

February 1999

New York Adjusted Gross Income and Tax Liability

*Analysis of 1996 State personal
income tax returns by place of
residence*

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Introduction

This annual study provides statistical information on 1996 New York State personal income tax returns that were filed timely during 1997. The data are from full-year State resident, part-year resident and nonresident returns. The report categorizes returns as either taxable or nontaxable depending on the presence or absence of taxable income and income tax liability. Data presented include a distribution of adjusted gross income and tax liability by residence and the value of deductions, exemptions and taxable income by income class.

Residents, Nonresidents and Part-Year Residents

The resident classification represents tax returns filed by individuals living in New York during the entire year. The individual's New York State residence on December 31, 1996 is the basis for determining the county of residence for resident filers.

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

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

Taxable, Nontaxable and All Tax Returns

This report further segments resident, nonresident and part-year tax returns by (1) taxable, (2) nontaxable and (3) a summary of both categories. Taxable returns are defined as Tax Department processed records received from filers who incur a New York State income tax liability. Non-taxable returns do not have a liability but may be filing returns for several reasons — in response to legal requirements to file, to receive a refund of income tax withholding, or to claim a refundable credit. These credits include the earned income, child and dependent care and real property tax credits administered through the personal

income tax law. The universe of taxable and non-taxable returns is depicted by the “all” category.

Comparison with Other OTPA Data

The aggregate statistics reported in this publication do not completely coincide with data presented in the *Analysis of 1996 Personal Income Tax Returns* (PIT) publication also prepared by the Office of Tax Policy Analysis (OTPA). This report tabulates information from all current year returns filed with the Tax Department for 1996. The data variables represent amounts accepted by the Department’s tax return processing system and its tolerances. The information is collected prior to income tax exceptions manual review and may contain data entry errors. Analysts have attempted to adjust the most egregious mistakes.

In comparison, OTPA’s *Analysis of 1996 Personal Income Tax Returns* data are derived from a statistically valid sample of more than 91,000 tax returns. After drawing the sample, OTPA subjects each tax return to extensive data verification, editing and correction. The completed sample file is weighted to represent the 1996 filing universe.

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

Findings

All Filers Summary

In 1997, the Department received 8.07 million timely filed New York State personal income tax returns for the 1996 liability year. This value compares to the 7.96 million filed for the 1995 liability year (an increase of 1.4 percent). These filers reported total New York source income of \$348.1 billion, an increase of 8.39 percent from \$321.1 billion in 1995. Although income went up significantly, aggregate tax liability grew more slowly, by 1.8 percent, to \$16.3 billion. The smaller change in tax liability was attributable to substantial structural tax law changes including (1) lower income tax rates, (2) larger standard deductions and (3) enhanced tax credits. These changes provided taxpayers with an 8.6 percent overall tax cut in 1996.

Some major findings include:

- Table 1 shows that 91 percent of all returns, 89 percent of all income, and 87 percent of all liability were from full-year residents of the State.
- Resident shares of population, income and liability remained virtually unchanged from 1995.
- The second largest share of income and tax belonged to full-year nonresidents. Their reported income from New York State sources reached over \$33 billion - a 10 percent increase. Income tax liability grew to \$1.9 billion.
- Part-year filers reported the smallest share — \$5 billion in income and \$260 million in tax.

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

(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
All Returns				
Number	7,382,736	533,405	153,322	8,069,463
Total Income*	\$309,842,783	\$33,182,144	\$5,046,837	\$348,071,764
Tax Liability**	\$14,158,352	\$1,924,758	\$260,338	\$16,343,448
Taxable Returns				
Number	5,209,805	464,915	127,055	5,801,775
Total Income*	\$295,040,256	\$32,797,973	\$4,914,451	\$332,752,680
Tax Liability**	\$14,419,368	\$1,924,758	\$261,813	\$16,605,939
Nontaxable Returns				
Number	2,172,931	68,490	26,267	2,267,688
Total Income*	\$14,802,527	\$384,171	\$132,386	\$15,319,084
Tax Liability**	(\$261,016)	\$0	(\$1,475)	(\$262,491)

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

** Includes refundable tax credits.

Full-Year Residents

The 7.38 million full-year resident returns reported New York adjusted gross income (NYAGI) of \$309.8 billion and a tax of \$14.16 billion. An analysis of Table 2 indicates 60 percent of all returns had NYAGI of less than \$30,000. This group accounted for 18 percent of all income and 5 percent of liability. Taxpayers in the highest income group, with income in excess of \$100,000, accounted for 6 percent of all returns, 39 percent of NYAGI, but paid over 52 percent of the tax.

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

Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$ 5,000	1,111,877	\$2,546,999	\$2,419,471	\$38	\$127,490	\$5,103	(\$25,267)
\$ 5,000 - 9,999	887,745	6,588,031	5,875,508	6,885	705,638	28,379	(78,922)
10,000 - 19,999	1,349,672	19,880,623	12,474,085	643,877	6,762,662	294,075	84,856
20,000 - 29,999	1,051,386	26,075,755	10,331,805	713,775	15,030,175	762,905	694,362
30,000 - 39,999	771,251	26,764,218	8,107,086	558,557	18,098,575	1,009,429	993,714
40,000 - 49,999	554,248	24,811,417	6,365,163	463,446	17,982,808	1,056,649	1,043,039
50,000 - 59,999	422,718	23,142,099	5,268,076	403,784	17,470,239	1,061,256	1,047,272
60,000 - 74,999	426,917	28,553,984	5,797,360	448,239	22,308,386	1,393,292	1,373,190
75,000 - 99,999	368,378	31,593,535	5,638,155	408,442	25,546,938	1,644,314	1,615,636
100,000 and over	438,544	119,886,122	10,107,838	471,700	109,306,584	7,716,334	7,410,474
Total	7,382,736	\$309,842,783	\$72,384,546	\$4,118,742	\$233,339,495	\$14,971,735	\$14,158,352

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

The effective tax rate, defined as tax liability as a percentage of New York adjusted gross income, for all resident filers equaled 4.57 percent in 1996. In other words, resident filers paid an average State income tax of \$4.57 for every one hundred dollars reported in adjusted gross income. The rate declined from 4.94 percent in 1994 and 4.87 percent in 1995.

Average effective tax rates ranged from less than zero for filers with under \$10,000 in income to 6.18 percent for filers with income in excess of \$100,000. Filers with no State income tax liability and eligible for the refundable earned income and/or real property tax circuit breaker tax credits have a negative income tax and a resulting negative effective tax rate. The table below illustrates the effect of the 1996 tax reduction program. Lower income filers benefitted primarily from the enhancement to the earned income and child and dependent care credits. Middle and upper income filers benefitted from the lower marginal tax rates and enhancements to the standard deduction.

**Average Effective Tax Rates -
All Resident Filers in 1994,
1995 and 1996**

Income Class	1994 Effective Tax Rate (%)	1995 Effective Tax Rate (%)	1996 Effective Tax Rate (%)
Under \$5,000	(0.25)	(0.40)	(0.99)
\$ 5,000 - 9,999	0.05	(0.20)	(1.20)
10,000 - 19,999	1.44	1.22	0.43
20,000 - 29,999	3.24	3.12	2.66
30,000 - 39,999	4.20	4.09	3.71
40,000 - 49,999	4.68	4.56	4.20
50,000 - 59,999	5.00	4.88	4.53
60,000 - 74,999	5.29	5.17	4.81
75,000 - 99,999	5.60	5.48	5.11
100,000 and over	6.77	6.56	6.18
Total Filers*	4.94	4.87	4.57

*The decline in the effective tax for all filers from 1994 to 1995 or from 1995 to 1996 was partially offset by increasing incomes pushing filers into higher marginal tax brackets.

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

Table 3 depicts the distribution of returns, NYAGI and tax by county and tax status. This edition continues to include the format change initiated in the report on 1994 taxes. This publication's format relies on the type of tax return filed as a primary basis for determining the filer's permanent place of residence. Thus individuals filing a resident tax return (IT-100, IT-200, or IT-201) containing a non-New York State address are classified as New York State residents and placed in the "Residence Unknown" category for full-year residents. This outcome is possible because the Tax Department accepts resident income tax forms

from part-year residents moving to another state during the tax year. Studies conducted prior to 1994 used each filer's address as the primary basis for classifying residence and placed filers with a non-New York State address on a resident return in the nonresident returns category. Readers are advised to consider this change when analyzing taxpayer migration trends.

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

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

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

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Bronx	368,170	9,401,112	301,954	233,220	8,337,125	327,717	134,950	1,063,986
Kings	793,387	22,808,843	823,669	503,354	20,572,721	875,251	290,033	2,236,122
Manhattan	702,485	\$53,392,138	\$2,961,807	511,206	\$51,935,277	\$2,989,231	191,279	\$1,456,861
Queens	774,529	23,032,143	867,359	519,457	21,141,719	903,426	255,072	1,890,424
Richmond	159,608	6,594,346	290,285	121,172	6,365,374	293,389	38,436	228,972
Total New York City	2,798,179	\$115,228,582	\$5,245,074	1,888,409	\$108,352,216	\$5,389,014	909,770	\$6,876,365
Albany	126,817	\$4,577,890	\$203,719	92,318	\$4,377,751	\$206,596	34,499	\$200,139
Allegany	17,057	437,252	14,437	10,836	393,762	15,222	6,221	43,489
Broome	83,890	2,580,441	103,621	56,912	2,416,468	106,177	26,978	163,973
Cattaraugus	31,996	848,507	29,294	20,815	773,085	30,629	11,181	75,422
Cayuga	31,886	897,358	32,474	21,924	827,893	33,631	9,962	69,465
Chautauqua	54,781	1,479,659	51,943	35,438	1,348,320	54,200	19,343	131,339
Chemung	36,562	1,098,080	42,596	24,506	1,022,591	43,942	12,056	75,489
Chenango	20,132	538,294	18,596	12,968	488,031	19,527	7,164	50,263
Clinton	29,905	878,160	33,120	20,308	814,024	34,220	9,597	64,135
Columbia	25,738	842,684	33,175	17,623	786,529	33,962	8,115	56,154
Cortland	18,868	526,560	19,062	12,780	484,407	19,799	6,088	42,154
Delaware	18,639	473,194	16,178	11,463	425,257	16,921	7,176	47,937
Dutchess	109,910	4,441,751	197,917	82,626	4,282,003	199,951	27,284	159,748
Erie	398,561	13,537,174	578,852	280,114	12,843,638	589,959	118,447	693,536
Essex	15,380	409,549	14,305	10,090	375,939	14,828	5,290	33,610
Franklin	17,059	443,099	15,234	10,796	400,442	16,045	6,263	42,656
Fulton	22,321	590,283	20,442	14,710	536,649	21,421	7,611	53,634
Genesee	26,184	776,152	29,678	18,567	727,489	30,413	7,617	48,663
Greene	17,909	528,612	20,506	11,900	490,118	21,095	6,009	38,494
Hamilton	2,446	60,305	2,081	1,557	54,927	2,154	889	5,378
Herkimer	26,390	669,818	22,599	17,231	608,647	23,645	9,159	61,171
Jefferson	35,888	982,852	35,509	23,418	899,420	36,988	12,470	83,432
Lewis	10,127	261,564	8,560	6,598	235,226	8,966	3,529	26,338
Livingston	25,133	788,476	30,996	18,095	744,178	31,655	7,038	44,298
Madison	27,053	863,522	34,250	19,078	809,002	35,156	7,975	54,520
Monroe	318,476	12,329,930	557,943	235,035	11,821,436	566,292	83,441	508,495
Montgomery	21,268	544,168	18,895	13,834	495,498	19,742	7,434	48,670
Nassau	614,718	36,273,062	1,855,843	465,121	35,343,609	1,866,051	149,597	929,453
Niagara	93,813	2,831,257	111,686	65,062	2,655,144	114,636	28,751	176,113
Oneida	95,596	2,752,685	106,250	63,997	2,559,794	109,465	31,599	192,891
Onondaga	190,490	6,775,328	293,388	137,859	6,450,822	298,491	52,631	324,507
Ontario	42,334	1,458,070	60,962	30,679	1,382,978	62,008	11,655	75,092
Orange	124,545	4,822,384	198,693	91,845	4,612,648	202,371	32,700	209,735
Orleans	16,705	494,680	18,698	11,586	460,173	19,292	5,119	34,507
Oswego	46,962	1,386,583	52,154	32,720	1,293,639	53,910	14,242	92,944
Otsego	23,546	658,795	24,355	15,214	603,531	25,225	8,332	55,265
Putnam	39,485	1,941,259	88,471	31,555	1,898,460	88,822	7,930	42,799

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

Rensselaer	64,152	\$2,068,612	\$83,285	46,352	\$1,959,248	\$84,980	17,800	\$109,364
Rockland	117,681	5,962,013	264,769	89,587	5,784,616	267,300	28,094	177,398
St. Lawrence	38,668	1,052,739	37,741	24,576	959,900	39,448	14,092	92,839
Saratoga	83,953	3,153,767	138,270	63,081	3,031,918	140,029	20,872	121,849
Schenectady	65,542	2,211,468	93,700	46,455	2,097,585	95,425	19,087	113,883
Schoharie	12,018	319,221	11,115	7,935	292,312	11,551	4,083	26,908
Schuyler	7,295	191,973	6,609	4,790	175,635	6,914	2,505	16,338
Seneca	13,517	367,589	13,203	8,929	337,803	13,680	4,588	29,786
Steuben	39,214	1,189,522	46,199	25,865	1,102,302	47,743	13,349	87,220
Suffolk	597,451	27,706,897	1,296,997	455,105	26,822,321	1,308,432	142,346	884,576
Sullivan	27,444	850,636	33,584	17,637	782,799	34,816	9,807	67,837
Tioga	20,618	626,416	22,796	14,155	578,549	23,478	6,463	47,868
Tompkins	33,036	1,185,114	51,364	24,299	1,129,993	52,098	8,737	55,121
Ulster	70,345	2,271,345	92,174	49,115	2,140,546	94,165	21,230	130,799
Warren	27,207	861,762	35,033	18,260	805,981	35,965	8,947	55,781
Washington	23,241	627,293	21,196	15,490	573,030	22,039	7,751	54,262
Wayne	39,308	1,278,033	50,608	28,977	1,207,477	51,733	10,331	70,557
Westchester	395,627	28,957,011	1,533,178	300,661	28,345,179	1,540,638	94,966	611,832
Wyoming	16,596	463,581	16,404	11,531	426,114	16,923	5,065	37,467
Yates	9,445	251,116	8,767	5,973	226,360	9,132	3,472	24,756
NYS Unclassified +	6,014	376,805	18,621	3,828	363,594	18,833	2,186	13,208
Residence Unclassified ++	17,615	841,851	41,183	11,617	801,250	41,627	5,998	40,602
Total Other Counties	4,584,557	194,614,201	8,913,278	3,321,396	186,688,040	9,030,356	1,263,161	7,926,159
Grand Total	7,382,736	\$309,842,783	\$14,158,352	5,209,805	\$295,040,256	\$14,419,368	2,172,931	\$14,802,527

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

** Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

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

Bronx	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	49,840	\$120,492	\$117,979	\$3	\$2,510	\$100	(\$2,713)
	\$ 5,000 - 9,999	51,461	385,422	363,747	535	21,140	849	(9,687)
	10,000 - 19,999	84,454	1,246,465	801,576	65,914	378,975	16,138	(2,915)
	20,000 - 29,999	73,936	1,839,327	722,226	73,222	1,043,879	52,133	45,700
	30,000 - 39,999	45,293	1,557,324	460,553	42,620	1,054,150	59,245	58,041
	40,000 - 49,999	23,951	1,067,641	258,580	22,830	786,230	47,040	46,365
	50,000 - 59,999	14,920	814,662	172,443	14,771	627,447	38,802	38,281
	60,000 - 74,999	11,889	790,819	149,068	12,397	629,354	39,752	39,160
	75,000 - 99,999	7,550	643,311	105,808	8,435	529,068	34,186	33,623
	100,000 & over	4,876	935,650	95,250	5,204	835,197	58,422	56,101
	Total	368,170	\$9,401,112	\$3,247,230	\$245,930	\$5,907,951	\$346,669	\$301,954

Kings	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	109,896	\$265,911	\$259,102	\$4	\$6,806	\$273	(\$5,114)
	\$ 5,000 - 9,999	116,986	876,187	822,108	743	53,336	2,142	(19,996)
	10,000 - 19,999	179,856	2,643,780	1,725,943	121,756	796,080	34,088	(2,746)
	20,000 - 29,999	141,673	3,507,619	1,400,280	130,207	1,977,131	98,828	87,516
	30,000 - 39,999	88,519	3,054,016	909,959	76,822	2,067,235	116,104	114,081
	40,000 - 49,999	52,506	2,344,950	572,115	45,981	1,726,854	103,214	101,833
	50,000 - 59,999	34,517	1,884,208	402,394	32,874	1,448,940	89,488	88,252
	60,000 - 74,999	28,418	1,892,452	359,999	29,288	1,503,165	94,844	93,471
	75,000 - 99,999	20,949	1,792,494	300,234	23,302	1,468,959	95,040	93,350
	100,000 & over	20,067	4,547,225	451,990	24,902	4,070,334	286,403	273,022
	Total	793,387	\$22,808,843	\$7,204,125	\$485,879	\$15,118,839	\$920,423	\$823,669

Manhattan (New York)	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	82,093	\$188,869	\$183,949	\$6	\$4,914	\$197	(\$2,746)
	\$ 5,000 - 9,999	80,587	603,333	556,564	661	46,108	1,853	(10,026)
	10,000 - 19,999	124,280	1,825,993	1,130,063	63,124	632,806	27,598	6,774
	20,000 - 29,999	100,482	2,504,578	929,811	59,295	1,515,472	79,404	72,919
	30,000 - 39,999	77,527	2,684,397	727,419	35,351	1,921,626	112,708	111,187
	40,000 - 49,999	51,271	2,290,797	503,460	18,595	1,768,743	109,694	108,258
	50,000 - 59,999	36,044	1,971,501	378,662	12,651	1,580,189	100,774	99,295
	60,000 - 74,999	34,953	2,337,632	403,090	12,383	1,922,159	124,988	122,645
	75,000 - 99,999	33,454	2,882,536	436,347	10,955	2,435,234	161,552	157,882
	100,000 & over	81,794	36,102,503	2,239,376	39,028	33,824,098	2,403,210	2,295,619
	Total	702,485	\$53,392,138	\$7,488,741	\$252,049	\$45,651,348	\$3,121,979	\$2,961,807

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Queens	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	104,773	\$250,132	\$242,075	\$2	\$8,055	\$322	(\$2,997)
	\$ 5,000 - 9,999	105,523	788,311	727,806	674	59,830	2,404	(12,434)
	10,000 - 19,999	163,436	2,401,807	1,579,393	90,734	731,680	31,473	3,122
	20,000 - 29,999	126,841	3,148,577	1,276,311	96,520	1,775,747	89,139	80,651
	30,000 - 39,999	89,340	3,090,207	933,652	67,488	2,089,067	116,935	115,434
	40,000 - 49,999	57,361	2,564,363	642,926	45,746	1,875,690	111,437	110,332
	50,000 - 59,999	40,470	2,212,404	486,529	36,459	1,689,416	103,705	102,664
	60,000 - 74,999	36,681	2,448,684	477,294	36,426	1,934,964	121,587	120,165
	75,000 - 99,999	28,145	2,405,764	405,128	30,725	1,969,911	127,019	125,205
	100,000 & over	21,959	3,721,894	392,514	23,348	3,306,033	230,748	225,216
	Total	774,529	\$23,032,143	\$7,163,630	\$428,122	\$15,440,392	\$934,772	\$867,359

Richmond	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	22,909	\$49,993	\$47,116	\$1	\$2,876	\$115	(\$259)
	\$ 5,000 - 9,999	15,467	113,779	98,413	64	15,302	616	(637)
	10,000 - 19,999	21,541	317,362	198,717	8,835	109,810	4,799	2,046
	20,000 - 29,999	20,148	503,553	198,427	12,449	292,677	14,981	13,661
	30,000 - 39,999	17,527	609,891	184,500	11,673	413,718	23,267	22,654
	40,000 - 49,999	14,443	648,371	167,733	12,336	468,302	27,632	26,935
	50,000 - 59,999	12,343	676,395	158,803	12,918	504,673	30,611	29,818
	60,000 - 74,999	13,087	876,012	183,208	15,485	677,319	42,112	40,941
	75,000 - 99,999	12,075	1,038,393	183,425	15,058	839,910	53,864	51,932
	100,000 & over	10,068	1,760,597	185,153	12,683	1,562,762	109,099	103,193
	Total	159,608	\$6,594,346	\$1,605,496	\$101,503	\$4,887,347	\$307,097	\$290,285

Total New York City	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	369,511	\$875,397	\$850,221	\$16	\$25,161	\$1,007	(\$13,829)
	\$ 5,000 - 9,999	370,024	2,767,032	2,568,638	2,677	195,716	7,864	(52,780)
	10,000 - 19,999	573,567	8,435,407	5,435,692	350,363	2,649,351	114,096	6,281
	20,000 - 29,999	463,080	11,503,654	4,527,055	371,693	6,604,906	334,485	300,447
	30,000 - 39,999	318,206	10,995,835	3,216,083	233,954	7,545,796	428,259	421,397
	40,000 - 49,999	199,532	8,916,122	2,144,814	145,488	6,625,819	399,017	393,723
	50,000 - 59,999	138,294	7,559,170	1,598,831	109,673	5,850,665	363,380	358,310
	60,000 - 74,999	125,028	8,345,599	1,572,659	105,979	6,666,961	423,283	416,382
	75,000 - 99,999	102,173	8,762,498	1,430,942	88,475	7,243,082	471,661	461,992
	100,000 & over	138,764	47,067,869	3,364,283	105,165	43,598,424	3,087,882	2,953,151
	Total	2,798,179	\$115,228,582	\$26,709,222	\$1,513,483	\$87,005,877	\$5,630,940	\$5,245,074

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Albany	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	21,129	\$48,081	\$45,308	\$2	\$2,771	\$111	(\$322)
	\$ 5,000 - 9,999	14,733	108,559	94,141	98	14,320	576	(623)
	10,000 - 19,999	22,096	327,764	193,111	7,108	127,545	5,608	3,043
	20,000 - 29,999	18,014	445,258	165,220	8,090	271,948	14,160	13,261
	30,000 - 39,999	12,476	433,689	124,391	6,811	302,486	17,068	16,951
	40,000 - 49,999	9,403	420,454	103,175	6,937	310,342	18,248	18,163
	50,000 - 59,999	7,596	416,392	90,561	6,985	318,846	19,309	19,212
	60,000 - 74,999	8,146	543,984	104,750	8,564	430,671	26,784	26,640
	75,000 - 99,999	6,755	578,993	95,334	7,788	475,871	30,554	30,375
	100,000 & over	6,469	1,254,715	122,840	8,161	1,123,714	78,776	77,018
	Total	126,817	\$4,577,890	\$1,138,831	\$60,544	\$3,378,515	\$211,193	\$203,719

Allegany	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,133	\$6,990	\$6,678	\$0	\$312	\$13	(\$90)
	\$ 5,000 - 9,999	2,310	17,143	15,520	22	1,602	64	(222)
	10,000 - 19,999	3,474	50,566	33,155	1,801	15,610	673	63
	20,000 - 29,999	2,587	63,998	26,770	2,261	34,967	1,697	1,491
	30,000 - 39,999	1,897	66,005	21,216	2,035	42,753	2,228	2,166
	40,000 - 49,999	1,421	63,441	16,780	1,690	44,971	2,524	2,475
	50,000 - 59,999	891	48,688	10,907	1,168	36,613	2,163	2,123
	60,000 - 74,999	716	47,352	9,043	887	37,421	2,302	2,267
	75,000 - 99,999	407	34,772	5,580	487	28,705	1,840	1,827
	100,000 & over	221	38,296	3,496	259	34,541	2,411	2,337
	Total	17,057	\$437,252	\$149,146	\$10,610	\$277,496	\$15,915	\$14,437

Broome	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	15,381	\$34,912	\$33,088	\$0	\$1,824	\$73	(\$289)
	\$ 5,000 - 9,999	10,880	80,305	71,337	100	8,868	356	(635)
	10,000 - 19,999	16,817	247,932	153,114	6,097	88,721	3,867	1,633
	20,000 - 29,999	11,155	275,422	109,754	6,729	158,939	7,960	7,306
	30,000 - 39,999	8,100	281,589	87,414	6,401	187,774	10,098	9,952
	40,000 - 49,999	6,280	281,504	72,691	6,071	202,742	11,606	11,486
	50,000 - 59,999	4,551	248,956	55,414	5,084	188,459	11,248	11,143
	60,000 - 74,999	4,437	296,280	56,247	5,333	234,701	14,525	14,369
	75,000 - 99,999	3,439	294,577	46,783	4,303	243,491	15,620	15,465
	100,000 & over	2,850	538,962	49,391	3,508	486,063	34,055	33,192
	Total	83,890	\$2,580,441	\$735,233	\$43,627	\$1,801,582	\$109,408	\$103,621

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Cattaraugus	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	6,000	\$13,359	\$12,626	\$0	\$733	\$29	(\$161)
	\$ 5,000 - 9,999	4,276	31,671	28,454	43	3,175	128	(396)
	10,000 - 19,999	6,523	96,228	60,523	3,003	32,703	1,418	355
	20,000 - 29,999	4,689	116,536	47,384	3,836	65,317	3,215	2,813
	30,000 - 39,999	3,475	120,827	38,176	3,466	79,185	4,179	4,034
	40,000 - 49,999	2,585	115,478	30,457	2,889	82,132	4,627	4,476
	50,000 - 59,999	1,744	95,145	21,296	2,145	71,704	4,242	4,115
	60,000 - 74,999	1,433	95,020	17,828	1,807	75,385	4,647	4,539
	75,000 - 99,999	762	64,457	10,015	948	53,494	3,424	3,341
	100,000 & over	509	99,785	8,588	634	90,564	6,344	6,179
	Total	31,996	\$848,507	\$275,346	\$18,770	\$554,390	\$32,253	\$29,294

Cayuga	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,303	\$12,428	\$11,724	\$0	\$704	\$28	(\$133)
	\$ 5,000 - 9,999	4,115	30,417	26,615	33	3,770	151	(298)
	10,000 - 19,999	6,325	93,695	57,746	2,926	33,023	1,438	477
	20,000 - 29,999	4,749	117,364	47,030	3,471	66,863	3,332	3,016
	30,000 - 39,999	3,348	116,684	35,979	3,190	77,515	4,156	4,092
	40,000 - 49,999	2,691	120,678	31,811	3,080	85,787	4,836	4,789
	50,000 - 59,999	2,010	109,938	24,781	2,449	82,707	4,895	4,845
	60,000 - 74,999	1,768	118,075	22,295	2,331	93,449	5,764	5,703
	75,000 - 99,999	1,068	90,280	14,685	1,406	74,189	4,739	4,667
	100,000 & over	509	87,798	8,419	620	78,759	5,499	5,315
	Total	31,886	\$897,358	\$281,085	\$19,507	\$596,766	\$34,837	\$32,474

Chautauqua	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	10,088	\$23,605	\$22,328	\$0	\$1,277	\$51	(\$269)
	\$ 5,000 - 9,999	7,806	57,666	51,648	70	5,949	239	(682)
	10,000 - 19,999	11,068	161,952	103,429	4,915	53,608	2,321	564
	20,000 - 29,999	7,618	188,382	76,883	5,893	105,606	5,199	4,588
	30,000 - 39,999	5,725	199,446	62,819	5,535	131,091	6,921	6,639
	40,000 - 49,999	4,431	198,195	51,882	4,777	141,536	7,994	7,678
	50,000 - 59,999	3,078	168,327	37,689	3,513	127,125	7,535	7,252
	60,000 - 74,999	2,426	161,493	30,674	2,825	127,994	7,891	7,669
	75,000 - 99,999	1,519	128,962	20,384	1,948	106,630	6,822	6,677
	100,000 & over	1,022	191,631	17,138	1,218	173,274	12,137	11,828
	Total	54,781	\$1,479,659	\$474,874	\$30,694	\$974,090	\$57,111	\$51,943

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Chemung	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	6,621	\$14,906	\$14,194	\$0	\$712	\$28	(\$177)
	\$ 5,000 - 9,999	4,866	35,847	31,938	42	3,867	155	(398)
	10,000 - 19,999	6,988	102,526	63,754	2,907	35,865	1,553	491
	20,000 - 29,999	4,963	122,907	48,859	3,293	70,756	3,544	3,202
	30,000 - 39,999	3,932	137,187	42,332	3,301	91,554	4,924	4,817
	40,000 - 49,999	2,909	130,147	34,055	3,114	92,979	5,254	5,158
	50,000 - 59,999	2,058	112,226	25,172	2,356	84,698	5,025	4,931
	60,000 - 74,999	1,868	124,204	23,916	2,199	98,089	6,043	5,926
	75,000 - 99,999	1,298	110,610	17,760	1,679	91,170	5,834	5,706
	100,000 & over	1,059	207,520	18,006	1,280	188,233	13,210	12,939
	Total	36,562	\$1,098,080	\$319,985	\$20,171	\$757,924	\$45,572	\$42,596

Chenango	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,598	\$8,021	\$7,648	\$0	\$372	\$15	(\$88)
	\$ 5,000 - 9,999	2,639	19,702	18,020	23	1,660	67	(278)
	10,000 - 19,999	4,338	63,794	41,170	2,283	20,342	878	107
	20,000 - 29,999	3,012	74,535	31,060	2,557	40,919	1,987	1,770
	30,000 - 39,999	2,188	75,899	24,113	2,007	49,778	2,628	2,579
	40,000 - 49,999	1,496	66,978	17,691	1,645	47,643	2,684	2,655
	50,000 - 59,999	1,024	55,906	12,537	1,263	42,107	2,497	2,475
	60,000 - 74,999	881	58,559	11,118	1,121	46,320	2,858	2,820
	75,000 - 99,999	579	49,162	7,574	674	40,914	2,623	2,593
	100,000 & over	377	65,736	6,704	427	58,604	4,094	3,963
	Total	20,132	\$538,294	\$177,635	\$11,999	\$348,660	\$20,331	\$18,596

Clinton	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,086	\$11,686	\$11,074	\$0	\$612	\$24	(\$111)
	\$ 5,000 - 9,999	4,020	29,838	26,416	35	3,388	136	(305)
	10,000 - 19,999	5,819	85,057	53,736	2,619	28,702	1,241	342
	20,000 - 29,999	3,844	94,963	38,993	2,704	53,266	2,625	2,358
	30,000 - 39,999	3,321	116,221	35,870	2,809	77,542	4,153	4,085
	40,000 - 49,999	2,578	115,208	30,082	2,714	82,412	4,678	4,609
	50,000 - 59,999	1,839	100,527	22,370	2,101	76,056	4,515	4,443
	60,000 - 74,999	1,604	106,887	20,386	2,021	84,480	5,205	5,125
	75,000 - 99,999	1,074	90,963	14,523	1,424	75,016	4,798	4,684
	100,000 & over	720	126,808	11,170	863	114,775	8,020	7,891
	Total	29,905	\$878,160	\$264,621	\$17,290	\$596,249	\$35,396	\$33,120

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Columbia	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,414	\$9,978	\$9,409	\$0	\$569	\$23	(\$79)
	\$ 5,000 - 9,999	3,217	23,905	21,095	25	2,785	112	(196)
	10,000 - 19,999	4,989	73,608	45,954	2,050	25,605	1,115	405
	20,000 - 29,999	3,605	88,571	36,038	2,240	50,292	2,506	2,217
	30,000 - 39,999	2,633	91,770	28,808	2,169	60,793	3,260	3,088
	40,000 - 49,999	2,066	92,771	24,328	1,926	66,517	3,800	3,605
	50,000 - 59,999	1,470	80,381	18,364	1,471	60,546	3,615	3,431
	60,000 - 74,999	1,420	94,787	18,577	1,569	74,641	4,617	4,376
	75,000 - 99,999	971	82,576	14,011	1,091	67,475	4,326	4,138
	100,000 & over	953	204,336	20,617	890	182,829	12,854	12,190
	Total	25,738	\$842,684	\$237,201	\$13,430	\$592,053	\$36,229	\$33,175

Cortland	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,184	\$7,499	\$7,103	\$0	\$396	\$16	(\$78)
	\$ 5,000 - 9,999	2,306	17,114	15,368	32	1,713	69	(194)
	10,000 - 19,999	4,124	60,910	38,272	1,862	20,776	899	247
	20,000 - 29,999	2,811	69,477	27,816	1,911	39,750	1,981	1,798
	30,000 - 39,999	2,034	70,540	22,171	1,769	46,599	2,477	2,446
	40,000 - 49,999	1,478	66,049	17,426	1,648	46,975	2,644	2,607
	50,000 - 59,999	1,071	58,633	13,120	1,259	44,254	2,622	2,605
	60,000 - 74,999	877	58,322	11,184	1,076	46,062	2,836	2,820
	75,000 - 99,999	597	50,747	8,015	753	41,979	2,688	2,652
	100,000 & over	386	67,268	6,582	424	60,262	4,215	4,159
	Total	18,868	\$526,560	\$167,058	\$10,734	\$348,767	\$20,447	\$19,062

Delaware	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,682	\$8,027	\$7,722	\$0	\$305	\$12	(\$91)
	\$ 5,000 - 9,999	2,619	19,350	17,749	19	1,582	63	(212)
	10,000 - 19,999	4,128	60,769	39,559	1,909	19,301	833	221
	20,000 - 29,999	2,734	67,240	28,430	2,154	36,656	1,779	1,576
	30,000 - 39,999	1,857	64,418	20,685	1,660	42,073	2,213	2,166
	40,000 - 49,999	1,236	55,284	14,679	1,289	39,316	2,225	2,188
	50,000 - 59,999	838	45,725	10,347	905	34,472	2,046	2,026
	60,000 - 74,999	768	51,140	9,873	867	40,400	2,499	2,472
	75,000 - 99,999	444	37,779	6,166	537	31,076	1,993	1,974
	100,000 & over	333	63,462	6,271	364	56,827	3,983	3,858
	Total	18,639	\$473,194	\$161,480	\$9,704	\$302,009	\$17,647	\$16,178

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

** Includes refundable tax credits.

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

Dutchess	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	17,297	\$38,187	\$35,727	\$0	\$2,460	\$98	(\$165)
	\$ 5,000 - 9,999	11,343	83,099	70,250	95	12,754	513	(297)
	10,000 - 19,999	16,673	246,233	149,968	5,666	90,598	3,976	2,075
	20,000 - 29,999	13,366	331,578	130,266	7,223	194,089	9,920	9,162
	30,000 - 39,999	10,820	376,868	115,809	7,662	253,396	14,001	13,722
	40,000 - 49,999	9,042	406,332	106,822	8,348	291,162	16,889	16,524
	50,000 - 59,999	7,626	418,477	96,604	8,069	313,804	18,892	18,462
	60,000 - 74,999	8,733	584,746	119,525	10,460	454,762	28,200	27,440
	75,000 - 99,999	8,075	692,836	121,055	10,359	561,422	35,966	34,943
	100,000 & over	6,935	1,263,396	131,605	8,564	1,123,227	78,452	76,052
	Total	109,910	\$4,441,751	\$1,077,632	\$66,446	\$3,297,674	\$206,907	\$197,917

Erie	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	70,161	\$159,947	\$150,969	\$1	\$8,977	\$359	(\$1,603)
	\$ 5,000 - 9,999	51,303	378,506	326,708	355	51,443	2,069	(2,466)
	10,000 - 19,999	73,296	1,077,677	646,422	24,513	406,742	17,803	8,670
	20,000 - 29,999	50,893	1,256,812	481,924	26,689	748,199	38,273	35,620
	30,000 - 39,999	37,913	1,321,068	397,095	28,390	895,583	49,101	48,802
	40,000 - 49,999	31,330	1,403,892	357,964	30,135	1,015,793	58,502	58,303
	50,000 - 59,999	24,990	1,368,725	303,975	27,167	1,037,583	62,122	61,878
	60,000 - 74,999	24,864	1,660,495	320,086	29,526	1,310,883	81,182	80,832
	75,000 - 99,999	18,262	1,556,997	258,157	22,751	1,276,090	81,744	81,451
	100,000 & over	15,549	3,353,055	296,658	19,412	3,036,985	213,368	207,366
	Total	398,561	\$13,537,174	\$3,539,957	\$208,938	\$9,788,279	\$604,523	\$578,852

Essex	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,909	\$6,333	\$6,031	\$0	\$302	\$12	(\$46)
	\$ 5,000 - 9,999	1,991	14,765	13,358	27	1,381	55	(157)
	10,000 - 19,999	3,206	47,114	29,616	1,291	16,206	701	233
	20,000 - 29,999	2,232	55,071	22,668	1,519	30,884	1,521	1,335
	30,000 - 39,999	1,652	57,338	18,412	1,508	37,417	1,981	1,904
	40,000 - 49,999	1,234	55,179	14,862	1,295	39,023	2,201	2,136
	50,000 - 59,999	808	44,023	10,081	886	33,056	1,957	1,908
	60,000 - 74,999	671	44,642	8,565	760	35,317	2,181	2,123
	75,000 - 99,999	409	34,462	5,793	465	28,204	1,803	1,764
	100,000 & over	268	50,623	5,230	257	45,136	3,169	3,106
	Total	15,380	\$409,549	\$134,615	\$8,008	\$266,926	\$15,581	\$14,305

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Franklin	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,228	\$7,146	\$6,820	\$0	\$325	\$13	(\$91)
	\$ 5,000 - 9,999	2,324	17,390	15,855	23	1,512	61	(243)
	10,000 - 19,999	3,693	53,726	34,714	1,906	17,106	737	99
	20,000 - 29,999	2,300	56,698	23,709	1,924	31,065	1,509	1,337
	30,000 - 39,999	1,894	66,295	20,947	1,943	43,404	2,286	2,255
	40,000 - 49,999	1,337	59,707	15,647	1,486	42,574	2,410	2,393
	50,000 - 59,999	945	51,654	11,443	1,184	39,027	2,315	2,294
	60,000 - 74,999	671	44,649	8,385	895	35,369	2,180	2,168
	75,000 - 99,999	439	37,211	5,737	579	30,895	1,978	1,962
	100,000 & over	228	48,624	3,781	282	44,561	3,128	3,060
	Total	17,059	\$443,099	\$147,038	\$10,222	\$285,839	\$16,616	\$15,234

Fulton	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,762	\$8,463	\$8,084	\$0	\$379	\$15	(\$102)
	\$ 5,000 - 9,999	2,969	22,161	19,921	31	2,209	89	(262)
	10,000 - 19,999	5,250	77,596	48,754	2,543	26,300	1,139	284
	20,000 - 29,999	3,370	82,977	33,648	2,458	46,871	2,312	2,096
	30,000 - 39,999	2,252	78,287	25,046	2,062	51,178	2,699	2,674
	40,000 - 49,999	1,669	74,740	19,701	1,722	53,317	3,012	2,994
	50,000 - 59,999	1,114	60,982	13,706	1,214	46,062	2,737	2,717
	60,000 - 74,999	953	63,413	12,078	1,049	50,286	3,107	3,094
	75,000 - 99,999	572	48,763	7,664	651	40,448	2,593	2,573
	100,000 & over	410	72,901	6,518	471	65,913	4,604	4,374
	Total	22,321	\$590,283	\$195,119	\$12,201	\$382,962	\$22,306	\$20,442

Genesee	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,396	\$10,077	\$9,423	\$0	\$654	\$26	(\$66)
	\$ 5,000 - 9,999	3,221	23,751	20,607	42	3,103	125	(157)
	10,000 - 19,999	4,923	72,491	43,992	1,841	26,658	1,164	497
	20,000 - 29,999	3,607	89,108	35,518	2,414	51,177	2,565	2,346
	30,000 - 39,999	2,975	103,623	32,579	2,834	68,210	3,620	3,580
	40,000 - 49,999	2,290	102,480	27,127	2,708	72,644	4,089	4,065
	50,000 - 59,999	1,751	95,883	21,628	2,141	72,114	4,278	4,242
	60,000 - 74,999	1,585	105,433	20,256	1,998	83,179	5,122	5,093
	75,000 - 99,999	913	77,355	12,084	1,179	64,092	4,097	4,065
	100,000 & over	523	95,951	8,238	652	87,060	6,075	6,013
	Total	26,184	\$776,152	\$231,452	\$15,808	\$528,892	\$31,161	\$29,678

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Greene	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,292	\$7,352	\$6,990	\$0	\$362	\$14	(\$70)
	\$ 5,000 - 9,999	2,321	17,216	15,455	11	1,751	70	(150)
	10,000 - 19,999	3,652	53,577	33,905	1,415	18,257	795	297
	20,000 - 29,999	2,459	60,889	24,780	1,697	34,413	1,706	1,555
	30,000 - 39,999	1,737	60,632	18,851	1,514	40,266	2,168	2,144
	40,000 - 49,999	1,362	61,041	16,158	1,363	43,520	2,480	2,460
	50,000 - 59,999	1,060	57,958	13,020	1,131	43,808	2,611	2,587
	60,000 - 74,999	1,002	66,752	13,032	1,142	52,578	3,250	3,227
	75,000 - 99,999	633	53,659	8,619	654	44,386	2,845	2,815
	100,000 & over	391	89,535	7,417	377	81,742	5,743	5,641
	Total	17,909	\$528,612	\$158,227	\$9,304	\$361,082	\$21,682	\$20,506

Hamilton	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	504	\$1,070	\$1,014	\$0	\$56	\$2	(\$4)
	\$ 5,000 - 9,999	349	2,629	2,398	1	231	9	(22)
	10,000 - 19,999	528	7,778	5,091	188	2,499	108	44
	20,000 - 29,999	381	9,457	3,925	227	5,305	259	236
	30,000 - 39,999	258	8,976	2,953	202	5,821	300	298
	40,000 - 49,999	152	6,811	1,840	141	4,830	274	273
	50,000 - 59,999	105	5,680	1,299	108	4,273	252	249
	60,000 - 74,999	83	5,523	1,118	79	4,326	268	265
	75,000 - 99,999	40	3,384	558	27	2,799	180	180
	100,000 & over	46	8,997	796	32	8,170	573	561
	Total	2,446	\$60,305	\$20,991	\$1,005	\$38,309	\$2,226	\$2,081

Herkimer	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,791	\$10,769	\$10,246	\$0	\$523	\$21	(\$105)
	\$ 5,000 - 9,999	3,538	26,066	23,239	32	2,796	112	(262)
	10,000 - 19,999	5,877	86,440	54,373	2,591	29,476	1,278	367
	20,000 - 29,999	3,747	92,486	38,046	2,935	51,505	2,523	2,260
	30,000 - 39,999	2,913	101,183	32,457	2,794	65,932	3,461	3,423
	40,000 - 49,999	2,139	95,643	25,403	2,420	67,820	3,809	3,782
	50,000 - 59,999	1,405	76,615	17,744	1,666	57,205	3,377	3,349
	60,000 - 74,999	1,052	70,050	13,311	1,335	55,404	3,413	3,392
	75,000 - 99,999	624	52,402	8,327	830	43,245	2,763	2,738
	100,000 & over	304	58,165	4,722	347	53,097	3,718	3,656
	Total	26,390	\$669,818	\$227,867	\$14,949	\$427,002	\$24,474	\$22,599

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

** Includes refundable tax credits.

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

Jefferson	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	6,575	\$14,734	\$13,969	\$2	\$762	\$31	(\$142)
	\$ 5,000 - 9,999	4,879	36,231	32,433	96	3,701	149	(419)
	10,000 - 19,999	7,491	109,941	70,199	3,885	35,857	1,548	346
	20,000 - 29,999	4,874	120,261	49,913	4,028	66,319	3,238	2,902
	30,000 - 39,999	3,858	134,471	42,532	3,820	88,120	4,662	4,603
	40,000 - 49,999	2,854	127,538	33,570	3,177	90,791	5,130	5,104
	50,000 - 59,999	1,987	108,471	24,380	2,360	81,732	4,851	4,816
	60,000 - 74,999	1,582	105,408	20,082	1,974	83,352	5,138	5,088
	75,000 - 99,999	1,124	95,897	15,306	1,449	79,141	5,066	5,040
	100,000 & over	664	129,901	10,801	868	118,232	8,291	8,169
	Total	35,888	\$982,852	\$313,186	\$21,659	\$648,007	\$38,103	\$35,509

Lewis	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,808	\$3,988	\$3,770	\$0	\$218	\$9	(\$47)
	\$ 5,000 - 9,999	1,256	9,296	8,392	7	897	36	(108)
	10,000 - 19,999	1,983	29,374	19,266	1,065	9,043	390	62
	20,000 - 29,999	1,551	38,590	16,288	1,479	20,823	1,004	874
	30,000 - 39,999	1,327	46,392	14,714	1,499	30,180	1,583	1,552
	40,000 - 49,999	903	40,294	10,771	1,166	28,357	1,584	1,548
	50,000 - 59,999	563	30,610	6,951	746	22,913	1,348	1,328
	60,000 - 74,999	386	25,678	4,844	556	20,278	1,248	1,231
	75,000 - 99,999	231	19,468	2,996	321	16,151	1,033	1,017
	100,000 & over	119	17,874	1,647	143	16,084	1,118	1,103
	Total	10,127	\$261,564	\$89,640	\$6,982	\$164,942	\$9,354	\$8,560

Livingston	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,228	\$9,637	\$9,003	\$0	\$634	\$25	(\$73)
	\$ 5,000 - 9,999	2,840	20,894	18,293	26	2,575	103	(149)
	10,000 - 19,999	4,363	64,890	39,218	1,657	24,014	1,050	463
	20,000 - 29,999	3,535	87,519	34,644	2,303	50,571	2,539	2,321
	30,000 - 39,999	2,800	97,772	30,099	2,356	65,317	3,527	3,489
	40,000 - 49,999	2,198	98,228	25,819	2,419	69,990	3,966	3,931
	50,000 - 59,999	1,748	95,900	21,390	2,075	72,435	4,306	4,274
	60,000 - 74,999	1,716	114,391	21,954	2,192	90,246	5,564	5,529
	75,000 - 99,999	1,105	93,732	14,908	1,386	77,439	4,955	4,925
	100,000 & over	600	105,513	10,466	701	94,346	6,569	6,286
	Total	25,133	\$788,476	\$225,793	\$15,116	\$547,567	\$32,605	\$30,996

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Madison	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,367	\$10,261	\$9,585	\$0	\$676	\$27	(\$79)
	\$ 5,000 - 9,999	3,260	24,069	21,273	47	2,749	110	(236)
	10,000 - 19,999	5,164	76,766	47,348	2,344	27,073	1,179	395
	20,000 - 29,999	3,960	98,089	39,429	2,920	55,741	2,776	2,518
	30,000 - 39,999	2,975	103,539	32,808	2,812	67,918	3,607	3,556
	40,000 - 49,999	2,239	100,023	26,547	2,340	71,136	4,024	3,981
	50,000 - 59,999	1,692	92,637	21,031	1,897	69,709	4,135	4,112
	60,000 - 74,999	1,497	99,658	19,468	1,811	78,379	4,838	4,807
	75,000 - 99,999	1,065	90,775	14,913	1,368	74,494	4,768	4,724
	100,000 & over	834	167,706	15,212	1,034	151,460	10,612	10,471
	Total	27,053	\$863,522	\$247,615	\$16,573	\$599,334	\$36,075	\$34,250

Monroe	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	51,152	\$119,322	\$111,626	\$0	\$7,696	\$308	(\$1,021)
	\$ 5,000 - 9,999	35,339	259,783	222,239	303	37,241	1,498	(1,808)
	10,000 - 19,999	53,870	799,620	472,321	20,146	307,152	13,499	6,438
	20,000 - 29,999	40,613	1,001,943	379,761	20,315	601,867	31,092	28,991
	30,000 - 39,999	31,047	1,081,176	315,289	19,345	746,542	41,913	41,693
	40,000 - 49,999	24,653	1,105,453	277,726	21,094	806,633	47,120	46,964
	50,000 - 59,999	20,749	1,138,459	253,472	21,466	863,521	52,015	51,813
	60,000 - 74,999	23,204	1,553,381	303,588	27,373	1,222,420	75,826	75,547
	75,000 - 99,999	19,636	1,681,104	283,492	24,096	1,373,516	88,020	87,626
	100,000 & over	18,213	3,589,691	348,655	21,426	3,219,609	225,741	221,702
	Total	318,476	\$12,329,930	\$2,968,168	\$175,564	\$9,186,198	\$577,033	\$557,943

Montgomery	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,927	\$8,942	\$8,504	\$0	\$438	\$18	(\$103)
	\$ 5,000 - 9,999	2,927	21,805	19,607	27	2,171	87	(231)
	10,000 - 19,999	4,681	69,541	43,059	2,174	24,309	1,058	346
	20,000 - 29,999	3,279	80,635	32,432	2,307	45,896	2,277	2,070
	30,000 - 39,999	2,091	72,533	22,830	1,880	47,823	2,544	2,514
	40,000 - 49,999	1,560	69,794	18,388	1,647	49,759	2,810	2,787
	50,000 - 59,999	1,084	59,206	13,258	1,222	44,726	2,653	2,638
	60,000 - 74,999	909	60,612	11,377	1,046	48,188	2,974	2,967
	75,000 - 99,999	512	43,519	6,988	596	35,935	2,299	2,285
	100,000 & over	298	57,581	5,197	378	52,007	3,643	3,623
	Total	21,268	\$544,168	\$181,640	\$11,277	\$351,252	\$20,363	\$18,895

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

** Includes refundable tax credits.

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

Nassau	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	93,533	\$203,509	\$189,660	\$6	\$13,843	\$554	(\$462)
	\$ 5,000 - 9,999	60,694	447,367	378,382	282	68,704	2,767	(1,438)
	10,000 - 19,999	87,018	1,278,876	799,382	27,602	451,892	19,866	10,390
	20,000 - 29,999	70,555	1,754,154	718,256	33,943	1,001,955	51,597	48,273
	30,000 - 39,999	57,479	1,998,911	638,919	31,867	1,328,124	74,765	74,235
	40,000 - 49,999	44,287	1,985,568	551,173	31,452	1,402,944	82,764	82,303
	50,000 - 59,999	37,256	2,042,828	519,805	33,528	1,489,495	90,340	89,733
	60,000 - 74,999	44,238	2,972,804	679,865	46,422	2,246,518	139,840	138,804
	75,000 - 99,999	47,546	4,101,215	827,328	55,357	3,218,530	206,260	204,216
	100,000 & over	72,112	19,487,831	1,746,395	89,874	17,651,562	1,246,246	1,209,790
	Total	614,718	\$36,273,062	\$7,049,166	\$350,331	\$28,873,566	\$1,914,999	\$1,855,843

Niagara	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	16,533	\$38,036	\$35,902	\$0	\$2,134	\$85	(\$392)
	\$ 5,000 - 9,999	12,573	92,765	79,965	120	12,680	510	(678)
	10,000 - 19,999	17,296	252,945	154,434	6,352	92,159	4,019	1,661
	20,000 - 29,999	11,542	284,385	112,203	6,891	165,291	8,316	7,655
	30,000 - 39,999	8,884	310,404	95,311	7,684	207,409	11,162	11,078
	40,000 - 49,999	7,902	354,915	90,606	8,348	255,960	14,654	14,564
	50,000 - 59,999	6,546	358,179	78,760	7,556	271,863	16,240	16,164
	60,000 - 74,999	6,271	418,287	79,313	7,435	331,539	20,513	20,424
	75,000 - 99,999	4,189	355,541	56,029	5,130	294,382	18,836	18,750
	100,000 & over	2,077	365,800	33,785	2,586	329,429	22,940	22,461
	Total	93,813	\$2,831,257	\$816,307	\$52,102	\$1,962,848	\$117,274	\$111,686

Oneida	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	18,171	\$40,649	\$38,438	\$0	\$2,211	\$88	(\$359)
	\$ 5,000 - 9,999	12,385	91,197	81,041	158	9,998	402	(823)
	10,000 - 19,999	19,304	284,142	175,228	7,739	101,175	4,406	1,690
	20,000 - 29,999	13,395	330,490	131,070	8,592	190,828	9,570	8,793
	30,000 - 39,999	9,645	335,966	103,928	8,059	223,979	12,031	11,922
	40,000 - 49,999	7,032	314,538	81,939	7,411	225,189	12,805	12,732
	50,000 - 59,999	5,299	289,694	64,345	5,933	219,416	13,080	13,001
	60,000 - 74,999	4,723	314,217	60,367	5,810	248,040	15,311	15,244
	75,000 - 99,999	3,302	281,423	45,206	4,321	231,896	14,845	14,766
	100,000 & over	2,340	470,368	40,952	3,004	426,413	29,902	29,284
	Total	95,596	\$2,752,685	\$822,513	\$51,027	\$1,879,144	\$112,439	\$106,250

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Onondaga	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	31,605	\$72,671	\$68,142	\$0	\$4,529	\$181	(\$568)
	\$ 5,000 - 9,999	21,756	160,433	139,130	219	21,083	848	(1,153)
	10,000 - 19,999	34,295	507,964	304,385	13,225	190,354	8,337	3,830
	20,000 - 29,999	25,537	630,387	242,497	14,351	373,539	19,090	17,709
	30,000 - 39,999	18,940	659,646	197,477	13,604	448,565	24,743	24,590
	40,000 - 49,999	14,820	664,466	169,632	13,712	481,122	27,837	27,695
	50,000 - 59,999	12,105	663,254	147,894	13,102	502,257	30,099	29,962
	60,000 - 74,999	12,386	828,511	160,914	15,091	652,506	40,397	40,193
	75,000 - 99,999	10,398	889,857	147,344	13,493	729,021	46,713	46,474
	100,000 & over	8,648	1,698,140	163,698	11,071	1,523,371	106,823	104,657
	Total	190,490	\$6,775,328	\$1,741,111	\$107,868	\$4,926,348	\$305,067	\$293,388

Ontario	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	6,963	\$16,223	\$15,085	\$0	\$1,137	\$46	(\$97)
	\$ 5,000 - 9,999	4,760	35,225	30,503	38	4,684	188	(219)
	10,000 - 19,999	7,521	111,280	67,691	2,680	40,910	1,792	834
	20,000 - 29,999	5,807	143,870	56,565	3,478	83,827	4,234	3,901
	30,000 - 39,999	4,292	149,271	46,480	3,505	99,286	5,354	5,306
	40,000 - 49,999	3,567	159,922	41,828	3,489	114,604	6,536	6,487
	50,000 - 59,999	2,871	157,199	35,355	3,245	118,599	7,060	7,005
	60,000 - 74,999	2,819	187,736	36,932	3,466	147,338	9,090	9,026
	75,000 - 99,999	2,104	179,909	30,172	2,540	147,196	9,423	9,377
	100,000 & over	1,630	317,436	32,576	1,971	282,889	19,819	19,343
	Total	42,334	\$1,458,070	\$393,189	\$24,411	\$1,040,470	\$63,542	\$60,962

Orange	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	18,654	\$42,482	\$39,618	\$0	\$2,864	\$115	(\$305)
	\$ 5,000 - 9,999	13,833	102,370	88,490	154	13,725	552	(1,059)
	10,000 - 19,999	19,710	289,731	179,644	8,571	101,517	4,432	1,518
	20,000 - 29,999	15,103	374,698	148,685	9,763	216,250	10,991	9,885
	30,000 - 39,999	12,226	426,026	131,813	9,747	284,466	15,688	15,155
	40,000 - 49,999	10,171	456,444	123,638	10,193	322,612	18,603	17,894
	50,000 - 59,999	9,090	498,691	120,348	10,715	367,628	21,991	21,080
	60,000 - 74,999	10,154	680,415	146,700	13,203	520,512	32,133	30,652
	75,000 - 99,999	8,955	768,153	143,825	12,417	611,911	39,072	36,884
	100,000 & over	6,649	1,183,375	130,954	8,732	1,043,689	72,791	66,989
	Total	124,545	\$4,822,384	\$1,253,714	\$83,495	\$3,485,174	\$216,369	\$198,693

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Orleans	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,770	\$6,481	\$6,111	\$0	\$370	\$15	(\$62)
	\$ 5,000 - 9,999	2,032	15,152	13,337	25	1,791	72	(148)
	10,000 - 19,999	3,277	48,747	29,982	1,587	17,179	749	231
	20,000 - 29,999	2,341	57,718	23,375	1,869	32,474	1,600	1,443
	30,000 - 39,999	1,871	65,364	20,364	1,829	43,171	2,304	2,278
	40,000 - 49,999	1,440	64,456	16,873	1,643	45,941	2,593	2,582
	50,000 - 59,999	1,184	64,846	14,322	1,506	49,018	2,913	2,903
	60,000 - 74,999	989	65,822	12,418	1,215	52,189	3,221	3,205
	75,000 - 99,999	550	46,672	7,368	650	38,654	2,473	2,458
	100,000 & over	251	59,421	4,047	299	55,075	3,863	3,807
	Total	16,705	\$494,680	\$148,197	\$10,622	\$335,861	\$19,803	\$18,698

Oswego	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	7,793	\$18,309	\$17,221	\$0	\$1,088	\$44	(\$186)
	\$ 5,000 - 9,999	5,735	42,559	37,595	56	4,908	197	(464)
	10,000 - 19,999	8,886	131,144	81,886	4,252	45,007	1,958	532
	20,000 - 29,999	6,401	158,437	64,282	5,212	88,942	4,400	3,977
	30,000 - 39,999	5,076	176,582	55,301	4,917	116,364	6,186	6,130
	40,000 - 49,999	4,003	179,392	46,463	4,383	128,546	7,312	7,270
	50,000 - 59,999	3,227	176,862	39,060	3,759	134,043	7,986	7,949
	60,000 - 74,999	2,972	198,098	37,229	3,789	157,080	9,713	9,648
	75,000 - 99,999	2,031	172,610	26,602	2,822	143,186	9,164	9,119
	100,000 & over	838	132,590	12,742	1,040	118,808	8,235	8,179
	Total	46,962	\$1,386,583	\$418,381	\$30,230	\$937,972	\$55,194	\$52,154

Otsego	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,425	\$9,786	\$9,361	\$0	\$425	\$17	(\$93)
	\$ 5,000 - 9,999	3,084	22,790	20,677	45	2,068	83	(232)
	10,000 - 19,999	5,086	74,942	47,547	2,347	25,048	1,084	319
	20,000 - 29,999	3,315	81,228	34,076	2,461	44,691	2,184	1,950
	30,000 - 39,999	2,444	84,778	26,979	2,158	55,640	2,943	2,898
	40,000 - 49,999	1,701	76,121	20,297	1,729	54,095	3,059	3,034
	50,000 - 59,999	1,158	63,186	14,368	1,281	47,537	2,821	2,794
	60,000 - 74,999	1,085	72,404	13,779	1,235	57,390	3,551	3,535
	75,000 - 99,999	673	57,467	9,290	782	47,395	3,040	3,008
	100,000 & over	575	116,094	12,382	690	103,023	7,243	7,142
	Total	23,546	\$658,795	\$208,756	\$12,729	\$437,310	\$26,024	\$24,355

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Putnam	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,813	\$12,714	\$11,683	\$2	\$1,029	\$41	(\$5)
	\$ 5,000 - 9,999	3,246	23,909	19,418	16	4,475	180	26
	10,000 - 19,999	4,498	66,738	40,166	1,091	25,482	1,129	748
	20,000 - 29,999	4,130	102,941	41,240	1,908	59,794	3,102	2,837
	30,000 - 39,999	3,721	129,853	41,181	2,276	86,396	4,827	4,589
	40,000 - 49,999	3,306	148,293	41,806	2,851	103,636	6,028	5,785
	50,000 - 59,999	2,911	159,706	40,646	2,949	116,111	6,974	6,680
	60,000 - 74,999	3,730	250,919	56,827	4,277	189,816	11,748	11,206
	75,000 - 99,999	4,128	355,614	70,832	5,151	279,632	17,870	16,982
	100,000 & over	4,002	690,572	85,389	4,846	600,337	41,869	39,622
	Total	39,485	\$1,941,259	\$449,186	\$25,366	\$1,466,706	\$93,769	\$88,471

Rensselaer	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	10,359	\$23,400	\$22,108	\$0	\$1,292	\$52	(\$196)
	\$ 5,000 - 9,999	7,285	53,654	46,529	92	7,032	283	(385)
	10,000 - 19,999	11,608	172,769	103,360	4,309	65,100	2,859	1,336
	20,000 - 29,999	9,388	232,160	89,097	5,323	137,741	7,038	6,421
	30,000 - 39,999	6,767	234,989	70,734	4,931	159,324	8,751	8,528
	40,000 - 49,999	5,130	229,358	58,534	4,656	166,168	9,583	9,353
	50,000 - 59,999	4,216	230,732	51,813	4,583	174,336	10,408	10,191
	60,000 - 74,999	4,234	283,101	54,442	4,936	223,723	13,847	13,540
	75,000 - 99,999	3,150	267,544	43,718	3,845	219,981	14,086	13,787
	100,000 & over	2,015	340,905	34,659	2,408	303,838	21,167	20,709
	Total	64,152	\$2,068,612	\$574,994	\$35,084	\$1,458,534	\$88,074	\$83,285

Rockland	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	17,661	\$39,372	\$36,278	\$2	\$3,092	\$124	(\$132)
	\$ 5,000 - 9,999	11,595	85,137	71,540	65	13,532	545	(662)
	10,000 - 19,999	16,017	236,378	145,847	5,693	84,839	3,741	1,651
	20,000 - 29,999	13,661	339,873	138,488	7,460	193,925	10,009	8,823
	30,000 - 39,999	11,251	391,576	124,313	6,796	260,467	14,701	13,845
	40,000 - 49,999	8,400	376,688	106,042	6,576	264,070	15,536	14,668
	50,000 - 59,999	7,127	390,879	101,470	6,978	282,431	17,044	16,078
	60,000 - 74,999	8,659	581,500	137,046	9,655	434,799	26,989	25,273
	75,000 - 99,999	9,916	856,198	180,390	12,883	662,926	42,374	39,436
	100,000 & over	13,394	2,664,413	313,391	18,321	2,332,701	163,666	145,789
	Total	117,681	\$5,962,013	\$1,354,804	\$74,428	\$4,532,781	\$294,729	\$264,769

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

St. Lawrence	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
	Under \$ 5,000	7,431	\$16,284	\$15,535	\$0	\$750	\$30	(\$179)
	\$ 5,000 - 9,999	5,220	38,630	35,015	89	3,526	142	(514)
	10,000 - 19,999	7,622	111,179	72,613	3,824	34,742	1,497	180
	20,000 - 29,999	5,074	125,610	52,568	4,239	68,803	3,341	2,964
	30,000 - 39,999	4,014	140,253	44,411	3,918	91,925	4,864	4,798
	40,000 - 49,999	3,181	142,038	37,268	3,479	101,291	5,734	5,699
	50,000 - 59,999	2,213	121,020	26,796	2,658	91,567	5,448	5,420
	60,000 - 74,999	1,909	127,259	24,017	2,519	100,723	6,213	6,178
	75,000 - 99,999	1,312	111,835	17,494	1,701	92,640	5,930	5,895
	100,000 & over	692	118,631	11,153	876	106,602	7,429	7,300
	Total	38,668	\$1,052,739	\$336,869	\$23,303	\$692,567	\$40,628	\$37,741

Saratoga	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	13,424	\$30,668	\$28,493	\$0	\$2,175	\$87	(\$113)
	\$ 5,000 - 9,999	8,643	63,632	53,938	79	9,614	387	(314)
	10,000 - 19,999	13,172	194,875	117,742	4,601	72,533	3,182	1,537
	20,000 - 29,999	10,683	264,676	102,744	5,845	156,088	7,954	7,383
	30,000 - 39,999	8,339	290,545	88,374	5,888	196,283	10,761	10,684
	40,000 - 49,999	7,087	317,472	82,307	6,491	228,674	13,153	13,074
	50,000 - 59,999	6,071	332,882	74,608	6,270	252,005	15,082	14,985
	60,000 - 74,999	6,491	434,197	84,905	7,454	341,838	21,150	21,014
	75,000 - 99,999	5,670	486,844	81,237	6,983	398,624	25,526	25,369
	100,000 & over	4,373	737,976	78,987	5,547	653,442	45,525	44,651
	Total	83,953	\$3,153,767	\$793,335	\$49,158	\$2,311,275	\$142,808	\$138,270

Schenectady	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	11,144	\$25,607	\$24,249	\$1	\$1,357	\$54	(\$228)
	\$ 5,000 - 9,999	7,997	59,123	52,034	80	7,009	282	(423)
	10,000 - 19,999	11,682	172,137	104,937	4,068	63,133	2,760	1,331
	20,000 - 29,999	8,865	219,237	84,232	4,452	130,554	6,691	6,251
	30,000 - 39,999	6,343	220,482	66,558	4,326	149,598	8,228	8,178
	40,000 - 49,999	5,119	229,637	59,088	4,567	165,982	9,582	9,534
	50,000 - 59,999	3,956	216,939	49,061	4,062	163,816	9,810	9,764
	60,000 - 74,999	4,304	287,740	56,218	4,831	226,692	14,041	13,954
	75,000 - 99,999	3,338	286,002	47,681	4,006	234,316	15,018	14,940
	100,000 & over	2,794	494,563	50,867	3,347	440,349	30,771	30,400
	Total	65,542	\$2,211,468	\$594,924	\$33,739	\$1,582,805	\$97,239	\$93,700

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Schoharie	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,136	\$4,550	\$4,362	\$0	\$188	\$8	(\$43)
	\$ 5,000 - 9,999	1,512	11,246	10,263	10	973	39	(123)
	10,000 - 19,999	2,543	37,385	23,857	1,077	12,451	539	157
	20,000 - 29,999	1,813	44,910	18,601	1,296	25,014	1,229	1,108
	30,000 - 39,999	1,205	41,655	13,508	1,115	27,031	1,415	1,394
	40,000 - 49,999	997	44,658	11,869	1,054	31,735	1,787	1,775
	50,000 - 59,999	710	38,906	8,716	812	29,378	1,743	1,730
	60,000 - 74,999	556	36,970	7,059	626	29,285	1,811	1,800
	75,000 - 99,999	368	31,144	4,925	435	25,784	1,652	1,640
	100,000 & over	178	27,797	2,747	204	24,846	1,723	1,677
	Total	12,018	\$319,221	\$105,907	\$6,629	\$206,685	\$11,946	\$11,115

Schuyler	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,333	\$2,888	\$2,754	\$0	\$133	\$5	(\$33)
	\$ 5,000 - 9,999	907	6,752	6,118	18	616	25	(87)
	10,000 - 19,999	1,462	21,576	13,827	713	7,035	304	54
	20,000 - 29,999	1,133	28,090	11,582	895	15,613	762	681
	30,000 - 39,999	828	28,847	9,123	710	19,014	1,005	991
	40,000 - 49,999	604	26,875	7,153	604	19,118	1,072	1,065
	50,000 - 59,999	411	22,457	5,003	476	16,978	1,006	994
	60,000 - 74,999	331	21,957	4,138	352	17,467	1,077	1,064
	75,000 - 99,999	176	15,021	2,289	213	12,519	802	800
	100,000 & over	110	17,511	1,596	110	15,805	1,099	1,081
	Total	7,295	\$191,973	\$63,583	\$4,091	\$124,299	\$7,157	\$6,609

Seneca	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,573	\$5,685	\$5,395	\$0	\$290	\$12	(\$57)
	\$ 5,000 - 9,999	1,737	12,856	11,535	15	1,306	52	(130)
	10,000 - 19,999	2,614	38,436	24,348	1,171	12,917	559	167
	20,000 - 29,999	1,877	46,696	18,823	1,372	26,501	1,320	1,201
	30,000 - 39,999	1,431	49,736	15,571	1,358	32,807	1,747	1,718
	40,000 - 49,999	1,173	52,637	13,784	1,308	37,545	2,123	2,100
	50,000 - 59,999	758	41,393	9,319	872	31,202	1,847	1,829
	60,000 - 74,999	701	46,599	8,913	860	36,826	2,267	2,241
	75,000 - 99,999	447	37,842	6,192	546	31,104	1,989	1,961
	100,000 & over	206	35,709	3,404	238	32,068	2,238	2,174
	Total	13,517	\$367,589	\$117,283	\$7,741	\$242,565	\$14,153	\$13,203

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Steuben	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	7,139	\$15,799	\$15,053	\$0	\$746	\$30	(\$161)
	\$ 5,000 - 9,999	5,065	37,321	33,409	51	3,862	155	(432)
	10,000 - 19,999	7,398	109,057	70,217	3,636	35,205	1,524	286
	20,000 - 29,999	5,569	138,623	56,448	4,516	77,659	3,823	3,431
	30,000 - 39,999	4,548	158,188	48,994	4,198	104,995	5,609	5,508
	40,000 - 49,999	3,115	139,332	36,257	3,422	99,653	5,645	5,568
	50,000 - 59,999	2,176	118,781	26,471	2,533	89,776	5,326	5,266
	60,000 - 74,999	1,913	127,257	24,231	2,244	100,782	6,225	6,156
	75,000 - 99,999	1,273	108,767	16,927	1,568	90,272	5,786	5,724
	100,000 & over	1,018	236,396	20,349	1,168	214,879	15,106	14,852
	Total	39,214	\$1,189,522	\$348,356	\$23,336	\$817,830	\$49,230	\$46,199

Suffolk	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	85,801	\$193,073	\$180,099	\$2	\$12,972	\$519	(\$792)
	\$ 5,000 - 9,999	60,208	444,345	376,142	410	67,792	2,730	(1,786)
	10,000 - 19,999	90,850	1,341,734	826,421	31,584	483,729	21,241	10,628
	20,000 - 29,999	74,352	1,848,055	753,461	40,574	1,054,021	53,967	50,251
	30,000 - 39,999	58,736	2,043,118	657,208	38,617	1,347,294	74,875	74,447
	40,000 - 49,999	46,712	2,096,407	593,103	40,728	1,462,576	84,830	84,489
	50,000 - 59,999	39,750	2,180,272	556,417	41,983	1,581,872	94,825	94,404
	60,000 - 74,999	46,939	3,151,084	715,985	53,857	2,381,242	147,432	146,745
	75,000 - 99,999	45,624	3,914,518	777,503	55,769	3,081,246	197,072	195,817
	100,000 & over	48,479	10,494,291	1,070,020	59,005	9,365,266	657,868	642,795
	Total	597,451	\$27,706,897	\$6,506,359	\$362,528	\$20,838,010	\$1,335,360	\$1,296,997

Sullivan	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,907	\$10,996	\$10,480	\$0	\$516	\$21	(\$126)
	\$ 5,000 - 9,999	3,924	29,144	26,561	33	2,549	102	(421)
	10,000 - 19,999	5,595	81,939	52,970	2,780	26,189	1,131	201
	20,000 - 29,999	3,769	93,032	38,059	2,753	52,221	2,597	2,341
	30,000 - 39,999	2,682	93,292	29,511	2,395	61,385	3,298	3,237
	40,000 - 49,999	1,946	86,961	23,076	1,965	61,920	3,543	3,486
	50,000 - 59,999	1,476	80,953	18,420	1,636	60,897	3,651	3,594
	60,000 - 74,999	1,395	93,054	18,332	1,661	73,061	4,524	4,453
	75,000 - 99,999	1,025	87,378	14,803	1,183	71,393	4,578	4,515
	100,000 & over	725	193,887	13,808	725	179,354	12,646	12,303
	Total	27,444	\$850,636	\$246,019	\$15,131	\$589,485	\$36,091	\$33,584

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Tioga	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,285	\$7,422	\$6,953	\$0	\$469	\$19	(\$55)
	\$ 5,000 - 9,999	2,537	18,786	16,683	25	2,078	84	(175)
	10,000 - 19,999	3,999	59,020	37,188	1,725	20,106	873	245
	20,000 - 29,999	2,959	72,996	30,287	2,230	40,480	1,973	1,650
	30,000 - 39,999	2,185	75,964	24,639	2,114	49,211	2,557	2,325
	40,000 - 49,999	1,678	75,149	19,849	1,853	53,447	3,012	2,802
	50,000 - 59,999	1,258	68,863	15,565	1,469	51,829	3,069	2,914
	60,000 - 74,999	1,218	81,519	15,366	1,573	64,580	3,990	3,839
	75,000 - 99,999	927	79,069	12,555	1,204	65,310	4,177	4,050
	100,000 & over	572	87,629	8,933	727	77,968	5,412	5,202
	Total	20,618	\$626,416	\$188,019	\$12,919	\$425,478	\$25,166	\$22,796

Tompkins	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,268	\$12,170	\$11,393	\$0	\$777	\$31	(\$70)
	\$ 5,000 - 9,999	3,637	26,965	23,396	46	3,523	142	(154)
	10,000 - 19,999	6,433	96,263	56,209	1,991	38,063	1,676	944
	20,000 - 29,999	4,688	115,746	45,177	2,418	68,151	3,476	3,207
	30,000 - 39,999	3,311	115,281	35,063	2,247	77,971	4,278	4,227
	40,000 - 49,999	2,564	114,953	30,014	2,296	82,643	4,753	4,706
	50,000 - 59,999	1,902	104,095	23,370	1,907	78,818	4,719	4,684
	60,000 - 74,999	1,925	128,468	25,669	2,113	100,687	6,238	6,185
	75,000 - 99,999	1,634	139,865	24,144	1,849	113,872	7,307	7,225
	100,000 & over	1,674	331,306	33,928	1,712	295,666	20,750	20,410
	Total	33,036	\$1,185,114	\$308,362	\$16,579	\$860,173	\$53,369	\$51,364

Ulster	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	11,968	\$26,745	\$25,389	\$0	\$1,356	\$54	(\$216)
	\$ 5,000 - 9,999	8,718	64,663	56,925	58	7,680	309	(483)
	10,000 - 19,999	13,213	194,913	121,182	5,185	68,546	2,994	1,274
	20,000 - 29,999	9,584	237,123	94,958	5,930	136,235	6,862	6,331
	30,000 - 39,999	7,064	246,062	76,555	5,316	164,190	8,938	8,863
	40,000 - 49,999	5,626	252,192	66,314	5,281	180,596	10,385	10,295
	50,000 - 59,999	4,301	235,492	54,005	4,560	176,927	10,603	10,510
	60,000 - 74,999	4,166	278,146	55,782	4,705	217,660	13,491	13,354
	75,000 - 99,999	3,209	274,426	47,474	3,783	223,169	14,306	14,107
	100,000 & over	2,496	461,583	45,499	2,640	413,444	28,912	28,139
	Total	70,345	\$2,271,345	\$644,083	\$37,458	\$1,589,804	\$96,855	\$92,174

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Warren	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,040	\$11,541	\$10,865	\$0	\$676	\$27	(\$79)
	\$ 5,000 - 9,999	3,596	26,512	23,698	24	2,790	112	(262)
	10,000 - 19,999	5,459	79,857	50,117	2,173	27,568	1,200	423
	20,000 - 29,999	3,575	88,250	35,915	2,275	50,061	2,487	2,277
	30,000 - 39,999	2,557	88,750	27,909	2,037	58,804	3,151	3,125
	40,000 - 49,999	2,029	90,745	24,045	2,014	64,686	3,676	3,644
	50,000 - 59,999	1,505	82,619	18,987	1,642	61,990	3,693	3,661
	60,000 - 74,999	1,413	94,386	18,742	1,676	73,968	4,570	4,533
	75,000 - 99,999	1,017	86,903	14,613	1,227	71,063	4,552	4,499
	100,000 & over	1,016	212,199	19,697	1,169	191,333	13,437	13,212
	Total	27,207	\$861,762	\$244,586	\$14,237	\$602,939	\$36,904	\$35,033

Washington	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,152	\$9,561	\$9,011	\$0	\$550	\$22	(\$87)
	\$ 5,000 - 9,999	2,847	21,010	18,697	27	2,286	92	(216)
	10,000 - 19,999	4,823	71,583	45,065	2,271	24,247	1,052	282
	20,000 - 29,999	3,406	83,567	34,639	2,533	46,395	2,268	1,919
	30,000 - 39,999	2,558	89,316	28,719	2,472	58,125	3,049	2,866
	40,000 - 49,999	1,885	84,469	22,455	2,136	59,878	3,371	3,234
	50,000 - 59,999	1,469	80,263	18,250	1,716	60,296	3,571	3,467
	60,000 - 74,999	1,102	73,255	14,244	1,348	57,663	3,548	3,403
	75,000 - 99,999	626	52,922	8,582	781	43,559	2,786	2,685
	100,000 & over	373	61,347	6,634	463	54,250	3,781	3,642
	Total	23,241	\$627,293	\$206,296	\$13,748	\$407,248	\$23,540	\$21,196

Wayne	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,888	\$13,846	\$12,874	\$0	\$973	\$39	(\$93)
	\$ 5,000 - 9,999	4,169	30,768	26,574	47	4,147	167	(228)
	10,000 - 19,999	7,167	106,488	64,951	3,216	38,321	1,673	614
	20,000 - 29,999	5,446	134,958	53,586	3,820	77,552	3,881	3,538
	30,000 - 39,999	4,230	147,275	46,073	3,934	97,268	5,191	5,131
	40,000 - 49,999	3,647	163,778	42,520	4,061	117,197	6,667	6,617
	50,000 - 59,999	2,826	154,642	34,517	3,314	116,810	6,947	6,900
	60,000 - 74,999	2,949	196,739	37,843	3,661	155,235	9,573	9,526
	75,000 - 99,999	1,961	166,417	26,698	2,433	137,286	8,779	8,732
	100,000 & over	1,025	163,123	16,780	1,128	145,214	10,074	9,871
	Total	39,308	\$1,278,033	\$362,417	\$25,614	\$890,003	\$52,991	\$50,608

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Westchester	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	57,828	\$125,702	\$117,416	\$5	\$8,281	\$332	(\$510)
	\$ 5,000 - 9,999	37,503	276,604	235,658	181	40,765	1,641	(1,360)
	10,000 - 19,999	55,705	821,590	509,499	20,891	291,200	12,796	6,016
	20,000 - 29,999	47,287	1,177,792	471,966	25,118	680,708	35,122	32,139
	30,000 - 39,999	37,970	1,319,938	406,018	20,641	893,279	50,782	48,985
	40,000 - 49,999	28,484	1,274,893	337,455	17,739	919,699	54,936	53,205
	50,000 - 59,999	22,406	1,227,515	298,725	16,572	912,219	55,947	54,069
	60,000 - 74,999	24,994	1,677,042	376,607	21,384	1,279,051	80,261	77,435
	75,000 - 99,999	26,650	2,300,599	467,574	25,855	1,807,171	116,300	111,819
	100,000 & over	56,800	18,755,336	1,555,019	67,578	17,132,739	1,213,660	1,151,380
	Total	395,627	\$28,957,011	\$4,775,937	\$215,964	\$23,965,110	\$1,621,778	\$1,533,178

Wyoming	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,767	\$6,252	\$5,821	\$0	\$431	\$17	(\$38)
	\$ 5,000 - 9,999	1,982	14,642	12,733	19	1,891	76	(112)
	10,000 - 19,999	3,203	47,474	29,490	1,384	16,600	724	242
	20,000 - 29,999	2,493	61,862	25,364	1,969	34,529	1,693	1,509
	30,000 - 39,999	1,968	68,658	21,797	2,079	44,782	2,349	2,287
	40,000 - 49,999	1,527	68,280	18,055	1,851	48,374	2,714	2,685
	50,000 - 59,999	1,119	61,202	13,775	1,375	46,052	2,720	2,684
	60,000 - 74,999	863	57,262	10,772	1,079	45,412	2,800	2,778
	75,000 - 99,999	451	38,289	6,060	529	31,699	2,028	2,002
	100,000 & over	223	39,659	3,707	275	35,677	2,489	2,367
	Total	16,596	\$463,581	\$147,574	\$10,560	\$305,447	\$17,611	\$16,404

Yates	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,753	\$3,828	\$3,652	\$0	\$177	\$7	(\$42)
	\$ 5,000 - 9,999	1,267	9,364	8,416	11	937	38	(93)
	10,000 - 19,999	1,998	29,181	18,969	982	9,230	399	92
	20,000 - 29,999	1,350	33,368	13,996	1,207	18,164	885	788
	30,000 - 39,999	993	34,520	11,271	1,082	22,168	1,157	1,131
	40,000 - 49,999	764	34,118	9,110	770	24,238	1,366	1,349
	50,000 - 59,999	491	26,745	6,104	591	20,049	1,187	1,171
	60,000 - 74,999	391	26,110	5,091	467	20,552	1,266	1,255
	75,000 - 99,999	266	22,570	3,588	283	18,699	1,198	1,194
	100,000 & over	172	31,312	3,077	158	28,077	1,968	1,922
	Total	9,445	\$251,116	\$83,275	\$5,551	\$162,290	\$9,470	\$8,767

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Unclassified	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,282	\$2,999	\$2,810	\$0	\$188	\$8	(\$16)
	\$ 5,000 - 9,999	935	6,895	6,038	6	851	34	(63)
	10,000 - 19,999	1,303	18,964	11,562	533	6,869	299	125
	20,000 - 29,999	786	19,306	7,592	516	11,199	576	525
	30,000 - 39,999	498	17,191	5,305	366	11,519	648	637
	40,000 - 49,999	316	14,132	3,862	264	10,005	590	580
	50,000 - 59,999	216	11,761	2,872	203	8,686	531	520
	60,000 - 74,999	223	14,879	3,385	216	11,278	705	681
	75,000 - 99,999	193	16,551	3,168	206	13,177	849	816
	100,000 & over	262	254,127	17,704	262	236,161	16,789	14,816
	Total	6,014	\$376,805	\$64,298	\$2,572	\$309,933	\$21,029	\$18,621

Residence Unclassified	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,951	\$6,629	\$6,376	\$0	\$258	\$10	(\$38)
	\$ 5,000 - 9,999	2,692	19,999	18,099	43	1,859	75	(123)
	10,000 - 19,999	4,009	58,350	35,912	1,561	20,874	912	475
	20,000 - 29,999	2,473	61,077	23,734	1,298	36,064	1,880	1,726
	30,000 - 39,999	1,477	51,056	15,200	642	35,683	2,059	1,995
	40,000 - 49,999	974	43,210	10,530	392	32,146	1,959	1,906
	50,000 - 59,999	628	34,147	7,536	295	26,119	1,634	1,593
	60,000 - 74,999	594	39,692	8,012	304	31,395	2,015	1,934
	75,000 - 99,999	546	46,597	8,175	273	37,979	2,492	2,408
	100,000 & over	1,271	481,092	32,513	769	447,811	31,803	29,305
	Total	17,615	\$841,851	\$166,087	\$5,577	\$670,188	\$44,839	\$41,183

Total Other Counties (Excluding NYC)	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	742,366	\$1,671,597	\$1,569,250	\$23	\$102,326	\$4,095	(\$11,438)
	\$ 5,000 - 9,999	517,721	3,820,993	3,306,868	4,207	509,927	20,513	(26,140)
	10,000 - 19,999	776,105	11,445,222	7,038,397	293,519	4,113,311	179,976	78,577
	20,000 - 29,999	588,305	14,572,081	5,804,754	342,084	8,425,273	428,417	393,906
	30,000 - 39,999	453,031	15,767,921	4,891,002	324,602	10,552,773	581,174	572,305
	40,000 - 49,999	354,723	15,895,439	4,220,347	317,959	11,356,991	657,628	649,314
	50,000 - 59,999	284,429	15,583,127	3,669,243	294,112	11,619,575	697,876	688,967
	60,000 - 74,999	301,889	20,208,363	4,224,703	342,260	15,641,427	970,012	956,807
	75,000 - 99,999	266,208	22,831,204	4,207,213	319,967	18,303,859	1,172,654	1,153,662
	100,000 & over	299,780	72,818,254	6,743,573	366,526	65,708,153	4,628,446	4,457,319
	Total	4,584,557	\$194,614,201	\$45,675,322	\$2,605,260	\$146,333,614	\$9,340,795	\$8,913,278

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

** Includes refundable tax credits.

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

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	Average NYAGI*	Average Tax	Average NYAGI*	Average Tax	Average NYAGI*
Manhattan	\$76,005	\$4,216	\$101,594	\$5,847	\$7,616
Bronx	25,535	820	35,748	1,405	7,884
Richmond	41,316	1,819	52,532	2,421	5,957
Kings	28,749	1,038	40,871	1,739	7,710
Queens	29,737	1,120	40,700	1,739	7,411
Total New York City	\$41,180	\$1,874	\$57,378	\$2,854	\$7,558
Albany	\$36,098	\$1,606	\$47,420	\$2,238	\$5,801
Allegany	25,635	846	36,338	1,405	6,991
Broome	30,760	1,235	42,460	1,866	6,078
Cattaraugus	26,519	916	37,141	1,471	6,746
Cayuga	28,143	1,018	37,762	1,534	6,973
Chautauqua	27,010	948	38,047	1,529	6,790
Chemung	30,033	1,165	41,728	1,793	6,262
Chenango	26,738	924	37,633	1,506	7,016
Clinton	29,365	1,108	40,084	1,685	6,683
Columbia	32,741	1,289	44,631	1,927	6,920
Cortland	27,908	1,010	37,904	1,549	6,924
Delaware	25,387	868	37,098	1,476	6,680
Dutchess	40,413	1,801	51,824	2,420	5,855
Erie	33,965	1,452	45,851	2,106	5,855
Essex	26,629	930	37,259	1,470	6,353
Franklin	25,975	893	37,092	1,486	6,811
Fulton	26,445	916	36,482	1,456	7,047
Genesee	29,642	1,133	39,182	1,638	6,389
Greene	29,517	1,145	41,186	1,773	6,406
Hamilton	24,655	851	35,277	1,383	6,049
Herkimer	25,382	856	35,323	1,372	6,679
Jefferson	27,387	989	38,407	1,579	6,691
Lewis	25,828	845	35,651	1,359	7,463
Livingston	31,372	1,233	41,126	1,749	6,294
Madison	31,920	1,266	42,405	1,843	6,836
Monroe	38,715	1,752	50,296	2,409	6,094
Montgomery	25,586	888	35,817	1,427	6,547
Nassau	59,008	3,019	75,988	4,012	6,213
Niagara	30,180	1,191	40,809	1,762	6,125
Oneida	28,795	1,111	39,999	1,710	6,104
Onondaga	35,568	1,540	46,793	2,165	6,166
Ontario	34,442	1,440	45,079	2,021	6,443
Orange	38,720	1,595	50,222	2,203	6,414
Orleans	29,613	1,119	39,718	1,665	6,741
Oswego	29,526	1,111	39,537	1,648	6,526
Otsego	27,979	1,034	39,669	1,658	6,633
Putnam	49,164	2,241	60,164	2,815	5,397
Rensselaer	32,245	1,298	42,269	1,833	6,144

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

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	Average NYAGI*	Average Tax	Average NYAGI*	Average Tax	Average NYAGI*
Rockland	\$50,662	\$2,250	\$64,570	\$2,984	\$6,314
St. Lawrence	27,225	976	39,058	1,605	6,588
Saratoga	37,566	1,647	48,064	2,220	5,838
Schenectady	33,741	1,430	45,153	2,054	5,967
Schoharie	26,562	925	36,838	1,456	6,590
Schuyler	26,316	906	36,667	1,443	6,522
Seneca	27,195	977	37,832	1,532	6,492
Steuben	30,334	1,178	42,618	1,846	6,534
Suffolk	46,375	2,171	58,937	2,875	6,214
Sullivan	30,995	1,224	44,384	1,974	6,917
Tioga	30,382	1,106	40,872	1,659	7,406
Tompkins	35,873	1,555	46,504	2,144	6,309
Ulster	32,289	1,310	43,582	1,917	6,161
Warren	31,674	1,288	44,139	1,970	6,235
Washington	26,991	912	36,994	1,423	7,001
Wayne	32,513	1,287	41,670	1,785	6,830
Westchester	73,193	3,875	94,276	5,124	6,443
Wyoming	27,933	988	36,954	1,468	7,397
Yates	26,587	928	37,897	1,529	7,130
NYS Unclassified +	62,655	3,096	94,983	4,920	6,042
Residence Unclassified ++	47,792	2,338	68,972	3,583	6,769
Total Other Counties	\$42,450	\$1,944	\$56,208	\$2,719	\$6,275
Grand Total	\$41,969	\$1,918	\$56,632	\$2,768	\$6,812

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

+ Resident returns that could not be classified by county.

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



Nonresidents

Tables 6 through 8 provide information on individuals with New York source income residing out-of-state for the entire year. Over one-half million returns fell into this category during 1996. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania, accounted for over 72 percent of all nonresident income tax filers. As shown in Figure 1, these states accounted for three-fourths of the total New York income tax liability paid by full-year nonresidents.

Figure 1: Share of Nonresident Tax Liability by State

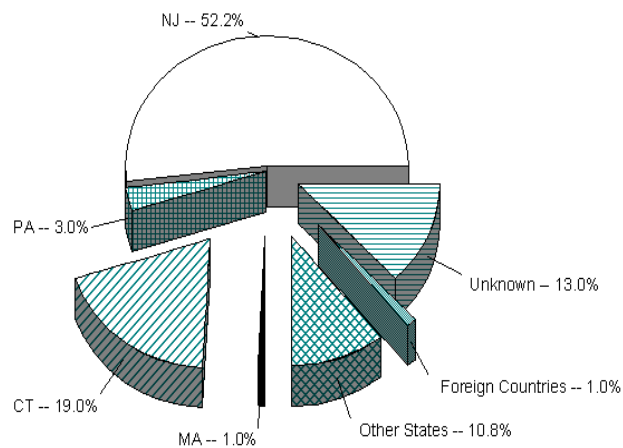


Table 6 details income tax components by size of income for full-year nonresidents. Note that values for income, deductions, dependent exemptions, taxable income and tax before credits are reported as if these filers were residents. New York State requires nonresidents to report income, deductions and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

- The number of full year nonresidents filing a New York State personal income tax return grew by 17,744 to 533,405 in 1996.
- Full-year nonresident filers had average income from New York sources of \$62,208. This compares to the New York full-year resident average income of \$41,969 for all filers.
- Average New York tax liability for nonresidents taxable returns increased more than 16 percent to \$4,140 in 1996. This is \$1,372 more than the tax reported on resident taxable returns.

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

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

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

Income Class*	Number	New York Income	Before Proration				Tax Before Credits*	Tax Liability
			Deduction	Dependent Exemptions	Taxable Income			
Under \$ 5,000	101,707	\$155,375	\$1,130,118	\$35,385	\$10,354,146	\$718,609	\$4,058	
\$ 5,000 - 9,999	41,516	304,424	525,817	18,176	2,675,577	181,915	8,364	
10,000 - 19,999	58,704	862,977	740,532	33,982	3,798,866	255,003	27,666	
20,000 - 29,999	53,218	1,334,784	685,755	37,305	3,401,824	225,025	52,318	
30,000 - 39,999	52,567	1,834,459	701,189	40,380	3,483,947	229,615	82,247	
40,000 - 49,999	45,178	2,024,156	650,621	39,027	3,579,547	238,457	98,104	
50,000 - 59,999	35,501	1,944,555	557,104	34,962	3,298,375	221,861	98,550	
60,000 - 74,999	38,541	2,582,881	659,581	41,586	4,074,328	276,329	136,359	
75,000 - 99,999	36,798	3,165,159	711,051	42,571	5,124,531	353,309	175,298	
100,000 & over	69,675	18,973,373	1,813,645	89,655	29,178,123	2,159,938	1,241,793	
Total	533,405	\$33,182,144	\$8,175,414	\$413,030	\$68,969,264	\$4,860,062	\$1,924,758	

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

Table 7: Total Income and Tax Liability Tax Components by Size of Income and Residence (All Returns)
(Dollar Data in Thousands)

Place of Residence	All Returns			Taxable Returns		Nontaxable Returns	
	Number	Total Income	Tax Liability	Number	Total Income	Number	Total Income
Arizona	2,086	\$57,885	\$3,329	1,537	\$56,552	549	\$1,333
California	14,957	666,153	40,745	11,244	641,490	3,713	24,663
Colorado	1,922	71,721	4,430	1,452	71,102	470	620
Connecticut	58,910	5,921,862	366,487	55,024	5,899,394	3,886	22,468
Florida	22,751	922,333	53,501	16,314	889,470	6,437	32,863
Georgia	3,170	89,703	5,182	2,396	87,871	774	1,832
Illinois	5,706	217,167	13,894	4,820	215,516	886	1,651
Maine	1,029	30,854	1,797	800	30,322	229	531
Maryland	3,906	176,819	11,083	3,051	174,735	855	2,084
Massachusetts	9,638	334,767	19,891	8,106	331,035	1,532	3,733
Michigan	1,835	49,715	2,967	1,470	48,751	365	964
Minnesota	1,107	28,216	1,726	881	27,909	226	307
Missouri	1,104	26,768	1,583	890	26,389	214	379
New Hampshire	1,441	38,598	2,218	1,159	38,152	282	446
New Jersey	283,239	17,984,521	1,005,310	262,615	17,854,200	20,624	130,321
North Carolina	4,718	125,813	7,283	3,264	123,672	1,454	2,141
Ohio	2,780	69,938	4,169	2,179	68,844	601	1,094
Pennsylvania	35,128	1,197,949	57,897	29,864	1,168,936	5,264	29,013
Rhode Island	1,103	28,940	1,617	855	27,920	248	1,020
South Carolina	1,878	48,074	2,738	1,301	46,840	577	1,234
Tennessee	1,124	26,235	1,479	914	25,848	210	388
Texas	4,183	213,620	9,681	3,315	154,212	868	59,409
Vermont	3,535	96,435	4,842	2,946	94,232	589	2,202
Virginia	5,611	184,446	11,226	3,911	182,266	1,700	2,180
Washington	1,327	37,612	2,269	981	37,088	346	523
District of Columbia	1,231	83,977	5,491	997	83,676	234	301
All Other States	10,114	256,150	14,482	7,651	247,176	2,463	8,976
Canada	1,808	50,883	2,609	1,185	49,195	623	1,687
United Kingdom	455	22,123	1,426	327	21,934	128	189
Germany	234	8,568	509	139	8,464	95	104
Japan	214	7,329	462	115	7,277	99	52
All Other Countries*	3,721	192,959	12,214	2,307	189,368	1,414	3,591
Residence Unknown**	41,440	3,914,011	250,221	30,905	3,868,141	10,535	45,870
Total	533,405	\$33,182,144	\$1,924,758	464,915	\$32,797,973	68,490	\$384,171

* Includes other foreign countries and unclassified.

** This category includes individuals filing a nonresident IT-203 tax return but containing a New York address.

These tax returns generally were completed by tax preparers located in New York filing on behalf of nonresidents.

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

(Dollar Data in Thousands)

Arizona	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	888	\$1,208	\$9,748	\$274	\$87,822	\$6,060	\$36
	\$ 5,000 - 9,999	317	2,310	4,645	118	29,527	2,029	75
	10,000 - 19,999	280	4,013	3,883	155	25,852	1,766	146
	20,000 - 29,999	147	3,645	2,337	86	18,487	1,277	171
	30,000 - 39,999	106	3,706	1,733	84	17,186	1,197	188
	40,000 - 49,999	83	3,721	1,360	59	10,092	692	194
	50,000 - 59,999	54	2,963	925	36	15,834	1,115	165
	60,000 - 74,999	52	3,488	1,238	39	11,254	788	194
	75,000 - 99,999	57	4,830	1,260	36	23,912	1,693	296
	100,000 & over	102	28,000	2,827	69	62,402	4,443	1,865
	Total	2,086	\$57,885	\$29,957	\$957	\$302,368	\$21,060	\$3,329

California	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	6,297	\$7,152	\$107,121	\$1,891	\$1,558,413	\$109,986	\$269
	\$ 5,000 - 9,999	1,676	12,257	40,071	649	373,356	26,298	502
	10,000 - 19,999	1,789	25,891	38,286	828	401,804	28,259	1,129
	20,000 - 29,999	1,049	25,822	22,157	669	316,144	22,310	1,317
	30,000 - 39,999	688	23,915	17,560	547	188,810	13,334	1,305
	40,000 - 49,999	542	24,261	13,886	470	212,947	15,094	1,377
	50,000 - 59,999	415	22,679	12,425	384	175,706	12,467	1,358
	60,000 - 74,999	484	32,325	15,673	507	202,691	14,391	1,953
	75,000 - 99,999	573	49,776	19,578	532	319,685	22,728	3,098
	100,000 & over	1,444	442,075	70,129	1,510	1,704,908	121,063	28,437
	Total	14,957	\$666,153	\$356,885	\$7,986	\$5,454,463	\$385,931	\$40,745

Colorado	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	873	\$1,139	\$12,529	\$307	\$139,288	\$9,754	\$38
	\$ 5,000 - 9,999	229	1,652	3,317	96	22,007	1,519	56
	10,000 - 19,999	248	3,546	3,824	140	29,909	2,068	149
	20,000 - 29,999	133	3,257	1,963	89	16,095	1,111	158
	30,000 - 39,999	95	3,279	1,809	72	17,991	1,258	172
	40,000 - 49,999	67	2,999	1,301	51	19,523	1,376	170
	50,000 - 59,999	58	3,180	1,159	70	15,286	1,076	184
	60,000 - 74,999	49	3,264	1,139	57	18,067	1,279	196
	75,000 - 99,999	48	4,106	3,482	40	18,985	1,347	256
	100,000 & over	122	45,301	5,741	114	115,681	8,240	3,052
	Total	1,922	\$71,721	\$36,262	\$1,036	\$412,831	\$29,028	\$4,430

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

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

(Dollar Data in Thousands)

Connecticut	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	7,703	\$12,917	\$89,861	\$2,924	\$766,223	\$52,898	\$388
	\$ 5,000 - 9,999	3,411	25,057	41,145	1,603	190,242	12,692	844
	10,000 - 19,999	4,965	73,493	66,736	2,818	329,706	22,016	2,810
	20,000 - 29,999	4,810	120,396	65,645	3,050	314,032	20,809	5,211
	30,000 - 39,999	4,869	170,400	71,965	3,373	371,980	24,806	8,058
	40,000 - 49,999	4,551	204,341	71,473	3,626	377,311	25,263	10,236
	50,000 - 59,999	3,868	211,989	67,447	3,618	365,024	24,654	10,920
	60,000 - 74,999	4,851	326,099	88,834	5,046	504,377	34,332	17,446
	75,000 - 99,999	5,446	469,957	112,697	6,304	749,748	51,909	26,139
	100,000 & over	14,436	4,307,215	396,793	19,949	6,552,505	466,226	284,435
	Total	58,910	\$5,921,862	\$1,072,596	\$52,309	\$10,521,149	\$735,606	\$366,487

Florida	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	8,849	\$11,074	\$106,384	\$1,726	\$1,040,298	\$72,386	\$285
	\$ 5,000 - 9,999	2,886	21,198	37,304	765	178,443	12,085	574
	10,000 - 19,999	3,220	46,468	49,573	1,091	294,049	20,087	1,601
	20,000 - 29,999	1,907	46,817	33,275	765	212,446	14,535	1,955
	30,000 - 39,999	1,205	41,899	21,318	563	153,507	10,550	1,963
	40,000 - 49,999	888	39,625	16,708	387	114,963	7,926	1,998
	50,000 - 59,999	647	35,420	13,336	346	119,020	8,294	1,887
	60,000 - 74,999	668	44,656	13,253	349	124,936	8,724	2,449
	75,000 - 99,999	673	58,203	16,835	333	208,592	14,728	3,414
	100,000 & over	1,808	576,971	69,179	648	1,344,522	95,748	37,375
	Total	22,751	\$922,333	\$377,165	\$6,971	\$3,790,776	\$265,062	\$53,501

Georgia	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	1,278	\$1,700	\$15,904	\$605	\$185,262	\$12,915	\$54
	\$ 5,000 - 9,999	363	2,612	6,899	229	40,756	2,823	86
	10,000 - 19,999	415	6,056	5,862	308	40,680	2,788	246
	20,000 - 29,999	267	6,524	4,591	203	36,426	2,520	303
	30,000 - 39,999	181	6,358	3,486	182	28,102	1,954	334
	40,000 - 49,999	178	7,942	3,237	198	29,406	2,052	434
	50,000 - 59,999	106	5,811	1,962	116	21,210	1,490	342
	60,000 - 74,999	119	8,026	2,576	142	28,163	1,987	483
	75,000 - 99,999	112	9,648	2,500	109	32,170	2,278	589
	100,000 & over	151	35,025	7,299	152	145,443	10,359	2,310
	Total	3,170	\$89,703	\$54,316	\$2,244	\$587,619	\$41,166	\$5,182

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

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

(Dollar Data in Thousands)

Illinois	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	1,950	\$2,629	\$45,469	\$1,106	\$752,026	\$53,292	\$116
	\$ 5,000 - 9,999	619	4,526	15,115	467	159,003	11,225	216
	10,000 - 19,999	720	10,562	15,393	551	174,900	12,341	521
	20,000 - 29,999	480	11,855	10,757	497	136,328	9,652	685
	30,000 - 39,999	387	13,388	9,659	470	133,127	9,449	815
	40,000 - 49,999	311	13,988	8,814	431	163,242	11,610	882
	50,000 - 59,999	248	13,573	7,864	327	144,661	10,293	872
	60,000 - 74,999	274	18,354	8,667	400	160,802	11,442	1,196
	75,000 - 99,999	281	24,209	7,721	399	172,924	12,308	1,585
	100,000 & over	436	104,082	20,339	574	560,894	39,959	7,005
	Total	5,706	\$217,167	\$149,798	\$5,222	\$2,557,907	\$181,571	\$13,894

Maine	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	494	\$857	\$4,515	\$189	\$29,179	\$1,973	\$22
	\$ 5,000 - 9,999	159	1,136	1,627	87	7,395	489	32
	10,000 - 19,999	118	1,727	1,351	66	5,971	391	64
	20,000 - 29,999	54	1,357	871	33	7,765	536	58
	30,000 - 39,999	38	1,299	540	32	2,880	193	62
	40,000 - 49,999	27	1,167	429	17	2,817	192	61
	50,000 - 59,999	25	1,368	423	16	5,131	358	73
	60,000 - 74,999	31	2,076	526	26	3,037	207	105
	75,000 - 99,999	23	1,959	701	24	5,297	370	109
	100,000 & over	60	17,907	1,371	50	29,128	2,072	1,210
	Total	1,029	\$30,854	\$12,354	\$539	\$98,601	\$6,780	\$1,797

Maryland	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	1,549	\$2,074	\$25,203	\$666	\$261,506	\$18,302	\$72
	\$ 5,000 - 9,999	433	3,178	6,715	246	53,202	3,698	119
	10,000 - 19,999	495	7,207	7,847	338	61,589	4,268	325
	20,000 - 29,999	323	7,983	6,304	294	65,147	4,569	401
	30,000 - 39,999	218	7,523	4,218	207	37,780	2,649	411
	40,000 - 49,999	160	7,148	4,231	175	35,494	2,494	393
	50,000 - 59,999	124	6,786	2,496	141	26,729	1,886	400
	60,000 - 74,999	143	9,582	3,242	183	47,073	3,335	582
	75,000 - 99,999	122	10,495	3,210	114	45,682	3,245	650
	100,000 & over	339	114,843	12,707	441	259,110	18,453	7,729
	Total	3,906	\$176,819	\$76,173	\$2,805	\$893,312	\$62,900	\$11,083

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

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

(Dollar Data in Thousands)

Income Class*	Number	New York Income	Before Proration				Tax Before Credits	Tax Liability
			Deduction	Dependent Exemptions	Taxable Income	Tax Before Credits		
Under \$ 5,000	3,579	\$5,810	\$45,721	\$1,277	\$528,325	\$36,940	\$187	
\$ 5,000 - 9,999	1,229	8,828	16,425	558	134,628	9,312	326	
10,000 - 19,999	1,378	20,072	17,850	747	168,235	11,623	839	
20,000 - 29,999	815	20,093	12,616	621	126,341	8,770	966	
30,000 - 39,999	609	21,178	10,047	521	81,420	5,620	1,067	
40,000 - 49,999	477	21,362	8,723	458	72,449	5,026	1,135	
50,000 - 59,999	314	17,171	5,815	308	80,338	5,648	972	
60,000 - 74,999	325	21,771	6,668	326	86,777	6,113	1,275	
75,000 - 99,999	314	26,865	6,702	297	78,364	5,525	1,600	
100,000 & over	598	171,617	15,473	611	412,473	29,372	11,525	
Total	9,638	\$334,767	\$146,040	\$5,724	\$1,769,350	\$123,950	\$19,891	

Income Class*	Number	New York Income	Before Proration				Tax Before Credits	Tax Liability
			Deduction	Dependent Exemptions	Taxable Income	Tax Before Credits		
Under \$ 5,000	748	\$1,181	\$8,554	\$296	\$161,603	\$11,388	\$35	
\$ 5,000 - 9,999	251	1,811	3,095	140	28,778	1,995	64	
10,000 - 19,999	260	3,808	3,743	141	44,681	3,115	164	
20,000 - 29,999	146	3,585	2,922	117	43,234	3,043	182	
30,000 - 39,999	94	3,234	1,669	89	22,879	1,610	180	
40,000 - 49,999	84	3,761	1,695	125	27,522	1,949	225	
50,000 - 59,999	67	3,651	1,388	63	30,224	2,146	219	
60,000 - 74,999	49	3,259	1,173	64	53,772	3,828	211	
75,000 - 99,999	52	4,537	2,371	51	31,882	2,268	289	
100,000 & over	84	20,889	4,203	74	115,363	8,218	1,397	
Total	1,835	\$49,715	\$30,813	\$1,161	\$559,938	\$39,559	\$2,967	

Income Class*	Number	New York Income	Before Proration				Tax Before Credits	Tax Liability
			Deduction	Dependent Exemptions	Taxable Income	Tax Before Credits		
Under \$ 5,000	491	\$677	\$13,597	\$209	\$140,360	\$9,924	\$25	
\$ 5,000 - 9,999	150	1,066	5,536	100	57,184	4,049	50	
10,000 - 19,999	155	2,236	4,083	147	63,558	4,491	103	
20,000 - 29,999	72	1,758	1,193	75	27,654	1,957	96	
30,000 - 39,999	53	1,868	1,012	73	20,396	1,445	111	
40,000 - 49,999	46	2,099	1,373	60	22,813	1,620	127	
50,000 - 59,999	34	1,876	679	35	21,726	1,545	119	
60,000 - 74,999	39	2,589	893	48	17,575	1,247	159	
75,000 - 99,999	24	2,070	910	14	20,555	1,462	133	
100,000 & over	43	11,977	2,086	51	45,450	3,238	803	
Total	1,107	\$28,216	\$31,362	\$812	\$437,269	\$30,977	\$1,726	

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

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

(Dollar Data in Thousands)

Missouri	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	473	\$746	\$5,687	\$234	\$67,121	\$4,685	\$25
	\$ 5,000 - 9,999	127	901	1,549	61	13,982	970	34
	10,000 - 19,999	156	2,218	2,503	121	39,216	2,756	100
	20,000 - 29,999	84	2,067	2,289	73	20,244	1,422	107
	30,000 - 39,999	67	2,335	1,141	88	21,684	1,532	134
	40,000 - 49,999	49	2,196	1,033	67	14,175	1,003	132
	50,000 - 59,999	33	1,793	631	45	9,181	649	110
	60,000 - 74,999	39	2,631	1,168	56	17,827	1,267	169
	75,000 - 99,999	35	2,921	3,274	57	26,464	1,880	183
	100,000 & over	41	8,960	2,049	45	56,304	4,010	589
	Total	1,104	\$26,768	\$21,323	\$847	\$286,199	\$20,174	\$1,583

New Hampshire	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	603	\$930	\$7,241	\$259	\$78,098	\$5,420	\$31
	\$ 5,000 - 9,999	208	1,518	2,654	106	20,255	1,389	52
	10,000 - 19,999	204	2,878	2,618	96	35,084	2,444	120
	20,000 - 29,999	128	3,160	1,752	81	13,039	886	147
	30,000 - 39,999	61	2,128	1,124	38	5,942	405	104
	40,000 - 49,999	55	2,468	894	52	8,107	558	120
	50,000 - 59,999	44	2,414	702	52	5,053	346	128
	60,000 - 74,999	39	2,610	659	21	6,171	430	150
	75,000 - 99,999	43	3,691	1,462	35	11,282	797	224
	100,000 & over	56	16,801	1,027	44	50,948	3,629	1,143
	Total	1,441	\$38,598	\$20,135	\$784	\$233,980	\$16,304	\$2,218

New Jersey	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	28,131	\$52,333	\$276,120	\$10,887	\$1,532,846	\$103,460	\$1,272
	\$ 5,000 - 9,999	16,582	122,712	178,464	7,480	558,727	36,208	3,047
	10,000 - 19,999	27,279	405,234	313,143	16,981	959,263	60,805	11,840
	20,000 - 29,999	31,348	792,129	363,746	21,917	1,150,711	71,342	29,516
	30,000 - 39,999	34,536	1,205,881	421,713	25,748	1,541,310	97,086	52,816
	40,000 - 49,999	30,521	1,368,267	409,265	26,007	1,679,391	107,893	65,168
	50,000 - 59,999	24,620	1,348,815	363,392	24,443	1,615,684	105,382	67,008
	60,000 - 74,999	26,580	1,780,949	433,293	29,488	2,056,221	136,088	92,167
	75,000 - 99,999	24,759	2,127,639	451,407	30,029	2,492,145	168,737	115,505
	100,000 & over	38,883	8,780,562	881,727	53,813	11,207,082	795,242	566,971
	Total	283,239	\$17,984,521	\$4,092,270	\$246,793	\$24,793,381	\$1,682,243	\$1,005,310

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

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

(Dollar Data in Thousands)

Income Class*	Number	New York Income	Before Proration				Tax Liability
			Deduction	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	2,280	\$2,735	\$24,590	\$1,006	\$126,147	\$8,449	\$73
\$ 5,000 - 9,999	555	4,047	6,725	276	32,876	2,205	123
10,000 - 19,999	620	8,835	7,569	313	32,126	2,101	305
20,000 - 29,999	298	7,395	4,864	232	27,104	1,838	317
30,000 - 39,999	214	7,416	3,091	184	34,713	2,412	374
40,000 - 49,999	170	7,560	3,361	165	23,882	1,655	403
50,000 - 59,999	128	7,029	2,167	135	22,651	1,582	399
60,000 - 74,999	126	8,465	2,517	142	25,660	1,798	484
75,000 - 99,999	107	9,130	2,221	124	22,974	1,619	535
100,000 & over	220	63,202	5,131	205	124,026	8,831	4,269
Total	4,718	\$125,813	\$62,235	\$2,782	\$472,158	\$32,490	\$7,283

Income Class*	Number	New York Income	Before Proration				Tax Liability
			Deduction	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	1,265	\$1,904	\$16,730	\$515	\$275,647	\$19,398	\$63
\$ 5,000 - 9,999	348	2,564	7,393	187	54,954	3,836	92
10,000 - 19,999	382	5,436	5,578	234	71,496	4,998	232
20,000 - 29,999	180	4,409	3,603	139	44,657	3,136	217
30,000 - 39,999	162	5,657	3,643	222	38,212	2,693	320
40,000 - 49,999	103	4,620	1,867	119	36,941	2,613	269
50,000 - 59,999	90	4,951	3,410	133	56,626	4,025	301
60,000 - 74,999	81	5,413	1,728	94	20,671	1,461	333
75,000 - 99,999	66	5,643	2,420	77	23,256	1,651	352
100,000 & over	103	29,340	5,451	101	132,893	9,466	1,990
Total	2,780	\$69,938	\$51,824	\$1,822	\$755,353	\$53,277	\$4,169

Income Class*	Number	New York Income	Before Proration				Tax Liability
			Deduction	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	7,413	\$13,112	\$67,161	\$2,997	\$461,529	\$31,530	\$273
\$ 5,000 - 9,999	3,256	23,746	34,733	1,714	139,255	9,219	544
10,000 - 19,999	5,248	77,992	58,620	3,850	207,468	13,281	2,057
20,000 - 29,999	4,763	118,590	55,994	4,425	194,687	12,095	4,044
30,000 - 39,999	4,241	148,077	52,249	4,592	216,283	13,624	6,017
40,000 - 49,999	3,289	146,721	43,663	3,863	201,117	12,902	6,593
50,000 - 59,999	2,220	121,341	31,232	2,760	166,021	10,886	5,877
60,000 - 74,999	1,930	128,903	29,587	2,424	179,900	12,017	6,630
75,000 - 99,999	1,357	115,422	23,174	1,723	189,330	12,997	6,371
100,000 & over	1,411	304,046	35,904	1,760	626,689	44,533	19,491
Total	35,128	\$1,197,949	\$432,318	\$30,108	\$2,582,280	\$173,084	\$57,897

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

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

(Dollar Data in Thousands)

Income Class*	Number	New York Income	Before Proration				Tax Before Credits	Tax Liability
			Deduction	Dependent Exemptions	Taxable Income			
Under \$ 5,000	489	\$768	\$4,802	\$144	\$60,215	\$4,196	\$21	
\$ 5,000 - 9,999	156	1,139	1,785	85	8,595	575	38	
10,000 - 19,999	137	2,001	1,965	82	16,610	1,151	79	
20,000 - 29,999	89	2,184	1,357	55	7,955	539	105	
30,000 - 39,999	54	1,839	770	50	7,892	547	89	
40,000 - 49,999	50	2,276	791	52	5,832	398	119	
50,000 - 59,999	28	1,546	596	13	4,674	326	83	
60,000 - 74,999	26	1,716	494	23	3,458	239	89	
75,000 - 99,999	22	1,909	431	19	8,771	618	110	
100,000 & over	52	13,562	1,316	40	26,694	1,899	883	
Total	1,103	\$28,940	\$14,307	\$563	\$150,696	\$10,489	\$1,617	

Income Class*	Number	New York Income	Before Proration				Tax Before Credits	Tax Liability
			Deduction	Dependent Exemptions	Taxable Income			
Under \$ 5,000	917	\$1,298	\$9,564	\$367	\$75,825	\$5,204	\$34	
\$ 5,000 - 9,999	244	1,755	2,789	104	9,822	643	46	
10,000 - 19,999	284	4,033	3,635	147	17,852	1,194	134	
20,000 - 29,999	126	3,072	2,078	73	12,193	829	125	
30,000 - 39,999	83	2,879	1,246	47	6,250	414	131	
40,000 - 49,999	56	2,508	1,636	44	8,219	567	128	
50,000 - 59,999	20	1,084	329	17	1,754	118	58	
60,000 - 74,999	40	2,712	2,119	28	11,587	814	151	
75,000 - 99,999	35	3,013	711	23	8,819	622	180	
100,000 & over	73	25,721	1,849	34	47,638	3,392	1,751	
Total	1,878	\$48,074	\$25,957	\$884	\$199,960	\$13,797	\$2,738	

Income Class*	Number	New York Income	Before Proration				Tax Before Credits	Tax Liability
			Deduction	Dependent Exemptions	Taxable Income			
Under \$ 5,000	445	\$655	\$8,667	\$222	\$102,703	\$7,219	\$22	
\$ 5,000 - 9,999	157	1,140	2,069	89	14,200	974	38	
10,000 - 19,999	175	2,567	2,415	137	26,041	1,805	103	
20,000 - 29,999	96	2,345	1,638	75	24,077	1,688	114	
30,000 - 39,999	72	2,471	1,715	75	23,995	1,690	126	
40,000 - 49,999	45	1,993	996	52	23,566	1,672	116	
50,000 - 59,999	39	2,131	727	46	13,826	978	127	
60,000 - 74,999	30	2,030	549	35	18,409	1,307	126	
75,000 - 99,999	19	1,678	428	18	5,869	415	97	
100,000 & over	46	9,225	1,101	32	32,478	2,314	612	
Total	1,124	\$26,235	\$20,306	\$780	\$285,165	\$20,062	\$1,479	

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

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

(Dollar Data in Thousands)

Texas	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	1,479	\$1,811	\$31,678	\$680	\$273,358	\$19,169	\$65
	\$ 5,000 - 9,999	503	3,637	20,186	279	84,448	5,910	138
	10,000 - 19,999	587	8,562	16,008	391	112,575	7,887	369
	20,000 - 29,999	300	7,490	6,872	307	82,658	5,823	396
	30,000 - 39,999	280	9,743	6,048	319	67,189	4,743	563
	40,000 - 49,999	206	9,303	4,868	248	59,930	4,243	558
	50,000 - 59,999	172	9,420	4,002	228	52,648	3,734	570
	60,000 - 74,999	208	14,019	4,883	250	93,519	6,643	888
	75,000 - 99,999	183	15,780	5,156	251	111,495	7,930	1,002
	100,000 & over	265	133,856	9,530	308	246,552	17,561	5,132
	Total	4,183	\$213,620	\$109,230	\$3,261	\$1,184,373	\$83,642	\$9,681

Vermont	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	1,185	\$2,058	\$10,996	\$458	\$50,378	\$3,324	\$50
	\$ 5,000 - 9,999	406	2,943	4,081	223	14,476	931	75
	10,000 - 19,999	527	7,714	6,074	381	19,645	1,237	225
	20,000 - 29,999	403	9,969	4,669	355	16,417	1,017	384
	30,000 - 39,999	311	10,856	3,718	292	16,673	1,058	478
	40,000 - 49,999	241	10,741	3,169	237	13,655	867	507
	50,000 - 59,999	137	7,529	2,008	120	9,905	650	381
	60,000 - 74,999	109	7,234	1,589	110	12,238	828	387
	75,000 - 99,999	87	7,409	1,970	100	13,014	899	422
	100,000 & over	129	29,983	3,334	126	50,881	3,616	1,932
	Total	3,535	\$96,435	\$41,607	\$2,402	\$217,283	\$14,425	\$4,842

Virginia	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	2,539	\$2,516	\$27,895	\$1,199	\$233,872	\$16,058	\$82
	\$ 5,000 - 9,999	547	3,946	7,098	261	43,750	2,984	142
	10,000 - 19,999	688	10,140	9,452	375	63,911	4,380	419
	20,000 - 29,999	443	10,854	7,867	400	69,067	4,816	547
	30,000 - 39,999	291	10,172	5,395	300	55,587	3,906	564
	40,000 - 49,999	232	10,336	4,238	220	54,046	3,801	577
	50,000 - 59,999	191	10,417	4,379	210	50,544	3,572	617
	60,000 - 74,999	184	12,252	4,015	201	52,245	3,698	748
	75,000 - 99,999	169	14,439	3,811	181	76,336	5,415	885
	100,000 & over	327	99,374	14,691	388	234,451	16,699	6,646
	Total	5,611	\$184,446	\$88,841	\$3,735	\$933,809	\$65,330	\$11,226

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

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

(Dollar Data in Thousands)

Washington	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	596	\$727	\$6,874	\$202	\$61,904	\$4,266	\$26
	\$ 5,000 - 9,999	160	1,158	2,418	85	20,752	1,443	43
	10,000 - 19,999	185	2,571	3,138	104	41,298	2,894	102
	20,000 - 29,999	93	2,286	1,462	54	11,541	799	106
	30,000 - 39,999	57	1,975	1,155	68	16,439	1,161	109
	40,000 - 49,999	54	2,404	1,200	55	13,460	948	137
	50,000 - 59,999	36	1,958	674	27	8,138	574	119
	60,000 - 74,999	40	2,679	904	47	18,968	1,344	164
	75,000 - 99,999	43	3,709	1,020	43	24,739	1,759	238
	100,000 & over	63	18,146	2,055	57	57,539	4,099	1,225
	Total	1,327	\$37,612	\$20,900	\$741	\$274,779	\$19,286	\$2,269

District of Columbia	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	417	\$462	\$9,573	\$87	\$95,410	\$6,726	\$17
	\$ 5,000 - 9,999	115	844	5,365	48	32,324	2,280	36
	10,000 - 19,999	163	2,457	2,662	78	40,613	2,865	118
	20,000 - 29,999	101	2,472	2,683	77	27,623	1,958	143
	30,000 - 39,999	66	2,283	1,309	34	33,333	2,365	132
	40,000 - 49,999	47	2,154	1,620	37	26,912	1,910	129
	50,000 - 59,999	33	1,814	1,506	28	23,001	1,637	115
	60,000 - 74,999	48	3,271	1,392	25	15,253	1,084	205
	75,000 - 99,999	41	3,554	1,586	32	18,767	1,332	215
	100,000 & over	200	64,665	6,497	224	161,614	11,511	4,380
	Total	1,231	\$83,977	\$34,192	\$670	\$474,849	\$33,670	\$5,491

All Other States	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	4,602	\$6,571	\$51,700	\$1,868	\$585,034	\$40,689	\$195
	\$ 5,000 - 9,999	1,402	10,042	19,997	727	155,261	10,731	334
	10,000 - 19,999	1,361	19,502	21,005	850	161,339	11,120	773
	20,000 - 29,999	727	17,833	17,299	608	146,921	10,255	847
	30,000 - 39,999	490	16,988	17,112	493	115,957	8,139	887
	40,000 - 49,999	392	17,553	9,320	425	108,756	7,656	961
	50,000 - 59,999	234	12,862	4,515	197	55,827	3,932	739
	60,000 - 74,999	262	17,458	7,433	233	85,218	6,022	1,011
	75,000 - 99,999	245	21,175	6,847	227	107,140	7,600	1,297
	100,000 & over	399	116,166	25,263	280	442,006	31,484	7,438
	Total	10,114	\$256,150	\$180,491	\$5,908	\$1,963,459	\$137,628	\$14,482

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

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

(Dollar Data in Thousands)

Canada	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	581	\$642	\$1,844	\$49	\$12,138	\$835	\$8
	\$ 5,000 - 9,999	177	1,303	1,285	46	3,931	270	13
	10,000 - 19,999	285	4,174	2,318	173	13,483	911	100
	20,000 - 29,999	227	5,682	2,048	166	15,591	1,047	205
	30,000 - 39,999	179	6,326	1,503	163	10,933	725	286
	40,000 - 49,999	106	4,715	973	84	6,593	436	237
	50,000 - 59,999	69	3,756	670	50	4,687	313	204
	60,000 - 74,999	65	4,313	632	88	10,315	715	246
	75,000 - 99,999	51	4,380	507	48	5,878	406	268
	100,000 & over	68	15,591	848	61	26,941	1,917	1,043
	Total	1,808	\$50,883	\$12,630	\$928	\$110,492	\$7,576	\$2,609

United Kingdom	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	146	\$105	\$741	\$35	\$9,448	\$663	\$4
	\$ 5,000 - 9,999	45	338	474	33	5,736	404	11
	10,000 - 19,999	61	878	652	51	11,583	818	43
	20,000 - 29,999	41	1,028	496	26	8,422	592	54
	30,000 - 39,999	27	946	296	19	8,839	625	56
	40,000 - 49,999	21	960	214	7	13,899	986	58
	50,000 - 59,999	11	581	122	17	2,701	190	35
	60,000 - 74,999	18	1,252	201	15	2,731	191	75
	75,000 - 99,999	16	1,408	203	15	7,216	512	89
	100,000 & over	69	14,627	808	69	44,415	3,162	1,000
	Total	455	\$22,123	\$4,207	\$287	\$114,988	\$8,144	\$1,426

Germany	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	96	\$79	\$387	\$11	\$2,299	\$157	\$1
	\$ 5,000 - 9,999	22	158	145	2	134	8	2
	10,000 - 19,999	24	364	185	1	861	57	11
	20,000 - 29,999	12	291	98	2	495	32	11
	30,000 - 39,999	14	486	135	5	663	44	23
	40,000 - 49,999	11	497	143	6	942	65	26
	50,000 - 59,999	10	561	86	2	493	32	31
	60,000 - 74,999	11	741	102	10	677	45	42
	75,000 - 99,999	12	1,050	86	3	1,100	75	66
	100,000 & over	22	4,342	231	10	13,735	978	295
	Total	234	\$8,568	\$1,600	\$52	\$21,400	\$1,492	\$509

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

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

(Dollar Data in Thousands)

Japan	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	107	\$61	\$322	\$16	\$2,223	\$153	\$2
	\$ 5,000 - 9,999	14	101	140	14	2,762	196	5
	10,000 - 19,999	29	409	300	21	5,423	382	20
	20,000 - 29,999	13	320	163	10	3,745	264	16
	30,000 - 39,999	6	202	73	7	988	69	10
	40,000 - 49,999	9	406	97	3	863	59	23
	50,000 - 59,999	3	158	47	3	1,882	133	8
	60,000 - 74,999	10	673	91	6	998	69	41
	75,000 - 99,999	6	558	95	5	938	65	35
	100,000 & over	17	4,441	276	18	8,532	607	303
	Total	214	\$7,329	\$1,605	\$103	\$28,353	\$1,998	\$462

All Other Countries	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	1,413	\$1,348	\$8,220	\$290	\$81,213	\$5,655	\$26
	\$ 5,000 - 9,999	397	2,877	3,710	166	42,508	2,990	81
	10,000 - 19,999	498	7,163	5,423	323	58,529	4,085	257
	20,000 - 29,999	276	6,889	3,337	204	40,635	2,837	315
	30,000 - 39,999	176	6,165	1,984	124	34,231	2,396	323
	40,000 - 49,999	144	6,433	1,748	95	21,112	1,471	355
	50,000 - 59,999	102	5,585	1,287	73	20,850	1,462	309
	60,000 - 74,999	136	9,149	1,825	129	37,117	2,616	534
	75,000 - 99,999	135	11,702	1,682	102	30,795	2,171	733
	100,000 & over	444	135,648	6,920	444	263,260	18,745	9,281
	Total	3,721	\$192,959	\$36,136	\$1,950	\$630,250	\$44,428	\$12,214

Residence Unknown	Income Class*	Number	New York Income	Before Proration			Tax Before Credits	Tax Liability
				Deduction	Dependent Exemptions	Taxable Income		
	Under \$ 5,000	11,831	\$16,094	\$74,720	\$2,391	\$516,429	\$35,536	\$237
	\$ 5,000 - 9,999	4,372	31,924	40,865	1,132	142,310	9,540	527
	10,000 - 19,999	5,768	82,770	56,837	1,942	223,516	14,615	2,159
	20,000 - 29,999	3,267	81,223	36,809	1,530	163,943	10,715	3,098
	30,000 - 39,999	2,637	91,584	30,754	1,300	150,773	9,914	4,038
	40,000 - 49,999	1,963	87,625	26,289	1,132	169,570	11,457	4,255
	50,000 - 59,999	1,321	72,341	18,698	904	151,335	10,371	3,820
	60,000 - 74,999	1,475	98,919	20,515	974	146,625	9,983	5,468
	75,000 - 99,999	1,642	142,298	24,594	1,206	230,406	15,945	8,333
	100,000 & over	7,164	3,209,224	199,304	7,346	3,974,062	368,754	218,284
	Total	41,440	\$3,914,011	\$529,385	\$19,857	\$5,868,969	\$496,830	\$250,221

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



Part-Year Residents

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

- In 1996, part-year resident filers represented less than two percent of all personal income tax filers.
- Year-over-year, the number of filers identified as part-year residents increased by 1.43 percent to 153,322.
- New York-related adjusted gross income of part-year residents reached \$5 billion and liability equaled \$260.3 million in 1996.
- Sixty percent of all part-year filers reported New York-related income of less than \$20,000.

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

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

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

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

Table 9: Total Income and Tax Liability of Part-Year Residents in 1995 and 1996
(Dollar Data in Thousands)

Item	1995	1996	Change	
			Number	Percent
All Returns				
Number	151,165	153,322	2,157	1.43%
Total Income*	\$4,454,010	\$5,046,837	\$592,827	13.31%
Tax Liability**	\$240,280	\$260,338	\$20,058	8.35%
Taxable Returns				
Number	128,273	127,055	(1,218)	(0.95)%
Total Income*	\$4,356,484	\$4,914,451	\$557,967	12.81%
Tax Liability**	\$240,819	\$261,813	\$20,994	8.72%
Nontaxable Returns				
Number	22,892	26,267	3,375	14.74%
Total Income*	\$97,526	\$132,386	\$34,860	35.74%
Tax Liability**	(\$529)	(\$1,475)	(\$946)	178.83%

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

** Includes refundable tax credits.

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

Income Class*	Number	New York Income	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits*	
Under \$ 5,000	33,892	\$76,455	\$227,228	\$5,020	\$372,245	\$22,063	\$724
\$ 5,000 - 9,999	25,391	187,005	216,774	6,604	331,155	18,837	2,913
10,000 - 19,999	32,915	479,498	309,105	12,902	723,819	42,335	14,165
20,000 - 29,999	19,288	473,720	195,851	9,215	654,198	40,033	19,181
30,000 - 39,999	11,459	397,067	128,776	6,529	530,199	33,550	18,214
40,000 - 49,999	7,841	350,096	96,187	5,049	459,549	29,770	17,220
50,000 - 59,999	5,246	287,111	67,749	3,609	364,135	24,008	14,830
60,000 - 74,999	5,149	344,795	70,688	3,799	436,947	29,299	18,600
75,000 - 99,999	4,700	404,985	72,563	3,602	515,469	35,308	22,737
100,000 and over	7,441	2,046,105	170,457	6,258	2,487,179	233,459	131,755
Total	153,322	\$5,046,837	\$1,555,378	\$62,586	\$6,874,895	\$508,662	\$260,338

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



Data Sources

The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 1996 New York State income tax returns. These returns were processed during calendar year 1997. The full-year resident data were drawn from the three resident tax forms: IT-100, IT-200 and IT-201. Nonresident and part-year resident filers generally file the IT-203 income tax return. A sample of each resident, part-year and nonresident tax return for 1996 appears in the Appendix.

Tax Liability and Collections

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



Appendix: New York State Personal Income Tax Returns — 1996

Resident Fast Form Income Tax Return

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



IT-100



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

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

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

- (B) Can you be claimed** as a dependent on another taxpayer's federal return? ... Yes No
- (C) Were you a resident of the city of New York** for all of 1996? ... Yes No
- (D) Were you a resident of the city of Yonkers** for all of 1996? ... Yes No

1	Number of federal exemptions (1040EZ filers - enter "1" if single, "2" if married; 1040A filers - copy from line 6d. We will figure your New York State dependent exemptions for you.)	[] []
2	Wages, salaries, tips, etc. (1040EZ filers - copy from line 1; 1040A filers - copy from line 7)	[][][]-[][][]-[][][][]
3	Taxable interest income (1040EZ filers - copy from line 2; 1040A filers - copy from line 8a)	[][][]-[][][]-[][][][]
4	Interest income on U.S. government bonds included on line 3 above	[][][]-[][][]-[][][][]
5	Dividends (1040EZ filers - enter "0"; 1040A filers - copy from line 9)	[][][]-[][][]-[][][][]
6	Unemployment compensation (1040EZ filers - copy from line 3; 1040A filers - copy from line 12)	[][][]-[][][]-[][][][]
7	Individual retirement arrangement (IRA) deduction (1040EZ filers - enter "0"; 1040A filers - copy from line 15c)	[][][]-[][][]-[][][][]
8	If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other	[][][]-[][][]-[][][][] 00
9	If you want to contribute to the Lake Placid Olympic Fund, enter \$2 (\$4 if your spouse also wants to contribute and you are filing jointly. See instructions)	[][][]-[][][]-[][][][] 00
10	If you want to give a Gift for Breast Cancer Research and Education, enter amount - \$5, \$10, \$20, other (see instructions)	[][][]-[][][]-[][][][] 00
11	Amount of federal earned income credit (see instructions and complete the back of this form)	[][][]-[][][]-[][][][]
12	Amount of federal child and dependent care credit (see instructions and complete the back of this form)	[][][]-[][][]-[][][][]

Information from your wage and tax statement(s)

13	New York State tax withheld	[][][]-[][][]-[][][][]
14	City of New York tax withheld	[][][]-[][][]-[][][][]
15	City of Yonkers tax withheld	[][][]-[][][]-[][][][]

For office use only

[][][]-[][][]-[][][][]

Sign Your Return Here	Your signature	Date	Spouse's signature (if joint return)	Daytime phone number (optional) ()
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Claim for Earned Income Credit for IT-100 Filers

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

You must have claimed the federal earned income credit for 1996 in order to claim the 1996 New York State earned income credit.

1 Did you claim qualifying children on your 1996 federal Schedule EIC? Yes No
 If **No**, go directly to question number 2.

If **Yes**, fill in the following for the same children claimed on federal Schedule EIC.

Child	Last name, first name and middle initial	Relationship	Number of months lived with you	Person with * disability	Social security number	Year of birth
1				• <input type="checkbox"/>	• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>	• 19 <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>
2				• <input type="checkbox"/>	• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>	• 19 <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>

* Place an **X** in this box **only** if you checked **Yes** on your 1996 federal Schedule EIC, line 3b.

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

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

4 Are you having the IRS figure the credit for you? If Yes, write **EIC** in the area at the left of line 11 on the front of this form Yes No

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

1 Persons or organizations who provided the care.

1	(A) Care provider's last name, first name and middle initial	(B) Address	(C) Identifying number (SSN or EIN)	(D) Amount paid (see instructions)
1			• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>	• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>
2			• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>	• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>
3			• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>	• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>
4			• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>	• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>

2 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 1. Simply check the box at the right and go on to line 3.

1	Last name, first name and middle initial	Person with * disability	Social security number	Year of birth
1		• <input type="checkbox"/>	• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>	• 19 <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>
2		• <input type="checkbox"/>	• <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>	• 19 <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black; vertical-align: middle;" type="text"/>

* See instructions.

3 **Qualified expenses** (see instructions) Dollars Cents
3

4 Enter your earned income 4

5 If your filing status is **2** Married Filing Joint Return, enter your spouse's earned income (see instructions) 5

6 Enter the total amount of dependent care benefits you received (from your federal Form(s) W-2, box 10) 6

Reminders — If you are claiming the earned income credit and/or the child and dependent care credit, complete the appropriate section(s) above; do **not** complete Form IT-215, *Claim for Earned Income Credit*, or Form IT-216, *Claim for Child and Dependent Care Credit*. It is unnecessary and may slow down the processing of your return. Also, please remember to attach your 1996 wage and tax statement(s) as explained in Step 6 of the instructions.

Resident Income Tax Return



IT-200

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

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For office use only

Attach label, or print or type	This is a scannable form; please file this original return with the Tax Department.			Your social security number					
	Last name		First name and middle initial (if joint return, enter both names)						
	Mailing address (number and street or rural route)				Apartment number		Spouse's social security number		
	City, village or post office		State		ZIP code		NY State county of residence		
	In the space below, print or type your permanent home address within New York State if it is not the same as your mailing address above (see instructions, page 13).						School district name		
Permanent home address (number and street or rural route)				Apartment number		School district code number			
City, village or post office		State NY		ZIP code		If taxpayer is deceased, enter first name and date of death.			

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

- ① Single
- ② Married filing joint return (enter spouse's social security number above)
- ③ Married filing separate return (enter spouse's social security number above)
- ④ Head of household (with qualifying person)
- ⑤ Qualifying widow(er) with dependent child

(B) Did you itemize your deductions on your 1996 federal income tax return? ... Yes No

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

(D) If you do not need forms mailed to you next year, mark an "X" in the box (see instructions) ...

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

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	Dollars	Cents
1 Wages, salaries, tips, etc.	1	
2 Taxable interest income	2	
3 Dividend income	3	
4 Taxable refunds, credits or offsets of state and local income taxes (also enter on line 12 below)	4	
5 Unemployment compensation	5	
6 Add lines 1 through 5	6	
7 Individual retirement arrangement (IRA) deduction (see instructions, page 9)	7	
8 Subtract line 7 from line 6. This is your federal adjusted gross income	8	
9 Public employee contributions (see instr., page 9) Identify: <input type="text"/>	9	
10 Flexible benefits program (IRC 125 amount) (see instr., page 9) Identify: <input type="text"/>	10	
11 Add lines 8, 9 and 10	11	
12 Taxable refunds, credits or offsets of state and local income taxes from line 4 above	12	
13 Interest income on U.S. government bonds (see instructions, page 9)	13	
14 New York standard deduction (see instructions, page 9)	14	
15 Exemptions for dependents only (not the same as total federal exemptions; see instructions, page 10)	15	000 00
16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, see instructions for line 17, page 10)	16	
17 Subtract line 16 from line 11. This is your taxable income (if \$65,000 or more, stop; you must file Form IT-201)	17	

• Clip your check or money order to the front of this return.

		Dollars	Cents
18 Enter the amount from line 17 on the front page. This is your taxable income	18		
19 New York State tax on line 18 amount. (Use the State Tax Table, violet pages 35 through 42)	19		
20 New York State household credit (from table I, II, or III; see instructions, page 10)	20		
21 Subtract line 20 from line 19 (if line 20 is more than line 19, leave blank). This is the total of your New York State taxes.....	21		
22 City of New York resident tax on line 18 amount. (Use City Tax Table, white pages 43 through 50)	22		
23 City of New York household credit (see instructions, page 11)	23		
24 Subtract line 23 from line 22 (if line 23 is more than line 22, leave blank)	24		
25 City of New York nonresident earnings tax (attach Form NYC-203)	25		
26 City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 11)	26		
27 City of Yonkers nonresident earnings tax (attach Form Y-203)	27		
28 Add lines 24 through 27. This is the total of your city of New York and city of Yonkers taxes.....	28		
29 If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other (see instructions, page 12).....	29		00
30 If you want to contribute to the Lake Placid Olympic Fund, enter \$2 (\$4 if your spouse also wants to contribute and you are filing jointly. See instructions page 12)	30		00
31 If you want to give a Gift for Breast Cancer Research and Education, enter amount - \$5, \$10, \$20, other (see instructions, page 12)	31		00
32 Add lines 21, 28, 29, 30 and 31.....	32		
33 New York State child and dependent care credit (from Form IT-216; attach form)	33		
34 New York State earned income credit (from Form IT-215; attach form)	34		
35 Real property tax credit (from Form IT-214, line 17; attach form).....	35		
36 Total New York State tax withheld (staple wage and tax statements ; see instr., page 12)	36		
37 Total city of New York tax withheld (staple wage and tax statements ; see instr., page 12)	37		
38 Total city of Yonkers tax withheld (staple wage and tax statements ; see instr., page 12)	38		
39 Add lines 33 through 38	39		
40 If line 39 is more than line 32, subtract line 32 from line 39. This is the amount to be refunded to you	40		
41 If line 39 is less than line 32, subtract line 39 from line 32. This is the amount you owe (do not send cash; make your check or money order payable to New York State Income Tax ; write your social security number and 1996 income tax on it)	41		

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



Paid Preparer's Use Only	Preparer's signature	Date	Mark "X" if self-employed <input type="checkbox"/>	Sign Your Return Here	Your signature	
	Firm's name (or yours, if self-employed)	Preparer's social security number			Spouse's signature (if joint return)	
Address			Employer identification number	Date	Daytime phone number (optional) ()	

Resident Income Tax Return



IT-201

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

For the year January 1, 1996, through December 31, 1996, or fiscal tax year beginning

ending ,1996
,19

For office use only

Attach label, or print or type

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

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

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

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

Permanent home address (number and street or rural route) Apartment number School district name

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

NY

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

- (B) Did you itemize your deductions** on your 1996 federal income tax return? Yes No
- (C) Can you be claimed** as a dependent on another taxpayer's federal return? Yes No
- (D) If you do not need forms mailed** to you next year, mark an "X" in the box (see instructions)
- (E) Enter the number of exemptions** claimed from your federal return, line 6d

Federal Income and Adjustments

For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 14). Also, see instructions on page 14 for showing a loss.

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

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

New York Additions

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

19.					.	
20.					.	
21.					.	
22.					.	

New York Subtractions

- 23 Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above) ... **23.**
- 24 Pensions of NYS and local governments and the federal government (see page 17) ... **24.**
- 25 Taxable amount of social security benefits (from line 14 above) ... **25.**
- 26 Interest income on U.S. government bonds ... **26.**
- 27 Pension and annuity income exclusion ... **27.**
- 28 Other (see page 17) Identify:
- 29 Add lines 23 through 28
- 30 Subtract line 29 from line 22. This is your New York adjusted gross income (enter the line 30 amount on line 31 on the back page)

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

Clip your check or money order to the front of this return.

Tax Computation (see page 20)

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 20) or your itemized deduction (from Form IT-201-ATT, Part I, line 14; attach form). Mark an "X" in the appropriate box:
33 Subtract line 32 from line 31.
34 Exemptions for dependents only (not the same as total federal exemptions; see page 20)
35 Subtract line 34 from line 33. This is your taxable income
36 New York State tax on line 35 amount (If line 31 above is \$100,000 or less, use the NY State Tax Table on red pages 45 through 52. If line 31 is more than \$100,000, you must complete Tax Computation Worksheet 1 or 2 on page 20 to figure your tax.)

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

New York State Credits and Other Taxes (see page 21)

37 New York State household credit (from Table I, II or III, page 21)
38 Other New York State credits (from Form IT-201-ATT, line 21, attach form)
39 Add lines 37 and 38
40 Subtract line 39 from line 36 (if line 39 is more than line 36, leave blank)
41 Other New York State taxes (from Form IT-201-ATT, line 34; attach form)
42 Add lines 40 and 41. This is the total of your New York State taxes.

Table with columns for Dollars and Cents, rows 39-42 for credits and taxes.

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 53-60)
44 City of New York household credit (from Table IV, V or VI, page 22)
45 Subtract line 44 from line 43 (if line 44 is more than line 43, leave blank)
46 City of New York nonresident earnings tax (attach Form NYC-203)
47 Other city of New York taxes (from Form IT-201-ATT, line 39; attach form)
48 City of Yonkers resident income tax surcharge (see page 23)
49 City of Yonkers nonresident earnings tax (attach Form Y-203)
50 Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)
51 Add lines 45 through 50. This is the total of your city of New York and city of Yonkers taxes

See instructions on pages 21 through 23 for figuring city of New York and city of Yonkers taxes, credits and tax surcharges.

Table with columns for Dollars and Cents, rows 51-53 for city taxes and gifts.

Voluntary Gifts/Contributions (see page 23)

52 Return a Gift to Wildlife Lake Placid Olympic Fund Breast Cancer Research and Education Fund Total gifts/contributions
53 Add lines 42, 51 and 52. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions

Payments (see page 23)

54 NY State child and dependent care credit (from Form IT-216; attach form)
55 NY State earned income credit (from Form IT-215; attach form)
56 Real property tax credit (from Form IT-214, line 17; attach form)
57 Total NY State tax withheld (staple wage and tax statements)
58 Total city of NY tax withheld (staple wage and tax statements)
59 Total city of Yonkers tax withheld (staple wage and tax statements)
60 Total of estimated tax payments, and amount paid with extension Form IT-370
61 Add lines 54 through 60. This is the total of your payments

Staple your wage and tax statements at the top of the back of this return. See Step 7, page 26, for the proper assembly of your return and attachments.

Table with columns for Dollars and Cents, rows 61-63 for payments and refund.

Refund or Amount You Owe (see page 24)

If line 61 is more than line 53, figure your refund:

62 Subtract line 53 from line 61. This is the amount you overpaid
63 Amount of line 62 that you want refunded to you
64 Estimated tax only: Amount of line 62 that you want applied to your 1997 estimated tax. Do not include any amount that you claimed as a refund on line 63.

If line 61 is less than line 53, figure the amount you owe:

65 Subtract line 61 from line 53. This is the amount you owe. (Make check or money order payable to NY State Income Tax; write your social security number and 1996 Income Tax on it.)

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

Table with columns for Dollars and Cents, row 65 for amount owed.

66 Estimated tax penalty. Include this amount in line 65 or reduce the overpayment on line 62 (see page 25)

Sign your return below.

Signature lines for Preparer's signature, Your signature, Spouse's signature, and Address, with checkboxes for self-employed and Owe/Refund.

Nonresident and Part-Year Resident Income Tax Return

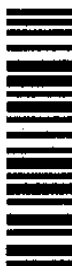
New York State • City of New York • City of Yonkers



IT-203

For the year January 1 through December 31, 1996, or fiscal tax year beginning 9/6 and ending

For office use only



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

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

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

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

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

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

City, village or post office State ZIP code and date of death New York State school district code number

If taxpayer is deceased, enter first name

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

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

- (B) Did you itemize your deductions on your 1996 federal income tax return? . . . Yes No
- (C) Can you be claimed as a dependent on another taxpayer's federal return? . . . Yes No
- (D) If you do not need forms mailed to you next year, check box (see page 10). . .
- (E) If you filed federal Form 1040A or 1040, enter the number of exemptions from line 6d; 1040EZ filers enter "0".

Enter federal amounts in the left-hand column and New York State amounts in the right-hand column. See instructions, page 11. Part-year residents - complete page 14 worksheet first.

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

Tax Computation	31	Enter the amount from line 30, Federal Amount column on the front page (this is your New York adjusted gross income)										
	32	Mark an "X" in the box and <input checked="" type="checkbox"/> Standard Deduction from instructions, page 21 enter the larger of your: OR <input type="checkbox"/> Itemized Deduction from Form IT-203-ATT, line 14										
	33	Subtract line 32 from line 31 (if line 32 is more than line 31, enter "0")										
	34	Dependent exemptions (from line c of Dependent Exemption Worksheet, instructions page 21)							0	0	0	0
	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 33 through 40. If line 31 is more than \$100,000, you must complete Tax Computation Worksheet I or II on page 21 of the instructions to figure your tax)										
	37	New York State household credit (from Table I, II or III, page 22 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 13 of Form IT-216; attach form; see page 22)										
	40	Subtract line 39 from line 38 (if line 39 is more than line 38, enter "0")										
Credits	41	Earned income credit (from Form IT-215; attach form; see page 22)										
	42	Subtract line 41 from line 40 (if line 41 is more than line 40, enter "0"). This is your base tax										
	43	Income percentage $\frac{\text{New York State amount from line 30}}{\text{Federal amount from line 30}} =$										Carry result to 4 decimal places
	44	Multiply line 42 by the decimal on line 43. This is your allocated New York State tax										
	45	Other New York State credits (from Form IT-203-ATT, Part II, line 21; attach form)										
	46	Subtract line 45 from line 44 (if line 45 is more than line 44, enter "0")										
	47	Net other New York State taxes (from Form IT-203-ATT, Part IV, line 38; attach form)										
	48	Add lines 46 and 47. This is the total of your New York State taxes										
Cities	49	City of New York nonresident earnings tax (attach Form NYC-203)									See instructions on page 23 for figuring city of New York and city of Yonkers taxes and surcharges.	
	50	Other city of New York taxes (from Form IT-203-ATT, line 43)										
	51	City of Yonkers nonresident earnings tax (attach Form Y-203)										
	52	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)										
	53	Add lines 49 through 52; this is the total of your city of New York and city of Yonkers taxes										
Gifts	54	Return a Gift to Wildlife <input checked="" type="checkbox"/>										
		Breast Cancer Research & Education Fund <input checked="" type="checkbox"/> Lake Placid Olympic Fund <input checked="" type="checkbox"/>										
55	Add lines 48, 53, and 54. This is the total of your New York State, New York City and Yonkers taxes, and gifts											
Payments	56	Part-year resident refundable child care credit (from Form IT-216, line 21)									Staple your wage and tax statements at the top of the back of this return. See Step 7, page 26 for further instructions on assembling your return.	
	57	Part-year resident refundable earned income credit (from Form IT-215, line 24)										
	58	Total NY State tax withheld (staple wage and tax statements; see instructions)										
	59	Total city of New York tax withheld (staple wage and tax statements; see instructions)										
	60	Total city of Yonkers tax withheld (staple wage and tax statements; see instructions)										
	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											
Refund	63	Amount overpaid - if line 62 is more than line 55, subtract line 55 from line 62 (also see lines 64 and 65)									Refund	
	64	Amount of line 63 to be refunded to you										
Owe	65	Amount of line 63 to be applied to your 1997 estimated tax (subtract line 64 from line 63)									Owe	
	66	Amount you owe - if line 62 is less than line 55, subtract line 62 from line 55 (do not send cash; make check or money order payable to NY State Income Tax; write your social security number and 1996 income tax on it)										
67	Estimated Tax penalty (will reduce line 63 or increase line 66 - see instructions, page 25)											

Part-year residents must complete item F; Nonresidents must complete item G. See instructions, page 25.

(F) Part-year residents: If you were a New York State resident for only part of the year, enter the date below and check the box (1, 2 or 3 to the right) which describes your situation on the last day of the tax year:

Enter date of last move (MM/DD/YY):

(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 1996? (If Yes, complete Schedule B of Form IT-203-ATT; attach Form IT-203-ATT to your return)

Yes No

Sign your return below

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) ()

Paid Preparer's Use Only	Preparer's signature	Date	Mark "X" if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed)	Preparer's social security number	
	Address		Employer identification number

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