



March 2004

# New York Adjusted Gross Income and Tax Liability

*Analysis of 2000 State personal  
income tax returns by place of  
residence*



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# Introduction

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This annual study provides statistical information on 2000 New York State personal income tax returns that were timely filed during 2001. 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.

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## Residents, Nonresidents, and Part-Year Residents

Generally, full year-resident filers for tax purposes are individuals who live in New York during the entire year. However, some full-year residents have a permanent home (i.e. a domicile) in New York, but can live in another state or country for most of the year. Other residents have a permanent home outside the state, but maintain living quarters in New York State for more than half of the tax year. The county of residence for resident filers is as of December 31, 2000.

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

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

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## 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.

Due to the terrorist attacks of September 11, 2001, both the federal and New York State governments extended the time for taxpayers to file extension returns for tax year 2000 until after the end of the processing year. Because of this additional filing time, the Office of Tax Policy Analysis spent eight more months compiling data from the population of tax returns than in earlier years in order to include the tax returns from victims of the terrorist attacks in this study. Compiling the data from tax returns that were filed after the end of the processing year resulted in data being gathered from some late-filed returns. The office also captured data from manually processed returns for the first time, because many of the tax returns from victims of the World Trade Center disaster had to be handled manually. The effect of these changes increased the number of tax returns and the amount of income, deductions, tax credits and tax liability in the population file being reported for tax year 2000 in comparison to prior years. As a result of these changes, data users should exercise caution when comparing data from this report with data from previous years.

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## Comparison With Other OTPA Data

The statistics reported in this publication do not completely coincide with data presented in the *Analysis of 2000 Personal Income Tax Returns* (PIT) publication, which is also prepared by the Office of Tax Policy Analysis (OTPA). This report tabulates information from returns filed with the Tax Department for 2000. 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.

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In comparison, OTPA's *Analysis of 2000 Personal Income Tax Returns* data are derived from a statistically valid sample of 112,836 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 2000 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.



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# Findings

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## All Filers Summary

In 2001, the department received more than 8.9 million timely filed New York State personal income tax returns for the 2000 tax liability year. This value compares with 8.5 million tax returns filed for the 1999 tax liability year (an increase of 4.8 percent). These filers reported total New York adjusted gross income of \$652 billion. Aggregate tax liability for 2000 was \$24.7 billion, an increase of 17.6 percent from \$21.0 billion in 1999.

Some major findings for 2000 include:

- Approximately 91 percent of all tax returns and 85 percent of all tax liability were from full-year residents of the state.
- New York adjusted gross income for all filers increased by \$95.8 billion, reflecting a growth rate of 17.2 percent from 1999.
- New York adjusted gross income for full-year residents increased by \$55.9 billion, which is a 14.0 percent increase from 1999.
- 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 \$179.2 billion. Income tax liability increased to \$3.2 billion from \$2.7 billion in 1999.
- Part-year resident filers reported the smallest share — \$17.4 billion in income and \$494 million in tax liability.

**Table 1: Total Income and Tax Liability by Place of Residence in 2000**

(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
<b>All Returns</b>				
Number	8,123,044	623,289	201,672	8,948,005
Total Income*	\$455,401,993	\$179,159,923	\$17,431,211	\$651,993,127
Tax Liability**	\$20,997,359	\$3,171,997	\$493,756	\$24,663,112
<b>Taxable Returns</b>				
Number	5,848,812	548,027	170,692	6,567,531
Total Income*	\$437,195,137	\$155,416,065	\$16,714,553	\$609,325,754
Tax Liability**	\$21,490,949	\$3,172,603	\$496,746	\$25,160,297
<b>Nontaxable Returns</b>				
Number	2,274,232	75,262	30,980	2,380,474
Total Income*	\$18,206,856	\$23,743,858	\$716,658	\$42,667,373
Tax Liability**	-\$493,590	-\$606	-\$2,990	-\$497,185

\* 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 8.12 million full-year resident tax returns reported New York adjusted gross income (NYAGI) of \$455 billion and a tax of \$21 billion. Table 2 shows 55 percent of all returns had NYAGI of less than \$30,000. This group accounted for 12.3 percent of all income and 1.5 percent of tax liability. Taxpayers in the highest income group, with income in excess of \$200,000, accounted for 2.7 percent of all tax returns, 37.3 percent of NYAGI, and paid 50.1 percent of tax liability.

**Table 2: Income Tax Components of Full-Year Residents by Size of Income (All Returns) in 2000**  
(Dollar Data in T thousands)

Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$5,000	1,082,379	\$2,444,696	\$2,310,122	\$37	\$134,577	\$5,387	-\$33,430
\$5,000 - 9,999	912,361	6,810,721	5,934,981	10,998	864,633	34,598	-134,835
10,000 - 19,999	1,372,544	20,226,367	12,817,020	620,771	6,788,381	276,032	-52,310
20,000 - 29,999	1,076,279	26,734,635	10,892,471	708,434	15,133,631	671,831	531,738
30,000 - 39,999	840,802	29,221,096	9,033,803	555,159	19,632,009	961,621	916,843
40,000 - 49,999	615,956	27,559,375	7,157,654	449,019	19,952,666	1,035,181	1,002,229
50,000 - 59,999	468,257	25,661,299	5,915,293	386,841	19,359,121	1,040,791	1,014,292
60,000 - 74,999	513,045	34,370,470	7,065,848	479,709	26,824,796	1,499,763	1,472,446
75,000 - 99,999	505,027	43,480,571	7,814,817	523,424	35,142,159	2,054,981	2,015,234
100,000 - 199,999	519,221	68,861,499	9,835,576	542,575	58,482,959	3,837,423	3,735,901
200,000 and over	217,173	170,031,262	8,317,016	214,998	161,284,201	11,047,948	10,529,250
<b>Total</b>	<b>8,123,044</b>	<b>\$455,401,993</b>	<b>\$87,094,602</b>	<b>\$4,491,965</b>	<b>\$363,599,132</b>	<b>\$22,465,557</b>	<b>\$20,997,359</b>

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

The effective tax rate, defined as tax liability as a percentage of NYAGI, equaled 4.61 percent for all resident filers in 2000. In other words, resident filers paid an average state income tax of \$4.61 for every one hundred dollars reported in adjusted gross income.

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Average effective tax rates ranged from less than zero for filers with under \$20,000 in income, to 6.19 percent for filers with income in excess of \$200,000. Filers with no state income tax liability who are eligible for refundable credits, have a negative income tax and a negative effective tax rate. Refundable credits include the earned income tax credit, the child and dependent care credit, and/or the real property tax credit among others.

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

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

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

Table 5 provides average income and tax liability by county. The data indicate that the distribution of income is highly variable across counties within New York for resident filers.



**Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2000**  
(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	476,409	\$13,199,855	\$338,449	279,752	\$11,296,987	\$417,760	196,657	\$1,902,868
Kings	922,058	32,105,687	1,119,178	590,091	29,100,279	1,220,527	331,967	3,005,408
Manhattan	761,759	100,091,205	5,651,711	563,179	98,313,013	5,705,955	198,580	1,778,191
Queens	891,673	31,456,520	1,141,707	614,000	29,100,771	1,203,390	277,673	2,355,749
Richmond	185,897	9,161,626	384,740	142,166	8,854,621	391,786	43,731	307,005
Total, New York City	3,237,796	186,014,892	8,635,785	2,189,188	176,665,671	8,939,418	1,048,608	9,349,221
Albany	134,920	6,055,523	267,037	101,795	5,833,497	271,775	33,125	222,026
Allegany	17,879	530,807	16,594	12,011	484,947	17,688	5,868	45,860
Broome	87,856	3,198,993	125,659	62,779	3,023,552	129,271	25,077	175,442
Cattaraugus	33,478	1,053,781	35,421	22,704	969,986	37,461	10,774	83,795
Cayuga	33,224	1,108,587	38,540	23,775	1,034,287	40,607	9,449	74,300
Chautauqua	56,610	1,769,364	58,248	38,356	1,622,934	61,868	18,254	146,430
Chemung	38,049	1,439,493	56,688	26,636	1,356,174	58,624	11,413	83,319
Chenango	21,281	681,598	23,077	14,404	626,019	24,670	6,877	55,579
Clinton	31,938	1,098,491	39,576	22,911	1,031,586	41,191	9,027	66,905
Columbia	27,039	1,109,752	43,539	19,651	1,050,342	44,793	7,388	59,411
Cortland	19,519	646,344	22,450	13,963	601,924	23,659	5,556	44,420
Delaware	19,619	588,915	19,364	12,733	536,964	20,656	6,886	51,951
Dutchess	120,008	6,192,232	275,573	93,706	6,015,668	278,806	26,302	176,564
Erie	414,151	16,851,028	704,214	299,331	16,072,142	722,613	114,820	778,885
Essex	16,240	554,334	20,301	11,163	518,019	21,013	5,077	36,315
Franklin	18,563	574,230	18,993	12,411	525,981	20,530	6,152	48,250
Fulton	23,462	750,509	25,956	16,225	695,753	27,286	7,237	54,756
Genesee	27,230	906,510	32,232	19,969	853,466	33,553	7,261	53,044
Greene	19,314	683,735	26,008	13,686	644,747	26,821	5,628	38,987
Hamilton	2,570	75,124	2,557	1,751	69,809	2,620	819	5,316
Herkimer	27,103	816,425	26,406	18,682	751,140	28,222	8,421	65,285
Jefferson	37,613	1,177,868	39,801	25,454	1,083,318	42,275	12,159	94,551
Lewis	10,667	313,643	9,242	7,264	284,450	10,200	3,403	29,192
Livingston	26,683	975,456	36,807	19,720	925,074	38,127	6,963	50,382
Madison	28,481	1,076,941	40,893	20,874	1,018,204	42,748	7,607	58,736
Monroe	336,617	15,181,810	659,653	251,631	14,570,177	673,774	84,986	611,633
Montgomery	21,961	677,500	22,708	14,997	622,837	24,265	6,964	54,663
Nassau	651,920	52,449,438	2,693,252	508,904	51,461,951	2,708,774	143,016	987,487
Niagara	96,860	3,364,424	126,330	69,300	3,175,729	130,660	27,560	188,695
Oneida	99,407	3,409,807	126,852	69,639	3,191,734	131,993	29,768	218,074
Onondaga	202,185	8,601,804	362,435	149,517	8,228,641	371,589	52,668	373,163
Ontario	45,379	1,876,015	76,442	34,129	1,793,852	78,365	11,250	82,163
Orange	140,111	6,703,579	267,297	106,503	6,455,220	273,573	33,608	248,359

**Table 3: Total Income and Tax Liability of Full-Year Residents by County in 2000 (Cont'd)**

(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*
Orleans	17,359	575,271	20,177	12,233	536,017	21,199	5,126	39,253
Oswego	49,756	1,668,470	59,141	35,614	1,566,409	61,667	14,142	102,061
Otsego	24,736	838,927	30,529	17,016	781,088	32,092	7,720	57,838
Putnam	43,612	2,829,625	128,908	35,837	2,759,115	129,381	7,775	70,510
Rensselaer	68,070	2,619,482	102,837	50,868	2,496,673	105,600	17,202	122,810
Rockland	128,345	8,214,100	360,136	99,927	8,000,198	364,241	28,418	213,902
St. Lawrence	40,344	1,271,211	42,953	27,045	1,170,287	45,719	13,299	100,924
Saratoga	91,967	4,313,856	188,927	72,486	4,184,497	191,378	19,481	129,359
Schenectady	67,760	2,817,930	118,435	49,973	2,694,019	121,091	17,787	123,910
Schoharie	12,876	415,572	14,169	9,047	386,511	14,898	3,829	29,061
Schuyler	7,794	241,014	7,908	5,422	223,181	8,334	2,372	17,833
Seneca	14,176	500,205	18,314	9,712	465,038	19,281	4,464	35,167
Steuben	41,772	1,880,208	80,910	28,973	1,783,016	83,282	12,799	97,192
Suffolk	655,821	39,203,688	1,836,916	514,971	38,200,762	1,854,261	140,850	1,002,925
Sullivan	29,890	1,046,918	37,328	20,131	972,629	39,301	9,759	74,289
Tioga	21,742	787,575	28,058	15,605	733,874	29,058	6,137	53,701
Tompkins	35,038	1,585,530	68,998	26,919	1,527,753	70,240	8,119	57,778
Ulster	76,187	3,101,735	124,175	55,871	2,960,558	126,974	20,316	141,177
Warren	29,333	1,121,885	44,731	21,077	1,064,000	46,013	8,256	57,885
Washington	25,063	795,428	25,568	17,522	734,875	27,079	7,541	60,553
Wayne	41,674	1,563,049	58,884	31,157	1,483,309	60,884	10,517	79,740
Westchester	429,671	46,825,366	2,496,595	334,962	46,110,676	2,510,002	94,709	714,690
Wyoming	17,509	584,668	19,899	12,749	544,198	21,117	4,760	40,470
Yates	10,080	319,722	10,610	6,763	291,162	11,415	3,317	28,560
Total, Counties Outside of New York City	4,868,512	267,615,497	12,265,252	3,648,454	258,799,969	12,454,576	1,220,058	8,815,528
NYS Unclassified +	3,659	152,308	6,639	2,380	144,006	6,816	1,279	8,301
Residence Unknown ++	13,077	1,619,297	89,683	8,790	1,585,491	90,138	4,287	33,806
<b>Grand Total</b>	<b>8,123,044</b>	<b>\$455,401,993</b>	<b>\$20,997,359</b>	<b>5,848,812</b>	<b>\$437,195,137</b>	<b>\$21,490,949</b>	<b>2,274,232</b>	<b>\$18,206,856</b>

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

\*\* Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000**  
(Dollar Data in Thousands)

Bronx	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	57,038	\$135,100	\$131,924	\$0	\$3,183	\$127	-\$4,558
	\$ 5,000 -	9,999	75,733	582,396	553,079	1,937	27,374	1,096	-31,386
	10,000 -	19,999	104,455	1,529,678	1,014,702	77,278	437,686	17,692	-25,926
	20,000 -	29,999	84,202	2,099,918	865,644	83,264	1,151,011	50,036	30,127
	30,000 -	39,999	59,943	2,072,188	644,780	54,370	1,373,030	66,716	60,305
	40,000 -	49,999	33,503	1,491,672	382,642	30,079	1,078,952	56,426	53,192
	50,000 -	59,999	20,921	1,143,434	255,553	19,190	868,691	47,662	45,939
	60,000 -	74,999	18,023	1,200,498	236,618	17,343	946,537	53,923	52,834
	75,000 -	99,999	12,846	1,096,437	187,064	13,167	896,206	52,897	51,762
	100,000 -	199,999	8,271	1,053,201	141,345	8,542	903,259	58,814	57,167
	200,000	and over	1,474	795,332	45,372	1,318	748,642	51,282	48,992
	Total		476,409	\$13,199,855	\$4,458,722	\$306,487	\$8,434,571	\$456,671	\$338,449

Kings	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	113,560	\$263,025	\$255,169	\$1	\$7,863	\$315	-\$6,475
	\$ 5,000 -	9,999	125,794	951,643	885,145	1,297	65,177	2,609	-33,624
	10,000 -	19,999	194,047	2,844,854	1,900,463	117,726	826,657	33,479	-30,463
	20,000 -	29,999	150,577	3,744,126	1,559,641	130,161	2,054,312	89,958	63,600
	30,000 -	39,999	109,319	3,787,465	1,178,623	88,129	2,520,676	123,118	114,694
	40,000 -	49,999	68,342	3,049,269	776,140	54,013	2,219,112	116,594	111,890
	50,000 -	59,999	45,797	2,505,522	553,267	37,834	1,914,421	105,278	102,241
	60,000 -	74,999	41,988	2,801,721	547,793	37,025	2,216,903	126,561	124,195
	75,000 -	99,999	33,779	2,895,226	491,920	32,898	2,370,393	140,254	137,389
	100,000 -	199,999	29,578	3,882,486	519,344	30,796	3,332,346	218,688	212,748
	200,000	and over	9,277	5,380,350	359,427	11,436	5,008,700	343,095	322,982
	Total		922,058	\$32,105,687	\$9,026,934	\$541,316	\$22,536,561	\$1,299,949	\$1,119,178

Manhattan (New York)	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	76,793	\$164,861	\$159,897	\$8	\$4,955	\$198	-\$3,286
	\$ 5,000 -	9,999	80,783	611,612	563,294	1,380	46,938	1,879	-19,587
	10,000 -	19,999	116,409	1,705,396	1,076,623	56,319	572,434	23,271	-9,845
	20,000 -	29,999	89,781	2,235,503	873,355	55,300	1,306,822	58,666	45,212
	30,000 -	39,999	76,338	2,656,611	753,197	36,653	1,866,750	94,968	90,538
	40,000 -	49,999	56,421	2,523,176	572,429	20,816	1,929,923	106,282	103,485
	50,000 -	59,999	41,974	2,300,089	448,267	13,291	1,838,531	105,972	103,569
	60,000 -	74,999	44,853	3,003,549	511,651	13,080	2,478,816	148,002	145,151
	75,000 -	99,999	45,688	3,947,131	583,321	12,605	3,351,204	206,397	201,397
	100,000 -	199,999	69,786	9,681,457	1,077,655	20,490	8,583,246	574,018	556,843
	200,000	and over	62,933	71,261,821	3,246,004	33,146	67,921,763	4,652,633	4,438,233
	Total		761,759	\$100,091,205	\$9,865,695	\$263,087	\$89,901,384	\$5,972,287	\$5,651,711

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Queens	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	107,257	\$247,625	\$239,036	\$6	\$8,582	\$344	-\$3,487
	\$ 5,000 -	9,999	108,442	812,745	740,673	904	71,162	2,848	-17,512
	10,000 -	19,999	173,787	2,557,252	1,699,899	86,320	771,030	31,263	-12,336
	20,000 -	29,999	135,237	3,361,425	1,424,196	99,741	1,837,464	80,816	62,632
	30,000 -	39,999	106,732	3,707,518	1,170,594	75,666	2,461,233	119,996	114,243
	40,000 -	49,999	72,449	3,236,190	839,503	52,458	2,344,229	122,398	118,501
	50,000 -	59,999	51,023	2,792,978	632,206	40,143	2,120,629	115,705	113,112
	60,000 -	74,999	50,344	3,361,915	670,288	43,308	2,648,304	149,901	147,742
	75,000 -	99,999	43,447	3,731,235	640,263	42,247	3,048,705	179,364	176,588
	100,000 -	199,999	35,832	4,633,921	611,847	36,148	3,985,846	260,366	254,996
	200,000	and over	7,123	3,013,714	171,623	6,457	2,835,582	194,237	187,227
	Total		891,673	\$31,456,520	\$8,840,127	\$483,397	\$22,132,768	\$1,257,238	\$1,141,707

Richmond	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	24,367	\$52,073	\$49,042	\$1	\$3,026	\$121	-\$451
	\$ 5,000 -	9,999	17,328	128,285	108,335	123	19,827	793	-1,559
	10,000 -	19,999	24,298	357,464	226,580	9,107	121,769	4,958	114
	20,000 -	29,999	20,839	521,606	214,752	12,709	294,145	13,108	10,554
	30,000 -	39,999	19,014	662,839	208,074	11,496	443,270	21,863	20,718
	40,000 -	49,999	15,564	697,634	186,082	10,748	500,804	26,194	25,030
	50,000 -	59,999	13,312	730,935	175,425	11,128	544,382	29,424	28,284
	60,000 -	74,999	15,590	1,044,637	227,176	15,682	801,744	44,711	43,223
	75,000 -	99,999	16,306	1,406,471	264,988	19,082	1,122,388	65,191	62,710
	100,000 -	199,999	15,901	2,059,549	295,229	18,647	1,745,674	113,736	107,803
	200,000	and over	3,378	1,500,131	82,983	3,763	1,413,337	96,813	88,314
	Total		185,897	\$9,161,626	\$2,038,666	\$112,486	\$7,010,366	\$416,913	\$384,740

Total New York City	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	379,015	\$862,685	\$835,068	\$16	\$27,610	\$1,105	-\$18,257
	\$ 5,000 -	9,999	408,080	3,086,682	2,850,527	5,641	230,479	9,225	-103,668
	10,000 -	19,999	612,996	8,994,643	5,918,267	346,751	2,729,577	110,662	-78,456
	20,000 -	29,999	480,636	11,962,579	4,937,588	381,175	6,643,754	292,584	212,127
	30,000 -	39,999	371,346	12,886,620	3,955,268	266,313	8,664,960	426,662	400,499
	40,000 -	49,999	246,279	10,997,942	2,756,797	168,113	8,073,020	427,895	412,099
	50,000 -	59,999	173,027	9,472,958	2,064,718	121,585	7,286,655	404,042	393,145
	60,000 -	74,999	170,798	11,412,320	2,193,526	126,438	9,092,304	523,098	513,145
	75,000 -	99,999	152,066	13,076,501	2,167,556	119,999	10,788,897	644,103	629,845
	100,000 -	199,999	159,368	21,310,615	2,645,419	114,623	18,550,372	1,225,621	1,189,557
	200,000	and over	84,185	81,951,348	3,905,408	56,120	77,928,024	5,338,061	5,085,749
	Total		3,237,796	\$186,014,892	\$34,230,144	\$1,706,773	\$150,015,650	\$9,403,057	\$8,635,785

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Albany	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	19,723	\$45,478	\$42,462	\$1	\$3,010	\$120	-\$367
	\$ 5,000 -	9,999	14,307	105,384	86,872	100	18,411	737	-772
	10,000 -	19,999	21,145	312,787	185,927	7,083	119,776	4,881	1,231
	20,000 -	29,999	18,366	456,816	171,638	8,365	276,813	12,518	10,936
	30,000 -	39,999	13,877	481,708	136,167	6,513	339,028	16,949	16,638
	40,000 -	49,999	9,859	441,663	106,046	5,971	329,646	17,274	17,019
	50,000 -	59,999	7,650	419,399	91,087	5,802	322,510	17,298	17,092
	60,000 -	74,999	9,331	625,377	120,076	8,748	496,553	27,570	27,364
	75,000 -	99,999	9,460	813,764	133,853	10,287	669,624	38,908	38,618
	100,000 -	199,999	8,792	1,143,979	147,985	10,021	985,957	64,331	63,672
	200,000	and over	2,410	1,209,169	66,673	2,884	1,139,619	78,064	75,605
		Total	134,920	\$6,055,523	\$1,288,787	\$65,775	\$4,700,948	\$278,651	\$267,037

Allegany	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,918	\$6,625	\$6,278	\$0	\$347	\$14	-\$107
	\$ 5,000 -	9,999	2,144	15,846	13,875	29	1,941	78	-221
	10,000 -	19,999	3,446	50,041	32,947	1,488	15,606	633	-138
	20,000 -	29,999	2,644	65,347	27,404	2,130	35,814	1,569	1,234
	30,000 -	39,999	1,943	67,439	21,863	1,824	43,752	2,026	1,913
	40,000 -	49,999	1,556	69,654	18,998	1,690	48,966	2,356	2,247
	50,000 -	59,999	1,159	63,455	14,901	1,287	47,268	2,395	2,282
	60,000 -	74,999	964	64,200	12,849	1,159	50,192	2,705	2,637
	75,000 -	99,999	680	57,921	9,325	859	47,737	2,752	2,715
	100,000 -	199,999	364	46,396	5,579	409	40,408	2,620	2,581
	200,000	and over	61	23,883	1,011	58	22,814	1,563	1,451
		Total	17,879	\$530,807	\$165,029	\$10,934	\$354,845	\$18,711	\$16,594

Broome	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	13,691	\$31,819	\$29,847	\$2	\$1,970	\$79	-\$303
	\$ 5,000 -	9,999	10,755	79,627	67,710	114	11,803	472	-647
	10,000 -	19,999	16,688	247,821	151,718	5,916	90,187	3,669	752
	20,000 -	29,999	11,932	293,785	116,627	6,392	170,765	7,607	6,584
	30,000 -	39,999	8,677	301,407	92,211	5,813	203,384	9,752	9,515
	40,000 -	49,999	6,410	287,019	74,016	5,343	207,660	10,403	10,201
	50,000 -	59,999	4,850	265,720	59,502	4,552	201,666	10,472	10,266
	60,000 -	74,999	5,264	352,152	68,816	5,726	277,610	15,184	14,982
	75,000 -	99,999	4,778	410,186	65,638	5,701	338,854	19,623	19,418
	100,000 -	199,999	3,862	499,197	61,152	4,525	433,520	28,240	27,844
	200,000	and over	949	430,260	20,788	1,050	408,421	27,977	27,046
		Total	87,856	\$3,198,993	\$808,025	\$45,134	\$2,345,841	\$133,478	\$125,659

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Cattaraugus	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,561	\$12,445	\$11,615	\$0	\$831	\$33	-\$224
	\$ 5,000 -	9,999	4,049	30,064	26,032	58	3,974	159	-380
	10,000 -	19,999	6,613	97,360	61,765	2,819	32,775	1,331	-137
	20,000 -	29,999	4,730	117,115	48,139	3,306	65,671	2,891	2,272
	30,000 -	39,999	3,636	126,344	40,284	3,165	82,895	3,881	3,661
	40,000 -	49,999	2,703	120,989	32,411	2,748	85,830	4,186	3,981
	50,000 -	59,999	2,019	110,256	25,464	2,278	82,515	4,191	3,989
	60,000 -	74,999	1,930	128,821	25,216	2,227	101,378	5,483	5,282
	75,000 -	99,999	1,327	112,693	18,084	1,596	93,012	5,355	5,175
	100,000 -	199,999	713	90,938	11,019	828	79,091	5,133	4,979
	200,000	and over	197	106,755	4,307	174	102,274	7,006	6,823
	Total		33,478	\$1,053,781	\$304,335	\$19,199	\$730,247	\$39,649	\$35,421

Cayuga	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,028	\$11,820	\$11,076	\$0	\$744	\$30	-\$247
	\$ 5,000 -	9,999	3,911	28,759	24,058	44	4,656	186	-305
	10,000 -	19,999	5,872	86,777	54,140	2,459	30,178	1,226	-61
	20,000 -	29,999	4,802	118,653	47,362	2,997	68,294	3,027	2,485
	30,000 -	39,999	3,452	119,817	37,035	2,738	80,044	3,810	3,599
	40,000 -	49,999	2,837	127,059	33,102	2,680	91,277	4,538	4,389
	50,000 -	59,999	2,199	120,444	27,693	2,490	90,261	4,606	4,459
	60,000 -	74,999	2,268	151,324	29,627	2,655	119,042	6,435	6,317
	75,000 -	99,999	1,778	151,668	24,588	2,179	124,901	7,192	7,060
	100,000 -	199,999	875	108,434	13,913	1,057	93,464	6,012	5,873
	200,000	and over	202	83,833	4,278	217	79,338	5,435	4,969
	Total		33,224	\$1,108,587	\$306,871	\$19,517	\$782,199	\$42,496	\$38,540

Chautauqua	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,235	\$21,694	\$20,344	\$0	\$1,350	\$54	-\$369
	\$ 5,000 -	9,999	7,378	54,751	47,064	75	7,612	305	-702
	10,000 -	19,999	11,114	164,064	104,050	4,661	55,354	2,248	-302
	20,000 -	29,999	7,919	195,989	80,087	5,334	110,568	4,883	3,916
	30,000 -	39,999	5,919	205,523	65,312	4,834	135,378	6,345	5,931
	40,000 -	49,999	4,454	199,472	53,642	4,432	141,398	6,890	6,423
	50,000 -	59,999	3,416	186,814	43,681	3,654	139,479	7,084	6,707
	60,000 -	74,999	3,209	214,189	42,081	3,596	168,512	9,115	8,680
	75,000 -	99,999	2,238	190,462	31,505	2,559	156,397	8,992	8,629
	100,000 -	199,999	1,345	172,266	21,793	1,514	148,959	9,677	9,335
	200,000	and over	383	164,140	8,201	430	155,509	10,652	10,000
	Total		56,610	\$1,769,364	\$517,760	\$31,089	\$1,220,515	\$66,245	\$58,248

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Chemung	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,952	\$13,717	\$12,979	\$0	\$736	\$29	-\$157
	\$ 5,000 -	9,999	4,633	34,120	29,171	71	4,878	195	-412
	10,000 -	19,999	7,050	103,680	64,289	2,942	36,448	1,482	52
	20,000 -	29,999	4,963	122,906	49,380	3,005	70,522	3,126	2,580
	30,000 -	39,999	3,964	137,887	42,380	2,828	92,680	4,420	4,283
	40,000 -	49,999	3,013	135,262	34,884	2,623	97,755	4,879	4,698
	50,000 -	59,999	2,308	126,482	28,815	2,292	95,375	4,888	4,722
	60,000 -	74,999	2,442	163,572	32,227	2,691	128,654	6,978	6,833
	75,000 -	99,999	1,907	163,510	26,656	2,210	134,644	7,764	7,602
	100,000 -	199,999	1,362	179,311	22,221	1,603	155,474	10,168	9,944
	200,000	and over	455	259,045	9,804	493	248,748	17,039	16,544
		Total	38,049	\$1,439,493	\$352,805	\$20,758	\$1,065,915	\$60,967	\$56,688

Chenango	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,394	\$7,725	\$7,265	\$0	\$455	\$18	-\$174
	\$ 5,000 -	9,999	2,487	18,459	16,212	39	2,209	88	-291
	10,000 -	19,999	4,358	64,891	41,502	2,043	21,345	866	-185
	20,000 -	29,999	3,194	79,075	32,861	2,381	43,833	1,923	1,492
	30,000 -	39,999	2,259	78,515	25,090	1,978	51,447	2,402	2,267
	40,000 -	49,999	1,655	73,946	19,768	1,653	52,525	2,565	2,433
	50,000 -	59,999	1,236	67,625	15,592	1,320	50,713	2,584	2,493
	60,000 -	74,999	1,188	79,537	15,408	1,355	62,773	3,409	3,313
	75,000 -	99,999	868	74,100	11,704	1,072	61,324	3,538	3,477
	100,000 -	199,999	514	65,448	7,459	563	57,425	3,732	3,652
	200,000	and over	128	72,279	3,047	111	69,121	4,735	4,600
		Total	21,281	\$681,598	\$195,907	\$12,515	\$473,171	\$25,861	\$23,077

Clinton	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,732	\$10,725	\$10,075	\$0	\$650	\$26	-\$135
	\$ 5,000 -	9,999	3,686	27,318	23,173	38	4,107	164	-282
	10,000 -	19,999	6,021	88,630	55,236	2,243	31,150	1,266	70
	20,000 -	29,999	4,395	108,758	43,639	2,668	62,450	2,762	2,274
	30,000 -	39,999	3,192	110,987	34,418	2,243	74,327	3,535	3,397
	40,000 -	49,999	2,837	127,653	33,240	2,461	91,952	4,577	4,403
	50,000 -	59,999	2,012	110,170	25,256	2,083	82,830	4,245	4,106
	60,000 -	74,999	2,083	139,582	27,342	2,480	109,760	5,948	5,821
	75,000 -	99,999	1,764	150,500	24,345	2,147	124,008	7,142	6,984
	100,000 -	199,999	985	125,495	15,308	1,122	109,065	7,066	6,904
	200,000	and over	231	98,674	4,732	242	93,700	6,418	6,035
		Total	31,938	\$1,098,491	\$296,763	\$17,727	\$784,000	\$43,150	\$39,576

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Columbia	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,869	\$8,657	\$8,136	\$0	\$520	\$21	-\$148
	\$ 5,000 -	9,999	2,941	21,768	18,363	15	3,390	136	-162
	10,000 -	19,999	4,700	69,592	43,565	1,801	24,225	985	84
	20,000 -	29,999	3,828	94,633	38,537	2,187	53,909	2,390	1,932
	30,000 -	39,999	2,751	95,621	30,018	1,816	63,788	3,051	2,831
	40,000 -	49,999	2,156	96,618	25,258	1,708	69,651	3,510	3,290
	50,000 -	59,999	1,638	89,645	20,700	1,481	67,465	3,504	3,269
	60,000 -	74,999	1,840	123,077	24,406	1,920	96,751	5,285	5,010
	75,000 -	99,999	1,580	135,157	22,855	1,635	110,667	6,413	6,097
	100,000 -	199,999	1,295	166,828	22,750	1,293	142,785	9,292	8,848
	200,000	and over	441	208,156	12,852	260	195,044	13,361	12,487
		Total	27,039	\$1,109,752	\$267,441	\$14,116	\$828,196	\$47,947	\$43,539

Cortland	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,850	\$6,679	\$6,249	\$0	\$429	\$17	-\$125
	\$ 5,000 -	9,999	2,226	16,449	14,138	38	2,273	91	-211
	10,000 -	19,999	3,717	55,271	34,423	1,514	19,335	785	-7
	20,000 -	29,999	2,886	71,724	28,820	1,890	41,014	1,814	1,464
	30,000 -	39,999	2,153	74,555	22,936	1,595	50,024	2,388	2,242
	40,000 -	49,999	1,622	72,883	19,360	1,544	51,979	2,560	2,458
	50,000 -	59,999	1,192	65,413	15,146	1,219	49,047	2,507	2,429
	60,000 -	74,999	1,202	80,277	16,025	1,328	62,924	3,405	3,352
	75,000 -	99,999	964	82,700	13,560	1,225	67,915	3,912	3,861
	100,000 -	199,999	586	75,137	9,465	682	64,990	4,222	4,162
	200,000	and over	121	45,257	2,268	117	42,849	2,935	2,824
		Total	19,519	\$646,344	\$182,391	\$11,151	\$452,779	\$24,636	\$22,450

Delaware	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,495	\$7,597	\$7,255	\$0	\$342	\$14	-\$147
	\$ 5,000 -	9,999	2,515	18,711	16,581	42	2,089	84	-256
	10,000 -	19,999	3,905	57,988	37,706	1,622	18,659	757	-58
	20,000 -	29,999	2,914	72,311	30,396	1,970	39,945	1,752	1,382
	30,000 -	39,999	2,072	71,828	23,264	1,677	46,887	2,182	2,044
	40,000 -	49,999	1,411	63,340	17,049	1,326	44,965	2,195	2,089
	50,000 -	59,999	1,026	56,401	13,045	966	42,389	2,173	2,105
	60,000 -	74,999	947	63,071	12,455	1,037	49,579	2,690	2,612
	75,000 -	99,999	722	61,427	10,231	778	50,418	2,913	2,849
	100,000 -	199,999	488	62,469	7,900	495	54,075	3,518	3,441
	200,000	and over	124	53,771	3,528	103	50,140	3,435	3,305
		Total	19,619	\$588,915	\$179,410	\$10,016	\$399,488	\$21,713	\$19,364

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Dutchess	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	16,446	\$36,640	\$33,874	\$0	\$2,763	\$111	-\$202
	\$ 5,000 -	9,999	11,323	83,225	66,487	141	16,598	664	-291
	10,000 -	19,999	16,264	240,606	144,701	5,206	90,685	3,700	1,171
	20,000 -	29,999	13,560	337,102	133,302	6,813	196,987	8,841	7,572
	30,000 -	39,999	11,272	391,552	119,527	6,470	265,555	13,039	12,540
	40,000 -	49,999	9,263	415,249	108,232	6,990	300,027	15,454	14,853
	50,000 -	59,999	7,871	431,833	101,700	7,300	322,832	17,078	16,481
	60,000 -	74,999	9,686	651,892	136,305	10,463	505,124	27,876	26,964
	75,000 -	99,999	10,957	945,780	169,293	13,294	763,193	44,168	42,763
	100,000 -	199,999	11,021	1,435,508	198,628	13,633	1,223,247	79,795	77,046
	200,000	and over	2,345	1,222,845	61,973	2,513	1,158,358	79,347	76,676
	Total		120,008	\$6,192,232	\$1,274,021	\$72,822	\$4,845,370	\$290,072	\$275,573

Erie	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	65,323	\$148,731	\$139,857	\$0	\$8,873	\$355	-\$1,849
	\$ 5,000 -	9,999	49,007	361,797	300,415	326	61,043	2,442	-3,600
	10,000 -	19,999	71,899	1,061,118	640,461	25,651	394,998	16,081	2,653
	20,000 -	29,999	52,758	1,305,061	503,323	26,480	775,258	34,771	30,117
	30,000 -	39,999	38,118	1,324,590	393,594	22,897	908,091	44,349	43,543
	40,000 -	49,999	30,461	1,366,314	348,176	24,607	993,531	50,412	49,694
	50,000 -	59,999	25,003	1,371,555	307,972	24,521	1,039,052	54,290	53,608
	60,000 -	74,999	29,078	1,948,235	381,518	31,993	1,534,723	84,136	83,656
	75,000 -	99,999	26,356	2,261,425	373,309	31,658	1,856,458	107,384	106,913
	100,000 -	199,999	20,647	2,672,480	348,449	25,235	2,298,763	149,674	148,608
	200,000	and over	5,501	3,029,723	143,101	6,408	2,878,058	197,147	190,872
	Total		414,151	\$16,851,028	\$3,880,175	\$219,776	\$12,748,849	\$741,042	\$704,214

Essex	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,766	\$6,131	\$5,806	\$0	\$325	\$13	-\$57
	\$ 5,000 -	9,999	1,846	13,675	11,994	18	1,663	67	-129
	10,000 -	19,999	3,227	47,529	30,056	1,188	16,286	662	56
	20,000 -	29,999	2,273	56,164	23,063	1,393	31,708	1,400	1,136
	30,000 -	39,999	1,646	57,335	18,338	1,210	37,787	1,778	1,651
	40,000 -	49,999	1,329	59,640	15,945	1,183	42,513	2,098	1,978
	50,000 -	59,999	992	54,417	12,803	996	40,618	2,071	1,976
	60,000 -	74,999	875	58,391	11,663	911	45,816	2,489	2,409
	75,000 -	99,999	727	62,145	10,466	805	50,873	2,934	2,843
	100,000 -	199,999	432	55,836	7,303	414	48,120	3,132	3,075
	200,000	and over	127	83,071	3,586	107	79,378	5,437	5,364
	Total		16,240	\$554,334	\$151,023	\$8,225	\$395,087	\$22,081	\$20,301

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Franklin	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,060	\$6,628	\$6,223	\$0	\$405	\$16	-\$237
	\$ 5,000 -	9,999	2,256	16,644	14,497	24	2,124	85	-267
	10,000 -	19,999	3,877	57,895	36,861	1,850	19,185	779	-177
	20,000 -	29,999	2,566	63,219	26,417	1,958	34,843	1,529	1,129
	30,000 -	39,999	1,857	64,521	20,353	1,525	42,642	2,014	1,891
	40,000 -	49,999	1,548	69,323	18,103	1,597	49,622	2,452	2,361
	50,000 -	59,999	1,115	61,013	13,775	1,267	45,971	2,363	2,306
	60,000 -	74,999	1,061	70,744	14,055	1,307	55,382	2,994	2,956
	75,000 -	99,999	757	64,292	10,211	1,023	53,058	3,051	3,012
	100,000 -	199,999	372	46,890	5,712	399	40,779	2,636	2,595
	200,000	and over	94	53,062	2,094	94	50,874	3,485	3,425
	Total		18,563	\$574,230	\$168,302	\$11,044	\$394,884	\$21,405	\$18,993

Fulton	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,543	\$7,949	\$7,531	\$0	\$425	\$17	-\$152
	\$ 5,000 -	9,999	2,734	20,195	17,690	29	2,477	99	-309
	10,000 -	19,999	4,810	72,228	45,101	2,162	24,965	1,015	10
	20,000 -	29,999	3,723	91,514	36,926	2,421	52,166	2,304	1,934
	30,000 -	39,999	2,392	83,000	25,898	1,763	55,339	2,624	2,566
	40,000 -	49,999	1,873	83,769	22,611	1,761	59,397	2,911	2,851
	50,000 -	59,999	1,372	75,111	17,299	1,408	56,404	2,888	2,846
	60,000 -	74,999	1,266	84,338	16,572	1,317	66,449	3,606	3,584
	75,000 -	99,999	997	84,848	13,840	1,127	69,881	4,028	3,994
	100,000 -	199,999	594	76,514	9,422	557	66,535	4,331	4,300
	200,000	and over	158	71,043	3,319	154	67,570	4,629	4,333
	Total		23,462	\$750,509	\$216,209	\$12,699	\$521,608	\$28,452	\$25,956

Genesee	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,316	\$10,045	\$9,354	\$0	\$691	\$28	-\$152
	\$ 5,000 -	9,999	3,005	22,229	18,072	47	4,110	164	-121
	10,000 -	19,999	4,762	70,536	42,988	1,582	25,966	1,056	223
	20,000 -	29,999	3,728	92,145	36,150	2,030	53,965	2,408	2,068
	30,000 -	39,999	2,822	98,376	30,698	2,228	65,450	3,108	3,013
	40,000 -	49,999	2,339	104,786	27,754	2,346	74,686	3,673	3,538
	50,000 -	59,999	1,893	103,646	23,918	2,241	77,487	3,946	3,836
	60,000 -	74,999	1,916	128,061	25,233	2,309	100,520	5,440	5,383
	75,000 -	99,999	1,501	128,053	20,465	1,896	105,692	6,083	5,913
	100,000 -	199,999	799	99,804	12,458	1,001	86,345	5,568	5,497
	200,000	and over	149	48,829	3,082	190	45,558	3,121	3,035
	Total		27,230	\$906,510	\$250,171	\$15,871	\$640,468	\$34,596	\$32,232

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Greene	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,934	\$6,383	\$6,040	\$0	\$343	\$14	-\$107
	\$ 5,000 -	9,999	2,251	16,573	14,496	18	2,060	82	-156
	10,000 -	19,999	3,541	52,251	32,886	1,289	18,075	735	121
	20,000 -	29,999	2,694	66,429	27,156	1,574	37,698	1,670	1,430
	30,000 -	39,999	2,004	69,591	21,649	1,411	46,530	2,223	2,181
	40,000 -	49,999	1,573	70,646	18,373	1,361	50,912	2,554	2,527
	50,000 -	59,999	1,182	64,787	14,578	1,121	49,088	2,560	2,538
	60,000 -	74,999	1,310	87,559	17,200	1,426	68,933	3,772	3,733
	75,000 -	99,999	1,009	86,576	14,258	1,030	71,288	4,128	4,076
	100,000 -	199,999	662	84,141	10,954	646	72,541	4,697	4,632
	200,000	and over	154	78,800	3,151	129	75,519	5,173	5,033
	Total		19,314	\$683,735	\$180,743	\$10,005	\$492,987	\$27,609	\$26,008

Hamilton	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	468	\$1,027	\$958	\$0	\$69	\$3	-\$3
	\$ 5,000 -	9,999	346	2,541	2,226	2	313	12	-15
	10,000 -	19,999	475	6,970	4,456	113	2,402	98	49
	20,000 -	29,999	396	9,923	4,189	245	5,490	241	207
	30,000 -	39,999	277	9,631	3,226	171	6,234	287	284
	40,000 -	49,999	193	8,673	2,350	164	6,159	297	292
	50,000 -	59,999	141	7,729	1,759	118	5,853	299	298
	60,000 -	74,999	124	8,315	1,761	110	6,444	349	347
	75,000 -	99,999	72	6,133	1,060	55	5,017	289	289
	100,000 -	199,999	65	8,988	1,100	47	7,841	520	503
	200,000	and over	13	5,193	500	7	4,687	321	306
	Total		2,570	\$75,124	\$23,584	\$1,032	\$50,508	\$2,716	\$2,557

Herkimer	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,331	\$9,929	\$9,286	\$0	\$643	\$26	-\$193
	\$ 5,000 -	9,999	3,248	24,120	20,701	62	3,357	134	-292
	10,000 -	19,999	5,551	82,414	51,859	2,282	28,273	1,148	-111
	20,000 -	29,999	3,952	97,361	39,842	2,601	54,919	2,421	1,940
	30,000 -	39,999	2,815	97,767	31,141	2,315	64,311	3,012	2,846
	40,000 -	49,999	2,325	104,114	27,845	2,337	73,932	3,608	3,500
	50,000 -	59,999	1,708	93,475	21,596	1,770	70,109	3,569	3,489
	60,000 -	74,999	1,501	100,066	19,703	1,710	78,653	4,250	4,193
	75,000 -	99,999	1,042	88,386	14,386	1,277	72,723	4,179	4,142
	100,000 -	199,999	528	66,566	8,421	643	57,502	3,722	3,638
	200,000	and over	102	52,227	2,227	91	49,909	3,419	3,254
	Total		27,103	\$816,425	\$247,008	\$15,088	\$554,329	\$29,488	\$26,406

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Jefferson	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,040	\$13,786	\$12,977	\$0	\$808	\$32	-\$251
	\$ 5,000 -	9,999	4,774	35,506	30,723	132	4,651	186	-516
	10,000 -	19,999	7,692	113,615	72,766	3,703	37,146	1,507	-188
	20,000 -	29,999	5,161	126,721	53,668	3,879	69,174	3,027	2,423
	30,000 -	39,999	3,837	133,523	42,943	3,231	87,349	4,081	3,916
	40,000 -	49,999	3,034	135,740	36,414	2,958	96,369	4,718	4,575
	50,000 -	59,999	2,140	117,084	27,218	2,328	87,538	4,455	4,369
	60,000 -	74,999	2,062	137,612	27,233	2,367	108,012	5,846	5,777
	75,000 -	99,999	1,658	141,562	22,625	1,980	116,957	6,743	6,656
	100,000 -	199,999	950	120,423	15,780	1,159	103,484	6,697	6,580
	200,000	and over	265	102,296	5,723	284	96,289	6,596	6,461
		Total	37,613	\$1,177,868	\$348,071	\$22,021	\$807,777	\$43,889	\$39,801

Lewis	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,699	\$3,811	\$3,583	\$0	\$228	\$9	-\$132
	\$ 5,000 -	9,999	1,222	9,014	7,769	11	1,234	49	-119
	10,000 -	19,999	2,006	29,619	19,362	861	9,396	382	-124
	20,000 -	29,999	1,549	38,318	16,204	1,245	20,868	914	633
	30,000 -	39,999	1,306	45,611	14,837	1,268	29,506	1,368	1,241
	40,000 -	49,999	1,016	45,480	12,464	1,184	31,832	1,537	1,442
	50,000 -	59,999	711	38,867	9,159	894	28,815	1,453	1,397
	60,000 -	74,999	587	39,080	7,702	759	30,619	1,648	1,585
	75,000 -	99,999	369	31,528	5,152	491	25,885	1,487	1,452
	100,000 -	199,999	165	20,628	2,531	184	17,912	1,155	1,127
	200,000	and over	37	11,688	521	28	11,139	763	739
		Total	10,667	\$313,643	\$99,283	\$6,924	\$207,435	\$10,766	\$9,242

Livingston	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,078	\$9,205	\$8,510	\$0	\$695	\$28	-\$163
	\$ 5,000 -	9,999	2,830	21,009	17,402	31	3,577	143	-168
	10,000 -	19,999	4,317	63,768	39,197	1,474	23,085	940	129
	20,000 -	29,999	3,507	86,942	34,550	1,940	50,452	2,247	1,863
	30,000 -	39,999	2,788	96,765	29,350	1,958	65,457	3,156	3,030
	40,000 -	49,999	2,361	105,872	27,909	2,152	75,811	3,762	3,645
	50,000 -	59,999	1,881	103,162	23,794	2,043	77,325	3,975	3,882
	60,000 -	74,999	2,040	136,762	27,242	2,409	107,111	5,798	5,745
	75,000 -	99,999	1,721	146,868	23,941	2,152	120,775	6,958	6,892
	100,000 -	199,999	1,015	127,709	16,757	1,217	109,735	7,090	6,982
	200,000	and over	145	77,394	3,006	133	74,073	5,074	4,970
		Total	26,683	\$975,456	\$251,657	\$15,508	\$708,096	\$39,170	\$36,807

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Madison	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,201	\$9,761	\$9,075	\$0	\$686	\$27	-\$394
	\$ 5,000 -	9,999	3,104	22,976	19,317	49	3,611	144	-257
	10,000 -	19,999	4,919	73,195	45,127	1,831	26,237	1,068	36
	20,000 -	29,999	3,979	98,895	39,661	2,586	56,649	2,513	2,016
	30,000 -	39,999	2,997	103,951	32,331	2,321	69,298	3,296	3,143
	40,000 -	49,999	2,322	104,075	27,801	2,235	74,039	3,649	3,530
	50,000 -	59,999	1,852	101,444	23,688	1,884	75,872	3,880	3,795
	60,000 -	74,999	1,967	131,338	26,378	2,344	102,616	5,561	5,454
	75,000 -	99,999	1,608	137,485	22,915	2,005	112,565	6,485	6,416
	100,000 -	199,999	1,195	153,214	20,447	1,442	131,325	8,524	8,431
	200,000	and over	337	140,606	7,826	375	132,405	9,070	8,724
	Total		28,481	\$1,076,941	\$274,568	\$17,070	\$785,302	\$44,217	\$40,893

Monroe	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	49,515	\$115,406	\$107,483	\$0	\$7,923	\$317	-\$1,251
	\$ 5,000 -	9,999	35,549	261,230	215,127	543	45,555	1,823	-2,547
	10,000 -	19,999	53,938	800,637	478,465	21,390	300,782	12,261	1,703
	20,000 -	29,999	42,513	1,052,049	404,063	21,571	626,406	28,160	24,268
	30,000 -	39,999	32,547	1,133,630	330,441	17,534	785,642	38,929	38,206
	40,000 -	49,999	25,311	1,133,970	284,103	18,326	831,542	42,886	42,320
	50,000 -	59,999	20,132	1,104,434	249,034	18,162	837,231	44,157	43,692
	60,000 -	74,999	24,222	1,627,498	322,534	25,526	1,279,431	70,417	70,048
	75,000 -	99,999	24,784	2,129,486	361,561	29,047	1,738,862	100,671	100,175
	100,000 -	199,999	22,041	2,874,868	388,730	26,535	2,459,579	160,475	159,223
	200,000	and over	6,065	2,948,601	162,927	6,791	2,778,871	190,352	183,816
	Total		336,617	\$15,181,810	\$3,304,466	\$185,426	\$11,691,824	\$690,449	\$659,653

Montgomery	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,460	\$7,916	\$7,496	\$0	\$421	\$17	-\$206
	\$ 5,000 -	9,999	2,747	20,311	17,473	29	2,808	112	-280
	10,000 -	19,999	4,405	65,595	40,848	1,878	22,869	930	-59
	20,000 -	29,999	3,473	85,349	34,295	2,150	48,903	2,166	1,748
	30,000 -	39,999	2,217	77,010	24,044	1,716	51,251	2,434	2,323
	40,000 -	49,999	1,631	72,962	19,263	1,589	52,109	2,572	2,482
	50,000 -	59,999	1,189	65,083	14,995	1,201	48,887	2,504	2,452
	60,000 -	74,999	1,238	82,723	16,256	1,305	65,162	3,539	3,488
	75,000 -	99,999	964	82,086	13,411	1,082	67,593	3,890	3,828
	100,000 -	199,999	518	64,267	8,411	595	55,261	3,560	3,519
	200,000	and over	119	54,199	2,405	129	51,665	3,539	3,412
	Total		21,961	\$677,500	\$198,896	\$11,674	\$466,929	\$25,263	\$22,708

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Nassau	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	90,327	\$194,310	\$179,866	\$2	\$14,438	\$578	-\$383
	\$ 5,000 -	9,999	58,284	430,000	345,177	379	84,444	3,379	-1,488
	10,000 -	19,999	82,871	1,218,829	754,491	23,279	441,036	18,023	5,777
	20,000 -	29,999	66,260	1,649,953	696,624	30,647	922,675	41,400	35,594
	30,000 -	39,999	57,710	2,010,849	657,941	28,736	1,324,172	65,596	63,830
	40,000 -	49,999	46,533	2,083,763	583,434	27,608	1,472,710	77,205	75,834
	50,000 -	59,999	37,569	2,060,605	529,242	27,440	1,503,923	81,365	80,164
	60,000 -	74,999	45,962	3,090,443	730,916	42,572	2,316,927	129,134	127,980
	75,000 -	99,999	56,040	4,851,250	1,012,412	61,716	3,777,105	219,460	217,257
	100,000 -	199,999	75,605	10,153,675	1,654,970	91,172	8,407,514	551,907	543,919
	200,000	and over	34,759	24,705,762	1,187,116	42,722	23,366,730	1,600,618	1,544,767
		Total	651,920	\$52,449,438	\$8,332,189	\$376,273	\$43,631,673	\$2,788,665	\$2,693,252

Niagara	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	15,395	\$35,058	\$33,004	\$0	\$2,071	\$83	-\$429
	\$ 5,000 -	9,999	11,907	88,096	72,912	82	15,102	604	-766
	10,000 -	19,999	17,196	253,440	154,578	5,819	93,043	3,787	686
	20,000 -	29,999	12,135	299,664	118,570	6,664	174,429	7,773	6,625
	30,000 -	39,999	8,999	312,529	95,879	6,100	210,550	10,094	9,863
	40,000 -	49,999	7,362	330,367	85,782	6,742	237,842	11,870	11,639
	50,000 -	59,999	6,218	341,175	77,059	6,695	257,413	13,306	13,121
	60,000 -	74,999	7,168	479,851	92,929	8,128	378,793	20,703	20,556
	75,000 -	99,999	6,317	540,918	88,130	7,547	445,242	25,704	25,583
	100,000 -	199,999	3,628	450,091	56,880	4,406	388,805	25,043	24,852
	200,000	and over	535	233,236	11,005	602	221,629	15,182	14,601
		Total	96,860	\$3,364,424	\$886,728	\$52,785	\$2,424,921	\$134,149	\$126,330

Oneida	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
	Under	\$				Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	16,496	\$37,464	\$35,210	\$0	\$2,248	\$90	-\$462
	\$ 5,000 -	9,999	11,642	86,099	73,243	255	12,593	504	-927
	10,000 -	19,999	18,918	280,544	172,558	7,645	100,342	4,078	250
	20,000 -	29,999	14,055	347,841	137,810	8,220	201,803	8,978	7,619
	30,000 -	39,999	9,910	343,907	105,820	6,956	231,131	11,060	10,778
	40,000 -	49,999	7,526	336,993	88,070	6,841	242,082	12,038	11,809
	50,000 -	59,999	5,682	310,954	70,641	5,703	234,602	12,097	11,888
	60,000 -	74,999	6,115	408,737	79,695	6,909	322,133	17,528	17,338
	75,000 -	99,999	4,895	418,258	67,938	5,905	344,415	19,892	19,756
	100,000 -	199,999	3,279	421,713	53,107	3,919	364,687	23,689	23,493
	200,000	and over	889	417,298	19,327	1,054	396,886	27,187	25,310
		Total	99,407	\$3,409,807	\$903,420	\$53,408	\$2,452,921	\$137,140	\$126,852

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Onondaga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	30,235	\$70,457	\$65,788	\$2	\$4,665	\$187	-\$819
	\$ 5,000 -	9,999	21,576	158,809	132,647	320	25,836	1,034	-1,721
	10,000 -	19,999	33,615	500,391	301,310	13,512	185,561	7,558	884
	20,000 -	29,999	26,563	656,892	254,352	14,682	387,858	17,366	14,747
	30,000 -	39,999	19,552	680,202	201,652	11,931	466,619	22,841	22,319
	40,000 -	49,999	14,901	666,761	168,768	11,702	486,292	24,834	24,434
	50,000 -	59,999	12,428	682,038	152,746	11,692	517,600	27,220	26,861
	60,000 -	74,999	14,116	946,907	184,977	15,388	746,541	41,015	40,733
	75,000 -	99,999	14,162	1,217,456	201,589	17,450	998,409	57,773	57,345
	100,000 -	199,999	11,795	1,525,366	200,644	15,005	1,309,717	85,223	84,639
	200,000	and over	3,242	1,496,526	78,335	3,920	1,414,222	96,874	93,013
	Total		202,185	\$8,601,804	\$1,942,808	\$115,606	\$6,543,319	\$381,924	\$362,435

Ontario	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,509	\$14,380	\$13,321	\$0	\$1,058	\$42	-\$201
	\$ 5,000 -	9,999	4,901	36,168	29,804	51	6,313	253	-234
	10,000 -	19,999	7,294	108,280	65,583	2,463	40,235	1,637	365
	20,000 -	29,999	5,986	148,343	58,171	3,100	87,072	3,893	3,320
	30,000 -	39,999	4,661	162,083	49,566	3,123	109,395	5,267	5,056
	40,000 -	49,999	3,516	157,472	41,400	3,118	112,955	5,629	5,485
	50,000 -	59,999	3,007	164,823	38,014	2,998	123,811	6,372	6,219
	60,000 -	74,999	3,454	231,256	46,349	3,915	180,992	9,829	9,687
	75,000 -	99,999	3,035	260,035	44,213	3,565	212,258	12,232	12,113
	100,000 -	199,999	2,398	310,361	43,705	2,845	263,811	17,159	16,944
	200,000	and over	618	282,813	17,187	699	264,927	18,147	17,688
	Total		45,379	\$1,876,015	\$447,312	\$25,877	\$1,402,826	\$80,461	\$76,442

Orange	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	18,715	\$42,572	\$39,452	\$0	\$3,116	\$125	-\$409
	\$ 5,000 -	9,999	14,189	105,639	87,156	231	18,252	730	-1,420
	10,000 -	19,999	20,398	301,060	185,854	8,431	106,774	4,351	8
	20,000 -	29,999	16,142	400,647	161,773	10,299	228,575	10,192	8,269
	30,000 -	39,999	13,007	453,440	140,036	8,796	304,608	14,896	14,041
	40,000 -	49,999	10,737	481,189	129,703	9,008	342,478	17,505	16,560
	50,000 -	59,999	9,082	498,531	121,080	9,098	368,353	19,432	18,426
	60,000 -	74,999	11,498	772,189	169,283	13,716	589,190	32,300	30,587
	75,000 -	99,999	12,573	1,085,318	208,571	16,274	860,474	49,575	46,557
	100,000 -	199,999	11,484	1,478,150	223,219	15,434	1,239,479	80,500	73,188
	200,000	and over	2,286	1,084,844	58,190	2,796	1,023,857	70,134	61,491
	Total		140,111	\$6,703,579	\$1,524,317	\$94,083	\$5,085,158	\$299,739	\$267,297

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Orleans	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,707	\$6,082	\$5,691	\$0	\$390	\$16	-\$107
	\$	5,000 - 9,999	1,943	14,437	12,312	35	2,091	84	-179
		10,000 - 19,999	3,229	48,284	30,006	1,427	16,852	685	4
		20,000 - 29,999	2,406	59,137	24,099	1,736	33,303	1,469	1,156
		30,000 - 39,999	1,843	64,264	20,145	1,538	42,581	2,016	1,925
		40,000 - 49,999	1,562	70,213	18,707	1,649	49,857	2,445	2,385
		50,000 - 59,999	1,131	61,895	14,249	1,301	46,345	2,357	2,314
		60,000 - 74,999	1,269	84,824	16,724	1,643	66,456	3,599	3,571
		75,000 - 99,999	819	69,506	11,190	1,017	57,299	3,299	3,243
		100,000 - 199,999	383	48,201	5,850	470	41,881	2,709	2,692
		200,000 and over	67	48,428	1,753	61	46,614	3,193	3,174
		Total	17,359	\$575,271	\$160,726	\$10,876	\$403,668	\$21,871	\$20,177

Oswego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	7,491	\$17,378	\$16,304	\$0	\$1,074	\$43	-\$232
	\$	5,000 - 9,999	5,681	42,023	36,051	98	5,874	235	-545
		10,000 - 19,999	8,715	128,589	80,616	3,791	44,169	1,795	-32
		20,000 - 29,999	6,831	169,433	68,617	4,939	95,878	4,236	3,521
		30,000 - 39,999	5,302	184,371	57,863	4,442	122,066	5,769	5,659
		40,000 - 49,999	4,080	183,061	48,245	4,014	130,802	6,460	6,366
		50,000 - 59,999	3,308	181,336	41,493	3,616	136,227	6,987	6,874
		60,000 - 74,999	3,506	234,644	45,826	4,028	184,790	10,043	9,941
		75,000 - 99,999	2,992	256,281	40,928	3,753	211,600	12,215	12,111
		100,000 - 199,999	1,693	208,934	25,845	2,145	180,944	11,637	11,518
		200,000 and over	157	62,420	3,429	197	58,794	4,027	3,961
		Total	49,756	\$1,668,470	\$465,217	\$31,023	\$1,172,217	\$63,447	\$59,141

Otsego	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	4,076	\$9,168	\$8,624	\$0	\$544	\$22	-\$191
	\$	5,000 - 9,999	2,929	21,564	18,588	43	2,932	117	-272
		10,000 - 19,999	5,104	75,560	47,681	1,962	25,917	1,052	13
		20,000 - 29,999	3,588	88,446	36,661	2,277	49,509	2,177	1,693
		30,000 - 39,999	2,463	85,463	27,457	1,868	56,138	2,631	2,487
		40,000 - 49,999	1,841	82,396	22,394	1,676	58,326	2,850	2,760
		50,000 - 59,999	1,368	74,843	17,462	1,363	56,018	2,866	2,789
		60,000 - 74,999	1,328	88,886	17,970	1,424	69,492	3,776	3,689
		75,000 - 99,999	1,051	89,970	14,507	1,235	74,229	4,282	4,223
		100,000 - 199,999	751	98,115	12,453	877	84,785	5,537	5,407
		200,000 and over	237	124,514	6,478	239	117,797	8,069	7,931
		Total	24,736	\$838,927	\$230,276	\$12,964	\$595,687	\$33,380	\$30,529

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Putnam	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	5,849	\$12,832	\$11,663	\$0	\$1,169	\$47	\$5
	\$ 5,000 -	9,999	3,413	24,758	18,696	24	6,037	242	94
	10,000 -	19,999	4,363	64,344	38,050	889	25,405	1,040	593
	20,000 -	29,999	3,740	93,423	38,353	1,465	53,605	2,422	2,129
	30,000 -	39,999	3,775	131,980	41,757	1,904	88,319	4,380	4,075
	40,000 -	49,999	3,301	148,235	41,089	2,112	105,033	5,470	5,153
	50,000 -	59,999	2,853	156,625	40,091	2,452	114,083	6,074	5,697
	60,000 -	74,999	3,768	253,679	58,260	3,813	191,606	10,589	9,998
	75,000 -	99,999	5,026	435,603	87,280	6,042	342,281	19,781	18,710
	100,000 -	199,999	6,157	811,388	127,751	7,650	675,990	44,173	41,564
	200,000	and over	1,367	696,759	44,939	1,580	650,229	44,541	40,892
	Total		43,612	\$2,829,625	\$547,930	\$27,932	\$2,253,756	\$138,758	\$128,908

Rensselaer	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	9,676	\$22,372	\$20,919	\$0	\$1,450	\$58	-\$228
	\$ 5,000 -	9,999	7,157	52,704	43,806	98	8,800	352	-480
	10,000 -	19,999	11,315	167,926	100,887	4,134	62,905	2,563	479
	20,000 -	29,999	9,450	234,680	90,265	4,748	139,668	6,267	5,286
	30,000 -	39,999	7,221	250,617	73,815	4,204	172,598	8,474	8,150
	40,000 -	49,999	5,340	239,212	60,573	4,029	174,610	8,898	8,566
	50,000 -	59,999	4,164	228,255	51,359	3,767	173,129	9,064	8,778
	60,000 -	74,999	5,029	336,584	65,627	5,203	265,754	14,576	14,192
	75,000 -	99,999	4,787	410,220	67,693	5,604	336,924	19,465	19,015
	100,000 -	199,999	3,361	428,961	54,351	3,852	370,751	24,061	23,571
	200,000	and over	570	247,951	13,480	591	233,880	16,021	15,508
	Total		68,070	\$2,619,482	\$642,774	\$36,230	\$1,940,469	\$109,800	\$102,837

Rockland	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	17,086	\$37,653	\$34,620	\$0	\$3,030	\$121	-\$74
	\$ 5,000 -	9,999	12,118	89,775	72,099	63	17,610	705	-805
	10,000 -	19,999	16,257	239,053	148,501	5,426	85,113	3,479	433
	20,000 -	29,999	12,935	321,948	132,729	6,862	182,357	8,196	6,677
	30,000 -	39,999	11,526	402,356	126,659	6,477	269,220	13,382	12,300
	40,000 -	49,999	9,312	416,370	115,506	6,152	294,712	15,428	14,243
	50,000 -	59,999	7,344	402,723	102,031	6,156	294,536	15,894	14,633
	60,000 -	74,999	8,940	600,630	142,726	8,861	449,044	24,964	23,119
	75,000 -	99,999	11,417	990,800	209,720	13,473	767,606	44,502	40,962
	100,000 -	199,999	16,250	2,178,946	365,904	21,693	1,791,349	117,515	106,109
	200,000	and over	5,160	2,533,846	161,341	6,935	2,365,482	162,035	142,540
	Total		128,345	\$8,214,100	\$1,611,837	\$82,097	\$6,520,060	\$406,220	\$360,136

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

St. Lawrence	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,699	\$14,961	\$14,146	\$0	\$815	\$33	-\$298
	\$ 5,000 -	9,999	4,965	36,767	32,103	80	4,584	183	-565
	10,000 -	19,999	7,795	114,579	74,776	3,623	36,166	1,466	-371
	20,000 -	29,999	5,189	128,121	54,162	3,797	70,162	3,069	2,402
	30,000 -	39,999	4,137	144,370	46,144	3,594	94,632	4,436	4,245
	40,000 -	49,999	3,317	148,205	39,223	3,293	105,689	5,211	5,072
	50,000 -	59,999	2,493	136,413	31,183	2,717	102,513	5,263	5,141
	60,000 -	74,999	2,476	165,588	32,139	2,918	130,530	7,091	6,980
	75,000 -	99,999	2,000	171,102	26,989	2,385	141,728	8,182	8,133
	100,000 -	199,999	1,072	133,965	16,481	1,299	116,183	7,493	7,383
	200,000	and over	201	77,142	5,092	215	71,835	4,921	4,830
	Total		40,344	\$1,271,211	\$372,439	\$23,920	\$874,838	\$47,348	\$42,953

Saratoga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	12,508	\$29,255	\$26,806	\$1	\$2,446	\$98	-\$108
	\$ 5,000 -	9,999	8,726	64,215	51,296	70	12,836	514	-199
	10,000 -	19,999	12,976	192,931	115,538	3,969	73,425	2,994	1,007
	20,000 -	29,999	11,093	275,296	107,295	5,409	162,592	7,292	6,345
	30,000 -	39,999	8,984	312,466	92,988	5,138	214,340	10,494	10,279
	40,000 -	49,999	7,431	333,164	84,988	5,535	242,640	12,356	12,174
	50,000 -	59,999	6,140	336,804	76,602	5,457	254,745	13,319	13,120
	60,000 -	74,999	7,719	517,986	102,288	7,903	407,795	22,374	22,202
	75,000 -	99,999	7,946	683,993	114,489	9,158	560,346	32,404	32,135
	100,000 -	199,999	7,018	906,842	119,543	8,360	778,939	50,690	50,219
	200,000	and over	1,426	660,904	33,825	1,616	625,442	42,843	41,752
	Total		91,967	\$4,313,856	\$925,659	\$52,616	\$3,335,545	\$195,378	\$188,927

Schenectady	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	9,878	\$22,855	\$21,499	\$0	\$1,355	\$54	-\$225
	\$ 5,000 -	9,999	7,558	55,762	47,229	74	8,460	338	-553
	10,000 -	19,999	11,232	166,326	101,403	4,031	60,881	2,479	497
	20,000 -	29,999	8,950	221,875	85,693	4,461	131,721	5,914	5,154
	30,000 -	39,999	6,708	232,698	68,853	3,714	160,131	7,859	7,704
	40,000 -	49,999	4,945	221,338	56,515	3,638	161,185	8,247	8,130
	50,000 -	59,999	4,045	221,899	50,154	3,658	168,087	8,824	8,710
	60,000 -	74,999	4,888	327,893	64,761	4,792	258,340	14,192	14,074
	75,000 -	99,999	4,705	404,353	67,667	5,297	331,389	19,169	19,067
	100,000 -	199,999	3,870	499,911	65,605	4,171	430,135	28,005	27,797
	200,000	and over	981	443,021	24,320	1,022	417,679	28,611	28,080
	Total		67,760	\$2,817,930	\$653,697	\$34,857	\$2,129,364	\$123,693	\$118,435

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Schoharie	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,979	\$4,357	\$4,093	\$1	\$263	\$11	-\$90
	\$ 5,000 -	9,999	1,487	11,035	9,559	10	1,466	59	-150
	10,000 -	19,999	2,343	34,516	22,147	831	11,539	469	4
	20,000 -	29,999	1,892	46,859	19,360	1,237	26,263	1,155	951
	30,000 -	39,999	1,380	47,907	15,225	1,080	31,602	1,491	1,417
	40,000 -	49,999	1,071	47,992	12,943	1,054	33,995	1,663	1,602
	50,000 -	59,999	889	48,582	11,352	932	36,298	1,847	1,805
	60,000 -	74,999	847	56,776	11,244	877	44,655	2,431	2,404
	75,000 -	99,999	595	50,764	8,321	641	41,802	2,407	2,384
	100,000 -	199,999	347	43,822	5,315	386	38,121	2,466	2,436
	200,000	and over	46	22,961	1,407	42	21,512	1,474	1,406
	Total		12,876	\$415,572	\$120,966	\$7,091	\$287,515	\$15,472	\$14,169

Schuyler	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	1,277	\$2,806	\$2,597	\$0	\$209	\$8	-\$40
	\$ 5,000 -	9,999	882	6,493	5,668	15	810	32	-92
	10,000 -	19,999	1,436	21,298	13,457	601	7,240	294	-3
	20,000 -	29,999	1,177	29,336	12,257	834	16,245	714	579
	30,000 -	39,999	867	29,993	9,509	725	19,759	926	895
	40,000 -	49,999	608	27,164	7,350	552	19,262	935	906
	50,000 -	59,999	484	26,456	6,210	518	19,728	997	966
	60,000 -	74,999	512	34,207	6,824	562	26,821	1,452	1,434
	75,000 -	99,999	342	28,884	4,861	364	23,659	1,358	1,327
	100,000 -	199,999	179	23,028	2,803	183	20,042	1,303	1,291
	200,000	and over	30	11,349	797	30	10,522	721	645
	Total		7,794	\$241,014	\$72,333	\$4,384	\$164,297	\$8,741	\$7,908

Seneca	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	2,350	\$5,145	\$4,815	\$0	\$329	\$13	-\$111
	\$ 5,000 -	9,999	1,678	12,293	10,614	13	1,666	67	-135
	10,000 -	19,999	2,640	39,148	24,927	1,087	13,133	533	-57
	20,000 -	29,999	1,914	47,540	19,356	1,256	26,928	1,188	950
	30,000 -	39,999	1,494	51,737	16,150	1,197	34,390	1,634	1,525
	40,000 -	49,999	1,201	53,794	14,170	1,206	38,419	1,891	1,772
	50,000 -	59,999	943	51,590	11,976	1,030	38,585	1,961	1,900
	60,000 -	74,999	899	60,108	11,863	1,020	47,225	2,557	2,515
	75,000 -	99,999	615	52,543	8,525	672	43,345	2,498	2,457
	100,000 -	199,999	367	46,384	5,894	396	40,094	2,595	2,528
	200,000	and over	75	79,925	6,292	61	73,572	5,040	4,970
	Total		14,176	\$500,205	\$134,581	\$7,938	\$357,686	\$19,977	\$18,314

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Steuben	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	6,588	\$14,864	\$13,998	\$0	\$865	\$35	-\$242
	\$ 5,000 -	9,999	4,964	36,887	31,904	108	4,875	195	-468
	10,000 -	19,999	7,500	111,071	70,207	3,347	37,517	1,524	-133
	20,000 -	29,999	5,851	145,647	59,790	4,239	81,618	3,597	2,880
	30,000 -	39,999	4,586	159,714	49,628	3,749	106,337	5,028	4,822
	40,000 -	49,999	3,309	147,919	38,774	3,070	106,075	5,236	5,045
	50,000 -	59,999	2,511	137,406	31,181	2,677	103,548	5,321	5,170
	60,000 -	74,999	2,533	169,351	32,846	2,780	133,725	7,275	7,125
	75,000 -	99,999	2,003	170,802	27,449	2,235	141,118	8,162	8,011
	100,000 -	199,999	1,424	185,774	22,927	1,598	161,249	10,517	10,390
	200,000	and over	503	600,774	24,811	487	575,475	39,420	38,309
		Total	41,772	\$1,880,208	\$403,514	\$24,290	\$1,452,403	\$86,309	\$80,910

Suffolk	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	83,308	\$184,054	\$170,813	\$9	\$13,282	\$532	-\$721
	\$ 5,000 -	9,999	58,539	432,168	351,199	552	80,404	3,217	-1,965
	10,000 -	19,999	88,671	1,311,632	808,540	28,580	474,495	19,362	5,378
	20,000 -	29,999	74,956	1,866,003	779,302	38,961	1,047,726	46,893	40,206
	30,000 -	39,999	63,052	2,195,623	714,504	36,028	1,445,073	70,988	69,369
	40,000 -	49,999	50,070	2,242,415	630,797	35,065	1,576,540	81,421	80,117
	50,000 -	59,999	41,079	2,254,538	579,367	35,870	1,639,302	87,042	85,964
	60,000 -	74,999	50,861	3,419,421	800,032	53,708	2,565,663	141,015	140,082
	75,000 -	99,999	60,148	5,197,079	1,062,463	70,701	4,063,862	234,794	233,253
	100,000 -	199,999	65,527	8,649,048	1,394,911	79,472	7,174,632	468,850	464,275
	200,000	and over	19,610	11,451,706	561,300	21,948	10,834,668	742,173	720,959
		Total	655,821	\$39,203,688	\$7,853,229	\$400,895	\$30,915,648	\$1,896,288	\$1,836,916

Sullivan	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,804	\$10,881	\$10,272	\$0	\$610	\$24	-\$151
	\$ 5,000 -	9,999	3,736	27,997	24,742	48	3,207	128	-492
	10,000 -	19,999	5,844	86,365	55,209	2,837	28,320	1,151	-268
	20,000 -	29,999	4,151	102,007	42,637	2,866	56,505	2,484	1,973
	30,000 -	39,999	2,860	99,572	31,682	2,199	65,690	3,136	2,996
	40,000 -	49,999	2,166	97,102	26,008	1,954	69,140	3,474	3,354
	50,000 -	59,999	1,663	91,219	21,484	1,644	68,078	3,536	3,435
	60,000 -	74,999	1,823	121,987	25,311	1,988	94,688	5,182	5,078
	75,000 -	99,999	1,504	128,922	22,216	1,671	105,034	6,070	5,942
	100,000 -	199,999	1,070	137,312	19,065	1,112	117,135	7,611	7,443
	200,000	and over	269	143,553	22,924	199	120,430	8,249	8,016
		Total	29,890	\$1,046,918	\$301,548	\$16,518	\$728,839	\$41,044	\$37,328

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Tioga	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,131	\$7,314	\$6,826	\$0	\$488	\$20	-\$86
	\$ 5,000 -	9,999	2,314	17,160	14,371	36	2,753	110	-149
	10,000 -	19,999	3,890	57,855	36,005	1,424	20,427	830	61
	20,000 -	29,999	3,007	74,669	30,458	2,004	42,207	1,863	1,438
	30,000 -	39,999	2,220	76,933	24,700	1,817	50,417	2,353	2,120
	40,000 -	49,999	1,789	80,239	21,536	1,787	56,916	2,773	2,462
	50,000 -	59,999	1,392	76,117	17,575	1,512	57,030	2,894	2,656
	60,000 -	74,999	1,505	100,612	19,798	1,772	79,042	4,273	4,034
	75,000 -	99,999	1,345	115,463	18,297	1,666	95,500	5,512	5,322
	100,000 -	199,999	1,022	130,932	15,708	1,235	113,989	7,408	7,181
	200,000	and over	127	50,281	2,463	128	47,690	3,267	3,020
	Total		21,742	\$787,575	\$207,736	\$13,381	\$566,458	\$31,303	\$28,058

Tompkins	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,774	\$11,093	\$10,320	\$0	\$773	\$31	-\$123
	\$ 5,000 -	9,999	3,572	26,418	21,824	78	4,515	181	-179
	10,000 -	19,999	6,007	89,855	52,275	1,653	35,927	1,465	544
	20,000 -	29,999	4,799	118,372	45,858	2,249	70,265	3,156	2,710
	30,000 -	39,999	3,611	125,388	37,563	2,051	85,766	4,180	4,055
	40,000 -	49,999	2,638	117,991	29,977	1,799	86,214	4,395	4,290
	50,000 -	59,999	2,076	113,910	26,075	1,717	86,118	4,521	4,424
	60,000 -	74,999	2,442	163,427	32,141	2,332	128,954	7,104	6,993
	75,000 -	99,999	2,251	194,038	32,784	2,410	158,844	9,226	9,146
	100,000 -	199,999	2,185	289,886	38,546	2,259	249,081	16,327	16,050
	200,000	and over	683	335,153	19,552	645	314,957	21,574	21,087
	Total		35,038	\$1,585,530	\$346,916	\$17,193	\$1,221,414	\$72,160	\$68,998

Ulster	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	11,112	\$24,604	\$23,121	\$0	\$1,484	\$59	-\$230
	\$ 5,000 -	9,999	8,601	63,426	53,790	85	9,550	382	-479
	10,000 -	19,999	13,068	193,490	119,399	4,535	69,543	2,831	635
	20,000 -	29,999	10,036	248,405	99,974	6,001	142,430	6,346	5,482
	30,000 -	39,999	7,563	263,449	81,048	4,749	177,652	8,624	8,435
	40,000 -	49,999	5,955	266,995	70,446	4,671	191,878	9,732	9,550
	50,000 -	59,999	4,796	262,899	61,517	4,469	196,913	10,321	10,150
	60,000 -	74,999	5,370	359,877	73,058	5,584	281,234	15,442	15,232
	75,000 -	99,999	4,933	423,491	73,287	5,414	344,790	19,981	19,688
	100,000 -	199,999	3,872	502,208	67,423	4,133	430,653	28,071	27,482
	200,000	and over	881	492,889	22,182	770	469,938	32,191	28,231
	Total		76,187	\$3,101,735	\$745,246	\$40,412	\$2,316,065	\$133,981	\$124,175

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Warren	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	4,575	\$10,721	\$10,000	\$0	\$720	\$29	-\$69
	\$ 5,000 -	9,999	3,609	26,781	22,600	28	4,153	166	-248
	10,000 -	19,999	5,543	81,999	50,682	1,871	29,447	1,197	254
	20,000 -	29,999	3,887	95,538	38,924	2,102	54,512	2,418	2,082
	30,000 -	39,999	2,744	95,440	30,246	1,894	63,299	3,006	2,950
	40,000 -	49,999	2,235	100,208	26,855	1,978	71,375	3,534	3,478
	50,000 -	59,999	1,703	93,445	21,729	1,707	70,009	3,603	3,533
	60,000 -	74,999	1,818	121,608	24,100	1,870	95,624	5,211	5,165
	75,000 -	99,999	1,519	129,894	22,221	1,686	105,988	6,118	6,071
	100,000 -	199,999	1,248	160,999	21,620	1,452	137,927	8,969	8,837
	200,000	and over	452	205,253	13,025	422	191,807	13,139	12,678
		Total	29,333	\$1,121,885	\$282,001	\$15,009	\$824,862	\$47,390	\$44,731

Washington	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	3,887	\$8,894	\$8,348	\$0	\$546	\$22	-\$136
	\$ 5,000 -	9,999	2,858	21,187	18,202	35	2,949	118	-257
	10,000 -	19,999	4,753	70,659	44,435	1,914	24,310	988	-65
	20,000 -	29,999	3,789	93,500	38,002	2,486	53,013	2,341	1,766
	30,000 -	39,999	2,696	93,932	29,999	2,180	61,753	2,893	2,620
	40,000 -	49,999	2,095	93,946	25,173	1,989	66,785	3,270	3,030
	50,000 -	59,999	1,622	88,737	20,702	1,731	66,304	3,365	3,148
	60,000 -	74,999	1,623	108,588	21,777	1,869	84,942	4,586	4,317
	75,000 -	99,999	1,068	91,101	15,014	1,268	74,819	4,299	4,043
	100,000 -	199,999	550	70,363	9,132	587	60,645	3,933	3,700
	200,000	and over	122	54,520	3,236	107	51,177	3,506	3,401
		Total	25,063	\$795,428	\$234,019	\$14,166	\$547,243	\$29,320	\$25,568

Wayne	Income Class		Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
						Exemptions	Income	Credits	Liability**
	Under	\$ 5,000	5,835	\$13,737	\$12,740	\$0	\$996	\$40	-\$213
	\$ 5,000 -	9,999	4,377	32,269	26,785	48	5,436	217	-317
	10,000 -	19,999	6,782	100,550	61,865	2,730	35,955	1,462	111
	20,000 -	29,999	5,535	136,838	54,820	3,546	78,471	3,479	2,889
	30,000 -	39,999	4,440	154,422	47,903	3,534	102,985	4,908	4,723
	40,000 -	49,999	3,545	158,905	42,034	3,527	113,344	5,603	5,439
	50,000 -	59,999	3,009	165,022	38,132	3,352	123,538	6,308	6,188
	60,000 -	74,999	3,447	230,924	46,121	4,069	180,735	9,785	9,688
	75,000 -	99,999	2,920	249,499	41,055	3,547	204,897	11,791	11,690
	100,000 -	199,999	1,558	193,945	25,326	1,790	166,829	10,743	10,613
	200,000	and over	226	126,938	5,768	210	120,959	8,286	8,072
		Total	41,674	\$1,563,049	\$402,550	\$26,353	\$1,134,146	\$62,623	\$58,884

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Westchester	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	56,282	\$122,406	\$113,516	\$3	\$8,879	\$355	-\$658
	\$	5,000 - 9,999	37,866	279,774	227,307	197	52,262	2,091	-2,067
		10,000 - 19,999	54,840	808,878	496,441	19,974	292,463	11,950	1,975
		20,000 - 29,999	44,780	1,115,501	459,580	24,771	631,149	28,259	23,070
		30,000 - 39,999	38,972	1,357,993	426,405	20,785	910,803	45,314	42,488
		40,000 - 49,999	30,844	1,381,521	365,319	17,000	999,202	53,026	50,214
		50,000 - 59,999	23,794	1,304,382	313,047	14,843	976,492	53,708	51,019
		60,000 - 74,999	27,334	1,833,754	406,866	19,943	1,406,946	79,827	76,462
		75,000 - 99,999	31,532	2,729,151	551,970	27,718	2,149,425	126,250	120,798
		100,000 - 199,999	48,102	6,620,943	1,107,663	51,035	5,462,219	360,823	343,105
		200,000 and over	35,325	29,271,062	1,463,648	45,435	27,758,732	1,901,470	1,790,188
		Total	429,671	\$46,825,366	\$5,931,761	\$241,704	\$40,648,574	\$2,663,073	\$2,496,595

Wyoming	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,663	\$6,094	\$5,634	\$0	\$460	\$18	-\$154
	\$	5,000 - 9,999	1,933	14,281	11,661	31	2,590	104	-122
		10,000 - 19,999	3,057	45,284	28,019	1,039	16,226	660	71
		20,000 - 29,999	2,471	61,239	24,681	1,540	35,018	1,548	1,240
		30,000 - 39,999	1,959	68,207	21,560	1,641	45,006	2,119	1,982
		40,000 - 49,999	1,610	72,355	19,413	1,777	51,165	2,489	2,339
		50,000 - 59,999	1,302	71,217	16,595	1,535	53,087	2,688	2,536
		60,000 - 74,999	1,226	81,657	16,035	1,478	64,143	3,462	3,344
		75,000 - 99,999	853	72,427	11,579	1,022	59,826	3,444	3,307
		100,000 - 199,999	359	45,077	5,453	451	39,174	2,528	2,407
		200,000 and over	76	46,831	2,655	80	44,096	3,021	2,949
		Total	17,509	\$584,668	\$163,284	\$10,594	\$410,790	\$22,080	\$19,899

Yates	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	1,682	\$3,802	\$3,588	\$0	\$214	\$9	-\$102
	\$	5,000 - 9,999	1,184	8,759	7,631	18	1,110	44	-121
		10,000 - 19,999	1,940	28,755	18,396	859	9,500	385	-37
		20,000 - 29,999	1,497	36,970	15,480	1,178	20,311	891	649
		30,000 - 39,999	1,099	38,192	12,401	1,065	24,726	1,154	1,053
		40,000 - 49,999	798	35,769	9,637	891	25,241	1,225	1,116
		50,000 - 59,999	574	31,408	7,517	581	23,310	1,186	1,123
		60,000 - 74,999	567	37,683	7,504	702	29,477	1,596	1,512
		75,000 - 99,999	410	34,944	5,903	436	28,605	1,646	1,619
		100,000 - 199,999	269	35,504	4,541	231	30,732	2,009	1,984
		200,000 and over	60	27,935	1,286	41	26,608	1,823	1,814
		Total	10,080	\$319,722	\$93,885	\$6,002	\$219,834	\$11,968	\$10,610

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

\*\* Includes refundable tax credits.

**Table 4: Income Tax Components of Full-Year Residents by Size of Income and County in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Total, Counties Outside of New York City	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	700,522	\$1,575,892	\$1,469,229	\$22	\$106,671	\$4,270	-\$15,137
	\$ 5,000 -	9,999	501,863	3,706,048	3,068,615	5,329	632,034	25,288	-31,006
	10,000 -	19,999	755,904	11,178,371	6,866,238	272,731	4,039,255	164,576	25,853
	20,000 -	29,999	593,470	14,718,425	5,933,348	326,085	8,458,954	377,853	318,434
	30,000 -	39,999	468,131	16,288,581	5,064,443	288,259	10,935,833	533,392	514,851
	40,000 -	49,999	368,730	16,519,224	4,389,944	280,406	11,848,850	605,627	588,543
	50,000 -	59,999	294,556	16,151,311	3,842,034	264,909	12,044,323	635,172	619,635
	60,000 -	74,999	341,644	22,917,871	4,863,876	352,945	17,700,983	974,841	957,560
	75,000 -	99,999	352,391	30,354,803	5,638,501	403,042	24,313,138	1,408,474	1,383,115
	100,000 -	199,999	359,008	47,433,577	7,174,280	427,437	39,831,673	2,605,084	2,540,010
	200,000	and over	132,293	86,771,394	4,364,092	158,426	82,100,076	5,623,845	5,363,394
	Total		4,868,512	\$267,615,497	\$52,674,600	\$2,779,592	\$212,011,792	\$12,958,423	\$12,265,252

NYS Unclassified	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	808	\$1,801	\$1,674	\$0	\$127	\$5	-\$7
	\$ 5,000 -	9,999	543	4,033	3,334	1	698	28	-35
	10,000 -	19,999	711	10,478	6,408	290	3,780	154	19
	20,000 -	29,999	461	11,464	4,625	261	6,578	295	245
	30,000 -	39,999	285	9,885	3,113	137	6,635	330	314
	40,000 -	49,999	192	8,643	2,367	142	6,134	324	311
	50,000 -	59,999	134	7,379	1,859	85	5,436	298	293
	60,000 -	74,999	140	9,390	2,123	119	7,149	403	391
	75,000 -	99,999	150	12,900	2,596	149	10,155	598	574
	100,000 -	199,999	151	20,608	3,340	166	17,101	1,127	1,097
	200,000	and over	84	55,725	2,797	91	52,837	3,619	3,438
	Total		3,659	\$152,308	\$34,236	\$1,441	\$116,630	\$7,180	\$6,639

Residence Unknown	Income Class		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under	\$							
	Under	\$ 5,000	2,034	\$4,317	\$4,151	\$0	\$168	\$7	-\$28
	\$ 5,000 -	9,999	1,875	13,959	12,505	27	1,422	57	-127
	10,000 -	19,999	2,933	42,875	26,107	1,000	15,769	641	273
	20,000 -	29,999	1,712	42,167	16,910	913	24,345	1,098	932
	30,000 -	39,999	1,040	36,010	10,979	449	24,582	1,236	1,179
	40,000 -	49,999	755	33,566	8,546	358	24,663	1,336	1,277
	50,000 -	59,999	540	29,651	6,682	262	22,707	1,279	1,220
	60,000 -	74,999	463	30,890	6,323	207	24,360	1,421	1,350
	75,000 -	99,999	420	36,367	6,164	234	29,968	1,806	1,699
	100,000 -	199,999	694	96,699	12,537	349	83,813	5,592	5,237
	200,000	and over	611	1,252,795	44,718	361	1,203,265	82,424	76,670
	Total		13,077	\$1,619,297	\$155,622	\$4,159	\$1,455,060	\$96,896	\$89,683

\* 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 in 2000**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Bronx	\$27,707	\$710	\$40,382	\$1,493	\$9,676
Kings	34,820	1,214	49,315	2,068	9,053
Manhattan	131,395	7,419	174,568	10,132	8,955
Queens	35,278	1,280	47,395	1,960	8,484
Richmond	49,283	2,070	62,284	2,756	7,020
Total, New York City	57,451	2,667	80,699	4,083	8,916
Albany	44,882	1,979	57,306	2,670	6,703
Allegany	29,689	928	40,375	1,473	7,815
Broome	36,412	1,430	48,162	2,059	6,996
Cattaraugus	31,477	1,058	42,723	1,650	7,778
Cayuga	33,367	1,160	43,503	1,708	7,863
Chautauqua	31,255	1,029	42,312	1,613	8,022
Chemung	37,833	1,490	50,915	2,201	7,300
Chenango	32,028	1,084	43,461	1,713	8,082
Clinton	34,394	1,239	45,026	1,798	7,412
Columbia	41,043	1,610	53,450	2,279	8,041
Cortland	33,114	1,150	43,108	1,694	7,995
Delaware	30,018	987	42,171	1,622	7,544
Dutchess	51,598	2,296	64,197	2,975	6,713
Erie	40,688	1,700	53,694	2,414	6,784
Essex	34,134	1,250	46,405	1,882	7,153
Franklin	30,934	1,023	42,380	1,654	7,843
Fulton	31,988	1,106	42,882	1,682	7,566
Genesee	33,291	1,184	42,740	1,680	7,305
Greene	35,401	1,347	47,110	1,960	6,927
Hamilton	29,231	995	39,868	1,496	6,490
Herkimer	30,123	974	40,207	1,511	7,753
Jefferson	31,315	1,058	42,560	1,661	7,776
Lewis	29,403	866	39,159	1,404	8,578
Livingston	36,557	1,379	46,910	1,933	7,236
Madison	37,813	1,436	48,779	2,048	7,721
Monroe	45,101	1,960	57,903	2,678	7,197
Montgomery	30,850	1,034	41,531	1,618	7,849
Nassau	80,454	4,131	101,123	5,323	6,905
Niagara	34,735	1,304	45,826	1,885	6,847
Oneida	34,301	1,276	45,833	1,895	7,326
Onondaga	42,544	1,793	55,035	2,485	7,085
Ontario	41,341	1,685	52,561	2,296	7,303
Orange	47,845	1,908	60,611	2,569	7,390
Orleans	33,140	1,162	43,817	1,733	7,658
Oswego	33,533	1,189	43,983	1,732	7,217
Otsego	33,915	1,234	45,903	1,886	7,492
Putnam	64,882	2,956	76,991	3,610	9,069
Rensselaer	38,482	1,511	49,081	2,076	7,139

**Table 5: Average Income and Tax Liability of Full-Year Residents by County in 2000 (Cont'd)**

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	NYAGI*	Tax	NYAGI*	Tax	NYAGI*
Rockland	\$64,000	\$2,806	\$80,060	\$3,645	\$7,527
St. Lawrence	31,509	1,065	43,272	1,690	7,589
Saratoga	46,907	2,054	57,728	2,640	6,640
Schenectady	41,587	1,748	53,910	2,423	6,966
Schoharie	32,275	1,100	42,723	1,647	7,590
Schuyler	30,923	1,015	41,162	1,537	7,518
Seneca	35,285	1,292	47,883	1,985	7,878
Steuben	45,011	1,937	61,541	2,874	7,594
Suffolk	59,778	2,801	74,180	3,601	7,121
Sullivan	35,026	1,249	48,315	1,952	7,612
Tioga	36,224	1,290	47,028	1,862	8,750
Tompkins	45,252	1,969	56,754	2,609	7,116
Ulster	40,712	1,630	52,989	2,273	6,949
Warren	38,247	1,525	50,482	2,183	7,011
Washington	31,737	1,020	41,940	1,545	8,030
Wayne	37,507	1,413	47,608	1,954	7,582
Westchester	108,980	5,810	137,659	7,493	7,546
Wyoming	33,392	1,136	42,686	1,656	8,502
Yates	31,718	1,053	43,052	1,688	8,610
Total, Counties Outside of New York City	54,969	2,519	70,934	3,414	7,225
NYS Unclassified +	41,625	1,815	60,507	2,864	6,491
Residence Unknown ++	123,828	6,858	180,374	10,255	7,886
<b>Grand Total</b>	<b>\$56,063</b>	<b>\$2,585</b>	<b>\$74,749</b>	<b>\$3,674</b>	<b>\$8,006</b>

\* 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.



**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000**

(Dollar Data in Thousands)

			Before Proration							
Arizona			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
	Under	\$ 5,000	122	\$231	\$213	\$0	\$18	\$1	\$0	
\$	5,000 -	9,999	124	926	711	0	215	9	4	
	10,000 -	19,999	258	3,890	2,195	19	1,676	69	24	
	20,000 -	29,999	190	4,690	2,038	59	2,579	115	38	
	30,000 -	39,999	180	6,260	2,103	68	4,089	197	59	
	40,000 -	49,999	135	6,063	1,662	36	4,365	226	61	
	50,000 -	59,999	132	7,263	1,882	49	5,332	285	78	
	60,000 -	74,999	155	10,375	2,419	62	7,847	437	129	
	75,000 -	99,999	211	18,134	3,526	100	14,508	850	241	
	100,000 -	199,999	425	60,520	8,553	221	51,589	3,435	930	
	200,000	and over	504	599,396	23,783	324	525,940	36,027	6,696	
		Total	2,436	\$717,749	\$49,086	\$938	\$618,158	\$41,650	\$8,260	

			Before Proration							
California			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
	Under	\$ 5,000	803	\$1,253	\$1,154	\$0	\$99	\$4	\$1	
\$	5,000 -	9,999	629	4,714	3,613	4	1,098	44	21	
	10,000 -	19,999	1,480	22,129	12,134	142	9,844	403	142	
	20,000 -	29,999	1,294	32,383	12,643	248	19,484	897	321	
	30,000 -	39,999	1,052	36,701	11,837	270	24,548	1,236	431	
	40,000 -	49,999	923	41,439	11,205	238	29,997	1,619	508	
	50,000 -	59,999	747	41,032	10,514	219	30,299	1,690	491	
	60,000 -	74,999	944	63,359	14,166	295	48,775	2,842	776	
	75,000 -	99,999	1,285	111,898	22,559	524	88,550	5,336	1,422	
	100,000 -	199,999	3,012	433,183	69,396	1,563	360,581	24,122	5,360	
	200,000	and over	7,272	21,039,666	830,013	6,152	17,098,680	1,171,258	75,830	
		Total	19,441	\$21,827,758	\$999,233	\$9,655	\$17,711,955	\$1,209,450	\$85,304	

			Before Proration							
Colorado			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
	Under	\$ 5,000	123	\$279	\$245	\$0	\$34	\$1	\$1	
\$	5,000 -	9,999	155	1,141	820	0	321	13	6	
	10,000 -	19,999	229	3,332	1,839	22	1,471	60	20	
	20,000 -	29,999	157	3,923	1,472	38	2,414	111	35	
	30,000 -	39,999	120	4,161	1,254	45	2,863	142	45	
	40,000 -	49,999	118	5,251	1,486	30	3,735	196	52	
	50,000 -	59,999	90	4,951	1,128	41	3,782	206	50	
	60,000 -	74,999	116	7,841	1,762	60	6,019	343	100	
	75,000 -	99,999	161	14,104	2,439	91	11,574	687	170	
	100,000 -	199,999	382	53,175	8,349	241	44,586	2,954	679	
	200,000	and over	686	1,235,943	38,268	643	1,124,871	77,054	6,470	
		Total	2,337	\$1,334,100	\$59,060	\$1,211	\$1,201,669	\$81,766	\$7,627	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**

(Dollar Data in Thousands)

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	1,410	\$3,136	\$2,724	\$0	\$411	\$16	\$1
\$ 5,000 -	9,999	1,416	10,548	6,974	8	3,563	143	77
10,000 -	19,999	2,500	37,644	19,348	470	17,823	736	371
20,000 -	29,999	2,774	69,680	26,486	966	42,228	1,938	1,118
30,000 -	39,999	3,162	110,855	32,858	1,426	76,503	3,873	2,496
40,000 -	49,999	3,256	146,529	36,683	1,639	108,142	5,791	3,668
50,000 -	59,999	3,146	172,975	39,925	1,926	131,126	7,231	4,643
60,000 -	74,999	4,395	296,027	63,822	3,295	228,853	12,957	7,929
75,000 -	99,999	6,877	599,273	116,903	6,363	475,925	27,929	17,093
100,000 -	199,999	16,161	2,295,340	362,091	17,814	1,914,906	127,289	73,407
200,000 and over		18,985	21,861,621	776,646	26,109	19,905,876	1,363,550	571,458
Total		64,082	\$25,603,627	\$1,484,460	\$60,015	\$22,905,355	\$1,551,454	\$682,260

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	48	\$105	\$99	\$0	\$7	\$0	\$0
\$ 5,000 -	9,999	55	412	299	0	113	5	3
10,000 -	19,999	100	1,456	818	22	617	25	9
20,000 -	29,999	65	1,592	631	27	934	42	18
30,000 -	39,999	72	2,471	743	32	1,697	86	36
40,000 -	49,999	68	3,053	735	38	2,280	121	59
50,000 -	59,999	69	3,768	894	36	2,838	153	64
60,000 -	74,999	85	5,737	1,153	55	4,529	255	102
75,000 -	99,999	102	8,873	1,582	82	7,209	424	148
100,000 -	199,999	183	25,769	3,116	122	22,531	1,501	547
200,000 and over		162	169,764	6,778	122	150,789	10,329	2,588
Total		1,009	\$223,001	\$16,847	\$536	\$193,543	\$12,942	\$3,573

				Before Proration				
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	1,441	\$2,213	\$2,105	\$0	\$107	\$4	-\$2
\$ 5,000 -	9,999	1,071	8,096	7,030	6	1,061	42	16
10,000 -	19,999	2,359	35,352	23,439	376	11,523	470	174
20,000 -	29,999	2,194	54,500	25,173	615	28,712	1,263	473
30,000 -	39,999	1,827	63,832	22,580	465	40,763	1,946	731
40,000 -	49,999	1,541	69,127	20,689	520	47,893	2,434	884
50,000 -	59,999	1,330	72,977	19,592	482	52,737	2,793	984
60,000 -	74,999	1,642	110,448	25,743	648	83,956	4,706	1,721
75,000 -	99,999	1,912	166,034	34,157	789	130,951	7,712	2,712
100,000 -	199,999	3,693	519,521	79,598	1,432	437,514	29,097	9,474
200,000 and over		5,348	10,876,187	354,961	2,318	8,836,916	605,328	71,096
Total		24,358	\$11,978,288	\$615,067	\$7,651	\$9,672,134	\$655,795	\$88,262

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**

(Dollar Data in Thousands)

Income Class*		Number	NYAGI*	Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	213	\$407	\$374	\$0	\$33	\$1	\$1
\$ 5,000 -	9,999	209	1,608	1,200	2	406	16	9
10,000 -	19,999	565	8,372	4,558	115	3,699	151	41
20,000 -	29,999	383	9,484	3,840	179	5,465	245	76
30,000 -	39,999	280	9,718	3,131	149	6,413	313	100
40,000 -	49,999	259	11,673	2,953	134	8,586	454	146
50,000 -	59,999	239	13,148	3,136	139	9,873	543	151
60,000 -	74,999	272	18,304	3,835	136	14,277	816	236
75,000 -	99,999	369	31,881	6,331	256	25,295	1,487	390
100,000 -	199,999	695	98,274	14,043	561	83,515	5,554	1,402
200,000	and over	1,005	1,739,110	88,754	1,172	1,459,539	99,978	7,551
Total		4,489	\$1,941,978	\$132,153	\$2,843	\$1,617,100	\$109,560	\$10,103

Income Class*		Number	NYAGI*	Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	222	\$448	\$395	\$0	\$52	\$2	\$1
\$ 5,000 -	9,999	215	1,574	1,042	1	531	21	10
10,000 -	19,999	279	4,091	1,884	20	2,187	91	40
20,000 -	29,999	255	6,303	2,328	28	3,946	184	81
30,000 -	39,999	230	7,974	2,350	61	5,563	286	114
40,000 -	49,999	190	8,563	2,055	46	6,463	353	109
50,000 -	59,999	247	13,558	3,080	70	10,408	587	157
60,000 -	74,999	296	19,901	3,916	121	15,864	929	239
75,000 -	99,999	345	30,164	5,307	156	24,633	1,483	363
100,000 -	199,999	977	141,647	19,425	817	121,182	8,101	1,408
200,000	and over	3,606	6,682,879	221,947	4,561	5,291,631	362,476	29,922
Total		6,862	\$6,917,101	\$263,730	\$5,880	\$5,482,459	\$374,513	\$32,445

Income Class*		Number	NYAGI*	Before Proration				
				Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under	\$ 5,000	68	\$187	\$166	\$0	\$21	\$1	\$0
\$ 5,000 -	9,999	73	529	372	1	156	6	3
10,000 -	19,999	121	1,719	871	11	837	35	17
20,000 -	29,999	62	1,527	548	28	951	44	19
30,000 -	39,999	52	1,818	571	21	1,225	61	23
40,000 -	49,999	58	2,578	637	30	1,912	101	22
50,000 -	59,999	42	2,344	547	24	1,772	98	25
60,000 -	74,999	51	3,418	739	24	2,630	144	41
75,000 -	99,999	65	5,675	1,093	40	4,542	267	63
100,000 -	199,999	143	20,200	2,901	135	17,164	1,143	210
200,000	and over	293	463,701	25,803	355	390,780	26,768	1,465
Total		1,028	\$503,696	\$34,248	\$669	\$421,990	\$28,668	\$1,889

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**

(Dollar Data in Thousands)

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	110	\$292	\$242	\$0	\$49	\$2	\$1	
\$ 5,000 -	9,999	141	1,028	650	0	378	15	8	
10,000 -	19,999	154	2,193	1,072	14	1,108	46	18	
20,000 -	29,999	119	2,966	1,129	24	1,812	82	31	
30,000 -	39,999	105	3,654	1,161	47	2,446	120	37	
40,000 -	49,999	103	4,617	1,404	54	3,129	160	46	
50,000 -	59,999	106	5,810	1,498	93	4,218	224	73	
60,000 -	74,999	95	6,345	1,411	64	4,870	271	69	
75,000 -	99,999	113	9,693	1,886	87	7,720	450	148	
100,000 -	199,999	163	22,957	3,328	122	19,507	1,296	411	
200,000	and over	184	175,476	6,038	141	135,249	9,265	2,334	
Total		1,393	\$235,030	\$19,819	\$646	\$180,486	\$11,930	\$3,176	

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	266	\$599	\$523	\$0	\$75	\$3	\$2	
\$ 5,000 -	9,999	274	2,068	1,350	2	716	29	15	
10,000 -	19,999	457	6,806	3,351	73	3,382	140	52	
20,000 -	29,999	372	9,299	3,616	145	5,538	253	83	
30,000 -	39,999	270	9,401	2,940	119	6,317	314	90	
40,000 -	49,999	253	11,341	2,931	136	8,274	439	119	
50,000 -	59,999	200	10,995	2,473	109	8,377	463	139	
60,000 -	74,999	289	19,401	4,114	183	15,104	857	236	
75,000 -	99,999	380	33,103	6,533	272	26,298	1,548	416	
100,000 -	199,999	858	122,772	17,998	752	103,414	6,886	1,737	
200,000	and over	1,731	2,197,420	90,774	2,033	1,902,693	130,334	16,522	
Total		5,350	\$2,423,203	\$136,603	\$3,824	\$2,080,187	\$141,267	\$19,411	

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	566	\$1,399	\$1,194	\$0	\$203	\$8	\$5	
\$ 5,000 -	9,999	691	5,183	3,228	3	1,952	78	39	
10,000 -	19,999	1,005	14,669	7,182	119	7,368	304	122	
20,000 -	29,999	895	22,364	8,131	213	14,021	652	278	
30,000 -	39,999	745	26,056	7,160	237	18,659	950	396	
40,000 -	49,999	671	30,188	7,307	242	22,638	1,213	471	
50,000 -	59,999	584	32,030	6,786	316	24,882	1,366	521	
60,000 -	74,999	776	52,025	10,422	423	41,123	2,344	838	
75,000 -	99,999	992	85,998	14,996	630	70,371	4,177	1,420	
100,000 -	199,999	2,018	288,501	38,164	1,589	248,277	16,559	4,439	
200,000	and over	3,257	7,464,413	198,807	3,404	4,750,090	325,381	32,762	
Total		12,200	\$8,022,827	\$303,377	\$7,176	\$5,199,585	\$353,032	\$41,289	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**

(Dollar Data in Thousands)

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	136	\$335	\$292	\$0	\$43	\$2	\$1	
\$ 5,000 -	9,999	183	1,349	889	2	453	18	10	
10,000 -	19,999	245	3,493	1,717	25	1,751	72	33	
20,000 -	29,999	157	3,889	1,272	28	2,575	120	56	
30,000 -	39,999	142	4,957	1,374	31	3,552	182	74	
40,000 -	49,999	98	4,374	1,099	33	3,241	173	56	
50,000 -	59,999	93	5,080	1,116	45	3,919	215	67	
60,000 -	74,999	152	10,191	2,041	107	8,043	453	117	
75,000 -	99,999	154	13,530	2,361	133	11,036	653	123	
100,000 -	199,999	325	46,060	6,708	295	38,748	2,574	509	
200,000	and over	756	1,349,958	52,828	820	1,188,471	81,410	4,672	
Total		2,441	\$1,443,215	\$71,697	\$1,519	\$1,261,832	\$85,872	\$5,719	

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	62	\$158	\$135	\$0	\$23	\$1	\$0	
\$ 5,000 -	9,999	91	685	435	0	250	10	4	
10,000 -	19,999	113	1,637	803	9	825	34	15	
20,000 -	29,999	77	1,939	686	27	1,227	57	17	
30,000 -	39,999	65	2,234	665	27	1,543	78	26	
40,000 -	49,999	65	2,940	738	18	2,184	118	32	
50,000 -	59,999	47	2,568	632	19	1,917	105	23	
60,000 -	74,999	69	4,666	906	23	3,736	213	39	
75,000 -	99,999	89	7,812	1,416	45	6,351	378	69	
100,000 -	199,999	173	24,881	3,585	128	21,168	1,414	298	
200,000	and over	520	1,270,039	70,392	579	992,591	67,992	4,042	
Total		1,371	\$1,319,560	\$80,394	\$875	\$1,031,815	\$70,402	\$4,565	

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	70	\$177	\$150	\$0	\$26	\$1	\$1	
\$ 5,000 -	9,999	83	622	438	1	183	7	3	
10,000 -	19,999	150	2,245	1,045	12	1,188	49	19	
20,000 -	29,999	101	2,530	909	30	1,592	73	28	
30,000 -	39,999	82	2,863	913	17	1,933	96	28	
40,000 -	49,999	83	3,695	933	19	2,743	146	36	
50,000 -	59,999	62	3,445	640	29	2,726	153	35	
60,000 -	74,999	76	5,074	959	33	4,083	231	49	
75,000 -	99,999	82	7,108	1,176	60	5,872	348	66	
100,000 -	199,999	178	24,896	3,548	156	21,192	1,405	244	
200,000	and over	383	625,341	24,708	441	458,946	31,438	1,863	
Total		1,350	\$677,997	\$35,420	\$798	\$500,483	\$33,948	\$2,371	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**  
(Dollar Data in Thousands)

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	50	\$79	\$73	\$0	\$5	\$0	\$0	
\$ 5,000 -	9,999	49	385	335	0	50	2	0	
10,000 -	19,999	95	1,464	851	9	604	25	10	
20,000 -	29,999	64	1,591	649	8	934	43	16	
30,000 -	39,999	62	2,165	756	11	1,398	68	22	
40,000 -	49,999	76	3,427	961	30	2,402	126	50	
50,000 -	59,999	80	4,376	1,221	24	3,132	167	58	
60,000 -	74,999	66	4,401	946	33	3,421	193	70	
75,000 -	99,999	84	7,307	1,436	30	5,841	347	114	
100,000 -	199,999	148	20,665	3,335	69	17,261	1,144	349	
200,000	and over	269	1,063,256	49,442	112	866,790	59,375	2,679	
Total		1,043	\$1,109,115	\$60,005	\$326	\$901,839	\$61,490	\$3,368	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	103	\$258	\$210	\$0	\$48	\$2	\$1	
\$ 5,000 -	9,999	124	916	571	0	345	14	7	
10,000 -	19,999	148	2,209	1,058	16	1,135	47	21	
20,000 -	29,999	102	2,545	938	17	1,590	74	29	
30,000 -	39,999	109	3,818	1,144	42	2,632	131	40	
40,000 -	49,999	97	4,380	1,096	45	3,239	170	56	
50,000 -	59,999	100	5,493	1,236	61	4,196	229	71	
60,000 -	74,999	136	9,104	1,917	105	7,081	396	124	
75,000 -	99,999	155	13,637	2,515	123	10,917	641	173	
100,000 -	199,999	252	35,153	4,630	215	29,949	1,986	570	
200,000	and over	310	502,109	18,057	198	398,433	27,293	2,705	
Total		1,636	\$579,620	\$33,371	\$822	\$459,565	\$30,982	\$3,797	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	6,541	\$16,068	\$14,457	\$1	\$1,607	\$64	\$45	
\$ 5,000 -	9,999	8,104	61,090	46,730	52	14,302	572	335	
10,000 -	19,999	18,541	279,461	158,206	5,600	115,648	4,750	2,747	
20,000 -	29,999	22,105	558,115	215,291	11,127	331,580	15,093	10,596	
30,000 -	39,999	27,072	948,626	280,817	14,047	653,629	32,944	25,745	
40,000 -	49,999	26,498	1,190,361	299,133	15,670	875,305	46,705	36,799	
50,000 -	59,999	23,579	1,294,614	295,345	16,064	983,119	54,228	41,837	
60,000 -	74,999	31,552	2,123,598	446,497	26,390	1,650,614	93,595	69,861	
75,000 -	99,999	43,152	3,750,217	711,750	44,220	2,993,379	175,669	122,945	
100,000 -	199,999	76,614	10,546,811	1,585,494	89,080	8,868,524	586,021	374,503	
200,000	and over	44,077	33,114,904	1,315,216	59,967	30,713,979	2,103,904	1,018,528	
Total		327,835	\$53,883,865	\$5,368,934	\$282,218	\$47,201,685	\$3,113,545	\$1,703,941	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**  
(Dollar Data in Thousands)

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	314	\$605	\$552	\$0	\$54	\$2	\$1	
\$ 5,000 -	9,999	312	2,317	1,879	1	436	17	8	
10,000 -	19,999	905	13,836	7,835	207	5,793	238	60	
20,000 -	29,999	630	15,513	6,423	241	8,850	393	106	
30,000 -	39,999	470	16,302	5,352	209	10,694	511	142	
40,000 -	49,999	345	15,583	4,217	165	11,201	568	159	
50,000 -	59,999	326	17,838	4,359	150	13,328	708	184	
60,000 -	74,999	359	23,999	5,231	194	18,516	1,029	288	
75,000 -	99,999	484	41,881	7,993	332	33,555	1,964	570	
100,000 -	199,999	736	103,043	14,532	601	87,811	5,817	1,510	
200,000	and over	917	1,330,051	55,989	910	1,131,042	77,476	8,167	
Total		5,798	\$1,580,968	\$114,362	\$3,010	\$1,321,281	\$88,722	\$11,195	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	196	\$462	\$391	\$0	\$71	\$3	\$2	
\$ 5,000 -	9,999	200	1,478	927	0	551	22	12	
10,000 -	19,999	312	4,539	2,139	31	2,369	98	47	
20,000 -	29,999	212	5,246	1,959	55	3,232	149	60	
30,000 -	39,999	152	5,345	1,486	68	3,791	191	77	
40,000 -	49,999	152	6,817	1,538	64	5,179	278	87	
50,000 -	59,999	145	7,941	1,713	82	6,146	336	88	
60,000 -	74,999	191	12,838	2,603	125	10,110	577	135	
75,000 -	99,999	237	20,705	3,372	158	17,175	1,018	251	
100,000 -	199,999	482	69,450	9,586	430	58,896	3,924	719	
200,000	and over	969	1,683,549	82,055	975	1,277,170	87,486	5,482	
Total		3,248	\$1,818,368	\$107,768	\$1,988	\$1,384,690	\$94,082	\$6,958	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	2,080	\$5,578	\$4,933	\$0	\$642	\$26	\$17	
\$ 5,000 -	9,999	2,280	16,956	12,670	34	4,251	170	94	
10,000 -	19,999	4,411	66,310	38,883	1,719	25,701	1,051	540	
20,000 -	29,999	4,360	108,590	44,590	2,953	61,047	2,706	1,696	
30,000 -	39,999	4,417	154,613	49,953	3,625	101,004	4,779	3,306	
40,000 -	49,999	4,193	188,335	51,791	4,022	132,522	6,532	4,403	
50,000 -	59,999	3,687	202,247	48,649	3,906	149,601	7,731	5,083	
60,000 -	74,999	4,349	291,490	60,990	4,798	225,648	12,372	7,848	
75,000 -	99,999	4,205	360,809	64,605	4,908	291,227	16,892	10,111	
100,000 -	199,999	4,509	609,849	85,052	5,067	518,297	34,097	16,678	
200,000	and over	3,685	4,024,088	156,054	4,192	3,458,000	236,873	38,426	
Total		42,176	\$6,028,865	\$618,169	\$35,225	\$4,967,940	\$323,228	\$88,199	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**  
(Dollar Data in Thousands)

Rhode Island				Before Proration					Tax Liability
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	124	\$314	\$269	\$0	\$44	\$2	\$1	
\$ 5,000 -	9,999	151	1,097	762	0	335	13	7	
10,000 -	19,999	207	3,062	1,574	59	1,429	59	21	
20,000 -	29,999	121	2,983	1,027	32	1,924	89	35	
30,000 -	39,999	86	3,009	839	16	2,154	110	40	
40,000 -	49,999	77	3,507	866	33	2,608	138	47	
50,000 -	59,999	73	4,007	857	37	3,114	171	60	
60,000 -	74,999	86	5,720	1,129	47	4,544	255	94	
75,000 -	99,999	114	9,833	1,838	94	7,901	463	164	
100,000 -	199,999	242	33,711	4,958	212	28,541	1,893	625	
200,000	and over	260	362,248	9,482	238	262,092	17,953	2,828	
Total		1,541	\$429,491	\$23,601	\$768	\$314,687	\$21,146	\$3,922	

South Carolina				Before Proration					Tax Liability
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	150	\$256	\$245	\$0	\$10	\$0	\$0	
\$ 5,000 -	9,999	139	1,038	856	1	181	7	3	
10,000 -	19,999	310	4,590	2,847	68	1,668	68	19	
20,000 -	29,999	237	5,850	2,626	97	3,127	136	39	
30,000 -	39,999	160	5,550	1,893	90	3,567	167	64	
40,000 -	49,999	146	6,606	1,985	80	4,540	224	61	
50,000 -	59,999	131	7,168	1,918	71	5,179	268	75	
60,000 -	74,999	146	9,761	2,432	74	7,255	398	108	
75,000 -	99,999	197	17,154	3,631	145	13,379	775	238	
100,000 -	199,999	259	35,620	5,515	130	29,975	1,977	624	
200,000	and over	320	390,577	17,574	150	344,955	23,629	8,296	
Total		2,195	\$484,169	\$41,521	\$906	\$413,837	\$27,651	\$9,526	

Tennessee				Before Proration					Tax Liability
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$ 5,000	62	\$142	\$125	\$0	\$17	\$1	\$0	
\$ 5,000 -	9,999	60	455	337	0	117	5	2	
10,000 -	19,999	123	1,844	1,044	22	777	32	11	
20,000 -	29,999	89	2,218	887	34	1,282	58	26	
30,000 -	39,999	94	3,288	1,019	34	2,235	110	43	
40,000 -	49,999	94	4,159	1,152	38	2,969	149	43	
50,000 -	59,999	61	3,356	922	38	2,396	126	44	
60,000 -	74,999	86	5,800	1,491	55	4,254	236	78	
75,000 -	99,999	94	8,115	1,599	67	6,449	377	93	
100,000 -	199,999	189	26,450	3,501	164	22,604	1,501	321	
200,000	and over	356	507,291	22,850	315	453,403	31,058	2,282	
Total		1,308	\$563,119	\$34,927	\$767	\$496,503	\$33,653	\$2,944	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**  
(Dollar Data in Thousands)

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	200	\$387	\$347	\$0	\$39	\$2	\$1	
\$ 5,000 -	9,999	184	1,435	1,035	2	398	16	9	
10,000 -	19,999	443	6,598	3,578	89	2,931	120	43	
20,000 -	29,999	368	9,156	3,627	129	5,400	244	85	
30,000 -	39,999	297	10,304	3,299	105	6,900	338	111	
40,000 -	49,999	230	10,249	2,496	101	7,652	405	124	
50,000 -	59,999	184	10,159	2,251	101	7,807	429	137	
60,000 -	74,999	268	18,066	3,534	170	14,363	818	268	
75,000 -	99,999	351	30,434	5,427	229	24,778	1,471	284	
100,000 -	199,999	794	112,230	16,202	618	95,222	6,339	1,552	
200,000	and over	2,106	4,788,722	320,626	2,478	3,483,957	238,651	17,068	
Total		5,425	\$4,997,740	\$362,421	\$4,022	\$3,649,446	\$248,833	\$19,682	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	204	\$531	\$451	\$0	\$80	\$3	\$2	
\$ 5,000 -	9,999	265	1,980	1,406	2	572	23	11	
10,000 -	19,999	451	6,662	3,700	99	2,863	117	53	
20,000 -	29,999	423	10,588	4,072	210	6,306	283	148	
30,000 -	39,999	358	12,467	3,816	227	8,424	408	215	
40,000 -	49,999	362	16,330	4,239	273	11,819	592	292	
50,000 -	59,999	282	15,551	3,539	229	11,784	612	294	
60,000 -	74,999	416	27,784	5,704	367	21,712	1,181	536	
75,000 -	99,999	361	30,857	5,195	345	25,317	1,467	665	
100,000 -	199,999	455	61,626	8,417	435	52,634	3,466	1,275	
200,000	and over	351	316,853	15,834	289	290,834	19,922	3,762	
Total		3,928	\$501,229	\$56,373	\$2,476	\$432,344	\$28,075	\$7,253	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	259	\$555	\$485	\$0	\$69	\$3	\$2	
\$ 5,000 -	9,999	280	2,089	1,516	2	570	23	13	
10,000 -	19,999	686	10,328	5,446	143	4,739	195	60	
20,000 -	29,999	561	13,869	5,238	222	8,387	383	124	
30,000 -	39,999	481	16,727	5,229	202	11,282	556	179	
40,000 -	49,999	379	16,957	4,425	182	12,350	645	178	
50,000 -	59,999	317	17,480	3,949	156	13,318	729	203	
60,000 -	74,999	414	27,933	5,934	230	21,712	1,230	335	
75,000 -	99,999	563	48,834	8,745	369	39,479	2,338	595	
100,000 -	199,999	1,101	156,124	21,553	828	133,244	8,866	2,053	
200,000	and over	1,908	2,159,928	72,963	2,049	1,957,257	134,072	16,361	
Total		6,949	\$2,470,824	\$135,484	\$4,384	\$2,202,408	\$149,040	\$20,102	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**  
(Dollar Data in Thousands)

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	67	\$110	\$96	\$0	\$14	\$1	\$0	
\$ 5,000 -	9,999	74	560	395	0	164	7	3	
10,000 -	19,999	136	2,085	1,077	17	991	41	14	
20,000 -	29,999	115	2,801	1,117	43	1,641	74	29	
30,000 -	39,999	94	3,220	1,094	25	2,101	101	32	
40,000 -	49,999	86	3,853	978	43	2,832	148	47	
50,000 -	59,999	65	3,605	841	39	2,725	150	46	
60,000 -	74,999	98	6,616	1,457	51	5,065	290	74	
75,000 -	99,999	105	9,182	1,807	54	7,321	437	79	
100,000 -	199,999	231	32,548	4,548	160	27,840	1,850	440	
200,000	and over	459	820,197	24,842	469	754,369	51,674	4,322	
Total		1,530	\$884,777	\$38,251	\$901	\$805,065	\$54,772	\$5,085	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	63	\$158	\$134	\$0	\$24	\$1	\$1	
\$ 5,000 -	9,999	84	627	374	1	252	10	5	
10,000 -	19,999	108	1,643	764	7	871	36	16	
20,000 -	29,999	75	1,885	675	29	1,181	54	24	
30,000 -	39,999	66	2,272	627	19	1,626	81	29	
40,000 -	49,999	42	1,859	444	8	1,407	77	26	
50,000 -	59,999	59	3,230	759	33	2,438	131	35	
60,000 -	74,999	71	4,799	905	30	3,864	220	70	
75,000 -	99,999	63	5,483	891	40	4,552	270	72	
100,000 -	199,999	131	18,403	2,373	120	15,637	1,039	185	
200,000	and over	252	753,133	35,627	231	620,959	42,536	1,122	
Total		1,014	\$793,492	\$43,573	\$518	\$652,811	\$44,456	\$1,585	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	40	\$103	\$90	\$0	\$13	\$1	\$0	
\$ 5,000 -	9,999	35	260	164	0	96	4	2	
10,000 -	19,999	84	1,242	579	11	651	27	10	
20,000 -	29,999	87	2,218	705	8	1,505	72	37	
30,000 -	39,999	70	2,433	585	6	1,842	97	37	
40,000 -	49,999	53	2,367	500	5	1,862	105	27	
50,000 -	59,999	45	2,477	513	7	1,957	114	32	
60,000 -	74,999	60	4,052	681	8	3,363	201	55	
75,000 -	99,999	74	6,535	1,080	18	5,436	332	82	
100,000 -	199,999	230	32,806	4,666	89	28,051	1,876	381	
200,000	and over	710	1,163,959	56,958	570	1,036,071	70,971	11,264	
Total		1,488	\$1,218,452	\$66,523	\$722	\$1,080,847	\$73,798	\$11,927	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**

(Dollar Data in Thousands)

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	584	\$1,199	\$1,054	\$0	\$145	\$6	\$3	
\$ 5,000 -	9,999	558	4,167	2,973	1	1,193	48	25	
10,000 -	19,999	1,193	17,871	9,622	177	8,060	331	103	
20,000 -	29,999	898	22,420	8,971	349	13,085	588	186	
30,000 -	39,999	725	25,234	8,186	304	16,713	808	227	
40,000 -	49,999	540	24,154	7,050	286	16,786	855	239	
50,000 -	59,999	485	26,529	6,611	301	19,616	1,042	270	
60,000 -	74,999	528	35,515	8,009	340	27,166	1,513	424	
75,000 -	99,999	610	52,905	10,055	460	42,390	2,482	669	
100,000 -	199,999	995	140,221	20,053	806	119,054	7,905	1,814	
200,000	and over	1,764	2,991,906	146,120	1,544	2,319,357	158,876	14,653	
Total		8,880	\$3,342,119	\$228,705	\$4,568	\$2,583,566	\$174,454	\$18,613	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	198	\$230	\$221	\$0	\$9	\$0	\$0	
\$ 5,000 -	9,999	87	627	570	7	50	2	1	
10,000 -	19,999	159	2,382	1,207	36	1,139	47	35	
20,000 -	29,999	168	4,207	1,378	78	2,751	128	105	
30,000 -	39,999	134	4,626	1,198	73	3,354	171	153	
40,000 -	49,999	122	5,501	1,048	113	4,306	239	206	
50,000 -	59,999	66	3,572	638	34	2,900	168	128	
60,000 -	74,999	51	3,393	480	24	2,890	172	112	
75,000 -	99,999	60	5,049	621	32	4,396	269	181	
100,000 -	199,999	76	10,418	774	46	9,599	642	412	
200,000	and over	84	62,022	1,150	61	57,895	3,966	1,239	
Total		1,205	\$102,027	\$9,284	\$505	\$89,289	\$5,804	\$2,573	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	257	\$256	\$250	\$0	\$6	\$0	\$0	
\$ 5,000 -	9,999	91	673	608	0	65	3	1	
10,000 -	19,999	101	1,428	768	5	655	27	22	
20,000 -	29,999	36	911	295	5	611	29	18	
30,000 -	39,999	14	461	147	1	313	16	14	
40,000 -	49,999	16	713	183	2	527	30	19	
50,000 -	59,999	12	646	141	4	501	29	23	
60,000 -	74,999	8	523	63	0	460	28	15	
75,000 -	99,999	14	1,210	175	6	1,029	63	36	
100,000 -	199,999	16	2,248	197	13	2,037	136	60	
200,000	and over	16	11,085	288	20	10,777	738	276	
Total		581	\$20,155	\$3,116	\$56	\$16,983	\$1,099	\$484	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**  
(Dollar Data in Thousands)

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Germany	Under \$ 5,000	103	\$139	\$139	\$0	\$0	\$0	\$0	
	\$ 5,000 - 9,999	71	552	492	0	61	2	1	
	10,000 - 19,999	100	1,352	755	4	586	24	15	
	20,000 - 29,999	40	965	332	0	633	30	22	
	30,000 - 39,999	41	1,440	369	10	1,060	56	40	
	40,000 - 49,999	20	910	156	2	753	43	32	
	50,000 - 59,999	22	1,185	193	6	940	54	43	
	60,000 - 74,999	21	1,427	184	2	1,240	76	62	
	75,000 - 99,999	32	2,897	324	5	2,568	160	114	
	100,000 - 199,999	80	10,988	777	34	10,177	683	528	
	200,000 and over	57	55,593	887	58	31,906	2,186	728	
	Total	587	\$77,448	\$4,609	\$121	\$49,924	\$3,313	\$1,585	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Ireland	Under \$ 5,000	510	\$1,589	\$1,589	\$0	\$0	\$0	\$0	
	\$ 5,000 - 9,999	257	1,676	1,631	0	45	2	0	
	10,000 - 19,999	36	494	272	0	221	9	7	
	20,000 - 29,999	16	383	134	4	245	11	10	
	30,000 - 39,999	5	175	38	0	137	7	3	
	40,000 - 49,999	2	88	28	0	61	3	3	
	50,000 - 59,999	0	0	0	0	0	0	0	
	60,000 - 74,999	1	65	8	0	57	4	3	
	75,000 - 99,999	4	363	54	5	305	18	9	
	100,000 - 199,999	10	1,342	117	3	1,222	81	37	
	200,000 and over	5	9,573	190	2	9,381	643	98	
	Total	846	\$15,750	\$4,061	\$14	\$11,675	\$779	\$171	

				Before Proration					
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Japan	Under \$ 5,000	104	\$89	\$86	\$0	\$3	\$0	\$0	
	\$ 5,000 - 9,999	28	214	185	0	29	1	1	
	10,000 - 19,999	34	517	265	0	252	10	7	
	20,000 - 29,999	23	585	204	11	369	17	12	
	30,000 - 39,999	17	598	152	5	441	23	17	
	40,000 - 49,999	20	900	156	4	740	42	33	
	50,000 - 59,999	16	886	163	3	720	42	27	
	60,000 - 74,999	10	694	120	8	566	33	22	
	75,000 - 99,999	13	1,124	134	1	989	62	42	
	100,000 - 199,999	54	7,743	573	31	7,139	480	310	
	200,000 and over	134	82,702	2,168	160	79,107	5,419	1,316	
	Total	453	\$96,052	\$4,207	\$223	\$90,355	\$6,130	\$1,787	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**

(Dollar Data in Thousands)

All Other Countries			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$	5,000	3,624	\$3,945	\$3,854	\$9	\$82	\$3	\$2
\$	5,000 -	9,999	1,424	10,575	9,461	24	1,091	44	18
	10,000 -	19,999	2,507	37,016	20,607	352	16,035	653	395
	20,000 -	29,999	1,503	36,812	13,988	498	22,298	1,018	710
	30,000 -	39,999	1,043	36,078	10,494	374	25,210	1,274	891
	40,000 -	49,999	766	34,265	8,024	298	25,894	1,414	999
	50,000 -	59,999	590	32,229	6,384	240	25,605	1,460	967
	60,000 -	74,999	650	43,638	7,516	283	35,785	2,115	1,470
	75,000 -	99,999	784	68,269	9,069	352	58,776	3,618	2,258
	100,000 -	199,999	1,535	217,534	18,834	902	197,187	13,224	7,313
	200,000 and over		3,045	3,309,999	88,102	3,094	3,131,195	214,486	57,244
		Total	17,471	\$3,830,360	\$196,332	\$6,426	\$3,539,156	\$239,310	\$72,266

Residence Unknown			Before Proration						
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits
Under	\$	5,000	4,509	\$6,284	\$6,010	\$3	\$271	\$11	-\$1
\$	5,000 -	9,999	2,600	19,320	16,293	35	2,983	119	54
	10,000 -	19,999	4,951	73,567	40,023	669	32,862	1,344	740
	20,000 -	29,999	3,638	89,996	34,101	1,225	54,650	2,495	1,434
	30,000 -	39,999	3,109	108,506	31,040	1,213	76,200	3,873	2,618
	40,000 -	49,999	2,488	111,027	27,402	1,095	82,530	4,446	3,048
	50,000 -	59,999	1,808	99,027	21,043	963	76,927	4,308	2,802
	60,000 -	74,999	1,928	129,367	23,276	1,078	104,959	6,125	4,057
	75,000 -	99,999	2,222	192,578	29,132	1,247	161,991	9,843	6,518
	100,000 -	199,999	4,033	574,059	57,192	2,612	513,434	34,398	23,251
	200,000 and over		4,719	7,759,058	274,879	4,459	7,030,064	481,559	134,256
		Total	36,005	\$9,162,789	\$560,391	\$14,599	\$8,136,871	\$548,521	\$178,779

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**

(Dollar Data in Thousands)

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	67	\$110	\$96	\$0	\$14	\$1	\$0	
\$ 5,000 -	9,999	74	560	395	0	164	7	3	
10,000 -	19,999	136	2,085	1,077	17	991	41	14	
20,000 -	29,999	115	2,801	1,117	43	1,641	74	29	
30,000 -	39,999	94	3,220	1,094	25	2,101	101	32	
40,000 -	49,999	86	3,853	978	43	2,832	148	47	
50,000 -	59,999	65	3,605	841	39	2,725	150	46	
60,000 -	74,999	98	6,616	1,457	51	5,065	290	74	
75,000 -	99,999	105	9,182	1,807	54	7,321	437	79	
100,000 -	199,999	231	32,548	4,548	160	27,840	1,850	440	
200,000	and over	459	820,197	24,842	469	754,369	51,674	4,322	
Total		1,530	\$884,777	\$38,251	\$901	\$805,065	\$54,772	\$5,085	

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	63	\$158	\$134	\$0	\$24	\$1	\$1	
\$ 5,000 -	9,999	84	627	374	1	252	10	5	
10,000 -	19,999	108	1,643	764	7	871	36	16	
20,000 -	29,999	75	1,885	675	29	1,181	54	24	
30,000 -	39,999	66	2,272	627	19	1,626	81	29	
40,000 -	49,999	42	1,859	444	8	1,407	77	26	
50,000 -	59,999	59	3,230	759	33	2,438	131	35	
60,000 -	74,999	71	4,799	905	30	3,864	220	70	
75,000 -	99,999	63	5,483	891	40	4,552	270	72	
100,000 -	199,999	131	18,403	2,373	120	15,637	1,039	185	
200,000	and over	252	753,133	35,627	231	620,959	42,536	1,122	
Total		1,014	\$793,492	\$43,573	\$518	\$652,811	\$44,456	\$1,585	

			Before Proration						
Income Class*		Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability	
Under	\$ 5,000	40	\$103	\$90	\$0	\$13	\$1	\$0	
\$ 5,000 -	9,999	35	260	164	0	96	4	2	
10,000 -	19,999	84	1,242	579	11	651	27	10	
20,000 -	29,999	87	2,218	705	8	1,505	72	37	
30,000 -	39,999	70	2,433	585	6	1,842	97	37	
40,000 -	49,999	53	2,367	500	5	1,862	105	27	
50,000 -	59,999	45	2,477	513	7	1,957	114	32	
60,000 -	74,999	60	4,052	681	8	3,363	201	55	
75,000 -	99,999	74	6,535	1,080	18	5,436	332	82	
100,000 -	199,999	230	32,806	4,666	89	28,051	1,876	381	
200,000	and over	710	1,163,959	56,958	570	1,036,071	70,971	11,264	
Total		1,488	\$1,218,452	\$66,523	\$722	\$1,080,847	\$73,798	\$11,927	

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**

(Dollar Data in Thousands)

All Other States				Before Proration					Tax Liability
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$	5,000	584	\$1,199	\$1,054	\$0	\$145	\$6	\$3
\$	5,000 -	9,999	558	4,167	2,973	1	1,193	48	25
	10,000 -	19,999	1,193	17,871	9,622	177	8,060	331	103
	20,000 -	29,999	898	22,420	8,971	349	13,085	588	186
	30,000 -	39,999	725	25,234	8,186	304	16,713	808	227
	40,000 -	49,999	540	24,154	7,050	286	16,786	855	239
	50,000 -	59,999	485	26,529	6,611	301	19,616	1,042	270
	60,000 -	74,999	528	35,515	8,009	340	27,166	1,513	424
	75,000 -	99,999	610	52,905	10,055	460	42,390	2,482	669
	100,000 -	199,999	995	140,221	20,053	806	119,054	7,905	1,814
	200,000	and over	1,764	2,991,906	146,120	1,544	2,319,357	158,876	14,653
Total			8,880	\$3,342,119	\$228,705	\$4,568	\$2,583,566	\$174,454	\$18,613

Canada				Before Proration					Tax Liability
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$	5,000	198	\$230	\$221	\$0	\$9	\$0	\$0
\$	5,000 -	9,999	87	627	570	7	50	2	1
	10,000 -	19,999	159	2,382	1,207	36	1,139	47	35
	20,000 -	29,999	168	4,207	1,378	78	2,751	128	105
	30,000 -	39,999	134	4,626	1,198	73	3,354	171	153
	40,000 -	49,999	122	5,501	1,048	113	4,306	239	206
	50,000 -	59,999	66	3,572	638	34	2,900	168	128
	60,000 -	74,999	51	3,393	480	24	2,890	172	112
	75,000 -	99,999	60	5,049	621	32	4,396	269	181
	100,000 -	199,999	76	10,418	774	46	9,599	642	412
	200,000	and over	84	62,022	1,150	61	57,895	3,966	1,239
Total			1,205	\$102,027	\$9,284	\$505	\$89,289	\$5,804	\$2,573

China				Before Proration					Tax Liability
				Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	
Under	\$	5,000	257	\$256	\$250	\$0	\$6	\$0	\$0
\$	5,000 -	9,999	91	673	608	0	65	3	1
	10,000 -	19,999	101	1,428	768	5	655	27	22
	20,000 -	29,999	36	911	295	5	611	29	18
	30,000 -	39,999	14	461	147	1	313	16	14
	40,000 -	49,999	16	713	183	2	527	30	19
	50,000 -	59,999	12	646	141	4	501	29	23
	60,000 -	74,999	8	523	63	0	460	28	15
	75,000 -	99,999	14	1,210	175	6	1,029	63	36
	100,000 -	199,999	16	2,248	197	13	2,037	136	60
	200,000	and over	16	11,085	288	20	10,777	738	276
Total			581	\$20,155	\$3,116	\$56	\$16,983	\$1,099	\$484

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**

(Dollar Data in Thousands)

			Before Proration						
Germany			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*									
Under	\$	5,000	103	\$139	\$139	\$0	\$0	\$0	\$0
\$	5,000 -	9,999	71	552	492	0	61	2	1
	10,000 -	19,999	100	1,352	755	4	586	24	15
	20,000 -	29,999	40	965	332	0	633	30	22
	30,000 -	39,999	41	1,440	369	10	1,060	56	40
	40,000 -	49,999	20	910	156	2	753	43	32
	50,000 -	59,999	22	1,185	193	6	940	54	43
	60,000 -	74,999	21	1,427	184	2	1,240	76	62
	75,000 -	99,999	32	2,897	324	5	2,568	160	114
	100,000 -	199,999	80	10,988	777	34	10,177	683	528
	200,000	and over	57	55,593	887	58	31,906	2,186	728
		Total	587	\$77,448	\$4,609	\$121	\$49,924	\$3,313	\$1,585

			Before Proration						
Ireland			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*									
Under	\$	5,000	510	\$1,589	\$1,589	\$0	\$0	\$0	\$0
\$	5,000 -	9,999	257	1,676	1,631	0	45	2	0
	10,000 -	19,999	36	494	272	0	221	9	7
	20,000 -	29,999	16	383	134	4	245	11	10
	30,000 -	39,999	5	175	38	0	137	7	3
	40,000 -	49,999	2	88	28	0	61	3	3
	50,000 -	59,999	0	0	0	0	0	0	0
	60,000 -	74,999	1	65	8	0	57	4	3
	75,000 -	99,999	4	363	54	5	305	18	9
	100,000 -	199,999	10	1,342	117	3	1,222	81	37
	200,000	and over	5	9,573	190	2	9,381	643	98
		Total	846	\$15,750	\$4,061	\$14	\$11,675	\$779	\$171

			Before Proration						
Japan			Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Income Class*									
Under	\$	5,000	104	\$89	\$86	\$0	\$3	\$0	\$0
\$	5,000 -	9,999	28	214	185	0	29	1	1
	10,000 -	19,999	34	517	265	0	252	10	7
	20,000 -	29,999	23	585	204	11	369	17	12
	30,000 -	39,999	17	598	152	5	441	23	17
	40,000 -	49,999	20	900	156	4	740	42	33
	50,000 -	59,999	16	886	163	3	720	42	27
	60,000 -	74,999	10	694	120	8	566	33	22
	75,000 -	99,999	13	1,124	134	1	989	62	42
	100,000 -	199,999	54	7,743	573	31	7,139	480	310
	200,000	and over	134	82,702	2,168	160	79,107	5,419	1,316
		Total	453	\$96,052	\$4,207	\$223	\$90,355	\$6,130	\$1,787

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

**Table 8: Income Tax Components of Full-Year Nonresidents by Size of Income and Residence (All Returns) in 2000 (Cont'd)**

(Dollar Data in Thousands)

All Other Countries			Before Proration						Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	
Under	\$	5,000	3,624	\$3,945	\$3,854	\$9	\$82	\$3	\$2
\$	5,000 -	9,999	1,424	10,575	9,461	24	1,091	44	18
	10,000 -	19,999	2,507	37,016	20,607	352	16,035	653	395
	20,000 -	29,999	1,503	36,812	13,988	498	22,298	1,018	710
	30,000 -	39,999	1,043	36,078	10,494	374	25,210	1,274	891
	40,000 -	49,999	766	34,265	8,024	298	25,894	1,414	999
	50,000 -	59,999	590	32,229	6,384	240	25,605	1,460	967
	60,000 -	74,999	650	43,638	7,516	283	35,785	2,115	1,470
	75,000 -	99,999	784	68,269	9,069	352	58,776	3,618	2,258
	100,000 -	199,999	1,535	217,534	18,834	902	197,187	13,224	7,313
	200,000 and over	3,045	3,309,999	88,102	3,094	3,131,195	214,486	57,244	
Total		17,471	\$3,830,360	\$196,332	\$6,426	\$3,539,156	\$239,310	\$72,266	

Residence Unknown			Before Proration						Tax Liability
			Income Class*	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	
Under	\$	5,000	4,509	\$6,284	\$6,010	\$3	\$271	\$11	-\$1
\$	5,000 -	9,999	2,600	19,320	16,293	35	2,983	119	54
	10,000 -	19,999	4,951	73,567	40,023	669	32,862	1,344	740
	20,000 -	29,999	3,638	89,996	34,101	1,225	54,650	2,495	1,434
	30,000 -	39,999	3,109	108,506	31,040	1,213	76,200	3,873	2,618
	40,000 -	49,999	2,488	111,027	27,402	1,095	82,530	4,446	3,048
	50,000 -	59,999	1,808	99,027	21,043	963	76,927	4,308	2,802
	60,000 -	74,999	1,928	129,367	23,276	1,078	104,959	6,125	4,057
	75,000 -	99,999	2,222	192,578	29,132	1,247	161,991	9,843	6,518
	100,000 -	199,999	4,033	574,059	57,192	2,612	513,434	34,398	23,251
	200,000 and over	4,719	7,759,058	274,879	4,459	7,030,064	481,559	134,256	
Total		36,005	\$9,162,789	\$560,391	\$14,599	\$8,136,871	\$548,521	\$178,779	

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



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# Part-Year Residents

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Tables 9 and 10 highlight information on individuals who had income from New York sources and resided in New York for only part of 2000. Data reported by these individuals have been classified by the federal amount of New York adjusted gross income (NYAGI), as determined on form IT-203. For tax years prior to 1997, data for part-year filers were classified by only the New York source amount of NYAGI. Therefore, data users should exercise caution when comparing data from recent years with data from prior to 1997.

- In 2000, part-year resident filers represented 2.3 percent of all personal income tax filers.
- The number of filers identified as part-year residents increased by 13.4 percent to 201,672 in 2000.
- Tax liability reported by part-year residents equaled \$494 million in 2000.

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

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

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

**Table 9: Total Income and Tax Liability of Part-Year Residents in 1999 and 2000**  
(Dollar Data in Thousands)

Item	1999	2000	Change	
			Number	Percent
<b>All Returns</b>				
Number	177,887	201,672	23,785	13.4
Total Income*	\$12,678,356	\$17,431,211	\$4,752,855	37.5
Tax Liability**	\$355,979	\$493,756	\$137,777	38.7
<b>Taxable Returns</b>				
Number	149,712	170,692	20,980	14.0
Total Income*	\$12,167,749	\$16,714,553	\$4,546,804	37.4
Tax Liability**	\$358,128	\$496,746	\$138,619	38.7
<b>Nontaxable Returns</b>				
Number	28,175	30,980	2,805	10.0
Total Income*	\$510,607	\$716,658	\$206,052	40.4
Tax Liability**	-\$2,148	-\$2,990	-\$842	39.2

\* Total income is Line 30, Federal amount including non-New York income on IT-203 tax form.  
\*\* Includes refundable tax credits.

**Table 10: Income Tax Components of Part-Year Residents by Size of Income (All Returns) in 2000**  
(Dollar Data in Thousands)

Income Class *	Number	NYAGI*	Deductions	Before Proration			Tax Liability
				Dependent Exemptions	Taxable Income	Tax Before Credits	
Under \$5,000	9,358	\$23,160	\$21,805	\$4	\$1,342	\$54	-\$211
\$5,000 - 9,999	15,116	115,187	95,899	176	19,094	764	-474
10,000 - 19,999	34,658	518,089	285,512	8,679	223,865	9,153	2,669
20,000 - 29,999	28,099	697,409	251,446	9,605	436,221	20,005	10,353
30,000 - 39,999	22,351	776,902	212,993	7,962	555,872	28,288	16,265
40,000 - 49,999	16,761	749,332	171,661	6,823	570,768	30,739	17,354
50,000 - 59,999	12,571	688,852	138,018	5,728	544,977	30,427	17,166
60,000 - 74,999	13,937	934,343	164,602	7,148	762,372	44,165	25,205
75,000 - 99,999	15,216	1,315,003	201,214	9,264	1,104,473	66,284	37,088
100,000 - 199,999	22,099	3,019,314	357,206	15,553	2,645,581	175,523	96,868
200,000 and over	11,506	8,593,621	283,852	9,140	8,164,611	559,275	271,473
<b>Total</b>	<b>201,672</b>	<b>\$17,431,211</b>	<b>\$2,184,207</b>	<b>\$80,082</b>	<b>\$15,029,175</b>	<b>\$964,677</b>	<b>\$493,756</b>

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



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# Data Sources

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The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 2000 New York State income tax returns. The full-year resident data were drawn from the three resident tax forms: IT-100, IT-200, and IT-201. Full-year nonresident and part-year resident filers generally file the IT-203 income tax form. A copy of each resident, nonresident, and part-year resident tax return for 2000 appears in the Appendix.

The reader should be aware that the population of New York State tax returns by place of residence for tax year 2000 differs from the population of tax returns in previous studies. The reason for this difference is that the Office of Tax Policy Analysis took eight more months to compile all of the processed tax returns because of the additional filing extension granted by the federal and New York State governments following the September 11, 2001 terrorist attacks. This year's study contains some late-filed returns and manually-handled returns that were not a part of prior year studies. Data users should be cautious when comparing data for tax year 2000 with data from previous years.

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## 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.



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# **Appendix: New York State Personal Income Tax Returns — 2000**

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



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

▼ Your social security number

▼ Spouse's social security number

NY State county of residence

School district name

School district code number .....

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

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

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

**(C) Were you a resident of the city of New York** for all of 2000? *(see instructions)* .....  Yes  No

**(D) City of New York residents only:** *(see instructions)*  
 (1) Were **you** 65 or older on Jan. 1, 2001? .....  Yes  No   
 (2) Was your **spouse** 65 or older on Jan. 1, 2001?  Yes  No

**(E) Were you a resident of the city of Yonkers** for all of 2000? *(see instructions)* .....  Yes  No

<b>1</b> Number of federal exemptions <i>(1040EZ filers - enter "1" if single, "2" if married; 1040A filers - copy from line 6d. We will figure your New York State dependent exemptions for you.)</i> .....	<b>1</b> <input type="text"/>
<b>2</b> Wages, salaries, tips, etc. <i>(1040EZ filers - copy from line 1; 1040A filers - copy from line 7)</i> .....	<b>2</b> <input type="text"/> . <input type="text"/>
<b>3</b> Taxable interest income <i>(1040EZ filers - copy from line 2; 1040A filers - copy from line 8a)</i> .....	<b>3</b> <input type="text"/> . <input type="text"/>
<b>4</b> Interest income on U.S. government bonds included on line 3 above .....	<b>4</b> <input type="text"/> . <input type="text"/>
<b>5</b> Ordinary dividends <i>(1040EZ filers - enter "0"; 1040A filers - copy from line 9)</i> .....	<b>5</b> <input type="text"/> . <input type="text"/>
<b>6</b> Unemployment compensation <i>(1040EZ filers - copy from line 3; 1040A filers - copy from line 13)</i> .....	<b>6</b> <input type="text"/> . <input type="text"/>
<b>7</b> Individual retirement arrangement (IRA) deduction <i>(1040EZ filers - enter "0"; 1040A filers - copy from line 16)</i> .....	<b>7</b> <input type="text"/> . <input type="text"/>

**Voluntary gifts/contributions**  
 (see instructions)

Return A Gift to Wildlife **8**  .

Olympic Fund **9**  .

Breast Cancer Research Fund **10**  .

Missing/Exploited Children Fund **11**  .

Alzheimer's Fund **12**  .

**13** Amount of federal earned income credit *(see instructions and complete the back of this form)* ..... **13**  .

**14** Amount of federal child and dependent care credit *(see instructions and complete the back of this form)* ..... **14**  .

**Information from your wage and tax statement(s)**

**15** New York State tax withheld ..... **15**  .

**16** City of New York tax withheld ..... **16**  .

**17** City of Yonkers tax withheld ..... **17**  .

<b>Sign your return here</b>	Your signature	Date	Daytime phone number (optional) (     )
	Spouse's signature <i>(if joint return)</i>		

*For office use only*

## Request for direct deposit

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

a Routing number:  b Type:  Checking  Savings

c Account number:

### Claim for earned income credit for IT-100 filers

- 2 Did you claim the **federal** earned income credit for 2000? If **No**, stop; you do not qualify for the NYS credit .....  2  Yes  No
- 3 Was your 2000 investment income greater than \$2,400? If **Yes**, stop; you do not qualify for the NYS credit. (see instructions) .....  3  Yes  No
- 4 Did you claim qualifying children on your 2000 **federal** Schedule EIC? .....  4  Yes  No   
 If **No**, continue with line number 5 below. If **Yes**, fill in the following for the same children claimed on federal Schedule EIC.

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

\* Place an **X** in this box **only** if you checked **Yes** on your 2000 federal Schedule EIC, line 4a.

\*\* Place an **X** in this box **only** if you checked **Yes** on your 2000 federal Schedule EIC, line 4b.

- 5 Nontaxable earned income (from your federal Form 1040EZ, line 8b, Form 1040A, line 38b or Form 1040, line 60b) .....  5 Dollars  Cents
- 6 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, or if you were paid any amount for work as an inmate in a penal institution, enter that amount here .....  6 Dollars  Cents
- 7 Are you having the IRS figure the credit for you? If **Yes**, write **EIC** in the area at the left of line 13 on the front of this form .....  7  Yes  No

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

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

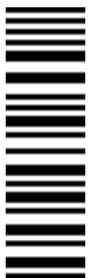
First name, middle initial, and last name	Qualified expenses paid in 2000	Person with * disability	Social security number	Year of birth
		<input type="checkbox"/>		
		<input type="checkbox"/>		

\* See instructions.

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

10 Persons or organizations who provided the care.

(A) Care provider's first name, middle initial and last name	(B) Address	(C) Identifying number (SSN or EIN)	(D) Amount paid (see instructions)



- 11 **Qualified expenses** (see instructions) .....  11 Dollars  Cents

If you are claiming expenses paid for a dependent child born in 1987, enter that **child's month of birth**. Include as qualified expenses only those paid from January 1, 2000, through the day preceding the child's 13th birthday.

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

# Resident Income Tax Return

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



# IT-200

For office use only



Attach label, or print or type	<b>Important!</b> You must enter your social security number(s) in the boxes to the right.		
	Your first name and middle initial	Your last name	
	Spouse's first name and middle initial	Spouse's last name	
	Mailing address (number and street or rural route)	Apartment number	NY State county of residence
	City, village or post office	State	ZIP code
<b>Permanent home address</b> (see page 14) (number and street or rural route)			Apartment number
City, village or post office		State	ZIP code
		NY	
			If taxpayer is deceased, enter first name and date of death.

▼ Your social security number

▼ Spouse's social security number

NY State county of residence

•

School district name

•

School district code number .....

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

- (B) Did you itemize your deductions on your 2000 federal income tax return? ....** Yes  No
- (C) City of New York residents only: (see page 8)**
- (1) Were you 65 or older on Jan. 1, 2001? Yes  No
- (2) Was your spouse 65 or older on Jan. 1, 2001? Yes  No
- (D) Can you be claimed as a dependent on another taxpayer's federal return? .....** Yes  No
- (E) If you do not need forms mailed to you next year, mark an "X" in the box (see instr., page 8) .....**

Staple check or money order here

**Reminder:** Only full-year New York State residents who are not reporting income such as IRA distributions, pensions/annuities, social security benefits, or capital gains may file this form. All others, see page 5 of the instructions.

	Dollars	Cents
1 Wages, salaries, tips, etc. ....	<input type="text"/>	<input type="text"/>
2 Taxable interest income .....	<input type="text"/>	<input type="text"/>
3 Ordinary dividends .....	<input type="text"/>	<input type="text"/>
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 12 below) .....	<input type="text"/>	<input type="text"/>
5 Unemployment compensation .....	<input type="text"/>	<input type="text"/>
6 Add lines 1 through 5 .....	<input type="text"/>	<input type="text"/>
7 Individual retirement arrangement (IRA) deduction (see instructions, page 9) .....	<input type="text"/>	<input type="text"/>
8 Subtract line 7 from line 6. This is your <b>federal adjusted gross income</b> (see instructions, page 9) .....	<input type="text"/>	<input type="text"/>
9 Public employee contributions (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
10 Flexible benefits program (IRC 125 amount) (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
11 Add lines 8, 9, and 10 .....	<input type="text"/>	<input type="text"/>
12 Taxable refunds, credits, or offsets of state and local income taxes from line 4 above	<input type="text"/>	<input type="text"/>
13 Interest income on U.S. government bonds (see instructions, page 9) .....	<input type="text"/>	<input type="text"/>
14 New York standard deduction (see instructions, page 9) .....	<input type="text"/>	<input type="text"/>
15 Exemptions for dependents only (not the same as total federal exemptions; see instructions, page 10)	<input type="text" value="000"/>	<input type="text" value="00"/>
16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 28) .....	<input type="text"/>	<input type="text"/>
17 Subtract line 16 from line 11. This is your <b>taxable income</b> (if \$65,000 or more, stop; you must file Form IT-201) .....	<input type="text"/>	<input type="text"/>

2000

Dollars Cents

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

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

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

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

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

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

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

25 City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 11 of the instructions) ..... 25 [ ] . [ ]

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

27 Add lines 24 through 26. This is the total of your city of New York and city of Yonkers taxes ..... 27 [ ] . [ ]

28 If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other (see instructions, page 11) ..... 28 [ ] . 00

29 If you want to contribute to the Lake Placid Olympic Fund, enter \$2 (\$4 if your spouse also wants to contribute and you are filing jointly. See instructions, page 11) ..... 29 [ ] . 00

30 If you want to give a Gift for Breast Cancer Research and Education, enter amount - \$5, \$10, \$20, other (see instructions, page 12) ..... 30 [ ] . 00

31 If you want to contribute to the Missing and Exploited Children Clearinghouse Fund, enter amount - \$5, \$10, \$20, other (see instructions, page 12) ..... 31 [ ] . 00

32 If you want to contribute to the Alzheimer's Disease Assistance Fund, enter amount - \$5, \$10, \$20, other (see instructions, page 12) ..... 32 [ ] . 00

33 Add lines 21, 27, 28, 29, 30, 31, and 32 ..... 33 [ ] . [ ]

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

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

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

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

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

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

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

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

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

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

a Routing number [ ] b Type:  Checking  Savings

c Account number [ ]

43 If line 41 is less than line 33, subtract line 41 from line 33. This is the amount you owe (do not send cash; make your check or money order payable to New York State Income Tax; write your social security number and 2000 income tax on it) .. 43 [ ] . [ ]

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



Staple your wage and tax statements to the bottom front of this return. See Step 7, page 14 of the instructions, for the proper assembly of your return and attachments.

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

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



IT-201

For the full year January 1, 2000, through December 31, 2000, or fiscal year beginning 0 0 and ending

For office use only



Form with sections for 'Important: You must enter your social security number(s) in the boxes to the right.', 'Your first name and middle initial', 'Spouse's first name and middle initial', 'Mailing address', 'Permanent home address', and 'City, village or post office'.

- (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

- (B) Did you itemize your deductions on your 2000 federal income tax return?
(C) Can you be claimed as a dependent on another taxpayer's federal return?
(D) If you do not need forms mailed to you next year, mark an "X" in the box
(E) City of New York residents only: (1) Were you 65 or older on 1/1/2001? (2) Was your spouse 65 or older on 1/1/2001?

Federal income and adjustments

Only full-year New York State residents may file this form. For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 16). Also, see instructions on page 16 for showing a loss.

Table with 18 rows for federal income and adjustments, including wages, interest, dividends, and total federal adjusted gross income.

New York additions

Table with 4 rows for New York additions: interest on state bonds, public employee retirement, other, and total additions.

New York subtractions

Table with 8 rows for New York subtractions: state/local taxes, pensions, social security benefits, interest on U.S. bonds, pension exclusion, other, and total subtractions.

**Tax computation** (see page 25)

IT-201 (2000) (back)

Dollars Cents

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

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

37	New York State household credit ( <i>from table I, II, or III on page 26</i> ) .....	37.		.	
38	Subtract line 37 from line 36 ( <i>if line 37 is more than line 36, leave blank</i> ) .....	38.		.	
39	New York State nonrefundable credits ( <i>from Form IT-201-ATT, Part IV, line 55</i> ) .....	39.		.	
40	Subtract line 39 from line 38 ( <i>if line 39 is more than line 38, leave blank</i> ) .....	40.		.	
41	Net other New York State taxes ( <i>from Form IT-201-ATT, Part II, line 33; attach form</i> ) .....	41.		.	
42	<b>Add lines 40 and 41. This is the total of your New York State taxes</b> .....	42.		.	

**City of New York and City of Yonkers taxes and credits**

43	City of NY resident tax ( <i>use the City of NY Tax Table on white pages 65-72</i> ) ..	43.		.	
44	City of New York household credit ( <i>from table IV, V, or VI, page 27</i> ) ..	44.		.	
45	Subtract line 44 from line 43 ( <i>if line 44 is more than line 43, leave blank</i> ) ..	45.		.	
46	Other city of New York taxes ( <i>from Form IT-201-ATT, Part III, line 38; attach form</i> ) ..	46.		.	
47	Add lines 45 and 46 .....	47.		.	
48	City of NY nonrefundable credits ( <i>from Form IT-201-ATT, Part IV, line 58</i> ) ..	48.		.	
49	Subtract line 48 from line 47 ( <i>if line 48 is more than line 47, leave blank</i> ) ..	49.		.	
50	City of Yonkers resident income tax surcharge ( <i>see page 28</i> ) ....	50.		.	
51	City of Yonkers <b>nonresident</b> earnings tax ( <i>attach Form Y-203</i> ) ..	51.		.	
52	Part-year city of Yonkers resident income tax surcharge ( <i>attach Form IT-360.1</i> ) ...	52.		.	

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

53	<b>Add lines 49 through 52. This is the total of your city of New York and city of Yonkers taxes</b> .....	53.		.	
----	--	-----	--	---	--

**Voluntary gifts/contributions** (whole dollar amounts only; see page 29)

54	Return a Gift to Wildlife ..... <input type="checkbox"/> w <input type="checkbox"/> Missing/Exploited Children Fund .. <input type="checkbox"/> c <input type="checkbox"/> Breast Cancer Research Fund ... <input type="checkbox"/> b <input type="checkbox"/> Olympic Fund ..... <input type="checkbox"/> o <input type="checkbox"/> Alzheimer's Fund ..... <input type="checkbox"/> a <input type="checkbox"/>	Total of your line 54 gifts and contributions =		54.		.	00
55	<b>Add lines 42, 53, and 54. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions</b> ...	55.		.			

**Payments and refundable credits** (see page 29)

56	NY State child and dependent care credit ( <i>from Form IT-216; attach form</i> ) ...	56.		.	
57	NY State earned income credit ( <i>from Form IT-215; attach form</i> ) .....	57.		.	
58	Real property tax credit ( <i>from Form IT-214, line 17; attach form</i> ) ....	58.		.	
59	City of NY school tax credit ( <i>also complete (E) on front; see page 29</i> ) ...	59.		.	
60	Other refundable credits ( <i>from Form IT-201-ATT, Part IV, line 72</i> ) ...	60.		.	
61	Total <b>New York State</b> tax withheld .....	61.		.	
62	Total <b>city of New York</b> tax withheld .....	62.		.	
63	Total <b>city of Yonkers</b> tax withheld .....	63.		.	
64	Total of estimated tax payments, and amount paid with extension Form IT-370 ..	64.		.	
65	<b>Add lines 56 through 64. This is the total of your payments</b> .....	65.		.	

Mail your completed return to:

STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001

Staple your wage and tax statements at the bottom of the front of this return.

**Refund — If line 65 is more than line 55, figure your refund.** (see page 32)

66	Subtract line 55 from line 65. This is the amount you <b>overpaid</b> .....	66.		.	
67	Amount of line 66 that you want <b>refunded to you</b> .....	67.		.	
a	Routing number : <input type="text"/>	b	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
c	Account number : <input type="text"/>				
68	<b>Estimated tax only</b> Amount of line 66 that you want applied to your 2001 estimated tax. (Do not include any amount that you claimed as a refund on line 67) ...	68.		.	

You can choose to have your refund sent directly to your bank account. See instructions and fill in lines 67a, b, and c.

See Step 7, page 35, for the proper assembly of your return and attachments.

**Amount you owe — If line 65 is less than line 55, figure the amount you owe.** (see page 33)

69	Subtract line 65 from line 55. This is the <b>amount you owe</b> . ( <i>Make check or money order payable to NY State Income Tax; write your social security number and 2000 Income Tax on it.</i> )	69.		.	
70	Estimated tax penalty ( <i>Include this amount in line 69 or reduce the overpayment on line 66. See page 33.</i> ) .....	70.		.	

Sign your return below.

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

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

# Nonresident and Part-Year Resident Income Tax Return

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

For the year January 1, 2000, through December 31, 2000, or fiscal tax year beginning



# IT-203

0 0

**Important:** You must enter your social security number(s) in the boxes to the right.

and ending

▼ Your social security number

▼ Your spouse's social security number

New York State county of residence

New York State school district name

New York State school district code number

If taxpayer is deceased, enter first name and date of death.



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

Three empty boxes for identification or marking.

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

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

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

**(B) Did you itemize your deductions on your 2000 federal income tax return?** ..... Yes  No

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

**(D) If you do not need forms mailed to you next year, mark an "X" in the box (see page 13)** .....

**(E) Part-year city of New York residents only: (see page 13)**

(1) Were you 65 or older on 1/1/2001? ..... Yes  No

(2) Was your spouse 65 or older on 1/1/2001? .. Yes  No

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

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

Enter here and next to line 43, Income percentage. (If zero or less, see instructions, page 26.)

**Tax Computation**

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

32 Enter the **larger** of your **standard deduction** (from page 26) or your **itemized deduction** (from Form IT-203-ATT, Sch. C, line 14; attach form). Mark an "X" in the appropriate box:  Standard  Itemized 32. \_\_\_\_\_

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

34 Exemptions for dependents only (not the same as total federal exemptions; see page 26) ..... 34. \_\_\_\_\_ 0 0 0 . 0 0

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

36 New York State tax on line 35 amount (if line 31 is \$100,000 or less, use the NY State Tax Table on tan pages 41 through 48. If line 31 is more than \$100,000, you must complete Tax computation worksheet 1 or 2 on page 26 of the instructions to figure your tax.) ..... 36. \_\_\_\_\_

37 New York State household credit (from table I, II or III, page 27 of instructions) ..... 37. \_\_\_\_\_

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

**Credits**

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

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

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

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

43 Income percentage New York State amount from line 30 ÷ Federal amount from line 30 = Carry result to 4 decimal places. 43. \_\_\_\_\_

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

45 New York State nonrefundable credits (from Form IT-203-B, line 43) ..... 45. \_\_\_\_\_

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

47 Net other New York State taxes (from Form IT-203-B, line 23) ..... 47. \_\_\_\_\_

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

**Cities**

49 Other city of New York taxes (from Form IT-203-B, line 26) ..... 49. \_\_\_\_\_

50 City of Yonkers nonresident earnings tax (attach Form Y-203) .. 50. \_\_\_\_\_

51 Part-year Yonkers resident income tax surcharge (attach Form IT-360.1) . 51. \_\_\_\_\_

52 **Add lines 49 through 51; this is the total of your New York City and Yonkers taxes** ..... 52. \_\_\_\_\_

53 **Voluntary gifts/contributions (whole dollar amounts only; see page 28)** Olympic Fund  o \_\_\_\_\_  
 Return a Gift to Wildlife  w \_\_\_\_\_ Missing/Exploited Children Fund  c \_\_\_\_\_  
 Breast Cancer Research Fund  b \_\_\_\_\_ Alzheimer's Fund  a \_\_\_\_\_ Total gifts = 53. \_\_\_\_\_ 0 0

54 Add lines 48, 52, and 53. This is the total of your state and city taxes and gifts ..... 54. \_\_\_\_\_

55 Part-year city of New York school tax credit (also complete item E on front) .... 55. \_\_\_\_\_

56 Other refundable credits (from Form IT-203-B, line 59) ..... 56. \_\_\_\_\_

**Payments**

57 **Total New York State tax withheld** (see page 29) ..... 57. \_\_\_\_\_

58 Total city of New York tax withheld (see page 29) ..... 58. \_\_\_\_\_

59 Total city of Yonkers tax withheld (see page 29) ..... 59. \_\_\_\_\_

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

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

62 Amount, if any, previously refunded on Form NYC-203-R (see page 29) .... 62. \_\_\_\_\_

63 Subtract line 62 from line 61; this is the net of your payments (if line 54 is more than line 63, skip to line 67) ..... 63. \_\_\_\_\_

64 **Amount overpaid - if line 63 is more than line 54, subtract line 54 from line 63 (also see lines 65 and 66) .... 64. \_\_\_\_\_**

65 Amount of line 64 that you want **refunded to you** ..... **Refund** 65. \_\_\_\_\_

a Routing number  \_\_\_\_\_ b Type:  Checking  Savings  
 c Account number  \_\_\_\_\_

66 **Estimated tax:** Amount of line 64 that you want applied to your 2001 estimated tax (subtract line 65 from line 64) ..... 66. \_\_\_\_\_

**Owe**

67 **Amount you owe - If line 63 is less than line 54, subtract line 63 from line 54 (do not send cash: make check or money order payable to NY State Income Tax; write your social security number and 2000 Income Tax on it) ..... **Owe** 67. \_\_\_\_\_**

68 Penalty for underpayment of tax (will reduce line 64 or increase line 67 - see page 31) 68. \_\_\_\_\_

See instructions on page 28 for figuring city of New York and city of Yonkers taxes and surcharges.

Staple your wage and tax statements at the bottom of the front of this return. See Step 7 on page 32 for further instructions on assembling your return.

You can choose to have your refund sent directly to your bank account. See the instructions and fill in lines 65a, 65b, and 65c.

Staple payment to front of return.

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

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

**(G) Nonresidents:** Did you or your spouse maintain living quarters in New York State in 2000? (If Yes, complete Schedule B of Form IT-203-ATT; attach form) ..... Yes  No

**Sign your return below.**

**Paid preparer's use only**

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

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

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

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

**Sign your return here**

Your signature \_\_\_\_\_

Spouse's signature (if joint return) \_\_\_\_\_

Date \_\_\_\_\_ Daytime phone number (optional) \_\_\_\_\_

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**For more information concerning the data provided in this publication, please contact:  
New York State Department of Taxation and Finance**

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