

October 2000

New York Adjusted Gross Income and Tax Liability

*Analysis of 1997 State personal
income tax returns by place of
residence*

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Introduction

This annual study provides statistical information on 1997 New York State personal income tax returns that were timely filed during 1998. The data are from full-year resident, full-year nonresident, and part-year resident returns. The report categorizes returns as either taxable or nontaxable depending on the presence or absence of taxable income and income tax liability. Data presented include the distribution of New York adjusted gross income and tax liability by residence and the value of deductions, exemptions, and taxable income by income class.

Residents, Nonresidents, and Part-Year Residents

The resident classification represents tax returns filed by individuals living in New York during the entire year. The individual's New York State residence on December 31, 1997 is the basis for determining the county of residence for resident filers.

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

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

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

Comparison With Other OTPA Data

The statistics reported in this publication do not completely coincide with data presented in the *Analysis of 1997 Personal Income Tax Returns* (PIT) publication also prepared by the Office of Tax Policy Analysis (OTPA). This report tabulates information from all returns filed with the Tax Department for 1997. The data represent amounts accepted by the Department's tax return processing system and its tolerances. The information is collected prior to income tax exceptions manual review and may contain data entry errors. Analysts have attempted to adjust the most egregious mistakes.

In comparison, OTPA's *Analysis of 1997 Personal Income Tax Returns* data are derived from a statistically valid sample of approximately 118,000 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 1997 filing universe.

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

Findings

All Filers Summary

In 1998, the Department received 8.2 million timely filed New York State personal income tax returns for the 1997 liability year. This value compares to the 8.07 million filed for the 1996 liability year (an increase of 1.6 percent). These filers reported total New York adjusted gross income of \$456.8 billion. Aggregate tax liability for 1997 was \$16.9 billion, an increase of 3.7 percent from \$16.3 billion in 1996.

Some major findings include:

- Table 1 shows that 91 percent of all returns and 86 percent of all liability were from full-year residents of the State.
- The second largest share of New York adjusted gross income and tax liability belonged to full-year nonresidents. Their reported income from federal sources, including non-New York income, reached \$108.7 billion. Income tax liability increased to \$2.2 billion from \$1.9 billion in 1996.
- Part-year resident filers reported the smallest share — \$10 billion in income and \$281 million in tax liability.

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

(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
All Returns				
Number	7,485,602	549,382	158,842	8,193,826
Total Income*	\$338,046,455	\$108,724,107	\$9,993,805	\$456,764,367
Tax Liability**	\$14,477,885	\$2,172,478	\$280,854	\$16,931,217
Taxable Returns				
Number	5,301,005	480,016	132,446	5,913,467
Total Income*	\$322,347,492	\$96,539,099	\$9,615,257	\$428,501,848
Tax Liability**	\$14,783,913	\$2,172,498	\$282,485	\$17,238,896
Nontaxable Returns				
Number	2,184,597	69,366	26,396	2,280,359
Total Income*	\$15,698,962	\$12,185,008	\$378,548	\$28,262,518
Tax Liability**	(\$306,028)	(\$20)	(\$1,631)	(\$307,679)

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

** Includes refundable tax credits.

Full-Year Residents

The full-year resident returns of 7.49 million reported New York adjusted gross income (NYAGI) of \$338 billion and a tax of \$14.5 billion. Table 2 shows 58 percent of all returns had NYAGI of less than \$30,000. This group accounted for 16 percent of all income and 4 percent of liability. Taxpayers in the highest income group, with income in excess of \$100,000, accounted for 7 percent of all returns, 42 percent of New York adjusted gross income, and paid 58 percent of tax liability.

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

Income Class	Number	NYAGI*	Deduction	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$ 5,000	1,070,174	\$2,463,188	\$2,342,581	\$38	\$120,569	\$4,826	(\$27,389)
\$ 5,000 - 9,999	891,311	6,631,680	5,897,216	7,537	726,928	29,088	(90,985)
10,000 - 19,999	1,353,089	19,899,580	12,840,373	607,685	6,451,522	262,044	33,895
20,000 - 29,999	1,040,633	25,818,970	10,548,690	694,738	14,575,541	646,128	571,640
30,000 - 39,999	783,421	27,192,225	8,446,962	549,435	18,195,828	882,894	865,666
40,000 - 49,999	564,729	25,280,895	6,633,640	454,235	18,193,020	929,947	915,018
50,000 - 59,999	432,353	23,678,213	5,510,631	398,088	17,769,493	940,460	925,776
60,000 - 74,999	446,578	29,890,223	6,188,263	457,351	23,244,609	1,284,377	1,262,899
75,000 - 99,999	400,742	34,397,323	6,216,575	437,959	27,742,789	1,612,068	1,580,885
100,000 and over	502,572	142,794,157	11,980,765	532,886	130,280,506	8,802,278	8,440,482
Total	7,485,602	\$338,046,455	\$76,605,698	\$4,139,952	\$257,300,804	\$15,394,110	\$14,477,885

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

The effective tax rate, defined as tax liability as a percentage of New York adjusted gross income, equaled 4.28 percent for all resident filers in 1997. In other words, resident filers paid an average State income tax of \$4.28 for every one hundred dollars reported in adjusted gross income. The rate declined from 4.94 percent in 1994, 4.87 percent in 1995, and 4.57 percent in 1996.

Average effective tax rates ranged from less than zero for filers with under \$10,000 in income to 5.91 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 1995 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, 1996 and 1997**

Income Class	1994 Effective Tax Rate (%)	1995 Effective Tax Rate (%)	1996 Effective Tax Rate (%)	1997 Effective Tax Rate (%)
Under \$ 5,000	(0.25)	(0.40)	(0.99)	(1.11)
\$ 5,000 - 9,999	0.05	(0.20)	(1.20)	(1.37)
10,000 - 19,999	1.44	1.22	0.43	0.17
20,000 - 29,999	3.24	3.12	2.66	2.21
30,000 - 39,999	4.20	4.09	3.71	3.18
40,000 - 49,999	4.68	4.56	4.20	3.62
50,000 - 59,999	5.00	4.88	4.53	3.91
60,000 - 74,999	5.29	5.17	4.81	4.23
75,000 - 99,999	5.60	5.48	5.11	4.60
100,000 and over	6.77	6.56	6.18	5.91
Total Filers*	4.94	4.87	4.57	4.28

* The decline in the effective tax for all resident filers from 1994 through 1997 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, New York adjusted gross income, and tax by county and tax status. This edition continues to include the format change initiated in the report on 1994 taxes. This publication's format relies on the type of tax return filed as a primary basis for determining the filer's permanent place of residence. Thus individuals filing a resident tax return (IT-100, IT-200, or IT-201) having a non-New York State address are classified as New York State residents and placed in the "Residence Unknown" category for full-year residents. This outcome is possible because the Tax Department accepts

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

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

Table 5 provides average income and tax liability by county. The data indicates 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	393,431	\$10,175,915	\$277,702	243,245	\$8,918,120	\$311,584	150,186	\$1,257,795
Kings	817,683	24,535,212	801,083	517,380	22,097,765	861,203	300,303	2,437,447
Manhattan	681,480	61,466,012	3,309,566	501,575	60,040,455	3,338,764	179,905	1,425,557
Queens	809,298	24,990,337	845,547	543,074	22,906,223	888,092	266,224	2,084,115
Richmond	164,246	7,110,380	285,946	125,137	6,863,699	289,632	39,109	246,681
Total New York City	2,866,138	\$128,277,857	\$5,519,844	1,930,411	\$120,826,262	\$5,689,275	935,727	\$7,451,595
Albany	127,328	\$4,892,202	\$199,970	93,176	\$4,687,500	\$203,178	34,152	\$204,701
Allegany	17,105	458,198	13,344	10,939	413,990	14,257	6,166	44,208
Broome	84,503	2,745,646	101,191	57,646	2,574,026	104,055	26,857	171,620
Cattaraugus	32,215	887,669	26,981	21,063	806,944	28,618	11,152	80,725
Cayuga	31,859	948,777	30,755	22,010	877,278	32,300	9,849	71,499
Chautauqua	54,769	1,555,938	48,771	35,603	1,418,523	51,477	19,166	137,415
Chemung	36,463	1,173,848	41,913	24,802	1,095,391	43,367	11,661	78,457
Chenango	20,295	581,414	18,365	13,154	527,879	19,604	7,141	53,535
Clinton	29,961	919,038	30,864	20,528	852,964	32,187	9,433	66,074
Columbia	25,829	904,590	32,513	17,896	845,257	33,586	7,933	59,333
Cortland	18,905	553,623	17,793	12,993	511,150	18,799	5,912	42,473
Delaware	18,856	500,920	15,214	11,666	450,861	16,197	7,190	50,059
Dutchess	111,334	4,800,702	197,126	84,246	4,635,010	199,445	27,088	165,692
Erie	398,182	14,078,745	548,132	281,842	13,357,954	560,473	116,340	720,790
Essex	15,334	435,320	13,996	10,088	400,130	14,542	5,246	35,190
Franklin	17,123	476,926	14,853	10,781	431,523	15,950	6,342	45,403
Fulton	22,346	621,820	19,466	14,792	567,673	20,532	7,554	54,147
Genesee	26,245	797,744	26,612	18,747	747,292	27,634	7,498	50,452
Greene	18,225	544,311	18,504	12,267	505,348	19,162	5,958	38,963
Hamilton	2,521	62,627	1,874	1,603	56,843	1,951	918	5,784
Herkimer	26,209	697,760	20,584	17,249	632,075	22,035	8,960	65,685
Jefferson	36,220	1,029,709	32,980	23,691	941,045	34,816	12,529	88,664
Lewis	10,100	270,546	7,494	6,582	242,639	8,227	3,518	27,907
Livingston	25,368	822,878	28,684	18,376	776,657	29,648	6,992	46,221
Madison	27,200	925,839	33,308	19,164	867,428	34,644	8,036	58,411
Monroe	321,592	13,221,092	553,802	238,903	12,696,396	563,102	82,689	524,696
Montgomery	21,240	584,001	18,369	13,812	531,723	19,586	7,428	52,278
Nassau	620,508	39,626,620	1,924,847	474,930	38,701,119	1,935,469	145,578	925,501
Niagara	93,614	2,958,698	105,081	65,176	2,777,850	108,430	28,438	180,848
Oneida	95,194	2,904,728	101,343	64,060	2,702,920	105,221	31,134	201,808
Onondaga	190,951	7,276,392	290,715	139,037	6,944,870	296,749	51,914	331,522
Ontario	43,080	1,557,340	59,355	31,618	1,481,886	60,784	11,462	75,453
Orange	126,723	5,155,630	192,500	93,947	4,936,728	196,735	32,776	218,902
Orleans	16,643	496,643	15,998	11,556	459,597	16,788	5,087	37,047
Oswego	46,966	1,433,173	47,585	32,772	1,335,643	49,611	14,194	97,530
Otsego	23,692	719,100	24,347	15,526	661,737	25,547	8,166	57,363
Putnam	40,334	2,114,283	88,467	32,368	2,068,052	88,866	7,966	46,231

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

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Rensselaer	64,507	\$2,159,762	\$78,012	46,754	\$2,044,580	\$80,006	17,753	\$115,182
Rockland	119,748	6,461,191	268,534	91,594	6,271,884	271,388	28,154	189,307
St. Lawrence	38,362	1,091,683	34,531	24,560	996,408	36,734	13,802	95,275
Saratoga	85,242	3,390,385	136,401	64,576	3,261,551	138,418	20,666	128,834
Schenectady	65,439	2,364,324	92,686	46,738	2,245,187	94,605	18,701	119,137
Schoharie	12,095	347,977	11,038	8,108	320,909	11,578	3,987	27,068
Schuyler	7,340	203,426	6,212	4,880	186,181	6,559	2,460	17,245
Seneca	13,598	421,239	14,596	9,143	390,626	15,273	4,455	30,613
Steuben	39,444	1,228,167	42,269	25,991	1,134,624	44,199	13,453	93,543
Suffolk	606,100	30,062,800	1,312,854	464,486	29,122,235	1,325,566	141,614	940,565
Sullivan	27,874	857,665	29,194	17,961	783,296	30,622	9,913	74,369
Tioga	20,934	677,226	22,456	14,448	624,993	23,297	6,486	52,233
Tompkins	33,359	1,280,572	51,539	24,660	1,223,484	52,478	8,699	57,088
Ulster	71,100	2,421,499	89,920	49,980	2,284,513	92,141	21,120	136,985
Warren	27,457	922,554	34,599	18,519	864,331	35,590	8,938	58,224
Washington	23,541	672,355	20,150	15,773	613,857	21,318	7,768	58,498
Wayne	39,862	1,373,209	49,385	29,323	1,298,170	50,813	10,539	75,039
Westchester	400,796	32,080,223	1,618,714	306,791	31,431,946	1,627,095	94,005	648,277
Wyoming	16,848	491,356	15,142	11,760	452,585	16,068	5,088	38,771
Yates	9,532	267,081	8,254	6,111	241,588	8,820	3,421	25,493
NYS Unclassified +	5,248	168,904	6,405	3,257	155,255	6,609	1,991	13,648
Residence Unclassified ++	16,006	1,090,511	51,455	10,572	1,051,126	51,889	5,434	39,385
Total Other Counties	4,619,464	\$209,768,598	\$8,958,042	3,370,594	\$201,521,231	\$9,094,638	1,248,870	\$8,247,367
Grand Total	7,485,602	\$338,046,455	\$14,477,885	5,301,005	\$322,347,492	\$14,783,913	2,184,597	\$15,698,962

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

** Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

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

Bronx	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	50,176	\$123,418	\$120,831	\$0	\$2,587	\$104	(\$2,998)
	\$ 5,000 - 9,999	57,948	436,787	414,308	630	21,848	875	(13,393)
	10,000 - 19,999	91,046	1,339,557	895,271	67,325	376,960	15,241	(7,691)
	20,000 - 29,999	75,025	1,866,338	765,660	74,511	1,026,167	44,677	37,354
	30,000 - 39,999	49,342	1,699,093	521,417	45,896	1,131,781	54,760	53,377
	40,000 - 49,999	26,290	1,172,738	294,955	24,608	853,175	44,313	43,532
	50,000 - 59,999	16,515	900,663	197,508	16,144	687,011	37,279	36,671
	60,000 - 74,999	12,702	846,165	164,211	13,135	668,819	37,626	36,964
	75,000 - 99,999	8,594	732,061	124,037	9,364	598,659	34,992	34,285
	100,000 and over	5,793	1,059,095	114,270	5,996	938,829	62,374	59,601
	Total	393,431	\$10,175,915	\$3,612,469	\$257,609	\$6,305,836	\$332,241	\$277,702

Kings	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	106,242	\$257,421	\$250,788	\$3	\$6,629	\$265	(\$5,056)
	\$ 5,000 - 9,999	120,580	907,425	851,884	875	54,666	2,188	(23,272)
	10,000 - 19,999	185,217	2,715,514	1,836,798	115,481	763,236	30,893	(10,164)
	20,000 - 29,999	142,098	3,523,697	1,461,035	128,000	1,934,663	84,658	72,346
	30,000 - 39,999	93,993	3,245,541	997,738	78,598	2,169,205	105,395	103,162
	40,000 - 49,999	55,548	2,482,835	623,891	47,216	1,811,728	94,339	92,778
	50,000 - 59,999	37,040	2,022,320	443,374	33,902	1,545,044	83,856	82,529
	60,000 - 74,999	30,704	2,047,293	400,158	30,403	1,616,732	90,895	89,310
	75,000 - 99,999	23,113	1,979,345	335,303	24,847	1,619,194	94,950	92,957
	100,000 and over	23,148	5,353,821	536,352	27,705	4,789,765	321,942	306,492
	Total	817,683	\$24,535,212	\$7,737,321	\$487,029	\$16,310,862	\$909,381	\$801,083

Manhattan (New York)	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	73,458	\$168,329	\$163,850	\$8	\$4,471	\$179	(\$2,421)
	\$ 5,000 - 9,999	75,790	569,818	526,982	633	42,203	1,689	(10,912)
	10,000 - 19,999	116,056	1,700,777	1,082,881	54,068	563,827	22,918	1,972
	20,000 - 29,999	90,807	2,262,848	864,475	50,929	1,347,443	60,865	54,688
	30,000 - 39,999	74,622	2,587,379	715,735	32,759	1,838,884	93,770	92,298
	40,000 - 49,999	50,798	2,270,442	504,305	17,212	1,748,925	96,294	94,859
	50,000 - 59,999	36,148	1,977,689	379,813	11,505	1,586,370	91,105	89,617
	60,000 - 74,999	35,916	2,404,177	414,388	10,764	1,979,026	117,407	115,022
	75,000 - 99,999	35,584	3,069,385	459,461	10,506	2,599,417	159,227	155,239
	100,000 and over	92,301	44,455,170	2,696,235	41,094	41,717,840	2,846,721	2,719,205
	Total	681,480	\$61,466,012	\$7,808,127	\$229,479	\$53,428,406	\$3,490,174	\$3,309,566

* 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	102,745	\$246,098	\$238,286	\$1	\$7,811	\$313	(\$2,922)
	\$ 5,000 - 9,999	108,663	814,011	752,551	675	60,784	2,433	(14,704)
	10,000 - 19,999	170,755	2,503,874	1,701,094	87,538	715,243	28,977	(2,909)
	20,000 - 29,999	129,516	3,216,125	1,354,393	97,724	1,764,007	77,574	68,126
	30,000 - 39,999	95,838	3,317,825	1,037,958	71,039	2,208,828	107,100	105,463
	40,000 - 49,999	62,013	2,772,168	712,394	47,975	2,011,799	104,133	102,855
	50,000 - 59,999	43,251	2,363,937	533,446	37,209	1,793,281	96,465	95,312
	60,000 - 74,999	39,399	2,630,327	525,750	38,092	2,066,485	115,323	113,794
	75,000 - 99,999	31,311	2,679,900	461,413	33,313	2,185,173	127,377	125,340
	100,000 and over	25,807	4,446,073	471,751	26,844	3,947,479	262,132	255,193
	Total	809,298	\$24,990,337	\$7,789,037	\$440,410	\$16,760,891	\$921,826	\$845,547

Richmond	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	22,454	\$49,278	\$46,527	\$0	\$2,751	\$110	(\$271)
	\$ 5,000 - 9,999	15,884	117,183	100,825	70	16,288	652	(761)
	10,000 - 19,999	22,329	327,418	210,903	8,463	108,052	4,396	1,315
	20,000 - 29,999	20,014	500,062	203,262	12,350	284,449	12,677	11,264
	30,000 - 39,999	17,957	625,349	192,557	11,700	421,092	20,631	19,977
	40,000 - 49,999	14,658	657,724	174,414	11,894	471,416	24,241	23,487
	50,000 - 59,999	12,783	700,355	167,938	13,126	519,291	27,459	26,612
	60,000 - 74,999	13,475	903,859	193,122	15,505	695,233	38,178	36,892
	75,000 - 99,999	12,893	1,107,366	202,724	15,872	888,770	51,238	49,281
	100,000 and over	11,799	2,121,786	223,300	14,519	1,883,967	125,154	118,150
	Total	164,246	\$7,110,380	\$1,715,573	\$103,499	\$5,291,308	\$304,735	\$285,946

Total New York City	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	355,075	\$844,544	\$820,282	\$12	\$24,250	\$971	(\$13,668)
	\$ 5,000 - 9,999	378,865	2,845,223	2,646,551	2,883	195,789	7,837	(63,042)
	10,000 - 19,999	585,403	8,587,140	5,726,948	332,875	2,527,318	102,424	(17,476)
	20,000 - 29,999	457,460	11,369,069	4,648,826	363,514	6,356,729	280,451	243,778
	30,000 - 39,999	331,752	11,475,187	3,465,405	239,993	7,769,790	381,656	374,276
	40,000 - 49,999	209,307	9,355,907	2,309,959	148,905	6,897,043	363,319	357,511
	50,000 - 59,999	145,737	7,964,963	1,722,080	111,886	6,130,997	336,164	330,739
	60,000 - 74,999	132,196	8,831,821	1,697,628	107,898	7,026,294	399,430	391,982
	75,000 - 99,999	111,495	9,568,056	1,582,940	93,902	7,891,214	467,784	457,103
	100,000 and over	158,848	57,435,946	4,041,908	116,158	53,277,880	3,618,322	3,458,641
	Total	2,866,138	\$128,277,857	\$28,662,527	\$1,518,026	\$98,097,303	\$5,958,357	\$5,519,844

* 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	20,410	\$46,771	\$44,207	\$1	\$2,563	\$103	(\$341)
\$ 5,000 - 9,999	14,528	107,091	92,157	100	14,834	594	(657)	
10,000 - 19,999	21,751	321,517	194,422	6,820	120,276	4,893	2,190	
20,000 - 29,999	17,818	441,538	167,572	7,858	266,108	11,994	11,064	
30,000 - 39,999	12,593	436,964	128,229	6,563	302,173	14,863	14,751	
40,000 - 49,999	9,476	423,998	105,913	6,587	311,498	15,976	15,879	
50,000 - 59,999	7,605	416,912	92,948	6,816	317,148	16,679	16,579	
60,000 - 74,999	8,392	561,813	110,558	8,682	442,573	24,263	24,086	
75,000 - 99,999	7,447	638,876	107,643	8,496	522,737	30,214	30,015	
100,000 and over	7,308	1,496,721	142,557	9,005	1,345,159	89,994	86,404	
Total	127,328	\$4,892,202	\$1,186,207	\$60,927	\$3,645,068	\$209,572	\$199,970	

Allegany	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,069	\$6,914	\$6,600	\$0	\$314	\$13	(\$101)
\$ 5,000 - 9,999	2,218	16,528	15,039	31	1,457	58	(262)	
10,000 - 19,999	3,390	49,350	33,100	1,578	14,672	596	(40)	
20,000 - 29,999	2,523	62,388	27,083	2,224	33,081	1,436	1,201	
30,000 - 39,999	1,927	67,175	22,396	1,982	42,797	1,942	1,883	
40,000 - 49,999	1,486	66,285	18,306	1,619	46,360	2,219	2,164	
50,000 - 59,999	952	52,115	12,284	1,201	38,630	1,936	1,894	
60,000 - 74,999	803	53,210	10,570	1,034	41,606	2,235	2,184	
75,000 - 99,999	475	40,260	6,547	596	33,118	1,900	1,882	
100,000 and over	262	43,973	4,381	290	39,302	2,601	2,539	
Total	17,105	\$458,198	\$156,305	\$10,556	\$291,337	\$14,936	\$13,344	

Broome	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	14,811	\$33,740	\$32,082	\$0	\$1,658	\$66	(\$339)
\$ 5,000 - 9,999	10,953	80,841	71,374	107	9,360	374	(653)	
10,000 - 19,999	16,549	243,620	153,547	5,749	84,324	3,423	1,069	
20,000 - 29,999	11,186	276,017	112,965	6,547	156,505	6,911	6,210	
30,000 - 39,999	8,159	283,694	90,054	6,140	187,500	8,820	8,668	
40,000 - 49,999	6,192	277,427	73,684	5,694	198,049	9,755	9,638	
50,000 - 59,999	4,760	260,650	59,614	5,078	195,958	10,051	9,952	
60,000 - 74,999	4,640	310,201	61,031	5,533	243,637	13,228	13,107	
75,000 - 99,999	3,797	324,788	53,297	4,594	266,898	15,399	15,225	
100,000 and over	3,456	654,668	59,025	4,062	591,581	39,451	38,313	
Total	84,503	\$2,745,646	\$766,673	\$43,504	\$1,935,469	\$107,478	\$101,191	

* 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	5,704	\$12,952	\$12,260	\$0	\$693	\$28	(\$247)
\$ 5,000 - 9,999	4,259	31,511	28,078	44	3,389	136	(396)	
10,000 - 19,999	6,476	95,167	61,852	2,777	30,537	1,239	59	
20,000 - 29,999	4,671	115,599	48,797	3,520	63,282	2,769	2,334	
30,000 - 39,999	3,450	119,711	38,918	3,361	77,432	3,575	3,429	
40,000 - 49,999	2,661	119,028	32,290	2,932	83,806	4,027	3,885	
50,000 - 59,999	1,914	104,596	24,417	2,229	77,950	3,933	3,819	
60,000 - 74,999	1,626	107,910	21,155	2,023	84,732	4,562	4,414	
75,000 - 99,999	876	74,287	11,870	1,059	61,359	3,534	3,446	
100,000 and over	578	106,908	9,879	742	96,287	6,413	6,239	
Total	32,215	\$887,669	\$289,516	\$18,687	\$579,466	\$30,215	\$26,981	

Cayuga	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,161	\$12,168	\$11,487	\$0	\$682	\$27	(\$213)
\$ 5,000 - 9,999	4,027	29,708	25,939	47	3,721	149	(320)	
10,000 - 19,999	6,094	89,991	57,248	2,579	30,164	1,224	194	
20,000 - 29,999	4,647	114,782	47,059	3,200	64,523	2,841	2,461	
30,000 - 39,999	3,352	116,688	37,103	2,980	76,604	3,583	3,480	
40,000 - 49,999	2,711	121,322	33,088	2,989	85,245	4,108	4,020	
50,000 - 59,999	2,048	112,001	26,212	2,409	83,380	4,203	4,140	
60,000 - 74,999	1,953	130,397	26,042	2,512	101,843	5,480	5,401	
75,000 - 99,999	1,210	102,779	17,016	1,589	84,174	4,829	4,761	
100,000 and over	656	118,941	11,284	841	106,817	7,094	6,831	
Total	31,859	\$948,777	\$292,477	\$19,147	\$637,153	\$33,538	\$30,755	

Chautauqua	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	9,696	\$22,700	\$21,561	\$1	\$1,137	\$46	(\$358)
\$ 5,000 - 9,999	7,779	57,427	51,203	72	6,152	246	(727)	
10,000 - 19,999	10,680	156,231	102,379	4,363	49,489	2,007	142	
20,000 - 29,999	7,645	189,581	79,038	5,565	104,977	4,608	3,930	
30,000 - 39,999	5,736	200,035	65,409	5,292	129,334	5,947	5,646	
40,000 - 49,999	4,433	198,420	54,017	4,775	139,628	6,719	6,372	
50,000 - 59,999	3,203	175,271	40,929	3,497	130,845	6,606	6,325	
60,000 - 74,999	2,725	181,582	35,855	3,186	142,541	7,678	7,348	
75,000 - 99,999	1,649	140,398	22,894	1,990	115,514	6,635	6,446	
100,000 and over	1,223	234,293	21,309	1,450	211,534	14,103	13,648	
Total	54,769	\$1,555,938	\$494,593	\$30,191	\$1,031,154	\$54,593	\$48,771	

* 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	6,170	\$14,099	\$13,414	\$0	\$685	\$27	(\$171)
\$ 5,000 - 9,999	4,645	34,422	30,365	76	3,980	159	(395)	
10,000 - 19,999	6,934	101,437	64,783	2,747	33,907	1,375	262	
20,000 - 29,999	5,089	125,859	51,198	3,225	71,436	3,157	2,793	
30,000 - 39,999	3,763	131,100	41,610	3,057	86,432	4,051	3,947	
40,000 - 49,999	2,921	130,374	34,869	2,868	92,637	4,511	4,412	
50,000 - 59,999	2,155	118,059	27,527	2,404	88,128	4,455	4,362	
60,000 - 74,999	2,055	137,156	26,873	2,537	107,746	5,815	5,670	
75,000 - 99,999	1,457	124,040	20,145	1,853	102,043	5,860	5,739	
100,000 and over	1,274	257,303	22,780	1,460	233,063	15,614	15,294	
Total	36,463	\$1,173,848	\$333,564	\$20,227	\$820,057	\$45,026	\$41,913	

Chenango	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,422	\$7,774	\$7,391	\$1	\$382	\$15	(\$159)
\$ 5,000 - 9,999	2,639	19,539	17,841	23	1,675	67	(305)	
10,000 - 19,999	4,377	64,323	42,456	2,123	19,743	801	(52)	
20,000 - 29,999	2,979	73,732	31,773	2,465	39,495	1,715	1,433	
30,000 - 39,999	2,178	75,486	24,595	2,013	48,878	2,249	2,150	
40,000 - 49,999	1,558	69,564	19,254	1,731	48,580	2,328	2,285	
50,000 - 59,999	1,055	57,627	13,430	1,196	43,001	2,172	2,137	
60,000 - 74,999	976	65,004	12,659	1,197	51,147	2,762	2,729	
75,000 - 99,999	638	54,138	8,705	771	44,661	2,565	2,526	
100,000 and over	473	94,228	8,238	517	85,473	5,703	5,621	
Total	20,295	\$581,414	\$186,342	\$12,037	\$383,035	\$20,378	\$18,365	

Clinton	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,793	\$10,773	\$10,212	\$0	\$561	\$22	(\$136)
\$ 5,000 - 9,999	3,891	28,927	25,364	36	3,527	141	(308)	
10,000 - 19,999	6,019	88,006	56,510	2,401	29,095	1,180	173	
20,000 - 29,999	3,774	93,277	39,641	2,694	50,942	2,224	1,910	
30,000 - 39,999	3,155	110,361	35,438	2,571	72,352	3,381	3,303	
40,000 - 49,999	2,697	120,387	32,396	2,747	85,244	4,141	4,060	
50,000 - 59,999	1,832	100,249	23,294	2,080	74,875	3,789	3,725	
60,000 - 74,999	1,748	116,560	23,093	2,185	91,282	4,915	4,813	
75,000 - 99,999	1,221	103,614	16,930	1,670	85,014	4,879	4,777	
100,000 and over	831	146,885	13,525	970	132,389	8,788	8,548	
Total	29,961	\$919,038	\$276,404	\$17,353	\$625,281	\$33,461	\$30,864	

* 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	4,055	\$9,163	\$8,713	\$0	\$450	\$18	(\$166)
\$ 5,000 - 9,999	3,102	23,038	20,153	36	2,848	114	(217)	
10,000 - 19,999	5,080	74,976	47,793	1,948	25,234	1,025	230	
20,000 - 29,999	3,672	90,442	37,784	2,266	50,392	2,219	1,873	
30,000 - 39,999	2,539	88,413	28,582	2,029	57,802	2,709	2,554	
40,000 - 49,999	2,005	89,782	24,039	1,788	63,955	3,144	2,954	
50,000 - 59,999	1,637	89,417	21,212	1,637	66,568	3,403	3,236	
60,000 - 74,999	1,506	100,379	20,562	1,574	78,243	4,246	4,002	
75,000 - 99,999	1,135	96,775	16,613	1,254	78,908	4,551	4,308	
100,000 and over	1,098	242,206	24,482	1,023	216,701	14,527	13,739	
Total	25,829	\$904,590	\$249,933	\$13,555	\$641,102	\$35,957	\$32,513	

Cortland	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,996	\$7,005	\$6,612	\$0	\$393	\$16	(\$144)
\$ 5,000 - 9,999	2,339	17,285	15,306	60	1,919	77	(227)	
10,000 - 19,999	3,917	57,742	37,273	1,648	18,821	763	69	
20,000 - 29,999	2,818	69,554	28,710	1,923	38,921	1,711	1,464	
30,000 - 39,999	2,049	71,066	22,888	1,676	46,502	2,163	2,109	
40,000 - 49,999	1,517	67,784	18,292	1,602	47,890	2,314	2,274	
50,000 - 59,999	1,098	59,907	13,959	1,274	44,674	2,256	2,231	
60,000 - 74,999	987	65,610	13,196	1,202	51,211	2,749	2,717	
75,000 - 99,999	722	61,593	10,060	881	50,652	2,916	2,882	
100,000 and over	462	76,077	7,951	547	67,578	4,478	4,418	
Total	18,905	\$553,623	\$174,247	\$10,814	\$368,562	\$19,442	\$17,793	

Delaware	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,640	\$7,999	\$7,686	\$0	\$313	\$13	(\$123)
\$ 5,000 - 9,999	2,609	19,460	17,814	32	1,614	65	(247)	
10,000 - 19,999	3,977	58,213	39,065	1,663	17,486	709	36	
20,000 - 29,999	2,711	66,771	29,031	2,026	35,714	1,552	1,297	
30,000 - 39,999	1,968	68,184	22,516	1,676	43,992	2,024	1,962	
40,000 - 49,999	1,316	58,803	16,312	1,307	41,184	1,979	1,916	
50,000 - 59,999	933	51,163	11,738	961	38,464	1,963	1,918	
60,000 - 74,999	796	53,085	10,509	885	41,691	2,258	2,222	
75,000 - 99,999	530	45,201	7,287	628	37,285	2,156	2,129	
100,000 and over	376	72,042	7,018	413	64,611	4,312	4,106	
Total	18,856	\$500,920	\$168,975	\$9,590	\$322,355	\$17,029	\$15,214	

* 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	16,729	\$37,247	\$34,915	\$1	\$2,331	\$93	(\$189)
\$ 5,000 - 9,999	11,355	83,518	70,303	103	13,112	525	(329)	
10,000 - 19,999	16,622	246,059	152,164	5,353	88,543	3,605	1,595	
20,000 - 29,999	13,172	327,144	131,857	7,066	188,221	8,391	7,567	
30,000 - 39,999	10,660	371,376	116,052	7,147	248,177	11,977	11,684	
40,000 - 49,999	8,768	393,461	105,668	7,733	280,061	14,090	13,761	
50,000 - 59,999	7,545	413,879	98,788	7,819	307,272	15,972	15,525	
60,000 - 74,999	9,065	608,485	127,553	10,707	470,225	25,660	24,867	
75,000 - 99,999	8,904	765,926	136,727	11,169	618,030	35,636	34,482	
100,000 and over	8,514	1,553,606	160,350	10,275	1,382,981	91,942	88,162	
Total	111,334	\$4,800,702	\$1,134,377	\$67,372	\$3,598,953	\$207,890	\$197,126	

Erie	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	66,707	\$152,071	\$143,951	\$3	\$8,116	\$325	(\$1,610)
\$ 5,000 - 9,999	50,606	373,714	320,364	363	52,987	2,120	(2,653)	
10,000 - 19,999	72,428	1,063,958	653,851	23,443	386,664	15,718	6,067	
20,000 - 29,999	50,766	1,254,270	492,537	26,032	735,701	32,837	30,030	
30,000 - 39,999	37,105	1,290,808	397,832	25,899	867,077	41,528	41,231	
40,000 - 49,999	30,871	1,384,609	363,457	28,378	992,774	49,378	49,145	
50,000 - 59,999	25,148	1,378,852	315,714	26,733	1,036,405	53,379	53,150	
60,000 - 74,999	26,527	1,772,986	352,180	30,891	1,389,915	75,584	75,230	
75,000 - 99,999	20,469	1,747,198	296,539	25,415	1,425,245	82,031	81,681	
100,000 and over	17,555	3,660,279	338,455	21,672	3,300,152	220,856	215,860	
Total	398,182	\$14,078,745	\$3,674,880	\$208,831	\$10,195,034	\$573,757	\$548,132	

Essex	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,783	\$5,936	\$5,631	\$0	\$305	\$12	(\$41)
\$ 5,000 - 9,999	1,939	14,379	12,963	19	1,396	56	(127)	
10,000 - 19,999	3,241	47,853	30,891	1,207	15,754	639	147	
20,000 - 29,999	2,133	52,718	22,539	1,544	28,635	1,253	1,061	
30,000 - 39,999	1,563	54,307	17,924	1,356	35,028	1,615	1,536	
40,000 - 49,999	1,249	55,882	15,263	1,271	39,347	1,898	1,836	
50,000 - 59,999	883	48,235	11,380	953	35,902	1,820	1,762	
60,000 - 74,999	727	48,541	9,788	842	37,911	2,044	1,990	
75,000 - 99,999	485	40,869	6,779	552	33,538	1,928	1,881	
100,000 and over	331	66,600	6,115	293	60,192	4,031	3,951	
Total	15,334	\$435,320	\$139,273	\$8,038	\$288,009	\$15,297	\$13,996	

* 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)

Franklin	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,099	\$6,819	\$6,516	\$0	\$303	\$12	(\$160)
\$ 5,000 - 9,999	2,326	17,246	15,600	20	1,626	65	(272)	
10,000 - 19,999	3,644	53,257	35,727	1,703	15,828	641	(116)	
20,000 - 29,999	2,329	57,517	24,829	1,890	30,798	1,337	1,116	
30,000 - 39,999	1,726	60,222	19,487	1,650	39,085	1,808	1,767	
40,000 - 49,999	1,416	63,102	17,026	1,535	44,541	2,157	2,137	
50,000 - 59,999	984	53,705	12,379	1,198	40,127	2,035	2,019	
60,000 - 74,999	820	54,652	10,678	1,042	42,932	2,311	2,284	
75,000 - 99,999	514	43,725	6,870	704	36,151	2,077	2,063	
100,000 and over	265	66,681	4,742	319	61,620	4,131	4,014	
Total	17,123	\$476,926	\$153,854	\$10,061	\$313,011	\$16,574	\$14,853	

Fulton	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,662	\$8,320	\$7,940	\$0	\$380	\$15	(\$115)
\$ 5,000 - 9,999	2,832	21,093	19,097	20	1,976	79	(276)	
10,000 - 19,999	5,143	76,412	49,105	2,302	25,005	1,015	138	
20,000 - 29,999	3,447	84,665	35,555	2,416	46,693	2,040	1,792	
30,000 - 39,999	2,169	75,572	24,576	1,882	49,115	2,270	2,242	
40,000 - 49,999	1,687	75,220	20,564	1,778	52,878	2,546	2,534	
50,000 - 59,999	1,185	64,958	15,039	1,237	48,682	2,474	2,455	
60,000 - 74,999	1,084	72,279	14,221	1,158	56,900	3,082	3,050	
75,000 - 99,999	669	56,731	9,237	746	46,748	2,689	2,672	
100,000 and over	468	86,571	8,348	543	77,680	5,157	4,973	
Total	22,346	\$621,820	\$203,682	\$12,082	\$406,057	\$21,368	\$19,466	

Genesee	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,322	\$10,054	\$9,403	\$0	\$650	\$26	(\$137)
\$ 5,000 - 9,999	3,074	22,694	19,417	50	3,227	129	(164)	
10,000 - 19,999	4,885	71,895	44,952	1,705	25,238	1,025	297	
20,000 - 29,999	3,565	88,453	35,986	2,267	50,200	2,223	1,959	
30,000 - 39,999	2,901	101,352	32,897	2,601	65,854	3,048	3,003	
40,000 - 49,999	2,316	103,736	28,294	2,634	72,808	3,504	3,449	
50,000 - 59,999	1,778	97,414	22,823	2,103	72,488	3,657	3,618	
60,000 - 74,999	1,731	115,440	22,882	2,215	90,344	4,859	4,778	
75,000 - 99,999	1,052	89,120	14,553	1,293	73,273	4,200	4,176	
100,000 and over	621	97,586	10,233	792	86,561	5,698	5,633	
Total	26,245	\$797,744	\$241,439	\$15,660	\$540,644	\$28,370	\$26,612	

* 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	3,136	\$6,936	\$6,609	\$0	\$327	\$13	(\$67)
\$ 5,000 - 9,999	2,350	17,547	15,675	11	1,862	74	(171)	
10,000 - 19,999	3,627	53,428	34,646	1,296	17,486	711	194	
20,000 - 29,999	2,495	61,531	25,704	1,588	34,240	1,508	1,351	
30,000 - 39,999	1,853	64,404	20,722	1,521	42,162	1,976	1,951	
40,000 - 49,999	1,431	64,162	17,167	1,395	45,600	2,238	2,217	
50,000 - 59,999	1,055	57,918	13,355	1,147	43,416	2,222	2,199	
60,000 - 74,999	1,050	69,935	14,097	1,145	54,693	2,958	2,933	
75,000 - 99,999	742	63,175	10,525	772	51,878	2,995	2,963	
100,000 and over	486	85,275	9,194	454	75,627	5,016	4,935	
Total	18,225	\$544,311	\$167,693	\$9,329	\$367,289	\$19,711	\$18,504	

Hamilton	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	501	\$1,089	\$1,042	\$0	\$47	\$2	(\$5)
\$ 5,000 - 9,999	360	2,679	2,437	1	241	10	(23)	
10,000 - 19,999	521	7,613	5,007	170	2,437	99	36	
20,000 - 29,999	408	10,073	4,373	258	5,442	237	210	
30,000 - 39,999	252	8,755	3,046	176	5,533	249	246	
40,000 - 49,999	165	7,399	2,126	154	5,119	242	240	
50,000 - 59,999	114	6,194	1,441	94	4,659	238	238	
60,000 - 74,999	99	6,636	1,353	97	5,185	283	279	
75,000 - 99,999	58	4,865	865	51	3,949	227	222	
100,000 and over	43	7,323	745	27	6,550	434	431	
Total	2,521	\$62,627	\$22,436	\$1,028	\$39,163	\$2,021	\$1,874	

Herkimer	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,505	\$10,257	\$9,741	\$0	\$517	\$21	(\$134)
\$ 5,000 - 9,999	3,402	25,349	22,482	56	2,811	112	(335)	
10,000 - 19,999	5,831	85,748	55,480	2,490	27,777	1,127	56	
20,000 - 29,999	3,696	91,024	38,722	2,776	49,526	2,156	1,827	
30,000 - 39,999	2,906	101,445	33,437	2,701	65,307	2,996	2,926	
40,000 - 49,999	2,110	94,285	26,126	2,388	65,772	3,135	3,079	
50,000 - 59,999	1,477	80,473	18,695	1,730	60,049	3,029	3,005	
60,000 - 74,999	1,197	79,851	15,815	1,409	62,627	3,379	3,336	
75,000 - 99,999	714	60,386	9,749	929	49,708	2,853	2,819	
100,000 and over	371	68,942	6,416	417	62,109	4,132	4,005	
Total	26,209	\$697,760	\$236,661	\$14,896	\$446,203	\$22,939	\$20,584	

* 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)

Jefferson	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	6,351	\$14,377	\$13,648	\$0	\$729	\$29	(\$193)
	\$ 5,000 - 9,999	4,831	35,948	32,113	93	3,742	150	(468)
	10,000 - 19,999	7,563	110,709	73,016	3,673	34,020	1,378	39
	20,000 - 29,999	4,892	120,412	52,075	4,069	64,268	2,795	2,387
	30,000 - 39,999	3,882	135,508	44,114	3,596	87,798	4,054	3,972
	40,000 - 49,999	2,905	130,032	35,660	3,174	91,199	4,400	4,348
	50,000 - 59,999	2,042	111,453	26,143	2,300	83,010	4,193	4,161
	60,000 - 74,999	1,754	116,776	23,445	2,119	91,212	4,909	4,857
	75,000 - 99,999	1,201	102,039	16,535	1,547	83,957	4,822	4,794
	100,000 and over	799	152,456	13,734	1,001	137,721	9,183	9,082
	Total	36,220	\$1,029,709	\$330,481	\$21,572	\$677,656	\$35,914	\$32,980

Lewis	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,739	\$3,878	\$3,687	\$0	\$191	\$8	(\$111)
	\$ 5,000 - 9,999	1,223	9,041	8,112	12	917	37	(155)
	10,000 - 19,999	1,976	29,067	19,644	903	8,520	345	(68)
	20,000 - 29,999	1,507	37,405	16,146	1,341	19,917	868	676
	30,000 - 39,999	1,301	45,215	15,142	1,462	28,610	1,297	1,224
	40,000 - 49,999	958	42,813	11,818	1,220	29,775	1,413	1,368
	50,000 - 59,999	587	32,072	7,639	736	23,698	1,182	1,155
	60,000 - 74,999	445	29,624	5,804	646	23,174	1,246	1,220
	75,000 - 99,999	227	19,353	3,102	300	15,951	917	893
	100,000 and over	137	22,078	2,030	170	19,878	1,317	1,290
	Total	10,100	\$270,546	\$93,124	\$6,790	\$170,632	\$8,629	\$7,494

Livingston	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,104	\$9,203	\$8,617	\$0	\$585	\$23	(\$124)
	\$ 5,000 - 9,999	2,760	20,366	17,549	23	2,793	112	(164)
	10,000 - 19,999	4,419	65,350	40,836	1,636	22,878	929	256
	20,000 - 29,999	3,474	86,227	34,948	2,172	49,107	2,171	1,902
	30,000 - 39,999	2,732	95,200	29,757	2,197	63,247	2,989	2,929
	40,000 - 49,999	2,255	100,995	27,367	2,333	71,295	3,473	3,417
	50,000 - 59,999	1,804	99,076	22,951	2,104	74,022	3,754	3,699
	60,000 - 74,999	1,833	122,578	24,532	2,335	95,712	5,159	5,117
	75,000 - 99,999	1,269	108,271	17,552	1,585	89,133	5,127	5,084
	100,000 and over	718	115,612	12,239	855	102,518	6,748	6,568
	Total	25,368	\$822,878	\$236,347	\$15,240	\$571,291	\$30,485	\$28,684

* 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	4,261	\$9,872	\$9,318	\$0	\$554	\$22	(\$188)
\$ 5,000 - 9,999	3,125	23,176	20,317	67	2,792	112	(278)	
10,000 - 19,999	5,157	76,485	48,579	2,196	25,710	1,044	152	
20,000 - 29,999	3,801	94,235	38,923	2,706	52,606	2,312	1,961	
30,000 - 39,999	3,020	104,892	33,942	2,646	68,304	3,179	3,083	
40,000 - 49,999	2,235	99,801	27,472	2,361	69,968	3,376	3,325	
50,000 - 59,999	1,738	95,224	22,313	1,944	70,967	3,598	3,566	
60,000 - 74,999	1,644	109,415	22,095	1,944	85,376	4,606	4,564	
75,000 - 99,999	1,217	103,683	17,688	1,562	84,433	4,855	4,810	
100,000 and over	1,002	209,055	18,831	1,197	189,027	12,637	12,313	
Total	27,200	\$925,839	\$259,479	\$16,623	\$649,737	\$35,742	\$33,308	

Monroe	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	49,440	\$116,279	\$108,941	\$0	\$7,338	\$294	(\$1,067)
\$ 5,000 - 9,999	35,305	260,020	220,210	334	39,477	1,579	(1,935)	
10,000 - 19,999	53,191	788,201	476,008	19,329	292,864	11,920	4,490	
20,000 - 29,999	40,864	1,010,231	390,118	20,358	599,755	26,921	24,631	
30,000 - 39,999	31,222	1,087,036	324,448	18,709	743,879	36,390	36,157	
40,000 - 49,999	24,414	1,095,098	280,946	19,482	794,670	40,329	40,181	
50,000 - 59,999	20,674	1,134,017	259,740	20,799	853,478	44,386	44,190	
60,000 - 74,999	23,982	1,606,935	322,062	27,455	1,257,418	68,646	68,371	
75,000 - 99,999	21,355	1,829,239	312,502	25,895	1,490,842	85,983	85,591	
100,000 and over	21,145	4,294,036	417,513	24,756	3,851,767	257,635	253,194	
Total	321,592	\$13,221,092	\$3,112,487	\$177,117	\$9,931,489	\$574,084	\$553,802	

Montgomery	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,752	\$8,483	\$8,147	\$0	\$336	\$13	(\$224)
\$ 5,000 - 9,999	2,782	20,664	18,581	26	2,058	82	(290)	
10,000 - 19,999	4,722	70,265	44,570	2,017	23,678	962	163	
20,000 - 29,999	3,236	79,809	32,890	2,203	44,716	1,970	1,715	
30,000 - 39,999	2,000	69,337	22,453	1,765	45,119	2,092	2,040	
40,000 - 49,999	1,629	72,825	20,036	1,609	51,180	2,465	2,436	
50,000 - 59,999	1,101	60,128	13,926	1,208	44,993	2,283	2,240	
60,000 - 74,999	1,023	68,212	13,467	1,189	53,556	2,893	2,853	
75,000 - 99,999	630	53,380	8,834	763	43,783	2,516	2,490	
100,000 and over	365	80,898	6,194	438	74,267	4,967	4,947	
Total	21,240	\$584,001	\$189,098	\$11,218	\$383,685	\$20,243	\$18,369	

* 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	90,709	\$199,953	\$186,531	\$3	\$13,419	\$537	(\$415)
\$ 5,000 - 9,999	59,505	438,946	365,421	274	73,251	2,931	(1,131)	
10,000 - 19,999	85,623	1,257,500	798,240	24,956	434,304	17,709	8,120	
20,000 - 29,999	69,448	1,727,498	724,105	32,942	970,451	43,471	39,999	
30,000 - 39,999	57,655	2,005,097	649,772	30,632	1,324,693	65,137	64,596	
40,000 - 49,999	44,589	1,998,765	561,519	30,266	1,406,980	72,659	72,160	
50,000 - 59,999	37,467	2,054,245	527,001	31,892	1,495,351	79,389	78,802	
60,000 - 74,999	44,679	3,001,650	696,292	45,720	2,259,638	124,384	123,322	
75,000 - 99,999	50,252	4,337,027	885,717	57,847	3,393,463	195,842	193,741	
100,000 and over	80,581	22,605,940	1,997,627	100,045	20,508,269	1,385,967	1,345,652	
Total	620,508	\$39,626,620	\$7,392,224	\$354,577	\$31,879,819	\$1,988,026	\$1,924,847	

Niagara	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	15,824	\$36,111	\$34,174	\$0	\$1,937	\$78	(\$414)
\$ 5,000 - 9,999	12,295	90,998	78,312	124	12,562	503	(735)	
10,000 - 19,999	17,267	252,797	157,996	5,929	88,872	3,609	1,097	
20,000 - 29,999	11,525	284,615	115,253	6,715	162,647	7,198	6,470	
30,000 - 39,999	8,595	299,339	95,039	7,170	197,131	9,246	9,133	
40,000 - 49,999	7,827	351,519	93,291	8,017	250,211	12,273	12,196	
50,000 - 59,999	6,263	343,745	78,211	6,948	258,585	13,232	13,142	
60,000 - 74,999	6,659	444,782	86,856	7,791	350,134	19,028	18,931	
75,000 - 99,999	4,834	410,793	66,879	5,949	337,965	19,427	19,331	
100,000 and over	2,525	443,999	41,467	3,066	399,465	26,372	25,932	
Total	93,614	\$2,958,698	\$847,480	\$51,709	\$2,059,509	\$110,966	\$105,081	

Oneida	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	17,165	\$38,375	\$36,489	\$0	\$1,886	\$75	(\$427)
\$ 5,000 - 9,999	12,000	88,535	77,898	235	10,403	416	(900)	
10,000 - 19,999	19,013	280,577	177,782	7,525	95,271	3,868	858	
20,000 - 29,999	13,170	324,683	132,386	8,142	184,155	8,134	7,270	
30,000 - 39,999	9,631	335,274	106,473	7,607	221,194	10,387	10,238	
40,000 - 49,999	7,265	324,969	87,119	7,207	230,643	11,263	11,150	
50,000 - 59,999	5,423	297,105	68,182	6,124	222,799	11,366	11,289	
60,000 - 74,999	5,144	343,341	67,650	6,130	269,560	14,598	14,468	
75,000 - 99,999	3,613	307,952	50,699	4,585	252,668	14,531	14,452	
100,000 and over	2,770	563,916	50,537	3,447	509,932	34,061	32,945	
Total	95,194	\$2,904,728	\$855,215	\$51,001	\$1,998,512	\$108,699	\$101,343	

* 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	30,266	\$69,904	\$65,653	\$2	\$4,249	\$170	(\$664)
\$ 5,000 - 9,999	21,333	157,665	135,791	280	21,594	864	(1,284)	
10,000 - 19,999	33,834	500,171	307,372	12,419	180,380	7,333	2,510	
20,000 - 29,999	25,442	629,534	247,688	14,155	367,691	16,408	14,892	
30,000 - 39,999	18,832	654,796	200,466	13,091	441,239	21,226	20,999	
40,000 - 49,999	14,460	648,641	169,716	12,898	466,027	23,299	23,166	
50,000 - 59,999	11,928	653,615	149,624	12,297	491,695	25,425	25,249	
60,000 - 74,999	13,145	880,498	175,759	15,408	689,331	37,510	37,293	
75,000 - 99,999	11,373	973,880	164,478	14,718	794,684	45,774	45,541	
100,000 and over	10,338	2,107,686	196,412	12,982	1,898,292	126,944	123,014	
Total	190,951	\$7,276,392	\$1,812,959	\$108,250	\$5,355,183	\$304,951	\$290,715	

Ontario	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	6,731	\$15,323	\$14,294	\$0	\$1,029	\$41	(\$178)
\$ 5,000 - 9,999	4,836	35,565	30,455	54	5,056	202	(257)	
10,000 - 19,999	7,384	109,406	67,479	2,462	39,465	1,605	567	
20,000 - 29,999	5,935	146,980	59,300	3,383	84,297	3,735	3,357	
30,000 - 39,999	4,496	156,738	49,543	3,360	103,835	4,893	4,792	
40,000 - 49,999	3,525	158,148	42,802	3,423	111,923	5,467	5,388	
50,000 - 59,999	2,829	155,076	36,031	3,126	115,919	5,914	5,836	
60,000 - 74,999	3,017	201,849	40,647	3,644	157,559	8,521	8,448	
75,000 - 99,999	2,390	204,112	35,140	2,858	166,114	9,545	9,472	
100,000 and over	1,937	374,143	38,664	2,311	333,168	22,226	21,930	
Total	43,080	\$1,557,340	\$414,355	\$24,621	\$1,118,364	\$62,150	\$59,355	

Orange	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	18,357	\$41,701	\$38,986	\$0	\$2,714	\$109	(\$359)
\$ 5,000 - 9,999	13,700	101,669	87,411	165	14,093	564	(1,180)	
10,000 - 19,999	19,581	287,595	182,385	8,073	97,137	3,948	827	
20,000 - 29,999	15,220	378,100	154,061	9,693	214,347	9,530	8,336	
30,000 - 39,999	12,290	428,120	134,873	9,352	283,894	13,676	13,106	
40,000 - 49,999	10,186	456,970	125,538	9,909	321,523	16,085	15,375	
50,000 - 59,999	9,029	495,715	123,223	10,344	362,148	18,700	17,814	
60,000 - 74,999	10,401	697,235	153,552	13,433	530,249	28,673	27,174	
75,000 - 99,999	9,859	845,249	159,767	13,404	672,078	38,533	36,026	
100,000 and over	8,100	1,423,277	162,910	10,691	1,249,676	82,757	75,379	
Total	126,723	\$5,155,630	\$1,322,706	\$85,064	\$3,747,860	\$212,574	\$192,500	

* 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	2,574	\$5,857	\$5,543	\$0	\$314	\$13	(\$90)
\$ 5,000 - 9,999	1,976	14,581	12,846	20	1,715	69	(160)	
10,000 - 19,999	3,280	48,675	30,953	1,555	16,167	656	63	
20,000 - 29,999	2,336	57,577	23,937	1,796	31,844	1,395	1,196	
30,000 - 39,999	1,811	63,151	20,320	1,731	41,100	1,906	1,868	
40,000 - 49,999	1,488	66,226	17,987	1,679	46,560	2,248	2,223	
50,000 - 59,999	1,119	61,243	14,130	1,385	45,727	2,309	2,284	
60,000 - 74,999	1,095	72,869	14,247	1,388	57,234	3,092	3,070	
75,000 - 99,999	636	53,929	8,853	802	44,274	2,538	2,529	
100,000 and over	328	52,537	5,219	346	46,972	3,100	3,016	
Total	16,643	\$496,643	\$154,034	\$10,702	\$331,907	\$17,325	\$15,998	

Oswego	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	7,355	\$16,807	\$15,901	\$0	\$905	\$36	(\$206)
\$ 5,000 - 9,999	5,838	43,466	38,114	49	5,302	212	(516)	
10,000 - 19,999	8,841	130,080	83,316	4,059	42,705	1,734	206	
20,000 - 29,999	6,358	157,215	65,807	5,033	86,375	3,775	3,304	
30,000 - 39,999	5,020	174,655	56,626	4,659	113,370	5,257	5,199	
40,000 - 49,999	3,928	176,183	47,391	4,189	124,603	6,057	6,003	
50,000 - 59,999	3,160	173,364	39,706	3,686	129,972	6,630	6,586	
60,000 - 74,999	3,169	211,807	41,394	3,914	166,500	9,012	8,946	
75,000 - 99,999	2,245	191,058	30,311	3,008	157,739	9,077	9,015	
100,000 and over	1,052	158,538	16,397	1,349	140,792	9,191	9,047	
Total	46,966	\$1,433,173	\$434,964	\$29,947	\$968,262	\$50,982	\$47,585	

Otsego	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,227	\$9,390	\$8,922	\$0	\$468	\$19	(\$164)
\$ 5,000 - 9,999	3,018	22,482	20,265	29	2,187	88	(278)	
10,000 - 19,999	5,038	74,316	48,647	2,162	23,507	953	84	
20,000 - 29,999	3,427	84,371	35,896	2,448	46,027	2,011	1,708	
30,000 - 39,999	2,397	83,531	27,297	2,066	54,168	2,497	2,430	
40,000 - 49,999	1,757	78,442	21,699	1,711	55,032	2,655	2,612	
50,000 - 59,999	1,218	66,585	15,458	1,289	49,838	2,538	2,504	
60,000 - 74,999	1,132	75,503	15,114	1,322	59,067	3,191	3,157	
75,000 - 99,999	777	66,105	10,882	938	54,285	3,126	3,102	
100,000 and over	701	158,377	16,583	789	141,005	9,468	9,193	
Total	23,692	\$719,100	\$220,764	\$12,754	\$485,583	\$26,546	\$24,347	

* 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	5,740	\$12,845	\$11,762	\$0	\$1,084	\$43	\$5
\$ 5,000 - 9,999	3,286	24,026	19,405	18	4,603	184	22	
10,000 - 19,999	4,532	66,949	41,213	1,002	24,734	1,010	601	
20,000 - 29,999	4,066	101,566	41,738	1,737	58,092	2,617	2,343	
30,000 - 39,999	3,839	134,084	43,504	2,290	88,289	4,312	4,083	
40,000 - 49,999	3,156	141,638	40,571	2,578	98,490	4,982	4,735	
50,000 - 59,999	2,783	152,616	40,019	2,764	109,834	5,712	5,469	
60,000 - 74,999	3,791	255,305	58,751	4,270	192,284	10,486	9,909	
75,000 - 99,999	4,359	376,214	75,651	5,366	295,197	16,957	16,059	
100,000 and over	4,782	849,040	104,820	5,839	738,380	49,018	45,240	
Total	40,334	\$2,114,283	\$477,434	\$25,864	\$1,610,985	\$95,322	\$88,467	

Rensselaer	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	10,049	\$22,984	\$21,737	\$0	\$1,247	\$50	(\$235)
\$ 5,000 - 9,999	7,321	53,989	46,755	104	7,129	285	(424)	
10,000 - 19,999	11,483	170,579	104,567	4,137	61,875	2,517	878	
20,000 - 29,999	9,314	230,624	90,852	5,085	134,687	6,009	5,349	
30,000 - 39,999	6,544	227,473	69,726	4,576	153,171	7,338	7,124	
40,000 - 49,999	5,194	232,538	61,511	4,558	166,469	8,273	8,060	
50,000 - 59,999	4,190	230,080	52,998	4,299	172,783	8,881	8,686	
60,000 - 74,999	4,487	300,064	59,489	5,169	235,406	12,778	12,474	
75,000 - 99,999	3,535	301,426	50,521	4,252	246,653	14,191	13,811	
100,000 and over	2,390	390,004	41,396	2,783	345,825	22,841	22,289	
Total	64,507	\$2,159,762	\$599,553	\$34,964	\$1,525,245	\$83,162	\$78,012	

Rockland	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	17,144	\$38,695	\$35,757	\$0	\$2,938	\$118	(\$91)
\$ 5,000 - 9,999	11,845	87,256	72,754	80	14,422	577	(770)	
10,000 - 19,999	16,104	237,285	149,021	5,260	83,004	3,388	1,155	
20,000 - 29,999	13,299	330,999	137,062	7,147	186,791	8,385	7,192	
30,000 - 39,999	11,377	396,245	127,585	6,659	262,001	12,906	12,050	
40,000 - 49,999	8,582	384,171	110,056	6,524	267,590	13,732	12,815	
50,000 - 59,999	7,182	393,897	104,432	6,734	282,731	14,916	13,856	
60,000 - 74,999	8,610	578,581	138,699	9,193	430,689	23,579	21,899	
75,000 - 99,999	10,451	903,336	191,468	13,275	698,593	40,159	37,094	
100,000 and over	15,154	3,110,724	358,734	20,765	2,731,226	182,906	163,333	
Total	119,748	\$6,461,191	\$1,425,569	\$75,637	\$4,959,986	\$300,667	\$268,534	

* 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	6,941	\$15,125	\$14,485	\$0	\$640	\$26	(\$294)
\$ 5,000 - 9,999	5,087	37,729	34,190	87	3,452	138	(590)	
10,000 - 19,999	7,584	110,311	74,066	3,519	32,726	1,326	(172)	
20,000 - 29,999	4,893	120,994	52,185	3,960	64,849	2,817	2,388	
30,000 - 39,999	3,993	139,392	45,572	3,846	89,974	4,149	4,072	
40,000 - 49,999	3,194	142,593	38,593	3,381	100,619	4,869	4,820	
50,000 - 59,999	2,309	126,291	29,237	2,726	94,328	4,786	4,747	
60,000 - 74,999	2,056	137,444	26,888	2,510	108,046	5,842	5,806	
75,000 - 99,999	1,504	128,042	20,661	2,006	105,375	6,052	6,007	
100,000 and over	801	133,762	13,560	981	119,222	7,875	7,746	
Total	38,362	\$1,091,683	\$349,436	\$23,017	\$719,231	\$37,880	\$34,531	

Saratoga	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	12,883	\$29,755	\$27,683	\$0	\$2,071	\$83	(\$156)
\$ 5,000 - 9,999	8,751	64,645	54,352	59	10,233	409	(302)	
10,000 - 19,999	13,223	195,638	120,783	4,266	70,589	2,872	1,135	
20,000 - 29,999	10,688	265,179	105,568	5,653	153,958	6,859	6,240	
30,000 - 39,999	8,449	294,265	91,247	5,650	197,368	9,448	9,343	
40,000 - 49,999	6,905	309,642	82,324	6,123	221,195	10,973	10,875	
50,000 - 59,999	6,147	337,516	77,899	6,115	253,502	13,041	12,944	
60,000 - 74,999	6,786	454,277	91,278	7,620	355,379	19,294	19,162	
75,000 - 99,999	6,163	528,961	90,017	7,609	431,334	24,820	24,649	
100,000 and over	5,247	910,508	98,262	6,491	805,755	53,353	52,512	
Total	85,242	\$3,390,385	\$839,414	\$49,586	\$2,501,385	\$141,153	\$136,401	

Schenectady	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	10,453	\$24,169	\$22,964	\$0	\$1,206	\$48	(\$227)
\$ 5,000 - 9,999	7,853	58,136	50,871	63	7,202	288	(455)	
10,000 - 19,999	11,702	172,051	107,852	3,992	60,207	2,447	905	
20,000 - 29,999	8,758	216,646	85,625	4,306	126,715	5,649	5,183	
30,000 - 39,999	6,278	218,191	67,318	4,030	146,843	7,064	7,017	
40,000 - 49,999	4,857	217,116	57,371	4,091	155,653	7,748	7,709	
50,000 - 59,999	4,004	219,440	50,686	3,952	164,802	8,502	8,455	
60,000 - 74,999	4,534	303,851	60,966	4,967	237,918	12,958	12,886	
75,000 - 99,999	3,745	320,682	54,499	4,441	261,742	15,078	14,993	
100,000 and over	3,255	614,042	60,343	3,720	549,979	36,648	36,221	
Total	65,439	\$2,364,324	\$618,495	\$33,562	\$1,712,267	\$96,431	\$92,686	

* 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	2,088	\$4,479	\$4,293	\$0	\$186	\$7	(\$69)
\$ 5,000 - 9,999	1,451	10,806	9,671	13	1,122	45	(105)	
10,000 - 19,999	2,388	35,119	22,863	936	11,319	460	48	
20,000 - 29,999	1,867	46,014	19,681	1,379	24,954	1,090	927	
30,000 - 39,999	1,278	44,591	14,726	1,147	28,718	1,314	1,281	
40,000 - 49,999	964	43,147	11,825	992	30,330	1,462	1,440	
50,000 - 59,999	769	42,191	9,752	820	31,619	1,605	1,587	
60,000 - 74,999	656	43,606	8,547	742	34,317	1,856	1,834	
75,000 - 99,999	399	33,801	5,654	476	27,671	1,588	1,577	
100,000 and over	235	44,223	3,976	241	40,006	2,656	2,517	
Total	12,095	\$347,977	\$110,989	\$6,746	\$230,242	\$12,083	\$11,038	

Schuyler	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,270	\$2,801	\$2,641	\$0	\$160	\$6	(\$34)
\$ 5,000 - 9,999	883	6,442	5,850	12	579	23	(85)	
10,000 - 19,999	1,459	21,491	14,075	695	6,721	272	(1)	
20,000 - 29,999	1,141	28,207	12,046	862	15,299	667	577	
30,000 - 39,999	839	29,223	9,623	711	18,889	865	845	
40,000 - 49,999	612	27,369	7,534	635	19,199	916	905	
50,000 - 59,999	424	23,149	5,468	475	17,205	864	854	
60,000 - 74,999	370	24,706	4,886	411	19,409	1,046	1,032	
75,000 - 99,999	214	18,068	2,888	245	14,936	858	844	
100,000 and over	128	21,971	2,017	125	19,829	1,321	1,273	
Total	7,340	\$203,426	\$67,028	\$4,171	\$132,227	\$6,839	\$6,212	

Seneca	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,406	\$5,316	\$5,021	\$0	\$295	\$12	(\$91)
\$ 5,000 - 9,999	1,703	12,729	11,281	16	1,432	57	(143)	
10,000 - 19,999	2,689	39,434	25,491	1,068	12,874	522	72	
20,000 - 29,999	1,838	45,616	18,945	1,313	25,358	1,115	958	
30,000 - 39,999	1,378	47,998	15,450	1,241	31,308	1,455	1,412	
40,000 - 49,999	1,130	50,719	13,629	1,286	35,804	1,730	1,707	
50,000 - 59,999	860	47,071	10,865	943	35,264	1,791	1,771	
60,000 - 74,999	761	50,624	9,955	896	39,773	2,140	2,120	
75,000 - 99,999	510	43,385	7,108	587	35,690	2,055	2,018	
100,000 and over	323	78,347	5,786	324	72,237	4,858	4,772	
Total	13,598	\$421,239	\$123,530	\$7,673	\$290,035	\$15,735	\$14,596	

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Steuben	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	6,938	\$15,288	\$14,542	\$0	\$746	\$30	(\$230)
	\$ 5,000 -	9,999	5,006	36,865	33,080	87	3,698	148	(491)
	10,000 -	19,999	7,442	109,165	71,836	3,467	33,863	1,374	(12)
	20,000 -	29,999	5,489	135,960	57,041	4,219	74,700	3,269	2,820
	30,000 -	39,999	4,319	150,311	48,486	3,953	97,873	4,537	4,407
	40,000 -	49,999	3,211	143,565	38,297	3,423	101,845	4,954	4,864
	50,000 -	59,999	2,257	123,267	28,557	2,563	92,147	4,670	4,606
	60,000 -	74,999	2,072	138,179	27,192	2,362	108,625	5,880	5,808
	75,000 -	99,999	1,455	124,212	20,306	1,753	102,153	5,884	5,805
	100,000	and over	1,255	251,353	27,374	1,437	222,542	14,870	14,693
	Total		39,444	\$1,228,167	\$366,712	\$23,264	\$838,191	\$45,615	\$42,269

Suffolk	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	83,107	\$187,994	\$175,605	\$5	\$12,384	\$496	(\$787)
	\$ 5,000 -	9,999	59,757	441,222	371,501	413	69,307	2,773	(1,848)
	10,000 -	19,999	89,765	1,325,998	834,439	29,769	461,790	18,806	7,564
	20,000 -	29,999	73,605	1,827,901	762,697	38,950	1,026,254	45,800	41,809
	30,000 -	39,999	58,991	2,053,034	671,516	37,419	1,344,099	65,225	64,726
	40,000 -	49,999	47,132	2,115,122	604,729	38,686	1,471,707	74,395	73,998
	50,000 -	59,999	39,941	2,193,110	569,725	40,375	1,583,010	82,317	81,871
	60,000 -	74,999	48,086	3,228,272	745,142	54,436	2,428,694	132,142	131,383
	75,000 -	99,999	49,476	4,255,580	853,641	59,758	3,342,181	192,233	190,886
	100,000	and over	56,240	12,434,568	1,302,117	67,821	11,064,630	741,883	723,253
	Total		606,100	\$30,062,800	\$6,891,112	\$367,631	\$22,804,057	\$1,356,071	\$1,312,854

Sullivan	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,895	\$11,151	\$10,608	\$0	\$543	\$22	(\$156)
	\$ 5,000 -	9,999	3,930	29,136	26,414	48	2,674	107	(439)
	10,000 -	19,999	5,672	82,727	55,068	2,613	25,046	1,015	8
	20,000 -	29,999	3,801	93,703	39,762	2,746	51,195	2,245	1,950
	30,000 -	39,999	2,607	90,706	29,062	2,142	59,502	2,808	2,742
	40,000 -	49,999	2,051	91,726	25,021	2,070	64,634	3,180	3,115
	50,000 -	59,999	1,454	79,635	18,843	1,482	59,310	3,052	2,993
	60,000 -	74,999	1,512	100,995	20,707	1,776	78,512	4,262	4,194
	75,000 -	99,999	1,109	94,966	16,593	1,298	77,075	4,449	4,372
	100,000	and over	843	182,919	20,347	792	161,780	10,834	10,415
	Total		27,874	\$857,665	\$262,426	\$14,968	\$580,271	\$31,974	\$29,194

* 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	3,255	\$7,604	\$7,139	\$1	\$463	\$19	(\$88)
\$ 5,000 - 9,999	2,377	17,601	15,508	38	2,055	82	(170)	
10,000 - 19,999	4,033	59,599	38,332	1,621	19,645	798	117	
20,000 - 29,999	2,968	73,127	31,049	2,153	39,926	1,742	1,401	
30,000 - 39,999	2,211	76,746	25,741	2,056	48,949	2,221	2,004	
40,000 - 49,999	1,709	76,277	21,013	1,865	53,399	2,552	2,335	
50,000 - 59,999	1,319	72,355	16,923	1,553	53,879	2,711	2,538	
60,000 - 74,999	1,252	83,658	16,527	1,544	65,587	3,538	3,374	
75,000 - 99,999	1,078	92,215	14,853	1,423	75,939	4,371	4,215	
100,000 and over	732	118,044	11,532	918	105,594	6,963	6,731	
Total	20,934	\$677,226	\$198,617	\$13,172	\$465,437	\$24,996	\$22,456	

Tompkins	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,037	\$11,552	\$10,893	\$0	\$659	\$26	(\$115)
\$ 5,000 - 9,999	3,746	27,825	23,814	60	3,950	158	(172)	
10,000 - 19,999	6,200	92,382	55,271	1,811	35,300	1,436	665	
20,000 - 29,999	4,686	115,463	45,943	2,347	67,172	2,995	2,697	
30,000 - 39,999	3,302	114,909	35,527	2,142	77,240	3,701	3,623	
40,000 - 49,999	2,540	113,915	30,277	2,163	81,476	4,051	3,989	
50,000 - 59,999	2,002	109,830	25,490	1,877	82,463	4,253	4,205	
60,000 - 74,999	2,048	136,934	27,529	2,212	107,193	5,843	5,788	
75,000 - 99,999	1,737	149,301	25,646	1,910	121,745	7,040	6,956	
100,000 and over	2,061	408,462	41,282	2,129	365,051	24,426	23,904	
Total	33,359	\$1,280,572	\$321,671	\$16,652	\$942,249	\$53,929	\$51,539	

Ulster	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	11,522	\$26,063	\$24,695	\$0	\$1,368	\$55	(\$234)
\$ 5,000 - 9,999	8,710	64,497	56,494	87	7,917	317	(510)	
10,000 - 19,999	13,078	193,241	122,869	4,813	65,558	2,663	875	
20,000 - 29,999	9,567	236,222	97,196	5,732	133,295	5,906	5,316	
30,000 - 39,999	7,091	246,788	78,674	5,237	162,876	7,734	7,643	
40,000 - 49,999	5,629	252,187	68,265	4,991	178,931	8,868	8,798	
50,000 - 59,999	4,466	244,975	57,689	4,652	182,633	9,442	9,342	
60,000 - 74,999	4,413	294,883	60,421	4,936	229,526	12,505	12,361	
75,000 - 99,999	3,641	311,495	54,261	4,156	253,078	14,599	14,392	
100,000 and over	2,983	551,148	54,457	3,180	493,511	32,868	31,938	
Total	71,100	\$2,421,499	\$675,022	\$37,784	\$1,708,692	\$94,956	\$89,920	

* 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	4,941	\$11,491	\$10,865	\$0	\$626	\$25	(\$80)
\$ 5,000 - 9,999	3,645	26,836	23,632	32	3,172	127	(243)	
10,000 - 19,999	5,290	77,618	49,683	2,024	25,911	1,052	242	
20,000 - 29,999	3,615	88,982	37,422	2,209	49,351	2,169	1,937	
30,000 - 39,999	2,593	90,384	29,187	2,060	59,137	2,759	2,733	
40,000 - 49,999	2,029	90,928	24,774	1,956	64,198	3,129	3,102	
50,000 - 59,999	1,506	82,458	19,288	1,600	61,570	3,144	3,117	
60,000 - 74,999	1,522	101,674	20,853	1,860	78,960	4,273	4,241	
75,000 - 99,999	1,173	100,250	17,441	1,393	81,416	4,681	4,621	
100,000 and over	1,143	251,935	22,876	1,316	227,743	15,269	14,930	
Total	27,457	\$922,554	\$256,019	\$14,450	\$652,085	\$36,628	\$34,599	

Washington	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,914	\$8,969	\$8,474	\$0	\$495	\$20	(\$138)
\$ 5,000 - 9,999	2,915	21,646	19,166	31	2,450	98	(234)	
10,000 - 19,999	4,841	71,936	46,146	2,045	23,745	964	106	
20,000 - 29,999	3,468	85,436	36,524	2,589	46,323	2,016	1,565	
30,000 - 39,999	2,522	87,989	29,146	2,333	56,509	2,595	2,378	
40,000 - 49,999	1,983	88,592	24,414	2,106	62,072	2,978	2,789	
50,000 - 59,999	1,456	79,815	18,870	1,731	59,213	2,978	2,843	
60,000 - 74,999	1,271	84,677	17,043	1,513	66,121	3,558	3,409	
75,000 - 99,999	743	62,924	10,525	876	51,523	2,957	2,815	
100,000 and over	428	80,372	7,882	497	71,993	4,796	4,618	
Total	23,541	\$672,355	\$218,190	\$13,720	\$440,445	\$22,959	\$20,150	

Wayne	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,836	\$13,950	\$13,060	\$0	\$891	\$36	(\$147)
\$ 5,000 - 9,999	4,284	31,652	27,251	47	4,353	174	(284)	
10,000 - 19,999	6,873	102,037	63,756	2,850	35,431	1,441	343	
20,000 - 29,999	5,374	132,994	54,019	3,648	75,328	3,328	2,936	
30,000 - 39,999	4,279	148,935	47,473	3,742	97,721	4,579	4,497	
40,000 - 49,999	3,526	158,475	42,523	3,798	112,153	5,466	5,376	
50,000 - 59,999	3,039	166,515	38,786	3,555	124,173	6,310	6,248	
60,000 - 74,999	3,067	204,874	40,562	3,627	160,684	8,676	8,611	
75,000 - 99,999	2,303	195,580	32,496	2,886	160,198	9,190	9,131	
100,000 and over	1,281	218,197	21,113	1,415	195,669	12,913	12,674	
Total	39,862	\$1,373,209	\$381,040	\$25,567	\$966,602	\$52,113	\$49,385	

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

** Includes refundable tax credits.

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

(Dollar Data in Thousands)

Westchester	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	56,200	\$123,787	\$115,804	\$7	\$7,976	\$319	(\$501)
	\$ 5,000 - 9,999	37,754	278,830	234,216	200	44,415	1,777	(1,449)
	10,000 - 19,999	55,138	812,862	512,949	20,088	279,825	11,414	4,207
	20,000 - 29,999	46,006	1,146,684	471,015	24,174	651,495	29,203	26,171
	30,000 - 39,999	38,195	1,327,949	415,567	20,116	892,266	44,176	42,340
	40,000 - 49,999	29,134	1,303,630	350,508	17,458	935,664	49,012	47,140
	50,000 - 59,999	22,291	1,221,602	299,989	15,630	905,983	48,924	47,019
	60,000 - 74,999	25,230	1,692,823	381,875	20,681	1,290,268	72,076	69,130
	75,000 - 99,999	27,483	2,374,020	487,001	26,129	1,860,889	108,251	103,608
	100,000 and over	63,365	21,798,035	1,807,858	74,934	19,915,243	1,352,764	1,281,049
	Total	400,796	\$32,080,223	\$5,076,781	\$219,418	\$26,784,025	\$1,717,916	\$1,618,714

Wyoming	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,743	\$6,165	\$5,765	\$0	\$400	\$16	(\$147)
	\$ 5,000 - 9,999	2,009	14,932	12,954	20	1,958	78	(154)
	10,000 - 19,999	3,190	47,357	29,862	1,250	16,245	660	90
	20,000 - 29,999	2,431	60,139	25,155	1,842	33,141	1,452	1,194
	30,000 - 39,999	1,917	66,715	22,028	1,884	42,804	1,960	1,860
	40,000 - 49,999	1,534	68,301	18,745	1,846	47,710	2,283	2,239
	50,000 - 59,999	1,181	64,566	15,179	1,401	47,986	2,410	2,336
	60,000 - 74,999	1,028	68,094	13,345	1,270	53,480	2,877	2,863
	75,000 - 99,999	539	45,609	7,581	663	37,364	2,141	2,097
	100,000 and over	276	49,477	4,755	331	44,391	2,943	2,764
	Total	16,848	\$491,356	\$155,369	\$10,507	\$325,480	\$16,820	\$15,142

Yates	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,683	\$3,738	\$3,580	\$1	\$158	\$6	(\$74)
	\$ 5,000 - 9,999	1,226	9,047	8,205	5	837	33	(133)
	10,000 - 19,999	2,028	29,863	19,758	932	9,174	372	4
	20,000 - 29,999	1,337	33,157	14,296	1,150	17,711	771	644
	30,000 - 39,999	1,021	35,336	11,807	1,055	22,474	1,025	972
	40,000 - 49,999	737	32,971	9,031	813	23,127	1,112	1,080
	50,000 - 59,999	556	30,411	7,155	583	22,673	1,141	1,121
	60,000 - 74,999	432	28,784	5,838	505	22,441	1,209	1,186
	75,000 - 99,999	299	25,295	4,329	321	20,644	1,186	1,175
	100,000 and over	213	38,479	3,760	181	34,538	2,303	2,280
	Total	9,532	\$267,081	\$87,759	\$5,545	\$173,777	\$9,159	\$8,254

* 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	1,193	\$2,745	\$2,588	\$0	\$157	\$6	(\$13)
\$ 5,000 - 9,999	824	6,083	5,255	8	820	33	(55)	
10,000 - 19,999	1,088	15,777	9,986	408	5,383	219	59	
20,000 - 29,999	626	15,304	6,301	433	8,569	379	329	
30,000 - 39,999	425	14,731	4,545	272	9,915	489	480	
40,000 - 49,999	289	12,994	3,503	207	9,284	480	472	
50,000 - 59,999	190	10,296	2,556	156	7,583	401	389	
60,000 - 74,999	201	13,338	3,034	179	10,125	563	539	
75,000 - 99,999	166	14,317	2,732	177	11,408	664	640	
100,000 and over	246	63,319	6,059	275	56,984	3,854	3,565	
Total	5,248	\$168,904	\$46,561	\$2,116	\$120,228	\$7,089	\$6,405	

Residence Unclassified	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,635	\$5,681	\$5,515	\$0	\$165	\$7	(\$39)
\$ 5,000 - 9,999	2,323	17,413	15,679	31	1,703	68	(115)	
10,000 - 19,999	3,809	55,033	34,469	1,285	19,279	784	372	
20,000 - 29,999	2,157	53,153	21,459	1,082	30,612	1,379	1,250	
30,000 - 39,999	1,333	46,033	14,070	567	31,396	1,580	1,527	
40,000 - 49,999	917	40,915	10,655	397	29,863	1,605	1,542	
50,000 - 59,999	547	29,907	6,690	237	22,980	1,280	1,230	
60,000 - 74,999	568	37,974	7,523	280	30,171	1,747	1,677	
75,000 - 99,999	523	44,774	7,972	284	36,518	2,191	2,054	
100,000 and over	1,194	759,630	45,168	679	713,783	48,747	41,957	
Total	16,006	\$1,090,511	\$169,200	\$4,842	\$916,469	\$59,388	\$51,455	

Total Other Counties (Excluding NYC)	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	715,099	\$1,618,644	\$1,522,299	\$26	\$96,319	\$3,855	(\$13,722)
\$ 5,000 - 9,999	512,446	3,786,457	3,250,665	4,653	531,139	21,252	(27,943)	
10,000 - 19,999	767,686	11,312,440	7,113,426	274,810	3,924,204	159,619	51,371	
20,000 - 29,999	583,173	14,449,901	5,899,865	331,224	8,218,812	365,677	327,862	
30,000 - 39,999	451,669	15,717,038	4,981,557	309,443	10,426,038	501,238	491,390	
40,000 - 49,999	355,422	15,924,987	4,323,681	305,329	11,295,977	566,627	557,507	
50,000 - 59,999	286,616	15,713,250	3,788,551	286,202	11,638,497	604,296	595,036	
60,000 - 74,999	314,382	21,058,402	4,490,635	349,453	16,218,315	884,947	870,918	
75,000 - 99,999	289,247	24,829,267	4,633,635	344,057	19,851,575	1,144,284	1,123,783	
100,000 and over	343,724	85,358,212	7,938,857	416,728	77,002,626	5,183,956	4,981,841	
Total	4,619,464	\$209,768,598	\$47,943,171	\$2,621,926	\$159,203,501	\$9,435,753	\$8,958,042	

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

** Includes refundable tax credits.

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

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$25,865	\$706	\$36,663	\$1,281	\$8,375
Kings	30,006	980	42,711	1,665	8,117
Manhattan	90,195	4,856	119,704	6,657	7,924
Queens	30,879	1,045	42,179	1,635	7,828
Richmond	43,291	1,741	54,849	2,315	6,308
Total New York City	\$44,756	\$1,926	\$62,591	\$2,947	\$7,963
Albany	\$38,422	\$1,571	\$50,308	\$2,181	\$5,994
Allegany	26,787	780	37,845	1,303	7,170
Broome	32,492	1,197	44,652	1,805	6,390
Cattaraugus	27,555	838	38,311	1,359	7,239
Cayuga	29,780	965	39,858	1,467	7,260
Chautauqua	28,409	890	39,843	1,446	7,170
Chemung	32,193	1,149	44,165	1,749	6,728
Chenango	28,648	905	40,131	1,490	7,497
Clinton	30,674	1,030	41,551	1,568	7,005
Columbia	35,022	1,259	47,232	1,877	7,479
Cortland	29,284	941	39,340	1,447	7,184
Delaware	26,566	807	38,647	1,388	6,962
Dutchess	43,120	1,771	55,018	2,367	6,117
Erie	35,358	1,377	47,395	1,989	6,196
Essex	28,389	913	39,664	1,442	6,708
Franklin	27,853	867	40,026	1,479	7,159
Fulton	27,827	871	38,377	1,388	7,168
Genesee	30,396	1,014	39,862	1,474	6,729
Greene	29,866	1,015	41,196	1,562	6,540
Hamilton	24,842	743	35,460	1,217	6,301
Herkimer	26,623	785	36,644	1,277	7,331
Jefferson	28,429	911	39,722	1,470	7,077
Lewis	26,787	742	36,864	1,250	7,933
Livingston	32,438	1,131	42,265	1,613	6,611
Madison	34,038	1,225	45,263	1,808	7,269
Monroe	41,111	1,722	53,145	2,357	6,345
Montgomery	27,495	865	38,497	1,418	7,038
Nassau	63,862	3,102	81,488	4,075	6,357
Niagara	31,605	1,122	42,621	1,664	6,359
Oneida	30,514	1,065	42,194	1,643	6,482
Onondaga	38,106	1,522	49,950	2,134	6,386
Ontario	36,150	1,378	46,868	1,922	6,583
Orange	40,684	1,519	52,548	2,094	6,679
Orleans	29,841	961	39,771	1,453	7,283
Oswego	30,515	1,013	40,756	1,514	6,871
Otsego	30,352	1,028	42,621	1,645	7,025
Putnam	52,419	2,193	63,892	2,745	5,804
Rensselaer	33,481	1,209	43,731	1,711	6,488

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

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$53,957	\$2,242	\$68,475	\$2,963	\$6,724
St. Lawrence	28,457	900	40,570	1,496	6,903
Saratoga	39,774	1,600	50,507	2,143	6,234
Schenectady	36,130	1,416	48,038	2,024	6,371
Schoharie	28,770	913	39,579	1,428	6,789
Schuyler	27,715	846	38,152	1,344	7,010
Seneca	30,978	1,073	42,724	1,670	6,872
Steuben	31,137	1,072	43,654	1,701	6,953
Suffolk	49,600	2,166	62,698	2,854	6,642
Sullivan	30,769	1,047	43,611	1,705	7,502
Tioga	32,351	1,073	43,258	1,612	8,053
Tompkins	38,388	1,545	49,614	2,128	6,563
Ulster	34,058	1,265	45,709	1,844	6,486
Warren	33,600	1,260	46,673	1,922	6,514
Washington	28,561	856	38,918	1,352	7,531
Wayne	34,449	1,239	44,271	1,733	7,120
Westchester	80,041	4,039	102,454	5,304	6,896
Wyoming	29,164	899	38,485	1,366	7,620
Yates	28,019	866	39,533	1,443	7,452
NYS Unclassified +	32,184	1,221	47,668	2,029	6,855
Residence Unclassified ++	68,131	3,215	99,425	4,908	7,248
Total Other Counties	\$45,410	\$1,939	\$59,788	\$2,698	\$6,604
Grand Total	\$45,160	\$1,934	\$60,809	\$2,789	\$7,186

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

+ Resident returns that could not be classified by county.

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



Nonresidents

Tables 6 through 8 provide information on individuals with income from New York sources that resided out-of-state for the entire year. Data reported by these individuals have been classified by the federal amount of New York adjusted gross income, as determined on form IT-203. For tax years prior to 1997, data for nonresident filers was classified by only the New York source amount of New York adjusted gross income. Therefore, data users should exercise caution when comparing 1997 data to prior years. Over 549,000 returns fell into this category during 1997. The neighboring states of New Jersey, Connecticut, Massachusetts and Pennsylvania accounted for 72.2 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

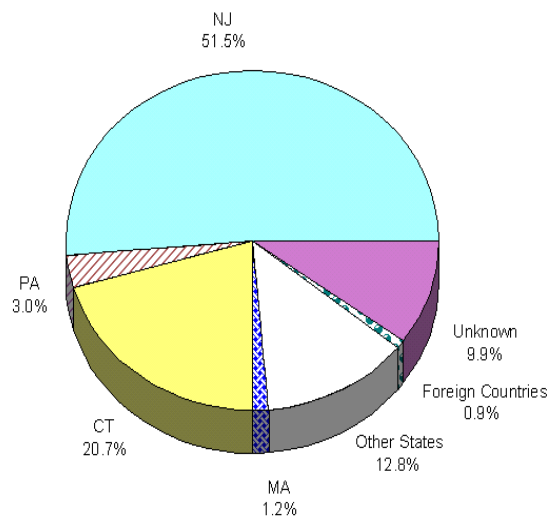


Table 6 shows income tax components by size of income for full-year nonresidents. Note that values for income, deductions, dependent exemptions, taxable income, and tax before credits are reported as if these filers were residents. New York State requires nonresidents to report income, deductions, and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

- The number of full-year nonresidents filing a New York State personal income tax return grew by 15,977 to 549,382 in 1997.
- Average New York tax liability for full-year nonresident taxable returns increased more than 9 percent to \$4,526 in 1997. This is \$386 more than the tax reported on full-year resident taxable returns.

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

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

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

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	24,170	\$46,450	\$42,561	\$3	\$3,886	\$156	\$91
\$ 5,000 - 9,999	21,574	161,615	129,853	229	31,533	1,262	664
10,000 - 19,999	43,666	652,651	382,747	11,956	257,948	10,560	5,437
20,000 - 29,999	45,847	1,150,073	454,511	22,558	673,003	30,451	19,244
30,000 - 39,999	48,701	1,702,177	518,534	26,711	1,156,932	57,286	40,668
40,000 - 49,999	43,282	1,942,672	504,712	28,611	1,409,349	73,455	51,419
50,000 - 59,999	37,520	2,059,233	483,289	29,522	1,546,421	83,064	56,049
60,000 - 74,999	47,742	3,209,783	683,652	43,846	2,482,285	138,332	89,415
75,000 - 99,999	60,718	5,262,292	990,313	61,652	4,210,327	245,490	148,831
100,000 and over	176,162	92,537,161	5,438,346	199,395	83,710,621	5,706,715	1,760,659
Total	549,382	\$108,724,107	\$9,628,519	\$424,483	\$95,482,306	\$6,346,771	\$2,172,478

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

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

Place of Residence	All Returns			Taxable Returns		Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*	Number	Total NYAGI*
Arizona	2,184	\$547,788	\$4,732	1,629	\$494,728	555	\$53,060
California	15,518	11,631,962	61,521	11,977	9,583,449	3,541	2,048,512
Colorado	1,986	805,116	6,801	1,538	674,228	448	130,888
Connecticut	59,959	15,607,835	449,999	55,966	14,808,660	3,993	799,175
Florida	23,320	6,717,484	70,419	17,084	5,341,967	6,236	1,375,517
Georgia	3,231	1,159,244	5,982	2,448	914,581	783	244,663
Illinois	5,892	4,362,270	18,968	5,036	3,468,003	856	894,267
Maine	1,110	151,596	1,768	913	129,451	197	22,145
Maryland	4,056	1,182,830	10,508	3,196	931,465	860	251,365
Massachusetts	9,966	3,388,914	25,085	8,398	2,471,212	1,568	917,702
Michigan	1,850	862,545	7,458	1,510	742,264	340	120,281
Minnesota	1,104	653,301	1,892	908	502,539	196	150,761
Missouri	1,062	390,514	1,609	869	296,010	193	94,503
New Hampshire	1,495	301,083	3,610	1,205	248,630	290	52,453
New Jersey	290,673	35,416,419	1,120,754	269,806	34,144,848	20,867	1,271,572
North Carolina	4,915	956,194	8,268	3,463	837,185	1,452	119,009
Ohio	2,732	1,386,777	5,857	2,119	1,099,830	613	286,947
Pennsylvania	36,374	4,164,080	64,408	31,268	3,823,210	5,106	340,871
Rhode Island	1,146	271,907	1,965	915	175,824	231	96,083
South Carolina	1,963	294,608	4,314	1,396	230,672	567	63,935
Tennessee	1,099	414,305	1,363	855	322,671	244	91,634
Texas	4,238	2,610,283	9,962	3,348	1,696,224	890	914,059
Vermont	3,669	376,156	5,728	3,112	307,991	557	68,165
Virginia	5,688	1,546,771	12,440	4,155	1,193,626	1,533	353,145
Washington	1,294	442,005	2,768	907	405,880	387	36,125
District of Columbia	1,309	606,222	5,997	1,089	536,151	220	70,072
All Other States	10,012	3,781,125	16,876	7,589	3,048,777	2,423	732,349
Canada	1,936	183,250	3,565	1,286	173,727	650	9,523
United Kingdom	507	137,166	2,878	377	132,712	130	4,455
Germany	304	23,048	625	192	20,903	112	2,145
Japan	234	31,528	535	120	30,070	114	1,458
All Other Countries+	4,326	1,038,132	19,468	2,782	943,267	1,544	94,865
Residence Unknown++	44,230	7,281,652	214,352	32,560	6,808,345	11,670	473,307
Total	549,382	\$108,724,107	\$2,172,478	480,016	\$96,539,099	69,366	\$12,185,008

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

+ Includes other foreign countries and unclassified.

++ This category includes individuals filing a nonresident IT-203 tax return but containing a New York address. These tax returns generally were completed by tax preparers located in New York filing on behalf of nonresidents.

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

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	143	\$237	\$222	\$0	\$15	\$1	\$0	
\$ 5,000 - 9,999	117	886	744	0	142	6	2	
10,000 - 19,999	248	3,730	2,276	30	1,424	58	20	
20,000 - 29,999	185	4,649	2,062	64	2,523	111	37	
30,000 - 39,999	182	6,347	2,038	57	4,251	203	60	
40,000 - 49,999	147	6,659	1,846	59	4,754	244	84	
50,000 - 59,999	152	8,368	2,070	66	6,232	329	88	
60,000 - 74,999	145	9,680	2,143	72	7,464	409	95	
75,000 - 99,999	183	15,884	3,146	109	12,629	736	233	
100,000 and over	682	491,348	48,039	509	442,799	30,252	4,114	
Total	2,184	\$547,788	\$64,588	\$966	\$482,233	\$32,348	\$4,732	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	932	\$1,359	\$1,243	\$0	\$116	\$5	\$2	
\$ 5,000 - 9,999	586	4,394	3,519	7	868	35	15	
10,000 - 19,999	1,188	17,848	10,013	143	7,693	315	108	
20,000 - 29,999	1,020	25,182	10,054	262	14,867	677	223	
30,000 - 39,999	819	28,527	8,906	222	19,399	978	319	
40,000 - 49,999	716	32,051	8,891	214	22,945	1,222	394	
50,000 - 59,999	622	34,000	8,711	213	25,077	1,387	409	
60,000 - 74,999	768	51,654	11,978	309	39,366	2,257	517	
75,000 - 99,999	1,090	94,552	18,775	438	75,339	4,505	934	
100,000 and over	7,777	11,342,395	482,210	6,390	10,011,600	685,283	58,600	
Total	15,518	\$11,631,962	\$564,299	\$8,198	\$10,217,270	\$696,665	\$61,521	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	113	\$261	\$233	\$0	\$28	\$1	\$1	
\$ 5,000 - 9,999	106	803	611	1	190	8	3	
10,000 - 19,999	202	3,095	1,622	12	1,461	60	19	
20,000 - 29,999	161	3,958	1,568	54	2,335	107	33	
30,000 - 39,999	132	4,586	1,452	63	3,071	149	44	
40,000 - 49,999	118	5,264	1,554	47	3,662	187	43	
50,000 - 59,999	94	5,160	1,200	51	3,909	211	79	
60,000 - 74,999	112	7,574	1,484	65	6,025	341	102	
75,000 - 99,999	152	13,125	2,542	102	10,481	616	131	
100,000 and over	796	761,290	35,935	721	676,250	46,252	6,346	
Total	1,986	\$805,116	\$48,202	\$1,116	\$707,413	\$47,932	\$6,801	

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

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

Connecticut			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	1,326	\$2,999	\$2,672	\$0	\$326	\$13	\$8	
\$ 5,000 -	9,999	1,294	9,632	7,000	11	2,622	105	58	
10,000 -	19,999	2,698	40,795	22,159	553	18,083	744	376	
20,000 -	29,999	3,290	82,510	31,168	1,205	50,137	2,301	1,366	
30,000 -	39,999	3,648	127,619	37,386	1,511	88,722	4,490	2,915	
40,000 -	49,999	3,523	158,553	40,896	1,903	115,755	6,117	4,076	
50,000 -	59,999	3,354	184,349	43,376	2,320	138,653	7,507	4,841	
60,000 -	74,999	4,886	329,559	71,374	4,083	254,103	14,202	8,936	
75,000 -	99,999	7,063	613,841	118,482	6,847	488,512	28,473	17,080	
100,000	and over	28,877	14,057,979	829,429	35,888	13,049,382	890,066	410,342	
Total		59,959	\$15,607,835	\$1,203,942	\$54,319	\$14,206,295	\$954,018	\$449,999	

Florida			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	1,633	\$2,537	\$2,455	\$0	\$82	\$3	\$2	
\$ 5,000 -	9,999	1,168	8,792	7,999	7	786	31	13	
10,000 -	19,999	2,620	38,850	26,516	442	11,892	484	169	
20,000 -	29,999	2,304	57,225	26,617	612	29,996	1,311	494	
30,000 -	39,999	1,933	67,295	23,694	611	42,990	2,011	737	
40,000 -	49,999	1,604	72,018	20,903	550	50,565	2,532	887	
50,000 -	59,999	1,305	71,660	18,156	501	53,003	2,796	950	
60,000 -	74,999	1,561	104,631	23,784	635	80,213	4,448	1,530	
75,000 -	99,999	1,816	157,126	30,616	712	125,797	7,381	2,469	
100,000	and over	7,376	6,137,350	307,877	2,954	5,369,990	367,081	63,168	
Total		23,320	\$6,717,484	\$488,616	\$7,024	\$5,765,314	\$388,079	\$70,419	

Georgia			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	153	\$281	\$254	\$0	\$26	\$1	\$0	
\$ 5,000 -	9,999	150	1,086	912	3	171	7	3	
10,000 -	19,999	341	5,156	3,103	96	1,957	80	27	
20,000 -	29,999	265	6,524	2,650	139	3,735	168	57	
30,000 -	39,999	249	8,735	2,797	148	5,789	280	86	
40,000 -	49,999	207	9,311	2,427	135	6,749	346	100	
50,000 -	59,999	173	9,550	2,428	104	7,019	373	103	
60,000 -	74,999	208	13,967	2,872	141	10,954	612	188	
75,000 -	99,999	269	23,287	4,220	215	18,852	1,102	298	
100,000	and over	1,216	1,081,347	68,495	1,282	977,680	66,860	5,120	
Total		3,231	\$1,159,244	\$90,159	\$2,262	\$1,032,932	\$69,828	\$5,982	

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

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

Illinois	Income Class*	Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
	Under \$ 5,000	220	\$369	\$314	\$0	\$54	\$2	\$1
	\$ 5,000 - 9,999	178	1,304	876	1	426	17	8
	10,000 - 19,999	238	3,490	1,833	29	1,627	67	28
	20,000 - 29,999	211	5,293	1,912	26	3,355	157	62
	30,000 - 39,999	203	7,123	2,005	37	5,080	262	93
	40,000 - 49,999	219	9,740	2,422	55	7,263	393	117
	50,000 - 59,999	148	8,092	1,695	61	6,336	353	94
	60,000 - 74,999	195	13,107	2,785	104	10,219	579	132
	75,000 - 99,999	336	29,366	5,330	201	23,835	1,420	324
	100,000 and over	3,944	4,284,387	183,222	4,849	3,908,498	267,540	18,110
	Total	5,892	\$4,362,270	\$202,395	\$5,363	\$3,966,694	\$270,791	\$18,968

Maine	Income Class*	Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
	Under \$ 5,000	78	\$190	\$160	\$0	\$30	\$1	\$1
	\$ 5,000 - 9,999	83	601	391	0	210	8	4
	10,000 - 19,999	119	1,760	1,010	33	716	29	9
	20,000 - 29,999	102	2,577	1,103	36	1,438	64	19
	30,000 - 39,999	125	4,352	1,554	78	2,721	128	35
	40,000 - 49,999	89	4,032	1,221	64	2,748	135	41
	50,000 - 59,999	94	5,120	1,300	84	3,736	194	50
	60,000 - 74,999	70	4,665	1,098	70	3,497	189	61
	75,000 - 99,999	82	6,955	1,403	75	5,477	316	105
	100,000 and over	268	121,342	6,682	233	114,428	7,794	1,442
	Total	1,110	\$151,596	\$15,923	\$674	\$134,999	\$8,859	\$1,768

Maryland	Income Class*	Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
	Under \$ 5,000	232	\$492	\$430	\$0	\$62	\$2	\$2
	\$ 5,000 - 9,999	205	1,525	1,071	1	452	18	10
	10,000 - 19,999	347	5,178	2,784	67	2,327	96	32
	20,000 - 29,999	305	7,567	2,887	115	4,564	208	72
	30,000 - 39,999	236	8,179	2,496	107	5,576	276	82
	40,000 - 49,999	192	8,632	2,300	88	6,244	328	110
	50,000 - 59,999	182	9,950	2,388	104	7,458	407	115
	60,000 - 74,999	220	14,812	3,280	131	11,401	637	167
	75,000 - 99,999	307	26,747	5,180	241	21,326	1,251	297
	100,000 and over	1,830	1,099,748	62,779	2,042	945,034	64,586	9,621
	Total	4,056	\$1,182,830	\$85,596	\$2,896	\$1,004,444	\$67,811	\$10,508

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

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

Massachusetts			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
	Under \$ 5,000	561	\$1,339	\$1,144	\$0	\$195	\$8	\$4
\$	5,000 - 9,999	594	4,355	2,986	1	1,368	55	27
	10,000 - 19,999	943	13,996	7,167	125	6,704	277	119
	20,000 - 29,999	717	17,801	6,756	175	10,870	500	207
	30,000 - 39,999	684	23,817	7,180	292	16,345	816	338
	40,000 - 49,999	641	28,717	7,206	351	21,160	1,109	427
	50,000 - 59,999	550	30,178	6,792	375	23,012	1,245	452
	60,000 - 74,999	657	44,158	8,656	464	35,037	1,967	693
	75,000 - 99,999	801	69,384	11,798	558	57,028	3,367	1,068
	100,000 and over	3,818	3,155,170	147,410	3,668	2,588,656	176,934	21,751
	Total	9,966	\$3,388,914	\$207,095	\$6,009	\$2,760,374	\$186,278	\$25,085

Michigan			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
	Under \$ 5,000	126	\$288	\$250	\$0	\$38	\$2	\$1
\$	5,000 - 9,999	124	912	626	2	284	11	7
	10,000 - 19,999	159	2,342	1,167	23	1,152	47	24
	20,000 - 29,999	134	3,374	1,188	39	2,147	100	46
	30,000 - 39,999	96	3,376	950	33	2,394	122	48
	40,000 - 49,999	90	4,011	1,102	34	2,875	150	50
	50,000 - 59,999	92	5,056	1,154	51	3,851	206	47
	60,000 - 74,999	93	6,295	1,157	68	5,070	285	74
	75,000 - 99,999	120	10,387	1,979	103	8,305	483	91
	100,000 and over	816	826,503	45,015	814	780,674	53,409	7,072
	Total	1,850	\$862,545	\$54,588	\$1,167	\$806,789	\$54,815	\$7,458

Minnesota			Before Proration					
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income
	Under \$ 5,000	53	\$132	\$115	\$0	\$17	\$1	\$0
\$	5,000 - 9,999	62	465	308	0	157	6	3
	10,000 - 19,999	86	1,269	670	5	594	24	7
	20,000 - 29,999	63	1,544	593	19	933	43	15
	30,000 - 39,999	55	1,940	542	20	1,378	70	25
	40,000 - 49,999	51	2,273	561	24	1,688	91	27
	50,000 - 59,999	37	2,041	498	20	1,523	83	23
	60,000 - 74,999	55	3,680	733	32	2,915	163	36
	75,000 - 99,999	80	6,968	1,228	52	5,687	336	58
	100,000 and over	562	632,987	50,495	623	581,869	39,820	1,698
	Total	1,104	\$653,301	\$55,743	\$795	\$596,762	\$40,638	\$1,892

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

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

Missouri			Before Proration					Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	58	\$153	\$139	\$0	\$14	\$1	\$0
\$ 5,000 -	9,999	59	438	305	1	132	5	2
10,000 -	19,999	88	1,312	756	37	519	21	8
20,000 -	29,999	93	2,280	839	22	1,420	65	16
30,000 -	39,999	73	2,542	755	33	1,754	85	22
40,000 -	49,999	63	2,844	743	46	2,055	105	27
50,000 -	59,999	55	3,011	687	42	2,282	122	32
60,000 -	74,999	57	3,763	727	33	3,003	168	35
75,000 -	99,999	64	5,531	802	54	4,675	277	68
100,000	and over	452	368,640	18,110	542	319,485	21,855	1,398
Total		1,062	\$390,514	\$23,863	\$810	\$335,338	\$22,704	\$1,609

New Hampshire			Before Proration					Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	91	\$195	\$167	\$0	\$28	\$1	\$1
\$ 5,000 -	9,999	87	643	444	5	195	8	4
10,000 -	19,999	143	2,085	1,080	15	989	41	15
20,000 -	29,999	112	2,846	1,078	25	1,743	81	32
30,000 -	39,999	139	4,846	1,593	56	3,197	157	60
40,000 -	49,999	129	5,831	1,470	76	4,285	221	63
50,000 -	59,999	110	6,022	1,433	130	4,459	234	65
60,000 -	74,999	118	7,917	1,797	129	5,991	329	71
75,000 -	99,999	148	12,701	2,283	96	10,322	603	170
100,000	and over	418	257,997	11,823	332	245,841	16,779	3,130
Total		\$1,495	\$301,083	\$23,169	\$864	\$277,051	\$18,455	\$3,610

New Jersey			Before Proration					Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	6,532	\$16,069	\$14,573	\$0	\$1,496	\$60	\$40
\$ 5,000 -	9,999	8,508	64,187	51,347	59	12,780	511	290
10,000 -	19,999	18,748	281,839	167,541	6,498	107,799	4,415	2,559
20,000 -	29,999	24,094	608,439	236,399	13,107	358,933	16,298	12,064
30,000 -	39,999	28,626	1,001,471	297,391	15,924	688,156	34,420	27,951
40,000 -	49,999	25,878	1,161,715	295,977	17,370	848,368	44,647	35,654
50,000 -	59,999	22,910	1,257,662	294,842	18,845	943,975	50,909	39,158
60,000 -	74,999	30,165	2,029,884	436,127	29,847	1,563,910	87,062	63,222
75,000 -	99,999	39,478	3,422,837	655,019	44,010	2,723,807	158,191	106,815
100,000	and over	85,734	25,572,317	1,985,555	107,792	23,388,183	1,584,313	833,000
Total		290,673	\$35,416,419	\$4,434,773	\$253,453	\$30,637,407	\$1,980,826	\$1,120,754

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

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

North Carolina			Before Proration					Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	329	\$619	\$571	\$0	\$48	\$2	\$1
\$ 5,000 -	9,999	297	2,271	1,862	12	397	16	8
10,000 -	19,999	735	11,043	6,701	193	4,148	170	44
20,000 -	29,999	575	14,317	5,914	283	8,121	361	92
30,000 -	39,999	437	15,223	5,193	244	9,786	458	143
40,000 -	49,999	378	16,938	4,770	246	11,922	584	151
50,000 -	59,999	276	15,194	3,597	173	11,424	597	173
60,000 -	74,999	324	21,640	4,525	253	16,862	927	251
75,000 -	99,999	349	30,164	5,545	287	24,332	1,407	446
100,000	and over	1,215	828,784	45,627	1,232	763,081	52,129	6,961
Total		4,915	\$956,194	\$84,306	\$2,923	\$850,120	\$56,649	\$8,268

Ohio			Before Proration					Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	178	\$371	\$333	\$0	\$38	\$2	\$1
\$ 5,000 -	9,999	190	1,394	960	0	434	17	8
10,000 -	19,999	225	3,280	1,718	33	1,529	63	25
20,000 -	29,999	205	5,066	1,926	85	3,055	139	46
30,000 -	39,999	191	6,733	2,055	88	4,590	228	69
40,000 -	49,999	146	6,565	1,638	80	4,847	252	80
50,000 -	59,999	126	6,900	1,529	91	5,279	282	69
60,000 -	74,999	159	10,648	2,063	106	8,479	479	126
75,000 -	99,999	201	17,289	3,095	161	14,033	830	199
100,000	and over	1,111	1,328,533	74,907	1,131	1,156,593	79,133	5,234
Total		2,732	\$1,386,777	\$90,224	\$1,774	\$1,198,878	\$81,424	\$5,857

Pennsylvania			Before Proration					Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	1,893	\$4,880	\$4,388	\$0	\$493	\$20	\$11
\$ 5,000 -	9,999	1,960	14,678	12,026	32	2,620	105	53
10,000 -	19,999	4,033	60,713	37,347	1,761	21,605	880	462
20,000 -	29,999	4,309	107,548	45,498	3,146	58,904	2,589	1,675
30,000 -	39,999	4,447	155,519	51,127	4,045	100,347	4,656	3,305
40,000 -	49,999	4,201	188,397	52,123	4,366	131,909	6,427	4,450
50,000 -	59,999	3,386	185,680	44,552	3,824	137,304	7,014	4,640
60,000 -	74,999	3,609	241,011	50,265	4,222	186,524	10,131	6,505
75,000 -	99,999	3,024	258,919	45,739	3,549	209,632	12,123	7,201
100,000	and over	5,512	2,946,734	144,159	6,194	2,776,510	189,244	36,108
Total		36,374	\$4,164,080	\$487,223	\$31,140	\$3,625,847	\$233,190	\$64,408

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

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

Rhode Island			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	104	\$244	\$209	\$0	\$35	\$1	\$1	
\$ 5,000 -	9,999	99	759	525	1	233	9	4	
10,000 -	19,999	135	1,984	1,069	16	898	37	13	
20,000 -	29,999	92	2,289	832	24	1,433	66	28	
30,000 -	39,999	82	2,846	820	46	1,980	97	39	
40,000 -	49,999	62	2,758	732	43	1,983	102	39	
50,000 -	59,999	61	3,340	747	44	2,549	135	47	
60,000 -	74,999	87	5,861	1,257	71	4,533	249	86	
75,000 -	99,999	97	8,277	1,432	88	6,756	392	128	
100,000	and over	327	243,549	12,055	284	231,207	15,795	1,581	
Total		1,146	\$271,907	\$19,679	\$617	\$251,608	\$16,884	\$1,965	

South Carolina			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	146	\$285	\$268	\$0	\$17	\$1	\$0	
\$ 5,000 -	9,999	156	1,168	991	2	176	7	3	
10,000 -	19,999	262	3,887	2,523	71	1,293	52	15	
20,000 -	29,999	216	5,368	2,325	129	2,914	127	44	
30,000 -	39,999	169	5,933	1,929	68	3,936	186	76	
40,000 -	49,999	130	5,815	1,612	85	4,118	205	60	
50,000 -	59,999	116	6,360	1,619	70	4,671	240	72	
60,000 -	74,999	138	9,248	1,965	95	7,188	393	116	
75,000 -	99,999	164	14,185	2,710	92	11,383	662	193	
100,000	and over	466	242,358	15,875	306	226,177	15,426	3,734	
Total		1,963	\$294,608	\$31,817	\$917	\$261,874	\$17,300	\$4,314	

Tennessee			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	60	\$97	\$92	\$0	\$5	\$0	\$0	
\$ 5,000 -	9,999	60	456	368	0	87	3	2	
10,000 -	19,999	79	1,147	722	25	401	16	6	
20,000 -	29,999	99	2,433	984	29	1,420	63	20	
30,000 -	39,999	99	3,433	1,109	54	2,270	108	39	
40,000 -	49,999	54	2,417	673	38	1,706	86	22	
50,000 -	59,999	58	3,172	820	34	2,317	121	31	
60,000 -	74,999	80	5,365	1,187	67	4,111	225	67	
75,000 -	99,999	79	6,965	1,251	63	5,651	332	74	
100,000	and over	431	388,820	15,133	436	373,248	25,520	1,102	
Total		1,099	\$414,305	\$22,341	\$746	\$391,216	\$26,474	\$1,363	

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

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

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	168	\$294	\$269	\$0	\$25	\$1	\$1	
\$ 5,000 - 9,999	156	1,196	955	2	239	10	5	
10,000 - 19,999	302	4,502	2,645	76	1,781	73	23	
20,000 - 29,999	279	6,974	2,766	98	4,110	186	64	
30,000 - 39,999	220	7,706	2,536	87	5,083	249	92	
40,000 - 49,999	196	8,842	2,307	95	6,439	335	103	
50,000 - 59,999	183	10,025	2,185	88	7,752	419	121	
60,000 - 74,999	227	15,242	3,212	145	11,884	669	178	
75,000 - 99,999	286	25,097	4,658	227	20,213	1,188	344	
100,000 and over	2,221	2,530,405	168,277	2,375	2,042,693	139,778	9,032	
Total	4,238	\$2,610,283	\$189,811	\$3,192	\$2,100,219	\$142,909	\$9,962	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	216	\$555	\$486	\$0	\$69	\$3	\$2	
\$ 5,000 - 9,999	256	1,921	1,508	4	409	16	7	
10,000 - 19,999	455	6,869	4,011	98	2,760	112	53	
20,000 - 29,999	448	11,077	4,468	266	6,343	284	139	
30,000 - 39,999	410	14,431	4,597	327	9,508	449	242	
40,000 - 49,999	367	16,592	4,543	323	11,726	575	268	
50,000 - 59,999	326	17,846	4,331	335	13,179	672	343	
60,000 - 74,999	356	23,731	4,972	342	18,417	994	479	
75,000 - 99,999	300	26,002	4,458	312	21,232	1,233	523	
100,000 and over	535	257,132	14,806	497	208,831	14,200	3,671	
Total	3,669	\$376,156	\$48,180	\$2,505	\$292,473	\$18,538	\$5,728	

			Before Proration					
Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under \$ 5,000	287	\$487	\$445	\$0	\$42	\$2	\$1	
\$ 5,000 - 9,999	260	1,955	1,479	1	475	19	10	
10,000 - 19,999	610	9,209	5,202	152	3,855	159	44	
20,000 - 29,999	522	12,888	4,904	234	7,751	352	96	
30,000 - 39,999	396	13,727	4,352	190	9,186	446	125	
40,000 - 49,999	334	15,041	3,896	201	10,944	567	151	
50,000 - 59,999	300	16,487	3,819	179	12,490	672	209	
60,000 - 74,999	348	23,342	4,947	265	18,130	1,014	284	
75,000 - 99,999	442	38,127	6,632	365	31,131	1,827	470	
100,000 and over	2,189	1,415,506	83,226	2,226	1,213,871	82,949	11,049	
Total	5,688	\$1,546,771	\$118,901	\$3,813	\$1,307,874	\$88,006	\$12,440	

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

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

Washington			Before Proration					Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	99	\$96	\$86	\$0	\$10	\$0	\$0
\$ 5,000 -	9,999	61	442	369	0	74	3	1
10,000 -	19,999	149	2,203	1,201	31	971	40	12
20,000 -	29,999	102	2,574	1,000	34	1,540	70	18
30,000 -	39,999	76	2,649	841	20	1,787	87	29
40,000 -	49,999	61	2,786	740	33	2,014	103	29
50,000 -	59,999	61	3,345	759	40	2,546	137	26
60,000 -	74,999	87	5,823	1,242	48	4,533	255	61
75,000 -	99,999	118	10,240	2,111	83	8,045	470	117
100,000	and over	480	411,846	16,243	412	395,191	27,025	2,475
Total		1,294	\$442,005	\$24,592	\$701	\$416,712	\$28,190	\$2,768

District of Columbia			Before Proration					Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	35	\$74	\$63	\$0	\$11	\$0	\$0
\$ 5,000 -	9,999	34	265	189	0	75	3	1
10,000 -	19,999	82	1,216	609	4	603	25	9
20,000 -	29,999	97	2,416	836	7	1,573	73	23
30,000 -	39,999	72	2,498	670	5	1,824	96	29
40,000 -	49,999	53	2,393	566	15	1,811	100	29
50,000 -	59,999	57	3,120	608	16	2,496	141	36
60,000 -	74,999	44	3,008	521	10	2,477	146	27
75,000 -	99,999	79	6,988	1,189	22	5,776	352	65
100,000	and over	756	584,246	38,356	592	545,298	37,316	5,777
Total		1,309	\$606,222	\$43,606	\$671	\$561,945	\$38,251	\$5,997

All Other States			Before Proration					Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	652	\$1,330	\$1,191	\$0	\$139	\$6	\$3
\$ 5,000 -	9,999	643	4,867	3,667	8	1,192	48	23
10,000 -	19,999	1,177	17,356	9,933	190	7,233	297	102
20,000 -	29,999	991	24,512	9,950	411	14,151	634	197
30,000 -	39,999	811	28,414	9,124	424	18,866	908	280
40,000 -	49,999	630	28,270	7,808	382	20,080	1,012	299
50,000 -	59,999	559	30,528	7,349	371	22,808	1,200	304
60,000 -	74,999	596	40,110	8,541	470	31,099	1,729	463
75,000 -	99,999	778	67,575	12,398	616	54,561	3,192	798
100,000	and over	3,175	3,538,164	188,885	2,975	3,097,091	211,828	14,409
Total		10,012	\$3,781,125	\$258,847	\$5,847	\$3,267,218	\$220,854	\$16,876

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

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

Canada			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	475	\$396	\$382	\$0	\$14	\$1	\$0	
\$ 5,000 -	9,999	132	968	869	10	88	4	2	
10,000 -	19,999	269	3,979	2,161	121	1,698	70	51	
20,000 -	29,999	250	6,236	2,106	126	4,004	185	158	
30,000 -	39,999	218	7,661	1,905	161	5,596	288	246	
40,000 -	49,999	137	6,110	1,171	118	4,821	266	235	
50,000 -	59,999	87	4,762	776	68	3,918	227	185	
60,000 -	74,999	81	5,344	851	89	4,404	258	219	
75,000 -	99,999	62	5,319	663	53	4,603	283	199	
100,000	and over	225	142,474	2,998	192	139,284	9,526	2,270	
Total		1,936	\$183,250	\$13,880	\$938	\$168,431	\$11,106	\$3,565	

United Kingdom			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	82	\$76	\$75	\$0	\$0	\$0	\$0	
\$ 5,000 -	9,999	34	254	218	2	34	1	1	
10,000 -	19,999	34	473	267	2	204	8	6	
20,000 -	29,999	13	326	93	0	233	11	7	
30,000 -	39,999	25	865	208	2	655	34	23	
40,000 -	49,999	15	673	155	3	515	28	17	
50,000 -	59,999	16	906	185	4	718	42	30	
60,000 -	74,999	25	1,669	281	11	1,377	79	33	
75,000 -	99,999	22	1,915	292	20	1,603	98	54	
100,000	and over	241	130,009	3,065	294	126,650	8,657	2,708	
Total		507	\$137,166	\$4,840	\$338	\$131,988	\$8,958	\$2,878	

Germany			Before Proration					Tax Before Credits	Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions		
Under	\$ 5,000	65	\$80	\$80	\$0	\$0	\$0	\$0	
\$ 5,000 -	9,999	69	512	454	0	58	2	2	
10,000 -	19,999	36	529	284	2	244	10	7	
20,000 -	29,999	18	447	177	2	268	13	10	
30,000 -	39,999	14	486	106	1	379	20	18	
40,000 -	49,999	13	585	132	1	452	25	20	
50,000 -	59,999	13	713	109	4	600	35	26	
60,000 -	74,999	11	718	115	5	599	35	28	
75,000 -	99,999	13	1,134	120	6	1,008	62	41	
100,000	and over	52	17,842	582	51	17,209	1,173	474	
Total		304	\$23,048	\$2,158	\$72	\$20,817	\$1,375	\$625	

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

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

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	92	\$41	\$35	\$0	\$5	\$0	\$0
\$ 5,000 -	9,999	7	54	46	0	8	0	0
10,000 -	19,999	21	322	170	4	148	6	4
20,000 -	29,999	10	241	76	4	161	8	6
30,000 -	39,999	10	347	89	6	251	13	11
40,000 -	49,999	7	313	59	2	252	14	10
50,000 -	59,999	7	386	77	2	306	17	13
60,000 -	74,999	9	623	102	5	516	31	18
75,000 -	99,999	7	615	78	2	535	32	15
100,000	and over	64	28,586	1,565	78	26,943	1,841	456
Total		234	\$31,528	\$2,297	\$103	\$29,128	\$1,961	\$535

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	875	\$1,017	\$998	\$1	\$18	\$1	\$0
\$ 5,000 -	9,999	270	1,915	1,761	2	151	6	3
10,000 -	19,999	386	5,594	3,492	104	1,998	82	46
20,000 -	29,999	260	6,426	2,507	157	3,762	171	102
30,000 -	39,999	188	6,504	1,885	73	4,546	229	141
40,000 -	49,999	158	7,064	1,675	61	5,327	284	173
50,000 -	59,999	139	7,652	1,393	85	6,173	350	198
60,000 -	74,999	152	10,249	1,789	104	8,356	488	252
75,000 -	99,999	239	20,568	2,937	141	17,489	1,063	519
100,000	and over	1,659	971,143	27,918	1,554	941,672	64,402	18,034
Total		4,326	\$1,038,132	\$46,357	\$2,282	\$989,493	\$67,076	\$19,468

Income Class*		Number	NYAGI*	Before Proration				Tax Liability
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under	\$ 5,000	6,163	\$8,607	\$8,215	\$2	\$390	\$16	\$6
\$ 5,000 -	9,999	3,569	26,516	22,464	54	3,998	160	81
10,000 -	19,999	6,508	95,600	52,994	964	41,642	1,701	994
20,000 -	29,999	4,305	107,166	41,277	1,625	64,265	2,928	1,776
30,000 -	39,999	3,636	126,445	39,249	1,678	85,517	4,286	2,946
40,000 -	49,999	2,673	119,464	30,593	1,504	87,367	4,664	3,182
50,000 -	59,999	1,871	102,597	22,103	1,127	79,367	4,408	3,024
60,000 -	74,999	2,099	140,805	25,823	1,355	113,627	6,582	4,363
75,000 -	99,999	2,469	214,223	32,199	1,752	180,272	10,887	7,305
100,000	and over	10,937	6,340,228	301,592	9,927	6,028,703	411,949	190,675
Total		44,230	\$7,281,652	\$576,509	\$19,989	\$6,685,148	\$447,580	\$214,352

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



Part-Year Residents

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

- In 1997, part-year resident filers represented less than two percent of all personal income tax filers.
- The number of filers identified as part-year residents increased by 3.6 percent to 158,842 in 1997.
- Tax liability reported by part-year residents equaled \$280.9 million in 1997.

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 1996 and 1997
(Dollar Data in Thousands)

Item	1996	1997
All Returns		
Number	153,322	158,842
Total Income*	\$5,046,837	\$9,993,805
Tax Liability**	\$260,338	\$280,854
Taxable Returns		
Number	127,055	132,446
Total Income*	\$4,914,451	\$9,615,257
Tax Liability**	\$261,813	\$282,485
Nontaxable Returns		
Number	26,267	26,396
Total Income*	\$132,386	\$378,548
Tax Liability**	(\$1,475)	(\$1,631)

* Total income is New York source NYAGI on IT-203 tax form in 1996 and federal source NYAGI, including non-New York income, in 1997.

** Includes refundable tax credits.

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

Income Class*	Number	NYAGI*	Before Proration				Tax Liability
			Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$ 5,000	8,355	\$21,446	\$20,251	\$0	\$1,195	\$48	(\$102)
\$ 5,000 - 9,999	14,259	108,811	92,680	177	15,954	638	(310)
10,000 - 19,999	31,271	464,191	264,323	7,590	192,278	7,847	2,672
20,000 - 29,999	23,936	592,131	219,185	8,373	364,572	16,626	8,862
30,000 - 39,999	18,153	630,106	177,655	7,389	445,062	22,309	12,473
40,000 - 49,999	12,865	575,122	134,763	5,947	434,412	23,035	12,746
50,000 - 59,999	9,622	527,264	107,229	5,128	414,907	22,754	12,741
60,000 - 74,999	10,302	690,286	124,334	6,297	559,654	31,915	17,626
75,000 - 99,999	10,667	921,106	142,609	7,570	770,927	45,840	25,325
100,000 and over	19,412	5,463,342	360,142	16,198	5,087,002	344,601	188,822
Total	158,842	\$9,993,805	\$1,643,172	\$64,670	\$8,285,963	\$515,613	\$280,854

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



Data Sources

The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 1997 New York State income tax returns. These returns were processed during calendar year 1998. The full-year resident data were drawn from the three resident tax forms: IT-100, IT-200, and IT-201. Full-year nonresident and part-year resident filers generally file the IT-203 income tax return. A sample of each resident, nonresident, and part-year resident tax return for 1997 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 — 1997



Request for Direct Deposit

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

a Routing number :

b Type: • Checking • Savings

c Account number :

Claim for Earned Income Credit for IT-100 Filers

- 2 Did you claim the federal earned income credit for 1997? If **No**, stop; you do not qualify for the NYS credit. . . . 2 Yes No
- 3 Was your 1997 investment income greater than \$2,250? If **Yes**, stop; you do not qualify for the NYS credit. (see instructions) . . . 3 Yes No
- 4 Did you claim qualifying children on your 1997 federal Schedule EIC? 4 Yes No

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

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

* Place an X in this box **only** if you checked **Yes** on your 1997 federal Schedule EIC, line 3b. Dollars Cents

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

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

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

Last name, first name and middle initial	Qualified expenses paid in 1997	Person with * disability	Social security number	Year of birth
		• <input type="checkbox"/>	• <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• 1 9 <input type="text"/> <input type="text"/>
		• <input type="checkbox"/>	• <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	• 1 9 <input type="text"/> <input type="text"/>

* See instructions.

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

10 Persons or organizations who provided the care.

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

Dollars Cents

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

If you are claiming expenses paid for a dependent child born in 1984, enter that **child's month of birth**. Include as qualified expenses only those paid from January 1, 1997, through the day preceding the child's 13th birthday.

- 12 Enter your earned income (see instructions) 12

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

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



Itemized Deduction and Other Credits and Taxes

Attachment to Form IT-201

IT-201-ATT

If you claim the New York itemized deduction on line 32 of your Form IT-201, you must complete *Part I* below and attach this Form IT-201-ATT to your return.

Name(s) as shown on Form IT-201

Your social security number

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- See *Instructions for Form IT-201-ATT* on pages 31 through 34 of your Form IT-201 instructions booklet (IT-201-I or IT-201-P) for assistance.

- Complete all parts and worksheets that apply.
- Attach this Form IT-201-ATT, and any other forms that apply, to your Form IT-201.

Part I — New York State Itemized Deduction *(see page 31)*

	Dollars	Cents
1 Medical and dental expenses <i>(from federal Schedule A, line 4)</i>	1.	
2 Taxes you paid <i>(from federal Schedule A, line 9)</i>	2.	
3 Interest you paid <i>(from federal Schedule A, line 14)</i>	3.	
4 Gifts to charity <i>(from federal Schedule A, line 18)</i>	4.	
5 Casualty and theft losses <i>(from federal Schedule A, line 19)</i>	5.	
6 Job expenses and most other miscellaneous deductions <i>(from federal Schedule A, line 26)</i>	6.	
7 Other miscellaneous deductions <i>(from federal Schedule A, line 27)</i>	7.	
8 Total itemized deductions <i>(from federal Schedule A, line 28)</i>	8.	
9 State, local and foreign income taxes and other subtraction adjustments <i>(see page 31)</i> ..	9.	
10 Subtract line 9 from line 8	10.	
11 Addition adjustments <i>(see page 32)</i>	11.	
12 Add lines 10 and 11	12.	
13 Itemized deduction adjustment <i>(see page 32)</i>	13.	
14 Subtract line 13 from line 12. This is your New York State itemized deduction. <i>(Enter here and on Form IT-201, line 32. Attach this form to your Form IT-201.)</i>	14.	

Part II — Other New York State Credits *(see page 33)*

15 Resident credit <i>(from Form IT-112-R; attach form and a copy of the return filed with the other state or province of Canada)</i>	15.	
16 Accumulation distribution credit <i>(attach computation)</i>	16.	
17 Investment credit <i>(from Form IT-212; attach form)</i>	17.	
18 Special additional mortgage recording tax credit carryover <i>(see page 33)</i>	18.	
19 Solar and wind energy credit carryover from 1996 <i>(from Form IT-218.1; attach form)</i>	19.	
20 Economic development zone credits <i>(total from Forms DTF-601, DTF-601.1, DTF-602, and DTF-603; attach forms that apply)</i>	20.	
21 Total <i>(add lines 15 through 20; enter here and on Form IT-201, line 38)</i>	21.	

Part III — Carryover and Refund: NYS Investment Credit/EDZ Credits *(see pg. 33)*

22 Net investment credit available for carryover to 1998 <i>(from Form IT-212; attach form)</i>	22.	
23 Net economic development zone credit available for carryover to 1998 <i>(Total from Forms DTF-601, DTF-601.1, DTF-602 and DTF-603; attach forms that apply. See instructions.)</i> ..	23.	
24 Investment credit refund for new businesses <i>(Enter here and include in the total amount for line 61 on Form IT-201. Also, write ICR in the white area to the left of line 61; see page 33.)</i>	24.	
25 Economic development zone (including zone equivalent area) wage tax credit and EDZ investment tax credit refund(s) <i>(Total from Forms DTF-601, DTF-601.1, and DTF-603; attach forms that apply. Enter here and include in the total amount for line 61 on Form IT-201. Also, write EDZ or ZEA in the white area to the left of line 61; see page 34.)</i>	25.	

(continued on back)

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



IT-203

For office use only

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

97

and ending



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

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

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

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

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

Table with 18 rows for Federal Amounts: 1 Wages, salaries, tips, etc.; 2 Taxable interest income; 3 Dividend income; 4 Taxable refunds, credits or offsets of state and local income taxes; 5 Alimony received; 6 Business income or loss; 7 Capital gain or loss; 8 Other gains or losses; 9 Taxable amount of IRA distributions; 10 Taxable amount of pensions and annuities; 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 12 Farm income or loss; 13 Unemployment compensation; 14 Taxable amount of social security benefits; 15 Other income; 16 Add lines 1 through 15; 17 Total federal adjustments to income; 18 Subtract line 17 from line 16. This is your federal adjusted gross income.

Federal Amount columns: Dollars and Cents for lines 1-18.

New York State Amount columns: Dollars and Cents for lines 1-18.

New York Additions section: 19 Interest income on state and local bonds; 20 Public employee 414(h) retirement contributions; 21 Other; 22 Add lines 19 through 21.

Federal Amount columns: Dollars and Cents for lines 19-22.

New York State Amount columns: Dollars and Cents for lines 19-22.

New York Subtractions section: 23 Taxable refunds, credits, or offsets of state and local income taxes; 24 Pensions of New York State and local governments and the federal government; 25 Taxable amount of social security benefits; 26 Interest income on U.S. government bonds; 27 Pension and annuity income exclusion; 28 Other; 29 Add lines 23 through 28; 30 Subtract line 29 from line 22. This is your New York adjusted gross income.

Federal Amount columns: Dollars and Cents for lines 23-30.

New York State Amount columns: Dollars and Cents for lines 23-30.

Enter here and next to line 43, Income percentage. (If zero or less, see instructions, page 22.)

Federal Amount columns: Dollars and Cents for line 30.

New York State Amount columns: Dollars and Cents for line 30.



Itemized Deduction and Other Credits and Taxes

Attachment to Form IT-203

IT-203-ATT

Name(s) as shown on Form IT-203

Your social security number

Occupation

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

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

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

Do not use this schedule for income based on the volume of business transacted. See the instructions on page 13 if: * you had more than one job, or * you had a job for only part of the year, or * you and your spouse each had a job that requires allocation.

Schedule A grid with lines a through o for calculating allocated wage and salary income.

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

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

Schedule B form with address(es) lines and a grid for days spent in New York State.

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

Part I grid with lines 1 through 14 for itemized deductions and a note about line 14.

Part II - Other New York State Credits

Part II grid with lines 15 through 21 for other New York State credits.

