



August 2001

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# Analysis of 1998 Personal Income Tax Returns

*Profile of Income, Deductions,  
Credits and Tax*

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# Contents

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Statistical Highlights of 1998 Returns	Summary	1 1
Introduction and Background	Comparison With Other OTPA Reports	3 4
Prominent Features		7
Statistical Summary		11
	Distribution of Taxpayer Income and Tax Liability	12
	Income Sources	15
	Standard and Itemized Deductions	16
	Dependent Exemptions	18
	Credits	19
Selected Historical Trends	Income Sources	23 23
Focus on Nontaxable Returns	Overview of Tax Years 1994 Through 1998	27 27
Tables Accompanying This Report		33

---

## 1998 Fiduciary Returns

91

---

### Figures

<b>Figure 1:</b> Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 1998	13
<b>Figure 2:</b> Percent of NYAGI and Tax Liability by Decile for Resident Taxpayers in 1998	14
<b>Figure 3:</b> Distribution of Federal Gross Income by Source for Resident Taxpayers in 1998	16
<b>Figure 4:</b> Percent of Gross Itemized Deductions by Type for Resident Taxpayers in 1998	18
<b>Figure 5:</b> Number of Nontaxable Resident Returns – 1994-98	28
<b>Figure 6:</b> Tax Credits and Tax After Credits for Nontaxable Resident Returns – 1994-98	28

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### Tables

<b>Table 1:</b> Selected Provisions of New York State Personal Income Tax Structure – 1998 Tax Year	7
<b>Table 2:</b> 1998 Tax Rates	8
<b>Table 3:</b> Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 1997 and 1998	12
<b>Table 4:</b> Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 1997 and 1998	12
<b>Table 5:</b> Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 1998	14
<b>Table 6:</b> New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 1997 and 1998	15
<b>Table 7:</b> Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 1998	17
<b>Table 8:</b> Summary of Credits Claimed by Resident Taxpayers in 1998	19
<b>Table 9:</b> Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 1998	20

---

	<b>Table 10:</b> Residents Who Claimed the Earned Income Credit by Earned Income Class in 1998	21
	<b>Table 11:</b> Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 1998	22
	<b>Table 12:</b> Capital Gains and Retirement Income for Resident Taxable Returns from 1994 Through 1998	23
	<b>Table 13:</b> Major Subtraction Modifications for Resident Taxpayers from 1994 Through 1998	24
	<b>Table 14:</b> Average Major Itemized Deductions for Resident Taxpayers from 1994 Through 1998	25
	<b>Table 15:</b> Summary of Nontaxable Returns – 1994-1998	29
	<b>Table 16:</b> Summary of Credits on Nontaxable Resident Returns – 1994-1998	30
	<b>Table 17:</b> Major Subtraction Modifications on Nontaxable Returns – 1998 Tax Year	30
	<b>Table 18:</b> Deductions on Nontaxable Returns – 1998 Tax Year	31
	<b>Table 19:</b> Credits Claimed on Nontaxable Returns – 1998 Tax Year	31
Full-Year Resident Taxable Returns in 1998	<b>Table 20:</b> Major Items by New York Adjusted Gross Income Class	37
	<b>Table 21:</b> Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class	38
	<b>Table 22:</b> Average Amounts for Selected Items by New York Adjusted Gross Income Class	39
	<b>Table 23:</b> Federal Components of Income by New York Adjusted Gross Income Class	40
	<b>Table 24:</b> New York Modifications to Federal Income by NY Adjusted Gross Income Class	42
	<b>Table 25:</b> New York State Deductions by NY Adjusted Gross Income Class	43
	<b>Table 26:</b> Itemized Deductions by New York Adjusted Gross Income Class	44
	<b>Table 27:</b> Tax Credits by New York Adjusted Gross Income Class	46
	<b>Table 28:</b> Distribution of Taxpayers by Size of Tax Liability	47
Full-Year Nonresident Taxable Returns in 1998	<b>Table 29:</b> Major Items by Size of Federal AGI After NY Modifications	48

---

	<b>Table 30:</b> Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	49
	<b>Table 31:</b> Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	50
	<b>Table 32:</b> Distribution of Taxpayers by Size of Tax Liability	51
Part-Year Resident Taxable Returns in 1998	<b>Table 33:</b> Major Items by Size of Federal AGI After New York Modifications	52
	<b>Table 34:</b> Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications	53
	<b>Table 35:</b> Average Amounts for Selected Items by Size of Federal AGI After New York Modifications	54
	<b>Table 36:</b> Distribution of Taxpayers by Size of Tax Liability	55
Full-Year Resident Taxable Returns by Filing Status in 1998	<i>Single</i>	
	<b>Table 37:</b> Major Items by New York Adjusted Gross Income Class	59
	<b>Table 38:</b> Federal Components of Income by New York Adjusted Gross Income Class	60
	<b>Table 39:</b> New York Modifications to Federal Income by NY Adjusted Gross Income Class	62
	<b>Table 40:</b> New York State Deductions by New York Adjusted Gross Income Class	63
	<b>Table 41:</b> Itemized Deductions by New York Adjusted Gross Income Class	64
	<i>Married Filing Joint and Surviving Spouse</i>	
	<b>Table 42:</b> Major Items by New York Adjusted Gross Income Class	66
	<b>Table 43:</b> Federal Components of Income by New York Adjusted Gross Income Class	68
	<b>Table 44:</b> New York Modifications to Federal Income by NY Adjusted Gross Income Class	70
	<b>Table 45:</b> New York State Deductions by NY Adjusted Gross Income Class	71
	<b>Table 46:</b> Itemized Deductions by New York Adjusted Gross Income Class	72

---

*Married Filing Separate*

<b>Table 47:</b> Major Items by New York Adjusted Gross Income Class	74
<b>Table 48:</b> Federal Components of Income by New York Adjusted Gross Income Class	76
<b>Table 49:</b> New York Modifications to Federal Income by NY Adjusted Gross Income Class	78
<b>Table 50:</b> New York State Deductions by NY Adjusted Gross Income Class	79
<b>Table 51:</b> Itemized Deductions by New York Adjusted Gross Income Class	80

*Head of Household*

<b>Table 52:</b> Major Items by New York Adjusted Gross Income Class	82
<b>Table 53:</b> Federal Components of Income by New York Adjusted Gross Income Class	84
<b>Table 54:</b> New York Modifications to Federal Income by NY Adjusted Gross Income Class	86
<b>Table 55:</b> New York State Deductions by NY Adjusted Gross Income Class	87
<b>Table 56:</b> Itemized Deductions by New York Adjusted Gross Income Class	88

1998 Fiduciary Returns	<b>Table 57:</b> Taxable Fiduciary Returns by New York Taxable Income Class in 1998	92
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Appendixes	<b>Appendix A:</b> Glossary of Terms	A-1
	<b>Appendix B:</b> Description of the Sample	B-1
	<b>Appendix C:</b> 1998 New York State Income Tax Forms	C-1

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# Statistical Highlights of 1998 Returns

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## Summary

Some highlights from tax year 1998 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers for 1998 equaled approximately \$368 billion, an increase of \$30 billion (8.9 percent) from 1997. New York adjusted gross income (NYAGI) totaled \$353 billion, compared to \$323 billion in 1997.
- Total State income tax liability of residents, nonresidents, and part-year residents equaled approximately \$19.3 billion, an increase of 12.1 percent from 1997. Resident taxpayers accounted for just under \$16.6 billion, or 86 percent of total tax.
- Average tax liability per taxable resident return equaled \$3,002, up from \$2,795 in 1997.
- Total resident income tax liability, as a percentage of NYAGI, rose from 4.6 percent in 1997 to 4.7 percent in 1998.
- The total number of tax returns filed with the Department of Taxation and Finance in 1998 totaled approximately 8.4 million, some 200,000 more than in 1997. About 2.2 million of this total were nontaxable returns. The number of taxable returns rose from 5.9 million to 6.2 million, with resident returns accounting for slightly under 90 percent of this total.



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# Introduction and Background

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This publication contains findings from a study of 1998 personal income tax returns filed during 1999. To aid the reader in interpreting the contents of this report, several key definitions and descriptions appear in Appendix A. It is particularly important to note that the term “taxpayer” means an individual, or married couple filing jointly, who files a return indicating a positive tax liability. By this definition, the terms “taxpayers” and “taxable returns” are interchangeable.

This study contains statistics based on a stratified sample of approximately 110,000 personal income tax returns selected from a total filing population of approximately 8.4 million returns, approximately 7.6 million of which were filed by New York State residents. Both taxable and nontaxable returns were sampled. However, this report primarily provides statistics on 6.2 million resident, part-year resident, and nonresident returns with a New York personal income tax liability. Appendix B details the specific sampling techniques employed in developing this study.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 1998 tax year. The information reflects corrections for computational or minor errors, but does not account for subsequent audits or amendments that may occur after initial processing. Therefore, the data contained in the report do not reflect final 1998 liability for all returns. The concept of tax liability differs from tax collections. Actual tax collections during the State fiscal year (April 1 through March 31) are made up of receipts of various types of payments made to satisfy taxpayers’ tax liability including withholding, estimated payments, final payments, refunds, audit payments, and payments from delinquent accounts. Personal income tax collection data are presented in the annual *New York State Tax Collections* statistical report prepared by the Office of Tax Policy Analysis (OTPA).

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This report describes the prominent features of New York's personal income tax, with particular emphasis on the 1998 tax year. It also includes taxpayer profiles consisting of number of taxable returns, sources of income, federal adjustments, New York modifications, deductions, dependent exemptions, tax liability and credits by NYAGI class, filing status and return type. In addition, it includes separate sections on income, itemized deduction amounts, exemptions, available credits and information on refundable credits. Finally, it compares statistics for 1998 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 1998.

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

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## Comparison With Other OTPA Reports

The aggregate statistics reported in this publication do not completely coincide with data presented in the *New York Adjusted Gross Income and Tax Liability, Analysis of State Personal Income Tax Returns by Place of Residence (POR)* publication also prepared by OTPA. The data provided in this report are based on a statistically valid sample of approximately 110,000 personal income tax returns selected from a population of just under 8.4 million returns. OTPA staff reviewed taxpayer entries, inserted missing data, corrected data and recomputed subtotals. (See Appendix B for a more complete description of the sample.) Using either the number of tax returns, adjusted gross income, or tax liability data for each sample cell, the sample was inflated to represent all timely filed 1998 State personal income tax returns.

In comparison, the *POR* publication tabulates information from all returns filed with the Department of Taxation and Finance (the Department). The *POR* report represents the compilation of records on the Department's master file on a particular day. The data variables represent amounts accepted by the Department's tax return processing

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system within system tolerances. Analysts compiled the data and reported the statistics with minimal review.

This report covers only some of the information contained on New York State income tax returns. The Office of Tax Policy Analysis also publishes an annual study of county-specific income and tax liability data. In addition, the Office produces special legislatively mandated studies on the earned income tax credit and real property tax credit.



# Prominent Features

New York automatically conforms to most federal definitions of income and itemized deductions. Therefore, some of the tables contained in this study refer to federal components of income and federal components of deductions, the starting point for State computations. New York was one of 29 states conforming to the federal Internal Revenue Code in this way in 1998. However, like most of these states, New York modifies federal adjusted gross income for various reasons. These modifications include exemptions for certain pensions and social security, and interest on federal obligations (which federal law precludes states from taxing).

Table 1 highlights the major provisions of New York's 1998 personal income tax law.

**Table 1: Selected Provisions of New York State Personal Income Tax Structure – 1998 Tax Year**

Social Security Benefits	Fully Exempt
Pension Income	New York State and local and federal pensions fully exempt; others eligible for up to \$20,000 exclusion (\$20,000 each spouse for married couples).
Married Standard Deduction	\$13,000
Head of Household Standard Deduction	\$10,500
Single Standard Deduction	\$7,500
Dependent Filer Standard Deduction	\$3,000
Itemized Deductions	Federal amount (after limitation*) minus deduction for state and local income tax. Upper-income taxpayers must further reduce itemized deductions by up to 50 percent.
Dependent Exemption Amount	\$1,000
Tax Treatment of Married Taxpayers	Joint rate schedule with full income splitting.
Minimum Tax	Add-on tax equal to 6 percent of certain federal tax preference items, minus deductions of \$5,000 and regular tax.

\* Taxpayers with federal AGI of \$124,500 or more (\$62,250 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$124,500 (\$62,250 for married filing separately). The reduction does not apply to deductions for medical expenses, casualty and gambling losses, and investment interest expense, and it cannot reduce deductions subject to the limitation by more than 80 percent.

New York has a graduated rate structure in which tax rates increase as taxable income increases. Table 2 shows the 1998 tax rate schedule. Also, the supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the value of tax rates below the top rate.

This effectively means that these taxpayers paid a flat tax of 6.85 percent on all of their taxable income. Credits which decline in value as income rises also help make the tax progressive. On the other hand, New York permits most federal itemized deductions, which tend to diminish progressivity. Federal and State limitations on itemized deductions reduce some of this effect.

**Table 2: 1998 Tax Rates**

Married Joint and Surviving Spouse		
If taxable income is:		
Over	But not over	
\$ 0	\$16,000	4% of taxable income
16,000	22,000	\$640 plus 4.50% of amount over \$16,000
22,000	26,000	\$910 plus 5.25% of amount over \$22,000
26,000	40,000	\$1,120 plus 5.90% of amount over \$26,000
40,000		\$1,946 plus 6.85% of amount over \$40,000
Single, Married Separate and Estates and Trusts		
If taxable income is:		
Over	But not over	
\$ 0	\$ 8,000	4% of taxable income
8,000	11,000	\$320 plus 4.50% of amount over \$ 8,000
11,000	13,000	\$455 plus 5.25% of amount over \$11,000
13,000	20,000	\$560 plus 5.90% of amount over \$13,000
20,000		\$973 plus 6.85% of amount over \$20,000
Head of Household		
If taxable income is:		
Over	But not over	
\$ 0	\$11,000	4% of taxable income
11,000	15,000	\$440 plus 4.50% of amount over \$11,000
15,000	17,000	\$620 plus 5.25% of amount over \$15,000
17,000	30,000	\$725 plus 5.90% of amount over \$17,000
30,000		\$1,492 plus 6.85% of amount over \$30,000

Supplemental Tax: A supplemental income tax for the purpose of recapturing the benefits conferred to taxpayers through tax brackets with rates lower than the maximum rate applies to all taxpayers with NYAGI over \$100,000. The benefit of the lower brackets begins to be recaptured at \$100,000 of New York adjusted gross income and is totally recaptured at \$150,000. Once taxpayers' New York adjusted gross income exceeds \$150,000, all of their taxable income becomes effectively subject to a flat 6.85 percent tax rate. Maximum supplemental tax amounts equal \$794 for married taxpayers, \$563 for heads of households, and \$397 for single taxpayers.

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

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income, they must then multiply this base tax by an income percentage. This is the ratio of “New York-source” New York adjusted gross income (NYAGI) to total (“sourced” plus “unsourced”) NYAGI. For nonresidents, New York-source income generally consists of:

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

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

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# Statistical Summary

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The personal income tax accounts for more than half of New York State tax revenues. Approximately 7.6 million returns were timely filed by residents for tax year 1998, of which 2.1 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers, and refundable tax credits. The remaining 5.5 million taxable returns reported a total tax liability of \$16.6 billion. In addition, approximately 635,000 nonresidents and part-year residents had tax liability of just under \$2.8 billion, and another 103,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 1997 and 1998. In 1998, total New York adjusted gross income (NYAGI) equaled approximately \$353 billion, compared with approximately \$368 billion in total federal adjusted gross income (FAGI). The \$15 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modification is interest from obligations of states other than New York. Appendix A provides more detailed income definitions.

Table 3 shows that while total NYAGI increased by 9.2 percent, total tax liability increased by 11.9 percent. This reflects the impact of graduated tax rates which increase as income increases, and certain tax benefits that decline as income increases.

**Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 1997 and 1998**

	Major Items		Change	
	1997	1998	Amount	Percent
	Total Number of Returns* (000)	7,486	7,653	157
Number of Taxable Returns (000)	5,293	5,515	222	4.2
Number of Nontaxable Returns (000)	2,193	2,138	(65)	(3.0)
	Millions of Dollars			
Total Federal Adjusted Gross Income	337,752	368,105	30,353	9.0
Total NY Adjusted Gross Income	323,103	352,854	29,751	9.2
Total Deductions Used	63,418	65,461	2,043	3.2
Total Value of Exemptions Used	3,549	3,587	38	1.1
Total Taxable Income	256,137	283,807	27,670	10.8
Total Tax Liability	14,795	16,556	1,761	11.9
	Dollars			
Average Tax Liability	2,795	3,002	207	7.4

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

## Distribution of Taxpayer Income and Tax Liability

Table 4 compares the distribution of taxpayers, income, and tax liability in 1997 and 1998. It shows that in 1998, taxpayers with incomes above \$100,000 comprised a larger share of all taxpayers, and had higher shares of total income and total tax liability, than in 1997. Figure 1 depicts the distribution of these items in tax year 1998.

**Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 1997 and 1998**

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	1997	1998	1997	1998	1997	1998
Less than \$10,000	6.4	7.2	0.7	0.7	0.2	0.2
\$ 10,000 - 19,999	15.7	15.5	3.9	3.7	1.3	1.2
20,000 - 29,999	18.8	17.9	7.7	7.0	3.9	3.5
30,000 - 49,999	25.4	24.8	16.2	15.1	12.0	11.1
50,000 - 99,999	24.2	24.3	27.3	26.2	25.4	24.2
100,000 - 199,999	6.7	7.3	14.6	15.1	17.2	17.4
200,000 and over	2.8	3.0	29.6	32.2	40.0	42.4
Total	100.0	100.0	100.0	100.0	100.0	100.0

**Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 1998**

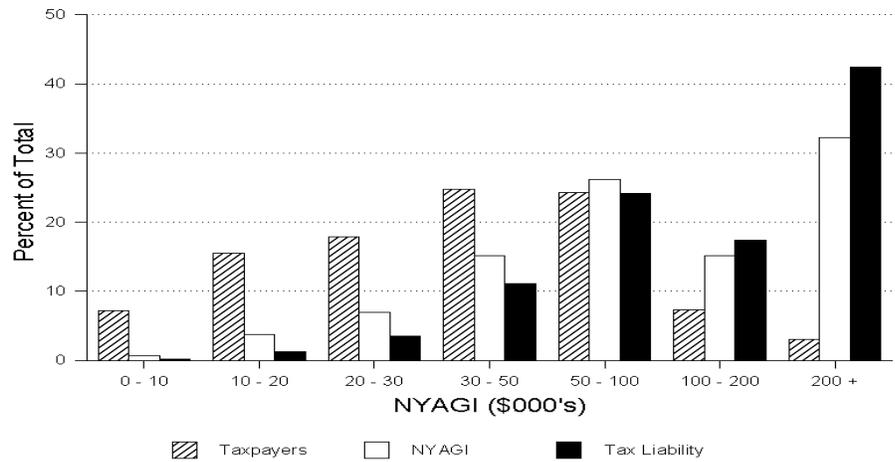


Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.2 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 46.8 percent of all income and paid 59.3 percent of all tax. The increasing effective tax rate, especially for the top decile, illustrates the progressive structure of the tax. The median income for taxpayers equaled \$36,113. Taxpayers below the median had 16.3 percent of total NYAGI and paid 8.1 percent of total tax, while those above the median bore nearly 92 percent of the tax burden.

**Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 1998 1/**

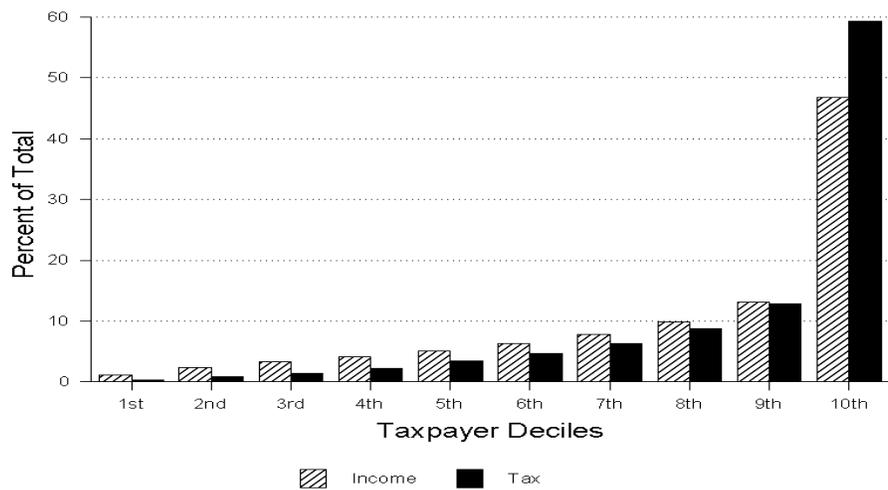
Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (\$ Millions)	Percent of Total	Amount (\$ Millions)	Percent of Total	
Less than \$11,976	\$ 4,255	1.2	\$ 50	0.3	1.2
\$11,976 - 18,400	8,399	2.4	126	0.8	1.5
18,401 - 24,060	11,747	3.3	231	1.4	2.0
24,061 - 29,590	14,773	4.2	372	2.2	2.5
29,591 - 36,113	18,074	5.1	564	3.4	3.1
36,114 - 44,418	22,092	6.3	775	4.7	3.5
44,419 - 55,437	27,431	7.8	1,048	6.3	3.8
55,438 - 71,145	34,559	9.8	1,438	8.7	4.2
71,146 - 101,345	46,361	13.1	2,127	12.8	4.6
101,346 and over	165,163	46.8	9,825	59.3	5.9
Total	\$352,854	100.0	\$16,556	100.0	4.7

1/ Positive tax liability.

2/ NYAGI.

3/ Tax liability as a percent of NYAGI.

**Figure 2: Percent of NYAGI and Tax Liability by Decile for Resident Taxpayers in 1998**



## Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 1997.

**Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 1997 and 1998 1/**  
(Dollar Data in Millions)

Components of Income	1997	1998	Change	
			Amount	Percent
Wages and Salaries	\$239,021	\$257,943	\$18,922	7.9
Capital & Other Gains (Net)	28,630	35,532	6,902	24.1
Interest and Dividends	20,958	21,220	262	1.3
Partnerships, Estates, Trusts, Rents, Royalties	17,869	19,782	1,913	10.7
Pensions, Annuities, IRAs	13,486	15,430	1,944	14.4
Business and Farm Income (Net)	11,578	11,765	187	1.6
All Other Income 2/	9,555	9,833	278	2.9
<b>Total</b>	<b>\$341,097</b>	<b>371,505</b>	<b>\$30,408</b>	<b>8.9</b>

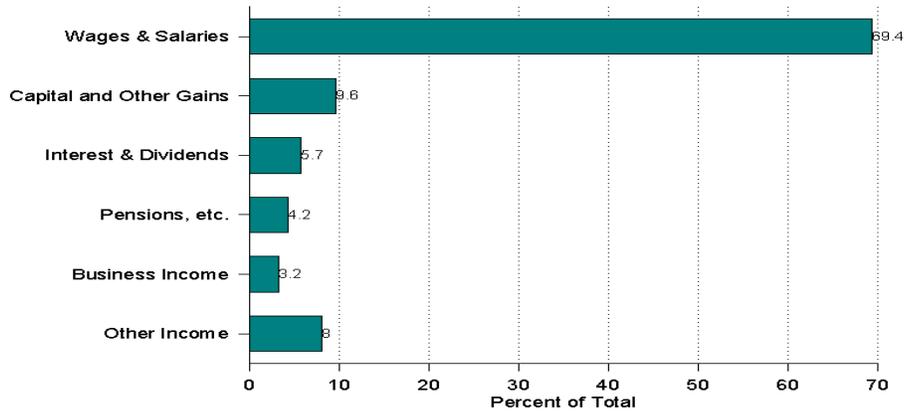
1/ Before adjustments, such as alimony paid, contributions to IRAs, and 50 percent of self-employment tax paid.

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

Reflecting the continued overall vitality in the State's economy, total federal gross income grew 8.9 percent in 1998. Wages and salaries comprised the largest single income component, about 69 percent of federal gross income. Capital gains constituted the second largest single source of income, its share increasing from 8.4 percent in 1997 to 9.6 percent in 1998. Retirement income continues to increase markedly as the retirement age population continues to grow. Figure 3 depicts the overall distribution of components of federal gross income.

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**Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 1998**



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## Standard and Itemized Deductions

About 77 percent of resident taxpayers used the standard deduction in 1998, the same share as in 1997. Approximately 1.25 million taxpayers claimed itemized deductions worth \$25.2 billion, compared to \$24.6 billion in the previous year.

Table 7 and Figure 4 show that the deduction for taxes paid was the most often claimed New York State itemized deduction, followed closely by deductions for charitable contributions and interest paid.

**Table 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 1998**

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,245	\$7,219	\$ 5,798
Charitable Contributions	1,207	6,649	5,509
Interest Paid	1,025	12,197	11,900
Medical and Dental	173	885	5,116
Other 2/	636	4,143	6,514
Total Before Limitations 3/	1,251	\$31,093	\$24,855
Total After Limitations 4/	1,251	\$25,229	\$20,167

1/ Primarily includes real property taxes. Federal deductions for New York State and local income taxes (except a portion of New York City's commuter earnings tax) and certain other federal deductions (e.g., interest expense relating to items exempt from tax in New York) totaling \$11.5 billion were not allowed on State returns.

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

3/ Also includes minor corrections.

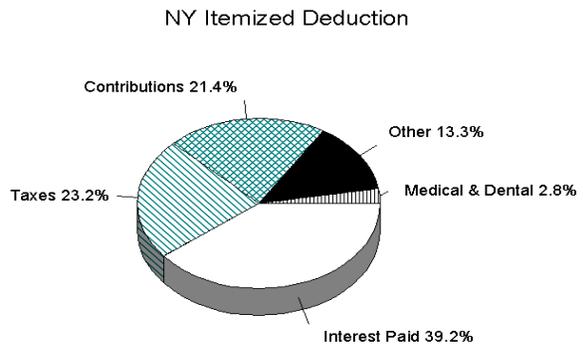
4/ Limitations are the federal limitation to which New York conforms, and the New York itemized deduction adjustment. Therefore, the data items refer to taxpayers who actually itemized deductions, after limitations and adjustments. Note also that columns are not additive, because of the limitations and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

As Table 7 shows, interest payments of approximately \$12.2 billion represented the largest component of itemized deductions in dollar terms. Deductions for interest paid were some 70 percent greater than that of the second largest deduction, taxes paid (nearly all property tax).

As described in Table 1 on page 7, the federal limitation, to which New York conforms, requires upper-income taxpayers to reduce their itemized deductions. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed. However, it reduced 268,000 taxpayers' total itemized deductions by about \$2.4 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 146,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$3.5 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$5.9 billion, to slightly over \$25.2 billion. Like the federal limitation, the New York adjustment applies to aggregate itemized deductions, so its effect on any particular deduction cannot be calculated. Figure 4 shows the distribution of itemized deductions prior to the limitations.

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**Figure 4: Percent of Gross Itemized Deductions\* by Type for Resident Taxpayers in 1998**



\*Itemized Deductions (Before Limitations)

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## Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 1998 totaled slightly under \$3.6 billion, about \$30 million more than in 1997. The slight increase is attributable to the approximate 200,000 increase in the number of taxable returns. Just under 2 million taxpayers claimed at least one dependent exemption.

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## Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by nearly \$626 million for tax year 1998. These credits include:

- Household Credit
- Earned Income Tax Credit
- Special Additional Mortgage Recording Tax Credit
- Real Property Tax Circuit Breaker Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Resident Credit (Taxes Paid to Other Jurisdictions)
- Child and Dependent Care Credit
- Economic Development Zone Credits
- Farmers School Tax Credit
- Solar Electric Generating Equipment Credit
- Employment of Persons with Disabilities Credit

Table 8 summarizes the credits claimed by resident taxpayers in 1998.

**Table 8: Summary of Credits Claimed by Resident Taxpayers in 1998**

Credit	Amount (000)
Resident	\$471,000 *
Household	77,127
Child Care	27,686
Earned Income	17,262
All Other Credits**	32,916
Total	\$625,991

\* Approximate.

\*\* Investment, real property tax, accumulation distribution, EDZ, special additional mortgage recording tax, farmers school tax, solar electric generating equipment, and employment of persons with disabilities credits.

## Household Credit

All nondependent taxpayers with FAGI below \$28,000 (single) or \$32,000 (all others) may take the household credit. The credit ranges between \$20 and \$75 for single filers, with similar amounts for other filers and additional amounts for dependents. In 1998, slightly over 1.7 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$77 million. Table 9 details the distribution of this credit by NYAGI.

**Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 1998**

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	94,888	5.6	\$ 4,154	5.4	\$44
\$10,000 - 14,999	343,718	20.2	15,552	20.2	45
15,000 - 19,999	389,012	22.8	20,429	26.5	53
20,000 - 24,999	437,786	25.7	22,527	29.2	51
25,000 and over	438,806	25.7	14,465	18.8	33
Total	1,704,210	100.0	\$77,127	100.0	\$45

### Earned Income Tax Credit

For tax year 1998, certain taxpayers could claim an earned income tax credit (EITC) equal to 20 percent of the federal credit. The EITC is refundable to residents and nonrefundable to nonresidents. (For more information on the credit, see Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 1998*.)

Table 10 shows that in tax year 1998, over 1.1 million New York residents claimed \$343 million in earned income tax credits. Approximately 95 percent of total credit claims were made on nontaxable returns, and thus constituted refunds, sometimes termed “negative taxes.” The amount of EITC claimed on taxable returns totaled slightly over \$17 million (see Table 8 on page 19). Under the 1998 EITC structure, the credit increased with earned income to about \$9,000 (for claimants with children); the credit remained flat as earned income increased until income exceeded \$12,260, and it phased out at higher income levels. As a result, the highest average credit amount for 1998 occurred in the \$8,000-\$12,000 earned income class.

**Table 10: Residents Who Claimed the Earned Income Credit by Earned Income Class in 1998\***

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	147,735	13.2	\$ 14,780	4.3	\$ 100
4,001 - 8,000	263,060	23.4	71,089	20.7	270
8,001 - 12,000	206,232	18.4	112,940	32.9	548
12,001 - 16,000	163,831	14.6	76,004	22.2	464
16,001 - 20,000	146,183	13.0	42,415	12.4	290
20,001 - 24,000	125,294	11.2	19,883	5.8	159
24,001 - 28,000	59,796	5.3	5,723	1.7	96
28,001 and over	10,934	1.0	264	0.1	24
Total	1,123,065	100.0	\$343,099	100.0	\$306

\* Table includes taxable returns and nontaxable returns with a refund.

Source: Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 1998*

Other major credits include the resident credit and the child and dependent care credit. The resident credit for taxes paid to other jurisdictions totaled approximately \$471 million. The child and dependent care credit, claimed by 259,000 taxpayers, equaled approximately \$28 million.

## Overpayments and Final Payments

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

Of the approximately 5.5 million resident taxable returns, slightly less than 3.3 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$792. Thus, for about 59 percent of taxpayers, withholding by employers or estimated tax payments exceeded total tax liability. About 3 million taxpayers received all of their overpayment as refunds averaging \$522, while about 114,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$4,400, toward their 1999 tax. (Approximately 130,000 taxpayers requested both refunds and credits averaging \$1,190 and \$2,687, respectively.) Slightly over 2.2 million taxpayers owed an average of \$802 in State and local taxes when they filed their returns.

Nonresidents and Part-Year Residents

Nonresidents and part-year residents typically account for between 10 and 15 percent of all taxpayers and tax liability. Table 11 provides a summary of nonresident and part-year resident returns filed in 1998.

**Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 1998**

Filer	Total Number of Returns	Total Number of Taxpayers	Base Tax Before Proration (000)	Total Tax After Proration (000)	Average Tax Liability
Full-Year Nonresidents	572,880	498,697	\$6,681,143	\$2,473,961	\$4,961
Part-Year Residents	165,451	136,530	\$ 548,614	\$ 300,174	\$2,199

For full-year nonresidents, the ratio of final tax to base tax equaled about 37 percent (\$2,474 million/\$6,681 million). This means that, overall, 37 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 55 percent (\$308 million/\$549 million), the higher percentage reflecting New York-source income earned during their resident period.

# Selected Historical Trends

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

## Income Sources

Table 12 shows the pattern of resident taxpayers' long-term capital gains and retirement income (pensions, annuities, IRA distributions) between 1994 and 1998. Capital gains income has generally risen steadily over this time frame as the economy and related financial markets began to recover, and even more markedly since 1996. Further, federal capital gains tax relief legislation, effective in May 1997, led to a sharp spike in realizations for the 1997 tax year, and to a lesser extent, the 1998 tax year. Partnership and other income have likewise risen steadily from 1996 through 1998 due to strong profits in the financial services industry.

**Table 12: Capital Gains and Retirement Income for Resident Taxable Returns from 1994 Through 1998**  
(Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
1994	10,062	11,244	9,421
1995	12,574	12,081	10,519
1996	20,305	14,674	11,636
1997	28,630	17,869	13,486
1998	35,532	19,782	15,430

## Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 1994 and 1998.

These include:

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

Table 13 indicates that the subtraction for federally taxable social security increased markedly from 1996 to 1997, in large part because strong income growth (especially from capital gains) shifted many taxpayers' benefits from nontaxable to taxable for federal purposes. Also, significant increases in interest rates caused the subtraction for U.S. government bond interest to jump from 1994 to 1995.

**Table 13: Major Subtraction Modifications for Resident Taxpayers from 1994 Through 1998**  
(Millions of Dollars)

Tax Year	Social Security	U.S. Government Bond Interest	Pension and Annuity Exclusion
1994	2,714	1,641	3,093
1995	3,158	2,309	3,320
1996	3,436	2,502	3,432
1997	4,153	2,418	4,180
1998	4,291	2,529	4,174

## Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 1994 through 1998. Absent major law changes, average itemized deductions generally increase from year to year due to increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes generally rise as the cost of schools and local government increases). Moreover, the increase in standard deduction amounts from 1995 through 1997 had the effect of increasing the average amount of itemized deductions because many taxpayers with relatively lower amounts of itemized deductions shifted to the standard deduction.

The sizable increase in the average deduction for charitable contributions in 1996 and 1997 in part reflected the strong income growth (especially capital gains) for higher-income taxpayers, who likely increased contributions accordingly. In addition, some taxpayers likely accelerated

contributions to take advantage of the deduction for the fair market value of stock contributed to private foundations, which was scheduled to expire in May 1997 (though it was subsequently extended through June 1998).

**Table 14: Average Major Itemized Deductions for Resident Taxpayers from 1994 Through 1998**  
(Dollars)

Tax	Taxes*	Contributions	Interest	Medical
1994	4,168	3,274	9,111	4,157
1995	4,404	3,714	9,901	4,237
1996	4,762	4,577	10,947	4,734
1997	5,654	5,219	11,455	4,788
1998	5,798	5,509	12,197	5,116

\* After subtraction for income taxes.

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



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# Focus on Nontaxable Returns

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The 1995 tax reduction legislation provided significant tax relief to lower-income taxpayers. This was due to its significant increases in standard deduction amounts and in enhancement of the refundable earned income tax credit (EITC) which first took effect in 1994. In addition, for the 1996 through 1998 tax years, the child and dependent care credit was significantly increased for lower-income taxpayers, including being made refundable. Also, a refundable “farmer’s school tax credit” was enacted, effective in tax year 1997.

As a result, over the past five years, significantly more returns are now filed by persons who do not owe tax, but file to secure the EITC and other refundable credits. This report has traditionally focused on taxable returns. However, due to the increasing importance of nontaxable returns to the overall filing population, this section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 1998 tax year.

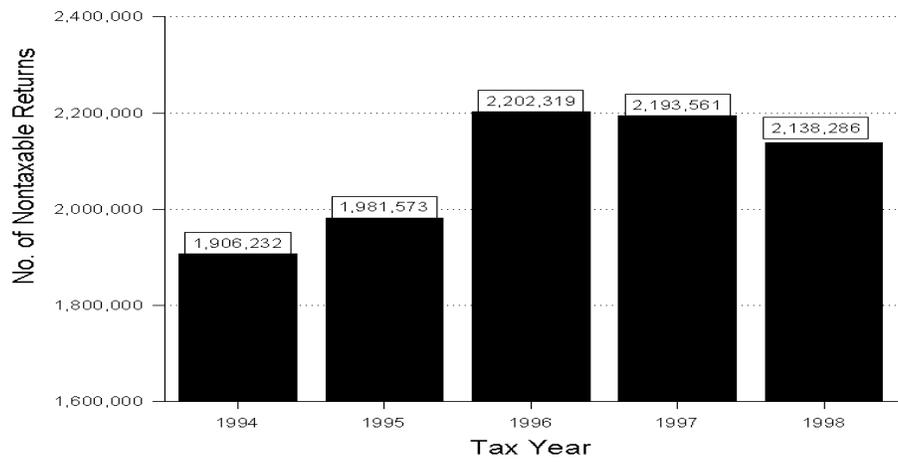
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## Overview of Tax Years 1994 Through 1998

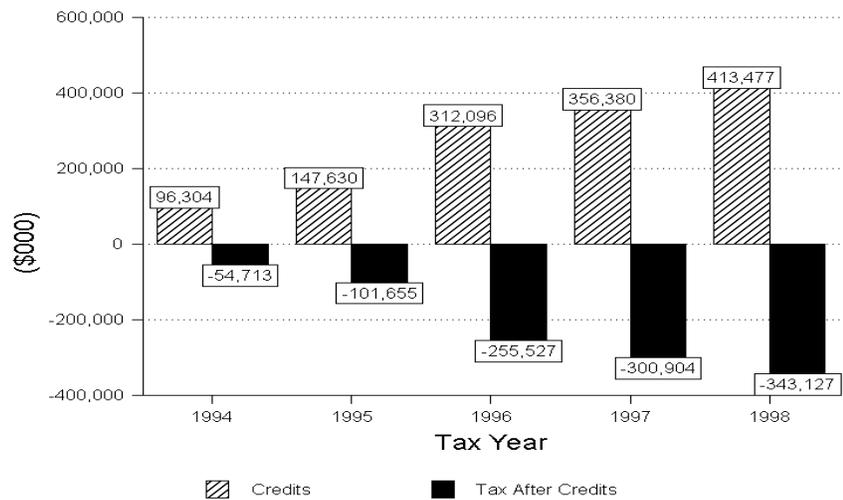
Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 1994 to 1998. “Negative tax liabilities” refer to filers who receive refundable credits in excess of their pre-credit tax liability. Higher negative liabilities and negative effective tax rates correspond with higher amounts of refundable credits which benefit filers who claim them.

Tables 15-19 and Figures 5 and 6 illustrate the importance of tax reduction initiatives which began in 1994, especially the multi-year tax cut legislation from 1995 through 1997. Table 15 shows that the number of nontaxable resident returns increased from about 1.9 million in 1994 to 2.2 million by 1996, with the number dropping slightly through 1998. Total credits increased from \$96 million to \$413 million, which, along with increases in the standard deduction, lowered the tax after credits from -\$99 million to -\$343 million. Correspondingly, the overall effective tax rate on nontaxable returns dropped from -0.9 percent in 1994 to -2.2 percent in 1998.

**Figure 5: Number of Nontaxable Resident Returns – 1994-1998**



**Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 1994-1998**



**Table 15: Summary of Nontaxable Resident Returns – 1994-1998**

<b>1998 Tax Year</b>						
NYAGI Class	# of Returns	Positive NYAGI (000)	Tax Before Credit (000)	Credits (000)	Tax After Credits (000)	Effective Rate (Tax/NYAGI)
Less than \$10,000	1,554,377	6,509,869	2,302	\$155,739	(\$153,437)	(2.4%)
\$10,000 - 15,000	338,420	4,159,992	7,761	129,859	(122,098)	(2.9%)
15,000 - 20,000	173,549	2,971,272	25,769	80,211	(54,441)	(1.8%)
20,000 - 25,000	56,032	1,210,363	15,718	24,685	(8,967)	(0.7%)
25,000 and over	15,909	806,761	18,800	22,984	(4,184)	(0.5%)
Total	2,138,287	\$15,658,257	\$70,351	\$413,477	(\$343,127)	(2.2%)
<b>1997 Tax Year</b>						
Less than \$10,000	1,619,743	\$ 6,825,026	\$ 2,071	\$143,295	(\$141,224)	(2.1%)
\$10,000 - 15,000	352,849	4,349,612	7,340	120,609	(113,269)	(2.6%)
15,000 - 20,000	170,646	2,909,870	24,098	64,457	(40,359)	(1.4%)
20,000 - 25,000	37,986	815,899	8,546	11,898	(3,352)	(0.4%)
25,000 and over	12,339	660,829	13,422	16,121	(2,699)	(0.4%)
Total	2,193,563	\$15,561,236	\$55,477	\$356,380	(\$300,904)	(1.9%)
<b>1996 Tax Year</b>						
Less than \$10,000	1,668,561	\$ 6,892,571	\$ 2,317	\$128,670	(\$126,353)	(1.8%)
\$10,000 - 15,000	322,694	3,963,131	9,258	102,729	(93,471)	(2.4%)
15,000 - 20,000	167,272	2,861,206	25,488	58,894	(33,406)	(1.2%)
20,000 - 25,000	31,262	672,296	6,755	9,047	(2,292)	(0.3%)
25,000 and over	12,530	676,158	12,751	12,756	(5)	0%
Total	2,202,319	\$15,065,362	\$56,569	\$312,096	(\$255,527)	(1.7%)
<b>1995 Tax Year</b>						
Less than \$10,000	1,612,947	\$ 6,373,658	\$ 3,751	\$ 61,232	(\$57,481)	(0.9%)
\$10,000 - 15,000	273,918	3,330,625	19,541	56,818	(37,277)	(1.1%)
15,000 - 20,000	76,571	1,282,089	13,134	19,927	(6,793)	(0.5%)
20,000 - 25,000	7,310	161,843	807	901	(94)	0%
25,000 and over	10,827	547,629	8,742	8,752	(10)	0%
Total	1,981,573	\$11,695,844	\$45,975	\$147,630	(\$101,655)	(0.9%)
<b>1994 Tax Year</b>						
Less than \$10,000	1,631,818	\$ 6,108,682	\$ 4,952	\$ 39,216	(\$34,264)	(0.6%)
\$10,000 - 15,000	209,632	2,548,122	18,989	37,390	(18,401)	(0.7%)
15,000 - 20,000	45,465	740,886	6,815	8,795	(1,980)	(0.3%)
20,000 - 25,000	7,721	171,014	678	747	(69)	0%
25,000 and over	11,596	558,730	10,157	10,156	(1)	0%
Total	1,906,232	\$10,127,434	\$41,591	\$ 96,304	(\$54,713)	(0.5%)

Table 16 provides detail on claims for each of the major credits for tax years 1994 through 1998. The earned income tax credit has grown six-fold since 1994 due to statutory increases at both the State and federal levels. Because no law changes occurred, the household and real property tax credits remained fairly constant. Finally, the child care credit rose significantly in 1998 due to legislation increasing the percentages of the federal credit for low-income filers.

**Table 16: Summary of Credits on Nontaxable Resident Returns – 1994-1998**

(Millions of Dollars)

Year	Earned Income	Household	Real Property Tax	Child Care	Farmer School Tax	Other	Total
1998	309.4	25.1	9.6	38.1	12.0	19.3	413.5
1997	291.1	23.2	9.9	9.2	9.0	14.0	356.4
1996	258.0	24.3	9.5	5.8	N/A	14.5	312.1
1995	101.6	22.0	11.6	2.5	N/A	9.9	147.6
1994	52.5	20.0	10.0	2.5	N/A	11.3	96.3

Usage of Modifications –  
1998

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$21.5 billion by over \$9 billion in total.

**Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 1998 Tax Year**

NYAGI Class	Positive Federal Adjusted Gross Income		Social Security Benefits		NY & Federal Government Pensions		Pensions & Annuities		U.S. Government Interest	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,546,741	\$10,897,210	127,379	\$ 738,386	167,628	\$3,305,031	333,307	\$3,272,717	90,014	\$473,336
\$10,000 - 15,000	338,420	5,195,711	24,204	161,177	18,083	401,430	40,901	409,550	11,101	41,702
15,000 - 20,000	173,549	3,153,078	2,792	30,111	2,285	106,351	3,445	32,076	2,895	14,118
20,000 - 25,000	56,032	1,278,662	2,068	18,751	1,034	22,990	827	15,745	620	6,912
25,000 and over	15,909	962,562	4,639	53,981	1,076	29,239	2,467	37,674	2,251	29,914
Total	2,130,651	\$21,487,223	161,082	\$1,002,406	190,106	\$3,865,041	380,947	\$3,767,762	106,881	\$565,982

Usage of Deductions –  
1998

Table 18 shows that standard and itemized deductions totaled over \$13.4 billion, reducing most of the nearly \$15.7 billion of NYAGI subject to tax. Note that the total deductions used was some \$2.2 billion less than NYAGI, because many filers did not need to use the full amount of their deductions to reduce their taxable income to zero.

**Table 18: Deductions on Nontaxable Resident Returns – 1998 Tax Year**

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used
	Number	Amt. (000)	Amt. (000)
Under \$10,000	1,474,976	\$ 6,509,869	\$ 6,444,835
\$10,000 - 15,000	338,420	4,159,992	3,769,986
15,000 - 20,000	173,549	2,971,272	2,038,148
20,000 - 25,000	56,032	1,210,363	703,157
25,000 and over	15,908	806,761	469,153
<b>Total</b>	<b>2,058,885</b>	<b>\$15,658,257</b>	<b>\$13,425,279</b>

Usage of Credits – 1998

Table 19 shows credits claimed on nontaxable returns. The refundable earned income credit was far and away the largest credit.

**Table 19: Credits Claimed on Nontaxable Resident Returns – 1998 Tax Year**

NYAGI Class	Earned Income		Household		Real Property Tax		Child Care		Other		Total	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number**	Amt. (000)
Under \$10,000	492,311	\$132,854	90,413	\$ 2,125	96,413	\$8,065	15,268	\$7,612	3,218	5,084	697,623	\$155,739
\$10,000 - 15,000	207,521	111,213	128,228	5,826	24,002	1,237	15,484	9,509	3,869	2,074	379,104	129,859
15,000 - 20,000	155,487	53,635	159,560	12,789	6,486	253	21,746	11,596	5,039	1,938	348,318	80,211
20,000 - 25,000	48,451	11,434	52,109	4,186	0	0	18,759	8,223	2,417	842	121,736	24,685
25,000 and over	2,424	299	4,408	219	0	0	3,075	1,122	6,730	21,345	16,637	22,984
<b>Total</b>	<b>906,194</b>	<b>\$309,434</b>	<b>434,718</b>	<b>\$25,144</b>	<b>126,901*</b>	<b>\$9,556*</b>	<b>74,332</b>	<b>\$38,061</b>	<b>21,273</b>	<b>\$31,282</b>	<b>1,563,418</b>	<b>\$413,477</b>

\* Does not include additional credits claimed on "stand alone" IT-214 forms filed by persons not required to file regular tax returns.

\*\* Total number of credits claimed. Some filers claim more than one credit.

Note: "Other" credits include resident credit, farmers' credit, solar electric generating equipment credit, and various business credits.



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# Tables Accompanying This Report

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The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 1998 tax year. Section 1 (tables 20 through 36) depicts distributions of resident, nonresident and part-year resident taxable returns classified by New York adjusted gross income or New York-source income. Summary information only is provided for nonresidents and part-year residents. Section 2 (tables 37 through 56) displays selected tax components by filing status for resident taxable returns. In addition, a brief overview of fiduciary returns, which are not otherwise included in the study, begins on page 91.



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

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**Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than	\$ 5,000	144,077	\$560,432	\$427,165	... 1/	\$133,271
\$	5,000 - 9,999	251,569	1,990,683	1,223,179	\$755	766,759
	10,000 - 14,999	407,682	5,102,056	3,030,149	22,432	2,049,489
	15,000 - 19,999	448,142	7,852,960	4,002,011	79,796	3,771,159
	20,000 - 24,999	495,760	11,173,052	4,724,864	227,987	6,220,217
	25,000 - 29,999	491,650	13,483,850	4,954,978	327,100	8,201,784
	30,000 - 34,999	429,420	13,926,576	4,462,499	284,251	9,179,842
	35,000 - 39,999	364,406	13,619,392	3,942,768	255,868	9,420,770
	40,000 - 44,999	308,622	13,088,901	3,473,143	232,480	9,383,296
	45,000 - 49,999	264,536	12,558,997	3,138,879	208,701	9,211,430
	50,000 - 54,999	233,710	12,276,837	2,889,597	209,069	9,178,181
	55,000 - 59,999	206,080	11,828,753	2,652,456	194,907	8,981,401
	60,000 - 64,999	178,800	11,157,162	2,375,942	172,581	8,608,651
	65,000 - 74,999	287,497	20,034,769	4,010,215	299,969	15,724,604
	75,000 - 99,999	435,423	37,453,044	6,727,084	476,352	30,249,637
	100,000 - 149,999	307,710	36,756,154	5,537,789	331,474	30,886,908
	150,000 - 199,999	96,432	16,513,813	2,114,547	95,344	14,303,926
	200,000 - 499,999	118,001	34,666,673	2,890,838	121,780	31,654,057
	500,000 - 999,999	27,037	18,501,374	740,421	27,186	17,733,767
	1,000,000 - 4,999,999	15,850	29,834,377	995,591	16,256	28,822,531
	5,000,000 - 9,999,999	1,323	9,004,436	267,816	1,385	8,735,235
	10,000,000 and over	851	21,469,779	878,642	866	20,590,271
	Total	5,514,576	\$352,854,072	\$65,460,571	\$3,586,541	\$283,807,184

NYAGI Class		Tax Before Credits	Tax Credits 2/	Tax After Credits	Tax Liability as a Percent of NYAGI
Less than	\$ 5,000	\$5,264	\$107	\$5,157	0.920
\$	5,000 - 9,999	30,553	4,349	26,204	1.316
	10,000 - 14,999	81,990	16,721	65,269	1.279
	15,000 - 19,999	154,648	25,032	129,616	1.651
	20,000 - 24,999	270,056	37,642	232,413	2.080
	25,000 - 29,999	372,444	22,824	349,620	2.593
	30,000 - 34,999	439,824	9,137	430,687	3.093
	35,000 - 39,999	466,362	6,071	460,291	3.380
	40,000 - 44,999	478,249	6,057	472,193	3.608
	45,000 - 49,999	478,910	8,138	470,773	3.748
	50,000 - 54,999	484,209	5,861	478,348	3.896
	55,000 - 59,999	482,962	7,153	475,809	4.022
	60,000 - 64,999	469,821	7,485	462,336	4.144
	65,000 - 74,999	879,619	16,977	862,642	4.306
	75,000 - 99,999	1,762,242	30,814	1,731,428	4.623
	100,000 - 149,999	1,978,874	44,029	1,934,845	5.264
	150,000 - 199,999	979,770	30,475	949,295	5.748
	200,000 - 499,999	2,168,244	78,618	2,089,626	6.028
	500,000 - 999,999	1,214,749	59,534	1,155,216	6.244
	1,000,000 - 4,999,999	1,974,335	105,454	1,868,882	6.264
	5,000,000 - 9,999,999	598,363	34,220	564,143	6.265
	10,000,000 and over	1,410,433	69,294	1,341,139	6.247
	Total	\$17,181,923	\$625,991	\$16,555,931	4.692

1/ In all the tables that follow, ... signifies that there are no observations.

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

See footnote 3/ of Table 27 for a complete list.

Note: Figures do not necessarily add to totals due to rounding.

**Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$ 5,000	144,077	2.61	\$560,432	0.16	\$5,157	0.03
\$ 5,000 - 9,999	395,646	7.17	2,551,115	0.72	31,361	0.19
10,000 - 14,999	803,328	14.57	7,653,171	2.17	96,630	0.58
15,000 - 19,999	1,251,470	22.69	15,506,131	4.39	226,246	1.37
20,000 - 24,999	1,747,230	31.68	26,679,184	7.56	458,660	2.77
25,000 - 29,999	2,238,880	40.60	40,163,033	11.38	808,280	4.88
30,000 - 34,999	2,668,300	48.39	54,089,609	15.33	1,238,967	7.48
35,000 - 39,999	3,032,706	54.99	67,709,002	19.19	1,699,258	10.26
40,000 - 44,999	3,341,328	60.59	80,797,903	22.90	2,171,451	13.12
45,000 - 49,999	3,605,864	65.39	93,356,900	26.46	2,642,223	15.96
50,000 - 54,999	3,839,574	69.63	105,633,737	29.94	3,120,571	18.85
55,000 - 59,999	4,045,654	73.36	117,462,490	33.29	3,596,380	21.72
60,000 - 64,999	4,224,454	76.61	128,619,652	36.45	4,058,716	24.52
65,000 - 74,999	4,511,951	81.82	148,654,421	42.13	4,921,358	29.73
75,000 - 99,999	4,947,374	89.71	186,107,465	52.74	6,652,787	40.18
100,000 - 149,999	5,255,084	95.29	222,863,619	63.16	8,587,631	51.87
150,000 - 199,999	5,351,516	97.04	239,377,432	67.84	9,536,926	57.60
200,000 - 499,999	5,469,517	99.18	274,044,105	77.66	11,626,553	70.23
500,000 - 999,999	5,496,554	99.67	292,545,479	82.91	12,781,768	77.20
1,000,000 - 4,999,999	5,512,404	99.96	322,379,857	91.36	14,650,650	88.49
5,000,000 - 9,999,999	5,513,727	99.98	331,384,293	93.92	15,214,793	91.90
10,000,000 and over	5,514,576	100.00	\$352,854,072	100.00	\$16,555,931	100.00

**Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1998**

NYAGI Class	NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax After Credits
Less than \$ 5,000	\$3,890	\$2,965	...	\$925	\$37	\$36
\$ 5,000 - 9,999	7,913	4,862	\$3	3,048	121	104
10,000 - 14,999	12,515	7,433	55	5,027	201	160
15,000 - 19,999	17,523	8,930	178	8,415	345	289
20,000 - 24,999	22,537	9,531	460	12,547	545	469
25,000 - 29,999	27,426	10,078	665	16,682	758	711
30,000 - 34,999	32,431	10,392	662	21,377	1,024	1,003
35,000 - 39,999	37,374	10,820	702	25,852	1,280	1,263
40,000 - 44,999	42,411	11,254	753	30,404	1,550	1,530
45,000 - 49,999	47,476	11,866	789	34,821	1,810	1,780
50,000 - 54,999	52,530	12,364	895	39,272	2,072	2,047
55,000 - 59,999	57,399	12,871	946	43,582	2,344	2,309
60,000 - 64,999	62,400	13,288	965	48,147	2,628	2,586
65,000 - 74,999	69,687	13,949	1,043	54,695	3,060	3,001
75,000 - 99,999	86,015	15,450	1,094	69,472	4,047	3,976
100,000 - 149,999	119,451	17,997	1,077	100,377	6,431	6,288
150,000 - 199,999	171,249	21,928	989	148,332	10,160	9,844
200,000 - 499,999	293,783	24,498	1,032	268,252	18,375	17,709
500,000 - 999,999	684,308	27,386	1,006	655,917	44,930	42,728
1,000,000 - 4,999,999	1,882,292	62,813	1,026	1,818,454	124,564	117,910
5,000,000 - 9,999,999	6,806,074	202,431	1,047	6,602,596	452,277	426,412
10,000,000 and over	25,228,883	1,032,482	1,018	24,195,383	1,657,383	1,575,956
Resident Average	\$63,986	\$11,870	\$650	\$51,465	\$3,116	\$3,002

**Table 23: Federal Components of Income by New York Adjusted Gross Income - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income		Wages		Interest		Dividends	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	144,077		\$621,034	125,878	\$458,404	64,092	\$22,456	30,513	\$27,176
\$ 5,000 - 9,999	251,569		2,416,922	205,997	1,467,813	114,241	208,361	64,682	89,395
10,000 - 14,999	407,682		6,243,017	331,580	3,864,086	181,123	559,253	80,353	203,786
15,000 - 19,999	448,142		9,444,282	377,556	6,172,162	226,844	572,661	92,833	265,391
20,000 - 24,999	495,760		12,532,340	443,740	9,526,239	260,271	522,466	91,214	240,947
25,000 - 29,999	491,650		14,708,349	456,355	11,817,960	268,632	478,688	95,669	241,176
30,000 - 34,999	429,420		14,988,898	404,892	12,469,966	259,329	396,334	91,843	222,647
35,000 - 39,999	364,406		14,567,821	342,693	12,142,691	243,508	408,720	87,588	219,700
40,000 - 44,999	308,622		13,933,916	294,469	11,682,124	223,543	346,050	88,683	203,576
45,000 - 49,999	264,536		13,281,811	252,405	11,200,694	199,677	285,036	80,005	179,669
50,000 - 54,999	233,710		12,835,953	223,601	11,086,766	187,706	270,308	78,662	174,982
55,000 - 59,999	206,080		12,273,622	197,609	10,558,696	170,878	252,481	70,816	159,959
60,000 - 64,999	178,800		11,728,316	171,502	9,867,836	152,316	236,888	70,077	162,099
65,000 - 74,999	287,497		20,853,401	276,128	17,672,775	250,898	443,617	121,954	264,514
75,000 - 99,999	435,423		38,756,730	416,729	32,626,496	399,834	741,216	224,352	598,396
100,000 - 149,999	307,710		38,155,530	289,111	30,073,492	291,627	839,025	199,888	755,732
150,000 - 199,999	96,432		17,283,536	87,336	11,904,359	93,165	511,834	74,371	451,974
200,000 - 499,999	118,001		36,151,098	102,616	21,797,518	114,681	1,159,313	100,305	1,217,498
500,000 - 999,999	27,037		19,050,839	22,816	9,870,490	26,667	722,255	25,309	690,718
1,000,000 - 4,999,999	15,850		30,563,830	13,011	13,093,008	15,680	1,442,782	15,308	1,334,670
5,000,000 - 9,999,999	1,323		9,234,164	1,100	3,083,433	1,315	523,839	1,300	365,192
10,000,000 and over	851		21,879,696	699	5,506,224	851	1,339,800	843	867,347
<b>Total</b>	<b>5,514,576</b>		<b>\$371,505,103</b>	<b>5,037,822</b>	<b>\$257,943,233</b>	<b>3,746,877</b>	<b>\$12,283,384</b>	<b>1,786,568</b>	<b>\$8,936,543</b>

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	25,629	\$42,948	623	\$141	1,246	\$207	...	...
\$ 5,000 - 9,999	50,714	134,968	5,006	7,812	4,780	16,962	2,767	\$14,416
10,000 - 14,999	48,424	172,316	12,574	22,700	10,856	51,010	11,122	53,314
15,000 - 19,999	57,494	235,845	14,899	29,931	18,543	97,109	18,960	126,998
20,000 - 24,999	57,420	260,033	15,362	33,288	16,619	115,516	22,466	126,688
25,000 - 29,999	60,968	269,648	19,352	46,280	17,453	123,532	25,640	148,477
30,000 - 34,999	56,235	224,158	14,584	35,731	18,219	171,517	25,274	174,394
35,000 - 39,999	56,150	243,440	15,748	32,092	16,548	129,946	22,566	131,044
40,000 - 44,999	61,136	315,248	14,774	38,276	17,268	136,319	20,069	171,456
45,000 - 49,999	47,425	240,013	14,485	38,678	15,312	144,673	20,291	126,344
50,000 - 54,999	45,829	239,435	13,817	33,514	15,245	151,501	21,130	194,021
55,000 - 59,999	45,115	265,771	13,311	27,793	13,647	144,492	18,505	99,496
60,000 - 64,999	45,002	261,997	12,789	45,810	12,501	151,253	14,780	85,429
65,000 - 74,999	79,030	570,361	19,667	41,294	22,360	342,659	26,801	198,880
75,000 - 99,999	143,860	1,163,350	41,425	99,407	43,114	711,617	48,187	346,545
100,000 - 149,999	134,729	1,715,692	37,898	102,911	47,981	1,350,939	34,940	293,269
150,000 - 199,999	52,959	1,138,484	15,888	49,686	24,033	1,259,251	9,512	134,307
200,000 - 499,999	74,419	3,856,109	22,503	85,679	44,359	4,323,454	14,099	419,813
500,000 - 999,999	19,200	2,957,361	5,654	31,808	14,672	3,596,661	3,936	258,788
1,000,000 - 4,999,999	12,446	7,476,235	2,772	20,286	9,427	6,500,352	3,059	615,503
5,000,000 - 9,999,999	1,126	3,394,878	176	2,896	792	1,774,622	357	280,436
10,000,000 and over	766	11,187,071	79	6,652	489	3,321,933	300	833,964
<b>Total</b>	<b>1,176,075</b>	<b>\$36,365,360</b>	<b>313,384</b>	<b>\$832,664</b>	<b>385,463</b>	<b>\$24,615,524</b>	<b>364,760</b>	<b>\$4,833,580</b>

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

2/ Includes estate and trust income.

**Table 23: Federal Components of Income by New York Adjusted Gross Income - Full-Year Resident Taxable Returns in 1998 (Con't)**  
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	5,770	\$14,804	1,327	\$8,768	1,869	\$47,741
\$ 5,000 - 9,999	13,534	76,661	1,233	4,978	27,973	352,469
10,000 - 14,999	26,395	221,473	6,694	20,726	75,467	917,706
15,000 - 19,999	36,305	397,522	10,241	57,702	90,481	1,375,649
20,000 - 24,999	37,812	382,746	12,738	51,565	79,642	1,121,190
25,000 - 29,999	39,360	494,550	14,398	61,715	69,011	951,471
30,000 - 34,999	32,752	397,308	12,870	56,673	65,595	826,940
35,000 - 39,999	31,875	380,361	9,781	38,909	57,120	749,588
40,000 - 44,999	29,145	359,000	10,303	40,407	53,354	745,108
45,000 - 49,999	29,669	436,143	13,001	54,690	45,350	633,196
50,000 - 54,999	24,319	332,501	9,906	48,102	41,671	547,524
55,000 - 59,999	20,724	286,125	6,799	26,352	35,100	416,600
60,000 - 64,999	19,461	356,572	7,677	27,679	37,938	578,495
65,000 - 74,999	36,465	586,483	11,176	44,471	56,567	800,587
75,000 - 99,999	58,935	1,246,745	20,991	85,092	95,389	1,432,123
100,000 - 149,999	50,439	1,649,452	15,488	88,851	65,520	1,478,775
150,000 - 199,999	20,404	1,085,962	4,202	32,040	19,311	733,085
200,000 - 499,999	27,153	2,499,307	5,648	99,252	23,464	1,045,584
500,000 - 999,999	5,458	797,669	1,363	29,483	5,368	356,961
1,000,000 - 4,999,999	2,784	702,705	845	287,325	2,991	256,955
5,000,000 - 9,999,999	270	142,768	91	20,990	284	35,365
10,000,000 and over	163	114,478	58	9,873	177	27,222
Total	549,192	\$12,961,336	176,832	\$1,195,643	949,641	\$15,430,334

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 5,000	6,212	\$16,205	8,263	\$1,117	\$619,916
\$ 5,000 - 9,999	31,834	97,499	21,592	18,758	2,398,165
10,000 - 14,999	89,936	350,127	45,480	47,121	6,195,896
15,000 - 19,999	125,210	542,576	63,947	96,655	9,347,627
20,000 - 24,999	141,152	574,742	80,144	117,160	12,415,180
25,000 - 29,999	148,436	587,797	85,916	152,748	14,555,601
30,000 - 34,999	149,094	546,824	78,226	124,934	14,863,964
35,000 - 39,999	145,445	495,420	72,498	123,567	14,444,253
40,000 - 44,999	125,586	396,631	58,781	116,155	13,817,761
45,000 - 49,999	124,333	382,101	55,385	137,409	13,144,403
50,000 - 54,999	118,961	308,573	47,067	83,933	12,752,020
55,000 - 59,999	116,896	343,138	37,692	79,493	12,194,130
60,000 - 64,999	101,526	272,095	34,636	90,943	11,637,374
65,000 - 74,999	172,372	457,050	61,992	151,650	20,701,751
75,000 - 99,999	262,218	767,832	84,457	314,056	38,442,673
100,000 - 149,999	180,857	777,454	76,171	428,516	37,727,014
150,000 - 199,999	57,129	414,621	32,353	266,581	17,016,955
200,000 - 499,999	81,696	857,057	48,492	598,541	35,552,557
500,000 - 999,999	21,061	378,803	12,760	218,817	18,832,021
1,000,000 - 4,999,999	13,204	680,236	8,140	181,462	30,382,368
5,000,000 - 9,999,999	1,168	218,388	758	29,758	9,204,406
10,000,000 and over	786	366,109	533	20,280	21,859,415
Total	2,215,111	\$9,831,276	1,015,281	\$3,399,654	\$368,105,449

3/ Includes IRA Distributions

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

Note: Figures do not necessarily add to totals due to rounding.

**Table 24: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data In Thousands)

NYAGI Class	Additions							Subtractions				
	State & Local Bond Interest		Public Employee Retirement				Taxable State & Local Income Tax Refunds		Government Pension Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$ 5,000	1,869	\$2,390	...	...	1,213	\$2,196	1,213	\$128	623	\$44,848		
\$ 5,000 - 9,999	503	2,056	1,249	\$209	1,258	204	9,607	3,243	7,974	154,929		
10,000 - 14,999	4,836	8,743	7,812	2,505	3,915	1,434	17,589	6,924	16,583	282,454		
15,000 - 19,999	4,441	7,364	20,092	9,651	7,581	7,201	37,590	15,732	23,472	490,491		
20,000 - 24,999	4,039	6,881	38,683	25,604	16,321	9,512	53,034	23,433	14,164	285,890		
25,000 - 29,999	4,588	7,561	64,091	51,764	23,970	13,242	76,368	34,637	15,042	337,145		
30,000 - 34,999	3,102	9,034	50,568	49,632	20,408	8,954	90,534	49,563	12,470	268,245		
35,000 - 39,999	3,158	5,961	59,138	68,940	19,105	11,377	93,813	50,546	11,010	209,842		
40,000 - 44,999	3,070	14,230	53,577	64,648	17,150	9,982	88,216	52,085	9,415	180,007		
45,000 - 49,999	2,613	6,413	51,208	80,224	19,102	14,788	93,560	58,441	7,167	199,293		
50,000 - 54,999	2,277	3,379	42,501	66,707	17,435	14,388	95,163	62,922	6,327	144,516		
55,000 - 59,999	2,852	6,899	46,812	80,136	18,561	11,652	93,595	61,461	4,254	88,887		
60,000 - 64,999	1,552	1,645	35,356	58,329	13,489	8,279	83,674	53,996	6,609	141,489		
65,000 - 74,999	4,625	13,330	58,815	99,816	24,665	16,880	140,806	98,093	8,774	212,185		
75,000 - 99,999	8,310	20,313	88,988	162,209	42,936	40,754	218,577	164,646	12,050	252,239		
100,000 - 149,999	11,910	29,770	59,537	119,491	39,471	68,297	145,341	150,728	8,741	219,531		
150,000 - 199,999	6,201	31,971	11,596	21,637	16,860	38,444	45,324	80,744	2,906	77,247		
200,000 - 499,999	13,383	78,169	7,102	13,563	31,584	149,610	66,778	213,718	2,711	66,363		
500,000 - 999,999	4,954	48,204	734	1,173	11,043	139,994	17,610	124,892	449	9,413		
1,000,000 - 4,999,999	4,326	89,042	219	287	8,218	335,242	11,256	213,964	200	3,395		
5,000,000 - 9,999,999	507	27,313	9	13	827	121,396	1,042	61,023	13	261		
10,000,000 and over	387	42,685	7	10	579	313,367	701	128,059	3	42		
<b>Total</b>	<b>93,504</b>	<b>\$463,353</b>	<b>698,094</b>	<b>\$976,549</b>	<b>355,691</b>	<b>\$1,337,194</b>	<b>1,481,390</b>	<b>\$1,708,974</b>	<b>170,958</b>	<b>\$3,668,713</b>		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	1,327	\$13,420	7,410	\$5,674	...	...	...	...
\$ 5,000 - 9,999	10,716	59,005	15,269	46,587	15,697	\$136,934	2,264	\$9,253
10,000 - 14,999	36,206	210,947	23,902	114,788	45,547	450,736	6,490	40,672
15,000 - 19,999	53,416	354,352	24,238	71,444	53,253	552,447	7,395	34,418
20,000 - 24,999	55,221	387,744	25,123	85,217	41,003	459,064	9,096	42,832
25,000 - 29,999	46,525	347,592	24,002	72,256	31,328	303,959	7,621	48,731
30,000 - 34,999	41,341	329,537	22,531	63,234	25,971	255,975	7,753	38,365
35,000 - 39,999	32,779	320,459	19,658	56,693	21,518	237,821	6,741	35,589
40,000 - 44,999	24,370	270,726	17,488	71,111	16,849	212,406	5,424	31,373
45,000 - 49,999	17,596	211,123	16,179	51,919	12,201	143,398	6,236	22,644
50,000 - 54,999	15,482	169,839	13,871	35,313	10,976	125,723	3,549	21,345
55,000 - 59,999	14,482	172,004	13,876	45,953	8,509	79,352	7,193	16,405
60,000 - 64,999	11,053	138,851	13,237	52,672	9,138	137,310	5,080	24,148
65,000 - 74,999	19,204	217,967	23,920	73,701	14,015	163,970	8,020	31,171
75,000 - 99,999	27,572	328,242	44,866	124,464	20,469	270,770	15,789	72,507
100,000 - 149,999	22,489	306,961	38,315	164,013	18,366	273,334	18,483	73,836
150,000 - 199,999	9,374	136,850	14,611	121,803	7,550	118,930	9,118	59,621
200,000 - 499,999	13,553	214,759	25,625	272,980	10,760	172,920	18,736	186,528
500,000 - 999,999	3,336	58,029	8,919	161,006	2,831	48,212	6,708	118,466
1,000,000 - 4,999,999	2,071	36,855	7,612	378,901	1,581	26,744	5,388	312,706
5,000,000 - 9,999,999	171	3,100	816	165,762	136	2,267	585	116,278
10,000,000 and over	120	2,424	647	293,673	98	1,739	454	319,760
<b>Total</b>	<b>458,405</b>	<b>\$4,290,787</b>	<b>402,116</b>	<b>\$2,529,164</b>	<b>367,798</b>	<b>\$4,174,011</b>	<b>158,124</b>	<b>\$1,656,650</b>

Note: Figures do not necessarily add to totals due to rounding

**Table 25: New York State Deductions by NY Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	New York Deductions							
	Total with New York Deductions		New York Deductions					
			Standard		Itemized 1/			
Less than \$		Number	Amount	Number	Amount	Number	Amount	
Less than	\$ 5,000	144,077	\$427,165	141,964	\$425,891	2,113	\$1,273	
\$	5,000 -	251,569	1,223,179	245,357	1,185,763	6,212	37,416	
	10,000 -	407,682	3,030,149	393,346	2,907,848	14,336	122,301	
	15,000 -	448,142	4,002,011	418,442	3,689,533	29,700	312,478	
	20,000 -	495,760	4,724,864	453,575	4,224,113	42,185	500,751	
	25,000 -	491,650	4,954,978	434,677	4,197,110	56,973	757,868	
	30,000 -	429,277	4,462,499	367,583	3,602,216	61,694	860,283	
	35,000 -	364,406	3,942,768	301,805	3,044,987	62,601	897,781	
	40,000 -	308,622	3,473,143	246,180	2,533,657	62,441	939,486	
	45,000 -	264,536	3,138,879	202,732	2,172,853	61,804	966,027	
	50,000 -	233,710	2,889,597	171,798	1,898,265	61,911	991,332	
	55,000 -	205,974	2,652,456	145,951	1,639,364	60,023	1,013,092	
	60,000 -	178,800	2,375,942	122,062	1,409,076	56,739	966,866	
	65,000 -	287,497	4,010,215	183,183	2,149,423	104,314	1,860,791	
	75,000 -	435,423	6,727,084	231,414	2,760,557	204,009	3,966,528	
	100,000 -	307,669	5,537,789	121,924	1,442,190	185,745	4,095,599	
	150,000 -	96,432	2,114,547	30,468	353,147	65,964	1,761,400	
	200,000 -	118,001	2,890,838	37,068	434,591	80,933	2,456,247	
	500,000 -	27,037	740,421	9,517	113,717	17,520	626,705	
	1,000,000 -	15,847	995,591	3,687	43,938	12,160	951,652	
	5,000,000 -	1,323	267,816	185	2,175	1,138	265,641	
	10,000,000 and over	851	878,642	76	901	775	877,741	
	Total	5,514,283	\$65,460,571	4,262,992	\$40,231,314	1,251,291	\$25,229,258	

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

Note: Figures do not necessarily add to totals due to rounding.

**Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	704	\$99	...	...
\$ 5,000 - 9,999	1,911	\$2,973	5,734	12,190	2,389	\$5,636
10,000 - 14,999	7,607	28,346	13,166	36,483	5,266	23,937
15,000 - 19,999	15,231	54,157	28,685	89,606	15,739	84,508
20,000 - 24,999	16,336	55,237	41,978	127,552	23,781	152,819
25,000 - 29,999	19,158	68,693	57,351	206,508	36,672	278,505
30,000 - 34,999	16,891	58,998	61,724	260,083	41,541	320,761
35,000 - 39,999	14,051	56,357	62,450	312,634	44,067	341,596
40,000 - 44,999	13,170	60,922	62,441	339,608	46,331	376,301
45,000 - 49,999	10,444	48,087	61,588	366,825	48,560	391,626
50,000 - 54,999	9,221	43,614	61,802	394,425	50,824	430,563
55,000 - 59,999	7,714	43,826	60,129	419,476	49,984	440,063
60,000 - 64,999	6,698	32,017	56,640	417,241	50,041	440,400
65,000 - 74,999	8,661	41,028	104,361	842,579	91,463	839,967
75,000 - 99,999	13,779	101,729	203,880	1,965,953	183,899	1,786,103
100,000 - 149,999	8,124	87,576	185,801	2,446,574	171,522	1,873,660
150,000 - 199,999	1,962	33,803	65,973	1,283,985	60,561	847,984
200,000 - 499,999	1,869	51,535	80,962	2,739,633	74,269	1,504,608
500,000 - 999,999	190	8,067	17,550	1,368,765	16,265	590,796
1,000,000 - 4,999,999	46	5,658	12,168	2,562,326	11,205	746,361
5,000,000 - 9,999,999	d/	d/	1,138	757,767	1,068	178,379
10,000,000 and over	d/	d/	774	1,787,157	732	544,849
Total	173,070	\$885,037	1,246,999	\$18,737,471	1,026,179	\$12,199,420

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 5,000	2,113	\$1,273	...	...
\$ 5,000 - 9,999	6,212	15,199	1,911	\$3,512
10,000 - 14,999	12,873	17,159	7,022	22,913
15,000 - 19,999	26,400	43,577	14,469	64,352
20,000 - 24,999	39,703	75,452	25,228	127,624
25,000 - 29,999	52,187	104,612	34,006	173,386
30,000 - 34,999	58,288	123,668	37,646	194,991
35,000 - 39,999	59,690	123,953	34,817	190,334
40,000 - 44,999	59,031	127,490	35,513	179,998
45,000 - 49,999	59,220	131,321	37,255	194,294
50,000 - 54,999	58,838	124,327	34,688	184,670
55,000 - 59,999	58,121	128,870	34,556	183,147
60,000 - 64,999	55,064	123,381	31,423	154,819
65,000 - 74,999	102,196	241,592	60,818	316,175
75,000 - 99,999	199,262	546,872	107,275	598,643
100,000 - 149,999	182,626	628,109	84,629	552,956
150,000 - 199,999	65,265	314,669	25,738	223,011
200,000 - 499,999	79,766	725,505	23,426	336,703
500,000 - 999,999	17,380	432,322	4,040	112,663
1,000,000 - 4,999,999	12,080	1,012,332	2,292	158,349
5,000,000 - 9,999,999	1,133	349,034	180	36,925
10,000,000 and over	772	1,259,655	133	123,455
Total	1,208,220	\$6,650,373	637,066	\$4,132,918

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1998 (Con't)**  
(Dollar Data in Thousands)

NYAGI Class			Federal	Income Taxes & Subtraction		Addition	
			Deductions 2/	Adjustments 3/		Adjustments 4/	
			Amount	Number	Amount	Number	Amount
Less than	\$	5,000	\$1,373	704	\$99	...	...
\$	5,000 -	9,999	39,692	4,779	2,276	...	...
	10,000 -	14,999	128,838	10,533	6,537	...	...
	15,000 -	19,999	336,201	24,877	23,723	...	...
	20,000 -	24,999	538,613	38,669	37,861	...	...
	25,000 -	29,999	831,016	54,852	71,821	...	...
	30,000 -	34,999	957,626	58,861	97,762	286	\$991
	35,000 -	39,999	1,024,500	60,535	123,434	251	159
	40,000 -	44,999	1,084,195	60,090	144,708	...	...
	45,000 -	49,999	1,132,044	59,004	166,016	...	...
	50,000 -	54,999	1,178,222	60,155	186,889	...	...
	55,000 -	59,999	1,215,384	59,072	202,290	...	...
	60,000 -	64,999	1,168,179	55,951	201,417	99	105
	65,000 -	74,999	2,280,325	102,478	418,973	282	341
	75,000 -	99,999	4,996,020	200,230	1,029,339	298	237
	100,000 -	149,999	5,550,947	183,945	1,409,631	412	561
	150,000 -	199,999	2,600,570	65,522	775,607	96	270
	200,000 -	499,999	4,928,828	80,590	1,804,544	362	463
	500,000 -	999,999	2,209,936	17,515	969,901	135	1,096
	1,000,000 -	4,999,999	3,814,364	12,143	1,912,837	183	1,874
	5,000,000 -	9,999,999	1,092,674	1,133	562,133	17	750
	10,000,000	and over	3,119,853	771	1,365,099	24	728
		Total	\$40,229,401	1,212,410	\$11,512,896	2,446	\$7,576

NYAGI Class			Itemized Deduction		New York	
			Adjustment		Itemized Deductions	
			Number	Amount	Number	Amount
Less than	\$	5,000	...	...	2,113	\$1,273
\$	5,000 -	9,999	...	...	6,212	37,416
	10,000 -	14,999	...	...	14,336	122,301
	15,000 -	19,999	...	...	29,700	312,478
	20,000 -	24,999	...	...	42,185	500,751
	25,000 -	29,999	...	...	56,973	757,868
	30,000 -	34,999	...	...	61,694	860,283
	35,000 -	39,999	...	...	62,601	897,781
	40,000 -	44,999	...	...	62,441	939,486
	45,000 -	49,999	...	...	61,804	966,027
	50,000 -	54,999	...	...	61,911	991,332
	55,000 -	59,999	...	...	60,023	1,013,092
	60,000 -	64,999	...	...	56,739	966,866
	65,000 -	74,999	...	...	104,314	1,860,791
	75,000 -	99,999	...	...	204,009	3,966,528
	100,000 -	149,999	23,109	\$45,909	185,745	4,095,599
	150,000 -	199,999	10,646	62,666	65,964	1,761,400
	200,000 -	499,999	80,992	668,329	80,933	2,456,247
	500,000 -	999,999	17,555	614,353	17,520	626,705
	1,000,000 -	4,999,999	12,176	951,710	12,160	951,652
	5,000,000 -	9,999,999	1,139	265,646	1,138	265,641
	10,000,000	and over	775	877,742	775	877,741
		Total	146,392	\$3,486,354	1,251,291	\$25,229,258

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

Note: Figures do not necessarily add to totals due to rounding.

**Table 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Total Credits	Child & Dependent Care		Household	
		Number	Amount	Number	Amount
Less than \$ 5,000	\$107	...	...	1,408	\$63
\$ 5,000 - 9,999	4,349	...	...	93,480	4,091
10,000 - 14,999	16,721	204	\$36	343,718	15,552
15,000 - 19,999	25,032	...	...	389,012	20,429
20,000 - 24,999	37,642	8,208	1,897	437,786	22,527
25,000 - 29,999	22,824	25,802	4,217	359,627	12,184
30,000 - 34,999	9,137	22,320	2,216	78,394	2,235
35,000 - 39,999	6,071	17,576	1,749	159	5
40,000 - 44,999	6,057	17,083	1,624	321	14
45,000 - 49,999	8,138	16,716	1,414	305	27
50,000 - 54,999	5,861	16,237	1,474	...	...
55,000 - 59,999	7,153	14,306	1,432	...	...
60,000 - 64,999	7,485	14,030	1,253	...	...
65,000 - 74,999	16,977	24,198	2,480	...	...
75,000 - 99,999	30,814	38,765	3,626	...	...
100,000 - 149,999	44,029	27,239	2,513	...	...
150,000 - 199,999	30,475	7,382	757	...	...
200,000 - 499,999	78,618	7,062	762	...	...
500,000 - 999,999	59,534	1,234	156	...	...
1,000,000 - 4,999,999	105,454	553	72	...	...
5,000,000 - 9,999,999	34,220	34	5	...	...
10,000,000 and over	69,294	15	2	...	...
<b>Total</b>	<b>\$625,991</b>	<b>258,962</b>	<b>\$27,686</b>	<b>1,704,210</b>	<b>\$77,127</b>

NYAGI Class	Real Property Tax 1/, 2/		Earned Income 2/		All Other NY Credits 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...	1,869	\$44
\$ 5,000 - 9,999	972	\$24	...	...	5,509	234
10,000 - 14,999	16,800	808	204	\$12	4,073	313
15,000 - 19,999	7,567	298	22,618	3,505	7,232	800
20,000 - 24,999	...	...	89,893	10,036	13,332	3,182
25,000 - 29,999	189	42	49,672	3,708	8,721	2,673
30,000 - 34,999	...	...	...	...	10,950	4,598
35,000 - 39,999	...	...	...	...	8,855	4,318
40,000 - 44,999	...	...	...	...	8,859	4,256
45,000 - 49,999	...	...	...	...	9,501	6,701
50,000 - 54,999	...	...	...	...	6,783	4,388
55,000 - 59,999	...	...	...	...	7,077	5,721
60,000 - 64,999	...	...	...	...	6,534	6,231
65,000 - 74,999	...	...	...	...	13,778	14,232
75,000 - 99,999	...	...	...	...	21,457	26,587
100,000 - 149,999	...	...	...	...	20,421	41,512
150,000 - 199,999	...	...	...	...	9,370	29,676
200,000 - 499,999	...	...	...	...	15,573	77,787
500,000 - 999,999	...	...	...	...	6,323	59,377
1,000,000 - 4,999,999	...	...	...	...	5,719	105,374
5,000,000 - 9,999,999	...	...	...	...	664	34,213
10,000,000 and over	...	...	...	...	484	69,292
<b>Total</b>	<b>25,528</b>	<b>\$1,171</b>	<b>162,386</b>	<b>\$17,262</b>	<b>193,084</b>	<b>\$501,507</b>

1/ Excludes stand-alone IT-214 claims.

2/ Does not include claims filed with nontaxable returns.

3/ Includes the following credits: resident, accumulation distribution, solar electric generating equipment, investment, financial services industry investment, economic development zone (EDZ) investment tax and EDZ employment incentive, financial services industry EDZ investment tax and EDZ employment incentive, EDZ wage tax, zone equivalent area (ZEA) wage tax, EDZ capital tax, special additional mortgage recording tax, solar and wind energy, employment of persons with disabilities, alternative fuels, farmers' school tax, investment for new businesses, EDZ investment and EDZ employment incentive for new businesses, EDZ wage for new businesses, and ZEA wage for new businesses.

Note: Figures do not necessarily add to totals due to rounding.

**Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

Size of Tax Liability		Taxpayer		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$ 1 - \$	100	484,959	8.79	\$22,669
100 -	200	375,626	15.61	56,075
200 -	300	293,731	20.93	72,562
300 -	400	253,940	25.54	88,423
400 -	500	216,694	29.47	97,031
500 -	600	196,831	33.04	107,881
600 -	700	192,865	36.53	124,902
700 -	800	178,765	39.77	133,411
800 -	900	175,442	42.96	149,071
900 -	1,000	151,392	45.70	143,348
1,000 -	1,500	650,748	57.50	806,738
1,500 -	2,000	514,253	66.83	893,180
2,000 -	2,500	372,378	73.58	834,413
2,500 -	3,000	291,766	78.87	800,496
3,000 -	5,000	615,863	90.04	2,355,816
5,000 -	10,000	343,581	96.27	2,351,243
10,000 -	25,000	146,500	98.93	2,165,460
25,000 -	50,000	34,734	99.56	1,190,969
50,000 -	100,000	14,777	99.82	1,012,876
100,000	and over	9,728	100.00	3,149,367
Total		5,514,576	100.00	\$16,555,931

**Table 29: Major Items by Size of Federal AGI after NY Modifications - Full-Year Nonresident Taxable Returns in 1998**  
(Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$ 5,000	1,699	\$6,903	\$4,226	\$5,097	...
\$ 5,000 - 9,999	7,394	56,675	37,571	32,065	...
10,000 - 14,999	12,056	150,009	110,109	76,330	\$249
15,000 - 19,999	16,465	293,303	205,772	133,084	3,389
20,000 - 24,999	19,269	437,866	314,434	175,932	8,597
25,000 - 29,999	21,863	598,017	427,817	218,383	8,437
30,000 - 34,999	23,404	757,956	548,316	241,498	13,879
35,000 - 39,999	22,808	855,705	635,279	245,204	14,968
40,000 - 44,999	21,915	929,306	666,898	251,095	13,062
45,000 - 49,999	20,627	978,548	704,586	243,357	12,498
50,000 - 54,999	18,860	989,773	695,799	234,976	14,160
55,000 - 59,999	18,180	1,047,068	709,931	235,511	13,916
60,000 - 64,999	16,910	1,057,655	741,188	222,808	14,115
65,000 - 74,999	30,226	2,109,971	1,437,588	439,375	27,054
75,000 - 99,999	61,680	5,362,167	3,392,209	1,002,993	62,757
100,000 - 149,999	69,543	8,461,180	5,084,721	1,355,751	76,811
150,000 - 199,999	32,960	5,682,163	3,183,760	732,975	37,814
200,000 - 499,999	53,053	16,015,419	7,724,446	1,314,733	66,421
500,000 - 999,999	16,540	11,472,978	4,583,767	439,170	20,725
1,000,000 - 4,999,999	11,184	22,026,683	6,963,077	655,948	13,478
5,000,000 - 9,999,999	1,211	8,270,745	1,889,292	249,949	1,423
10,000,000 and over	852	22,495,087	3,040,323	829,939	933
Total	498,697	\$110,055,177	\$43,101,106	\$9,336,174	\$424,684

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits 4/	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$ 5,000	\$1,807	\$71	...	...	\$42
\$ 5,000 - 9,999	24,610	981	\$59	...	534
10,000 - 14,999	73,430	2,951	359	...	1,908
15,000 - 19,999	156,830	6,552	774	...	3,807
20,000 - 24,999	253,337	11,184	1,188	...	7,227
25,000 - 29,999	371,199	17,178	554	...	12,128
30,000 - 34,999	502,580	24,366	172	...	17,789
35,000 - 39,999	595,535	30,178	122	...	22,653
40,000 - 44,999	665,148	34,152	94	...	24,805
45,000 - 49,999	722,694	38,361	72	\$1	28,368
50,000 - 54,999	740,638	39,908	69	65	28,211
55,000 - 59,999	797,642	43,536	105	...	29,457
60,000 - 64,999	820,734	45,780	66	...	32,232
65,000 - 74,999	1,643,543	92,896	144	17	64,318
75,000 - 99,999	4,296,423	251,034	606	12	159,351
100,000 - 149,999	7,028,622	452,503	711	68	271,063
150,000 - 199,999	4,911,376	336,413	278	58	188,625
200,000 - 499,999	14,634,266	1,002,421	398	219	484,257
500,000 - 999,999	11,013,082	754,388	68	325	302,213
1,000,000 - 4,999,999	21,357,257	1,462,966	43	989	464,037
5,000,000 - 9,999,999	8,019,374	549,326	3	300	126,684
10,000,000 and over	21,664,216	1,483,998	1	450	204,254
Total	\$100,294,344	\$6,681,143	\$5,888	\$2,502	\$2,473,961

1/ Line 30, federal amount of New York adjusted gross income on form IT-203.

2/ Line 30, New York State amount of New York adjusted gross income on form IT-203.

3/ Includes the household, child care and earned income credits.

4/ Includes the accumulation distribution and other nonrefundable credits, farmers' school tax, and various refundable credits for new businesses.

Note: Figures do not necessarily add to totals due to rounding.

**Table 30: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 1998**  
(Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$ 5,000	1,699	0.34	\$6,903	0.01	\$42	0.00
\$	5,000 - 9,999	9,093	1.82	63,578	0.06	575	0.02
	10,000 - 14,999	21,149	4.24	213,588	0.19	2,483	0.10
	15,000 - 19,999	37,614	7.54	506,890	0.46	6,290	0.25
	20,000 - 24,999	56,883	11.41	944,757	0.86	13,517	0.55
	25,000 - 29,999	78,746	15.79	1,542,774	1.40	25,646	1.04
	30,000 - 34,999	102,150	20.48	2,300,730	2.09	43,435	1.76
	35,000 - 39,999	124,958	25.06	3,156,435	2.87	66,087	2.67
	40,000 - 44,999	146,873	29.45	4,085,741	3.71	90,892	3.67
	45,000 - 49,999	167,500	33.59	5,064,288	4.60	119,260	4.82
	50,000 - 54,999	186,360	37.37	6,054,062	5.50	147,471	5.96
	55,000 - 59,999	204,540	41.01	7,101,129	6.45	176,928	7.15
	60,000 - 64,999	221,450	44.41	8,158,784	7.41	209,160	8.45
	65,000 - 74,999	251,676	50.47	10,268,755	9.33	273,478	11.05
	75,000 - 99,999	313,356	62.83	15,630,922	14.20	432,829	17.50
	100,000 - 149,999	382,899	76.78	24,092,102	21.89	703,892	28.45
	150,000 - 199,999	415,859	83.39	29,774,265	27.05	892,517	36.08
	200,000 - 499,999	468,912	94.03	45,789,684	41.61	1,376,774	55.65
	500,000 - 999,999	485,452	97.34	57,262,662	52.03	1,678,987	67.87
	1,000,000 - 4,999,999	496,636	99.59	79,289,345	72.05	2,143,024	86.62
	5,000,000 - 9,999,999	497,847	99.83	87,560,090	79.56	2,269,707	91.74
	10,000,000 and over	498,697	100.00	\$110,055,177	100.00	\$2,473,961	100.00

**Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 1998**

Federal AGI After NY Modifications		Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
			Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than	\$ 5,000	\$4,064	\$3,000	...	\$1,064	\$42	\$25
\$	5,000 - 9,999	7,665	4,337	...	3,329	133	72
	10,000 - 14,999	12,443	6,332	\$21	6,091	245	158
	15,000 - 19,999	17,814	8,083	206	9,525	398	231
	20,000 - 24,999	22,723	9,130	446	13,147	580	375
	25,000 - 29,999	27,354	9,989	386	16,979	786	555
	30,000 - 34,999	32,385	10,319	593	21,474	1,041	760
	35,000 - 39,999	37,517	10,751	656	26,110	1,323	993
	40,000 - 44,999	42,406	11,458	596	30,352	1,558	1,132
	45,000 - 49,999	47,440	11,798	606	35,036	1,860	1,375
	50,000 - 54,999	52,480	12,459	751	39,271	2,116	1,496
	55,000 - 59,999	57,596	12,955	765	43,876	2,395	1,620
	60,000 - 64,999	62,544	13,176	835	48,534	2,707	1,906
	65,000 - 74,999	69,807	14,536	895	54,375	3,073	2,128
	75,000 - 99,999	86,936	16,261	1,017	69,657	4,070	2,584
	100,000 - 149,999	121,668	19,495	1,104	101,068	6,507	3,898
	150,000 - 199,999	172,396	22,238	1,147	149,010	10,207	5,723
	200,000 - 499,999	301,875	24,781	1,252	275,842	18,895	9,128
	500,000 - 999,999	693,663	26,553	1,253	665,858	45,611	18,272
	1,000,000 - 4,999,999	1,969,526	58,652	1,205	1,909,669	130,812	41,492
	5,000,000 - 9,999,999	6,829,682	206,399	1,175	6,622,109	453,614	104,611
	10,000,000 and over	26,402,685	974,107	1,095	25,427,483	1,741,782	239,735
Nonresident Average		\$220,685	\$18,721	\$852	\$201,113	\$13,397	\$4,961

**Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 1998**  
(Dollar Data in Thousands)

Size of Tax Liability		Taxpayer		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$ 1 - \$	100	41,421	8.31	\$1,847
100 -	200	25,860	13.49	3,815
200 -	300	20,380	17.58	5,032
300 -	400	15,003	20.59	5,215
400 -	500	14,638	23.52	6,543
500 -	600	14,633	26.46	8,098
600 -	700	14,045	29.27	9,148
700 -	800	11,676	31.61	8,748
800 -	900	11,243	33.87	9,520
900 -	1,000	8,964	35.67	8,526
1,000 -	1,500	46,046	44.90	57,415
1,500 -	2,000	42,109	53.34	73,233
2,000 -	2,500	35,796	60.52	80,174
2,500 -	3,000	26,772	65.89	73,435
3,000 -	5,000	71,806	80.29	276,787
5,000 -	10,000	55,018	91.32	380,628
10,000 -	25,000	29,878	97.31	445,493
25,000 -	50,000	7,932	98.90	275,659
50,000 -	100,000	3,331	99.57	226,916
100,000	and over	2,145	100.00	517,731
Total		498,697	100.00	\$2,473,961

**Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$ 5,000	1,105	\$4,091	\$1,741	\$3,281	...
\$ 5,000 - 9,999	5,412	44,432	29,970	30,224	...
10,000 - 14,999	8,059	100,046	59,765	58,572	\$303
15,000 - 19,999	11,847	208,612	129,076	96,198	1,044
20,000 - 24,999	11,864	266,231	160,926	99,043	3,523
25,000 - 29,999	11,804	318,918	190,427	110,207	5,218
30,000 - 34,999	10,023	323,922	185,709	96,135	4,549
35,000 - 39,999	8,502	316,725	182,611	85,636	3,681
40,000 - 44,999	7,085	300,073	187,164	71,405	2,516
45,000 - 49,999	6,222	295,342	177,114	65,741	3,532
50,000 - 54,999	5,477	286,757	159,763	59,817	2,632
55,000 - 59,999	4,889	280,381	155,723	57,922	2,632
60,000 - 64,999	3,874	242,438	157,515	43,875	2,452
65,000 - 74,999	6,649	464,804	295,079	77,344	4,012
75,000 - 99,999	11,692	1,011,076	578,466	151,746	8,835
100,000 - 149,999	10,936	1,315,786	755,572	168,870	8,718
150,000 - 199,999	4,541	782,751	422,075	85,073	3,564
200,000 - 499,999	4,932	1,428,205	862,139	97,367	3,495
500,000 - 999,999	977	659,823	381,793	20,053	754
1,000,000 - 4,999,999	580	1,054,052	558,811	20,963	467
5,000,000 - 9,999,999	39	269,347	123,508	4,495	35
10,000,000 and over	24	376,862	211,388	6,805	38
<b>Total</b>	<b>136,530</b>	<b>\$10,350,673</b>	<b>\$5,966,335</b>	<b>\$1,510,773</b>	<b>\$62,001</b>

Federal AGI After NY Modifications 1/	Taxable Income	Tax Before Credits	Allocable Credits 3/	All Other Credits 4/	Tax After Credits and Proration
Less than \$ 5,000	\$810	\$32	...	...	\$9
\$ 5,000 - 9,999	14,208	566	\$142	\$10	242
10,000 - 14,999	41,170	1,647	312	10	767
15,000 - 19,999	111,371	4,606	547	12	2,503
20,000 - 24,999	163,666	7,271	639	45	4,009
25,000 - 29,999	203,494	9,414	383	99	5,308
30,000 - 34,999	223,238	10,940	59	64	6,244
35,000 - 39,999	227,409	11,529	23	96	6,618
40,000 - 44,999	226,152	12,144	15	351	7,302
45,000 - 49,999	226,070	12,183	32	92	7,170
50,000 - 54,999	224,308	12,296	26	36	6,782
55,000 - 59,999	219,828	12,176	13	243	6,549
60,000 - 64,999	196,111	11,046	10	237	6,896
65,000 - 74,999	383,447	22,207	34	508	13,524
75,000 - 99,999	850,496	50,535	52	1,089	27,821
100,000 - 149,999	1,138,198	73,564	55	1,568	40,619
150,000 - 199,999	694,114	47,544	20	1,513	24,090
200,000 - 499,999	1,327,343	90,921	23	2,850	52,111
500,000 - 999,999	639,016	43,772	1	1,105	24,251
1,000,000 - 4,999,999	1,032,622	70,734	2	1,942	35,673
5,000,000 - 9,999,999	264,817	18,140	...	516	7,680
10,000,000 and over	370,020	25,346	...	266	14,005
<b>Total</b>	<b>\$8,777,909</b>	<b>\$548,614</b>	<b>\$2,388</b>	<b>\$12,651</b>	<b>\$300,174</b>

1/ Line 30, federal amount of New York adjusted gross income on form IT-203.

2/ Line 30, New York State amount of New York adjusted gross income on form IT-203.

3/ Includes the household, child care and earned income credits.

4/ Includes the resident and other nonrefundable credits, refundable portion of excess child and dependent care and earned income credits, and the farmers' school tax and various refundable credits for new businesses.

Note: Figures do not necessarily add to totals due to rounding.

**Table 34: Cumulative Distribution of Taxpayers, Federal AGI after New York Modifications and Tax Liability by Size of Federal AGI after New York Modifications - Part-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

Federal AGI After NY Modifications			Taxpayers		Federal AGI After NY Modifications		Tax Liability	
			Number	Percent	Amount	Percent	Amount	Percent
Less than	\$	5,000	1,105	0.81	\$4,091	0.04	\$9	0.00
\$	5,000 -	9,999	6,517	4.77	48,523	0.47	252	0.08
	10,000 -	14,999	14,576	10.68	148,569	1.44	1,019	0.34
	15,000 -	19,999	26,423	19.35	357,181	3.45	3,522	1.17
	20,000 -	24,999	38,287	28.04	623,412	6.02	7,530	2.51
	25,000 -	29,999	50,091	36.69	942,330	9.10	12,839	4.28
	30,000 -	34,999	60,114	44.03	1,266,252	12.23	19,083	6.36
	35,000 -	39,999	68,616	50.26	1,582,978	15.29	25,701	8.56
	40,000 -	44,999	75,701	55.45	1,883,050	18.19	33,003	10.99
	45,000 -	49,999	81,923	60.00	2,178,393	21.05	40,173	13.38
	50,000 -	54,999	87,400	64.02	2,465,149	23.82	46,955	15.64
	55,000 -	59,999	92,289	67.60	2,745,530	26.53	53,504	17.82
	60,000 -	64,999	96,163	70.43	2,987,968	28.87	60,400	20.12
	65,000 -	74,999	102,812	75.30	3,452,772	33.36	73,924	24.63
	75,000 -	99,999	114,504	83.87	4,463,848	43.13	101,745	33.90
	100,000 -	149,999	125,440	91.88	5,779,634	55.84	142,364	47.43
	150,000 -	199,999	129,981	95.20	6,562,385	63.40	166,454	55.45
	200,000 -	499,999	134,913	98.82	7,990,590	77.20	218,565	72.81
	500,000 -	999,999	135,890	99.53	8,650,413	83.57	242,816	80.89
	1,000,000 -	4,999,999	136,470	99.96	9,704,464	93.76	278,489	92.78
	5,000,000 -	9,999,999	136,509	99.98	9,973,811	96.36	286,169	95.33
	10,000,000	and over	136,530	100.00	\$10,350,673	100.00	\$300,174	100.00

**Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 1998**

Federal AGI After NY Modifications		Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
			Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than	\$ 5,000	\$3,703	\$2,970	...	\$733	\$29	\$9
\$	5,000 - 9,999	8,210	5,585	...	2,625	105	45
	10,000 - 14,999	12,415	7,268	\$38	5,109	204	95
	15,000 - 19,999	17,609	8,120	88	9,401	389	211
	20,000 - 24,999	22,439	8,348	297	13,795	613	338
	25,000 - 29,999	27,019	9,337	442	17,240	798	450
	30,000 - 34,999	32,319	9,592	454	22,274	1,092	623
	35,000 - 39,999	37,253	10,072	433	26,748	1,356	778
	40,000 - 44,999	42,354	10,079	355	31,920	1,714	1,031
	45,000 - 49,999	47,471	10,567	568	36,337	1,958	1,152
	50,000 - 54,999	52,360	10,922	481	40,957	2,245	1,238
	55,000 - 59,999	57,348	11,847	538	44,963	2,490	1,340
	60,000 - 64,999	62,580	11,325	633	50,621	2,851	1,780
	65,000 - 74,999	69,911	11,633	603	57,674	3,340	2,034
	75,000 - 99,999	86,474	12,978	756	72,740	4,322	2,379
	100,000 - 149,999	120,322	15,442	797	104,082	6,727	3,714
	150,000 - 199,999	172,381	18,735	785	152,861	10,470	5,305
	200,000 - 499,999	289,577	19,742	709	269,126	18,435	10,566
	500,000 - 999,999	675,518	20,530	772	654,217	44,813	24,828
	1,000,000 - 4,999,999	1,817,888	36,154	805	1,780,930	121,993	61,523
	5,000,000 - 9,999,999	6,906,335	115,255	897	6,790,183	465,127	196,922
	10,000,000 and over	15,702,590	283,522	1,583	15,417,485	1,056,097	583,546
Part-Year Resident Average		\$75,813	\$11,066	\$454	\$64,293	\$4,018	\$2,199

**Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

Size of Tax Liability		Taxpayer		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$ 1 - \$	100	21,238	15.56	\$981
100 -	200	11,005	23.62	1,587
200 -	300	9,534	30.60	2,379
300 -	400	7,587	36.16	2,622
400 -	500	8,969	42.73	4,054
500 -	600	6,970	47.83	3,839
600 -	700	3,881	50.67	2,527
700 -	800	3,847	53.49	2,898
800 -	900	4,267	56.62	3,655
900 -	1,000	3,277	59.02	3,130
1,000 -	1,500	13,722	69.07	16,962
1,500 -	2,000	9,416	75.96	16,489
2,000 -	2,500	7,248	81.27	16,241
2,500 -	3,000	3,992	84.20	10,949
3,000 -	5,000	11,267	92.45	43,638
5,000 -	10,000	6,325	97.08	44,718
10,000 -	25,000	2,823	99.15	42,189
25,000 -	50,000	729	99.68	24,890
50,000 -	100,000	283	99.89	19,398
100,000	and over	149	100.00	37,026
Total		136,530	100.00	\$300,174



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

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**Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$ 5,000	141,964	\$553,245	\$425,891	...
\$	5,000 - 9,999	242,708	1,918,009	1,173,699	\$252
	10,000 - 14,999	363,577	4,508,060	2,605,924	8,401
	15,000 - 19,999	292,733	5,105,501	2,217,003	8,703
	20,000 - 24,999	265,114	5,951,454	2,042,069	8,751
	25,000 - 29,999	229,394	6,292,229	1,834,696	7,616
	30,000 - 34,999	198,534	6,436,138	1,630,996	8,481
	35,000 - 39,999	155,655	5,816,274	1,289,889	6,946
	40,000 - 44,999	124,032	5,258,746	1,065,893	5,213
	45,000 - 49,999	93,412	4,425,885	840,339	4,152
	50,000 - 54,999	73,632	3,865,619	682,312	1,718
	55,000 - 59,999	57,808	3,314,401	554,695	3,611
	60,000 - 64,999	39,537	2,471,118	403,303	3,221
	65,000 - 74,999	59,418	4,135,732	629,235	3,295
	75,000 - 99,999	73,259	6,255,377	875,208	3,990
	100,000 - 149,999	43,108	5,171,238	547,808	1,676
	150,000 - 199,999	15,158	2,602,811	211,955	354
	200,000 - 499,999	18,494	5,486,678	372,079	591
	500,000 - 999,999	4,210	2,866,158	113,137	180
	1,000,000 - 4,999,999	2,286	4,330,892	165,833	124
	5,000,000 - 9,999,999	152	1,031,194	30,112	4
	10,000,000 and over	101	3,049,722	147,286	8
Total		2,494,287	\$90,846,484	\$19,859,362	\$77,285

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$ 5,000	\$127,357	\$5,029	\$44	\$4,985
\$	5,000 - 9,999	744,068	29,649	4,143	25,506
	10,000 - 14,999	1,893,748	75,757	15,146	60,611
	15,000 - 19,999	2,879,798	118,654	12,862	105,792
	20,000 - 24,999	3,900,644	175,754	12,052	163,702
	25,000 - 29,999	4,449,925	216,417	4,478	211,940
	30,000 - 34,999	4,796,669	250,310	2,610	247,700
	35,000 - 39,999	4,519,446	247,897	2,457	245,440
	40,000 - 44,999	4,187,649	237,633	1,450	236,183
	45,000 - 49,999	3,581,401	208,223	3,998	204,224
	50,000 - 54,999	3,181,593	188,690	2,676	186,014
	55,000 - 59,999	2,756,100	165,839	1,429	164,410
	60,000 - 64,999	2,064,595	125,733	2,599	123,134
	65,000 - 74,999	3,503,206	216,351	4,941	211,410
	75,000 - 99,999	5,376,186	339,180	6,233	332,946
	100,000 - 149,999	4,621,757	306,281	8,179	298,101
	150,000 - 199,999	2,390,503	163,742	7,058	156,683
	200,000 - 499,999	5,114,008	350,300	12,793	337,507
	500,000 - 999,999	2,752,842	188,568	8,971	179,597
	1,000,000 - 4,999,999	4,164,935	285,297	14,383	270,914
	5,000,000 - 9,999,999	1,001,078	68,574	5,379	63,194
	10,000,000 and over	2,902,428	198,816	10,083	188,733
Total		\$70,909,936	\$4,162,693	\$143,965	\$4,018,728

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

**Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	141,964	\$606,665	125,173	\$458,298	62,683	\$21,451	29,809	\$21,731
\$ 5,000 - 9,999	242,708	2,327,595	200,330	1,421,090	110,795	203,542	63,198	87,597
10,000 - 14,999	363,577	5,284,581	296,180	3,433,942	157,882	483,987	68,516	175,507
15,000 - 19,999	292,733	5,644,022	255,268	4,230,693	134,348	287,724	52,952	156,024
20,000 - 24,999	265,114	6,349,663	237,561	5,150,788	138,768	286,116	52,748	145,351
25,000 - 29,999	229,394	6,720,835	211,508	5,555,174	127,976	236,744	51,049	130,154
30,000 - 34,999	198,534	6,710,686	186,531	5,771,364	118,746	182,971	49,114	125,614
35,000 - 39,999	155,655	6,050,818	145,612	5,201,298	102,141	183,116	40,154	99,532
40,000 - 44,999	124,032	5,468,910	118,074	4,710,235	91,216	139,688	41,644	110,606
45,000 - 49,999	93,412	4,575,543	87,522	3,924,904	70,448	111,665	32,545	77,718
50,000 - 54,999	73,632	4,021,375	68,814	3,373,831	57,782	143,858	30,615	90,818
55,000 - 59,999	57,808	3,436,227	52,776	2,778,995	47,239	119,401	26,648	102,355
60,000 - 64,999	39,537	2,630,182	36,350	2,076,425	33,427	79,972	20,497	70,933
65,000 - 74,999	59,418	4,282,470	54,513	3,467,480	48,445	126,394	29,017	103,770
75,000 - 99,999	73,259	6,491,330	66,524	4,983,208	64,063	198,904	43,124	205,008
100,000 - 149,999	43,108	5,420,387	36,089	3,680,656	38,552	193,677	31,262	208,129
150,000 - 199,999	15,158	2,728,030	11,944	1,683,566	14,031	105,071	12,465	149,576
200,000 - 499,999	18,494	5,739,356	13,737	3,031,321	17,320	252,234	16,031	329,232
500,000 - 999,999	4,210	2,956,040	2,927	1,320,050	4,121	144,389	3,941	174,882
1,000,000 - 4,999,999	2,286	4,472,892	1,557	1,554,797	2,246	277,369	2,176	329,373
5,000,000 - 9,999,999	152	1,061,406	109	298,210	152	62,742	149	42,652
10,000,000 and over	101	3,081,327	66	776,332	101	175,614	98	109,074
<b>Total</b>	<b>2,494,287</b>	<b>\$96,060,342</b>	<b>2,209,165</b>	<b>\$68,882,657</b>	<b>1,442,483</b>	<b>\$4,016,629</b>	<b>697,752</b>	<b>\$3,045,635</b>

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	24,924	\$39,374	623	\$141	1,246	\$207	...	...	
\$ 5,000 - 9,999	49,733	133,358	4,277	7,331	4,780	16,962	2,516	\$13,178	
10,000 - 14,999	42,544	157,894	10,944	19,471	9,227	39,770	8,183	31,735	
15,000 - 19,999	33,224	143,486	7,595	16,011	9,154	49,960	8,828	65,524	
20,000 - 24,999	32,782	163,793	6,859	12,947	6,080	45,468	8,922	43,892	
25,000 - 29,999	29,017	139,603	10,931	20,694	6,010	42,553	8,210	38,075	
30,000 - 34,999	31,034	116,474	6,372	11,499	6,064	57,867	6,949	38,286	
35,000 - 39,999	24,300	113,172	6,258	11,268	6,199	51,705	5,214	21,855	
40,000 - 44,999	28,674	149,608	6,858	13,094	4,954	48,906	4,814	32,395	
45,000 - 49,999	19,388	103,930	5,136	15,672	4,772	43,947	4,228	32,099	
50,000 - 54,999	17,473	119,495	5,385	12,645	3,564	28,387	4,065	48,382	
55,000 - 59,999	16,758	151,217	4,485	11,347	4,168	41,775	2,948	15,573	
60,000 - 64,999	13,114	82,740	2,764	5,674	2,809	31,257	1,795	7,622	
65,000 - 74,999	20,143	231,422	4,244	9,617	4,055	57,375	3,303	14,832	
75,000 - 99,999	30,006	434,395	7,260	19,981	8,290	148,238	5,876	42,637	
100,000 - 149,999	22,908	565,698	4,953	17,390	7,813	263,549	3,556	46,479	
150,000 - 199,999	9,566	330,187	2,569	8,271	3,263	159,602	1,140	24,745	
200,000 - 499,999	12,268	1,054,318	3,254	9,026	5,788	559,379	1,882	100,934	
500,000 - 999,999	3,081	701,322	789	3,512	2,022	489,810	634	41,358	
1,000,000 - 4,999,999	1,796	1,555,276	403	3,143	1,258	827,268	428	73,135	
5,000,000 - 9,999,999	124	430,065	24	205	89	219,758	42	24,358	
10,000,000 and over	88	1,620,593	10	659	53	530,198	38	193,905	
<b>Total</b>	<b>462,947</b>	<b>\$8,537,420</b>	<b>101,992</b>	<b>\$229,597</b>	<b>101,657</b>	<b>\$2,506,593</b>	<b>83,569</b>	<b>\$950,999</b>	

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

2/ Includes estate and trust income.

**Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1998 (Con't)**  
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income						Pensions and Annuities 3/	
	Net Profit		Net Loss		Number	Amount		
	Number	Amount	Number	Amount				
Less than \$ 5,000	4,362	\$9,268	623	\$679	1,869	\$47,741		
\$ 5,000 - 9,999	11,572	58,613	503	1,739	26,262	341,392		
10,000 - 14,999	24,358	204,390	6,083	17,908	59,546	610,591		
15,000 - 19,999	19,068	208,171	4,749	30,777	37,774	459,872		
20,000 - 24,999	14,573	162,621	6,070	26,666	29,728	273,323		
25,000 - 29,999	10,698	149,124	5,677	25,732	27,506	333,921		
30,000 - 34,999	9,453	109,073	5,143	12,395	24,764	218,540		
35,000 - 39,999	10,984	130,444	2,531	8,688	20,050	169,760		
40,000 - 44,999	5,178	38,650	3,830	12,244	18,240	202,008		
45,000 - 49,999	6,952	113,940	3,064	13,429	14,962	161,000		
50,000 - 54,999	5,038	89,463	2,794	16,478	14,051	176,606		
55,000 - 59,999	3,726	60,136	1,095	3,054	8,836	121,356		
60,000 - 64,999	3,211	88,604	1,409	6,879	8,382	155,992		
65,000 - 74,999	4,950	74,499	1,792	7,790	10,186	171,719		
75,000 - 99,999	6,758	220,758	2,865	20,717	16,789	255,545		
100,000 - 149,999	4,691	215,779	1,733	12,188	8,121	221,663		
150,000 - 199,999	2,039	122,995	484	6,180	2,972	149,106		
200,000 - 499,999	2,382	270,271	561	11,360	3,394	194,582		
500,000 - 999,999	415	64,730	205	4,375	789	52,216		
1,000,000 - 4,999,999	273	102,939	119	249,627	370	39,327		
5,000,000 - 9,999,999	16	6,441	11	9,012	28	2,156		
10,000,000 and over	10	5,683	8	1,279	18	10,701		
Total	150,704	\$2,506,593	51,349	\$499,199	334,637	\$4,369,116		

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 5,000	5,507	\$9,416	6,854	\$726	\$605,940
\$ 5,000 - 9,999	28,657	87,290	19,604	17,222	2,310,374
10,000 - 14,999	72,623	247,613	40,708	42,139	5,242,442
15,000 - 19,999	66,204	220,404	39,056	54,012	5,590,011
20,000 - 24,999	63,189	205,708	40,067	55,832	6,293,831
25,000 - 29,999	56,233	218,064	36,519	59,387	6,661,448
30,000 - 34,999	51,567	190,964	38,118	51,018	6,659,667
35,000 - 39,999	45,682	143,600	30,832	49,621	6,001,196
40,000 - 44,999	36,760	126,943	19,371	29,113	5,439,798
45,000 - 49,999	35,978	99,639	16,182	38,082	4,537,462
50,000 - 54,999	30,015	76,422	11,270	18,834	4,002,540
55,000 - 59,999	25,757	90,966	6,492	19,491	3,416,737
60,000 - 64,999	18,445	64,434	3,983	24,742	2,605,440
65,000 - 74,999	29,371	82,050	7,118	19,493	4,262,977
75,000 - 99,999	39,287	128,610	11,458	51,988	6,439,342
100,000 - 149,999	24,260	147,294	8,819	65,951	5,354,436
150,000 - 199,999	8,717	67,123	3,487	28,916	2,699,115
200,000 - 499,999	12,103	169,338	5,295	78,464	5,660,892
500,000 - 999,999	3,047	57,885	1,393	27,318	2,928,722
1,000,000 - 4,999,999	1,812	112,448	918	22,473	4,450,419
5,000,000 - 9,999,999	134	32,956	61	1,913	1,059,493
10,000,000 and over	90	48,976	50	2,596	3,078,731
Total	655,439	\$2,628,143	347,655	\$759,331	\$95,301,011

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

Note: Figures do not necessarily add to totals due to rounding.

**Table 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 1998**  
(Dollar Data In Thousands)

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions				Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$ 5,000	1,869	\$2,390	...	...	1,213	\$2,196	1,213	\$128	623	\$44,848		
\$ 5,000 - 9,999	503	2,056	1,249	\$209	1,258	204	7,905	2,879	7,723	153,955		
10,000 - 14,999	4,136	6,792	7,404	2,325	3,418	1,397	13,553	3,969	12,918	195,577		
15,000 - 19,999	1,994	2,658	12,857	6,175	5,056	6,525	19,767	7,374	7,250	126,025		
20,000 - 24,999	2,428	6,372	17,616	12,133	6,530	3,914	22,302	8,640	3,038	51,766		
25,000 - 29,999	2,533	1,440	27,213	22,155	11,239	6,179	27,804	9,591	4,877	89,595		
30,000 - 34,999	1,608	5,871	19,732	20,418	7,389	2,362	29,771	10,848	2,584	46,451		
35,000 - 39,999	1,738	3,773	25,968	32,039	8,233	2,548	29,743	13,015	2,557	30,308		
40,000 - 44,999	1,594	11,230	18,974	25,889	7,071	4,740	24,927	11,552	1,402	31,539		
45,000 - 49,999	1,446	4,260	16,225	27,886	6,734	7,325	26,659	13,893	992	12,096		
50,000 - 54,999	1,334	2,823	11,304	22,010	6,269	9,365	24,796	15,478	1,272	46,879		
55,000 - 59,999	1,047	5,577	10,225	22,296	5,301	4,744	19,438	11,238	778	13,234		
60,000 - 64,999	969	725	5,404	11,287	2,780	963	14,622	8,161	924	22,855		
65,000 - 74,999	1,132	6,157	8,016	18,894	4,431	2,111	23,759	15,722	848	14,421		
75,000 - 99,999	2,732	6,309	4,355	9,472	4,469	8,632	31,159	23,476	1,235	16,070		
100,000 - 149,999	2,258	4,830	1,309	3,518	4,399	10,030	18,928	23,114	658	14,011		
150,000 - 199,999	1,307	10,803	193	461	1,881	7,614	6,605	13,539	467	14,254		
200,000 - 499,999	2,755	24,552	210	512	4,127	34,310	9,391	34,769	330	8,264		
500,000 - 999,999	879	12,446	25	37	1,473	23,022	2,433	18,330	70	1,210		
1,000,000 - 4,999,999	605	14,561	d/	d/	1,029	54,095	1,461	37,458	d/	d/		
5,000,000 - 9,999,999	51	4,546	...	...	98	8,859	122	7,169	d/	d/		
10,000,000 and over	56	5,506	d/	d/	66	44,081	71	11,965	...	...		
<b>Total</b>	<b>34,975</b>	<b>\$145,678</b>	<b>188,290</b>	<b>\$237,725</b>	<b>94,463</b>	<b>\$245,216</b>	<b>356,429</b>	<b>\$302,308</b>	<b>50,574</b>	<b>\$933,974</b>		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	623	\$6,631	7,410	\$5,674	...	...	...	...
\$ 5,000 - 9,999	10,213	54,620	14,775	42,665	14,716	\$131,461	2,264	\$9,253
10,000 - 14,999	24,829	125,564	19,855	101,907	33,966	283,967	5,702	33,912
15,000 - 19,999	22,313	126,785	13,841	35,040	22,005	193,097	2,900	11,548
20,000 - 24,999	23,489	123,520	13,397	57,500	14,344	118,243	3,849	5,190
25,000 - 29,999	16,807	129,838	13,723	49,440	10,742	98,690	3,621	21,838
30,000 - 34,999	10,855	99,490	11,358	29,138	7,753	61,620	3,098	4,632
35,000 - 39,999	8,398	83,270	8,384	30,737	5,749	51,021	2,590	14,930
40,000 - 44,999	7,744	70,661	8,033	36,146	5,680	56,094	2,064	16,906
45,000 - 49,999	4,638	50,080	5,963	19,734	3,885	45,524	2,459	9,721
50,000 - 54,999	4,003	40,350	5,589	22,942	3,626	38,426	1,067	7,044
55,000 - 59,999	4,274	45,086	5,425	27,197	2,766	32,681	3,841	5,515
60,000 - 64,999	2,415	29,690	3,220	39,934	2,711	44,066	1,211	2,591
65,000 - 74,999	3,866	38,239	5,093	29,354	3,726	47,068	2,359	9,684
75,000 - 99,999	6,154	67,396	8,663	36,038	3,889	46,606	2,787	18,793
100,000 - 149,999	5,358	62,821	5,904	46,198	3,328	42,182	3,163	13,250
150,000 - 199,999	2,558	30,889	2,689	21,336	1,631	25,233	1,380	9,930
200,000 - 499,999	3,215	41,036	4,786	76,821	1,983	29,395	2,595	43,301
500,000 - 999,999	789	10,806	1,493	41,949	465	6,409	884	19,364
1,000,000 - 4,999,999	437	6,144	1,043	92,058	241	3,257	629	48,687
5,000,000 - 9,999,999	27	382	92	24,233	17	242	66	9,652
10,000,000 and over	19	302	80	57,739	9	128	39	8,463
<b>Total</b>	<b>163,026</b>	<b>\$1,243,600</b>	<b>160,816</b>	<b>\$923,782</b>	<b>143,230</b>	<b>\$1,355,413</b>	<b>48,570</b>	<b>\$324,204</b>

d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding.

**Table 40: New York State Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1998**

(Dollar Data in Thousands)

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		
	Number	Amount	Number	Amount	Number	Amount	
Less than \$ 5,000	141,964	\$425,891	141,964	\$425,891	...	...	
\$ 5,000 - 9,999	242,708	1,173,699	238,885	1,143,696	3,823	\$30,002	
10,000 - 14,999	363,577	2,605,924	353,045	2,507,728	10,533	98,196	
15,000 - 19,999	292,733	2,217,003	272,679	2,003,043	20,054	213,960	
20,000 - 24,999	265,114	2,042,069	242,574	1,797,512	22,540	244,557	
25,000 - 29,999	229,394	1,834,696	200,907	1,497,349	28,487	337,348	
30,000 - 34,999	198,534	1,630,996	167,759	1,254,247	30,776	376,749	
35,000 - 39,999	155,655	1,289,889	127,554	953,049	28,101	336,839	
40,000 - 44,999	124,032	1,065,893	96,398	722,260	27,634	343,633	
45,000 - 49,999	93,412	840,339	66,817	499,763	26,595	340,575	
50,000 - 54,999	73,632	682,312	49,922	372,998	23,711	309,314	
55,000 - 59,999	57,808	554,695	37,835	283,074	19,973	271,621	
60,000 - 64,999	39,537	403,303	24,170	180,628	15,367	222,675	
65,000 - 74,999	59,418	629,235	33,999	253,717	25,419	375,518	
75,000 - 99,999	73,259	875,208	38,773	290,375	34,486	584,833	
100,000 - 149,999	43,108	547,808	22,653	168,859	20,455	378,950	
150,000 - 199,999	15,158	211,955	6,763	50,360	8,394	161,595	
200,000 - 499,999	18,494	372,079	7,660	57,140	10,834	314,939	
500,000 - 999,999	4,210	113,137	1,555	11,464	2,655	101,673	
1,000,000 - 4,999,999	2,286	165,833	607	4,457	1,679	161,376	
5,000,000 - 9,999,999	152	30,112	35	254	117	29,859	
10,000,000 and over	101	147,286	15	108	86	147,178	
<b>Total</b>	<b>2,494,287</b>	<b>\$19,859,362</b>	<b>2,132,570</b>	<b>\$14,477,971</b>	<b>361,717</b>	<b>\$5,381,391</b>	

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

Note: Figures do not necessarily add to totals due to rounding.

**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 10,000	1,434	\$2,756	3,823	\$9,086	1,434	\$3,637
\$ 10,000 - 14,999	5,851	22,001	9,947	27,941	3,803	19,636
15,000 - 19,999	11,169	38,598	19,546	60,225	9,900	46,072
20,000 - 24,999	8,478	28,306	22,540	58,368	10,339	62,520
25,000 - 29,999	9,662	30,380	28,487	94,141	16,159	105,607
30,000 - 34,999	8,445	31,780	30,632	115,758	17,606	106,722
35,000 - 39,999	4,140	18,866	27,474	131,026	17,313	101,425
40,000 - 44,999	5,174	24,999	27,634	136,925	17,992	120,159
45,000 - 49,999	4,307	15,749	26,380	149,264	18,950	116,705
50,000 - 54,999	2,854	16,469	23,601	135,651	17,124	110,456
55,000 - 59,999	2,536	12,971	19,973	134,271	13,949	95,408
60,000 - 64,999	1,675	11,480	15,268	106,598	11,722	86,285
65,000 - 74,999	2,071	14,869	25,419	198,327	18,547	133,074
75,000 - 99,999	2,458	36,458	34,337	331,083	24,207	205,107
100,000 - 149,999	1,155	26,181	20,331	272,556	15,547	160,488
150,000 - 199,999	322	17,882	8,362	169,499	6,400	73,053
200,000 - 499,999	442	25,683	10,814	381,955	8,663	158,238
500,000 - 999,999	60	3,493	2,650	209,736	2,250	85,240
1,000,000 - 4,999,999	23	3,106	1,676	373,845	1,468	97,276
5,000,000 - 9,999,999	...	...	117	83,493	109	10,725
10,000,000 and over	...	...	86	273,833	79	61,865
<b>Total</b>	<b>72,256</b>	<b>\$382,026</b>	<b>359,098</b>	<b>\$3,453,581</b>	<b>233,562</b>	<b>\$1,959,698</b>

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 10,000	3,823	\$12,745	478	\$2,740
\$ 10,000 - 14,999	9,655	12,857	4,974	20,975
15,000 - 19,999	17,769	29,786	11,423	58,230
20,000 - 24,999	21,092	39,389	14,682	79,078
25,000 - 29,999	26,487	49,986	18,325	95,517
30,000 - 34,999	28,915	59,523	20,183	115,904
35,000 - 39,999	26,596	47,908	15,933	99,290
40,000 - 44,999	26,105	51,475	16,580	83,012
45,000 - 49,999	25,411	53,517	17,012	86,662
50,000 - 54,999	22,393	47,640	14,490	81,223
55,000 - 59,999	18,916	42,780	12,047	61,928
60,000 - 64,999	14,480	29,912	8,767	51,660
65,000 - 74,999	24,384	51,689	15,346	99,728
75,000 - 99,999	33,070	88,862	17,876	134,755
100,000 - 149,999	19,630	75,633	9,114	85,234
150,000 - 199,999	8,105	50,097	4,181	40,401
200,000 - 499,999	10,331	118,029	4,412	82,229
500,000 - 999,999	2,580	79,087	850	29,494
1,000,000 - 4,999,999	1,652	185,706	456	45,866
5,000,000 - 9,999,999	116	48,761	19	4,618
10,000,000 and over	85	189,376	21	64,642
<b>Total</b>	<b>341,597</b>	<b>\$1,364,757</b>	<b>207,168</b>	<b>\$1,423,188</b>

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

**Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1998 (Con't)**  
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount		Number	Amount	Number	Amount
Less than \$ 10,000	\$30,964		2,867	\$962	...	...
\$ 10,000 - 14,999	103,411		7,899	5,214	...	...
15,000 - 19,999	232,910		18,023	18,950	...	...
20,000 - 24,999	267,587		21,713	23,029	...	...
25,000 - 29,999	375,300		26,821	37,952	...	...
30,000 - 34,999	429,381		29,774	53,623	286	\$991
35,000 - 39,999	398,468		26,847	61,666	125	38
40,000 - 44,999	416,531		26,576	72,898	...	...
45,000 - 49,999	421,890		25,303	81,314	...	...
50,000 - 54,999	391,015		23,052	81,701	...	...
55,000 - 59,999	347,358		19,444	75,737	...	...
60,000 - 64,999	286,419		14,973	63,743	...	...
65,000 - 74,999	497,532		24,949	122,013	...	...
75,000 - 99,999	796,198		33,219	211,461	223	96
100,000 - 149,999	616,153		19,919	195,745	206	57
150,000 - 199,999	336,904		8,266	121,444	32	1
200,000 - 499,999	705,474		10,743	284,375	161	168
500,000 - 999,999	361,339		2,645	159,786	60	95
1,000,000 - 4,999,999	610,430		1,666	288,469	49	792
5,000,000 - 9,999,999	123,536		117	63,825	d/	d/
10,000,000 and over	505,455		86	211,355	d/	d/
Total	\$8,254,258		344,902	\$2,235,260	1,149	\$2,502

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 10,000	...	...	3,823	\$30,002
\$ 10,000 - 14,999	...	...	10,533	98,196
15,000 - 19,999	...	...	20,054	213,960
20,000 - 24,999	...	...	22,540	244,557
25,000 - 29,999	...	...	28,487	337,348
30,000 - 34,999	...	...	30,776	376,749
35,000 - 39,999	...	...	28,101	336,839
40,000 - 44,999	...	...	27,634	343,633
45,000 - 49,999	...	...	26,595	340,575
50,000 - 54,999	...	...	23,711	309,314
55,000 - 59,999	...	...	19,973	271,621
60,000 - 64,999	...	...	15,367	222,675
65,000 - 74,999	...	...	25,419	375,518
75,000 - 99,999	...	...	34,486	584,833
100,000 - 149,999	20,455	\$41,521	20,455	378,950
150,000 - 199,999	8,394	53,866	8,394	161,595
200,000 - 499,999	10,834	106,329	10,834	314,939
500,000 - 999,999	2,655	99,975	2,655	101,673
1,000,000 - 4,999,999	1,679	161,377	1,679	161,376
5,000,000 - 9,999,999	117	29,859	117	29,859
10,000,000 and over	86	147,178	86	147,178
Total	44,220	\$640,105	361,717	\$5,381,391

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding.

**Table 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses**  
**Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$ 15,000	11,752	\$166,185	\$153,222	\$204
\$ 15,000 -	19,999	85,134	1,488,986	1,111,923	13,368
20,000 -	24,999	111,589	2,520,931	1,471,796	83,138
25,000 -	29,999	127,672	3,500,734	1,708,928	148,972
30,000 -	34,999	129,022	4,195,009	1,752,841	143,364
35,000 -	39,999	133,378	4,980,824	1,828,189	153,304
40,000 -	44,999	126,172	5,362,485	1,767,444	156,326
45,000 -	49,999	127,865	6,087,587	1,808,610	154,649
50,000 -	54,999	129,103	6,780,658	1,840,329	168,801
55,000 -	59,999	121,284	6,970,163	1,767,840	161,151
60,000 -	64,999	116,673	7,278,706	1,700,354	143,419
65,000 -	74,999	201,746	14,072,104	3,039,193	267,748
75,000 -	99,999	338,037	29,161,902	5,502,311	445,271
100,000 -	149,999	251,915	30,091,602	4,778,461	316,813
150,000 -	199,999	77,722	13,308,033	1,840,283	92,127
200,000 -	499,999	95,200	27,939,162	2,424,802	117,464
500,000 -	999,999	21,767	14,911,994	600,680	26,307
1,000,000 -	4,999,999	12,795	23,991,866	779,375	15,536
5,000,000 -	9,999,999	1,080	7,351,593	211,724	1,332
10,000,000	and over	686	16,861,182	647,566	830
	Total	2,220,592	\$227,021,704	\$36,735,870	\$2,610,125

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$ 15,000	\$12,760	\$505	\$172	\$333
\$ 15,000 -	19,999	363,699	14,506	4,539	9,967
20,000 -	24,999	965,999	38,587	9,706	28,881
25,000 -	29,999	1,642,836	65,675	7,630	58,045
30,000 -	34,999	2,298,809	93,367	3,211	90,157
35,000 -	39,999	2,999,338	125,687	1,748	123,939
40,000 -	44,999	3,438,721	151,554	2,466	149,088
45,000 -	49,999	4,124,334	190,851	2,662	188,189
50,000 -	54,999	4,771,533	228,375	2,289	226,086
55,000 -	59,999	5,041,177	250,375	4,565	245,810
60,000 -	64,999	5,434,941	280,119	4,175	275,944
65,000 -	74,999	10,765,177	577,604	11,358	566,246
75,000 -	99,999	23,214,341	1,321,868	22,125	1,299,743
100,000 -	149,999	24,996,342	1,589,910	34,240	1,555,670
150,000 -	199,999	11,375,626	779,191	22,403	756,789
200,000 -	499,999	25,396,899	1,739,640	62,659	1,676,981
500,000 -	999,999	14,285,008	978,512	48,164	930,348
1,000,000 -	4,999,999	23,196,955	1,588,985	85,571	1,503,414
5,000,000 -	9,999,999	7,138,537	488,989	25,191	463,798
10,000,000	and over	16,212,785	1,110,575	48,172	1,062,404
	Total	\$187,675,816	\$11,614,877	\$403,046	\$11,211,831

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



**Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$ 15,000	11,752	\$466,504	6,280	\$58,896	10,338	\$47,565	7,712	\$23,522	
\$ 15,000 - 19,999	85,134	2,480,140	58,285	836,278	66,950	258,689	31,604	92,313	
20,000 - 24,999	111,589	3,421,362	91,586	1,841,842	79,157	204,712	30,335	87,790	
25,000 - 29,999	127,672	4,255,744	112,440	2,703,833	86,210	210,287	34,941	94,414	
30,000 - 34,999	129,022	4,906,124	118,134	3,539,894	92,584	182,713	32,250	82,095	
35,000 - 39,999	133,378	5,640,119	123,822	4,274,812	101,302	205,826	35,482	98,579	
40,000 - 44,999	126,172	5,985,279	119,133	4,660,121	99,177	182,748	36,943	74,653	
45,000 - 49,999	127,865	6,632,787	123,114	5,372,345	102,009	155,546	38,601	86,223	
50,000 - 54,999	129,103	7,167,567	124,362	6,160,036	108,416	108,874	41,595	78,708	
55,000 - 59,999	121,284	7,293,331	118,317	6,346,992	105,684	119,812	38,454	51,699	
60,000 - 64,999	116,673	7,659,898	113,236	6,517,825	102,765	133,631	43,148	79,501	
65,000 - 74,999	201,746	14,715,654	195,895	12,523,829	181,990	292,295	84,117	150,262	
75,000 - 99,999	338,037	30,178,829	327,367	25,897,942	314,921	505,233	170,872	350,200	
100,000 - 149,999	251,915	31,207,347	241,544	25,246,717	241,983	610,161	161,940	519,696	
150,000 - 199,999	77,722	13,919,548	72,502	9,852,118	75,695	379,336	59,444	284,733	
200,000 - 499,999	95,200	29,086,801	85,493	18,051,907	93,364	855,773	80,957	838,935	
500,000 - 999,999	21,767	15,349,237	19,055	8,185,966	21,533	542,947	20,444	483,703	
1,000,000 - 4,999,999	12,795	24,529,961	10,882	10,942,049	12,679	1,085,220	12,405	940,302	
5,000,000 - 9,999,999	1,080	7,534,783	926	2,619,391	1,072	393,224	1,062	274,006	
10,000,000 and over	686	17,198,217	588	4,378,332	686	1,052,137	682	670,675	
Total	2,220,592	\$239,629,232	2,062,959	\$160,011,124	1,898,513	\$7,526,730	962,990	\$5,362,009	

NYAGI Class		Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000		3,843	\$10,081	1,425	\$2,618	1,222	\$5,253	1,107	\$3,805
\$ 15,000 - 19,999		18,904	73,574	6,054	11,380	7,540	41,125	7,486	48,697
20,000 - 24,999		19,385	82,572	6,271	16,000	8,084	57,625	10,506	66,383
25,000 - 29,999		25,663	113,221	6,577	15,620	10,421	76,256	11,331	75,465
30,000 - 34,999		18,964	82,623	6,431	19,970	11,292	108,505	13,556	113,450
35,000 - 39,999		25,802	110,664	6,708	15,968	9,656	68,624	15,013	95,761
40,000 - 44,999		25,260	152,553	6,729	22,863	10,998	83,406	13,587	128,288
45,000 - 49,999		22,615	124,953	8,206	20,703	9,352	86,375	13,688	83,069
50,000 - 54,999		24,400	114,560	7,898	20,036	10,771	110,356	14,615	129,579
55,000 - 59,999		24,055	97,846	8,144	15,616	8,537	86,761	13,742	73,525
60,000 - 64,999		27,330	135,602	8,526	37,416	9,018	109,021	11,577	68,862
65,000 - 74,999		53,088	316,066	13,536	27,993	17,457	270,435	20,714	163,917
75,000 - 99,999		107,441	657,437	32,225	71,222	33,350	547,532	39,093	282,227
100,000 - 149,999		107,185	1,073,360	31,124	80,335	38,059	1,012,688	30,273	232,975
150,000 - 199,999		41,214	744,278	12,795	38,786	19,752	1,039,853	8,034	106,559
200,000 - 499,999		59,466	2,598,027	18,527	74,610	37,108	3,624,480	11,676	303,641
500,000 - 999,999		15,390	2,115,347	4,685	27,429	12,160	2,987,811	3,112	206,001
1,000,000 - 4,999,999		10,064	5,505,094	2,232	16,482	7,722	5,308,905	2,474	518,282
5,000,000 - 9,999,999		931	2,724,258	135	2,237	649	1,407,184	287	201,692
10,000,000 and over		621	8,756,925	63	5,984	397	2,561,259	242	608,778
Total		631,622	\$25,589,042	188,291	\$543,268	263,545	\$19,593,455	242,113	\$3,510,957

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

2/ Includes estate and trust income.

**Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1998 (Con't)**  
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income						Pensions and Annuities 3/	
	Net Profit		Net Loss				Number	Amount
	Number	Amount	Number	Amount				
Less than \$ 15,000	407	\$2,047	...	...			10,970	\$249,420
\$ 15,000 - 19,999	12,778	124,069	2,846	\$13,392			45,657	859,903
20,000 - 24,999	20,000	177,233	4,039	18,354			40,823	763,857
25,000 - 29,999	24,741	305,769	6,144	27,876			32,829	573,979
30,000 - 34,999	21,346	253,941	6,090	29,326			32,069	523,494
35,000 - 39,999	18,175	216,613	5,796	26,893			30,720	509,442
40,000 - 44,999	21,088	274,747	5,275	24,394			29,486	500,188
45,000 - 49,999	19,630	261,758	8,750	39,164			26,328	440,810
50,000 - 54,999	17,146	220,112	5,621	23,304			24,151	333,225
55,000 - 59,999	15,692	193,698	4,975	20,446			23,306	268,956
60,000 - 64,999	15,424	256,462	5,352	15,821			26,126	370,578
65,000 - 74,999	29,489	484,119	8,394	33,253			41,665	559,855
75,000 - 99,999	49,950	943,544	16,855	58,296			73,606	1,102,607
100,000 - 149,999	43,958	1,347,951	13,240	64,174			55,022	1,192,027
150,000 - 199,999	17,752	915,617	3,476	23,435			15,741	553,464
200,000 - 499,999	24,010	2,147,725	4,957	84,417			19,308	805,115
500,000 - 999,999	4,894	702,949	1,124	24,287			4,434	284,315
1,000,000 - 4,999,999	2,419	571,179	679	33,832			2,543	212,627
5,000,000 - 9,999,999	236	117,891	75	9,297			245	32,323
10,000,000 and over	141	92,397	48	8,520			153	16,320
Total	359,277	\$9,609,822	103,736	\$578,482			535,183	\$10,152,502

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 15,000	9,952	\$76,142	407	\$146	\$466,357
\$ 15,000 - 19,999	45,789	267,658	17,968	30,812	2,449,327
20,000 - 24,999	53,287	306,468	30,142	44,650	3,376,712
25,000 - 29,999	59,200	296,946	36,409	77,010	4,178,734
30,000 - 34,999	66,696	295,604	31,286	61,582	4,844,543
35,000 - 39,999	70,452	294,181	32,713	62,392	5,577,728
40,000 - 44,999	66,581	232,409	33,574	74,603	5,910,677
45,000 - 49,999	67,924	247,713	33,610	86,070	6,546,716
50,000 - 54,999	72,227	214,615	31,590	58,135	7,109,432
55,000 - 59,999	75,670	237,154	29,116	52,271	7,241,060
60,000 - 64,999	69,869	179,379	28,518	57,450	7,602,448
65,000 - 74,999	127,018	343,958	51,149	124,624	14,591,030
75,000 - 99,999	208,258	586,080	68,660	237,622	29,941,207
100,000 - 149,999	148,921	582,232	64,425	342,775	30,864,572
150,000 - 199,999	46,153	318,928	27,664	225,130	13,694,418
200,000 - 499,999	66,637	627,507	41,394	487,272	28,599,529
500,000 - 999,999	17,219	303,915	10,887	179,717	15,169,521
1,000,000 - 4,999,999	10,772	533,180	6,874	147,366	24,382,594
5,000,000 - 9,999,999	957	179,731	644	24,459	7,510,324
10,000,000 and over	638	293,455	441	13,282	17,184,935
Total	1,284,220	\$6,417,256	577,470	\$2,387,368	\$237,241,864

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

Note: Figures do not necessarily add to totals due to rounding.

**Table 44: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data In Thousands)

NYAGI Class	Additions							Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions			Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than \$ 15,000	700	\$1,951	204	\$89	...	...	2,125	\$1,047	2,851	\$69,760	
\$ 15,000 - 19,999	1,994	4,615	2,797	1,271	598	\$365	12,597	6,600	14,917	336,259	
20,000 - 24,999	1,209	454	7,105	3,761	3,441	2,287	20,318	10,450	10,512	221,577	
25,000 - 29,999	2,055	6,122	12,437	8,708	4,044	4,450	27,141	13,236	8,676	233,593	
30,000 - 34,999	1,494	3,164	13,079	10,754	6,144	3,396	37,156	26,752	8,766	198,661	
35,000 - 39,999	1,262	1,348	20,655	20,257	6,823	6,640	41,314	23,727	7,534	161,732	
40,000 - 44,999	1,476	2,999	20,711	20,520	5,676	3,066	44,897	29,669	7,296	145,676	
45,000 - 49,999	1,167	2,153	25,029	35,607	7,470	3,669	50,592	33,537	5,808	174,919	
50,000 - 54,999	943	556	22,710	27,749	6,591	3,191	55,625	36,541	4,192	89,406	
55,000 - 59,999	1,805	1,322	28,915	38,076	8,239	4,036	60,953	41,194	3,323	75,087	
60,000 - 64,999	583	920	25,253	36,268	8,270	5,679	58,425	38,356	4,481	105,771	
65,000 - 74,999	3,115	6,731	45,470	67,915	17,733	13,088	103,422	70,929	7,643	187,882	
75,000 - 99,999	4,888	12,927	82,485	147,310	37,084	29,633	174,819	130,777	10,815	236,169	
100,000 - 149,999	9,050	24,001	57,019	112,538	34,069	44,928	120,522	120,390	7,955	204,056	
150,000 - 199,999	4,684	20,650	11,266	20,957	14,381	28,710	37,025	62,092	2,365	60,856	
200,000 - 499,999	10,297	51,509	6,822	12,850	26,435	110,346	54,981	170,163	2,341	57,440	
500,000 - 999,999	3,875	33,998	704	1,077	9,185	113,438	14,538	100,901	359	7,761	
1,000,000 - 4,999,999	3,514	69,989	210	279	6,791	264,330	9,253	166,198	163	2,490	
5,000,000 - 9,999,999	425	21,886	9	13	676	94,708	856	48,277	11	236	
10,000,000 and over	303	33,915	6	9	465	258,491	577	105,873	3	42	
<b>Total</b>	<b>54,838</b>	<b>\$301,209</b>	<b>382,886</b>	<b>\$566,008</b>	<b>204,114</b>	<b>\$994,449</b>	<b>927,136</b>	<b>\$1,236,707</b>	<b>110,013</b>	<b>\$2,569,372</b>	

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	9,138	\$70,149	3,029	\$70,149	9,138	\$150,078	293	\$1,098
\$ 15,000 - 19,999	29,145	212,785	8,977	212,785	28,801	353,612	3,589	21,821
20,000 - 24,999	27,883	244,890	9,891	244,890	25,042	329,816	4,638	31,404
25,000 - 29,999	27,018	204,880	8,811	204,880	18,931	197,651	2,955	25,675
30,000 - 34,999	28,277	211,193	8,605	211,193	16,123	177,337	3,792	21,666
35,000 - 39,999	22,644	222,649	8,602	222,649	14,508	175,982	2,948	17,135
40,000 - 44,999	16,465	198,643	7,328	198,643	10,848	155,604	2,686	13,953
45,000 - 49,999	12,288	156,256	8,463	156,256	8,209	97,811	3,044	9,767
50,000 - 54,999	11,040	126,523	7,050	126,523	7,130	84,431	2,481	14,301
55,000 - 59,999	10,055	126,825	7,202	126,825	5,637	46,396	2,881	7,766
60,000 - 64,999	8,055	100,892	9,048	100,892	6,087	89,442	3,097	20,511
65,000 - 74,999	15,055	176,743	17,221	176,743	9,582	110,055	5,048	20,641
75,000 - 99,999	20,579	253,679	33,734	253,679	16,189	221,072	12,312	49,499
100,000 - 149,999	16,437	237,001	30,712	237,001	14,647	224,469	14,547	59,779
150,000 - 199,999	6,363	101,086	11,341	101,086	5,678	89,381	7,350	47,251
200,000 - 499,999	9,967	169,650	19,907	169,650	8,547	140,337	15,580	120,601
500,000 - 999,999	2,437	45,906	7,101	45,906	2,277	40,113	5,614	96,753
1,000,000 - 4,999,999	1,570	29,969	6,226	29,969	1,306	23,000	4,507	231,612
5,000,000 - 9,999,999	134	2,565	665	2,565	112	1,915	481	103,609
10,000,000 and over	94	2,009	524	2,009	86	1,590	378	282,690
<b>Total</b>	<b>274,643</b>	<b>\$2,894,293</b>	<b>214,438</b>	<b>\$2,894,293</b>	<b>208,875</b>	<b>\$2,710,092</b>	<b>98,220</b>	<b>\$1,197,530</b>

Note: Figures do not necessarily add to totals due to rounding.

**Table 45: New York State Deductions by NY Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Total with New York Deductions		New York Deductions			
			Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$ 15,000	11,752	\$153,222	11,167	\$145,172	585	\$8,050
\$ 15,000 - 19,999	85,134	1,111,923	81,072	1,053,939	4,062	57,984
20,000 - 24,999	111,589	1,471,796	102,490	1,332,372	9,099	139,424
25,000 - 29,999	127,672	1,708,928	115,011	1,495,147	12,661	213,781
30,000 - 34,999	129,022	1,752,841	112,417	1,461,424	16,604	291,418
35,000 - 39,999	133,378	1,828,189	114,184	1,484,392	19,194	343,796
40,000 - 44,999	126,172	1,767,444	102,183	1,328,383	23,989	439,061
45,000 - 49,999	127,865	1,808,610	103,747	1,348,708	24,119	459,902
50,000 - 54,999	129,103	1,840,329	101,001	1,313,015	28,102	527,314
55,000 - 59,999	121,284	1,767,840	91,378	1,187,918	29,906	579,922
60,000 - 64,999	116,673	1,700,354	83,575	1,086,481	33,098	613,873
65,000 - 74,999	201,746	3,039,193	134,431	1,747,605	67,314	1,291,588
75,000 - 99,999	338,037	5,502,311	182,293	2,369,811	155,744	3,132,500
100,000 - 149,999	251,915	4,778,461	94,255	1,225,310	157,661	3,553,152
150,000 - 199,999	77,722	1,840,283	22,403	291,240	55,319	1,549,043
200,000 - 499,999	95,200	2,424,802	28,056	364,722	67,144	2,060,079
500,000 - 999,999	21,767	600,680	7,647	99,416	14,120	501,264
1,000,000 - 4,999,999	12,795	779,375	2,946	38,297	9,849	741,078
5,000,000 - 9,999,999	1,080	211,724	145	1,885	935	209,839
10,000,000 and over	686	647,566	61	793	625	646,773
<b>Total</b>	<b>2,220,592</b>	<b>\$36,735,870</b>	<b>1,490,464</b>	<b>\$19,376,031</b>	<b>730,128</b>	<b>\$17,359,839</b>

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

Note: Figures do not necessarily add to totals due to rounding.

**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	293	\$2,332	585	\$2,921	293	\$400
\$ 15,000 - 19,999	2,031	10,348	3,808	18,959	3,046	20,596
20,000 - 24,999	4,963	16,284	9,099	44,070	7,651	57,683
25,000 - 29,999	4,498	20,967	12,661	61,130	11,328	100,591
30,000 - 34,999	4,294	13,438	16,604	90,604	14,314	140,724
35,000 - 39,999	6,022	22,022	19,194	113,121	16,434	161,300
40,000 - 44,999	6,350	30,941	23,989	148,733	20,579	201,325
45,000 - 49,999	4,522	25,292	24,119	160,309	22,073	213,485
50,000 - 54,999	4,720	19,107	28,102	195,464	26,345	258,102
55,000 - 59,999	3,910	24,599	29,906	216,504	28,321	278,662
60,000 - 64,999	4,039	17,197	33,098	254,646	31,325	297,851
65,000 - 74,999	5,743	23,113	67,220	552,734	63,549	622,465
75,000 - 99,999	10,353	59,068	155,669	1,503,441	148,296	1,476,017
100,000 - 149,999	6,557	57,829	157,661	2,067,050	149,660	1,639,071
150,000 - 199,999	1,447	14,682	55,319	1,068,451	52,263	748,687
200,000 - 499,999	1,317	23,975	67,124	2,254,596	63,074	1,296,865
500,000 - 999,999	120	4,475	14,120	1,099,589	13,320	482,989
1,000,000 - 4,999,999	20	1,997	9,842	2,051,212	9,174	607,285
5,000,000 - 9,999,999	d/	d/	935	617,108	882	144,542
10,000,000 and over	d/	d/	625	1,372,162	594	406,346
Total	71,203	\$390,080	729,679	\$13,892,805	682,520	\$9,154,987

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 15,000	585	\$3,033	585	\$181
\$ 15,000 - 19,999	4,062	6,859	1,269	3,058
20,000 - 24,999	9,099	20,179	2,275	7,835
25,000 - 29,999	10,995	26,150	4,664	16,699
30,000 - 34,999	15,602	36,904	7,587	30,618
35,000 - 39,999	18,065	41,726	8,531	37,399
40,000 - 44,999	22,578	51,519	10,818	51,214
45,000 - 49,999	23,257	54,949	12,490	61,130
50,000 - 54,999	27,114	54,486	13,722	70,469
55,000 - 59,999	29,166	60,065	15,851	89,887
60,000 - 64,999	32,507	74,254	17,632	74,553
65,000 - 74,999	66,467	161,880	37,282	177,487
75,000 - 99,999	152,765	421,623	81,261	413,652
100,000 - 149,999	155,516	526,974	71,758	437,468
150,000 - 199,999	54,901	253,316	20,648	172,938
200,000 - 499,999	66,501	583,021	17,899	233,576
500,000 - 999,999	14,040	335,586	3,055	78,778
1,000,000 - 4,999,999	9,791	779,443	1,700	102,247
5,000,000 - 9,999,999	932	272,984	146	28,384
10,000,000 and over	623	981,189	103	47,399
Total	714,565	\$4,746,139	329,276	\$2,134,971

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1998 (Con't)**  
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/	Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number
Less than \$ 15,000	\$8,867	293	\$817	...	...
\$ 15,000 - 19,999	59,821	2,538	1,836	...	...
20,000 - 24,999	146,050	8,065	6,627	...	...
25,000 - 29,999	225,537	12,161	11,757	...	...
30,000 - 34,999	311,859	15,316	20,441	...	...
35,000 - 39,999	375,260	18,567	31,464	...	...
40,000 - 44,999	483,647	22,930	44,586	...	...
45,000 - 49,999	515,122	23,257	55,220	...	...
50,000 - 54,999	598,813	27,114	71,499	...	...
55,000 - 59,999	669,719	29,483	89,795	...	...
60,000 - 64,999	718,474	32,704	104,704	99	\$105
65,000 - 74,999	1,537,393	65,996	246,145	282	341
75,000 - 99,999	3,873,484	153,212	741,123	74	141
100,000 - 149,999	4,699,529	156,382	1,146,877	206	505
150,000 - 199,999	2,173,785	54,997	625,010	64	268
200,000 - 499,999	4,042,432	66,833	1,448,204	171	280
500,000 - 999,999	1,758,851	14,095	767,581	70	794
1,000,000 - 4,999,999	3,005,290	9,829	1,524,160	119	1,031
5,000,000 - 9,999,999	875,008	934	456,052	12	722
10,000,000 and over	2,340,967	622	1,047,870	16	451
Total	\$28,419,910	715,328	\$8,441,768	1,114	\$4,637

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	585	\$8,050
\$ 15,000 - 19,999	...	...	4,062	57,984
20,000 - 24,999	...	...	9,099	139,424
25,000 - 29,999	...	...	12,661	213,781
30,000 - 34,999	...	...	16,604	291,418
35,000 - 39,999	...	...	19,194	343,796
40,000 - 44,999	...	...	23,989	439,061
45,000 - 49,999	...	...	24,119	459,902
50,000 - 54,999	...	...	28,102	527,314
55,000 - 59,999	...	...	29,906	579,922
60,000 - 64,999	...	...	33,098	613,873
65,000 - 74,999	...	...	67,314	1,291,588
75,000 - 99,999	...	...	155,744	3,132,500
100,000 - 149,999	...	...	157,661	3,553,152
150,000 - 199,999	...	...	55,319	1,549,043
200,000 - 499,999	67,124	\$534,441	67,144	2,060,079
500,000 - 999,999	14,120	490,802	14,120	501,264
1,000,000 - 4,999,999	9,849	741,082	9,849	741,078
5,000,000 - 9,999,999	935	209,839	935	209,839
10,000,000 and over	625	646,774	625	646,773
Total	92,653	\$2,622,938	730,128	\$17,359,839

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

Note: Figures do not necessarily add to totals due to rounding.

**Table 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$ 5,000	2,113	\$7,188	\$1,273	...
\$ 5,000 - 9,999	8,861	72,673	49,480	\$503
10,000 - 14,999	15,666	196,512	95,483	7,238
15,000 - 19,999	15,989	281,207	100,383	6,054
20,000 - 24,999	15,627	351,061	110,438	4,943
25,000 - 29,999	13,919	383,037	98,566	5,426
30,000 - 34,999	10,813	346,345	75,299	3,873
35,000 - 39,999	9,178	343,322	71,320	4,536
40,000 - 44,999	6,429	271,913	54,416	3,432
45,000 - 49,999	5,608	265,867	47,030	1,685
50,000 - 54,999	3,821	201,902	36,120	1,929
55,000 - 59,999	4,696	271,393	43,771	1,661
60,000 - 64,999	4,255	264,861	40,824	2,768
65,000 - 74,999	4,525	315,415	59,984	1,649
75,000 - 99,999	6,836	583,633	92,751	3,140
100,000 - 149,999	3,719	439,290	50,542	1,489
150,000 - 199,999	1,268	213,266	17,057	403
200,000 - 499,999	1,745	513,806	40,909	732
500,000 - 999,999	595	413,178	16,919	170
1,000,000 - 4,999,999	510	1,031,939	34,067	245
5,000,000 - 9,999,999	82	560,663	23,179	38
10,000,000 and over	55	1,320,414	73,780	12
Total	136,307	\$8,648,884	\$1,233,592	\$51,925

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$ 5,000	\$5,914	\$235	\$63	\$172
\$ 5,000 - 9,999	22,690	904	206	698
10,000 - 14,999	93,791	3,768	354	3,414
15,000 - 19,999	174,770	7,397	575	6,823
20,000 - 24,999	235,680	10,752	376	10,376
25,000 - 29,999	279,046	13,731	127	13,604
30,000 - 34,999	267,173	14,056	36	14,020
35,000 - 39,999	267,467	14,696	234	14,462
40,000 - 44,999	214,065	12,108	175	11,933
45,000 - 49,999	217,153	12,646	114	12,532
50,000 - 54,999	163,853	9,705	313	9,392
55,000 - 59,999	225,961	13,613	95	13,518
60,000 - 64,999	221,269	13,465	...	13,465
65,000 - 74,999	253,782	15,586	106	15,480
75,000 - 99,999	487,743	30,696	989	29,707
100,000 - 149,999	387,260	25,584	612	24,972
150,000 - 199,999	195,807	13,412	9	13,403
200,000 - 499,999	472,165	32,342	1,613	30,730
500,000 - 999,999	396,089	27,132	1,870	25,262
1,000,000 - 4,999,999	997,627	68,337	3,769	64,568
5,000,000 - 9,999,999	537,446	36,815	3,089	33,726
10,000,000 and over	1,246,622	85,394	9,763	75,630
Total	\$7,363,371	\$462,373	\$24,489	\$437,884

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



**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income		Wages		Interest		Dividends	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	2,113	\$14,368	704	\$106	1,408	\$1,006	704	\$5,445	
\$ 5,000 - 9,999	8,861	89,327	5,667	46,722	3,446	4,819	1,484	1,798	
10,000 - 14,999	15,666	200,288	14,266	167,802	5,559	548	2,292	603	
15,000 - 19,999	15,989	294,732	13,759	226,864	5,891	5,051	1,976	6,378	
20,000 - 24,999	15,627	363,428	14,407	301,992	5,939	2,088	1,638	1,324	
25,000 - 29,999	13,919	393,352	13,208	357,774	6,000	6,109	1,422	5,266	
30,000 - 34,999	10,813	362,465	10,640	337,867	5,321	1,630	1,966	1,899	
35,000 - 39,999	9,178	354,245	8,610	308,356	5,747	4,417	2,281	5,124	
40,000 - 44,999	6,429	275,171	6,151	244,960	3,714	4,554	1,598	8,302	
45,000 - 49,999	5,608	283,973	4,831	218,178	3,479	2,278	1,598	5,079	
50,000 - 54,999	3,821	210,384	3,491	177,433	3,162	2,288	925	459	
55,000 - 59,999	4,696	271,688	4,379	235,265	3,294	2,466	1,729	1,587	
60,000 - 64,999	4,255	268,720	4,156	253,323	3,067	2,148	1,470	600	
65,000 - 74,999	4,525	317,095	4,337	273,300	3,534	5,909	2,216	3,748	
75,000 - 99,999	6,836	610,754	5,864	453,595	5,884	17,450	3,791	22,961	
100,000 - 149,999	3,719	454,415	3,379	335,701	3,073	9,666	2,136	8,347	
150,000 - 199,999	1,268	228,215	1,050	133,200	1,268	15,236	840	7,999	
200,000 - 499,999	1,745	571,018	1,324	268,194	1,635	31,037	1,374	24,198	
500,000 - 999,999	595	426,922	470	195,638	565	26,925	515	21,443	
1,000,000 - 4,999,999	510	1,058,791	376	388,057	499	56,143	485	40,784	
5,000,000 - 9,999,999	82	575,163	58	148,607	82	36,897	80	41,089	
10,000,000 and over	55	1,355,656	39	263,993	55	104,757	54	78,806	
<b>Total</b>	<b>136,307</b>	<b>\$8,980,168</b>	<b>121,166</b>	<b>\$5,336,929</b>	<b>72,622</b>	<b>\$343,421</b>	<b>32,574</b>	<b>\$293,241</b>	

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	704	\$3,575	...	...	...	...	...	...
\$ 5,000 - 9,999	981	1,609	729	\$481	...	...	252	\$1,238
10,000 - 14,999	611	312	...	...	407	\$5,987	407	3,308
15,000 - 19,999	1,722	8,288	453	680	453	3,609	453	460
20,000 - 24,999	816	4,514	615	621	414	1,785	...	...
25,000 - 29,999	733	364	378	7,287	...	...	711	3,181
30,000 - 34,999	1,149	820	143	215	173	173	661	4,999
35,000 - 39,999	819	4,278	727	1,090	568	8,510	535	1,642
40,000 - 44,999	1,038	5,934	...	...	396	1,996	...	...
45,000 - 49,999	1,339	7,704	108	162	259	2,987	...	...
50,000 - 54,999	706	1,643	110	2	220	1,430	424	1,642
55,000 - 59,999	788	4,088	317	110	317	5,649	365	1,097
60,000 - 64,999	1,030	8,915	296	298	99	201	772	5,352
65,000 - 74,999	1,650	9,274	377	471	377	8,817	378	1,627
75,000 - 99,999	2,223	32,000	1,082	6,116	521	11,861	784	6,533
100,000 - 149,999	1,410	16,716	381	835	772	26,316	211	3,941
150,000 - 199,999	694	22,316	347	2,131	356	17,696	210	1,921
200,000 - 499,999	1,093	99,407	321	859	702	65,699	181	7,019
500,000 - 999,999	415	88,984	90	448	260	67,530	115	6,843
1,000,000 - 4,999,999	389	285,543	95	231	308	270,622	111	18,894
5,000,000 - 9,999,999	62	208,742	17	453	53	147,613	23	29,854
10,000,000 and over	49	735,008	6	9	32	175,281	18	30,297
<b>Total</b>	<b>20,422</b>	<b>\$1,550,034</b>	<b>6,591</b>	<b>\$22,498</b>	<b>6,685</b>	<b>\$823,763</b>	<b>6,610</b>	<b>\$129,848</b>

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

2/ Includes estate and trust income.

**Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1998 (Con't)**  
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income							
			Net Profit		Net Loss		Pensions and Annuities 3/	
			Number	Amount	Number	Amount	Number	Amount
Less than \$	5,000		1,408	\$5,537	704	\$8,089	...	...
\$	5,000 -	9,999	1,962	18,049	729	3,239	1,710	\$11,077
	10,000 -	14,999	1,018	11,056	204	552	1,081	9,826
	15,000 -	19,999	1,215	20,238	653	1,986	1,559	5,809
	20,000 -	24,999	1,421	17,130	615	1,057	1,013	18,125
	25,000 -	29,999	900	12,178	755	2,337	1,089	8,806
	30,000 -	34,999	488	9,447	143	8,490	976	19,923
	35,000 -	39,999	660	9,250	251	1,147	1,136	11,697
	40,000 -	44,999	321	669	...	...	717	3,278
	45,000 -	49,999	821	29,278	259	524	518	10,561
	50,000 -	54,999	486	10,091	220	236	596	15,081
	55,000 -	59,999	682	18,036	154	230	365	4,183
	60,000 -	64,999	...	...	242	996	242	4,589
	65,000 -	74,999	377	2,699	282	1,202	849	13,291
	75,000 -	99,999	972	48,310	298	1,142	1,231	19,529
	100,000 -	149,999	500	30,911	129	1,180	422	17,575
	150,000 -	199,999	242	17,718	41	390	210	12,408
	200,000 -	499,999	321	33,697	50	827	301	27,542
	500,000 -	999,999	75	11,181	25	760	110	11,937
	1,000,000 -	4,999,999	62	20,206	28	3,670	60	4,581
	5,000,000 -	9,999,999	17	18,396	d/	d/	11	886
	10,000,000	and over	11	7,362	d/	d/	6	201
		Total	13,959	\$351,437	5,786	\$39,935	14,203	\$230,906

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income		
	Number	Amount	Number	Amount			
Less than \$	5,000	704	1,408	\$392	\$13,976		
\$	5,000 -	9,999	3,177	10,209	1,987	1,536	87,791
	10,000 -	14,999	3,007	8,014	2,736	2,631	197,657
	15,000 -	19,999	3,233	21,621	2,671	5,891	288,841
	20,000 -	24,999	3,688	18,148	2,441	3,551	359,877
	25,000 -	29,999	3,611	15,660	1,844	5,763	387,590
	30,000 -	34,999	3,300	4,409	863	2,703	359,762
	35,000 -	39,999	2,941	6,492	1,103	1,833	352,412
	40,000 -	44,999	2,978	5,478	443	710	274,461
	45,000 -	49,999	2,005	8,594	821	4,494	279,480
	50,000 -	54,999	2,322	3,838	596	2,124	208,260
	55,000 -	59,999	1,892	1,852	528	2,984	268,704
	60,000 -	64,999	2,275	5,591	341	739	267,981
	65,000 -	74,999	1,979	3,356	565	1,060	316,036
	75,000 -	99,999	3,638	18,839	1,944	15,801	594,952
	100,000 -	149,999	1,874	15,140	845	4,169	450,246
	150,000 -	199,999	840	6,082	516	3,753	224,461
	200,000 -	499,999	1,234	29,949	692	13,231	557,787
	500,000 -	999,999	475	11,334	235	5,946	420,976
	1,000,000 -	4,999,999	415	15,650	234	6,006	1,052,785
	5,000,000 -	9,999,999	70	5,121	49	1,826	573,336
	10,000,000	and over	49	20,553	36	2,967	1,352,688
		Total	45,706	\$242,719	22,898	\$90,108	\$8,890,060

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding.

**Table 49: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$ 10,000	...	...	...	...	...	...	1,702	\$364	252	\$974
\$ 10,000 - 14,999	...	...	...	...	293	\$32	193	35	...	...
15,000 - 19,999	254	\$12	1,407	\$671	707	98	1,722	543	199	362
20,000 - 24,999	...	...	2,670	1,789	604	108	1,644	353	...	...
25,000 - 29,999	...	...	2,401	1,970	534	380	1,633	422	189	859
30,000 - 34,999	...	...	1,678	1,593	316	161	2,210	577	316	12,488
35,000 - 39,999	159	841	1,828	2,067	317	58	2,373	1,350	...	...
40,000 - 44,999	...	...	881	1,177	235	70	1,983	1,114	161	462
45,000 - 49,999	...	...	1,515	2,152	562	179	1,164	1,821	151	9,887
50,000 - 54,999	...	...	910	1,529	596	160	1,789	1,449	110	3,501
55,000 - 59,999	...	...	1,354	3,451	835	703	1,633	1,252	...	...
60,000 - 64,999	...	...	485	1,115	242	43	1,667	1,266	...	...
65,000 - 74,999	284	362	848	2,144	566	508	1,555	1,109	...	...
75,000 - 99,999	372	696	466	1,650	298	1,018	2,854	2,820	...	...
100,000 - 149,999	124	200	206	593	289	419	1,318	1,761	41	329
150,000 - 199,999	105	166	64	168	201	871	572	2,529	73	2,138
200,000 - 499,999	181	1,662	20	56	461	1,808	993	4,549	20	545
500,000 - 999,999	140	1,534	5	59	210	1,714	360	3,702	15	354
1,000,000 - 4,999,999	138	3,134	...	...	279	11,456	366	7,593	10	315
5,000,000 - 9,999,999	27	446	...	...	50	3,822	58	5,292	...	...
10,000,000 and over	25	2,685	...	...	40	9,888	44	9,175	...	...
Total	1,808	\$11,736	16,740	\$22,184	7,635	\$33,496	27,832	\$49,073	1,536	\$32,214

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than - \$ 10,000	1,207	\$11,173	495	\$3,922	981	\$5,473	...	...
\$ 10,000 - 14,999	204	1,097	204	5	...	...	293	\$40
15,000 - 19,999	707	6,013	508	457	...	...	707	1,041
20,000 - 24,999	811	8,272	207	73	201	2,015	...	...
25,000 - 29,999	522	3,395	201	2	355	2,225	...	...
30,000 - 34,999	143	1,851	847	254	143	2	...	...
35,000 - 39,999	317	3,477	727	1,091	443	5,458	443	680
40,000 - 44,999	...	...	560	2,219	...	...	...	...
45,000 - 49,999	367	3,362	151	8	...	...	108	867
50,000 - 54,999	220	1,121	377	115	110	1,861	...	...
55,000 - 59,999	...	...	106	108	...	...	106	106
60,000 - 64,999	99	2,824	197	187	...	...	...	...
65,000 - 74,999	...	...	284	1,680	...	...	472	846
75,000 - 99,999	372	3,790	1,309	6,509	149	224	372	1,316
100,000 - 149,999	299	3,050	505	3,704	165	3,061	216	263
150,000 - 199,999	218	2,923	169	1,205	178	3,029	210	577
200,000 - 499,999	211	2,810	442	15,659	150	2,273	291	21,673
500,000 - 999,999	90	1,080	220	3,733	75	1,391	125	846
1,000,000 - 4,999,999	51	621	239	9,672	30	387	177	16,848
5,000,000 - 9,999,999	10	153	53	8,383	7	109	34	3,005
10,000,000 and over	7	113	35	9,160	3	22	32	26,377
Total	5,854	\$57,123	7,833	\$68,144	2,991	\$27,529	3,585	\$74,485

Note: Figures do not necessarily add to totals due to rounding.

**Table 50: New York State Deductions by NY Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		
	Number	Amount	Number	Amount	Number	Amount	
Less than \$ 5,000	2,113	\$1,273	...	...	2,113	\$1,273	
\$ 5,000 - 9,999	8,861	49,480	6,472	\$42,066	2,389	7,414	
10,000 - 14,999	15,666	95,483	12,740	82,809	2,926	12,675	
15,000 - 19,999	15,989	100,383	11,674	75,878	4,315	24,505	
20,000 - 24,999	15,627	110,438	11,284	73,346	4,343	37,092	
25,000 - 29,999	13,919	98,566	10,587	68,815	3,332	29,751	
30,000 - 34,999	10,670	75,299	7,807	50,743	2,863	24,556	
35,000 - 39,999	9,178	71,320	5,791	37,639	3,387	33,681	
40,000 - 44,999	6,429	54,416	4,195	27,264	2,234	27,152	
45,000 - 49,999	5,608	47,030	3,347	21,757	2,261	25,273	
50,000 - 54,999	3,821	36,120	1,735	11,277	2,086	24,842	
55,000 - 59,999	4,590	43,771	1,842	11,975	2,748	31,796	
60,000 - 64,999	4,255	40,824	2,088	13,571	2,167	27,253	
65,000 - 74,999	4,525	59,984	1,701	11,057	2,824	48,927	
75,000 - 99,999	6,836	92,751	2,069	13,452	4,767	79,299	
100,000 - 149,999	3,677	50,542	1,162	7,551	2,516	42,991	
150,000 - 199,999	1,268	17,057	529	3,436	740	13,621	
200,000 - 499,999	1,745	40,909	368	2,392	1,377	38,517	
500,000 - 999,999	595	16,919	115	745	480	16,174	
1,000,000 - 4,999,999	507	34,067	55	357	452	33,710	
5,000,000 - 9,999,999	82	23,179	4	26	78	23,153	
10,000,000 and over	55	73,780	...	...	55	73,780	
<b>Total</b>	<b>136,014</b>	<b>\$1,233,592</b>	<b>85,562</b>	<b>\$556,156</b>	<b>50,452</b>	<b>\$677,436</b>	

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

Note: Figures do not necessarily add to totals due to rounding.

**Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	704	\$99	...	...
\$ 5,000 - 9,999	478	\$217	1,911	3,104	956	\$1,999
10,000 - 14,999	1,463	4,013	2,341	2,709	878	3,406
15,000 - 19,999	1,777	4,939	4,062	5,823	1,777	9,054
20,000 - 24,999	1,034	4,044	4,136	7,847	2,275	11,281
25,000 - 29,999	1,333	3,730	3,710	9,897	1,355	7,050
30,000 - 34,999	1,145	3,055	3,035	10,083	2,033	8,914
35,000 - 39,999	753	3,609	3,863	15,759	2,417	12,010
40,000 - 44,999	235	276	2,234	10,602	1,411	9,436
45,000 - 49,999	323	1,229	2,261	10,960	1,400	9,791
50,000 - 54,999	549	2,535	2,086	11,709	1,427	10,346
55,000 - 59,999	423	1,550	2,853	17,133	1,691	11,121
60,000 - 64,999	99	231	2,167	14,407	1,773	12,752
65,000 - 74,999	188	809	2,966	24,433	2,213	22,978
75,000 - 99,999	372	4,291	4,861	45,624	3,650	29,862
100,000 - 149,999	124	789	2,695	36,617	1,778	20,607
150,000 - 199,999	32	37	780	16,040	579	7,772
200,000 - 499,999	50	759	1,446	50,794	1,135	23,737
500,000 - 999,999	5	...	515	39,622	440	14,558
1,000,000 - 4,999,999	3	555	470	101,178	404	28,200
5,000,000 - 9,999,999	...	...	78	52,451	70	21,158
10,000,000 and over	...	...	54	118,561	50	68,906
<b>Total</b>	<b>10,385</b>	<b>\$36,682</b>	<b>49,229</b>	<b>\$605,451</b>	<b>29,711</b>	<b>\$344,936</b>

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 5,000	2,113	\$1,273	...	...
\$ 5,000 - 9,999	2,389	2,454	1,434	\$772
10,000 - 14,999	2,341	1,195	1,463	1,757
15,000 - 19,999	3,808	5,553	1,015	1,292
20,000 - 24,999	4,136	3,969	3,515	12,746
25,000 - 29,999	3,543	5,968	2,021	9,781
30,000 - 34,999	2,606	1,761	1,718	5,690
35,000 - 39,999	3,612	5,512	2,074	7,756
40,000 - 44,999	1,999	2,989	1,646	9,227
45,000 - 49,999	2,153	3,476	1,184	5,874
50,000 - 54,999	1,976	3,836	659	3,351
55,000 - 59,999	2,748	6,447	1,268	4,688
60,000 - 64,999	2,167	4,291	1,084	4,594
65,000 - 74,999	2,872	6,607	1,789	8,201
75,000 - 99,999	4,563	12,067	2,254	17,663
100,000 - 149,999	2,572	9,363	1,201	8,350
150,000 - 199,999	748	4,630	362	3,465
200,000 - 499,999	1,376	13,676	492	9,466
500,000 - 999,999	495	12,825	90	3,522
1,000,000 - 4,999,999	457	32,036	87	7,733
5,000,000 - 9,999,999	77	23,371	14	3,842
10,000,000 and over	55	79,436	8	7,519
<b>Total</b>	<b>48,805</b>	<b>\$242,737</b>	<b>25,378</b>	<b>\$137,287</b>

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

**Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1998 (Con't)**  
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$ 5,000	\$1,373	704	\$99	...	...	...
\$ 5,000 - 9,999	8,727	1,911	1,314	...	...	...
10,000 - 14,999	13,079	2,048	405	...	...	...
15,000 - 19,999	26,661	3,300	2,155	...	...	...
20,000 - 24,999	39,886	3,515	2,794	...	...	...
25,000 - 29,999	36,425	3,543	5,347	...	...	...
30,000 - 34,999	29,361	2,749	4,234	...	...	...
35,000 - 39,999	44,636	3,705	7,513	...	...	...
40,000 - 44,999	32,530	2,234	5,378	...	...	...
45,000 - 49,999	31,330	2,153	6,057	...	...	...
50,000 - 54,999	31,637	1,976	6,795	...	...	...
55,000 - 59,999	40,939	2,748	9,142	...	...	...
60,000 - 64,999	36,139	2,167	8,887	...	...	...
65,000 - 74,999	62,468	2,966	12,641	...	...	...
75,000 - 99,999	106,613	4,786	26,927	...	...	...
100,000 - 149,999	71,257	2,654	23,509	...	...	...
150,000 - 199,999	29,532	780	10,204	...	...	...
200,000 - 499,999	87,298	1,436	35,425	10	\$1	\$1
500,000 - 999,999	60,314	510	28,225	5	206	206
1,000,000 - 4,999,999	141,439	468	73,980	15	51	51
5,000,000 - 9,999,999	84,907	74	38,613	d/	d/	d/
10,000,000 and over	236,809	54	89,271	d/	d/	d/
<b>Total</b>	<b>\$1,253,361</b>	<b>46,483</b>	<b>\$398,915</b>	<b>35</b>	<b>\$302</b>	<b>\$302</b>

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	2,113	\$1,273
\$ 5,000 - 9,999	...	...	8,861	49,480
10,000 - 14,999	...	...	15,666	95,483
15,000 - 19,999	...	...	15,989	100,383
20,000 - 24,999	...	...	15,627	110,438
25,000 - 29,999	...	...	13,919	98,566
30,000 - 34,999	...	...	10,670	75,299
35,000 - 39,999	...	...	9,178	71,320
40,000 - 44,999	...	...	6,429	54,416
45,000 - 49,999	...	...	5,608	47,030
50,000 - 54,999	...	...	3,821	36,120
55,000 - 59,999	...	...	4,590	43,771
60,000 - 64,999	...	...	4,255	40,824
65,000 - 74,999	...	...	4,525	59,984
75,000 - 99,999	...	...	6,836	92,751
100,000 - 149,999	2,654	\$4,388	3,677	50,542
150,000 - 199,999	740	4,541	1,268	17,057
200,000 - 499,999	1,456	13,176	1,745	40,909
500,000 - 999,999	515	16,046	595	16,919
1,000,000 - 4,999,999	468	33,762	507	34,067
5,000,000 - 9,999,999	79	23,158	82	23,179
10,000,000 and over	55	73,780	55	73,780
<b>Total</b>	<b>5,967</b>	<b>\$168,849</b>	<b>136,014</b>	<b>\$1,233,592</b>

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding.

**Table 52: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$ 15,000	16,687	\$231,300	\$175,520	\$6,590
\$ 15,000 - 19,999	54,286	977,267	572,702	51,671
20,000 - 24,999	103,430	2,349,607	1,100,560	131,154
25,000 - 29,999	120,665	3,307,850	1,312,787	165,087
30,000 - 34,999	91,051	2,949,084	1,003,362	128,534
35,000 - 39,999	66,195	2,478,972	753,370	91,083
40,000 - 44,999	51,989	2,195,758	585,390	67,510
45,000 - 49,999	37,651	1,779,658	442,901	48,215
50,000 - 54,999	27,154	1,428,658	330,836	36,621
55,000 - 59,999	22,292	1,272,796	286,150	28,484
60,000 - 64,999	18,335	1,142,478	231,461	23,172
65,000 - 74,999	21,808	1,511,518	281,804	27,276
75,000 - 99,999	17,290	1,452,131	256,815	23,950
100,000 - 149,999	8,968	1,054,024	160,978	11,497
150,000 - 199,999	2,284	389,702	45,252	2,460
200,000 - 499,999	2,562	727,027	53,048	2,994
500,000 - 999,999	464	310,044	9,686	529
1,000,000 - 4,999,999	259	479,680	16,316	350
5,000,000 - 9,999,999	9	60,985	2,801	11
10,000,000 and over	9	238,462	10,010	16
<b>Total</b>	<b>663,389</b>	<b>\$26,336,999</b>	<b>\$7,631,747</b>	<b>\$847,207</b>

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$ 15,000	\$49,190	\$1,960	\$1,049	\$911
\$ 15,000 - 19,999	352,893	14,090	7,056	7,034
20,000 - 24,999	1,117,894	44,963	15,509	29,455
25,000 - 29,999	1,829,977	76,621	10,589	66,032
30,000 - 34,999	1,817,191	82,090	3,280	78,810
35,000 - 39,999	1,634,519	78,083	1,633	76,450
40,000 - 44,999	1,542,860	76,955	1,966	74,989
45,000 - 49,999	1,288,542	67,191	1,363	65,828
50,000 - 54,999	1,061,203	57,439	584	56,856
55,000 - 59,999	958,164	53,135	1,064	52,071
60,000 - 64,999	887,846	50,503	710	49,793
65,000 - 74,999	1,202,439	70,078	571	69,507
75,000 - 99,999	1,171,367	70,499	1,466	69,033
100,000 - 149,999	881,550	57,100	998	56,102
150,000 - 199,999	341,990	23,425	1,005	22,420
200,000 - 499,999	670,985	45,961	1,553	44,409
500,000 - 999,999	299,829	20,538	530	20,009
1,000,000 - 4,999,999	463,014	31,716	1,730	29,986
5,000,000 - 9,999,999	58,174	3,985	561	3,424
10,000,000 and over	228,435	15,648	1,276	14,371
<b>Total</b>	<b>\$17,858,061</b>	<b>\$941,980</b>	<b>\$54,492</b>	<b>\$887,488</b>

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



**Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income		Wages		Interest		Dividends	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	16,687	\$291,645	14,854	\$203,446	7,344	\$27,152	1,833	\$4,154	
\$ 15,000 - 19,999	54,286	1,025,388	50,244	878,328	19,655	21,198	6,301	10,675	
20,000 - 24,999	103,430	2,397,887	100,186	2,231,618	36,407	29,551	6,492	6,481	
25,000 - 29,999	120,665	3,338,417	119,199	3,201,178	48,445	25,549	8,257	11,342	
30,000 - 34,999	91,051	3,009,623	89,587	2,820,841	42,678	29,020	8,513	13,039	
35,000 - 39,999	66,195	2,522,639	64,649	2,358,224	34,318	15,362	9,672	16,465	
40,000 - 44,999	51,989	2,204,555	51,112	2,066,809	29,436	19,059	8,498	10,015	
45,000 - 49,999	37,651	1,789,508	36,938	1,685,266	23,741	15,547	7,262	10,649	
50,000 - 54,999	27,154	1,436,628	26,934	1,375,465	18,346	15,289	5,525	4,997	
55,000 - 59,999	22,292	1,272,376	22,139	1,197,443	14,661	10,802	3,985	4,319	
60,000 - 64,999	18,335	1,169,516	17,760	1,020,263	13,057	21,136	4,961	11,065	
65,000 - 74,999	21,808	1,538,181	21,383	1,408,166	16,929	19,019	6,604	6,734	
75,000 - 99,999	17,290	1,475,817	16,973	1,291,752	14,966	19,628	6,566	20,227	
100,000 - 149,999	8,968	1,073,381	8,099	810,418	8,018	25,522	4,550	19,561	
150,000 - 199,999	2,284	407,744	1,841	235,474	2,171	12,190	1,622	9,665	
200,000 - 499,999	2,562	753,923	2,062	446,096	2,362	20,269	1,942	25,132	
500,000 - 999,999	464	318,640	364	168,836	449	7,993	409	10,689	
1,000,000 - 4,999,999	259	502,186	196	208,106	256	24,049	243	24,212	
5,000,000 - 9,999,999	9	62,813	7	17,224	9	30,975	9	7,446	
10,000,000 and over	9	244,496	6	87,567	9	7,291	9	8,792	
<b>Total</b>	<b>663,389</b>	<b>\$26,835,361</b>	<b>644,533</b>	<b>\$23,712,522</b>	<b>333,260</b>	<b>\$396,603</b>	<b>93,252</b>	<b>\$235,659</b>	

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	1,425	\$4,029	204	\$611	...	...	1,425	\$14,467
\$ 15,000 - 19,999	3,643	10,496	797	1,860	1,396	\$2,414	2,193	12,317
20,000 - 24,999	4,437	9,153	1,617	3,720	2,041	10,639	3,038	16,413
25,000 - 29,999	5,555	16,459	1,466	2,680	1,022	4,722	5,388	31,756
30,000 - 34,999	5,088	24,241	1,637	4,047	690	4,973	4,108	17,659
35,000 - 39,999	5,228	15,326	2,055	3,767	125	1,107	1,804	11,786
40,000 - 44,999	6,163	7,154	1,187	2,319	920	2,012	1,669	10,773
45,000 - 49,999	4,082	3,426	1,036	2,141	928	11,364	2,374	11,175
50,000 - 54,999	3,250	3,737	424	831	691	11,328	2,025	14,418
55,000 - 59,999	3,515	12,620	365	720	624	10,306	1,450	9,301
60,000 - 64,999	3,528	34,741	1,204	2,422	575	10,774	636	3,592
65,000 - 74,999	4,149	13,598	1,511	3,214	472	6,032	2,407	18,504
75,000 - 99,999	4,190	39,518	858	2,088	953	3,986	2,434	15,148
100,000 - 149,999	3,226	59,918	1,440	4,350	1,338	48,386	901	9,874
150,000 - 199,999	1,485	41,702	178	498	662	42,100	129	1,082
200,000 - 499,999	1,591	104,357	401	1,184	761	73,896	360	8,219
500,000 - 999,999	314	51,708	90	419	230	51,509	75	4,586
1,000,000 - 4,999,999	196	130,323	42	430	140	93,557	46	5,193
5,000,000 - 9,999,999	9	31,813	...	...	d/	d/	d/	d/
10,000,000 and over	8	74,545	...	...	d/	d/	d/	d/
<b>Total</b>	<b>61,084</b>	<b>\$688,865</b>	<b>16,512</b>	<b>\$37,300</b>	<b>13,576</b>	<b>\$444,364</b>	<b>32,468</b>	<b>\$241,777</b>

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 1998 (Con't)**  
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income						Pensions and Annuities 3/	
	Net Profit		Net Loss		Number	Amount	Number	Amount
	Number	Amount	Number	Amount				
Less than \$ 15,000	611	\$3,979	407	\$2,265			3,869	\$47,869
\$ 15,000 - 19,999	3,244	45,043	1,994	11,548			5,492	50,066
20,000 - 24,999	1,818	25,762	2,014	5,488			8,079	65,886
25,000 - 29,999	3,022	27,479	1,822	5,770			7,588	34,765
30,000 - 34,999	1,465	24,847	1,494	6,462			7,786	64,984
35,000 - 39,999	2,055	24,054	1,203	2,181			5,214	58,689
40,000 - 44,999	2,557	44,933	1,198	3,769			4,911	39,634
45,000 - 49,999	2,267	31,167	928	1,574			3,541	20,824
50,000 - 54,999	1,649	12,836	1,272	8,083			2,873	22,612
55,000 - 59,999	624	14,256	576	2,621			2,593	22,106
60,000 - 64,999	825	11,506	674	3,982			3,187	47,337
65,000 - 74,999	1,650	25,166	708	2,226			3,867	55,723
75,000 - 99,999	1,254	34,134	972	4,937			3,763	54,442
100,000 - 149,999	1,291	54,810	386	11,308			1,954	47,510
150,000 - 199,999	371	29,633	201	2,035			388	18,107
200,000 - 499,999	440	47,615	80	2,648			460	18,345
500,000 - 999,999	75	18,808	10	61			35	8,493
1,000,000 - 4,999,999	d/	d/	19	196			18	420
5,000,000 - 9,999,999	d/	d/	d/	d/			...	...
10,000,000 and over	d/	d/	d/	d/			...	...
Total	25,252	\$493,485	15,962	\$78,027			65,618	\$677,810

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 15,000	4,354	\$18,357	1,629	\$2,205	\$289,440
\$ 15,000 - 19,999	9,985	32,894	4,253	5,940	1,019,448
20,000 - 24,999	20,989	44,417	7,493	13,127	2,384,760
25,000 - 29,999	29,391	57,128	11,143	10,588	3,327,829
30,000 - 34,999	27,531	55,848	7,960	9,631	2,999,992
35,000 - 39,999	26,370	51,147	7,850	9,722	2,512,917
40,000 - 44,999	19,268	31,801	5,393	11,729	2,192,826
45,000 - 49,999	18,425	26,154	4,772	8,763	1,780,745
50,000 - 54,999	14,397	13,697	3,611	4,840	1,431,787
55,000 - 59,999	13,576	13,166	1,556	4,747	1,267,629
60,000 - 64,999	10,936	22,691	1,795	8,011	1,161,505
65,000 - 74,999	14,005	27,686	3,160	6,474	1,531,707
75,000 - 99,999	11,034	34,303	2,395	8,645	1,467,173
100,000 - 149,999	5,802	32,788	2,083	15,621	1,057,760
150,000 - 199,999	1,419	22,488	686	8,782	398,961
200,000 - 499,999	1,722	30,263	1,111	19,574	734,349
500,000 - 999,999	320	5,669	245	5,837	312,803
1,000,000 - 4,999,999	205	18,958	114	5,616	496,569
5,000,000 - 9,999,999	7	580	4	1,560	61,253
10,000,000 and over	9	3,125	6	1,435	243,061
Total	229,746	\$543,158	67,258	\$162,847	\$26,672,514

3/ Includes IRA Distributions.

4/ Includes State and local income tax refunds, alimony, unemployment compensation, taxable social security benefits, other income and income not allocated.

5/ Includes IRA deduction, medical savings account deduction, moving expenses, one-half of self-employment tax, self-employed health insurance deduction, Keogh and self-employed SEP and SIMPLE plans, penalty on early withdrawal of savings, and alimony paid.

d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding.

**Table 54: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	204	\$91	204	\$6	1,718	\$1,873	815	\$17,117
\$ 15,000 - 19,999	199	\$79	3,031	1,533	1,219	213	3,504	1,215	1,106	27,846
20,000 - 24,999	403	55	11,292	7,921	5,746	3,203	8,770	3,990	615	12,547
25,000 - 29,999	...	...	22,040	18,931	8,153	2,234	19,789	11,388	1,300	13,098
30,000 - 34,999	...	...	16,080	16,866	6,560	3,036	21,397	11,386	804	10,644
35,000 - 39,999	...	...	10,687	14,577	3,732	2,132	20,383	12,454	919	17,801
40,000 - 44,999	...	...	13,010	17,062	4,168	2,106	16,409	9,750	556	2,330
45,000 - 49,999	...	...	8,439	14,578	4,337	3,614	15,145	9,190	215	2,391
50,000 - 54,999	...	...	7,576	15,419	3,980	1,672	12,954	9,453	753	4,731
55,000 - 59,999	...	...	6,318	16,313	4,186	2,169	11,571	7,777	154	566
60,000 - 64,999	...	...	4,214	9,660	2,198	1,595	8,961	6,213	1,204	12,864
65,000 - 74,999	94	80	4,481	10,864	1,935	1,173	12,071	10,333	282	9,881
75,000 - 99,999	318	381	1,682	3,778	1,086	1,471	9,745	7,573	...	...
100,000 - 149,999	478	739	1,003	2,843	714	12,920	4,574	5,464	87	1,134
150,000 - 199,999	105	352	73	52	396	1,249	1,121	2,584	...	...
200,000 - 499,999	150	446	50	146	560	3,145	1,412	4,237	20	114
500,000 - 999,999	60	226	...	...	175	1,820	280	1,960	5	89
1,000,000 - 4,999,999	69	1,358	...	...	120	5,361	176	2,714	...	...
5,000,000 - 9,999,999	4	435	...	...	3	14,007	6	286	...	...
10,000,000 and over	3	580	...	...	8	906	9	1,046	...	...
<b>Total</b>	<b>1,883</b>	<b>\$4,730</b>	<b>110,179</b>	<b>\$150,633</b>	<b>49,480</b>	<b>\$64,032</b>	<b>169,993</b>	<b>\$120,886</b>	<b>8,835</b>	<b>\$133,154</b>

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	2,036	\$14,137	815	\$2,796	2,444	\$16,691	204	\$5,623
\$ 15,000 - 19,999	1,251	8,769	912	430	2,447	5,737	199	8
20,000 - 24,999	3,038	11,063	1,628	3,503	1,415	8,989	610	6,239
25,000 - 29,999	2,177	9,479	1,267	569	1,300	5,392	1,044	1,218
30,000 - 34,999	2,067	17,003	1,722	2,692	1,953	17,017	863	12,067
35,000 - 39,999	1,421	11,063	1,946	1,131	819	5,360	760	2,845
40,000 - 44,999	161	1,423	1,566	1,513	321	708	674	514
45,000 - 49,999	303	1,426	1,602	3,921	108	63	626	2,289
50,000 - 54,999	220	1,845	855	3,186	110	1,006	...	...
55,000 - 59,999	154	93	1,143	1,585	106	275	365	3,018
60,000 - 64,999	485	5,444	772	914	341	3,802	772	1,046
65,000 - 74,999	282	2,985	1,321	2,260	708	6,846	142	1
75,000 - 99,999	466	3,378	1,160	3,953	243	2,868	318	2,898
100,000 - 149,999	396	4,089	1,194	5,385	226	3,622	556	544
150,000 - 199,999	234	1,953	411	3,226	64	1,286	178	1,863
200,000 - 499,999	160	1,263	490	3,619	80	915	270	953
500,000 - 999,999	20	236	105	716	15	299	85	1,504
1,000,000 - 4,999,999	13	122	105	5,114	5	100	75	15,559
5,000,000 - 9,999,999	...	...	6	14,411	...	...	4	13
10,000,000 and over	...	...	8	2,811	...	...	5	2,229
<b>Total</b>	<b>14,881</b>	<b>\$95,770</b>	<b>19,028</b>	<b>\$63,735</b>	<b>12,703</b>	<b>\$80,977</b>	<b>7,748</b>	<b>\$60,430</b>

Note: Figures do not necessarily add to totals due to rounding.

**Table 55: New York State Deductions by NY Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		
	Number	Amount	Number	Amount	Number	Amount	
Less than \$ 15,000	16,687	\$175,520	16,394	\$172,140	293	\$3,380	
\$ 15,000 - 19,999	54,286	572,702	53,017	556,674	1,269	16,028	
20,000 - 24,999	103,430	1,100,560	97,227	1,020,882	6,204	79,678	
25,000 - 29,999	120,665	1,312,787	108,171	1,135,799	12,494	176,988	
30,000 - 34,999	91,051	1,003,362	79,600	835,801	11,451	167,561	
35,000 - 39,999	66,195	753,370	54,277	569,906	11,918	183,465	
40,000 - 44,999	51,989	585,390	43,405	455,749	8,584	129,641	
45,000 - 49,999	37,651	442,901	28,821	302,625	8,829	140,276	
50,000 - 54,999	27,154	330,836	19,140	200,974	8,013	129,862	
55,000 - 59,999	22,292	286,150	14,895	156,397	7,397	129,753	
60,000 - 64,999	18,335	231,461	12,228	128,396	6,107	103,065	
65,000 - 74,999	21,808	281,804	13,052	137,046	8,756	144,758	
75,000 - 99,999	17,290	256,815	8,278	86,919	9,012	169,896	
100,000 - 149,999	8,968	160,978	3,854	40,471	5,114	120,507	
150,000 - 199,999	2,284	45,252	773	8,111	1,512	37,141	
200,000 - 499,999	2,562	53,048	984	10,337	1,578	42,712	
500,000 - 999,999	464	9,686	199	2,092	265	7,593	
1,000,000 - 4,999,999	259	16,316	d/	d/	180	15,488	
5,000,000 - 9,999,999	9	2,801	d/	d/	8	2,790	
10,000,000 and over	9	10,010	...	...	9	10,010	
<b>Total</b>	<b>663,389</b>	<b>\$7,631,747</b>	<b>554,396</b>	<b>\$5,821,155</b>	<b>108,994</b>	<b>\$1,810,591</b>	

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

d/ Tax Law secrecy provisions prohibit disclosure.

Note: Figures do not necessarily add to totals due to rounding.

**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1998**  
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	293	\$2,912	293	\$496
\$ 15,000 - 19,999	254	\$272	1,269	4,600	1,015	8,785
20,000 - 24,999	1,861	6,603	6,204	17,268	3,515	21,335
25,000 - 29,999	3,665	13,616	12,494	41,340	7,830	65,258
30,000 - 34,999	3,006	10,725	11,451	43,638	7,587	64,401
35,000 - 39,999	3,136	11,860	11,918	52,728	7,904	66,860
40,000 - 44,999	1,411	4,705	8,584	43,349	6,350	45,380
45,000 - 49,999	1,292	5,817	8,829	46,292	6,137	51,645
50,000 - 54,999	1,098	5,504	8,013	51,602	5,928	51,659
55,000 - 59,999	845	4,707	7,397	51,568	6,023	54,871
60,000 - 64,999	887	3,109	6,107	41,591	5,221	43,512
65,000 - 74,999	659	2,237	8,756	67,084	7,155	61,450
75,000 - 99,999	596	1,913	9,012	85,805	7,746	75,118
100,000 - 149,999	289	2,776	5,114	70,350	4,536	53,494
150,000 - 199,999	161	1,202	1,512	29,996	1,319	18,472
200,000 - 499,999	60	1,117	1,578	52,288	1,397	25,768
500,000 - 999,999	5	86	265	19,818	255	8,010
1,000,000 - 4,999,999	...	...	180	36,090	158	13,600
5,000,000 - 9,999,999	...	...	8	4,714	7	1,955
10,000,000 and over	...	...	9	22,600	9	7,731
Total	19,225	\$76,249	108,994	\$785,634	80,385	\$739,799

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 15,000	293	\$73	...	...
\$ 15,000 - 19,999	762	1,379	762	\$1,772
20,000 - 24,999	5,376	11,916	4,756	27,966
25,000 - 29,999	11,161	22,508	8,996	51,389
30,000 - 34,999	11,165	25,480	8,159	42,779
35,000 - 39,999	11,416	28,808	8,280	45,889
40,000 - 44,999	8,349	21,507	6,468	36,545
45,000 - 49,999	8,398	19,378	6,568	40,628
50,000 - 54,999	7,355	18,365	5,818	29,627
55,000 - 59,999	7,292	19,578	5,389	26,645
60,000 - 64,999	5,910	14,924	3,940	24,011
65,000 - 74,999	8,473	21,416	6,402	30,760
75,000 - 99,999	8,863	24,319	5,884	32,572
100,000 - 149,999	4,908	16,139	2,557	21,904
150,000 - 199,999	1,512	6,626	547	6,207
200,000 - 499,999	1,558	10,779	623	11,431
500,000 - 999,999	265	4,824	45	868
1,000,000 - 4,999,999	180	15,147	d/	d/
5,000,000 - 9,999,999	8	3,919	d/	d/
10,000,000 and over	9	9,654	d/	d/
Total	103,253	\$296,740	75,245	\$437,472

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

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1998 (Con't)**  
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount		Number	Amount	Number	Amount
Less than \$ 15,000	\$3,482		293	\$101	...	...
\$ 15,000 - 19,999	16,809		1,015	781	...	...
20,000 - 24,999	85,089		5,376	5,410	...	...
25,000 - 29,999	193,754		12,328	16,765	...	...
30,000 - 34,999	187,024		11,022	19,463	...	...
35,000 - 39,999	206,135		11,416	22,791	125	\$121
40,000 - 44,999	151,486		8,349	21,846	...	...
45,000 - 49,999	163,702		8,291	23,426	...	...
50,000 - 54,999	156,757		8,013	26,895	...	...
55,000 - 59,999	157,369		7,397	27,615	...	...
60,000 - 64,999	127,147		6,107	24,083	...	...
65,000 - 74,999	182,932		8,567	38,174	...	...
75,000 - 99,999	219,725		9,012	49,829	...	...
100,000 - 149,999	164,007		4,990	43,501	...	...
150,000 - 199,999	60,349		1,479	18,950	...	...
200,000 - 499,999	93,623		1,578	36,541	20	14
500,000 - 999,999	29,433		265	14,309	...	...
1,000,000 - 4,999,999	57,205		180	26,228	...	...
5,000,000 - 9,999,999	9,223		8	3,643	...	...
10,000,000 and over	36,623		9	16,603	...	...
Total	\$2,301,872		105,697	\$436,953	148	\$135

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	293	\$3,380
\$ 15,000 - 19,999	...	...	1,269	16,028
20,000 - 24,999	...	...	6,204	79,678
25,000 - 29,999	...	...	12,494	176,988
30,000 - 34,999	...	...	11,451	167,561
35,000 - 39,999	...	...	11,918	183,465
40,000 - 44,999	...	...	8,584	129,641
45,000 - 49,999	...	...	8,829	140,276
50,000 - 54,999	...	...	8,013	129,862
55,000 - 59,999	...	...	7,397	129,753
60,000 - 64,999	...	...	6,107	103,065
65,000 - 74,999	...	...	8,756	144,758
75,000 - 99,999	...	...	9,012	169,896
100,000 - 149,999	...	...	5,114	120,507
150,000 - 199,999	1,512	\$4,259	1,512	37,141
200,000 - 499,999	1,578	14,384	1,578	42,712
500,000 - 999,999	265	7,531	265	7,593
1,000,000 - 4,999,999	180	15,488	180	15,488
5,000,000 - 9,999,999	8	2,790	8	2,790
10,000,000 and over	9	10,010	9	10,010
Total	3,552	\$54,462	108,994	\$1,810,591

2/ Amount of federal itemized deductions after federal limitation (where applicable).

3/ State, local and foreign taxes paid and other subtraction adjustments.

4/ Addition adjustments to federal deductions are due to differences between federal and state law.

Note: Figures do not necessarily add to totals due to rounding.



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# 1998 Fiduciary Returns

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

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

Table 57 shows that approximately 72,000 resident estates and trusts had 1998 tax liability of approximately \$232.8 million. Approximately 1,600 nonresident and part-year resident estates and trusts paid nearly \$7.4 million in tax. In total, Table 57 shows that 73,720 fiduciary returns had total tax liability after credits of \$240.1 million.

The data in Table 57 is based on all fiduciary returns received for the 1998 tax year. This differs from data in the remainder of this report, which come from a sample of regular tax returns.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 1998**  
(Dollar Data in Thousands)

NY Taxable Income Class	Federal Amounts					
	Total Income (Line A)*		Deductions & Exemptions		Taxable Income (Line 1)*	
	Number	Amount	Number	Amount	Number	Amount
\$ 0	d/	d/	d/	d/	...	...
\$ 1 - 49	d/	d/	d/	d/	529	\$2,777
50 - 99	684	\$2,895	657	\$2,738	639	157
100 - 199	1,247	6,932	1,194	6,388	1,193	544
200 - 299	1,083	4,216	1,046	3,703	1,046	513
300 - 399	996	5,856	960	5,228	971	629
400 - 499	973	7,459	930	6,592	960	867
500 - 599	938	6,256	908	5,463	916	793
600 - 699	924	7,395	891	6,450	915	944
700 - 799	883	6,277	848	5,438	861	839
800 - 899	850	7,064	809	6,102	827	962
900 - 999	752	4,660	730	3,712	738	947
1,000 - 1,999	6,525	62,867	6,263	42,166	6,427	20,701
2,000 - 2,999	4,645	74,918	4,493	61,121	4,574	13,797
3,000 - 3,999	3,724	40,861	3,606	23,906	3,680	16,955
4,000 - 4,999	3,139	42,120	3,046	23,613	3,102	18,507
5,000 - 5,999	2,700	34,628	2,636	19,120	2,670	15,508
6,000 - 6,999	2,325	41,276	2,276	26,173	2,308	15,103
7,000 - 7,999	1,998	34,798	1,951	19,786	1,980	15,011
8,000 - 8,999	1,808	33,779	1,768	18,383	1,796	15,395
9,000 - 9,999	1,576	32,524	1,552	15,256	1,568	17,268
10,000 - 10,999	1,488	29,924	1,465	14,217	1,480	15,708
11,000 - 11,999	1,287	28,712	1,271	13,684	1,283	15,028
12,000 - 12,999	1,169	26,861	1,151	12,555	1,156	14,306
13,000 - 13,999	1,098	26,792	1,081	12,276	1,093	14,516
14,000 - 14,999	1,056	32,232	1,040	16,950	1,047	15,282
15,000 - 19,999	4,279	135,529	4,227	60,661	4,253	74,867
20,000 - 24,999	3,254	130,845	3,216	54,796	3,239	76,049
25,000 - 49,999	8,506	496,376	8,434	201,432	8,478	294,944
50,000 - 99,999	6,078	637,545	6,050	217,674	6,065	419,871
100,000 - 499,999	5,665	1,660,992	5,660	512,467	5,658	1,148,525
500,000 - 999,999	751	694,965	751	179,004	750	515,961
1,000,000 and over	640	2,289,555	635	522,281	637	1,767,274
<b>Total</b>	<b>73,623</b>	<b>\$6,652,634</b>	<b>72,107</b>	<b>\$2,122,086</b>	<b>72,839</b>	<b>\$4,530,548</b>

\* Corresponds to the line number on the 1998 Fiduciary Tax Return (IT-205).

1/ Includes 22 returns with \$32,027 of the specific tax on capital gains.

2/ Includes the farmers' school tax credit (Line 33) and any other allowable state credits (Line 10) except for the household credit, earned income credit, real property tax credit and investment credit refund.

3/ Includes the New York State lump-sum distribution tax (Line 12) and the minimum income tax (Line 13).

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 1998 (Con't)**  
(Dollar Data in Thousands)

NY Taxable Income Class	New York Amounts			
	Adjusted Gross Income (Line B)*		Taxable Income (Line 5)*	
	Number	Amount	Number	Amount
\$ 0	d/	d/	...	...
\$ 1 - 49	d/	d/	580	\$18
50 - 99	586	\$371	679	50
100 - 199	1,063	1,364	1,234	180
200 - 299	922	774	1,079	269
300 - 399	842	1,488	988	344
400 - 499	814	1,219	970	435
500 - 599	800	940	933	512
600 - 699	802	1,341	919	596
700 - 799	744	951	878	657
800 - 899	727	1,281	847	720
900 - 999	640	1,321	751	712
1,000 - 1,999	5,578	17,527	6,474	9,518
2,000 - 2,999	4,037	15,311	4,626	11,468
3,000 - 3,999	3,326	15,560	3,686	12,792
4,000 - 4,999	2,799	16,510	3,099	13,915
5,000 - 5,999	2,425	16,610	2,645	14,502
6,000 - 6,999	2,127	18,549	2,307	14,947
7,000 - 7,999	1,826	16,579	1,983	14,851
8,000 - 8,999	1,656	17,133	1,788	15,202
9,000 - 9,999	1,442	18,701	1,564	14,846
10,000 - 10,999	1,370	17,620	1,473	15,456
11,000 - 11,999	1,212	17,224	1,278	14,659
12,000 - 12,999	1,096	17,322	1,160	14,505
13,000 - 13,999	1,012	15,887	1,082	14,601
14,000 - 14,999	1,001	17,328	1,024	14,839
15,000 - 19,999	4,044	82,245	4,204	73,079
20,000 - 24,999	3,107	83,819	3,191	71,310
25,000 - 49,999	8,173	336,520	8,357	297,384
50,000 - 99,999	5,922	482,191	5,931	416,437
100,000 - 499,999	5,628	1,370,405	5,293	1,077,189
500,000 - 999,999	733	573,534	628	426,777
1,000,000 and over	625	2,068,188	482	1,085,681
Total	67,582	\$5,246,598	72,133	\$3,648,452

\* Corresponds to the line number on the 1998 Fiduciary Tax Return (IT-205).

1/ Includes 22 returns with \$32,027 of the specific tax on capital gains.

2/ Includes the farmers' school tax credit (Line 33) and any other allowable state credits (Line 10) except for the household credit, earned income credit, real property tax credit and investment credit refund.

3/ Includes the New York State lump-sum distribution tax (Line 12) and the minimum income tax (Line 13).

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 1998 (Con't)**  
(Dollar Data in Thousands)

NY Taxable Income Class	Resident Fiduciaries							
	Tax Before Credits (Line 8)*, 1/		Credits 2/		Tax After Credits (Line 8 - Credits)		Other State Taxes 3/	Total NYS Tax
	Number	Amount	Number	Amount	Number	Amount	Amount	Amount
\$ 0	4	\$22	...	...	4	\$22	...	\$22
\$ 1 - 49	580	1	...	...	580	1	...	1
50 - 99	679	2	...	...	679	2	...	2
100 - 199	1,234	7	...	...	1,234	7	...	7
200 - 299	1,079	11	...	...	1,079	11	...	11
300 - 399	988	14	...	...	988	14	...	14
400 - 499	970	17	d/	d/	970	17	...	17
500 - 599	933	21	...	...	933	21	\$8	28
600 - 699	919	24	...	...	919	24	...	24
700 - 799	878	26	...	...	878	26	...	26
800 - 899	847	29	d/	d/	847	29	...	29
900 - 999	751	29	...	...	751	29	...	29
1,000 - 1,999	6,474	384	15	a/	6,474	384	...	384
2,000 - 2,999	4,626	461	7	a/	4,626	461	...	461
3,000 - 3,999	3,686	516	15	\$1	3,686	515	...	515
4,000 - 4,999	3,099	561	8	1	3,099	560	...	560
5,000 - 5,999	2,645	580	d/	d/	2,645	580	...	580
6,000 - 6,999	2,307	599	6	1	2,307	598	...	598
7,000 - 7,999	1,983	597	6	1	1,983	596	...	596
8,000 - 8,999	1,788	614	11	1	1,788	613	1	614
9,000 - 9,999	1,564	607	6	...	1,564	606	...	606
10,000 - 10,999	1,473	638	d/	d/	1,473	638	...	638
11,000 - 11,999	1,278	613	8	1	1,278	612	...	612
12,000 - 12,999	1,160	622	d/	d/	1,160	622	...	622
13,000 - 13,999	1,082	638	10	1	1,082	637	...	637
14,000 - 14,999	1,024	665	7	1	1,024	664	...	664
15,000 - 19,999	4,204	3,445	26	3	4,204	3,442	...	3,443
20,000 - 24,999	3,191	3,621	30	4	3,191	3,616	...	3,616
25,000 - 49,999	8,357	17,077	79	54	8,357	17,023	...	17,023
50,000 - 99,999	5,931	26,270	79	119	5,931	26,151	3	26,154
100,000 - 499,999	5,293	73,437	185	708	5,293	72,729	6	72,734
500,000 - 999,999	628	29,234	61	494	628	28,739	...	28,739
1,000,000 and over	482	74,363	62	1,624	482	72,740	20	72,760
Total	72,137	\$235,746	634	\$3,013	72,137	\$232,731	\$38	\$232,770

\* Corresponds to the line number on the 1998 Fiduciary Tax Return (IT-205).

1/ Includes 22 returns with \$32,027 of the specific tax on capital gains.

2/ Includes the farmers' school tax credit (Line 33) and any other allowable state credits (Line 10) except for the household credit, earned income credit, real property tax credit and investment credit refund.

3/ Includes the New York State lump-sum distribution tax (Line 12) and the minimum income tax (Line 13).

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

**Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 1998 (Con't)**  
(Dollar Data in Thousands)

NY Taxable Income Class	Nonresident & Part-Year Resident Fiduciaries				All Taxpayers			
	Taxable Income (Line C)*		Allocated NYS Tax (Line 9)*		Tax After Credits	Other State Taxes 3/	Total NYS Tax	
	Number	Amount	Number	Amount	Amount	Amount	Number	Amount
\$ 0	...	...	...	...	\$22	...	4	\$22
\$ 1 - 49	3	a/	3	a/	1	...	583	1
50 - 99	10	\$1	10	a/	2	...	689	2
100 - 199	14	2	14	a/	7	...	1,248	7
200 - 299	6	1	6	a/	11	...	1,085	11
300 - 399	12	4	12	a/	14	...	1,000	14
400 - 499	4	2	4	a/	17	...	974	17
500 - 599	6	3	6	a/	21	\$8	939	28
600 - 699	5	3	5	a/	25	...	924	25
700 - 799	7	5	7	a/	27	...	885	27
800 - 899	4	3	4	a/	29	...	851	29
900 - 999	4	4	4	a/	29	...	755	29
1,000 - 1,999	63	92	63	\$3	387	...	6,537	387
2,000 - 2,999	36	89	36	3	464	...	4,662	464
3,000 - 3,999	40	141	40	4	519	...	3,726	519
4,000 - 4,999	46	211	46	7	567	...	3,145	567
5,000 - 5,999	58	316	58	11	590	...	2,703	590
6,000 - 6,999	23	148	23	3	601	...	2,330	601
7,000 - 7,999	21	158	21	3	600	...	2,004	600
8,000 - 8,999	21	177	21	5	619	1	1,809	620
9,000 - 9,999	13	126	13	2	608	...	1,577	608
10,000 - 10,999	16	167	16	4	642	...	1,489	642
11,000 - 11,999	10	115	10	3	615	...	1,288	615
12,000 - 12,999	10	126	10	2	624	...	1,170	624
13,000 - 13,999	17	228	17	7	645	...	1,099	645
14,000 - 14,999	32	463	32	11	676	...	1,056	676
15,000 - 19,999	75	1,328	75	33	3,476	...	4,279	3,476
20,000 - 24,999	64	1,400	64	36	3,652	...	3,255	3,652
25,000 - 49,999	153	5,542	153	150	17,173	...	8,510	17,173
50,000 - 99,999	148	10,760	148	367	26,517	5	6,079	26,522
100,000 - 499,999	381	94,577	381	1,554	74,281	9	5,674	74,290
500,000 - 999,999	123	85,663	123	966	29,704	10	751	29,714
1,000,000 and over	158	734,916	158	4,181	76,920	20	640	76,941
Total	1,583	\$936,770	1,583	\$7,355	\$240,085	\$52	73,720	\$240,138

\* Corresponds to the line number on the 1998 Fiduciary Tax Return (IT-205).

1/ Includes 22 returns with \$32,027 of the specific tax on capital gains.

2/ Includes the farmers' school tax credit (Line 33) and any other allowable state credits (Line 10) except for the household credit, earned income credit, real property tax credit and investment credit refund.

3/ Includes the New York State lump-sum distribution tax (Line 12) and the minimum income tax (Line 13).

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.



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# Appendix A: Glossary of Terms

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## Federal Adjusted Gross Income (FAGI)

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

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## New York Adjusted Gross Income (NYAGI)

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

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

Some major differences exist between income defined for tax purposes and the personal income series for New York published by the U.S. Department of Commerce's Bureau of Economic Analysis. Personal

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income is more comprehensive in that it includes most federal exclusions from income, such as:

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

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

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**Forms**

Short Forms: IT-100 and IT-200, used by taxpayers who have limited income sources, use the standard deduction, and make limited use of credits.

Long Forms: IT-201 and IT-203, used by taxpayers reporting income from several sources, making adjustments to income, claiming itemized deductions, and/or using several credits. Nonresidents and most part-year residents use the long form IT-203, which is similar to the IT-201 used by resident taxpayers.

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**Nontaxable Returns**

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

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**Nonresident**

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

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**Part-Year Resident**

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

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**Return**

Income tax forms IT-100, IT-200, IT-201, and IT-203. A husband and wife filing a joint return are considered to be one taxpayer.

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**Taxable Return**

A return with any amount of tax liability.

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Taxable Year	The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 1998 and fiscal years ending before February 1, 1999.
Tax Liability	<p>For residents, the amount of tax is based on New York taxable income. The tax is computed by subtracting allowable deductions and exemptions from New York adjusted gross income, and multiplying the remainder by the appropriate New York State tax rate schedule. The result, minus the amount of allowable credits, equals tax liability. “Negative tax liability” refers to the amount of refundable credits received by persons who otherwise have a zero tax liability.</p> <p>The computation for full-year nonresidents and part-year residents is different. They first compute their base tax through the applicable tax rate schedule and subtraction of the household, earned income, and dependent care credits. They then multiply this after-credit liability by the ratio of New York-source NYAGI to total NYAGI to arrive at a prorated tax. After subtracting other, refundable credits, final New York tax liability results.</p>
Taxpayer	An individual or married couple who files a return with some amount of tax liability. When married couples file separate returns, each spouse constitutes a taxpayer.



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# Appendix B: Description of the Sample

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The study does not fully account for total tax liability as shown in collection data. It is based on timely filed returns for the current year and does not include late or delinquent returns, or those delayed by audit or processing factors. Also excluded are fiduciaries on form IT-205.

Data in this report are based on a sample of nearly 110,000 personal income tax returns of all types, selected from a total of approximately 8.4 million returns. The sample includes both taxable and nontaxable returns, but data in this report primarily relate to those with some State income tax liability. The sample is based on New York adjusted gross income and drawn according to the ratios shown in Table B-1. The sampling ratio is defined as the selection of one out of every “n” returns. For example, the following table shows that for IT-100 returns with income between \$75,000 and \$100,000, 1 out of every 124 returns was selected.

**Table B-1: 1998 Personal Income Tax Study Sampling Ratios**

Sampling Ratios by Return Type, Residency and Deduction Status										
Income Class*	IT-100	IT-200	IT-203							
			IT-201		Full-Year Nonresident		Part-Year resident			
			Itemized	Standard	Itemized	Standard	Itemized	Standard		
\$ 0 or less	1/490	1/317	N/A	1/30	N/A	1/30	N/A	1/30	N/A	1/30
1 - \$ 4,999	1/994	1/629	1/701	1/669	1/310	1/651	1/310	1/614	1/310	1/614
5,000 - 9,999	1/333	1/248	1/464	1/259	1/362	1/530	1/530	1/712	1/530	1/712
10,000 - 14,999	1/274	1/194	1/366	1/201	1/527	1/562	1/562	1/370	1/562	1/370
15,000 - 19,999	1/310	1/206	1/258	1/204	1/506	1/244	1/429	1/333	1/429	1/333
20,000 - 24,999	1/326	1/216	1/205	1/205	1/168	1/193	1/256	1/256	1/193	1/256
25,000 - 29,999	1/359	1/208	1/163	1/193	1/131	1/151	1/210	1/125	1/210	1/125
30,000 - 34,999	1/297	1/194	1/143	1/177	1/126	1/114	1/182	1/142	1/182	1/142
35,000 - 39,999	1/291	1/177	1/125	1/161	1/83	1/109	1/102	1/117	1/102	1/117
40,000 - 44,999	1/197	1/179	1/116	1/164	1/77	1/82	1/90	1/91	1/90	1/91
45,000 - 49,999	1/186	1/173	1/107	1/156	1/76	1/70	1/77	1/73	1/77	1/73
50,000 - 54,999	1/218	1/186	1/110	1/162	1/91	1/76	1/70	1/71	1/70	1/71
55,000 - 59,999	1/195	1/182	1/105	1/159	1/81	1/73	1/71	1/61	1/71	1/61
60,000 - 64,999	1/139	1/210	1/98	1/149	1/64	1/49	1/56	1/58	1/56	1/58
65,000 - 74,999	1/155	1/173	1/94	1/145	1/60	1/46	1/50	1/51	1/50	1/51
75,000 - 99,999	1/101	1/221	1/74	1/96	1/29	1/37	1/44	1/45	1/44	1/45
100,000 - 149,999	All	1/59	1/41	1/47	1/29	1/17	1/28	1/28	1/28	1/28
150,000 - 199,999	All	1/10	1/32	1/42	1/21	1/18	1/17	1/15	1/17	1/15
200,000 - 499,999	All	1/5	1/10	1/10	1/11	1/10	1/10	1/10	1/10	1/10
500,000 - 999,999	All	All	1/5	1/5	1/8	1/6	1/6	1/6	1/6	1/6
1,000,000 - 1,999,999	All	All	1/3	1/2	1/4	1/3	1/3	1/3	1/3	1/3
2,000,000 - 4,999,999	All	All	1/2	1	1/2	1/2	1/2	1/2	1/2	1/2
5,000,000 and over	All	All	1	1	1	1	1	1	1	1

\* The income classifier for IT-100, IT-200 and IT-201 returns is New York adjusted gross income.  
The income classifier for IT-203 returns is the federal amount of New York adjusted gross income.

A sample is conducted to eliminate the need to tabulate components of income and deductions from all of the approximately 8.4 million tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. As in past years, the sample was stratified by income class and return type for resident and nonresident returns. The long-form returns IT-201 and IT-203 were additionally stratified by deduction status: standard or itemized. The IT-203 returns were further stratified by full-year nonresidents and part-year residents. Also, the income classifier for

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IT-203 returns is federal-source NYAGI. The sampling error depends not only on the sample size, but also on the allocation of the sample to the different strata of income classes and return types. For the 1998 study, the allocation of the sample was computed according to statistical principles which minimized the sample size while maintaining or improving the precision of estimation of total income, tax liability and six of the most important federal components of income in comparison to past studies. In general, the sampling plan requires the proportion of returns to be sampled to increase with income.



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# **Appendix C: 1998 New York State Income Tax Forms**

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### Request for Direct Deposit

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

a Routing number :

b Type: •  Checking •  Savings

c Account number :

### Claim for Earned Income Credit for IT-100 Filers

- 2 Did you claim the federal earned income credit for 1998? If No, stop; you do not qualify for the NYS credit .....  2  Yes  No
- 3 Was your 1998 investment income greater than \$2,300? If Yes, stop; you do not qualify for the NYS credit. (see instructions).....  3  Yes  No
- 4 Did you claim qualifying children on your 1998 federal Schedule EIC? .....  4  Yes  No

If No, continue with line number 5 below. If Yes, fill in the following for the same children claimed on federal Schedule EIC.

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

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

- 5 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, enter that amount here (from your federal Earned Income Credit Worksheet, line 2) .....  5
- 6 Nontaxable earned income (from your federal Earned Income Credit Worksheet, line 4).....  6
- 7 Are you having the IRS figure the credit for you? If Yes, write EIC in the area at the left of line 12 on the front of this form .....  7  Yes  No

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

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

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

\* See instructions.

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

10 Persons or organizations who provided the care.

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

Dollars Cents

- 11 Qualified expenses (see instructions) .....  11

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

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

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

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







Tax Computation (see page 23)

IT-201 (1998) (back)

Dollars

Cents

- 31 Enter the amount from line 30 on the front page (this is your New York adjusted gross income)
32 Enter the larger of your standard deduction (from page 23) or your itemized deduction (from Form IT-201-ATT, Part I, line 14; attach form). Mark an "X" in the appropriate box: [ ] Standard [X] Itemized
33 Subtract line 32 from line 31.
34 Exemptions for dependents only (not the same as total federal exemptions; see page 23)
35 Subtract line 34 from line 33. This is your taxable income
36 NY State tax on line 35 amount (use red NY State Tax Table on page 53; if line 31 is more than \$100,000, see page 23)

Table with 4 columns for Dollars and Cents, rows 31-36.

New York State Credits and Other Taxes (see page 24)

- 37 New York State household credit (from Table I, II, or III on page 24)
38 Subtract line 37 from line 36 (if line 37 is more than line 36, leave blank)
39 New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 51)
40 Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)
41 Net other New York State taxes (from Form IT-201-ATT, Part II, line 31; attach form)
42 Add lines 40 and 41. This is the total of your New York State taxes.

See instructions on pages 24 through 28 for figuring city of New York and city of Yonkers taxes, credits and tax surcharges.

City of New York and City of Yonkers Taxes and Credits

- 43 City of NY resident tax (use the City of NY Tax Table on white pages 61-68)
44 City of New York household credit (from Table IV, V, or VI, page 25)
45 Subtract line 44 from line 43 (if line 44 is more than line 43, leave blank)
46 Other city of New York taxes (from Form IT-201-ATT, Part III, line 36; attach form)
47 Add lines 45 and 46
48 City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 54)
49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)
50 City of New York nonresident earnings tax (attach Form NYC-203)
51 City of Yonkers resident income tax surcharge (see page 26)
52 City of Yonkers nonresident earnings tax (attach Form Y-203)
53 Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)

Table with 4 columns for Dollars and Cents, rows 54-55.

54 Add lines 49 through 53. This is the total of your city of New York and city of Yonkers taxes

Voluntary Gifts/Contributions (whole dollar amounts only; see page 26)

- 55 Return a Gift to Wildlife [w] [ ] [ ] [ ] [ ] [ ] Missing/Exploited Children Fund [c] [ ] [ ] [ ] [ ] [ ]
Breast Cancer Research Fund [b] [ ] [ ] [ ] [ ] [ ] Olympic Fund [o] [ ] [ ] [ ] [ ] [ ] Total gifts/contributions
56 Add lines 42, 54, and 55. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions.

Mail your completed return to: STATE PROCESSING CENTER PO BOX 61000 ALBANY NY 12261-0001
Staple your wage and tax statements at the top of the back of this return.

Payments and Refundable Credits (see page 27)

- 57 NY State child and dependent care credit (from Form IT-216; attach form)
58 NY State earned income credit (from Form IT-215; attach form)
59 Real property tax credit (from Form IT-214, line 17; attach form)
60 City of NY school tax credit (also complete (E) on front; see page 27)
61 Other refundable credits (from Form IT-201-ATT, Part IV, line 66)
62 Total New York State tax withheld
63 Total city of New York tax withheld
64 Total city of Yonkers tax withheld
65 Total of estimated tax payments, and amount paid with extension Form IT-370
66 Add lines 57 through 65. This is the total of your payments

Table with 4 columns for Dollars and Cents, rows 66-68.

Refund - If line 66 is more than line 56, figure your refund: (see page 29)

- 67 Subtract line 56 from line 66. This is the amount you overpaid.
68 Amount of line 67 that you want refunded to you
a Routing number: [ ]
b Type: [ ] Checking [ ] Savings
c Account number: [ ]
69 Estimated tax only: Amount of line 67 that you want applied to your 1999 estimated tax. (Do not include any amount that you claimed as a refund on line 68.)

You can choose to have your refund sent directly to your bank account. See instructions and fill in lines 68a, b, and c.
See Step 7, page 32, for the proper assembly of your return and attachments.

Amount You Owe - If line 66 is less than line 56, figure the amount you owe: (see page 30)

- 70 Subtract line 66 from line 56. This is the amount you owe. (Make check or money order payable to NY State Income Tax; write your social security number and 1998 Income Tax on it.)
71 Estimated tax penalty (Include this amount in line 70 or reduce the overpayment on line 67. See page 30.)

Table with 4 columns for Dollars and Cents, row 70.

Sign your return below.

Signature lines for Preparer's signature, Date, Mark "X" if self-employed, Your signature, Spouse's signature (if joint return), Date, Daytime phone number (optional), Address, Employer identification number.



**Tax Computation**

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

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

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

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

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

36 New York State tax on line 35 amount (if line 31 is \$100,000 or less, use the NY State Tax Table on tan pages 41 through 48. If line 31 is more than \$100,000, you must complete Tax Computation Worksheet 1 or 2 on page 25 of the instructions to figure your tax.) . . .

**Credits**

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

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

39 New York State child and dependent care credit (from line 14 of Form IT-216; attach form; see page 26) . . .

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

41 New York State earned income credit (from Form IT-215; attach form; see page 26) . . .

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

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

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

45 New York State nonrefundable credits (from Form IT-203-ATT, line 54; attach form) . . .

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

47 Net other New York State taxes (from Form IT-203-ATT, line 36; attach form) . . .

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

**Cities**

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

50 Other city of New York taxes (from Form IT-203-ATT, line 39) . . .

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

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

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

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

**Voluntary Gifts/Contributions** (whole dollar amounts only; see page 27)

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

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

**Payments**

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

57 Other refundable credits (from Form IT-203-ATT, Part IV, line 68) . . .

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

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

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

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

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

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

64 Amount of line 63 that you want refunded to you  Refund

a Routing number  b Type:  Checking  Savings

c Account number

65 Estimated Tax: Amount of line 63 that you want applied to your 1999 estimated tax (subtract line 64 from line 63) . . .

66 Amount you owe - if line 62 is less than line 55, subtract line 62 from line 55 (do not send cash; make check or money order payable to NY State Income Tax; write your social security number and 1998 income tax on it) . . .  Owe

67 Penalty for underpayment of tax (will reduce line 63 or increase line 66 - see page 29) . . .

Staple payment to front of return.

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

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

(G) Nonresidents: Did you or your spouse maintain living quarters in New York State in 1998? (If Yes, complete Schedule B of Form IT-203-ATT; attach form) . . . Yes  No

Sign your return below

**Paid Preparer's Use Only**

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

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

Address \_\_\_\_\_ Employer identification number \_\_\_\_\_

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

**Sign Your Return Here**

Your signature \_\_\_\_\_  
 Spouse's signature (if joint return) \_\_\_\_\_  
 Date \_\_\_\_\_ Daytime phone number (optional) \_\_\_\_\_



