	
50,000 - 59,999	76	4,174	1,138	26	3,010	162	55	
60,000 - 74,999	98	6,624	1,566	45	5,013	279	85	
75,000 - 99,999	100	8,747	1,888	46	6,813	405	132	
100,000 - 199,999	152	20,934	3,535	72	17,327	1,168	385	
200,000 and over	265	499,097	39,359	109	384,767	29,562	3,124	
Total	1,251	\$550,890	\$52,710	\$369	\$422,932	\$31,862	\$3,848	

				Before Proration				
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	139	\$333	\$283	\$0	\$50	\$2	\$1	
\$ 5,000 - 9,999	134	970	608	0	362	14	9	
10,000 - 19,999	160	2,327	1,249	8	1,070	44	22	
20,000 - 29,999	113	2,815	1,177	21	1,617	74	31	
30,000 - 39,999	99	3,457	1,128	34	2,296	115	40	
40,000 - 49,999	77	3,427	1,118	28	2,281	117	47	
50,000 - 59,999	75	4,113	1,143	47	2,923	157	52	
60,000 - 74,999	127	8,557	2,083	91	6,383	357	97	
75,000 - 99,999	167	14,376	3,258	104	10,931	637	186	
100,000 - 199,999	296	41,079	6,373	253	34,160	2,298	659	
200,000 and over	293	458,297	12,066	240	293,586	22,512	2,952	
Total	1,680	\$539,751	\$30,484	\$826	\$355,659	\$26,327	\$4,096	

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

				Before Proration				
New Jersey				Dependent	Taxable	Tax Before	Tax	
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under \$ 5,000	7,831	\$16,819	\$15,321	\$2	\$1,496	\$60	-\$183	
\$ 5,000 - 9,999	7,522	56,440	44,355	45	12,040	482	295	
10,000 - 19,999	16,379	245,818	150,309	4,477	91,019	3,729	2,248	
20,000 - 29,999	18,687	470,948	204,651	10,250	255,991	11,567	7,941	
30,000 - 39,999	23,120	812,588	271,682	13,084	527,770	26,268	20,857	
40,000 - 49,999	24,166	1,085,683	307,739	14,880	762,941	40,291	32,796	
50,000 - 59,999	22,001	1,208,931	312,904	15,500	880,430	48,154	38,841	
60,000 - 74,999	30,207	2,036,076	483,810	25,501	1,526,121	86,020	67,916	
75,000 - 99,999	43,544	3,789,857	810,782	45,497	2,933,080	171,326	127,450	
100,000 - 199,999	79,589	10,995,750	1,842,722	97,645	9,050,492	606,697	409,971	
200,000 and over	43,008	26,606,355	1,306,017	62,678	24,313,945	1,855,072	1,035,780	
Total	316,054	\$47,325,265	\$5,750,293	\$289,558	\$40,355,326	\$2,849,666	\$1,743,912	

				Before Proration				
North Carolina				Dependent	Taxable	Tax Before	Tax	
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under \$ 5,000	535	\$840	\$774	\$0	\$66	\$3	\$2	
\$ 5,000 - 9,999	425	3,270	2,802	1	467	19	8	
10,000 - 19,999	837	12,458	7,934	204	4,320	177	58	
20,000 - 29,999	606	14,858	6,925	285	7,634	338	100	
30,000 - 39,999	460	15,992	5,860	233	9,852	463	135	
40,000 - 49,999	381	17,058	5,599	218	11,202	556	158	
50,000 - 59,999	282	15,568	4,326	170	11,072	577	159	
60,000 - 74,999	369	24,852	6,187	262	18,403	1,003	322	
75,000 - 99,999	446	38,691	7,945	347	30,400	1,769	464	
100,000 - 199,999	779	109,988	16,779	612	91,991	6,219	1,948	
200,000 and over	869	1,058,764	52,614	961	917,266	70,328	8,562	
Total	5,989	\$1,312,340	\$117,745	\$3,292	\$1,102,674	\$81,452	\$11,917	

				Before Proration				
Ohio				Dependent	Taxable	Tax Before	Tax	
Income Class*	Number	NYAGI*	Deductions	Exemptions	Income	Credits	Liability	
Under \$ 5,000	291	\$569	\$509	\$1	\$58	\$2	-\$10	
\$ 5,000 - 9,999	225	1,670	1,151	2	516	21	12	
10,000 - 19,999	340	4,898	2,436	28	2,434	100	49	
20,000 - 29,999	219	5,394	2,396	101	2,897	131	50	
30,000 - 39,999	174	6,120	1,991	82	4,047	203	74	
40,000 - 49,999	169	7,510	2,173	93	5,244	271	84	
50,000 - 59,999	174	9,574	2,347	98	7,129	387	133	
60,000 - 74,999	227	15,382	3,491	123	11,768	662	182	
75,000 - 99,999	303	26,237	5,215	248	20,544	1,202	255	
100,000 - 199,999	541	77,336	11,755	532	64,932	4,411	939	
200,000 and over	892	1,325,468	84,014	857	937,534	71,948	5,732	
Total	3,555	\$1,480,158	\$117,480	\$2,166	\$1,057,102	\$79,337	\$7,501	

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

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	2,471	\$5,977	\$5,363	\$0	\$625	\$25	-\$37	
\$	5,000 -	9,999	2,320	17,183	13,164	38	3,981	159	91
	10,000 -	19,999	4,222	62,960	39,063	1,485	22,412	915	474
	20,000 -	29,999	4,315	108,084	47,571	2,985	57,521	2,557	1,524
	30,000 -	39,999	4,382	153,267	53,408	3,558	96,283	4,571	3,242
	40,000 -	49,999	4,227	189,944	57,182	4,001	128,761	6,381	4,476
	50,000 -	59,999	3,703	203,741	54,563	3,927	145,215	7,481	5,136
	60,000 -	74,999	4,661	312,791	73,231	5,263	234,297	12,765	8,597
	75,000 -	99,999	5,055	435,598	88,302	6,059	341,040	19,687	12,467
	100,000 -	199,999	5,378	722,826	111,945	6,185	603,929	40,197	21,046
	200,000 and over	3,678	3,488,914	152,224	4,285	3,062,688	234,480	44,019	
	Total	44,412	\$5,701,286	\$696,016	\$37,786	\$4,696,752	\$329,218	\$101,034	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	141	\$332	\$281	\$0	\$52	\$2	-\$1	
\$	5,000 -	9,999	136	1,001	691	3	306	12	6
	10,000 -	19,999	181	2,621	1,431	33	1,157	48	23
	20,000 -	29,999	116	2,896	1,103	43	1,721	79	33
	30,000 -	39,999	116	3,964	1,411	40	2,513	123	44
	40,000 -	49,999	90	4,026	1,143	55	2,829	147	52
	50,000 -	59,999	82	4,491	1,285	40	3,166	170	51
	60,000 -	74,999	109	7,427	1,784	67	5,576	313	116
	75,000 -	99,999	142	12,469	2,609	130	9,730	564	211
	100,000 -	199,999	244	34,676	5,597	212	28,867	1,956	538
	200,000 and over	295	295,051	10,956	291	222,407	17,042	2,783	
	Total	1,652	\$368,953	\$28,291	\$914	\$278,323	\$20,455	\$3,855	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	302	\$426	\$397	\$0	\$29	\$1	\$1	
\$	5,000 -	9,999	179	1,322	1,163	1	158	6	3
	10,000 -	19,999	332	4,912	3,124	81	1,697	69	25
	20,000 -	29,999	228	5,616	2,685	98	2,832	125	36
	30,000 -	39,999	168	5,874	2,309	65	3,500	164	52
	40,000 -	49,999	158	7,014	2,413	95	4,506	218	81
	50,000 -	59,999	115	6,289	1,747	42	4,461	233	76
	60,000 -	74,999	159	10,518	2,945	88	7,485	403	121
	75,000 -	99,999	171	14,732	3,332	93	11,307	654	248
	100,000 -	199,999	256	36,135	5,806	151	30,040	2,032	689
	200,000 and over	301	297,925	14,656	182	240,103	18,392	4,641	
	Total	2,369	\$390,764	\$40,579	\$896	\$306,118	\$22,297	\$5,974	

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

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	116	\$215	\$205	\$0	\$10	\$0	\$0
\$	5,000 -	61	446	373	0	73	3	1
	10,000 -	131	1,905	1,200	17	689	28	14
	20,000 -	115	2,886	1,311	46	1,511	67	31
	30,000 -	98	3,430	1,318	46	2,066	98	47
	40,000 -	67	3,009	825	30	2,154	111	44
	50,000 -	70	3,806	1,040	28	2,738	144	49
	60,000 -	101	6,785	1,814	63	4,907	272	123
	75,000 -	117	10,233	2,035	89	8,110	476	115
	100,000 -	188	26,603	4,211	175	22,217	1,503	319
	200,000 and over	299	682,400	38,531	288	576,173	44,276	2,180
	Total	1,363	\$741,718	\$52,863	\$782	\$620,647	\$46,980	\$2,924

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	363	\$587	\$532	\$0	\$55	\$2	\$2
\$	5,000 -	241	1,810	1,394	4	412	16	10
	10,000 -	505	7,503	4,457	100	2,946	121	47
	20,000 -	345	8,558	3,723	137	4,679	211	71
	30,000 -	278	9,666	3,439	136	6,091	298	122
	40,000 -	255	11,456	3,454	113	7,853	408	134
	50,000 -	248	13,588	3,702	150	9,736	526	156
	60,000 -	255	17,106	4,073	183	12,850	725	213
	75,000 -	419	36,399	7,795	325	28,280	1,659	477
	100,000 -	831	118,910	18,633	771	99,091	6,736	1,645
	200,000 and over	1,884	5,168,105	236,818	2,231	2,660,055	204,272	15,735
	Total	5,624	\$5,393,687	\$288,019	\$4,150	\$2,832,048	\$214,973	\$18,612

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	280	\$641	\$565	\$0	\$75	\$3	\$1
\$	5,000 -	288	2,116	1,485	2	629	25	14
	10,000 -	403	6,119	3,521	65	2,533	104	48
	20,000 -	391	9,770	3,991	174	5,605	253	117
	30,000 -	384	13,529	4,528	190	8,810	427	225
	40,000 -	357	16,197	4,634	248	11,314	574	336
	50,000 -	347	19,098	4,937	273	13,889	717	351
	60,000 -	432	29,119	6,670	422	22,027	1,195	548
	75,000 -	454	39,187	7,796	427	30,964	1,781	773
	100,000 -	513	69,326	10,573	465	58,201	3,885	1,548
	200,000 and over	368	244,054	12,190	329	222,105	16,968	3,627
	Total	4,217	\$449,155	\$60,891	\$2,595	\$376,153	\$25,933	\$7,587

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

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	505	\$842	\$757	\$0	\$85	\$3	\$2	
\$	5,000 -	9,999	338	2,469	1,889	1	578	23	13
	10,000 -	19,999	580	8,746	4,944	96	3,706	153	57
	20,000 -	29,999	586	14,563	6,152	208	8,203	374	125
	30,000 -	39,999	455	15,727	5,373	234	10,058	493	163
	40,000 -	49,999	358	16,094	4,739	198	11,079	575	144
	50,000 -	59,999	314	17,203	4,698	180	12,285	659	183
	60,000 -	74,999	387	26,015	6,039	233	19,583	1,105	306
	75,000 -	99,999	521	45,179	8,896	325	35,879	2,115	607
	100,000 -	199,999	1,138	161,201	26,051	928	133,869	9,075	2,415
	200,000 and over	2,084	2,257,830	121,992	2,422	1,835,870	140,716	21,065	
	Total	7,266	\$2,565,872	\$191,531	\$4,825	\$2,071,195	\$155,290	\$25,080	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	142	\$232	\$203	\$0	\$28	\$1	\$1	
\$	5,000 -	9,999	69	492	387	0	105	4	2
	10,000 -	19,999	151	2,223	1,170	16	1,030	43	18
	20,000 -	29,999	140	3,438	1,452	37	1,933	88	35
	30,000 -	39,999	120	4,199	1,665	46	2,488	118	32
	40,000 -	49,999	80	3,619	1,153	28	2,408	124	36
	50,000 -	59,999	75	4,114	1,098	26	2,990	159	50
	60,000 -	74,999	113	7,619	1,893	70	5,656	319	63
	75,000 -	99,999	119	10,243	2,281	72	7,890	463	118
	100,000 -	199,999	270	38,608	6,727	228	31,510	2,144	511
	200,000 and over	461	3,251,033	48,188	431	2,789,197	214,645	3,090	
	Total	1,740	\$3,325,819	\$66,216	\$954	\$2,845,236	\$218,108	\$3,957	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	99	\$183	\$164	\$0	\$19	\$1	\$1	
\$	5,000 -	9,999	82	600	399	0	201	8	5
	10,000 -	19,999	140	2,046	1,077	10	950	39	19
	20,000 -	29,999	71	1,742	646	9	1,087	51	23
	30,000 -	39,999	53	1,837	650	30	1,157	56	17
	40,000 -	49,999	54	2,427	726	23	1,678	88	24
	50,000 -	59,999	50	2,774	622	14	2,138	117	31
	60,000 -	74,999	76	5,103	1,105	38	3,960	223	58
	75,000 -	99,999	77	6,689	1,278	65	5,261	308	64
	100,000 -	199,999	177	26,116	3,638	195	22,283	1,525	213
	200,000 and over	313	497,353	26,196	345	425,758	32,698	1,693	
	Total	1,192	\$546,870	\$36,500	\$729	\$464,493	\$35,113	\$2,149	

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

All Other States				Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Income Class*	Number	NYAGI*						
Under \$ 5,000	901	\$1,506	\$1,370	\$0	\$136	\$5	\$3	
\$ 5,000 - 9,999	686	5,092	3,767	5	1,321	53	29	
10,000 - 19,999	1,269	19,152	10,793	184	8,175	336	112	
20,000 - 29,999	884	21,747	9,684	341	11,680	521	151	
30,000 - 39,999	675	23,454	8,404	336	14,685	697	226	
40,000 - 49,999	586	26,276	8,028	299	17,894	907	264	
50,000 - 59,999	503	27,595	7,884	339	19,286	1,015	257	
60,000 - 74,999	606	40,869	10,045	456	30,269	1,676	449	
75,000 - 99,999	711	61,976	13,396	561	47,895	2,793	786	
100,000 - 199,999	1,178	165,559	26,348	1,008	137,261	9,286	2,295	
200,000 and over	1,695	3,440,571	171,326	1,549	2,392,595	183,724	17,342	
Total	9,694	\$3,833,797	\$271,045	\$5,078	\$2,681,195	\$201,014	\$21,913	

Canada				Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Income Class*	Number	NYAGI*						
Under \$ 5,000	196	\$280	\$274	\$0	\$6	\$0	\$0	
\$ 5,000 - 9,999	76	540	495	1	44	2	1	
10,000 - 19,999	146	2,095	1,296	26	773	31	23	
20,000 - 29,999	136	3,438	1,160	61	2,217	103	85	
30,000 - 39,999	127	4,408	1,232	75	3,069	156	131	
40,000 - 49,999	114	5,147	1,137	70	3,941	215	169	
50,000 - 59,999	73	3,985	666	50	3,269	189	161	
60,000 - 74,999	84	5,670	865	48	4,758	283	201	
75,000 - 99,999	66	5,686	845	47	4,794	292	194	
100,000 - 199,999	89	12,635	1,078	52	11,411	790	479	
200,000 and over	74	87,199	1,411	75	85,713	6,574	1,169	
Total	1,181	\$131,082	\$10,457	\$506	\$119,994	\$8,636	\$2,614	

China				Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Income Class*	Number	NYAGI*						
Under \$ 5,000	202	\$222	\$218	\$0	\$3	\$0	\$0	
\$ 5,000 - 9,999	81	602	544	0	58	2	1	
10,000 - 19,999	98	1,362	784	0	578	23	20	
20,000 - 29,999	38	923	338	2	583	27	20	
30,000 - 39,999	13	449	95	1	353	19	12	
40,000 - 49,999	d/	d/	d/	d/	d/	d/	d/	
50,000 - 59,999	10	537	92	4	441	26	22	
60,000 - 74,999	d/	d/	d/	d/	d/	d/	d/	
75,000 - 99,999	d/	d/	d/	d/	d/	d/	d/	
100,000 - 199,999	d/	d/	d/	d/	d/	d/	d/	
200,000 and over	d/	d/	d/	d/	d/	d/	d/	
Total	487	\$11,760	\$2,620	\$37	\$9,104	\$602	\$263	

d/ Tax Law secrecy provisions prohibit disclosure.

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

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	84	\$115	\$112	\$0	\$3	\$0	\$0
\$	5,000 -	50	370	346	0	24	1	0
	10,000 -	51	726	392	0	335	14	11
	20,000 -	35	856	289	4	563	26	21
	30,000 -	28	958	248	2	708	37	35
	40,000 -	10	422	95	2	325	18	12
	50,000 -	12	636	116	1	519	31	30
	60,000 -	15	1,005	162	4	839	50	43
	75,000 -	21	1,815	202	1	1,612	100	70
	100,000 -	44	5,989	456	22	5,511	377	251
	200,000 and over	63	49,131	680	33	45,671	3,498	2,174
Total		413	\$62,023	\$3,098	\$69	\$56,109	\$4,152	\$2,648

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	101	\$221	\$221	\$0	\$0	\$0	\$0
\$	5,000 -	118	865	802	0	64	3	1
	10,000 -	104	1,515	795	3	717	29	24
	20,000 -	56	1,331	453	5	873	40	32
	30,000 -	27	944	253	4	687	36	30
	40,000 -	17	767	167	0	600	33	28
	50,000 -	13	694	192	10	491	25	13
	60,000 -	16	1,089	205	8	876	50	46
	75,000 -	d/	d/	d/	d/	d/	d/	d/
	100,000 -	16	2,020	205	2	1,813	121	105
	200,000 and over	d/	d/	d/	d/	d/	d/	d/
Total		483	\$13,882	\$3,461	\$41	\$8,173	\$481	\$384

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	788	\$2,492	\$2,492	\$0	\$0	\$0	\$0
\$	5,000 -	534	3,544	3,404	0	139	6	2
	10,000 -	84	1,172	629	0	542	22	16
	20,000 -	27	636	211	0	425	20	16
	30,000 -	15	525	131	2	393	20	13
	40,000 -	10	440	85	4	351	20	18
	50,000 -	d/	d/	d/	d/	d/	d/	d/
	60,000 -	11	731	90	0	641	39	21
	75,000 -	d/	d/	d/	d/	d/	d/	d/
	100,000 -	35	4,840	392	10	4,439	305	135
	200,000 and over	191	460,388	16,141	231	442,076	33,989	6,355
Total		1,708	\$475,776	\$23,776	\$255	\$449,805	\$34,469	\$6,594

d/ Tax Law secrecy provisions prohibit disclosure.

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

All Other Countries		Income Class*	Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
	Under	\$ 5,000	5,295	\$6,814	\$6,752	\$0	\$60	\$2	-\$14
\$	5,000 -	9,999	2,008	14,639	13,362	17	1,260	50	21
	10,000 -	19,999	2,911	43,049	24,048	368	18,633	761	524
	20,000 -	29,999	1,867	45,736	17,689	651	27,368	1,250	880
	30,000 -	39,999	1,220	42,401	12,531	560	29,245	1,480	1,080
	40,000 -	49,999	942	42,271	10,290	473	31,470	1,710	1,286
	50,000 -	59,999	710	38,790	7,638	345	30,763	1,743	1,233
	60,000 -	74,999	784	52,491	9,295	368	42,776	2,508	1,760
	75,000 -	99,999	1,002	86,848	12,086	524	74,005	4,536	3,087
	100,000 -	199,999	1,738	246,036	22,796	990	221,584	15,287	9,780
	200,000 and over		2,529	2,464,907	57,719	2,481	2,234,985	171,290	47,483
	Total		21,006	\$3,083,982	\$194,205	\$6,777	\$2,712,149	\$200,618	\$67,119

Residence Unknown+		Income Class*	Number	NYAGI*	Before Proration			Tax Liability	
					Deductions	Dependent Exemptions	Taxable Income		Tax Before Credits
	Under	\$ 5,000	4,396	\$6,331	\$6,055	\$0	\$275	\$11	-\$3
\$	5,000 -	9,999	2,536	18,816	16,164	29	2,622	105	49
	10,000 -	19,999	4,554	67,805	38,043	608	29,154	1,192	748
	20,000 -	29,999	2,859	70,294	27,250	925	42,106	1,927	1,190
	30,000 -	39,999	2,209	77,025	23,208	868	52,933	2,682	1,725
	40,000 -	49,999	1,707	76,352	19,826	701	55,792	3,011	2,036
	50,000 -	59,999	1,290	70,741	16,068	621	54,051	3,025	1,980
	60,000 -	74,999	1,452	97,388	19,772	832	76,783	4,460	2,941
	75,000 -	99,999	1,634	142,209	24,940	1,039	116,161	7,013	4,516
	100,000 -	199,999	2,885	405,936	49,164	1,962	354,810	24,312	16,137
	200,000 and over		2,627	1,974,184	92,203	2,244	1,744,460	133,284	45,989
	Total		28,149	\$3,007,081	\$332,694	\$9,829	\$2,529,148	\$181,022	\$77,308

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

+ Includes individuals filing a nonresidential IT-203 return but indicating a New York address. This category includes tax returns completed by preparers located in New York filing on behalf of nonresidents.

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 2003. As with full year nonresidents, data reported by these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), 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 NYAGI. Therefore, data users should exercise caution when comparing data from recent years with data from prior to 1997.

In 2003, part-year resident filers represented 2 percent of all personal income tax filers. As Table 9 indicates, the number of filers identified as part-year residents increased by 4.7 percent to 187,584 in 2003. Moreover, tax liability reported by part-year residents was \$375 million in 2003, or 6.9 percent more than 2002.

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 form 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 part-year population reported in this study is understated to the extent that part-year filers file resident tax returns. 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 from these filers are included in the full-year resident tables.

After limiting the potential part-year resident populations to IT-203 form filers, OTPA computer programs review the tax forms to select the part-year tax form check-off box, permanent address, and tax mailing label address information. These data are used to cull the part-year filers from the entire IT-203 population. Unfortunately, the data presented in these fields are not always critical to the processing of the return. Part-year resident information can often be conflicting, potentially misleading and incomplete, thereby reducing the reliability of the data.

Two other factors further diminish the usefulness of these data as a tool for understanding migration trends. First, the data are not an inclusive representation of part-year resident activity occurring within the state. Part-year residents filing a resident return are identified as full-year residents. Also, the displayed information includes data only from filers with a continuing linkage to the state's income tax law. For example, individuals moving out-of-state with no income attributable to New York are not required to file a New York 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 2002 and 2003

(Dollar Data in Thousands)

Item	2002	2003	Change	
			Number	Percent
All Returns				
Number	179,189	187,584	8,395	4.7
Total Income*	\$11,846,311	\$12,241,264	\$394,953	3.3
Tax Liability**	\$350,346	\$374,500	\$24,154	6.9
Taxable Returns				
Number	143,649	148,163	4,514	3.1
Total Income*	\$11,237,107	\$11,503,688	\$266,581	2.4
Tax Liability**	\$355,231	\$380,420	\$25,189	7.1
Nontaxable Returns				
Number	35,540	39,421	3,881	10.9
Total Income*	\$609,204	\$737,576	\$128,372	21.1
Tax Liability**	-\$4,885	-\$5,920	-\$1,035	21.2

* Total income is federal source New York Adjusted Gross Income (includes non-New York income).

** Includes refundable tax credits.

Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns) in 2003

(Dollar Data in Thousands)

Income Class*	Number	NYAGI*	Deductions	Before Proration			Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits	
Under 5000	12,488	\$27,873	\$26,526	\$1	\$1,348	\$54	-\$327
5000 - 9,999	16,202	122,928	105,123	221	17,567	703	-1,069
10,000 - 19,999	34,262	510,314	294,069	8,522	207,540	8,480	940
20,000 - 29,999	26,381	651,897	253,742	10,157	387,844	17,699	8,733
30,000 - 39,999	19,922	693,686	207,065	8,042	478,407	24,193	14,183
40,000 - 49,999	15,194	679,617	171,540	6,777	501,268	26,793	15,772
50,000 - 59,999	10,961	599,763	133,973	5,559	459,994	25,487	14,926
60,000 - 74,999	12,247	820,938	161,588	6,908	652,175	37,462	22,207
75,000 - 99,999	13,417	1,158,037	196,993	8,468	952,379	56,853	33,619
100,000 - 199,999	18,221	2,486,264	326,326	13,168	2,146,089	144,878	85,815
200,000 and over	8,289	4,489,944	205,824	7,070	4,145,855	315,784	179,702
Total	187,584	\$12,241,264	\$2,082,768	\$74,894	\$9,950,465	\$658,387	\$374,500

* 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 2003 New York State income tax returns. 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 form. A copy of each resident, nonresident, and part-year resident tax return for 2003 appears in the Appendix.

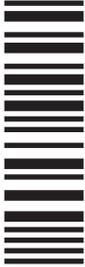
Tax Liability and Collections

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 — 2003

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



Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address (number and street or rural route)		Apartment number
	City, village, or post office	State	ZIP code
	Permanent home address (see instructions) (number and street or rural route)		Apartment number
City, village, or post office		State NY	ZIP code

▼ Your social security number

▼ Spouse's social security number

NY State county of residence

School district name

School district code number

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

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

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

(C) Were you a city of New York resident for all of 2003? (Part-year residents must file Form IT-201; see instructions.) Yes No

(D) Were you a city of Yonkers resident for all of 2003? (Part-year residents must file Form IT-201; see instructions.) Yes No

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

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

New York State City of New York City of Yonkers

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

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

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

Request for direct deposit

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

a Routing number b Type: Checking Savings

c Account number

Claim for earned income credit for IT-100 filers

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

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

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

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

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

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

First name, middle initial, and last name	Qualified expenses paid in 2003	* Person with disability	Social security number	Year of birth
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

* See instructions.

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

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

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

If you are claiming expenses paid for a dependent child born in 1990, enter that **child's month of birth**. Include as qualified expenses only those paid from January 1, 2003, through the day preceding the child's 13th birthday.

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

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



IT-200

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Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address (number and street or rural route)		Apartment number
	City, village, or post office	State	ZIP code
Permanent home address (see page 20) (number and street or rural route)			Apartment number
City, village, or post office		State NY	ZIP code
			If taxpayer is deceased, enter first name and date of death.

▼ Your social security number	<input type="text"/>
▼ Spouse's social security number	<input type="text"/>
NY State county of residence	● <input type="text"/>
School district name	● <input type="text"/>
School district code number	<input type="text"/>

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

- (B)** Were you a **city of New York** resident for all of 2003? (Part-year residents must file Form IT-201; see instructions.) Yes No
- (C)** Can you be claimed as a dependent on another taxpayer's federal return? (see instructions, page 10) Yes No
- (D)** If you do not need forms mailed to you next year, mark an X in the box (see instructions, page 10)

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

	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 11)	<input type="text"/>	<input type="text"/>
8 Subtract line 7 from line 6. This is your federal adjusted gross income (see instructions, page 11)	<input type="text"/>	<input type="text"/>
9 Public employee contributions (see instr., page 11) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
10 Flexible benefits program (IRC 125 amount) (see instr., page 11) 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 11)	<input type="text"/>	<input type="text"/>
14 New York standard deduction (see instructions, page 11)	<input type="text"/>	<input type="text"/>
15 Exemptions for dependents only (not the same as total federal exemptions; see instructions, page 12)	<input type="text"/>	<input type="text"/>
16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 27)	<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"/>

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

2003

IT-200 (2003) (back)

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

19 New York State tax on line 18 amount (*use the State Tax Table, violet pages 47 through 54 of the instructions*) **19.** .

20 New York State household credit (*from table I, II, or III; see instructions, page 12*) **20.** .

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

22 City of New York resident tax on line 18 amount (*use City Tax Table, white pages 55 through 62 of the instructions*) **22.** .

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

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

25 City of Yonkers resident income tax surcharge (*from Yonkers Worksheet, page 13 of the instructions*) **25.** .

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

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

28 Voluntary gifts/contributions (whole dollar amounts only) (see instructions, page 18)
 Return a Gift to Wildlife w. . Missing/Exploited Children Fund ... c. .
 Breast Cancer Research Fund ... b. . Olympic Fund o. .
 Alzheimer's Fund a. . **Total of your line 28 gifts and contributions =** **28.** . **00**

29 Add line 21, and lines 24 through 28 **29.** .

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

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

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

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

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

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

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

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

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



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

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

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

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

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

40 If line 38 is less than line 29, subtract line 38 from line 29. This is the amount you owe (do not send cash; make your check or money order payable to New York State Income Tax; write your social security number and 2003 income tax on it) ... **40.** .

Third – party designee Do you want to allow another person to discuss this return with the Tax Dept? (*see page 20*) **Yes** (*complete the following*) **No**

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

Paid preparer's use only

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

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

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

Sign your return here

Your signature

Spouse's signature (*if joint return*)

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

Resident Income Tax Return

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

For the full year January 1, 2003, through December 31, 2003, or fiscal year beginning



IT-201

0 3

For office use only



Attach label, or print or type	Important: You must enter your social security number(s) in the boxes to the right.			and ending 0 3
	Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)		▼ Your social security number
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address (number and street or rural route)	Apartment number	New York State county of residence	
City, village, or post office	State	ZIP code	School district name	
Permanent home address (see page 47) (number and street or rural route)			Apartment number	School district code number
City, village, or post office		State	ZIP code	If taxpayer is deceased, enter first name and date of death.

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

- (B)** Can you be claimed as a dependent on another taxpayer's federal return? ... Yes No
- (C)** If you do not need forms mailed to you next year, mark an **X** in the box (see page 18) ...
- (D)** If you or your spouse maintained any living quarters in NY City during 2003, mark an **X** in the box (see pg. 19) ...
- (E) City of New York residents and city of New York part-year residents only:** (see page 19)
- (1) Number of months you lived in New York City in 2003 ...
 - (2) Number of months your spouse lived in New York City in 2003 ...

Staple check or money order here.

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Federal income and adjustments

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

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

New York additions (see page 20)

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

New York subtractions (see page 24)

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

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

IT-201 (2003) (back)

Dollars

Cents

33	Enter the amount from line 32 on the front page. This is your New York adjusted gross income	33.		.	
34	Deduction - mark an X in the appropriate box: <input type="checkbox"/> Standard (from page 29) or <input type="checkbox"/> Itemized (attach Form IT-201-ATT)	34.		.	
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35.		.	
36	Exemptions for dependents only (not the same as total federal exemptions; see page 29)	36.	0 0 0	.	0 0
37	Subtract line 36 from line 35 and enter the result on line 37. This is your taxable income	37.		.	
38	NY State tax on line 37 amount (use red NY State Tax Table on pages 75-82; if line 33 is more than \$100,000, see page 30)	38.		.	
39	New York State household credit (from table I, II, or III on page 32)	39.		.	
40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.		.	
41	New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 64)	41.		.	
42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank)	42.		.	
43	Net other New York State taxes (from Form IT-201-ATT, Part II, line 36; attach form)	43.		.	
44	Add lines 42 and 43. This is the total of your New York State taxes	44.		.	

City of New York and City of Yonkers taxes and credits

45	City of NY resident tax (use the City of NY Tax Table on white pages 83-90) ..	45.		.	
46	City of New York household credit (from table IV, V, or VI, page 34) ...	46.		.	
47	Subtract line 46 from line 45 (if line 46 is more than line 45, leave blank) ..	47.		.	
48	Other city of New York taxes (from Form IT-201-ATT, Part III, line 41; attach form) ...	48.		.	
49	Add lines 47 and 48	49.		.	
50	City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 67) ...	50.		.	
51	Subtract line 50 from line 49 (if line 50 is more than line 49, leave blank) ..	51.		.	
52	City of Yonkers resident income tax surcharge (see page 35) ...	52.		.	
53	City of Yonkers nonresident earnings tax (attach Form Y-203) ...	53.		.	
54	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)	54.		.	
55	Add lines 51 through 54. This is the total of your city of New York and city of Yonkers taxes	55.		.	
56	Sales or use tax (see instructions starting on page 36)	56.		.	

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

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

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

Payments and refundable credits (see page 42)

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

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

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 48 for the proper assembly of your return and attachments.

You can choose to have your refund sent directly to your bank account. See instructions on page 44 and fill in lines 71a, b, and c.

Sign your return below.

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

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

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

Nonresident and Part-Year Resident Income Tax Return

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



IT-203

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

For office use only



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

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

Three empty boxes for filing status

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

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

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

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

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

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

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

Table with columns for Federal amount (Dollars, Cents) and New York State amount (Dollars, Cents). Rows include: 1 Wages, salaries, tips, etc.; 2 Taxable interest income; 3 Ordinary dividends; 4 Taxable refunds, credits, or offsets of state and local income taxes; 5 Alimony received; 6 Business income or loss; 7 Capital gain or loss; 8 Other gains or losses; 9 Taxable amount of IRA distributions; 10 Taxable amount of pensions and annuities; 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 12 Farm income or loss; 13 Unemployment compensation; 14 Taxable amount of social security benefits; 15 Other income; 16 Add lines 1 through 15; 17 Total federal adjustments to income; 18 Subtract line 17 from line 16. This is your federal adjusted gross income; New York additions (19-22); New York subtractions (23-29); 30 Subtract line 29 from line 22. This is your New York adjusted gross income.

Tax Computation	31	Enter the amount from line 30, Federal amount column on the front page	31.		.	
	32	Enter the larger of your standard deduction (from page 31) or your itemized deduction (from Form IT-203-ATT, Sch. C, line 15; attach form). Mark an X in the appropriate box: <input type="checkbox"/> Standard <input type="checkbox"/> Itemized	32.		.	
	33	Subtract line 32 from line 31 (if line 32 is more than line 31, leave blank)	33.		.	
	34	Exemptions for dependents only (not the same as total federal exemptions; see page 31)	34.	0 0 0	.	0 0
	35	Subtract line 34 from line 33. This is your taxable income	35.		.	
Credits	36	New York State tax on line 35 amount (use the tan NY State Tax Table on page 59; if line 31 is more than \$100,000, see page 32)	36.		.	
	37	New York State household credit (from table I, II, or III, page 34 of instructions)	37.		.	
	38	Subtract line 37 from line 36 (if line 37 is more than line 36, leave blank)	38.		.	
	39	New York State child and dependent care credit (from Form IT-216; attach form; see page 35)	39.		.	
	40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.		.	
	41	New York State earned income credit (from Form IT-215; attach form; see page 35)	41.		.	
	42	Subtract line 41 from line 40 (if line 41 is more than line 40, leave blank). This is your base tax	42.		.	
	43	Income percentage New York State amount from line 30 \div Federal amount from line 30 = Round result to 4th decimal place.	43.		.	
	44	Multiply line 42 by the decimal on line 43. This is your allocated New York State tax	44.		.	
	45	New York State nonrefundable credits (from Form IT-203-B, line 50)	45.		.	
Cities	46	Subtract line 45 from line 44 (if line 45 is more than line 44, leave blank)	46.		.	
	47	Net other New York State taxes (from Form IT-203-B, line 24)	47.		.	
	48	Add lines 46 and 47. This is the total of your New York State taxes	48.		.	
	49	Other city of New York taxes (from Form IT-203-B, line 27; see page 35)	49.		.	
	50	City of Yonkers nonresident earnings tax (attach Form Y-203)	50.		.	
	51	Part-year Yonkers resident income tax surcharge (attach Form IT-360.1)	51.		.	
	52	Sales or use tax (see instructions beginning on page 36)	52.		.	

53 Voluntary gifts/contributions (whole dollar amounts only; see page 42) Olympic Fund o.

Return a Gift to Wildlife w. Missing/Exploited Children Fund c.

Breast Cancer Research Fund b. Alzheimer's Fund a. Total gifts = 53. 0 0

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

55 Part-year city of New York school tax credit (also complete item D on front)

56 Other refundable credits (from Form IT-203-B, line 67)

57 Total New York State tax withheld (see page 42)

58 Total city of New York tax withheld (see page 42)

59 Total city of Yonkers tax withheld (see page 42)

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

61 Add lines 55 through 60. This is the total of your **payments**

62 Amount overpaid. If line 61 is more than line 54, subtract line 54 from line 61 (also see lines 63 and 64)

63 Amount of line 62 that you want **refunded to you**

a Routing number b Type: Checking Savings

c Account number

64 Estimated tax: Amount of line 62 that you want applied to your 2004 estimated tax (subtract line 63 from line 62)

65 Amount you owe. If line 61 is less than line 54, subtract line 61 from line 54

For details on how to pay, see pages 44 and 45

66 Penalty for underpayment of tax (will reduce line 62 or increase line 65; see page 45)

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

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

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

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

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

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

Paid preparer's use only: Preparer's signature, Firm's name (or yours, if self-employed), Preparer's SSN or PTIN, Employer identification number, Date, Mark X if self-employed

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: New York State Department of Taxation and Finance

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