

**Analysis of**

**1992**

**Personal Income Tax Returns**

**Office of Tax Policy Analysis**

New York State Department of Taxation and Finance  
**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

Last name \_\_\_\_\_ Mailing address (number and street or rural route) \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_  
 Apartment number \_\_\_\_\_  
 City, village or post office \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_  
 Apartment number \_\_\_\_\_  
 Permanent home address (number and street or rural route) \_\_\_\_\_ State NY \_\_\_\_\_ ZIP code \_\_\_\_\_  
 City, village or post office \_\_\_\_\_

Your social security number \_\_\_\_\_  
 Spouse's social security number \_\_\_\_\_  
 NY State county of residence \_\_\_\_\_  
 School district name \_\_\_\_\_  
 School district code number \_\_\_\_\_

(A) If taxpayer is deceased, enter first name and date of death. \_\_\_\_\_

(B) Filing status — check 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

(C) Did you itemize your deductions on your 1993 federal income tax return? 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, check box (see instructions)

(F) If you filed federal Form 1040A or 1040, enter number of exemptions from line 6e. 1040EZ filers enter "0" \_\_\_\_\_

1 Wages, salaries, tips, etc. \_\_\_\_\_

2 Taxable interest income \_\_\_\_\_

3 Dividends \_\_\_\_\_

4 Taxable refunds, credits or offsets of state and local income taxes (also enter on line 12 below) \_\_\_\_\_

5 Unemployment compensation \_\_\_\_\_

6 Add lines 1 through 5 \_\_\_\_\_

7 Individual retirement arrangement (IRA) deduction (see instructions, page 8) \_\_\_\_\_

8 Subtract line 7 from line 6. This is your federal adjusted gross income. Identify: \_\_\_\_\_

9 Public employee contributions (see instructions, page 8) Identify: \_\_\_\_\_

10 Flexible benefits program (IRC 125 amount) (see instructions, page 8) \_\_\_\_\_

11 Add lines 8, 9 and 10 \_\_\_\_\_

12 Taxable refunds, credits or offsets of state and local income taxes from line 4 above \_\_\_\_\_

13 Interest income on US government bonds (see instructions, page 8) \_\_\_\_\_

14 New York standard deduction (from table on back, 1040EZ filers enter "0") \_\_\_\_\_

15 New York dependent exemptions (from line c of worksheet on back, 1040EZ filers enter "0") \_\_\_\_\_

16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, see instructions for line 17) \_\_\_\_\_

17 Subtract line 16 from line 11. This is your taxable income (if \$65,000 or more, stop, you must file Form IT-201) \_\_\_\_\_

18 New York State tax on line 17 amount. (Use the State Tax Table, lines pages 23 through 30) \_\_\_\_\_ cared for in 1993

19 New York State child and dependent care credit: number of qualifying persons \_\_\_\_\_ x 20% (.20) = \_\_\_\_\_

20 Subtract line 19 from line 18 (if line 19 is more than line 18, enter "0") \_\_\_\_\_

21 New York State household credit (from table on back) \_\_\_\_\_

22 Subtract line 21 from line 20 (if line 21 is more than line 20, enter "0") This is the total of your New York State taxes. \_\_\_\_\_

23 \_\_\_\_\_

24 \_\_\_\_\_

25 \_\_\_\_\_

**• Make your check or money order payable to New York State Income Tax; write your social security number and net income tax on it.**

## **Table of Contents**

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	<b><u>Page #</u></b>
<b>Statistical Highlights of 1992 Returns</b>	<b>1</b>
<b>The New York State Personal Income Tax - An Analysis of Tax Year 1992</b>	<b>2</b>
Prominent Features of the 1992 New York State Personal Income Tax	2
Statistical Summary	5
- Distribution of Taxpayer Income and Tax Liability	6
- Income Sources	9
- Standard and Itemized Deductions	10
- Dependent Exemptions	12
- Credits	12
- Refunds	15
Selected Historical Trends	15
- Subtraction Modifications	15
- Itemized Deductions	16
Tables Accompanying This Report	17
<b>Appendix A: Glossary of Terms</b>	<b>A1-A3</b>
<b>Appendix B: Description of the Sample</b>	<b>B1-B4</b>
<b>Appendix C: 1992 New York State Income Tax Forms</b>	<b>C1-C8</b>

### **Figures**

Figure 1:	Selected Provisions of New York State Personal Income Tax Structure for the 1992 Tax Year	3
Figure 2:	1992 Tax Rates	4
Figure 3:	Selected Tax Filing, Structure and Taxpayer Statistics for 1991 and 1992 Resident Taxable Returns	6
Figure 4:	Percentage of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class, 1991 and 1992	7
Figure 5:	Percent of Taxpayers, NYAGI and Tax Liability by NYAGI	7
Figure 6:	1992 Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers By Decile Class	8
Figure 7:	Percent of NYAGI and Tax Liability By Decile	9
Figure 8:	New York State Personal Income Taxpayers Components of Federal Gross Income for Resident Taxpayers	9
Figure 9:	Distribution of Federal Gross Income By Source	10

	<u>Page #</u>
Figure 10: Number of Resident Taxpayers Claiming Itemized Deductions By Type of Deduction for 1992	11
Figure 11: Percent of Itemized Deductions By Type	12
Figure 12: Resident Taxpayers Claiming Household Credit By NYAGI Class 1992	13
Figure 13: New York Residents Claiming Real Property Tax Credit by Household Gross Income Class 1992	14
Figure 14: Major Subtraction Modifications 1988-1992	16
Figure 15: Average Itemized Deductions 1988-1992	17

### Statistical Tables

#### Resident Taxpayers

Table 1: Major Items by New York Adjusted Gross Income	19
Table 2: Cumulative Distributions of Taxpayers, Income and Tax Liability by Adjusted Gross Income	21
Table 3: Average Amounts for Selected Tax Components by NYAGI	22
Table 4: Summary of Selected Items by NYAGI and Filing Status	23
Table 5: Major Items by NYAGI and Filing Status: IT-100 and IT-200	26
Table 6: Major Items by NYAGI and Filing Status: IT-201	30
Table 7: Federal Components of Income by NYAGI and Filing Status: IT-201	36
Table 8: New York Modifications to Federal Income by NYAGI and Filing Status: IT-201	48
Table 9: New York State Deductions by NYAGI and Filing Status: IT-201	54
Table 10: Itemized Deductions by NYAGI and Filing Status: IT-201	57
Table 11: Tax Credits by NYAGI	69
Table 12: Distribution of Taxpayers by Size of Tax Liability	71

#### Nonresident and Part-year Resident Taxpayers

Table 13: Major Items by New York Source Federal Adjusted Gross Income Class: IT-203	72
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## **Statistical Highlights of 1992 Returns**

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The personal income tax structure has remained largely unchanged since 1989. Much of the statistical information in this report reflects this situation. Highlights from 1992 tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers for 1992 equaled approximately \$265 billion, a \$14 billion (5.6 percent) increase from 1991.
- Average New York adjusted gross income (NYAGI) of resident taxpayers for 1992 equaled \$46,001, up 6.5 percent from 1991. Median NYAGI equaled \$29,390, a 2.6 percent increase from \$28,637 in 1991.
- Total state income tax liability of residents, nonresidents, and part-year residents equaled \$14.83 billion, a \$1.54 billion (11.6 percent) increase from 1991.
- Average tax liability per taxable resident return equaled \$2,340, an increase of nearly 11 percent from 1991. The 1992 median tax liability equaled \$1,087, a 4.9 percent increase from the 1991 amount of \$1,036.
- Total resident income tax liability, as a percentage of NYAGI, increased slightly, from 4.9 percent in 1991 to 5.1 percent.
- The number of tax returns filed with the Tax Department in 1992 totaled about 7.9 million, down slightly from the approximately 8 million in 1991. About 1.8 million were nontaxable returns, which were typically filed to request a refund of tax withheld. The number of taxable returns remained constant at about 6.1 million.
- The number of taxable returns filed by resident taxpayers totaled approximately 5.56 million in 1992, compared to the 5.61 million filed in 1991. There were just under 1.7 million nontaxable resident returns, a drop of nearly 150,000 from 1991.
- The number of returns filed by taxpayers who are full-year nonresidents or part-year residents of New York State totaled approximately 538,000 in 1992, up from the approximately 531,000 filed in 1991. The number of nontaxable nonresident and part-year returns decreased from 81,000 in 1991 to 77,000 in 1992.
- The number of resident taxable returns using the standard deduction in 1992 totaled just under 4.2 million, or 75 percent of all resident taxpayers. This compares to 4.3 million (77 percent of all resident taxpayers) in 1991.

## The New York State Personal Income Tax - An Analysis of Tax Year 1992

This publication contains the findings from a study of personal income tax returns filed during 1993 for tax year 1992. To aid the reader in interpreting the contents of this report, several key definitions and descriptions appear as Appendix A: "Glossary of Terms." It is particularly important to note that the term "taxpayer" is defined as an individual, or married couple filing jointly, who files a return indicating a positive tax liability.

This report contains statistics based on a stratified sample of 70,000 personal income tax returns selected from a total filing population of nearly 8 million. Both taxable and nontaxable returns were sampled. However, this report primarily reports statistics representing the 6.1 million resident, part-year and nonresident returns with a New York personal income tax liability. Further, the study concentrates on resident returns, except where noted. Appendix B details the specific sampling techniques employed in developing this study.

The study is based on tax liability information provided by taxpayers on timely-filed returns. The information reflects corrections for computational or minor errors. However, it does not account for subsequent audits or amendments that may occur after initial processing. Therefore, the data contained in the report do not reflect final 1992 liability. In addition, this report represents tax liability for the 1992 tax year, and not tax collections. Actual tax collections during the State fiscal year (April 1 through March 31) depend upon several factors, including withholding and estimated payments, the timing of final payments, refunds, audits, and payments from delinquent accounts.

Analysis of 1992 Personal Income Tax Returns describes the prominent features of New York's personal income tax, with particular emphasis on the 1992 tax year. It also includes a resident taxpayer profile consisting of number of taxable returns, sources of income, federal adjustments, New York modifications, deductions, dependent exemptions, tax liability and credits by NYAGI class, filing status and return type. In addition, it includes separate resident-specific sections on income and itemized deduction amounts, exemptions, available credits and information on refunds. Finally, it compares statistics for 1992 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed in 1992.

### **Prominent Features of the 1992 New York State Personal Income Tax**

New York automatically conforms to most federal definitions of income and itemized deductions. Therefore, some of the tables contained in this study refer to federal components of income and federal components of deductions, the starting point for State computations. New York was one of 29 states conforming to the federal Internal Revenue Code in this way in 1992. However, like most states, New York modifies federal adjusted gross income for various reasons. These modifications include exemptions for certain pensions and social security, and interest on federal obligations (which federal law precludes states from taxing). Figure 1 below highlights some major provisions of New York's 1992 personal income tax law.

**Figure 1**  
**Selected Provisions of New York State Personal Income Tax Structure**  
**for the 1992 Tax Year**

Taxation of Social Security	Fully Exempt
Taxation of Pensions	New York State and local and federal pensions fully exempt; others eligible for up to \$20,000 exclusion
Married Standard Deduction	\$9,500
Head of Household Standard Deduction	\$7,000
Single Standard Deduction	\$6,000
Dependent Filer Standard Deduction	\$2,800
Itemized Deductions	Federal amount (after limitation*) minus income tax deducted. Upper-income taxpayers must further reduce itemized deductions by up to 50%
Dependent Exemption Amount	\$1,000
Tax Treatment of Married Taxpayers	Joint rate schedule with full income splitting
Minimum Tax	Add-on tax equal to 6% of certain federal tax preference items

\*Taxpayers with federal AGI of \$105,250 or more (\$52,625 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$105,250 (\$52,625 for married filing separately). The reduction does not apply to deductions for medical expenses, casualty and gambling losses, and investment interest expense, and it cannot reduce deductions subject to the limitation by more than 80 percent.

Because tax rates rise as taxable income increases, New York has a graduated tax rate structure. Figure 2 shows the 1992 tax rate schedule. Also, the supplemental tax as described in Figure 2, causes certain upper-income taxpayers to lose the value of marginal tax rates below the top rate. This effectively means these taxpayers pay a flat tax on all of their taxable income. Credits which decline in value as income rises also help make the tax progressive. On the other hand, New York permits most federal itemized deductions, which tends to diminish progressivity. Federal and State limitations on itemized deductions mitigate some of this reduced progressivity.

**Figure 2  
1992 Tax Rates**

Married Joint and Surviving Spouse				
If taxable income is:				
OVER	NOT OVER			
\$ 0	\$11,000		4%	of taxable income
11,000	16,000	\$ 440 plus 5%		of amount over \$11,000
16,000	22,000	690 plus 6%		" " " 16,000
22,000	26,000	1,050 plus 7%		" " " 22,000
26,000		1,330 plus 7.875%		" " " 26,000
Single, Married Separate and Estates and Trusts				
If taxable income is:				
OVER	NOT OVER			
\$ 0	\$ 5,500		4%	of taxable income
5,500	8,000	\$ 220 plus 5%		of amount over \$ 5,500
8,000	11,000	345 plus 6%		" " " 8,000
11,000	13,000	525 plus 7%		" " " 11,000
13,000		665 plus 7.875%		" " " 13,000
Head of Household				
If taxable income is:				
OVER	NOT OVER			
\$ 0	\$ 7,500		4%	of taxable income
7,500	11,000	\$ 300 plus 5%		of amount over \$ 7,500
11,000	15,000	475 plus 6%		" " " 11,000
15,000	17,000	715 plus 7%		" " " 15,000
17,000		855 plus 7.875%		" " " 17,000

Supplemental Tax:

Effective in 1991, a supplemental income tax for the purpose of recapturing the benefits conferred to taxpayers through tax brackets with rates lower than the maximum rate applies to all taxpayers with NYAGI over \$100,000. The benefit of the lower brackets begins to be recaptured at \$100,000 of New York adjusted gross income and is totally recaptured at \$150,000. Once taxpayers' New York adjusted gross income exceeds \$150,000, all of their taxable income becomes effectively subject to a flat 7.875 percent tax rate. Maximum supplemental tax amounts equal \$718 for married taxpayers, \$484 for heads of households, and \$359 for single taxpayers.

## Statistical Summary

The personal income tax is the major source of tax revenue for New York State, accounting for over half of all tax collections. Approximately 7.25 million returns were filed on time by residents for tax year 1992. Nearly 1.7 million of these returns had no tax liability. These returns generally entailed requests for refunds of taxes withheld by employers. The remaining 5.56 million taxable returns reported a total tax liability of just over \$13 billion. (Approximately 540,000 nonresidents and part-year residents had liability of \$1.8 billion; another 77,000 filed nontaxable returns.)

Figure 3 summarizes and compares information from taxable returns filed by residents in 1991 and 1992. The NYAGI of \$255.9 billion shown in Figure 3 compares with \$264.6 billion in FAGI. This difference results from the excess of State subtraction modifications to federal adjusted gross income over addition modifications. New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income tax, and the portion of social security benefits subject to federal income tax. An example of a New York addition modification is the interest from obligations of states other than New York. Appendix A, "Glossary of Terms," provides more detailed income definitions.

Figure 3 also suggests that taxpayers with incomes above the median had greater growth in incomes in 1992 than those below the median. For example, increases in average income and tax liability per taxpayer far outpassed the increase in median income and tax liability.



**Figure 3**  
**Selected Tax Filing, Structure and Taxpayer Statistics**  
**for 1991 and 1992 Resident Taxable Returns**

<u>Major Items</u>	<u>1991</u>	<u>1992</u>	<u>Change</u>	
			<u>Amount</u>	<u>Percent</u>
Total Number of Returns*	7,369	7,252	-117	-1.6
Number of Taxpayers	5,607	5,562	-45	-0.8
Millions of Dollars				
Total Federal Adj. Gross Income	250,642	264,616	13,974	5.6
Total NY Adj. Gross Income	240,347	255,866	15,519	6.5
Total Deductions Used	52,057	52,061	4	0.0
Total Value of Exemptions Used	3,829	3,966	137	3.6
Taxable Balance	184,461	199,840	15,379	8.3
Tax Liability	11,841	13,017	1,176	9.9
Dollars				
Avg. NY Adj. Gross Income Per Taxpayer	42,862	46,001	3,141	7.3
Median Income Taxpayer	28,637	29,390	753	2.6
Avg. Tax Per Taxpayer	2,112	2,340	228	10.8
Median Tax Liability	1,036	1,087	51	4.9

\* Includes nontaxable resident returns. Remainder of table pertains only to taxable returns.

### Distribution of Taxpayer Income and Tax Liability

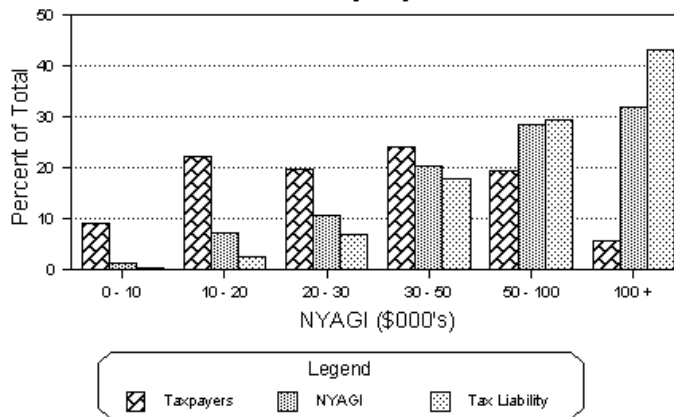
Figure 4 compares the distribution of taxpayers, income, and liability in 1991 and 1992. The most noteworthy finding is that the percentages of these items for taxpayers with incomes of \$100,000 or more increased substantially, while other income classes did not. This reflects the fact that higher-income taxpayers experienced higher than average income growth in 1992, and thereby paid more of total tax. Figure 5 depicts the distribution of these items in tax year 1992.

**Figure 4**  
**Percentage of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by**  
**New York Adjusted Gross Income Class, 1991 and 1992**

New York Adjusted Gross Income Class	Taxpayers		Adj. Gross Income		Tax Liability	
	1991 Percent of Total	1992 Percent of Total	1991 Percent of Total	1992 Percent of Total	1991 Percent of Total	1992 Percent of Total
Less than \$10,000	8.9	9.1	1.4	1.4	0.3	0.3
\$ 10,000 - 19,999	23.1	22.2	8.1	7.3	3.1	2.6
20,000 - 29,999	20.3	19.7	11.7	10.6	7.9	6.8
30,000 - 49,999	24.3	24.1	22.1	20.4	19.0	17.8
50,000 - 99,999	18.5	19.4	29.0	28.4	31.0	29.4
100,000 and over	<u>4.9</u>	<u>5.5</u>	<u>27.7</u>	<u>31.9</u>	<u>38.7</u>	<u>43.2</u>
<b>Total</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>

**Figure 5**

Percent of Taxpayers, NYAGI  
and Tax Liability By NYAGI\*



\*1992 Resident Taxpayers

Figures 6 and 7 provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.6 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 40.4 percent of all income and paid 52.5 percent of all tax. The increasing effective tax rate, especially for the top decile, again illustrates the progressive structure of the tax. The median income for taxpayers equaled \$29,390. Taxpayers below the median had 18.6 percent of NYAGI and paid 9.2 percent of total tax, while those above the median bore over 90 percent of the tax burden.

**Figure 6**  
**1992 Distributions of New York Adjusted Gross Income**  
**and Tax Liability of Resident Taxpayers**  
**By Decile Class/1**

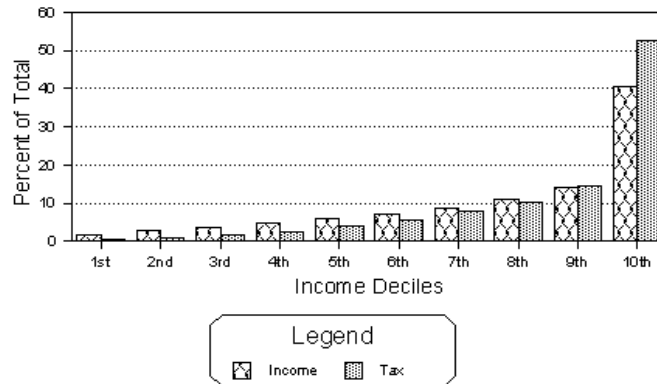
<u>Income Decile/2</u>	<u>Income</u>		<u>Tax</u>		<u>Effective Tax Rate/3</u>
	<u>Amount (\$ Millions)</u>	<u>Percent of Total</u>	<u>Amount (\$ Millions)</u>	<u>Percent of Total</u>	
Less Than \$10,500	4,002.3	1.6	41.6	0.3	1.0%
10,500 to 14,992	7,118.1	2.8	98.0	0.8	1.4%
14,993 to 19,407	9,539.2	3.7	197.8	1.5	2.1%
19,408 to 24,023	12,062.8	4.7	340.3	2.6	2.8%
24,024 to 29,390	14,805.7	5.8	520.1	4.0	3.5%
29,391 to 36,179	18,180.1	7.1	740.2	5.7	4.1%
36,180 to 44,678	22,393.4	8.8	1,004.9	7.7	4.5%
44,679 to 56,337	27,896.8	10.9	1,345.6	10.3	4.8%
56,338 to 77,493	36,457.1	14.2	1,897.4	14.6	5.2%
\$77,494 and Over	103,410.0	40.4	6,830.8	52.5	6.6%
<b>Total</b>	<b>255,865.5</b>	<b>100.0</b>	<b>13,016.7</b>	<b>100.0</b>	<b>5.1%</b>

/1 Positive tax liability

/2 NYAGI

/3 Tax liability as a percentage of NYAGI

**Figure 7**  
**Percent of NYAGI and Tax Liability**  
**By Decile\***



\*1992 Resident Taxpayers

Income Sources

Figure 8 identifies the sources of New York taxpayers' federal gross income (before adjustments), and change from 1991.

**Figure 8**  
**New York State Personal Income Taxpayers**  
**Components of Federal Gross Income/1**  
**for Resident Taxpayers**  
**(\$ Millions)**

<u>Components of Income</u>	<u>1991</u>	<u>1992</u>	<u>Change</u>	
			<u>Amount</u>	<u>Percent</u>
Wages and Salaries	191,913	206,792	14,879	7.8
Interest and Dividends	21,424	16,701	-4,723	-22.0
Business Income (Net)	8,895	9,238	343	3.9
Sale of Property (Net)	7,520	8,693	1,173	15.6
Pensions, Annuities, IRA Distributions	8,035	7,620	-414	-5.2
Other Income*	15,522	18,005	2,483	16.0
<b>Total</b>	<b>253,309</b>	<b>267,051</b>	<b>13,742</b>	<b>5.4</b>

\* Includes rents, royalties, estates and trusts, unemployment benefits, taxable social security, alimony, refunds of state and local income taxes and other income.

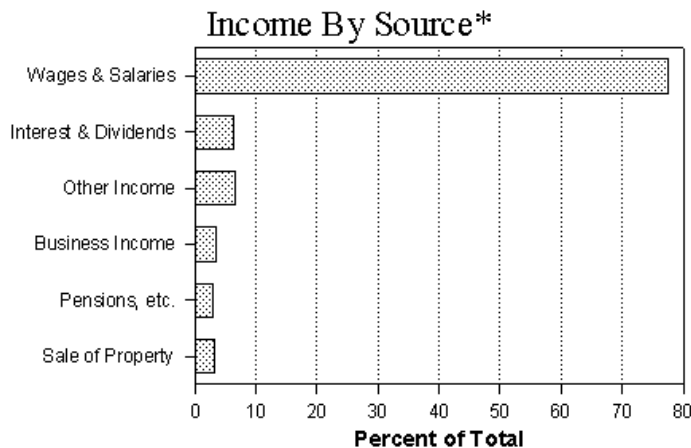
1/Before adjustments, such as alimony paid, contributions to IRAs, and 50 percent of self-employment tax paid.

The 5.4 percent growth in federal gross income follows a 2.6 percent decline in 1991. It illustrates that the State's economy, as a whole, pulled out of the 1990-91 recession. Particularly noteworthy is the nearly 8 percent rise in wages and salaries. This growth was in large part spurred by the acceleration of deferred compensation and unusually high bonuses in many Wall Street firms to avoid federal tax increases scheduled to occur in 1993. Capital gains grew 15.6 percent after a 10.3 percent drop in 1991, reflecting the traditional volatility of this income item. In contrast, interest and dividends declined by 22 percent, after a 9.4 percent drop in 1991. This reflects the continuing fall in interest rates during this time period, as the Federal Reserve Board sought to jumpstart the nation's economy.

Wages and salaries comprised the largest single component, over 77 percent of federal gross income. This compares to 76 percent in 1991. Interest and dividends, at 6.3 percent of the total, constituted the second largest single source of income. Its share dropped slightly from 8.5 percent in 1991. The next three most important sources of income are business income, sale of property, and pensions, annuities and IRA distributions, each comprising about 3 percent of total income. Other income, such as rents, royalties, estates and trusts, alimony, unemployment compensation benefits, and social security, comprises about 7 percent of the total. Figure 9 depicts the distribution of these components.

**Figure 9**

**Distribution of Federal Gross**



\*1992 Resident Taxpayers

**Standard and Itemized Deductions**

Seventy-five percent of resident taxpayers used the standard deduction in 1992, compared to 77 percent in 1991. This represents the lowest percentage of taxpayers using the standard deduction since 1987, when the deduction was significantly increased. Nearly

1.4 million taxpayers claimed itemized deductions worth over \$22 billion compared to \$21.1 billion in the previous year.

Figures 10 and 11 shows that “taxes paid” was the most often claimed New York State itemized deduction, followed closely by “charitable contributions” and “interest paid.”

**Figure 10**  
**Number of Resident Taxpayers Claiming Itemized Deductions**  
**By Type of Deduction for 1992**

<u>Deduction</u>	<u>Number of Taxpayers Claiming</u>	<u>Amount of Deductions (000)</u>	<u>Average Amount</u>
Taxes Paid(1)	1,358,262	\$ 5,265,762	\$ 3,877
Charitable Contributions	1,312,912	3,950,837	3,009
Interest Paid	1,157,856	11,389,651	9,837
Medical and Dental	230,752	977,917	4,238
Other(2)	<u>625,270</u>	<u>2,964,626</u>	<u>4,741</u>
<b>Total Before Limitations*</b>	<b>(3)</b>	<b>\$24,548,793</b>	<b>(3)</b>
<b>Total After Limitations**</b>	<b>1,362,764</b>	<b>\$22,052,025</b>	<b>\$16,182</b>

(1) Primarily includes real property taxes. Federal deductions for New York State and local income taxes (except a portion of New York City’s commuter earnings tax) and certain other federal deductions (e.g., interest expense relating to items exempt from tax in New York) totaling \$8.9 billion are not allowed on State returns.

(2) Includes deductions for miscellaneous expenses, casualty and theft losses, and moving expenses.

(3) Number of itemizing taxpayers and their average deduction amounts are not additive because many taxpayers take more than one type of itemized deduction.

\*Limitations are the federal limitation to which New York conforms, and the New York itemized deduction adjustment.

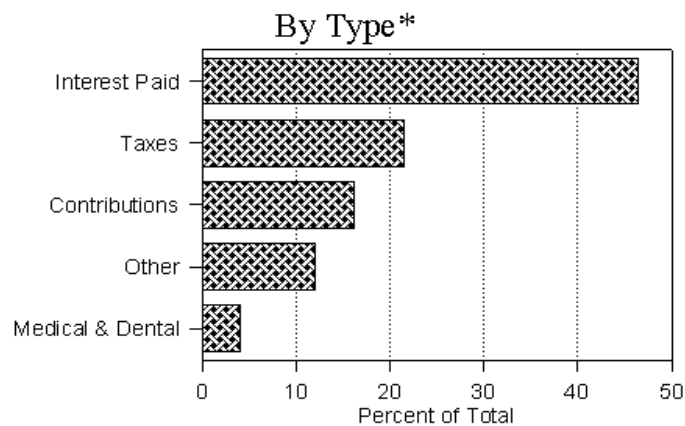
\*\*The data items refer to taxpayers who actually itemize deductions, after limitations and adjustments.

As Figure 10 shows, interest payments of nearly \$11.4 billion represent the largest component of itemized deductions in dollar terms. Deductions for interest paid were more than double the second most important itemized deduction, taxes paid.

As described in Figure 1 on page 3, the federal limitation, to which New York conforms, requires upper-income taxpayers to reduce their itemized deductions. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed.

However, it reduced total itemized deductions from \$24.5 billion to about \$23.5 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 82,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$1.4 billion. This reduced total itemized deductions used to reduce taxable income to \$22.1 billion. Like the federal limitation, the New York adjustment applies to aggregate itemized deductions, so its effect on any particular deductions cannot be calculated. Figure 11 shows the distribution of itemized deductions prior to the limitations.

**Figure 11**  
Percent of Itemized Deductions



\*1992 Resident Taxpayers

### Dependent Exemptions

The number of dependent exemptions claimed by resident taxpayers for 1992 totaled slightly under 4 million, compared to about 3.8 million in 1991. This increase occurred despite the decrease in number of taxpayers.

Also, approximately 261,000 dependents filed their own tax returns. Dependent taxpayers cannot claim the dependent exemption or household credit, and their standard deduction equals \$2,800. This group of taxpayers - mainly students - had an average income of \$6,597.

### Credits

New York State offers a number of credits which reduce, dollar for dollar, the total tax due. Collectively, these credits reduced tax liability by \$404 million for tax year 1992. About 2.6 million taxpayers claimed at least one credit on their tax returns. These credits include:

Household Credit	Special Additional Mortgage Recording Tax Credit
Real Property Tax Credit	Accumulation Distribution Credit
Investment Credit	Resident Credit (Taxes Paid to Other Jurisdictions)
Dependent Care Credit	Economic Development Zone Credits

All nondependent taxpayers with FAGI below \$28,000 (single) or \$32,000 (all others) may take the household credit. The credit ranges between \$20 and \$75 for single filers, with similar amounts for other filers and additional amounts for dependents. Over 2.4 million taxpayers claimed the household credit, effectively reducing their tax liability by nearly \$128 million. Figure 12 details the distribution of this credit by NYAGI. Also, approximately 292,000 filers used \$12 million of household credits to reduce their taxes to zero.

**Figure 12**  
**Resident Taxpayers Claiming**  
**Household Credit by NYAGI Class**  
**1992**

<u>New York</u> <u>Adjusted Gross</u> <u>Income Class</u>	<u>Number</u> <u>Claiming</u> <u>Credit</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>Amount</u> <u>(000)</u>	<u>Percent</u> <u>of</u> <u>Total</u>	<u>Average</u> <u>Credit</u>
Under \$ 5,000	492	0.0	\$ 22	0.0	\$ 45
5,000 - 9,999	251,275	10.3	11,363	8.9	45
10,000 - 14,999	564,166	23.2	32,147	25.2	57
15,000 - 19,999	589,350	24.2	37,392	29.3	63
20,000 - 24,999	556,276	22.9	30,940	24.2	56
25,000 and over	<u>470,580</u>	<u>19.4</u>	<u>15,859</u>	<u>12.4</u>	<u>34</u>
<b>Total</b>	<b>2,432,139</b>	<b>100.0</b>	<b>\$127,723</b>	<b>100.0</b>	<b>\$53</b>

Residents who pay rent or property tax and have household gross income of \$18,000 or less may take the real property tax credit, more commonly known as the circuit breaker credit. They qualify for the credit if their property tax payment (or 25 percent of rent) exceeds various percentages of their household gross income. No credit is allowed if average monthly rent exceeds \$450 or if the property's fair market value exceeds \$85,000. Amounts range from \$41 to \$75 for persons under age 65, and from \$86 to \$375 for persons age 65 and over.



The credit is claimed on tax form IT-214. It is refundable -- any amount of credit not used to offset State personal income taxes is refunded to the claimant. The higher amounts for the elderly -- 32 percent of all credit users -- account for the fact that they claimed 59 percent of total credits in 1992.

Nearly 90 percent of the approximately 517,000 households claiming the circuit breaker credit in 1992 did not incur a State personal income tax liability. The amount of credit claimed by these households totaled \$48.1 million. The remaining 54,000 taxpayers used the credit to reduce their tax liability by nearly \$2.5 million. Also, renters claimed about 75 percent of total credit dollars while homeowners claimed about 25 percent. However, the average credit amount for homeowners was \$128 compared to \$91 for renters.

Figure 13 provides a distribution of real property tax credit usage by household gross income, the income definition used to determine eligibility for the credit.

**Figure 13**  
**New York Residents Claiming**  
**Real Property Tax Credit**  
**by Household Gross Income Class**  
**1992**

Household Gross Income Class	Number of Credits	Percent of Total	Credit (000)	Percent of Total	Average Credit
\$0 - \$ 3,000	23,747	4.6	\$ 2,211	4.4	\$ 95
3,001 - 5,000	82,968	16.0	7,219	14.3	87
5,001 - 7,000	156,927	30.3	17,651	34.9	112
7,001 - 9,000	75,161	14.5	8,148	16.1	108
9,001 - 11,000	58,801	11.4	5,895	11.6	100
11,001 - 14,000	63,538	12.3	5,691	11.3	90
14,001 - 18,000	<u>55,974</u>	<u>10.9</u>	<u>3,762</u>	<u>7.4</u>	<u>67</u>
<b>Total</b>	<b>517,116</b>	<b>100.0</b>	<b>\$50,578</b>	<b>100.0</b>	<b>\$ 98</b>

\*Information above refers to timely-filed taxable and nontaxable returns during the 1993 processing year.

Other major credits include the resident credit for taxes paid to other jurisdictions, which totaled approximately \$218 million, and the child and dependent care credit, claimed by 304,000 taxpayers for about \$31 million. The latter credit equals 20 percent of the corresponding federal credit.

## Refunds

Of the 5.56 million taxable resident returns, slightly over 3.7 million resulted in an average overpayment of tax amounting to \$570. Thus, for about two-thirds of taxpayers, withholding by employers or estimated tax payments exceeded total tax liability. About 3.45 million taxpayers received all of their overpayment as refunds averaging \$398, while about 140,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged \$1,457, toward their 1993 tax. (Some 110,000 taxpayers requested both refunds and credits.) In addition, about 900,000 nontaxable returns claimed refunds averaging \$214.

## **Selected Historical Trends**

This section provides analysis of the recent history of selected provisions. This includes provisions for which usage or amounts have undergone important changes.

### 1. Subtraction Modifications

Figure 14 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income. These include 1) the full exemption of social security benefits subject to federal income tax, 2) the full exemption of interest on U.S. government obligations, pursuant to federal law, and 3) the exclusion of up to \$20,000 of pensions and annuities for individuals age 59 ½ and over. The table indicates that the exclusions for social security and pensions and annuities have remained fairly constant. However, income from U.S. government bonds grew substantially from 1988 through 1991, thereby markedly increasing the related subtraction modification. This in part resulted from a 1986 law change, effective April 1, 1987, which completely exempted income from federal obligations passing through mutual funds having a portfolio of at least 50 percent U.S. obligations. However, interest rate reductions caused this modification to decline substantially from 1991 to 1992.

**Figure 14**  
**Major Subtraction Modifications**  
**1988-1992**  
**(\$ Millions)**

<u>Tax Year</u>	<u>Social Security</u>	<u>U.S. Government Bond Interest</u>	<u>Pension and Annuity Exclusion</u>
1988	1,202	1,592	2,804*
1989	1,402	2,337	2,622
1990	1,409	2,635	2,774
1991	1,608	2,744	3,097
1992	1,414	2,256	2,412

\*Amount includes federal pensions. Beginning in 1989, federal pensions were made completely exempt from tax, and thus are no longer included in the pension and annuity exclusion.

## 2. Itemized Deductions

Figure 15 below shows taxpayers' average itemized deductions from 1988 through 1992. It indicates that the deduction for interest increased at the fastest rate between 1988 and 1989. The relatively large increase in average amounts between 1988 and 1989 resulted in part from an increase in the standard deduction which, all else equal, reduces the number of itemizers with lower deduction amounts, thereby pushing the average amount upward. Taxes and contributions increased by smaller percentages respectively. To provide some perspective, inflation rose by about 19 percent during the four-year period. Absent law changes, average itemized deductions generally increased from year to year due to direct increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes rise as cost of government increases).

**Figure 15**  
**Average Itemized Deductions**  
**1988-1992**

<u>Tax Year</u>	<u>Taxes</u>	<u>Contributions</u>	<u>Interest</u>	<u>Medical</u>	<u>Other</u>
1988	\$3,082	\$2,706	\$ 8,447	3,992	3,975
1989	3,465	2,956	9,857	4,406	4,194
1990	3,574	2,884	10,124	4,508	4,555
1991	3,667	2,958	10,483	4,184	4,587
1992	3,877	3,009	9,837	4,238	4,752

Note: Amounts reflect deductions *claimed* not *allowed*, because limitations on itemized deductions (see page 11) reduce the overall value of deductions claimed.

### **Tables Accompanying This Report**

The remainder of this publication contains tables which display significant features of New York State taxpayers for the 1992 tax year. These tables distinguish between long and short-form filers, and separately show single, married, and head-of-household filing statuses. Tables 1 through 12 provide statistics for resident New York taxpayers. Nonresident and part-year resident data appear in Table 13. As noted earlier, resident returns are classified into income groups by NYAGI. Nonresident returns are classified into income groups by New York-source FAGI.

### **Availability of Additional Information**

This report covers only some of the information available on State income tax returns. The Office of Tax Policy Analysis also publishes an annual personal income tax study which details size of income and tax liability by county of residence. It also prepares a county-specific report on the real property tax credit.

The Office of Tax Policy continually seeks to improve the usefulness of this report and to that end, welcomes your comments and ideas. Suggestions relating to any aspect of this report, and inquiries regarding the personal income tax law, or other available information should be directed to:

NYS Department of Taxation and Finance  
Office of Tax Policy Analysis  
W.A. Harriman Campus  
Albany, New York 12227  
Telephone: (518) 457-4284

**Table 1**  
**Major Items by New York Adjusted Gross Income Class**  
**FULL YEAR RESIDENT TAXABLE RETURNS 1/**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS	TAXPAYERS	N.Y. ADJUSTED GROSS INCOME	NEW YORK DEDUCTIONS	DEPENDENT EXEMPTIONS
Less than \$5,000	139,787	\$547,910	\$391,440	...
\$ 5,000 - 9,999	364,469	2,922,748	1,887,050	\$9,228
10,000 - 14,999	608,734	7,659,573	4,094,562	210,582
15,000 - 19,999	625,862	10,915,493	4,528,911	367,636
20,000 - 24,999	591,686	13,267,065	4,458,468	402,731
25,000 - 29,999	503,297	13,785,252	4,014,675	354,018
30,000 - 34,999	412,264	13,367,709	3,464,321	297,222
35,000 - 39,999	363,098	13,600,481	3,263,176	287,497
40,000 - 44,999	300,327	12,755,001	2,872,581	267,024
45,000 - 49,999	264,572	12,552,507	2,668,207	255,885
50,000 - 54,999	220,957	11,579,767	2,360,454	215,606
55,000 - 59,999	185,205	10,624,361	2,114,250	204,692
60,000 - 64,999	150,243	9,382,279	1,802,157	165,017
65,000 - 74,999	227,953	15,870,380	2,885,693	262,965
75,000 - 99,999	296,142	25,291,612	4,343,481	333,489
100,000 - 199,999	220,263	28,711,467	4,280,572	240,256
200,000 - 499,999	64,504	19,051,881	1,551,918	67,715
500,000 - 999,999	14,659	9,969,720	357,006	15,811
1,000,000 - 1,999,999	5,274	7,103,623	204,930	5,606
2,000,000 - 4,999,999	2,155	6,413,014	178,232	2,212
5,000,000 - 9,999,999	517	3,480,370	117,683	568
10,000,000 - and over	296	7,014,078	220,863	274
<b>TOTAL</b>	<b>5,562,265</b>	<b>\$255,866,289</b>	<b>\$52,060,633</b>	<b>\$3,966,035</b>

1/ Excludes 63,362 returns filed by fiduciaries with tax liability of \$109,025,000.

**Table 1**  
**Major Items by New York Adjusted Gross Income Class**  
**FULL YEAR RESIDENT TAXABLE RETURNS 1/**  
**IN 1992**  
**(Dollar Data in Thousands)**

TAXABLE INCOME	TAX BEFORE CREDITS	CREDITS 2/	TAX AFTER CREDITS	TAX LIABILITY AS A PERCENT OF TOTAL NYAGI	N.Y. ADJUSTED GROSS INCOME CLASS
\$156,469	\$6,248	\$59	\$6,189	1.129	<b>Less than \$5,000</b>
1,026,470	41,184	11,932	29,252	1.000	<b>\$ 5,000 - 9,999</b>
3,354,429	139,170	34,792	104,378	1.362	<b>10,000 - 14,999</b>
6,018,945	275,981	43,971	232,009	2.125	<b>15,000 - 19,999</b>
8,405,865	428,802	39,629	389,173	2.933	<b>20,000 - 24,999</b>
9,416,559	518,242	20,154	498,088	3.613	<b>25,000 - 29,999</b>
9,606,166	553,961	10,142	543,819	4.068	<b>30,000 - 34,999</b>
10,049,808	598,476	7,698	590,778	4.343	<b>35,000 - 39,999</b>
9,615,396	586,842	5,480	581,362	4.557	<b>40,000 - 44,999</b>
9,628,414	601,301	5,750	595,551	4.744	<b>45,000 - 49,999</b>
9,003,707	575,125	6,783	568,342	4.908	<b>50,000 - 54,999</b>
8,305,419	536,599	7,571	529,028	4.979	<b>55,000 - 59,999</b>
7,415,105	486,770	6,357	480,413	5.120	<b>60,000 - 64,999</b>
12,721,721	851,781	11,358	840,423	5.295	<b>65,000 - 74,999</b>
20,614,642	1,425,202	19,319	1,405,883	5.558	<b>75,000 - 99,999</b>
24,190,638	1,833,053	36,648	1,796,404	6.256	<b>100,000 - 199,999</b>
17,432,248	1,372,787	37,466	1,335,321	7.008	<b>200,000 - 499,999</b>
9,596,903	755,756	23,818	731,938	7.341	<b>500,000 - 999,999</b>
6,893,087	542,831	18,661	524,170	7.378	<b>1,000,000 - 1,999,999</b>
6,232,571	490,815	18,552	472,263	7.364	<b>2,000,000 - 4,999,999</b>
3,362,119	264,767	11,164	253,603	7.286	<b>5,000,000 - 9,999,999</b>
6,792,941	534,944	26,664	508,280	7.246	<b>10,000,000 - and over</b>
<b>\$199,839,622</b>	<b>\$13,420,634</b>	<b>\$403,967</b>	<b>\$13,016,667</b>	<b>5.087</b>	<b>TOTAL</b>

2/ Includes the following Credits: Household, Real Property Tax, Investment, Child & Dependent Care, Economic Development Zone, Special Additional Mortgage Recording Tax, Accumulation Distribution, Solar and Wind Energy, and Resident.

**Table 2**  
**Cumulative Distributions of Taxpayers, Income and Tax Liability**  
**by Adjusted Gross Income Class**  
**FULL YEAR RESIDENT TAXABLE RETURNS 1/**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS	TAXPAYERS CUMULATIVE		N.Y. ADJUSTED GROSS INCOME CUMULATIVE		TAX LIABILITY CUMULATIVE	
	NUMBER	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
<b>Less than \$5,000</b>	139,787	2.51	\$547,910	0.21	\$6,189	0.05
<b>\$ 5,000 - 9,999</b>	504,256	9.07	3,470,658	1.36	35,441	0.27
<b>10,000 - 14,999</b>	1,112,990	20.01	11,130,231	4.35	139,819	1.07
<b>15,000 - 19,999</b>	1,738,852	31.26	22,045,724	8.62	371,828	2.86
<b>20,000 - 24,999</b>	2,330,538	41.90	35,312,789	13.80	761,001	5.85
<b>25,000 - 29,999</b>	2,833,835	50.95	49,098,041	19.19	1,259,089	9.67
<b>30,000 - 34,999</b>	3,246,099	58.36	62,465,750	24.41	1,802,908	13.85
<b>35,000 - 39,999</b>	3,609,197	64.89	76,066,231	29.73	2,393,686	18.39
<b>40,000 - 44,999</b>	3,909,524	70.29	88,821,232	34.71	2,975,048	22.86
<b>45,000 - 49,999</b>	4,174,096	75.04	101,373,739	39.62	3,570,599	27.43
<b>50,000 - 54,999</b>	4,395,053	79.02	112,953,506	44.15	4,138,941	31.80
<b>55,000 - 59,999</b>	4,580,258	82.35	123,577,867	48.30	4,667,969	35.86
<b>60,000 - 64,999</b>	4,730,501	85.05	132,960,146	51.96	5,148,382	39.55
<b>65,000 - 74,999</b>	4,958,454	89.14	148,830,526	58.17	5,988,805	46.01
<b>75,000 - 99,999</b>	5,254,596	94.47	174,122,138	68.05	7,394,688	56.81
<b>100,000 - 199,999</b>	5,474,859	98.43	202,833,605	79.27	9,191,092	70.61
<b>200,000 - 499,999</b>	5,539,363	99.59	221,885,486	86.72	10,526,413	80.87
<b>500,000 - 999,999</b>	5,554,022	99.85	231,855,206	90.62	11,258,351	86.49
<b>1,000,000 - 1,999,999</b>	5,559,296	99.95	238,958,829	93.39	11,782,521	90.52
<b>2,000,000 - 4,999,999</b>	5,561,451	99.99	245,371,843	95.90	12,254,784	94.15
<b>5,000,000 - 9,999,999</b>	5,561,968	99.99	248,852,213	97.26	12,508,387	96.10
<b>10,000,000 - and over</b>	5,562,264	100.00	\$255,866,291	100.00	\$13,016,667	100.00

1/ Excludes 63,362 returns filed by fiduciaries with tax liability of \$109,025,000.

NOTE - Detailed figures do not necessarily add to totals due to rounding and various processing factors.



**Table 3**  
**Average Amounts for Selected Tax Components by NY Adjusted Gross Income Class**  
**FULL YEAR RESIDENT TAXABLE RETURNS 1/**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS	NYAGI	STANDARD/ ITEMIZED DEDUCTIONS	DEPENDENT EXEMPTIONS	TAXABLE INCOME	TAX BEFORE CREDITS	TAX AFTER CREDITS
Less than \$5,000	\$3,920	\$2,800	...	\$1,119	\$45	\$44
\$ 5,000 - 9,999	8,019	5,178	\$25	2,816	113	80
10,000 - 14,999	12,583	6,726	346	5,511	229	171
15,000 - 19,999	17,441	7,236	587	9,617	441	371
20,000 - 24,999	22,422	7,535	681	14,207	725	658
25,000 - 29,999	27,390	7,977	703	18,710	1,030	990
30,000 - 34,999	32,425	8,403	721	23,301	1,344	1,319
35,000 - 39,999	37,457	8,987	792	27,678	1,648	1,627
40,000 - 44,999	42,470	9,565	889	32,016	1,954	1,936
45,000 - 49,999	47,445	10,085	967	36,392	2,273	2,251
50,000 - 54,999	52,407	10,683	976	40,749	2,603	2,572
55,000 - 59,999	57,365	11,416	1,105	44,844	2,897	2,856
60,000 - 64,999	62,447	11,995	1,098	49,354	3,240	3,198
65,000 - 74,999	69,621	12,659	1,154	55,809	3,737	3,687
75,000 - 99,999	85,404	14,667	1,126	69,611	4,813	4,747
100,000 - 199,999	130,351	19,434	1,091	109,826	8,322	8,156
200,000 - 499,999	295,360	24,059	1,050	270,251	21,282	20,701
500,000 - 999,999	680,109	24,354	1,079	654,677	51,556	49,931
1,000,000 - 1,999,999	1,346,914	38,857	1,063	1,306,994	102,926	99,387
2,000,000 - 4,999,999	2,975,877	82,706	1,026	2,892,144	227,756	219,148
5,000,000 - 9,999,999	6,731,858	227,627	1,099	6,503,132	512,122	490,528
10,000,000 - and over	23,696,211	746,160	926	22,949,126	1,807,244	1,717,161
<b>TOTAL</b>	<b>\$46,000</b>	<b>\$9,360</b>	<b>\$713</b>	<b>\$35,928</b>	<b>\$2,413</b>	<b>\$2,340</b>

1/ Excludes 63,362 returns filed by fiduciaries with tax liability of \$109,025,000.

NOTE - Detailed figures do not necessarily add to totals due to rounding and various processing factors.

**Table 4**  
**Summary of Selected Items by New York Adjusted Gross Income Class and Filing Status 1/**  
**ALL FULL YEAR RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TAXPAYERS	TOTAL FEDERAL INCOME	N.Y. ADJUSTED GROSS INCOME	TAXABLE INCOME	TAX BEFORE CREDITS	TAX AFTER CREDITS
<b>LESS THAN \$5,000 TOTAL</b>	139,787	\$556,625	\$547,910	\$156,469	\$6,248	\$6,189
Single	139,295	554,369	545,654	154,976	6,188	6,152
Head of Household	...	...	...	...	...	...
Married-Joint	...	...	...	...	...	...
Married-Separate	492	2,256	2,256	1,493	59	37
<b>\$5,000-9,999 TOTAL</b>	364,469	\$3,313,187	\$2,922,748	\$1,026,470	\$41,184	\$29,252
Single	346,812	3,096,343	2,765,818	982,514	39,425	28,127
Head of Household	7,950	96,535	75,064	14,824	592	140
Married-Joint	1,283	38,566	12,548	356	14	14
Married-Separate	8,424	81,743	69,319	28,776	1,152	971
<b>\$10,000-14,999 TOTAL</b>	608,734	\$8,803,634	\$7,659,573	\$3,354,429	\$139,170	\$104,378
Single	370,007	5,077,106	4,563,506	2,346,326	98,546	81,885
Head of Household	132,160	1,738,043	1,695,126	602,769	24,119	12,637
Married-Joint	92,947	1,815,016	1,231,462	313,360	12,535	6,298
Married-Separate	13,619	173,469	169,480	91,974	3,969	3,557
<b>\$15,000-19,999 TOTAL</b>	625,862	\$11,794,676	\$10,915,493	\$6,018,945	\$275,981	\$232,009
Single	305,296	5,609,018	5,324,221	3,434,313	167,997	153,929
Head of Household	155,328	2,739,508	2,703,992	1,378,946	57,815	40,966
Married-Joint	150,282	3,171,418	2,622,609	1,021,830	40,874	28,218
Married-Separate	14,956	274,732	264,671	183,857	9,295	8,897
<b>\$20,000-24,999 TOTAL</b>	591,686	\$13,859,825	\$13,267,065	\$8,405,865	\$428,802	\$389,173
Single	277,508	6,416,860	6,219,329	4,441,221	250,865	238,608
Head of Household	147,853	3,318,283	3,304,194	1,998,464	93,355	77,326
Married-Joint	151,832	3,794,184	3,415,666	1,726,139	70,831	59,904
Married-Separate	14,493	330,498	327,876	240,042	13,751	13,334
<b>\$25,000-29,999 TOTAL</b>	503,297	\$14,368,435	\$13,785,252	\$9,416,559	\$518,242	\$498,088
Single	227,317	6,414,564	6,226,305	4,720,760	290,586	285,948
Head of Household	108,126	2,970,089	2,948,452	1,965,884	103,431	95,286
Married-Joint	156,153	4,659,605	4,288,754	2,490,827	109,512	102,365
Married-Separate	11,701	324,178	321,741	239,088	14,713	14,488
<b>\$30,000-34,999 TOTAL</b>	412,264	\$13,864,280	\$13,367,709	\$9,606,166	\$553,961	\$543,819
Single	170,642	5,675,854	5,534,140	4,364,963	282,637	279,721
Head of Household	75,565	2,461,058	2,444,929	1,743,517	100,925	97,063
Married-Joint	156,057	5,398,523	5,066,466	3,249,832	154,426	151,102
Married-Separate	10,001	328,845	322,173	247,854	15,973	15,933
<b>\$35,000-39,999 TOTAL</b>	363,098	\$14,101,870	\$13,600,481	\$10,049,808	\$598,476	\$590,778
Single	135,068	5,147,684	5,060,442	4,098,894	274,408	271,305
Head of Household	55,804	2,113,526	2,086,494	1,531,848	93,786	91,986
Married-Joint	165,416	6,584,758	6,197,207	4,209,338	216,209	213,415
Married-Separate	6,810	255,902	256,338	209,728	14,072	14,072

Table 4

**Summary of Selected Items by New York Adjusted Gross Income Class and Filing Status 1/  
ALL FULL YEAR RESIDENT TAXABLE RETURNS  
IN 1992  
(Dollar Data in Thousands)**

<b>N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS</b>	<b>TAXPAYERS</b>	<b>TOTAL FEDERAL INCOME</b>	<b>N.Y. ADJUSTED GROSS INCOME</b>	<b>TAXABLE INCOME</b>	<b>TAX BEFORE CREDITS</b>	<b>TAX AFTER CREDITS</b>
<b>\$40,000-44,999 TOTAL</b>	300,327	\$13,070,279	\$12,755,001	\$9,615,396	\$586,842	\$581,362
Single	94,076	4,045,786	3,985,810	3,272,188	223,929	222,820
Head of Household	36,746	1,559,424	1,557,841	1,181,439	75,276	73,992
Married-Joint	165,196	7,280,409	7,029,068	5,010,226	277,250	274,163
Married-Separate	4,310	184,660	182,282	151,542	10,388	10,388
<b>\$45,000-49,999 TOTAL</b>	264,572	\$12,825,665	\$12,552,507	\$9,628,414	\$601,301	\$595,551
Single	71,525	3,435,540	3,387,707	2,812,037	195,789	194,135
Head of Household	22,779	1,087,869	1,084,268	835,051	54,744	54,018
Married-Joint	166,179	8,103,286	7,886,403	5,829,555	340,283	336,970
Married-Separate	4,090	198,969	194,129	151,770	10,484	10,428
<b>\$50,000-54,999 TOTAL</b>	220,957	\$11,850,771	\$11,579,767	\$9,003,707	\$575,125	\$568,342
Single	51,856	2,768,739	2,710,932	2,272,358	160,343	158,522
Head of Household	19,450	1,014,765	1,014,418	796,654	53,326	52,410
Married-Joint	146,885	7,922,473	7,710,057	5,817,831	353,246	349,200
Married-Separate	2,767	144,794	144,360	116,863	8,210	8,210
<b>\$55,000-59,999 TOTAL</b>	185,205	\$10,815,315	\$10,624,361	\$8,305,419	\$536,599	\$529,028
Single	32,474	1,901,943	1,861,664	1,565,172	111,604	110,151
Head of Household	11,749	681,533	672,527	525,675	35,714	35,442
Married-Joint	138,359	8,075,684	7,938,953	6,094,353	380,756	375,090
Married-Separate	2,622	156,156	151,217	120,219	8,525	8,344
<b>\$60,000-64,999 TOTAL</b>	150,243	\$9,519,127	\$9,382,279	\$7,415,105	\$486,770	\$480,413
Single	22,958	1,455,794	1,432,352	1,205,761	86,739	85,006
Head of Household	6,116	380,658	380,348	307,098	21,226	20,985
Married-Joint	118,976	7,545,354	7,432,396	5,788,118	370,604	366,239
Married-Separate	2,194	137,320	137,182	114,127	8,201	8,183
<b>\$65,000-74,999 TOTAL</b>	227,953	\$16,155,801	\$15,870,380	\$12,721,721	\$851,781	\$840,423
Single	28,877	2,072,013	2,011,442	1,694,266	123,062	121,761
Head of Household	8,496	596,232	587,618	466,981	32,665	32,604
Married-Joint	187,641	13,281,674	13,068,061	10,392,403	683,872	674,109
Married-Separate	2,939	205,881	203,259	168,071	12,182	11,949
<b>\$75,000-99,999 TOTAL</b>	296,142	\$25,698,125	\$25,291,612	\$20,614,642	\$1,425,202	\$1,405,883
Single	31,638	2,770,890	2,691,810	2,284,767	168,612	165,734
Head of Household	6,560	572,477	558,411	464,591	33,413	32,283
Married-Joint	254,474	22,047,057	21,740,056	17,605,312	1,203,948	1,189,092
Married-Separate	3,470	307,701	301,334	259,971	19,229	18,775
<b>\$100,000-199,999 TOTAL</b>	220,263	\$29,253,503	\$28,711,467	\$24,190,638	\$1,833,053	\$1,796,404
Single	26,761	3,625,490	3,529,044	3,153,844	243,895	238,863
Head of Household	4,114	565,985	559,125	479,320	36,891	36,710
Married-Joint	186,032	24,580,567	24,157,691	20,148,496	1,520,543	1,490,229
Married-Separate	3,356	481,460	465,606	408,978	31,723	30,601

**Table 4**  
**Summary of Selected Items by New York Adjusted Gross Income Class and Filing Status 1/**  
**ALL FULL YEAR RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TAXPAYERS	TOTAL FEDERAL INCOME	N.Y. ADJUSTED GROSS INCOME	TAXABLE INCOME	TAX BEFORE CREDITS	TAX AFTER CREDITS
<b>\$200,000-499,999 TOTAL</b>	64,504	\$19,413,974	\$19,051,881	\$17,432,248	\$1,372,787	\$1,335,321
Single	9,185	2,778,434	2,709,868	2,497,947	196,713	191,637
Head of Household	1,373	409,255	403,445	371,167	29,229	28,677
Married-Joint	52,314	15,729,021	15,457,525	14,115,115	1,111,563	1,081,199
Married-Separate	1,632	497,265	481,043	448,019	35,281	33,808
<b>\$500,000-999,999 TOTAL</b>	14,659	\$10,158,540	\$9,969,720	\$9,596,903	\$755,756	\$731,938
Single	1,918	1,361,526	1,320,629	1,277,806	100,627	97,880
Head of Household	179	121,472	119,364	115,494	9,095	8,775
Married-Joint	12,143	8,384,473	8,241,536	7,924,431	624,049	603,651
Married-Separate	420	291,069	288,191	279,171	21,985	21,633
<b>\$1,000,000-1,999,999 TOTAL</b>	5,274	\$7,333,962	\$7,103,623	\$6,893,087	\$542,831	\$524,170
Single	655	934,919	904,021	876,643	69,036	66,283
Head of Household	81	122,664	114,442	112,226	8,838	8,327
Married-Joint	4,332	5,983,757	5,807,153	5,632,955	443,595	429,061
Married-Separate	206	292,621	278,007	271,262	21,362	20,499
<b>\$2,000,000-4,999,999 TOTAL</b>	2,155	\$6,703,247	\$6,413,014	\$6,232,571	\$490,815	\$472,263
Single	285	901,793	847,838	816,075	64,266	62,207
Head of Household	29	81,772	81,110	76,663	6,037	5,743
Married-Joint	1,739	5,368,227	5,166,797	5,035,529	396,548	382,002
Married-Separate	102	351,455	317,269	304,303	23,964	22,312
<b>\$5,000,000-9,999,999 TOTAL</b>	517	\$3,705,655	\$3,480,370	\$3,362,119	\$264,767	\$253,603
Single	60	416,750	397,952	382,259	30,103	28,663
Head of Household	8	53,455	47,639	46,982	3,700	3,634
Married-Joint	423	3,027,116	2,849,826	2,765,405	217,776	209,594
Married-Separate	26	208,334	184,954	167,473	13,189	11,712
<b>\$10,000,000 &amp; ABOVE TOTAL</b>	296	\$7,449,797	\$7,014,078	\$6,792,941	\$534,944	\$508,280
Single	42	944,230	928,833	905,987	71,347	69,416
Head of Household	D/	D/	D/	D/	D/	D/
Married-Joint	229	5,918,612	5,515,438	5,340,086	420,532	397,816
Married-Separate	D/	D/	D/	D/	D/	D/
<b>GRAND TOTAL</b>	5,562,265	\$264,616,295	\$255,866,289	\$199,839,622	\$13,420,634	\$13,016,667
Single	2,344,255	67,405,647	64,959,315	49,561,080	3,256,718	3,158,753
Head of Household	800,468	22,713,778	22,464,804	15,041,515	876,219	811,045
Married-Joint	2,308,893	168,709,782	162,835,672	130,511,496	8,948,967	8,719,731
Married-Separate	108,649	5,787,089	5,606,497	4,725,531	338,731	327,138

1/ Married-Joint filing status includes qualified widow(er) filers.

NOTE - Detailed figures do not necessarily add to totals due to rounding and various processing factors.

D/ Tax Law secrecy provisions prohibit disclosure of fewer than three observations. Therefore, values for the disclosure cell and another cell have been hidden.

**Table 5**  
**Major Items by New York Adjusted Gross Income Class and Filing Status 1/  
IT-100 and IT-200 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
(Dollar Data in Thousands)

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TAXPAYERS	SOURCE OF INCOME				MODIFICATIONS & ADJUSTMENTS 3/	
		WAGES		OTHER INCOME 2/		NUMBER	AMOUNT
		NUMBER	AMOUNT	NUMBER	AMOUNT		
<b>LESS THAN \$5,000 TOTAL</b>	79,771	79,771	\$292,821	52,813	\$24,753	9,338	\$2,530
Single	79,771	79,771	292,821	52,813	24,753	9,338	2,530
Head of Household	...	...	...	...	...	...	...
Married-Joint	...	...	...	...	...	...	...
Married-Separate	...	...	...	...	...	...	...
<b>\$5,000 - 9,999 TOTAL</b>	164,286	159,776	\$1,145,343	82,078	\$151,616	2,089	\$2,352
Single	159,775	155,265	1,103,606	80,950	150,739	2,089	2,352
Head of Household	3,383	3,383	32,329	...	...	...	...
Married-Joint	...	...	...	...	...	...	...
Married-Separate	1,128	1,128	9,408	1,128	877	...	...
<b>\$10,000 - 14,999 TOTAL</b>	250,614	248,574	\$2,945,828	124,402	\$200,455	3,398	\$6,591
Single	170,746	170,066	1,993,059	89,473	119,912	3,398	6,591
Head of Household	62,019	61,339	748,712	23,195	50,945	...	...
Married-Joint	13,772	13,092	154,475	11,054	29,570	...	...
Married-Separate	4,077	4,077	49,581	680	28	...	...
<b>\$15,000 - 19,999 TOTAL</b>	243,080	243,080	\$4,105,846	119,459	\$134,069	6,627	\$11,929
Single	143,113	143,113	2,403,408	81,123	89,171	3,008	4,506
Head of Household	65,250	65,250	1,109,210	18,275	22,928	1,832	4,850
Married-Joint	28,610	28,610	490,817	15,176	15,503	1,787	2,573
Married-Separate	6,107	6,107	102,411	4,885	6,466	...	...
<b>\$20,000 - 24,999 TOTAL</b>	217,552	217,552	\$4,739,905	110,538	\$112,522	10,460	\$8,975
Single	125,230	125,230	2,735,193	69,366	61,408	7,747	6,059
Head of Household	60,192	60,192	1,313,272	22,636	17,894	2,261	2,464
Married-Joint	26,705	26,705	569,428	16,728	31,496	...	...
Married-Separate	5,425	5,425	122,012	1,808	1,723	452	452
<b>\$25,000 - 29,999 TOTAL</b>	150,610	150,610	\$4,044,879	85,487	\$72,380	7,354	\$12,210
Single	81,973	81,973	2,206,614	51,845	34,693	4,688	4,912
Head of Household	39,683	39,683	1,069,388	16,708	11,625	933	1,016
Married-Joint	26,622	26,622	705,916	15,535	25,550	1,578	5,971
Married-Separate	2,332	2,332	62,960	1,399	513	155	311
<b>\$30,000 - 34,999 TOTAL</b>	103,051	103,051	\$3,271,176	67,122	\$52,839	6,290	\$7,276
Single	52,195	52,195	1,666,476	35,595	18,353	3,647	2,649
Head of Household	21,327	21,327	680,767	10,729	4,100	311	93
Married-Joint	28,285	28,285	883,424	20,487	30,329	2,332	4,534
Married-Separate	1,244	1,244	40,507	311	56	...	...
<b>\$35,000 - 39,999 TOTAL</b>	77,556	77,400	\$2,841,080	52,419	\$52,520	4,065	\$5,110
Single	33,946	33,946	1,252,664	23,605	13,806	1,578	1,581
Head of Household	14,975	14,975	547,605	6,865	6,025	155	3
Married-Joint	27,858	27,702	1,012,513	21,638	32,523	2,332	3,526
Married-Separate	777	777	28,299	311	166	...	...

**Table 5**  
**Major Items by New York Adjusted Gross Income Class and Filing Status 1/**  
**IT-100 and IT-200 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

NEW YORK DEDUCTIONS	DEPENDENT EXEMPTIONS	TAXABLE INCOME	CREDITS 4/	TAX AFTER CREDITS	N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
\$223,359	...	\$91,679	...	\$3,659	<b>LESS THAN \$5,000 TOTAL</b>
223,359	...	91,679	...	3,659	Single
...	...	...	...	...	Head of Household
...	...	...	...	...	Married-Joint
...	...	...	...	...	Married-Separate
\$814,714	\$4,510	\$475,653	\$5,104	\$13,975	<b>\$5,000 - 9,999 TOTAL</b>
785,678	2,255	464,328	4,868	13,760	Single
23,679	2,255	6,394	237	19	Head of Household
...	...	...	...	...	Married-Joint
5,356	...	4,930	...	196	Married-Separate
\$1,584,597	\$94,636	\$1,462,751	\$14,398	\$46,429	<b>\$10,000 - 14,999 TOTAL</b>
1,000,266	3,398	1,104,017	7,642	38,736	Single
434,131	81,725	284,791	5,504	5,895	Head of Household
130,833	8,154	45,059	1,132	671	Married-Joint
19,367	1,359	28,884	120	1,127	Married-Separate
\$1,608,563	\$137,309	\$2,491,107	\$16,764	\$99,606	<b>\$15,000 - 19,999 TOTAL</b>
851,005	4,840	1,635,165	6,385	73,790	Single
456,752	91,600	582,397	7,187	17,191	Head of Household
271,799	39,037	195,505	3,066	4,758	Married-Joint
29,007	1,832	78,040	126	3,867	Married-Separate
\$1,452,197	\$148,354	\$3,257,833	\$14,628	\$157,278	<b>\$20,000 - 24,999 TOTAL</b>
751,383	2,713	2,040,633	5,021	110,745	Single
421,345	100,882	815,438	7,152	30,856	Head of Household
253,700	42,950	306,061	2,390	10,153	Married-Joint
25,770	1,808	95,700	66	5,524	Married-Separate
\$1,033,608	\$104,907	\$2,981,764	\$4,913	\$165,261	<b>\$25,000 - 29,999 TOTAL</b>
491,840	2,021	1,748,753	1,091	107,209	Single
277,784	63,210	744,438	2,461	37,011	Head of Household
252,905	38,120	437,736	1,304	17,931	Married-Joint
11,079	1,555	50,838	56	3,110	Married-Separate
\$737,076	\$70,643	\$2,523,239	\$1,250	\$149,062	<b>\$30,000 - 34,999 TOTAL</b>
313,170	2,488	1,373,178	...	89,408	Single
149,286	32,989	507,055	797	28,819	Head of Household
268,711	33,922	609,451	453	28,640	Married-Joint
5,909	1,244	33,555	...	2,195	Married-Separate
\$576,838	\$61,647	\$2,260,499	\$360	\$138,102	<b>\$35,000 - 39,999 TOTAL</b>
203,677	311	1,066,256	...	71,784	Single
104,822	21,062	430,039	204	26,417	Head of Household
264,646	39,341	740,365	156	38,303	Married-Joint
3,693	933	23,839	...	1,598	Married-Separate

**Table 5**  
**Major Items by New York Adjusted Gross Income Class and Filing Status 1/**  
**IT-100 and IT-200 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TAXPAYERS	SOURCE OF INCOME				MODIFICATIONS & ADJUSTMENTS 3/	
		WAGES		OTHER INCOME 2/		NUMBER	AMOUNT
		NUMBER	AMOUNT	NUMBER	AMOUNT		
<b>\$40,000 - 44,999 TOTAL</b>	53,360	53,360	\$2,220,107	39,815	\$34,111	3,887	\$4,000
Single	18,186	18,186	757,591	13,023	9,764	777	1,038
Head of Household	7,487	7,487	310,162	4,665	2,101	311	80
Married-Joint	26,754	26,754	1,113,135	21,350	21,836	2,799	2,882
Married-Separate	933	933	39,219	777	411	...	...
<b>\$45,000 - 49,999 TOTAL</b>	33,883	33,883	\$1,573,182	27,951	\$26,941	2,798	\$2,101
Single	10,045	10,045	466,480	8,000	8,348	622	943
Head of Household	2,667	2,667	126,067	2,045	733	155	311
Married-Joint	20,860	20,860	966,547	17,595	17,819	2,021	847
Married-Separate	311	311	14,088	311	42	...	...
<b>\$50,000 - 54,999 TOTAL</b>	22,272	22,272	\$1,142,471	19,377	\$18,090	1,477	\$763
Single	5,258	5,258	267,748	4,963	5,408	295	314
Head of Household	2,215	2,215	112,252	1,477	1,645	148	295
Married-Joint	14,504	14,504	747,000	12,642	10,825	1,034	154
Married-Separate	295	295	15,470	295	212	...	...
<b>\$55,000 - 59,999 TOTAL</b>	15,181	15,181	\$853,194	13,556	\$14,058	591	\$681
Single	2,067	2,067	116,919	1,772	1,906	...	...
Head of Household	886	886	48,344	738	895	...	...
Married-Joint	11,785	11,785	662,719	10,751	10,841	591	681
Married-Separate	443	443	25,211	295	416	...	...
<b>\$60,000 - 64,999 TOTAL</b>	9,717	9,717	\$595,668	8,860	\$11,657	296	\$1,005
Single	2,067	2,067	127,107	1,920	2,839	148	938
Head of Household	443	443	26,943	295	676	...	...
Married-Joint	7,207	7,207	441,618	6,645	8,141	148	67
Married-Separate	...	...	...	...	...	...	...
<b>\$65,000 &amp; ABOVE TOTAL</b>	9,195	9,195	\$632,653	8,485	\$6,326	410	\$779
Single	558	558	39,565	410	56	...	...
Head of Household	148	148	10,040	148	46	...	...
Married-Joint	8,489	8,489	583,049	7,927	6,224	410	779
Married-Separate	...	...	...	...	...	...	...
<b>GRAND TOTAL</b>	1,430,128	1,423,422	\$30,404,153	812,362	\$912,338	59,080	\$66,303
Single	884,930	879,740	15,429,252	514,858	541,156	37,335	34,412
Head of Household	280,675	279,995	6,135,092	107,776	119,614	6,106	9,112
Married-Joint	241,451	240,615	8,330,641	177,528	240,658	15,032	22,015
Married-Separate	23,072	23,072	509,168	12,200	10,910	607	763

1/ Married-Joint filing status includes qualified widow(er) filers.

2/ Includes Income from Interest, Dividends, and Unemployment Compensation.

3/ Includes State Subtraction for U.S. Government Bond Interest and Federal Adjustment for IRA's.

**Table 5**  
**Major Items by New York Adjusted Gross Income Class and Filing Status 1/  
IT-100 and IT-200 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
(Dollar Data in Thousands)

NEW YORK DEDUCTIONS	DEPENDENT EXEMPTIONS	TAXABLE INCOME	CREDITS 4/	TAX AFTER CREDITS	N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
\$420,119	\$46,323	\$1,792,969	\$304	\$111,210	<b>\$40,000 - 44,999 TOTAL</b>
109,116	933	658,668	...	45,344	Single
52,411	8,910	252,980	118	16,181	Head of Household
254,160	36,169	846,189	185	47,253	Married-Joint
4,432	311	35,132	...	2,432	Married-Separate
<b>\$278,588</b>	<b>\$36,254</b>	<b>\$1,289,554</b>	<b>\$200</b>	<b>\$81,374</b>	<b>\$45,000 - 49,999 TOTAL</b>
60,272	1,244	413,964	...	28,994	Single
18,668	4,688	103,967	15	6,882	Head of Household
198,171	30,322	758,970	185	44,614	Married-Joint
1,477	...	12,653	...	885	Married-Separate
<b>\$186,245</b>	<b>\$19,344</b>	<b>\$960,245</b>	<b>\$154</b>	<b>\$61,992</b>	<b>\$50,000 - 54,999 TOTAL</b>
31,551	...	242,613	...	17,219	Single
15,505	3,249	95,768	43	6,427	Head of Household
137,786	15,948	607,733	111	37,340	Married-Joint
1,403	148	14,132	...	1,007	Married-Separate
<b>\$132,663</b>	<b>\$16,243</b>	<b>\$720,215</b>	<b>\$136</b>	<b>\$46,791</b>	<b>\$55,000 - 59,999 TOTAL</b>
12,404	...	106,459	...	7,641	Single
6,202	886	42,868	14	2,933	Head of Household
111,953	15,357	547,365	122	34,525	Married-Joint
2,104	...	23,523	...	1,693	Married-Separate
<b>\$83,970</b>	<b>\$8,565</b>	<b>\$515,554</b>	<b>\$16</b>	<b>\$34,454</b>	<b>\$60,000 - 64,999 TOTAL</b>
12,404	...	116,605	...	8,441	Single
3,101	295	24,389	...	1,707	Head of Household
68,465	8,269	374,559	16	24,307	Married-Joint
...	...	...	...	...	Married-Separate
<b>\$85,022</b>	<b>\$12,073</b>	<b>\$544,520</b>	<b>\$97</b>	<b>\$36,417</b>	<b>\$65,000 &amp; ABOVE TOTAL</b>
3,346	...	36,275	...	2,656	Single
1,034	148	8,905	...	630	Head of Household
80,642	11,925	499,340	97	33,131	Married-Joint
...	...	...	...	...	Married-Separate
<b>\$9,217,559</b>	<b>\$760,809</b>	<b>\$21,367,583</b>	<b>\$58,322</b>	<b>\$1,145,613</b>	<b>GRAND TOTAL</b>
4,849,471	20,203	11,098,592	25,006	619,386	Single
1,964,719	411,900	3,899,432	23,732	180,968	Head of Household
2,293,772	319,516	5,968,333	9,217	321,625	Married-Joint
109,597	9,190	401,226	368	23,634	Married-Separate

4/ Includes Household, Child & Dependent Care and Real Property Tax Credits.

NOTE - Detailed figures do not necessarily add to totals due to rounding and various processing factors.



**Table 6**  
**Major Items by New York Adjusted Gross Income Class and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TAXPAYERS	N.Y. ADJUSTED GROSS INCOME	NEW YORK DEDUCTIONS	DEPENDENT EXEMPTIONS
<b>LESS THAN \$5,000 TOTAL</b>	60,016	\$232,872	\$168,082	...
Single	59,524	230,616	167,319	...
Head of Household	...	...	...	...
Married-Joint	...	...	...	...
Married-Separate	492	2,256	763	...
<b>\$5,000-9,999 TOTAL</b>	200,184	\$1,627,872	\$1,072,336	\$4,717
Single	187,037	1,513,556	993,659	1,711
Head of Household	4,567	42,735	32,305	2,000
Married-Joint	1,283	12,548	12,192	...
Married-Separate	7,296	59,033	34,180	1,006
<b>\$10,000-14,999 TOTAL</b>	358,120	\$4,517,590	\$2,509,965	\$115,946
Single	199,262	2,455,826	1,207,803	5,713
Head of Household	70,142	894,479	493,432	83,069
Married-Joint	79,175	1,047,415	757,421	21,693
Married-Separate	9,542	119,871	51,309	5,471
<b>\$15,000-19,999 TOTAL</b>	382,782	\$6,678,514	\$2,920,349	\$230,327
Single	162,183	2,833,211	1,028,532	5,530
Head of Household	90,078	1,573,243	654,480	122,215
Married-Joint	121,672	2,116,268	1,190,464	99,480
Married-Separate	8,849	155,792	46,873	3,102
<b>\$20,000-24,999 TOTAL</b>	374,133	\$8,408,680	\$3,006,271	\$254,378
Single	152,277	3,424,600	1,018,201	5,812
Head of Household	87,661	1,966,528	667,080	116,424
Married-Joint	125,127	2,812,955	1,267,600	125,277
Married-Separate	9,067	204,597	53,390	6,865
<b>\$25,000-29,999 TOTAL</b>	352,686	\$9,664,972	\$2,981,066	\$249,111
Single	145,344	3,983,691	1,007,830	3,853
Head of Household	68,442	1,863,020	547,446	94,127
Married-Joint	129,532	3,559,992	1,361,288	145,613
Married-Separate	9,368	258,269	64,501	5,517
<b>\$30,000-34,999 TOTAL</b>	309,213	\$10,036,750	\$2,727,245	\$226,579
Single	118,446	3,845,304	849,347	4,172
Head of Household	54,238	1,755,599	444,448	74,689
Married-Joint	127,771	4,154,382	1,370,550	143,451
Married-Separate	8,757	281,465	62,899	4,267
<b>\$35,000-39,999 TOTAL</b>	285,543	\$10,701,496	\$2,686,338	\$225,849
Single	101,122	3,790,198	752,528	5,033
Head of Household	40,830	1,530,571	375,563	53,199
Married-Joint	137,559	5,152,854	1,519,057	164,825
Married-Separate	6,032	227,873	39,191	2,793

**Table 6**  
**Major Items by New York Adjusted Gross Income Class and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

TAXABLE INCOME	TAX BEFORE CREDITS	CREDITS 2/	TAX AFTER CREDITS	N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
\$64,790	\$2,588	\$59	\$2,530	<b>LESS THAN \$5,000 TOTAL</b>
63,297	2,529	36	2,492	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
1,493	59	22	37	Married-Separate
<b>\$550,818</b>	<b>\$22,105</b>	<b>\$6,828</b>	<b>\$15,277</b>	<b>\$5,000-9,999 TOTAL</b>
518,185	20,798	6,430	14,368	Single
8,430	337	216	120	Head of Household
356	14	...	14	Married-Joint
23,847	956	181	775	Married-Separate
<b>\$1,891,678</b>	<b>\$78,343</b>	<b>\$20,394</b>	<b>\$57,948</b>	<b>\$10,000-14,999 TOTAL</b>
1,242,309	52,169	9,019	43,150	Single
317,978	12,720	5,978	6,742	Head of Household
268,301	10,732	5,105	5,627	Married-Joint
63,091	2,722	292	2,430	Married-Separate
<b>\$3,527,838</b>	<b>\$159,610</b>	<b>\$27,207</b>	<b>\$132,403</b>	<b>\$15,000-19,999 TOTAL</b>
1,799,148	87,822	7,683	80,139	Single
796,548	33,436	9,662	23,774	Head of Household
826,325	33,050	9,590	23,460	Married-Joint
105,817	5,302	272	5,030	Married-Separate
<b>\$5,148,032</b>	<b>\$256,896</b>	<b>\$25,001</b>	<b>\$231,895</b>	<b>\$20,000-24,999 TOTAL</b>
2,400,588	135,099	7,236	127,863	Single
1,183,025	55,347	8,877	46,470	Head of Household
1,420,078	58,289	8,537	49,752	Married-Joint
144,341	8,161	351	7,810	Married-Separate
<b>\$6,434,795</b>	<b>\$348,068</b>	<b>\$15,241</b>	<b>\$332,826</b>	<b>\$25,000-29,999 TOTAL</b>
2,972,008	182,286	3,547	178,740	Single
1,221,446	63,959	5,684	58,275	Head of Household
2,053,091	90,276	5,843	84,434	Married-Joint
188,250	11,546	168	11,378	Married-Separate
<b>\$7,082,926</b>	<b>\$403,649</b>	<b>\$8,893</b>	<b>\$394,757</b>	<b>\$30,000-34,999 TOTAL</b>
2,991,784	193,229	2,916	190,313	Single
1,236,462	71,310	3,065	68,245	Head of Household
2,640,381	125,333	2,872	122,462	Married-Joint
214,299	13,777	40	13,738	Married-Separate
<b>\$7,789,309</b>	<b>\$460,014</b>	<b>\$7,338</b>	<b>\$452,676</b>	<b>\$35,000-39,999 TOTAL</b>
3,032,638	202,624	3,103	199,521	Single
1,101,809	67,165	1,596	65,568	Head of Household
3,468,973	177,750	2,639	175,112	Married-Joint
185,889	12,475	...	12,475	Married-Separate

**Table 6**  
**Major Items by New York Adjusted Gross Income Class and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TAXPAYERS	N.Y. ADJUSTED GROSS INCOME	NEW YORK DEDUCTIONS	DEPENDENT EXEMPTIONS
<b>\$40,000-44,999 TOTAL</b>	246,967	\$10,495,590	\$2,452,462	\$220,701
Single	75,890	3,217,093	600,277	3,296
Head of Household	29,258	1,243,540	275,857	39,223
Married-Joint	138,442	5,892,550	1,552,067	176,446
Married-Separate	3,377	142,407	24,260	1,737
<b>\$45,000-49,999 TOTAL</b>	230,689	\$10,948,110	\$2,389,619	\$219,631
Single	61,479	2,912,227	512,013	2,141
Head of Household	20,112	956,945	198,297	27,564
Married-Joint	145,319	6,898,940	1,640,484	187,870
Married-Separate	3,779	179,999	38,825	2,056
<b>\$50,000-54,999 TOTAL</b>	198,685	\$10,413,933	\$2,174,209	\$196,262
Single	46,598	2,436,768	402,711	4,311
Head of Household	17,235	899,897	175,536	23,475
Married-Joint	132,381	6,948,590	1,571,186	167,306
Married-Separate	2,471	128,677	24,776	1,170
<b>\$55,000-59,999 TOTAL</b>	170,025	\$9,755,240	\$1,981,587	\$188,449
Single	30,407	1,742,801	282,874	1,213
Head of Household	10,863	622,571	123,742	16,023
Married-Joint	126,575	7,264,278	1,547,877	169,414
Married-Separate	2,179	125,589	27,094	1,799
<b>\$60,000-64,999 TOTAL</b>	140,526	\$8,774,190	\$1,718,187	\$156,452
Single	20,891	1,303,343	212,828	1,359
Head of Household	5,673	352,563	63,056	6,797
Married-Joint	111,769	6,981,103	1,420,038	147,506
Married-Separate	2,194	137,182	22,265	790
<b>\$65,000-74,999 TOTAL</b>	219,712	\$15,304,100	\$2,809,328	\$253,072
Single	28,434	1,981,761	313,202	1,316
Head of Household	8,349	577,532	107,949	11,507
Married-Joint	179,991	12,541,548	2,355,285	237,954
Married-Separate	2,939	203,259	32,893	2,296
<b>\$75,000-99,999 TOTAL</b>	295,188	\$25,216,277	\$4,334,824	\$331,310
Single	31,523	2,681,870	404,868	1,487
Head of Household	6,560	558,411	86,075	7,745
Married-Joint	253,635	21,674,661	3,804,027	320,569
Married-Separate	3,470	301,334	39,854	1,509
<b>\$100,000-199,999 TOTAL</b>	220,263	\$28,711,467	\$4,280,572	\$240,256
Single	26,761	3,529,044	373,656	1,545
Head of Household	4,114	559,125	74,438	5,367
Married-Joint	186,032	24,157,691	3,777,557	231,638
Married-Separate	3,356	465,606	54,921	1,707

**Table 6**  
**Major Items by New York Adjusted Gross Income Class and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

TAXABLE INCOME	TAX BEFORE CREDITS	CREDITS 2/	TAX AFTER CREDITS	N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
\$7,822,427	\$475,329	\$5,176	\$470,152	<b>\$40,000-44,999 TOTAL</b>
2,613,521	178,584	1,109	177,476	Single
928,460	58,977	1,166	57,811	Head of Household
4,164,036	229,812	2,902	226,910	Married-Joint
116,410	7,956	...	7,956	Married-Separate
\$8,338,860	\$519,726	\$5,550	\$514,176	<b>\$45,000-49,999 TOTAL</b>
2,398,073	166,795	1,654	165,141	Single
731,084	47,848	711	47,136	Head of Household
5,070,585	295,485	3,129	292,356	Married-Joint
139,117	9,599	56	9,543	Married-Separate
\$8,043,461	\$512,979	\$6,629	\$506,350	<b>\$50,000-54,999 TOTAL</b>
2,029,746	143,124	1,821	141,304	Single
700,886	46,856	873	45,983	Head of Household
5,210,098	315,795	3,935	311,860	Married-Joint
102,731	7,203	...	7,203	Married-Separate
\$7,585,204	\$489,672	\$7,435	\$482,236	<b>\$55,000-59,999 TOTAL</b>
1,458,713	103,964	1,453	102,511	Single
482,807	32,767	258	32,509	Head of Household
5,546,988	346,109	5,544	340,565	Married-Joint
96,696	6,832	180	6,651	Married-Separate
\$6,899,551	\$452,300	\$6,341	\$445,959	<b>\$60,000-64,999 TOTAL</b>
1,089,156	78,298	1,733	76,565	Single
282,709	19,519	241	19,278	Head of Household
5,413,559	346,282	4,349	341,932	Married-Joint
114,127	8,201	18	8,183	Married-Separate
\$12,241,700	\$819,703	\$11,271	\$808,432	<b>\$65,000-74,999 TOTAL</b>
1,667,244	121,093	1,301	119,792	Single
458,076	32,035	61	31,974	Head of Household
9,948,310	654,393	9,677	644,717	Married-Joint
168,071	12,182	233	11,949	Married-Separate
\$20,550,143	\$1,420,766	\$19,308	\$1,401,458	<b>\$75,000-99,999 TOTAL</b>
2,275,515	167,925	2,879	165,046	Single
464,591	33,413	1,131	32,283	Head of Household
17,550,065	1,200,199	14,845	1,185,354	Married-Joint
259,971	19,229	454	18,775	Married-Separate
\$24,190,638	\$1,833,053	\$36,648	\$1,796,404	<b>\$100,000-199,999 TOTAL</b>
3,153,844	243,895	5,032	238,863	Single
479,320	36,891	180	36,710	Head of Household
20,148,496	1,520,543	30,314	1,490,229	Married-Joint
408,978	31,723	1,122	30,601	Married-Separate

**Table 6**  
**Major Items by New York Adjusted Gross Income Class and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TAXPAYERS	N.Y. ADJUSTED GROSS INCOME	NEW YORK DEDUCTIONS	DEPENDENT EXEMPTIONS
<b>\$200,000-499,999 TOTAL</b>	64,504	\$19,051,881	\$1,551,918	\$67,715
Single	9,185	2,709,868	211,451	470
Head of Household	1,373	403,445	30,488	1,789
Married-Joint	52,314	15,457,525	1,277,578	64,832
Married-Separate	1,632	481,043	32,401	624
<b>\$500,000-999,999 TOTAL</b>	14,659	\$9,969,720	\$357,006	\$15,811
Single	1,918	1,320,629	42,660	163
Head of Household	179	119,364	3,630	240
Married-Joint	12,143	8,241,536	301,844	15,260
Married-Separate	420	288,191	8,872	148
<b>\$1,000,000-1,999,999 TOTAL</b>	5,274	\$7,103,623	\$204,930	\$5,606
Single	655	904,021	27,329	48
Head of Household	81	114,442	2,114	102
Married-Joint	4,332	5,807,153	168,815	5,383
Married-Separate	206	278,007	6,672	73
<b>\$2,000,000-4,999,999 TOTAL</b>	2,155	\$6,413,014	\$178,232	\$2,212
Single	285	847,838	31,735	28
Head of Household	29	81,110	4,406	41
Married-Joint	1,739	5,166,797	129,178	2,090
Married-Separate	102	317,269	12,912	53
<b>\$5,000,000-9,999,999 TOTAL</b>	517	\$3,480,370	\$117,683	\$568
Single	60	397,952	15,682	10
Head of Household	8	47,639	652	6
Married-Joint	423	2,849,826	83,884	537
Married-Separate	26	184,954	17,465	15
<b>\$10,000,000 &amp; ABOVE TOTAL</b>	296	\$7,014,078	\$220,863	\$274
Single	42	928,833	22,839	7
Head of Household	D/	D/	D/	D/
Married-Joint	229	5,515,438	175,100	252
Married-Separate	D/	D/	D/	D/
<b>GRAND TOTAL</b>	4,132,136	\$224,520,339	\$42,843,074	\$3,205,226
Single	1,459,323	48,991,049	10,479,346	49,216
Head of Household	519,794	16,188,753	4,361,065	685,605
Married-Joint	2,067,443	154,254,051	27,283,494	2,427,395
Married-Separate	85,576	5,086,485	719,169	43,011

1/ Married-Joint filing status includes qualified widow(er) filers.

D/ Tax Law secrecy provisions prohibit disclosure of fewer than three observations. Therefore, values for the disclosure cell and another cell have been hidden.

**Table 6**  
**Major Items by New York Adjusted Gross Income Class and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

TAXABLE INCOME	TAX BEFORE CREDITS	CREDITS 2/	TAX AFTER CREDITS	N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
\$17,432,248	\$1,372,787	\$37,466	\$1,335,321	<b>\$200,000-499,999 TOTAL</b>
2,497,947	196,713	5,076	191,637	Single
371,167	29,229	552	28,677	Head of Household
14,115,115	1,111,563	30,364	1,081,199	Married-Joint
448,019	35,281	1,474	33,808	Married-Separate
\$9,596,903	\$755,756	\$23,818	\$731,938	<b>\$500,000-999,999 TOTAL</b>
1,277,806	100,627	2,748	97,880	Single
115,494	9,095	320	8,775	Head of Household
7,924,431	624,049	20,398	603,651	Married-Joint
279,171	21,985	352	21,633	Married-Separate
\$6,893,087	\$542,831	\$18,661	\$524,170	<b>\$1,000,000-1,999,999 TOTAL</b>
876,643	69,036	2,753	66,283	Single
112,226	8,838	511	8,327	Head of Household
5,632,955	443,595	14,535	429,061	Married-Joint
271,262	21,362	863	20,499	Married-Separate
\$6,232,571	\$490,815	\$18,552	\$472,263	<b>\$2,000,000-4,999,999 TOTAL</b>
816,075	64,266	2,059	62,207	Single
76,663	6,037	295	5,743	Head of Household
5,035,529	396,548	14,546	382,002	Married-Joint
304,303	23,964	1,652	22,312	Married-Separate
\$3,362,119	\$264,767	\$11,164	\$253,603	<b>\$5,000,000-9,999,999 TOTAL</b>
382,259	30,103	1,440	28,663	Single
46,982	3,700	66	3,634	Head of Household
2,765,405	217,776	8,181	209,594	Married-Joint
167,473	13,189	1,477	11,712	Married-Separate
\$6,792,941	\$534,944	\$26,664	\$508,280	<b>\$10,000,000 &amp; ABOVE TOTAL</b>
905,987	71,347	1,930	69,416	Single
D/	D/	D/	D/	Head of Household
5,340,086	420,532	22,716	397,816	Married-Joint
D/	D/	D/	D/	Married-Separate
\$178,472,039	\$12,216,699	\$345,645	\$11,871,054	<b>GRAND TOTAL</b>
38,462,487	2,612,325	72,958	2,539,367	Single
11,142,084	671,520	41,443	630,077	Head of Household
124,543,163	8,618,125	220,019	8,398,106	Married-Joint
4,324,305	314,728	11,225	303,504	Married-Separate

2/ Includes the following Credits: Household, Real Property Tax, Investment, Child & Dependent Care, Economic Development Zone, Special Additional Mortgage Recording Tax, Accumulation Distribution, Solar and Wind Energy, and Resident.

NOTE - Detailed figures do not necessarily add to totals due to rounding and various processing factors.

**Table 7**  
**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TAXPAYERS	TOTAL FEDERAL INCOME	WAGES		INTEREST	
			NUMBER	AMOUNT	NUMBER	AMOUNT
<b>LESS THAN \$5,000 TOTAL</b>	60,016	\$240,028	46,227	\$163,286	37,080	\$41,833
Single	59,524	237,773	46,227	163,286	37,080	41,833
Head of Household	...	...	...	...	...	...
Married-Joint	...	...	...	...	...	...
Married-Separate	492	2,256	...	...	...	...
<b>\$5,000-9,999 TOTAL</b>	200,184	\$2,017,901	129,227	\$885,042	132,292	\$411,997
Single	187,037	1,843,671	120,798	822,694	124,569	394,169
Head of Household	4,567	64,206	2,995	25,082	2,428	2,876
Married-Joint	1,283	38,566	856	7,739	1,283	3,798
Married-Separate	7,296	71,458	4,579	29,527	4,012	11,154
<b>\$10,000-14,999 TOTAL</b>	358,120	\$5,662,942	263,639	\$2,840,761	231,923	\$818,870
Single	199,262	2,970,385	144,147	1,543,966	132,898	475,595
Head of Household	70,142	938,113	63,778	713,629	24,988	25,291
Married-Joint	79,175	1,630,585	47,515	484,576	68,441	314,998
Married-Separate	9,542	123,859	8,199	98,590	5,597	2,986
<b>\$15,000-19,999 TOTAL</b>	382,782	\$7,563,189	317,943	\$4,983,951	241,610	\$687,465
Single	162,183	3,119,513	130,969	2,086,901	103,673	322,712
Head of Household	90,078	1,611,681	85,938	1,430,809	37,850	36,746
Married-Joint	121,672	2,666,141	92,895	1,325,109	95,929	325,057
Married-Separate	8,849	165,853	8,141	141,132	4,157	2,950
<b>\$20,000-24,999 TOTAL</b>	374,133	\$9,013,387	334,294	\$6,877,058	251,639	\$566,474
Single	152,277	3,624,953	131,883	2,755,118	108,420	275,547
Head of Household	87,661	1,989,087	86,873	1,879,977	39,232	28,665
Married-Joint	125,127	3,192,128	106,864	2,066,903	97,626	259,291
Married-Separate	9,067	207,219	8,673	175,061	6,362	2,971
<b>\$25,000-29,999 TOTAL</b>	352,686	\$10,258,411	326,704	\$8,327,457	253,792	\$461,947
Single	145,344	4,176,918	132,346	3,420,732	105,414	194,281
Head of Household	68,442	1,889,060	67,483	1,777,141	39,516	23,574
Married-Joint	129,532	3,931,419	118,201	2,904,109	102,510	235,810
Married-Separate	9,368	261,015	8,674	225,475	6,351	8,282
<b>\$30,000-34,999 TOTAL</b>	309,213	\$10,542,013	290,435	\$8,775,974	239,668	\$429,630
Single	118,446	3,992,283	109,787	3,369,401	93,291	191,640
Head of Household	54,238	1,775,638	53,404	1,662,314	33,186	32,290
Married-Joint	127,771	4,485,813	119,391	3,502,181	107,369	198,381
Married-Separate	8,757	288,278	7,854	242,078	5,822	7,319
<b>\$35,000-39,999 TOTAL</b>	285,543	\$11,210,684	271,753	\$9,505,359	235,818	\$393,480
Single	101,122	3,882,006	94,700	3,347,823	82,614	150,610
Head of Household	40,830	1,559,245	39,996	1,429,192	29,276	42,181
Married-Joint	137,559	5,541,996	131,262	4,517,243	118,855	198,326
Married-Separate	6,032	227,437	5,796	211,102	5,073	2,363

**Table 7**

**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/  
IT-201 RESIDENT TAXABLE RETURNS  
IN 1992  
(Dollar Data in Thousands)**

DIVIDENDS		BUSINESS AND FARM INCOME				PENSIONS AND ANNUITIES 2/		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
NUMBER	AMOUNT	NET PROFIT		NET LOSS		NUMBER	AMOUNT	
		NUMBER	AMOUNT	NUMBER	AMOUNT			
21,038	\$23,074	3,236	\$3,293	492	\$3,347	492	\$2,040	<b>LESS THAN \$5,000 TOTAL</b>
21,038	23,074	2,744	866	492	3,347	492	2,040	Single
...	...	...	...	...	...	...	...	Head of Household
...	...	...	...	...	...	...	...	Married-Joint
...	...	492	2,427	...	...	...	...	Married-Separate
56,665	\$123,655	22,974	\$121,098	2,000	\$5,124	42,271	\$277,547	<b>\$5,000-9,999 TOTAL</b>
54,653	120,710	20,118	102,771	1,283	4,612	39,265	230,478	Single
289	18	428	1,007	...	...	717	20,415	Head of Household
428	972	...	...	428	108	856	22,299	Married-Joint
1,295	1,956	2,428	17,319	289	404	1,434	4,356	Married-Separate
92,104	\$241,932	42,278	\$334,017	8,950	\$30,462	98,243	\$1,062,840	<b>\$10,000-14,999 TOTAL</b>
55,907	150,056	20,360	160,852	3,478	13,579	49,643	455,939	Single
4,412	6,451	5,388	51,265	1,159	4,093	4,129	56,347	Head of Household
30,910	84,549	15,371	109,672	3,945	10,933	43,595	546,459	Married-Joint
876	875	1,159	12,227	367	1,857	876	4,095	Married-Separate
80,023	\$262,148	46,768	\$435,836	11,294	\$40,604	80,315	\$803,187	<b>\$15,000-19,999 TOTAL</b>
40,712	146,152	13,420	153,818	4,805	13,849	25,718	232,971	Single
5,669	9,060	5,937	47,997	804	2,510	7,026	43,584	Head of Household
32,320	101,397	26,797	231,347	5,150	23,109	46,690	515,428	Married-Joint
1,322	5,538	614	2,675	536	1,136	882	11,205	Married-Separate
79,819	\$222,474	37,824	\$404,535	15,123	\$51,039	71,750	\$560,739	<b>\$20,000-24,999 TOTAL</b>
40,291	120,173	11,837	164,844	5,192	15,432	23,571	158,384	Single
7,382	16,305	2,196	6,743	1,860	6,306	8,460	32,751	Head of Household
30,964	82,229	22,777	219,441	7,846	27,878	38,822	366,528	Married-Joint
1,182	3,767	1,014	13,507	226	1,423	898	3,077	Married-Separate
71,956	\$193,546	39,193	\$387,281	15,632	\$56,179	60,155	\$526,595	<b>\$25,000-29,999 TOTAL</b>
32,981	111,337	10,802	108,093	4,715	14,386	21,372	167,955	Single
5,812	10,656	2,294	15,872	1,585	3,285	6,563	36,039	Head of Household
31,204	70,507	25,249	252,590	9,095	37,988	30,788	316,959	Married-Joint
1,959	1,047	848	10,726	236	520	1,432	5,643	Married-Separate
73,353	\$197,726	31,449	\$329,928	13,126	\$58,114	58,063	\$501,242	<b>\$30,000-34,999 TOTAL</b>
32,644	91,377	8,801	115,313	3,532	18,033	16,461	143,413	Single
5,949	8,528	1,307	18,004	834	839	6,410	34,822	Head of Household
32,230	92,741	20,855	187,540	8,538	37,762	33,664	311,459	Married-Joint
2,529	5,080	487	9,070	222	1,480	1,529	11,548	Married-Separate
75,994	\$170,618	32,002	\$380,181	11,872	\$41,297	49,093	\$495,078	<b>\$35,000-39,999 TOTAL</b>
32,354	67,050	6,715	116,240	3,546	11,888	13,930	135,753	Single
7,480	15,337	1,446	14,095	236	1,167	5,436	29,256	Head of Household
34,854	88,059	23,244	236,782	7,979	27,924	29,476	328,771	Married-Joint
1,307	171	598	13,064	111	317	250	1,298	Married-Separate



**Table 7**  
**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TAXPAYERS	TOTAL FEDERAL INCOME	WAGES		INTEREST	
			NUMBER	AMOUNT	NUMBER	AMOUNT
<b>\$40,000-44,999 TOTAL</b>	246,967	\$10,816,857	236,457	\$9,428,757	214,248	\$375,429
Single	75,890	3,279,119	71,455	2,863,101	64,975	130,889
Head of Household	29,258	1,246,746	28,911	1,162,419	21,821	23,213
Married-Joint	138,442	6,145,960	132,715	5,272,194	124,437	219,710
Married-Separate	3,377	145,032	3,377	131,042	3,015	1,618
<b>\$45,000-49,999 TOTAL</b>	230,689	\$11,225,104	224,130	\$10,019,879	205,662	\$271,354
Single	61,479	2,961,304	58,228	2,608,246	53,707	94,788
Head of Household	20,112	961,107	19,862	906,803	16,582	11,209
Married-Joint	145,319	7,117,854	142,372	6,335,731	131,942	157,927
Married-Separate	3,779	184,839	3,668	169,099	3,431	7,430
<b>\$50,000-54,999 TOTAL</b>	198,685	\$10,689,590	192,456	\$9,473,062	180,708	\$268,269
Single	46,598	2,495,794	43,820	2,169,867	41,263	96,178
Head of Household	17,235	900,978	17,059	852,340	13,976	14,022
Married-Joint	132,381	7,163,707	129,194	6,335,268	123,817	157,399
Married-Separate	2,471	129,112	2,384	115,588	1,652	669
<b>\$55,000-59,999 TOTAL</b>	170,025	\$9,947,632	164,368	\$8,876,190	158,273	\$243,606
Single	30,407	1,783,009	28,010	1,484,578	26,898	71,204
Head of Household	10,863	632,249	10,322	568,748	9,270	17,463
Married-Joint	126,575	7,401,845	123,856	6,706,320	120,028	149,941
Married-Separate	2,179	130,529	2,179	116,544	2,077	4,999
<b>\$60,000-64,999 TOTAL</b>	140,526	\$8,910,793	136,666	\$8,068,020	131,174	\$217,734
Single	20,891	1,325,526	19,267	1,130,366	19,166	41,734
Head of Household	5,673	353,038	5,585	330,368	4,972	8,268
Married-Joint	111,769	7,094,908	109,620	6,483,313	105,134	165,773
Married-Separate	2,194	137,320	2,194	123,973	1,901	1,958
<b>\$65,000-74,999 TOTAL</b>	219,712	\$15,591,253	212,957	\$13,939,631	208,853	\$361,940
Single	28,434	2,042,319	26,270	1,707,583	25,876	85,786
Head of Household	8,349	586,146	7,807	503,886	7,384	12,316
Married-Joint	179,991	12,756,908	176,306	11,550,706	173,136	260,254
Married-Separate	2,939	205,881	2,574	177,456	2,457	3,584
<b>\$75,000-99,999 TOTAL</b>	295,188	\$25,623,530	283,790	\$22,412,722	282,807	\$699,563
Single	31,523	2,760,950	27,393	2,106,131	28,787	152,663
Head of Household	6,560	572,477	6,163	447,885	6,027	27,187
Married-Joint	253,635	21,982,403	247,288	19,617,783	244,792	504,067
Married-Separate	3,470	307,701	2,946	240,923	3,200	15,646
<b>\$100,000-199,999 TOTAL</b>	220,263	\$29,253,503	204,418	\$22,778,606	214,268	\$1,024,960
Single	26,761	3,625,490	22,111	2,447,481	24,990	198,650
Head of Household	4,114	565,985	3,582	401,833	3,777	13,840
Married-Joint	186,032	24,580,567	176,097	19,609,167	182,371	789,695
Married-Separate	3,356	481,460	2,628	320,125	3,130	22,776

**Table 7**  
**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

DIVIDENDS		BUSINESS AND FARM INCOME				PENSIONS AND ANNUITIES 2/		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
		NET PROFIT		NET LOSS				
NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	
70,048	\$130,516	28,190	\$340,439	10,134	\$28,050	37,594	\$282,614	<b>\$40,000-44,999 TOTAL</b>
26,954	55,214	4,865	78,419	2,015	3,812	9,259	61,710	Single
5,879	8,508	1,042	6,073	945	3,740	3,587	18,616	Head of Household
36,534	63,899	22,033	255,818	6,937	20,130	24,498	196,006	Married-Joint
681	2,895	250	130	236	367	250	6,283	Married-Separate
69,808	\$128,632	26,425	\$310,306	8,131	\$34,065	37,825	\$316,763	<b>\$45,000-49,999 TOTAL</b>
23,321	66,347	5,309	77,793	1,321	2,155	8,298	76,874	Single
3,641	5,406	1,099	17,718	236	801	2,835	12,191	Head of Household
41,553	53,014	19,906	214,701	6,018	24,853	26,247	224,640	Married-Joint
1,292	3,866	111	93	555	6,256	444	3,059	Married-Separate
66,004	\$116,426	23,022	\$283,285	9,119	\$37,462	32,885	\$320,765	<b>\$50,000-54,999 TOTAL</b>
18,417	44,983	2,836	69,603	1,637	7,977	4,998	62,438	Single
4,167	4,081	1,228	8,708	453	3,274	1,871	10,140	Head of Household
42,675	65,848	18,782	200,604	7,029	26,210	25,636	246,615	Married-Joint
746	1,514	176	4,370	...	...	380	1,572	Married-Separate
57,037	\$119,737	21,811	\$297,672	8,536	\$30,115	27,638	\$221,562	<b>\$55,000-59,999 TOTAL</b>
12,310	46,006	2,456	56,929	687	1,145	4,400	47,979	Single
3,246	15,738	658	11,725	...	...	1,608	11,716	Head of Household
40,749	56,411	18,522	228,981	7,762	28,795	21,352	157,986	Married-Joint
731	1,582	176	37	88	174	278	3,880	Married-Separate
53,182	\$92,074	15,776	\$216,743	6,695	\$22,514	20,568	\$154,966	<b>\$60,000-64,999 TOTAL</b>
10,394	39,982	2,106	46,481	658	2,529	2,486	25,840	Single
1,989	2,508	439	4,358	...	...	658	3,649	Head of Household
39,849	48,319	12,954	158,779	5,862	19,707	17,337	124,767	Married-Joint
950	1,264	278	7,126	176	278	88	710	Married-Separate
90,357	\$190,768	25,747	\$417,650	10,626	\$42,711	36,046	\$327,652	<b>\$65,000-74,999 TOTAL</b>
12,922	59,956	1,871	49,814	746	4,559	4,808	54,640	Single
2,281	11,747	995	30,545	102	156	1,608	19,879	Head of Household
73,588	114,171	22,501	322,308	9,676	36,735	29,542	252,069	Married-Joint
1,565	4,894	380	14,983	102	1,261	88	1,063	Married-Separate
138,696	\$453,012	41,486	\$924,437	11,666	\$55,983	47,559	\$544,921	<b>\$75,000-99,999 TOTAL</b>
17,143	142,427	3,034	94,517	993	4,895	4,854	81,574	Single
2,668	15,265	1,112	33,555	...	...	1,056	16,808	Head of Household
117,456	284,497	36,618	764,991	10,411	39,458	41,179	442,851	Married-Joint
1,429	10,824	723	31,374	262	11,629	469	3,688	Married-Separate
137,289	\$719,895	44,247	\$1,930,297	11,322	\$74,519	36,609	\$579,812	<b>\$100,000-199,999 TOTAL</b>
17,503	226,451	3,617	203,238	926	5,500	4,236	111,639	Single
2,040	13,705	1,091	53,935	139	605	505	5,734	Head of Household
115,537	453,605	38,867	1,628,482	10,172	67,944	31,168	445,492	Married-Joint
2,209	26,134	672	44,642	84	470	699	16,947	Married-Separate

**Table 7**  
**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TAXPAYERS	TOTAL FEDERAL INCOME	WAGES		INTEREST	
			NUMBER	AMOUNT	NUMBER	AMOUNT
<b>\$200,000-499,999 TOTAL</b>	64,504	\$19,413,974	55,649	\$12,337,536	63,752	\$887,013
Single	9,185	2,778,434	6,559	1,519,747	8,968	196,427
Head of Household	1,373	409,255	1,100	253,339	1,319	14,770
Married-Joint	52,314	15,729,021	46,609	10,224,344	51,932	649,340
Married-Separate	1,632	497,265	1,381	340,106	1,533	26,476
<b>\$500,000-999,999 TOTAL</b>	14,659	\$10,158,540	12,606	\$6,035,157	14,598	\$542,488
Single	1,918	1,361,526	1,385	722,796	1,892	96,763
Head of Household	179	121,472	97	56,639	174	4,473
Married-Joint	12,143	8,384,473	10,806	5,103,694	12,117	416,849
Married-Separate	420	291,069	317	152,028	414	24,404
<b>\$1,000,000-1,999,999 TOTAL</b>	5,274	\$7,333,962	4,402	\$3,720,529	5,245	\$514,683
Single	655	934,919	451	384,090	642	84,781
Head of Household	81	122,664	71	64,680	81	13,217
Married-Joint	4,332	5,983,757	3,722	3,139,619	4,316	387,426
Married-Separate	206	292,621	158	132,139	206	29,259
<b>\$2,000,000-4,999,999 TOTAL</b>	2,155	\$6,703,247	1,820	\$3,019,309	2,154	\$564,596
Single	285	901,793	208	355,038	285	79,166
Head of Household	29	81,772	16	25,860	29	6,576
Married-Joint	1,739	5,368,227	1,524	2,527,177	1,738	430,159
Married-Separate	102	351,455	72	111,234	102	48,694
<b>\$5,000,000-9,999,999 TOTAL</b>	517	\$3,705,655	424	\$1,403,709	517	\$331,011
Single	60	416,750	40	127,924	60	28,781
Head of Household	8	53,455	5	16,797	8	931
Married-Joint	423	3,027,116	363	1,223,670	423	266,094
Married-Separate	26	208,334	16	35,317	26	35,205
<b>\$10,000,000 &amp; ABOVE TOTAL</b>	296	\$7,449,797	243	\$2,515,724	296	\$467,448
Single	42	944,230	32	304,089	42	64,142
Head of Household	D/	D/	D/	D/	D/	D/
Married-Joint	229	5,918,612	190	2,058,085	229	360,993
Married-Separate	D/	D/	D/	D/	D/	D/
<b>GRAND TOTAL</b>	4,132,136	\$233,331,995	3,710,607	\$176,387,719	3,306,376	\$10,581,790
Single	1,459,323	51,458,666	1,216,087	37,440,959	1,085,508	3,468,337
Head of Household	519,794	16,463,549	501,048	14,520,085	291,897	360,272
Married-Joint	2,067,443	160,142,006	1,917,645	120,994,931	1,868,428	6,451,288
Married-Separate	85,576	5,267,774	75,827	3,431,744	60,544	301,893

**NOTE - Detailed figures do not necessarily add to totals due to rounding and various processing factors.**

**D/ Tax Law secrecy provisions prohibit disclosure of fewer than three observations. Therefore, values for the disclosure cell and another cell have been hidden.**

**Table 7**  
**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

DIVIDENDS		BUSINESS AND FARM INCOME				PENSIONS AND ANNUITIES 2/		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
NUMBER	AMOUNT	NET PROFIT		NET LOSS		NUMBER	AMOUNT	
		NUMBER	AMOUNT	NUMBER	AMOUNT			
51,592	\$666,871	15,500	\$1,624,311	3,018	\$36,055	11,377	\$378,916	<b>\$200,000-499,999 TOTAL</b>
7,480	189,021	1,380	208,786	239	3,996	1,546	77,268	Single
1,002	9,382	338	49,982	54	846	186	10,540	Head of Household
41,879	440,546	13,584	1,337,301	2,649	30,531	9,395	279,573	Married-Joint
1,231	27,923	197	28,243	76	681	251	11,534	Married-Separate
12,900	\$403,992	2,816	\$524,917	643	\$11,214	2,292	\$96,146	<b>\$500,000-999,999 TOTAL</b>
1,687	105,521	206	56,875	46	888	225	11,766	Single
153	5,857	26	7,975	5	14	20	334	Head of Household
10,702	281,875	2,523	440,858	567	9,612	2,001	83,416	Married-Joint
358	10,739	61	19,208	26	700	46	630	Married-Separate
4,912	\$338,078	967	\$258,393	314	\$17,560	925	\$81,776	<b>\$1,000,000-1,999,999 TOTAL</b>
574	79,387	100	41,329	23	726	75	9,522	Single
71	4,607	19	2,012	D/	D/	4	1,445	Head of Household
4,083	237,595	804	200,336	274	15,445	813	64,434	Married-Joint
185	16,490	44	14,717	D/	D/	33	6,376	Married-Separate
2,043	\$369,531	417	\$200,918	151	\$12,486	400	\$64,191	<b>\$2,000,000-4,999,999 TOTAL</b>
262	73,710	41	29,811	21	2,211	43	2,606	Single
26	11,021	D/	D/	4	132	D/	D/	Head of Household
1,662	260,512	360	156,392	116	9,577	342	59,829	Married-Joint
93	24,288	D/	D/	10	564	D/	D/	Married-Separate
503	\$213,749	97	\$99,440	39	\$5,050	106	\$17,541	<b>\$5,000,000-9,999,999 TOTAL</b>
59	43,977	10	12,397	D/	D/	D/	D/	Single
8	309	D/	D/	D/	D/	D/	D/	Head of Household
411	153,606	80	73,165	33	4,122	89	12,769	Married-Joint
25	15,856	D/	D/	D/	D/	D/	D/	Married-Separate
291	\$454,212	57	\$112,977	32	\$5,720	43	\$3,373	<b>\$10,000,000 &amp; ABOVE TOTAL</b>
41	98,427	D/	D/	4	443	D/	D/	Single
D/	D/	D/	D/	...	...	...	...	Head of Household
225	326,121	51	108,633	22	4,483	37	3,301	Married-Joint
D/	D/	D/	D/	6	793	D/	D/	Married-Separate
1,305,613	\$5,832,666	502,281	\$9,937,953	158,916	\$699,668	752,250	\$7,620,270	<b>GRAND TOTAL</b>
459,648	2,101,340	122,630	1,948,960	36,360	136,175	235,698	2,151,446	Single
64,167	175,663	27,044	387,357	8,421	28,328	52,683	369,680	Head of Household
759,812	3,360,473	341,877	7,328,722	110,509	503,307	453,527	5,001,651	Married-Joint
21,986	195,191	10,730	272,913	3,626	31,858	10,342	97,493	Married-Separate

1/ Married-Joint filing status includes qualified widow(er) filers.

2/ Includes IRA distributions.

**Table 7**  
**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	CAPITAL GAIN (LOSS) 3/				RENTS, ROYALTIES & PARTNERSHIP INCOME 4/			
	NET GAIN		NET LOSS		NET GAIN		NET LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
<b>LESS THAN \$5,000 TOTAL</b>	9,639	\$8,897	3,659	\$1,185	...	...	...	...
Single	9,639	8,897	3,659	1,185	...	...	...	...
Head of Household	...	...	...	...	...	...	...	...
Married-Joint	...	...	...	...	...	...	...	...
Married-Separate	...	...	...	...	...	...	...	...
<b>\$5,000-9,999 TOTAL</b>	28,547	\$31,067	7,007	\$12,548	10,984	\$41,372	6,417	\$11,312
Single	27,830	28,836	6,290	11,661	10,128	39,840	6,417	11,312
Head of Household	289	8	...	...	...	...	...	...
Married-Joint	428	2,224	...	...	...	...	...	...
Married-Separate	...	...	717	887	856	1,531	...	...
<b>\$10,000-14,999 TOTAL</b>	47,340	\$86,724	17,699	\$31,692	22,086	\$94,761	20,401	\$88,174
Single	28,591	47,606	9,542	15,326	11,085	47,455	9,358	34,713
Head of Household	2,602	3,897	834	1,921	1,626	4,003	2,828	12,316
Married-Joint	15,964	34,921	6,956	14,016	8,866	41,816	7,523	37,393
Married-Separate	184	300	367	431	509	1,487	692	3,751
<b>\$15,000-19,999 TOTAL</b>	40,901	\$109,307	14,847	\$27,692	26,444	\$137,766	25,294	\$162,361
Single	19,150	47,788	6,836	15,197	11,372	54,880	8,443	37,313
Head of Household	2,299	6,560	2,299	1,780	2,377	15,758	3,621	22,721
Married-Joint	19,279	54,896	5,004	9,675	12,427	65,362	12,695	94,272
Married-Separate	173	63	709	1,040	268	1,766	536	8,056
<b>\$20,000-24,999 TOTAL</b>	39,968	\$105,756	17,753	\$37,438	25,128	\$158,551	29,312	\$151,950
Single	20,337	53,512	8,176	15,170	9,513	61,474	10,087	53,877
Head of Household	3,100	3,659	1,350	2,795	504	3,317	5,980	30,510
Married-Joint	16,305	48,530	8,227	19,472	14,155	90,456	13,245	67,563
Married-Separate	226	55	...	...	956	3,304	...	...
<b>\$25,000-29,999 TOTAL</b>	37,822	\$127,983	15,990	\$30,584	21,939	\$140,170	27,972	\$161,127
Single	16,269	45,983	7,730	13,528	7,244	59,418	6,882	27,632
Head of Household	3,310	7,785	1,099	2,361	1,335	10,580	2,892	17,358
Married-Joint	17,313	69,420	6,828	14,425	12,888	65,776	17,266	112,542
Married-Separate	931	4,795	333	270	473	4,397	931	3,596
<b>\$30,000-34,999 TOTAL</b>	37,592	\$106,840	14,512	\$30,042	18,183	\$136,943	27,705	\$153,434
Single	17,169	50,885	6,729	12,451	5,519	37,354	8,674	50,906
Head of Household	1,807	4,297	917	1,850	806	1,333	2,266	10,427
Married-Joint	17,115	46,634	6,644	15,407	11,303	88,105	16,432	86,096
Married-Separate	1,501	5,024	222	333	555	10,152	333	6,005
<b>\$35,000-39,999 TOTAL</b>	36,469	\$108,273	15,998	\$52,318	20,003	\$125,735	30,666	\$186,082
Single	15,879	57,542	5,602	11,206	4,824	26,149	8,007	51,559
Head of Household	3,976	8,569	1,224	2,815	1,446	3,347	3,476	13,052
Married-Joint	16,141	41,127	8,936	38,119	13,260	91,516	18,725	117,174
Married-Separate	473	1,035	236	178	473	4,722	458	4,297

**Table 7**  
**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

OTHER INCOME 5/ NUMBER      AMOUNT		FEDERAL ADJUSTMENTS 6/ NUMBER      AMOUNT		FEDERAL ADJUSTED GROSS INCOME	N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
2,744	\$6,362	4,150	\$4,231	\$235,797	<b>LESS THAN \$5,000 TOTAL</b>
2,744	6,362	3,659	4,059	233,714	Single
...	...	...	...	...	Head of Household
...	...	...	...	...	Married-Joint
...	...	492	172	2,084	Married-Separate
50,411	\$176,294	26,396	\$21,197	\$1,996,704	<b>\$5,000-9,999 TOTAL</b>
44,260	150,362	23,112	18,614	1,825,057	Single
2,000	15,129	856	328	63,878	Head of Household
428	2,327	428	685	37,881	Married-Joint
3,723	8,476	2,000	1,570	69,888	Married-Separate
122,331	\$417,086	60,802	\$83,752	\$5,579,190	<b>\$10,000-14,999 TOTAL</b>
56,834	198,331	32,111	45,814	2,924,571	Single
24,521	101,415	5,713	5,856	932,257	Head of Household
37,699	105,469	20,617	29,550	1,601,035	Married-Joint
3,278	11,870	2,361	2,532	121,327	Married-Separate
135,755	\$467,686	67,481	\$93,527	\$7,469,662	<b>\$15,000-19,999 TOTAL</b>
49,181	176,268	23,989	35,628	3,083,885	Single
22,961	58,604	8,884	10,429	1,601,252	Head of Household
59,282	221,090	34,168	46,504	2,619,637	Married-Joint
4,330	11,724	441	967	164,886	Married-Separate
151,286	\$480,188	71,106	\$121,994	\$8,891,393	<b>\$20,000-24,999 TOTAL</b>
56,212	167,300	27,342	46,934	3,578,019	Single
29,514	67,079	5,412	9,800	1,979,287	Head of Household
62,188	237,301	36,776	63,650	3,128,478	Married-Joint
3,372	8,507	1,576	1,609	205,610	Married-Separate
151,775	\$461,543	68,202	\$120,252	\$10,138,159	<b>\$25,000-29,999 TOTAL</b>
55,442	167,544	24,849	42,893	4,134,025	Single
22,449	41,134	6,062	10,721	1,878,339	Head of Household
70,396	244,493	35,859	63,305	3,868,114	Married-Joint
3,488	8,372	1,432	3,334	257,681	Married-Separate
149,948	\$405,651	60,969	\$100,713	\$10,441,300	<b>\$30,000-34,999 TOTAL</b>
47,311	107,087	21,634	33,155	3,959,128	Single
21,865	33,352	3,518	6,189	1,769,449	Head of Household
78,161	257,438	34,872	59,419	4,426,394	Married-Joint
2,611	7,775	945	1,950	286,328	Married-Separate
151,655	\$426,618	53,930	\$114,994	\$11,095,690	<b>\$35,000-39,999 TOTAL</b>
39,657	90,349	14,459	34,868	3,847,138	Single
21,086	41,400	3,879	7,102	1,552,143	Head of Household
88,940	292,896	34,868	69,526	5,472,470	Married-Joint
1,973	1,973	723	3,499	223,938	Married-Separate

**Table 7**  
**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	CAPITAL GAIN (LOSS) 3/				RENTS, ROYALTIES & PARTNERSHIP INCOME 4/			
	NET GAIN		NET LOSS		NET GAIN		NET LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
<b>\$40,000-44,999 TOTAL</b>	34,424	\$104,135	12,759	\$25,370	16,388	\$131,924	24,702	\$151,674
Single	14,334	44,118	4,114	7,225	3,962	39,680	5,047	23,916
Head of Household	2,850	16,120	584	651	1,543	8,320	1,737	9,242
Married-Joint	16,990	42,407	7,951	17,328	10,647	83,116	17,571	117,257
Married-Separate	250	1,490	111	167	236	808	347	1,258
<b>\$45,000-49,999 TOTAL</b>	32,027	\$86,300	13,676	\$25,987	14,096	\$91,274	24,923	\$156,591
Single	12,967	23,947	4,086	10,860	2,850	18,099	5,517	29,783
Head of Household	1,307	1,391	598	697	584	1,852	1,167	4,303
Married-Joint	16,836	52,526	8,757	14,263	10,552	71,306	17,529	119,621
Married-Separate	917	8,437	236	167	111	17	709	2,885
<b>\$50,000-54,999 TOTAL</b>	30,605	\$108,392	14,366	\$27,788	13,418	\$134,098	19,017	\$153,397
Single	9,501	44,584	3,917	9,039	3,420	35,926	3,918	28,607
Head of Household	2,149	9,387	746	1,344	541	1,884	995	9,811
Married-Joint	18,678	52,191	9,602	17,396	9,456	96,288	14,016	114,225
Married-Separate	278	2,230	102	9	...	...	88	754
<b>\$55,000-59,999 TOTAL</b>	27,583	\$129,482	11,124	\$21,925	10,365	\$95,434	19,105	\$110,390
Single	7,412	50,409	2,500	4,797	2,398	25,767	2,237	12,868
Head of Household	1,477	5,587	541	1,168	278	4,319	1,140	8,442
Married-Joint	18,417	70,727	7,907	15,697	7,602	65,346	15,538	88,773
Married-Separate	278	2,759	176	263	88	2	190	307
<b>\$60,000-64,999 TOTAL</b>	25,466	\$88,525	9,926	\$19,247	9,588	\$101,501	14,911	\$99,859
Single	5,117	19,585	1,886	4,630	1,886	22,400	1,287	5,566
Head of Household	1,097	1,245	263	715	88	1,415	570	3,615
Married-Joint	18,608	65,640	7,777	13,902	7,615	77,686	12,967	89,931
Married-Separate	643	2,055	...	...	...	...	88	748
<b>\$65,000-74,999 TOTAL</b>	41,649	\$168,602	17,267	\$34,105	16,359	\$230,845	27,778	\$168,173
Single	7,279	61,980	3,334	6,185	1,857	37,807	3,041	18,266
Head of Household	1,477	5,000	439	697	658	5,616	643	7,278
Married-Joint	32,323	96,701	13,231	27,080	13,655	181,327	23,728	137,401
Married-Separate	570	4,921	263	143	190	6,096	366	5,228
<b>\$75,000-99,999 TOTAL</b>	67,997	\$420,781	30,415	\$75,962	30,215	\$510,685	41,600	\$350,821
Single	10,321	103,463	4,328	9,341	4,433	100,913	4,003	35,722
Head of Household	1,691	16,188	723	1,726	921	17,749	723	3,079
Married-Joint	55,199	284,412	24,857	64,219	24,346	383,956	36,486	308,826
Married-Separate	786	16,718	508	676	516	8,067	389	3,195
<b>\$100,000-199,999 TOTAL</b>	75,563	\$927,711	38,209	\$98,184	45,323	\$1,646,894	32,360	\$327,363
Single	11,078	218,970	4,341	11,217	5,467	225,283	3,415	32,104
Head of Household	1,230	31,145	727	2,498	1,089	50,121	418	2,300
Married-Joint	61,832	653,878	32,496	83,248	38,014	1,342,739	28,051	288,939
Married-Separate	1,424	23,717	644	1,221	752	28,751	475	4,020

**Table 7**  
**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

OTHER INCOME 5/ NUMBER      AMOUNT		FEDERAL ADJUSTMENTS 6/ NUMBER      AMOUNT		FEDERAL ADJUSTED GROSS INCOME	N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
140,382	\$320,074	46,153	\$91,973	\$10,724,884	<b>\$40,000-44,999 TOTAL</b>
33,912	67,452	10,023	26,522	3,252,597	Single
16,813	20,472	2,084	3,364	1,243,382	Head of Household
87,934	229,585	33,921	62,080	6,083,880	Married-Joint
1,723	2,565	125	8	145,024	Married-Separate
135,860	\$292,434	41,343	\$75,228	\$11,149,876	<b>\$45,000-49,999 TOTAL</b>
30,099	58,476	8,688	20,475	2,940,829	Single
12,786	15,385	1,807	5,048	956,059	Head of Household
90,948	214,480	30,389	47,757	7,070,097	Married-Joint
2,028	4,093	458	1,949	182,890	Married-Separate
124,703	\$267,909	30,243	\$64,002	\$10,625,588	<b>\$50,000-54,999 TOTAL</b>
23,654	34,010	5,248	16,179	2,479,615	Single
10,352	19,069	2,192	4,227	896,751	Head of Household
89,365	209,946	22,452	42,643	7,121,064	Married-Joint
1,331	4,884	351	953	128,159	Married-Separate
104,838	\$190,277	28,140	\$63,927	\$9,883,705	<b>\$55,000-59,999 TOTAL</b>
16,173	31,803	3,976	12,861	1,770,148	Single
7,194	8,933	1,126	2,371	629,878	Head of Household
80,271	147,661	22,775	48,285	7,353,560	Married-Joint
1,199	1,880	263	410	130,119	Married-Separate
87,436	\$167,101	22,487	\$54,273	\$8,856,520	<b>\$60,000-64,999 TOTAL</b>
11,743	23,693	4,284	11,834	1,313,692	Single
3,787	8,155	995	2,600	350,438	Head of Household
70,839	133,128	16,667	38,975	7,055,933	Married-Joint
1,068	2,124	541	864	136,456	Married-Separate
136,016	\$304,550	36,216	\$105,430	\$15,485,823	<b>\$65,000-74,999 TOTAL</b>
15,311	37,670	4,343	23,912	2,018,407	Single
5,776	12,569	1,258	7,281	578,865	Head of Household
113,319	251,837	30,060	71,277	12,685,631	Married-Joint
1,609	2,475	556	2,960	202,921	Married-Separate
185,008	\$376,015	59,546	\$235,894	\$25,387,636	<b>\$75,000-99,999 TOTAL</b>
18,228	63,658	6,261	34,442	2,726,508	Single
3,581	10,436	1,763	7,792	564,685	Head of Household
161,834	299,373	50,584	187,071	21,795,332	Married-Joint
1,366	2,549	938	6,589	301,112	Married-Separate
141,184	\$602,762	66,641	\$457,399	\$28,796,104	<b>\$100,000-199,999 TOTAL</b>
14,978	93,726	6,848	51,130	3,574,360	Single
2,376	13,848	1,538	12,773	553,212	Head of Household
121,760	481,314	57,079	383,702	24,196,865	Married-Joint
2,070	13,874	1,176	9,794	471,666	Married-Separate



**Table 7**  
**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	CAPITAL GAIN (LOSS) 3/				RENTS, ROYALTIES & PARTNERSHIP INCOME 4/			
	NET GAIN		NET LOSS		NET GAIN		NET LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
<b>\$200,000-499,999 TOTAL</b>	31,613	\$1,132,762	16,501	\$63,650	26,849	\$2,650,897	9,097	\$291,945
Single	5,023	266,029	1,891	7,612	3,247	328,054	1,186	38,920
Head of Household	521	28,625	480	1,094	522	53,376	218	3,876
Married-Joint	25,405	817,123	13,727	53,061	22,570	2,215,292	7,475	243,175
Married-Separate	663	20,984	403	1,882	510	54,174	219	5,975
<b>\$500,000-999,999 TOTAL</b>	8,386	\$819,685	4,204	\$25,010	7,617	\$1,790,235	2,646	\$193,466
Single	1,112	165,161	471	2,034	824	189,274	241	9,380
Head of Household	117	20,219	21	48	87	22,043	26	670
Married-Joint	6,916	601,534	3,595	22,400	6,507	1,525,477	2,323	181,427
Married-Separate	240	32,771	118	527	199	53,440	57	1,989
<b>\$1,000,000-1,999,999 TOTAL</b>	3,393	\$876,318	1,441	\$13,015	3,021	\$1,538,498	1,095	\$155,817
Single	418	177,864	166	884	339	153,296	114	20,711
Head of Household	46	14,427	25	73	52	22,751	10	162
Married-Joint	2,792	645,907	1,206	11,976	2,501	1,291,026	935	116,723
Married-Separate	137	38,121	44	81	129	71,424	35	18,221
<b>\$2,000,000-4,999,999 TOTAL</b>	1,539	\$1,049,473	511	\$7,557	1,331	\$1,423,019	492	\$148,841
Single	202	177,272	72	371	165	181,692	66	15,335
Head of Household	23	18,125	5	19	20	17,236	9	1,236
Married-Joint	1,250	781,916	401	7,092	1,083	1,154,380	394	128,039
Married-Separate	64	72,160	33	76	63	69,710	23	4,232
<b>\$5,000,000-9,999,999 TOTAL</b>	392	\$720,168	110	\$3,894	326	\$904,602	130	\$76,215
Single	43	83,388	13	1,698	28	101,312	15	5,342
Head of Household	7	2,015	...	...	5	25,837	D/	D/
Married-Joint	319	575,470	94	1,902	276	726,410	105	61,407
Married-Separate	23	59,295	3	294	17	51,043	D/	D/
<b>\$10,000,000 &amp; ABOVE TOTAL</b>	253	\$2,043,244	40	\$1,828	181	\$1,489,967	84	\$99,242
Single	34	294,217	7	238	23	160,948	11	8,408
Head of Household	D/	D/	...	...	D/	D/	...	...
Married-Joint	199	1,566,701	29	1,461	138	1,151,518	70	90,719
Married-Separate	D/	D/	4	130	D/	D/	3	115
<b>GRAND TOTAL</b>	659,167	\$9,360,426	278,017	\$667,020	339,845	\$13,575,171	385,708	\$3,398,235
Single	239,704	2,072,037	85,689	171,855	90,584	1,947,020	87,967	552,241
Head of Household	31,376	205,479	12,874	24,251	14,483	281,831	28,720	161,034
Married-Joint	378,307	6,604,885	174,225	462,138	227,859	10,808,900	263,074	2,601,500
Married-Separate	9,780	478,026	5,230	8,775	6,918	537,421	5,947	83,459

3/ Lines 7-9 on New York State Tax Form IT-201 - includes Other Gains and Losses and Capital Gain Distributions.

4/ Includes Estate and Trust Income.

**Table 7**  
**Federal Components of Income by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS**  
**IN 1992**  
**(Dollar Data in Thousands)**

OTHER INCOME 5/ NUMBER      AMOUNT		FEDERAL ADJUSTMENTS 6/ NUMBER      AMOUNT		FEDERAL ADJUSTED GROSS INCOME	N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
44,144	\$505,800	27,167	\$384,842	\$19,029,132	<b>\$200,000-499,999 TOTAL</b>
5,774	94,668	2,869	51,039	2,727,395	Single
905	11,769	687	16,713	392,542	Head of Household
36,399	390,732	23,032	304,823	15,424,198	Married-Joint
1,067	8,631	579	12,267	484,998	Married-Separate
11,124	\$282,101	6,428	\$106,491	\$10,052,049	<b>\$500,000-999,999 TOTAL</b>
1,368	40,208	687	14,535	1,346,991	Single
133	6,820	97	2,156	119,316	Head of Household
9,332	229,775	5,438	85,566	8,298,907	Married-Joint
291	5,298	206	4,233	286,836	Married-Separate
4,203	\$233,859	2,286	\$41,781	\$7,292,181	<b>\$1,000,000-1,999,999 TOTAL</b>
497	31,499	216	4,528	930,391	Single
50	997	33	731	121,933	Head of Household
3,503	195,829	1,966	34,270	5,949,487	Married-Joint
154	5,534	71	2,252	290,369	Married-Separate
1,816	\$203,351	1,012	\$22,256	\$6,680,991	<b>\$2,000,000-4,999,999 TOTAL</b>
222	25,221	112	4,806	896,987	Single
22	1,465	8	333	81,439	Head of Household
1,483	156,953	843	14,382	5,353,845	Married-Joint
89	19,712	49	2,735	348,720	Married-Separate
455	\$108,661	242	\$8,068	\$3,697,587	<b>\$5,000,000-9,999,999 TOTAL</b>
53	26,579	29	986	415,764	Single
8	4,607	5	350	53,105	Head of Household
369	69,688	194	6,326	3,020,790	Married-Joint
25	7,786	14	406	207,928	Married-Separate
265	\$481,623	134	\$11,981	\$7,437,816	<b>\$10,000,000 &amp; ABOVE TOTAL</b>
35	31,745	10	449	943,781	Single
D/	D/	D/	D/	D/	Head of Household
208	445,103	112	5,180	5,913,432	Married-Joint
D/	D/	D/	D/	D/	Married-Separate
2,033,338	\$7,177,944	781,074	\$2,384,205	\$230,947,790	<b>GRAND TOTAL</b>
523,688	1,724,010	224,750	535,665	50,923,001	Single
208,180	492,934	47,919	116,165	16,347,384	Head of Household
1,264,657	4,816,420	493,099	1,664,974	158,477,032	Married-Joint
36,813	144,580	15,306	67,401	5,200,373	Married-Separate

5/ Includes State and Local Income Tax Refunds, Alimony, Unemployment Compensation, Taxable Social Security Benefits, Other Income, and Income not Allocated.

6/ Includes Unreimbursed Employee Business Expenses, Alimony Paid, portions of Health Insurance and Self-Employment Tax Payments, Early Savings Withdrawal Penalties, and Certain Payments to Personal Retirement Plans.

**Table 8**

**New York Modifications to Federal Income by Adjusted Gross Income Class & Filing Status 1/  
IT-201 RESIDENT TAXABLE RETURNS 2/  
IN 1992  
(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	ADDITIONS						SUBTRACTIONS	
	INTEREST FROM STATE & LOCAL GOV'T BONDS		PUBLIC EMPLOYEE RETIREMENT SYSTEM CONTRIBUTIONS		OTHER NY ADDITIONS		TAXABLE STATE & LOCAL REFUNDS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
<b>LESS THAN \$5,000 TOTAL</b>	915	\$483	...	...	915	\$45	...	...
Single	915	483	...	...	915	45	...	...
Head of Household	...	...	...	...	...	...	...	...
Married-Joint	...	...	...	...	...	...	...	...
Married-Separate	...	...	...	...	...	...	...	...
<b>\$5,000-9,999 TOTAL</b>	289	\$1	1,283	\$372	3,850	\$1,536	12,164	\$4,814
Single	289	1	856	252	3,422	1,428	10,152	3,524
Head of Household	...	...	428	121	428	107	289	1,061
Married-Joint	...	...	...	...	...	...	...	...
Married-Separate	...	...	...	...	...	...	1,723	229
<b>\$10,000-14,999 TOTAL</b>	4,312	\$6,449	7,523	\$3,496	10,534	\$11,713	33,782	\$14,059
Single	3,295	5,406	2,969	1,941	5,330	5,141	19,235	7,708
Head of Household	...	...	2,602	751	1,952	1,901	4,170	1,136
Married-Joint	834	861	1,626	592	2,602	4,566	9,500	4,824
Married-Separate	184	182	325	212	651	106	876	391
<b>\$15,000-19,999 TOTAL</b>	2,757	\$3,864	22,070	\$10,318	10,362	\$11,222	49,712	\$28,645
Single	1,149	2,462	7,561	3,503	3,543	1,853	17,424	13,131
Head of Household	536	133	6,948	3,412	1,607	384	9,619	3,676
Married-Joint	1,071	1,269	6,853	3,107	5,211	8,984	20,465	11,119
Married-Separate	...	...	709	296	...	...	2,204	718
<b>\$20,000-24,999 TOTAL</b>	1,854	\$5,842	31,816	\$19,930	17,359	\$12,009	73,520	\$33,936
Single	1,292	1,936	10,783	6,817	6,200	4,296	26,094	10,427
Head of Household	...	...	11,391	7,326	5,528	2,555	14,669	6,900
Married-Joint	562	3,906	8,518	5,088	5,238	4,919	31,020	16,206
Married-Separate	...	...	1,124	699	394	239	1,738	403
<b>\$25,000-29,999 TOTAL</b>	3,308	\$11,518	31,735	\$21,982	18,090	\$16,673	81,334	\$41,967
Single	2,001	9,408	12,098	8,712	5,868	2,967	27,156	12,249
Head of Household	236	1,085	7,940	5,825	4,881	2,308	16,386	7,409
Married-Joint	1,070	1,024	11,460	7,254	7,216	11,394	35,624	21,466
Married-Separate	...	...	236	191	125	4	2,167	843
<b>\$30,000-34,999 TOTAL</b>	1,822	\$5,867	38,711	\$35,474	20,171	\$16,264	96,466	\$52,829
Single	1,321	4,649	13,557	13,118	8,147	9,525	31,975	14,093
Head of Household	...	...	11,137	11,100	4,796	1,259	17,249	7,801
Married-Joint	501	1,218	13,308	10,553	6,672	5,302	45,215	29,362
Married-Separate	...	...	709	704	555	178	2,028	1,573
<b>\$35,000-39,999 TOTAL</b>	2,433	\$2,573	36,637	\$38,440	20,074	\$21,241	107,561	\$62,564
Single	1,210	747	13,013	16,583	7,688	5,619	28,213	14,102
Head of Household	125	79	6,993	8,605	2,656	1,436	16,455	9,519
Married-Joint	973	1,307	15,838	12,329	9,132	13,941	61,282	38,493
Married-Separate	125	439	792	924	598	245	1,612	450

Table 8

New York Modifications to Federal Income by Adjusted Gross Income Class & Filing Status 1/  
 IT-201 RESIDENT TAXABLE RETURNS 2/  
 IN 1992  
 (Dollar Data in Thousands)

SUBTRACTIONS								
TAXABLE SOCIAL SECURITY INCOME		INTEREST FROM US GOV'T BONDS		PENSION & ANNUITY EXCLUSION		OTHER NY SUBTRACTIONS		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	
...	...	4,574	\$4,701	...	...	915	\$2,984	<b>LESS THAN \$5,000 TOTAL</b>
...	...	4,574	4,701	...	...	915	2,984	Single
...	...	...	...	...	...	...	...	Head of Household
...	...	...	...	...	...	...	...	Married-Joint
...	...	...	...	...	...	...	...	Married-Separate
9,146	\$29,245	19,124	\$94,491	27,414	\$134,619	13,285	\$128,765	<b>\$5,000-9,999 TOTAL</b>
7,284	22,359	17,690	88,637	26,130	122,603	12,140	94,669	Single
289	183	717	40	...	...	717	20,415	Head of Household
428	2,327	428	1,454	428	8,556	428	13,681	Married-Joint
1,145	4,376	289	4,359	856	3,460	...	...	Married-Separate
35,080	\$125,097	28,733	\$129,442	58,567	\$466,631	30,585	\$431,774	<b>\$10,000-14,999 TOTAL</b>
17,207	61,107	18,566	79,692	26,214	182,991	13,729	195,546	Single
976	4,173	976	687	1,301	13,319	1,301	26,971	Head of Household
16,347	57,078	9,008	48,888	30,684	269,503	15,371	208,893	Married-Joint
551	2,739	184	175	367	819	184	364	Married-Separate
34,524	\$121,256	18,882	\$88,701	43,190	\$327,132	27,342	\$344,335	<b>\$15,000-19,999 TOTAL</b>
13,922	48,246	9,212	51,579	12,064	69,811	9,385	111,362	Single
1,858	4,141	1,149	1,470	2,757	24,656	882	8,420	Head of Household
18,303	67,285	8,348	35,330	28,197	229,207	16,540	220,277	Married-Joint
441	1,583	173	322	173	3,458	536	4,277	Married-Separate
34,156	\$116,603	19,277	\$61,537	31,532	\$223,733	21,027	\$206,750	<b>\$20,000-24,999 TOTAL</b>
15,545	49,420	8,001	33,839	8,737	56,946	7,491	62,830	Single
1,576	4,400	2,254	3,076	1,298	5,545	2,028	12,534	Head of Household
17,035	62,784	9,021	24,622	21,161	158,568	10,945	130,904	Married-Joint
...	...	...	...	336	2,673	562	483	Married-Separate
36,111	\$151,257	17,424	\$78,260	24,128	\$190,271	16,602	\$181,798	<b>\$25,000-29,999 TOTAL</b>
14,086	60,733	7,730	36,439	7,676	54,528	5,158	50,300	Single
1,682	6,109	1,321	2,379	1,822	11,714	1,710	7,652	Head of Household
20,107	83,353	7,900	39,173	14,394	123,263	9,734	123,846	Married-Joint
236	1,062	473	269	236	766	...	...	Married-Separate
32,935	\$140,626	15,806	\$56,465	23,593	\$182,766	16,739	\$130,024	<b>\$30,000-34,999 TOTAL</b>
9,730	41,892	7,646	35,535	7,521	54,173	5,144	28,232	Single
1,210	4,459	1,446	4,771	1,460	9,135	1,947	6,314	Head of Household
21,774	92,457	6,256	15,556	14,391	118,652	9,413	92,585	Married-Joint
222	1,819	458	604	222	806	236	2,894	Married-Separate
26,319	\$132,028	17,226	\$55,268	17,642	\$159,883	14,847	\$161,822	<b>\$35,000-39,999 TOTAL</b>
6,521	29,208	7,119	17,289	4,324	38,204	2,989	16,008	Single
1,210	3,921	2,169	11,581	1,196	4,280	1,335	9,494	Head of Household
18,589	98,899	7,702	26,065	11,998	117,059	10,398	136,213	Married-Joint
...	...	236	333	125	339	125	109	Married-Separate

**Table 8**

**New York Modifications to Federal Income by Adjusted Gross Income Class & Filing Status 1/  
IT-201 RESIDENT TAXABLE RETURNS 2/  
IN 1992  
(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	ADDITIONS						SUBTRACTIONS	
	INTEREST FROM STATE & LOCAL GOV'T BONDS		PUBLIC EMPLOYEE RETIREMENT SYSTEM CONTRIBUTIONS		OTHER NY ADDITIONS		TAXABLE STATE & LOCAL REFUNDS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
<b>\$40,000-44,999 TOTAL</b>	848	\$4,540	36,672	\$41,888	18,557	\$10,465	108,053	\$63,839
Single	487	2,586	10,550	14,163	6,381	3,078	25,333	11,728
Head of Household	...	...	5,475	7,800	2,932	1,445	14,533	7,808
Married-Joint	361	1,954	19,841	18,911	8,910	5,820	67,048	43,265
Married-Separate	...	...	806	1,014	333	122	1,139	1,038
<b>\$45,000-49,999 TOTAL</b>	1,375	\$7,212	37,300	\$47,740	18,250	\$15,564	105,857	\$64,577
Single	903	6,291	8,674	13,860	5,323	4,506	24,622	12,073
Head of Household	...	...	3,322	5,946	1,973	1,268	11,493	5,847
Married-Joint	473	920	24,415	26,666	10,509	8,929	67,825	45,327
Married-Separate	...	...	889	1,268	444	861	1,917	1,331
<b>\$50,000-54,999 TOTAL</b>	1,696	\$8,297	30,358	\$38,951	18,592	\$17,420	98,241	\$66,041
Single	366	596	6,447	10,522	5,379	6,815	19,153	11,952
Head of Household	...	...	3,114	6,088	2,748	960	9,227	5,251
Married-Joint	1,228	7,692	20,621	21,939	10,290	9,552	68,984	47,900
Married-Separate	102	9	176	402	176	92	878	938
<b>\$55,000-59,999 TOTAL</b>	1,842	\$4,663	26,369	\$33,504	15,396	\$22,304	86,570	\$54,924
Single	453	1,635	3,977	7,513	4,562	9,045	13,470	9,534
Head of Household	...	...	1,624	2,765	1,667	1,625	6,902	4,437
Married-Joint	1,389	3,028	20,402	22,659	8,890	11,536	65,292	39,783
Married-Separate	...	...	366	568	278	97	907	1,170
<b>\$60,000-64,999 TOTAL</b>	2,529	\$4,703	21,416	\$28,847	12,792	\$13,001	71,694	\$45,139
Single	584	1,290	2,529	4,793	2,558	3,017	9,272	6,439
Head of Household	176	110	629	1,171	629	543	3,334	1,951
Married-Joint	1,667	3,243	18,083	22,445	9,605	9,440	58,108	36,112
Married-Separate	102	59	176	439	...	...	980	636
<b>\$65,000-74,999 TOTAL</b>	2,149	\$5,322	34,414	\$44,156	18,685	\$21,865	111,651	\$78,087
Single	672	1,549	1,783	3,823	1,988	3,534	12,783	13,326
Head of Household	88	8	497	729	760	1,127	5,016	4,314
Married-Joint	1,301	3,448	31,944	38,909	15,849	17,192	92,506	59,116
Married-Separate	88	316	190	696	88	12	1,346	1,330
<b>\$75,000-99,999 TOTAL</b>	6,943	\$40,830	51,029	\$72,617	34,351	\$44,410	153,665	\$123,583
Single	1,890	18,826	1,128	1,929	3,503	7,538	13,729	14,559
Head of Household	381	1,852	326	723	858	1,891	2,977	2,525
Married-Joint	4,545	19,694	49,448	69,755	29,593	33,933	135,847	105,600
Married-Separate	127	458	127	209	397	1,048	1,112	898
<b>\$100,000-199,999 TOTAL</b>	10,924	\$57,948	24,402	\$40,197	38,534	\$135,717	113,539	\$165,333
Single	2,351	17,262	504	1,062	3,923	22,880	11,413	22,835
Head of Household	168	441	140	325	751	2,659	1,928	3,113
Married-Joint	8,180	37,824	23,673	38,688	33,327	106,314	98,634	135,972
Married-Separate	225	2,421	84	122	533	3,864	1,564	3,412

Table 8

New York Modifications to Federal Income by Adjusted Gross Income Class & Filing Status 1/  
 IT-201 RESIDENT TAXABLE RETURNS 2/  
 IN 1992  
 (Dollar Data in Thousands)

SUBTRACTIONS								
TAXABLE SOCIAL SECURITY INCOME		INTEREST FROM US GOV'T BONDS		PENSION & ANNUITY EXCLUSION		OTHER NY SUBTRACTIONS		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	
16,323	\$83,557	14,972	\$69,235	8,718	\$68,054	10,315	\$93,612	<b>\$40,000-44,999 TOTAL</b>
3,629	21,004	6,034	15,830	2,419	24,922	2,920	8,527	Single
473	2,146	1,278	1,042	125	255	695	1,199	Head of Household
12,096	59,427	7,409	52,328	6,048	41,173	6,701	83,886	Married-Joint
125	979	250	35	125	1,704	...	...	Married-Separate
13,678	\$69,570	13,789	\$33,513	10,427	\$79,226	12,634	\$100,345	<b>\$45,000-49,999 TOTAL</b>
3,251	16,553	4,962	14,321	2,224	16,063	2,876	14,724	Single
250	161	1,181	1,047	111	607	584	3,712	Head of Household
10,065	51,735	7,187	14,238	7,870	61,945	9,175	81,909	Married-Joint
111	1,121	458	3,907	222	611	...	...	Married-Separate
10,887	\$62,220	13,870	\$32,757	8,564	\$84,960	9,705	\$94,375	<b>\$50,000-54,999 TOTAL</b>
2,192	10,390	3,581	13,152	1,651	22,157	2,602	19,321	Single
190	281	570	315	394	1,385	570	900	Head of Household
8,505	51,548	9,718	19,290	6,518	61,418	6,533	74,154	Married-Joint
...	...	...	...	...	...	...	...	Married-Separate
7,556	\$41,087	13,023	\$30,918	6,488	\$53,290	8,523	\$72,707	<b>\$55,000-59,999 TOTAL</b>
2,192	13,399	2,850	6,688	964	9,913	1,593	18,871	Single
190	801	570	4,985	...	...	658	3,845	Head of Household
5,174	26,888	9,501	18,690	5,436	42,684	5,994	46,804	Married-Joint
...	...	102	555	88	693	278	3,187	Married-Separate
5,598	\$31,460	9,954	\$33,907	4,254	\$31,125	6,901	\$41,611	<b>\$60,000-64,999 TOTAL</b>
936	4,899	2,222	7,096	658	5,335	1,462	7,513	Single
...	...	278	179	...	...	278	169	Head of Household
4,663	26,561	7,366	26,632	3,596	25,790	5,160	33,929	Married-Joint
...	...	88	A/	...	...	...	...	Married-Separate
10,306	\$64,172	14,706	\$53,271	8,959	\$76,930	11,051	\$86,041	<b>\$65,000-74,999 TOTAL</b>
2,178	14,069	3,099	23,081	1,739	14,430	1,271	4,560	Single
394	2,925	263	78	88	1,756	263	1,404	Head of Household
7,559	46,065	11,080	29,971	7,045	59,681	9,516	80,077	Married-Joint
176	1,114	263	140	88	1,063	...	...	Married-Separate
13,650	\$82,158	28,281	\$127,375	12,354	\$124,569	17,311	\$107,266	<b>\$75,000-99,999 TOTAL</b>
3,415	17,092	4,590	46,635	2,138	21,362	2,502	7,545	Single
199	1,330	698	10,577	397	2,617	270	1,483	Head of Household
9,902	62,920	22,739	65,522	9,748	99,522	14,205	97,580	Married-Joint
135	817	254	4,641	72	1,068	334	658	Married-Separate
14,810	\$97,312	32,241	\$214,492	11,108	\$121,028	23,867	\$178,069	<b>\$100,000-199,999 TOTAL</b>
3,365	19,629	5,016	58,404	1,740	20,542	2,911	16,294	Single
141	755	587	2,457	113	200	530	3,759	Head of Household
10,913	73,972	25,770	146,040	9,030	97,091	19,979	152,906	Married-Joint
391	2,956	868	7,591	225	3,194	448	5,110	Married-Separate

**Table 8**

**New York Modifications to Federal Income by Adjusted Gross Income Class & Filing Status 1/  
IT-201 RESIDENT TAXABLE RETURNS 2/  
IN 1992  
(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	ADDITIONS						SUBTRACTIONS	
	INTEREST FROM STATE & LOCAL GOV'T BONDS		PUBLIC EMPLOYEE RETIREMENT SYSTEM CONTRIBUTIONS		OTHER NY ADDITIONS		TAXABLE STATE & LOCAL REFUNDS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
<b>\$200,000-499,999 TOTAL</b>	6,892	\$53,628	2,346	\$4,729	21,516	\$189,172	34,462	\$134,660
Single	1,307	19,013	65	174	2,764	31,770	4,415	20,503
Head of Household	43	117	11	19	414	4,129	753	2,642
Married-Joint	5,378	31,335	2,247	4,491	17,957	148,740	28,455	107,565
Married-Separate	163	3,162	22	46	381	4,532	839	3,951
<b>\$500,000-999,999 TOTAL</b>	2,521	\$34,514	263	\$725	7,175	\$163,566	9,055	\$76,618
Single	370	6,274	10	8	807	28,076	1,129	9,511
Head of Household	20	107	5	35	72	1,077	102	581
Married-Joint	2,054	22,049	248	681	6,082	127,862	7,570	63,180
Married-Separate	77	6,084	...	...	214	6,552	255	3,346
<b>\$1,000,000-1,999,999 TOTAL</b>	1,249	\$31,471	62	\$83	3,064	\$131,572	3,440	\$60,691
Single	177	9,705	4	3	341	15,065	399	7,548
Head of Household	21	236	...	...	39	724	42	606
Married-Joint	1,008	20,602	58	80	2,577	110,222	2,866	49,334
Married-Separate	44	928	...	...	106	5,561	133	3,203
<b>\$2,000,000-4,999,999 TOTAL</b>	668	\$27,315	12	\$119	1,392	\$144,662	1,545	\$51,672
Single	82	4,648	...	...	189	21,676	177	7,398
Head of Household	9	468	...	...	20	3,641	17	590
Married-Joint	542	20,352	12	119	1,121	112,405	1,272	39,851
Married-Separate	35	1,848	...	...	62	6,940	79	3,833
<b>\$5,000,000-9,999,999 TOTAL</b>	174	\$10,466	5	\$45	352	\$66,937	401	\$29,125
Single	19	1,146	...	...	35	6,093	44	2,263
Head of Household	D/	D/	...	...	4	8	8	94
Married-Joint	141	8,892	D/	D/	293	52,064	326	23,582
Married-Separate	D/	D/	D/	D/	20	8,772	23	3,186
<b>\$10,000,000 &amp; ABOVE TOTAL</b>	115	\$40,183	...	...	213	\$148,064	241	\$45,957
Single	18	8,929	...	...	30	14,494	30	5,499
Head of Household	...	...	...	...	D/	D/	D/	D/
Married-Joint	86	30,386	...	...	165	117,882	192	33,678
Married-Separate	11	867	...	...	D/	D/	D/	D/
<b>GRAND TOTAL</b>	57,615	\$367,687	434,423	\$483,613	310,224	\$1,215,419	1,352,952	\$1,299,060
Single	21,150	124,842	96,510	108,776	78,896	208,461	296,219	230,403
Head of Household	1,803	4,643	62,582	62,740	34,717	35,172	135,169	77,558
Married-Joint	33,366	221,006	268,601	304,307	191,239	920,997	898,030	951,736
Married-Separate	1,296	17,197	6,730	7,791	5,371	50,789	23,535	39,363

**1/ Married-Joint filing status includes qualified widow(er) filers.**

**2/ Excludes 63,362 returns filed by fiduciaries with tax liability of \$109,025,000.**

**Table 8**

**New York Modifications to Federal Income by Adjusted Gross Income Class & Filing Status 1/  
IT-201 RESIDENT TAXABLE RETURNS 2/  
IN 1992  
(Dollar Data in Thousands)**

SUBTRACTIONS								
TAXABLE SOCIAL SECURITY INCOME		INTEREST FROM US GOV'T BONDS		PENSION & ANNUITY EXCLUSION		OTHER NY SUBTRACTIONS		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	
6,146	\$47,032	16,065	\$198,366	4,587	\$62,216	14,353	\$161,018	<b>\$200,000-499,999 TOTAL</b>
1,645	10,803	2,790	47,620	783	10,964	1,891	29,632	Single
54	272	293	2,639	55	1,021	251	3,503	Head of Household
4,317	35,107	12,590	135,790	3,608	48,258	11,864	123,011	Married-Joint
130	850	391	12,317	141	1,974	347	4,872	Married-Separate
1,361	\$11,069	5,539	\$152,285	942	\$13,767	5,217	\$133,886	<b>\$500,000-999,999 TOTAL</b>
311	1,989	799	33,732	128	1,664	602	28,359	Single
26	174	61	1,594	10	129	46	849	Head of Household
999	8,641	4,479	109,776	784	11,637	4,395	100,295	Married-Joint
25	264	199	7,183	20	337	174	4,384	Married-Separate
578	\$5,053	2,657	\$192,405	455	\$7,162	2,295	\$128,156	<b>\$1,000,000-1,999,999 TOTAL</b>
96	631	320	32,297	44	599	249	14,596	Single
D/	D/	35	3,005	...	...	35	5,558	Head of Household
451	4,231	2,187	145,619	395	6,336	1,923	101,989	Married-Joint
D/	D/	114	11,485	17	226	87	6,014	Married-Separate
252	\$2,425	1,341	\$209,373	186	\$3,299	1,122	\$195,560	<b>\$2,000,000-4,999,999 TOTAL</b>
43	316	181	35,311	D/	D/	139	36,981	Single
D/	D/	15	1,030	D/	D/	14	3,127	Head of Household
199	2,041	1,080	144,471	164	2,966	911	144,976	Married-Joint
D/	D/	65	28,561	D/	D/	58	10,476	Married-Separate
66	\$646	351	\$126,542	51	\$775	317	\$145,644	<b>\$5,000,000-9,999,999 TOTAL</b>
D/	D/	41	12,074	D/	D/	28	11,476	Single
...	...	4	12	...	...	4	5,722	Head of Household
47	499	286	100,164	41	650	265	113,394	Married-Joint
D/	D/	20	14,292	D/	D/	20	15,053	Married-Separate
37	\$383	229	\$204,530	21	\$379	191	\$372,717	<b>\$10,000,000 &amp; ABOVE TOTAL</b>
D/	D/	26	9,825	D/	D/	22	23,401	Single
...	...	...	...	...	...	D/	D/	Head of Household
27	293	182	187,806	D/	D/	152	329,325	Married-Joint
D/	D/	21	6,898	D/	D/	D/	D/	Married-Separate
309,521	\$1,414,256	308,063	\$2,247,834	303,180	\$2,411,815	265,143	\$3,499,261	<b>GRAND TOTAL</b>
107,571	443,923	117,051	703,779	107,184	727,613	78,020	803,731	Single
10,721	36,249	15,867	52,965	11,128	76,641	14,119	134,036	Head of Household
187,498	914,113	170,237	1,387,423	181,552	1,584,298	169,600	2,490,633	Married-Joint
3,732	19,971	4,908	103,667	3,317	23,263	3,403	70,861	Married-Separate

**NOTE - Detailed figures do not necessarily add to totals due to rounding and various processing factors.**

**A/ Less than \$500.**

**D/ Tax Law secrecy provisions prohibit disclosure of fewer than three observations. Therefore, values for the disclosure cell and another cell have been hidden.**



**Table 9**  
**NYS Deductions by New York Adjusted Gross Income Class and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TOTAL		NEW YORK DEDUCTIONS			
	NUMBER	AMOUNT	STANDARD NUMBER	STANDARD AMOUNT	ITEMIZED 3/ NUMBER	ITEMIZED 3/ AMOUNT
<b>LESS THAN \$5,000 TOTAL</b>	60,016	\$168,082	58,541	\$163,915	1,475	\$4,167
Single	59,524	167,319	58,541	163,915	983	3,405
Head of Household	...	...	...	...	...	...
Married-Joint	...	...	...	...	...	...
Married-Separate	492	763	...	...	492	763
<b>\$5,000-9,999 TOTAL</b>	200,184	\$1,072,336	191,221	\$1,016,358	8,963	\$55,979
Single	187,037	993,659	180,098	947,805	6,939	45,854
Head of Household	4,567	32,305	4,278	29,945	289	2,360
Married-Joint	1,283	12,192	1,283	12,192	...	...
Married-Separate	7,296	34,180	5,561	26,416	1,735	7,765
<b>\$10,000-14,999 TOTAL</b>	358,120	\$2,509,965	332,423	\$2,291,896	25,697	\$218,069
Single	199,262	1,207,803	181,824	1,065,965	17,437	141,838
Head of Household	70,142	493,432	68,306	478,142	1,836	15,290
Married-Joint	79,175	757,421	75,137	713,798	4,038	43,623
Married-Separate	9,542	51,309	7,156	33,990	2,386	17,318
<b>\$15,000-19,999 TOTAL</b>	382,782	\$2,920,349	336,445	\$2,458,511	46,337	\$461,838
Single	162,183	1,028,532	141,435	840,040	20,748	188,492
Head of Household	90,078	654,480	81,432	570,027	8,645	84,452
Married-Joint	121,672	1,190,464	107,148	1,017,906	14,524	172,558
Married-Separate	8,849	46,873	6,429	30,537	2,421	16,336
<b>\$20,000-24,999 TOTAL</b>	374,133	\$3,006,271	305,766	\$2,262,396	68,367	\$743,875
Single	152,277	1,018,201	122,713	732,663	29,564	285,538
Head of Household	87,661	667,080	72,543	507,802	15,118	159,278
Married-Joint	125,127	1,267,600	104,634	994,021	20,493	273,578
Married-Separate	9,067	53,390	5,876	27,910	3,192	25,481
<b>\$25,000-29,999 TOTAL</b>	352,686	\$2,981,066	276,817	\$2,064,147	75,869	\$916,919
Single	145,344	1,007,830	115,685	691,705	29,659	316,125
Head of Household	68,442	547,446	53,335	373,346	15,107	174,100
Married-Joint	129,532	1,361,288	102,539	974,119	26,993	387,170
Married-Separate	9,368	64,501	5,258	24,977	4,110	39,524
<b>\$30,000-34,999 TOTAL</b>	309,213	\$2,727,245	225,235	\$1,722,477	83,978	\$1,004,768
Single	118,446	849,347	85,011	509,664	33,436	339,683
Head of Household	54,238	444,448	38,687	270,808	15,551	173,640
Married-Joint	127,771	1,370,550	96,780	919,406	30,992	451,144
Married-Separate	8,757	62,899	4,758	22,599	3,999	40,300
<b>\$35,000-39,999 TOTAL</b>	285,543	\$2,686,338	197,566	\$1,542,752	87,977	\$1,143,586
Single	101,122	752,528	72,240	433,042	28,881	319,486
Head of Household	40,830	375,563	26,167	183,168	14,663	192,395
Married-Joint	137,559	1,519,057	95,903	911,080	41,656	607,977
Married-Separate	6,032	39,191	3,255	15,462	2,777	23,728

**Table 9**  
**NYS Deductions by New York Adjusted Gross Income Class and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TOTAL		NEW YORK DEDUCTIONS			
	NUMBER	AMOUNT	STANDARD NUMBER	STANDARD AMOUNT	ITEMIZED 3/ NUMBER	ITEMIZED 3/ AMOUNT
<b>\$40,000-44,999 TOTAL</b>	246,967	\$2,452,462	158,879	\$1,291,645	88,088	\$1,160,818
Single	75,890	600,277	48,452	289,512	27,437	310,765
Head of Household	29,258	275,857	16,151	113,056	13,108	162,802
Married-Joint	138,442	1,552,067	92,898	882,535	45,544	669,533
Married-Separate	3,377	24,260	1,377	6,542	1,999	17,718
<b>\$45,000-49,999 TOTAL</b>	230,689	\$2,389,619	141,601	\$1,190,965	89,088	\$1,198,654
Single	61,479	512,013	34,931	209,585	26,549	302,428
Head of Household	20,112	198,297	10,892	76,247	9,220	122,050
Married-Joint	145,319	1,640,484	94,776	900,376	50,542	740,108
Married-Separate	3,779	38,825	1,002	4,758	2,777	34,068
<b>\$50,000-54,999 TOTAL</b>	198,685	\$2,174,209	112,031	\$952,963	86,654	\$1,221,246
Single	46,598	402,711	24,737	147,766	21,861	254,945
Head of Household	17,235	175,536	8,280	57,958	8,955	117,578
Married-Joint	132,381	1,571,186	78,299	743,840	54,082	827,346
Married-Separate	2,471	24,776	716	3,399	1,756	21,377
<b>\$55,000-59,999 TOTAL</b>	170,025	\$1,981,587	88,112	\$775,502	81,913	\$1,206,084
Single	30,407	282,874	13,902	83,410	16,505	199,464
Head of Household	10,863	123,742	4,191	29,337	6,672	94,405
Married-Joint	126,575	1,547,877	69,508	660,328	57,067	887,549
Married-Separate	2,179	27,094	511	2,428	1,668	24,666
<b>\$60,000-64,999 TOTAL</b>	140,526	\$1,718,187	66,339	\$589,133	74,187	\$1,129,054
Single	20,891	212,828	9,302	55,811	11,589	157,017
Head of Household	5,673	63,056	2,249	15,742	3,424	47,315
Married-Joint	111,769	1,420,038	54,176	514,668	57,594	905,370
Married-Separate	2,194	22,265	613	2,913	1,580	19,351
<b>\$65,000-74,999 TOTAL</b>	219,712	\$2,809,328	97,414	\$867,703	122,298	\$1,941,625
Single	28,434	313,202	12,982	77,890	15,452	235,311
Head of Household	8,349	107,949	3,169	22,181	5,180	85,768
Married-Joint	179,991	2,355,285	80,343	763,262	99,647	1,592,023
Married-Separate	2,939	32,893	920	4,370	2,019	28,523
<b>\$75,000-99,999 TOTAL</b>	295,188	\$4,334,824	102,140	\$913,326	193,048	\$3,421,498
Single	31,523	404,868	13,690	82,142	17,833	322,726
Head of Household	6,560	86,075	1,864	13,045	4,696	73,029
Married-Joint	253,635	3,804,027	85,654	813,713	167,981	2,990,314
Married-Separate	3,470	39,854	932	4,426	2,538	35,428
<b>\$100,000-199,999 TOTAL</b>	220,263	\$4,280,572	52,615	\$459,867	167,648	\$3,820,705
Single	26,761	373,656	9,577	57,369	17,185	316,287
Head of Household	4,114	74,438	1,083	7,582	3,031	66,857
Married-Joint	186,032	3,777,557	41,185	391,261	144,847	3,386,296
Married-Separate	3,356	54,921	770	3,655	2,586	51,265

**Table 9**  
**NYS Deductions by New York Adjusted Gross Income Class and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	TOTAL		NEW YORK DEDUCTIONS			
	NUMBER	AMOUNT	STANDARD NUMBER	STANDARD AMOUNT	ITEMIZED 3/ NUMBER	ITEMIZED 3/ AMOUNT
<b>\$200,000-499,999 TOTAL</b>	64,504	\$1,551,918	17,035	\$146,585	47,469	\$1,405,333
Single	9,185	211,451	3,386	20,144	5,799	191,307
Head of Household	1,373	30,488	341	2,385	1,032	28,103
Married-Joint	52,314	1,277,578	12,808	121,679	39,506	1,155,899
Married-Separate	1,632	32,401	500	2,377	1,131	30,024
<b>\$500,000-999,999 TOTAL</b>	14,659	\$357,006	5,802	\$50,911	8,857	\$306,095
Single	1,918	42,660	915	5,472	1,003	37,188
Head of Household	179	3,630	68	476	111	3,154
Married-Joint	12,143	301,844	4,647	44,145	7,496	257,700
Married-Separate	420	8,872	172	819	247	8,053
<b>\$1,000,000-1,999,999 TOTAL</b>	5,274	\$204,930	2,322	\$20,463	2,953	\$184,467
Single	655	27,329	311	1,823	344	25,506
Head of Household	81	2,114	35	248	46	1,866
Married-Joint	4,332	168,815	1,896	18,016	2,436	150,799
Married-Separate	206	6,672	79	376	127	6,296
<b>\$2,000,000-4,999,999 TOTAL</b>	2,155	\$178,232	875	\$7,802	1,280	\$170,430
Single	285	31,735	111	666	174	31,069
Head of Household	29	4,406	7	49	22	4,357
Married-Joint	1,739	129,178	735	6,983	1,004	122,196
Married-Separate	102	12,912	22	105	80	12,808
<b>\$5,000,000-9,999,999 TOTAL</b>	517	\$117,683	152	\$1,348	365	\$116,336
Single	60	15,682	19	111	41	15,572
Head of Household	8	652	5	35	3	617
Married-Joint	423	83,884	125	1,188	298	82,696
Married-Separate	26	17,465	3	14	23	17,451
<b>\$10,000,000 &amp; ABOVE TOTAL</b>	296	\$220,863	44	\$383	252	\$220,480
Single	42	22,839	6	36	36	22,803
Head of Household	D/	D/	...	...	D/	D/
Married-Joint	229	175,100	35	333	194	174,767
Married-Separate	D/	D/	3	14	D/	D/
<b>GRAND TOTAL</b>	4,132,136	\$42,843,074	2,769,373	\$20,791,048	1,362,763	\$22,052,025
Single	1,459,323	10,479,346	1,129,867	6,416,535	329,456	4,062,811
Head of Household	519,794	4,361,065	393,082	2,751,577	126,711	1,609,488
Married-Joint	2,067,443	27,283,494	1,200,510	11,404,849	866,933	15,878,645
Married-Separate	85,576	719,169	45,913	218,087	39,663	501,082

1/ Married-Joint filing status includes qualified widow(er) filers.

2/ Excludes 63,362 returns filed by fiduciaries with tax liability of \$109,025,000.

3/ New York Itemized Deductions are Federal Deductions less State, Local and Foreign Income Taxes paid and other Subtraction Adjustments, plus Addition Adjustments, less the NY Itemized Deduction Adjustment (if applicable).

D/ Tax Law secrecy provisions prohibit disclosure of fewer than three observations. Therefore, values for the disclosure cell and another cell have been hidden.

NOTE: Itemized deductions are amounts claimed by taxpayers.

**Table 10**  
**Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	MEDICAL & DENTAL EXPENSES		TAXES PAID	
	NUMBER	AMOUNT	NUMBER	AMOUNT
<b>LESS THAN \$5,000 TOTAL</b>	983	\$2,305	983	\$203
Single	492	1,884	492	174
Head of Household	...	...	...	...
Married-Joint	...	...	...	...
Married-Separate	492	421	492	29
<b>\$5,000 - 9,999 TOTAL</b>	4,915	\$12,941	8,095	\$18,899
Single	4,626	12,645	6,072	15,916
Head of Household	...	...	289	606
Married-Joint	...	...	...	...
Married-Separate	289	296	1,735	2,377
<b>\$10,000 - 14,999 TOTAL</b>	14,501	\$45,746	24,596	\$75,266
Single	9,912	28,814	16,520	46,955
Head of Household	1,285	3,885	1,652	4,039
Married-Joint	2,570	10,996	4,038	18,832
Married-Separate	734	2,051	2,386	5,440
<b>\$15,000 - 19,999 TOTAL</b>	23,860	\$86,045	45,646	\$151,682
Single	10,028	33,219	20,575	65,956
Head of Household	3,631	13,517	8,472	20,985
Married-Joint	8,645	35,295	14,178	60,750
Married-Separate	1,556	4,014	2,421	3,992
<b>\$20,000 - 24,999 TOTAL</b>	27,885	\$84,937	68,367	\$247,080
Single	10,247	30,721	29,564	100,695
Head of Household	6,047	15,916	15,118	45,140
Married-Joint	10,247	36,008	20,493	93,962
Married-Separate	1,344	2,293	3,192	7,283
<b>\$25,000 - 29,999 TOTAL</b>	26,215	\$98,572	75,314	\$289,535
Single	8,442	30,205	29,103	102,879
Head of Household	6,110	22,717	15,107	50,925
Married-Joint	10,553	41,955	26,993	121,273
Married-Separate	1,111	3,695	4,110	14,458
<b>\$30,000 - 34,999 TOTAL</b>	23,327	\$95,944	83,756	\$367,469
Single	6,776	34,454	33,214	138,853
Head of Household	4,332	15,781	15,551	59,435
Married-Joint	11,553	42,776	30,992	152,454
Married-Separate	666	2,932	3,999	16,727
<b>\$35,000 - 39,999 TOTAL</b>	22,661	\$80,927	87,977	\$437,520
Single	5,665	21,192	28,881	129,399
Head of Household	3,444	13,427	14,663	69,599
Married-Joint	12,886	42,595	41,656	226,308
Married-Separate	666	3,712	2,777	12,214

**Table 10**  
**Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/  
IT-201 RESIDENT TAXABLE RETURNS 2/  
IN 1992**  
(Dollar Data in Thousands)

INTEREST PAID		CHARITABLE CONTRIBUTIONS		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
NUMBER	AMOUNT	NUMBER	AMOUNT	
...	...	983	\$393	<b>LESS THAN \$5,000 TOTAL</b>
...	...	492	108	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
...	...	492	285	Married-Separate
3,759	\$10,362	6,650	\$7,476	<b>\$5,000 - 9,999 TOTAL</b>
2,313	5,564	4,915	5,931	Single
289	1,131	289	854	Head of Household
...	...	...	...	Married-Joint
1,156	3,667	1,446	691	Married-Separate
15,235	\$49,433	23,495	\$30,743	<b>\$10,000 - 14,999 TOTAL</b>
8,443	26,827	16,336	23,533	Single
1,652	5,974	1,468	1,087	Head of Household
3,487	10,324	3,487	4,196	Married-Joint
1,652	6,308	2,203	1,927	Married-Separate
27,491	\$141,833	41,496	\$58,672	<b>\$15,000 - 19,999 TOTAL</b>
10,893	51,340	18,673	26,819	Single
5,533	31,573	7,089	9,753	Head of Household
9,855	53,839	13,486	19,845	Married-Joint
1,210	5,081	2,248	2,254	Married-Separate
47,706	\$275,989	62,656	\$87,645	<b>\$20,000 - 24,999 TOTAL</b>
16,798	86,251	28,052	34,820	Single
9,743	57,534	13,942	23,503	Head of Household
18,646	122,171	17,806	25,230	Married-Joint
2,520	10,033	2,856	4,093	Married-Separate
55,541	\$382,397	71,092	\$105,283	<b>\$25,000 - 29,999 TOTAL</b>
19,328	114,321	27,993	41,901	Single
9,886	61,117	14,552	25,944	Head of Household
23,216	190,502	24,771	32,001	Married-Joint
3,110	16,456	3,777	5,437	Married-Separate
63,317	\$428,650	79,313	\$120,753	<b>\$30,000 - 34,999 TOTAL</b>
22,216	129,174	31,769	45,685	Single
9,664	54,582	15,107	28,463	Head of Household
28,326	227,108	28,992	42,811	Married-Joint
3,110	17,786	3,444	3,794	Married-Separate
70,204	\$501,226	83,645	\$134,609	<b>\$35,000 - 39,999 TOTAL</b>
20,106	125,293	27,215	48,563	Single
11,108	75,057	14,218	24,480	Head of Household
37,101	291,979	39,767	58,839	Married-Joint
1,888	8,897	2,444	2,726	Married-Separate

**Table 10**  
**Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	MEDICAL & DENTAL EXPENSES		TAXES PAID	
	NUMBER	AMOUNT	NUMBER	AMOUNT
<b>\$40,000 - 44,999 TOTAL</b>	13,996	\$53,628	87,977	\$478,764
Single	2,999	8,081	27,437	142,641
Head of Household	2,444	8,175	13,108	69,324
Married-Joint	8,220	36,010	45,433	256,737
Married-Separate	333	1,363	1,999	10,061
<b>\$45,000 - 49,999 TOTAL</b>	12,663	\$47,978	88,977	\$518,878
Single	3,332	17,297	26,438	151,449
Head of Household	1,888	5,755	9,220	52,776
Married-Joint	7,109	22,529	50,542	298,075
Married-Separate	333	2,397	2,777	16,578
<b>\$50,000 - 54,999 TOTAL</b>	11,940	\$44,556	86,654	\$558,395
Single	2,809	9,614	21,861	141,874
Head of Household	1,317	4,761	8,955	55,722
Married-Joint	7,638	29,695	54,082	349,320
Married-Separate	176	487	1,756	11,478
<b>\$55,000 - 59,999 TOTAL</b>	8,955	\$36,261	81,913	\$565,361
Single	1,756	7,178	16,505	111,980
Head of Household	351	945	6,672	47,314
Married-Joint	6,672	25,187	57,067	395,434
Married-Separate	176	2,951	1,668	10,632
<b>\$60,000 - 64,999 TOTAL</b>	7,463	\$28,254	74,187	\$552,948
Single	1,054	2,583	11,589	89,728
Head of Household	439	2,573	3,424	27,525
Married-Joint	5,794	22,923	57,594	423,788
Married-Separate	176	176	1,580	11,907
<b>\$65,000 - 74,999 TOTAL</b>	10,272	\$43,791	122,211	\$990,744
Single	1,229	8,384	15,452	128,289
Head of Household	702	3,107	5,180	44,227
Married-Joint	8,341	32,300	99,647	800,489
Married-Separate	...	...	1,931	17,739
<b>\$75,000 - 99,999 TOTAL</b>	12,629	\$77,957	192,858	\$1,939,915
Single	2,031	28,497	17,706	191,379
Head of Household	317	1,413	4,696	47,358
Married-Joint	9,963	44,831	167,918	1,674,897
Married-Separate	317	3,216	2,538	26,281
<b>\$100,000 - 199,999 TOTAL</b>	7,119	\$77,361	167,593	\$2,653,540
Single	1,001	24,121	17,185	293,123
Head of Household	222	3,160	3,031	51,530
Married-Joint	5,728	46,851	144,819	2,261,761
Married-Separate	167	3,229	2,558	47,126

**Table 10**  
**Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/  
IT-201 RESIDENT TAXABLE RETURNS 2/  
IN 1992**  
**(Dollar Data in Thousands)**

INTEREST PAID		CHARITABLE CONTRIBUTIONS		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
NUMBER	AMOUNT	NUMBER	AMOUNT	
76,202	\$566,145	85,533	\$130,233	<b>\$40,000 - 44,999 TOTAL</b>
21,328	137,703	26,438	39,149	Single
10,664	69,366	12,886	22,060	Head of Household
42,767	353,050	44,322	66,523	Married-Joint
1,444	6,025	1,888	2,499	Married-Separate
77,535	\$569,912	85,977	\$149,269	<b>\$45,000 - 49,999 TOTAL</b>
19,662	120,547	25,327	50,191	Single
7,442	49,712	8,775	16,078	Head of Household
48,543	387,235	49,098	75,092	Married-Joint
1,888	12,418	2,777	7,907	Married-Separate
75,591	\$596,672	84,547	\$149,263	<b>\$50,000 - 54,999 TOTAL</b>
17,120	113,605	21,071	36,937	Single
6,936	46,063	8,780	17,144	Head of Household
50,131	426,524	52,940	92,299	Married-Joint
1,405	10,481	1,756	2,881	Married-Separate
71,377	\$593,257	79,981	\$140,239	<b>\$55,000 - 59,999 TOTAL</b>
11,413	80,249	16,066	30,643	Single
5,355	39,040	6,497	15,793	Head of Household
53,467	464,166	55,925	90,734	Married-Joint
1,141	9,802	1,493	3,069	Married-Separate
69,182	\$573,255	72,870	\$136,352	<b>\$60,000 - 64,999 TOTAL</b>
9,394	72,439	11,326	24,937	Single
2,985	16,607	3,424	6,748	Head of Household
55,399	474,958	56,628	101,643	Married-Joint
1,405	9,252	1,493	3,023	Married-Separate
112,465	\$999,748	119,401	\$228,825	<b>\$65,000 - 74,999 TOTAL</b>
11,940	103,656	14,223	29,196	Single
4,565	41,793	5,092	9,185	Head of Household
94,116	839,191	98,330	187,874	Married-Joint
1,844	15,108	1,756	2,571	Married-Separate
178,897	\$1,683,402	189,431	\$437,526	<b>\$75,000 - 99,999 TOTAL</b>
12,819	117,011	17,198	47,271	Single
3,871	30,741	4,633	9,770	Head of Household
160,493	1,523,927	165,316	370,569	Married-Joint
1,713	11,723	2,285	9,916	Married-Separate
155,942	\$1,991,113	165,479	\$558,004	<b>\$100,000 - 199,999 TOTAL</b>
13,347	167,626	16,629	60,729	Single
2,697	34,193	3,003	9,566	Head of Household
137,672	1,758,545	143,345	478,892	Married-Joint
2,225	30,749	2,503	8,817	Married-Separate

**Table 10**  
**Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	MEDICAL & DENTAL EXPENSES		TAXES PAID	
	NUMBER	AMOUNT	NUMBER	AMOUNT
<b>\$200,000 - 499,999 TOTAL</b>	1,241	\$48,260	47,458	\$1,731,821
Single	275	26,894	5,799	219,202
Head of Household	44	209	1,032	39,366
Married-Joint	879	19,372	39,495	1,427,372
Married-Separate	44	1,785	1,131	45,881
<b>\$500,000 - 999,999 TOTAL</b>	106	\$9,167	8,852	\$727,612
Single	35	3,722	1,003	89,329
Head of Household	5	491	106	8,363
Married-Joint	66	4,953	7,496	609,052
Married-Separate	...	...	247	20,869
<b>\$1,000,000 - 1,999,999 TOTAL</b>	12	\$1,759	2,953	\$466,540
Single	D/	D/	344	57,438
Head of Household	...	...	46	7,110
Married-Joint	6	342	2,436	379,801
Married-Separate	D/	D/	127	22,191
<b>\$2,000,000 - 4,999,999 TOTAL</b>	7	\$575	1,280	\$454,329
Single	D/	D/	174	65,206
Head of Household	...	...	22	7,653
Married-Joint	D/	D/	1,004	352,531
Married-Separate	D/	D/	80	28,939
<b>\$5,000,000 - 9,999,999 TOTAL</b>	D/	D/	365	\$267,583
Single	D/	D/	41	29,468
Head of Household	...	...	3	1,662
Married-Joint	D/	D/	298	218,171
Married-Separate	...	...	23	18,283
<b>\$10,000,000 &amp; ABOVE TOTAL</b>	...	...	252	\$696,733
Single	...	...	36	99,858
Head of Household	...	...	D/	D/
Married-Joint	...	...	194	535,761
Married-Separate	...	...	D/	D/
<b>GRAND TOTAL</b>	230,752	\$977,917	1,358,262	\$14,190,819
Single	72,715	331,280	325,991	2,411,792
Head of Household	32,579	115,831	126,350	713,620
Married-Joint	116,875	495,598	866,374	10,656,768
Married-Separate	8,583	35,207	39,548	408,638

1/ Married-Joint filing status includes qualified widow(er) filers.

2/ Excludes 63,362 returns filed by fiduciaries with tax liability of \$109,025,000.

NOTE: Itemized deductions are amounts claimed by taxpayers.



**Table 10**  
**Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

INTEREST PAID		CHARITABLE CONTRIBUTIONS		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
NUMBER	AMOUNT	NUMBER	AMOUNT	
44,448	\$1,006,260	46,810	\$381,621	<b>\$200,000 - 499,999 TOTAL</b>
4,778	113,338	5,579	64,573	Single
988	24,404	999	4,209	Head of Household
37,694	845,621	39,110	304,984	Married-Joint
988	22,897	1,120	7,855	Married-Separate
8,363	\$357,493	8,746	\$199,503	<b>\$500,000 - 999,999 TOTAL</b>
867	37,203	988	27,154	Single
96	3,139	96	2,222	Head of Household
7,178	306,351	7,420	166,769	Married-Joint
222	10,800	242	3,357	Married-Separate
2,789	\$205,791	2,934	\$176,895	<b>\$1,000,000 - 1,999,999 TOTAL</b>
315	20,963	338	26,006	Single
44	4,451	46	1,074	Head of Household
2,320	172,882	2,428	143,921	Married-Joint
110	7,494	122	5,894	Married-Separate
1,219	\$180,337	1,262	\$208,976	<b>\$2,000,000 - 4,999,999 TOTAL</b>
164	31,859	166	38,369	Single
21	6,177	22	2,867	Head of Household
962	127,706	995	153,616	Married-Joint
72	14,594	79	14,123	Married-Separate
347	\$146,340	359	\$123,147	<b>\$5,000,000 - 9,999,999 TOTAL</b>
35	13,658	40	18,778	Single
D/	D/	3	1,377	Head of Household
287	107,597	295	92,723	Married-Joint
D/	D/	21	10,268	Married-Separate
245	\$130,036	251	\$385,412	<b>\$10,000,000 &amp; ABOVE TOTAL</b>
34	20,261	35	27,742	Single
D/	D/	D/	D/	Head of Household
191	94,361	194	324,839	Married-Joint
D/	D/	D/	D/	Married-Separate
1,157,856	\$11,389,651	1,312,912	3,950,837	<b>GRAND TOTAL</b>
223,314	1,688,890	310,869	749,035	Single
93,545	652,780	120,923	232,760	Head of Household
811,852	8,778,038	844,658	2,833,403	Married-Joint
29,146	269,942	36,461	135,640	Married-Separate

**D/ Tax Law secrecy provisions prohibit disclosure of fewer than three observations. Therefore, values for the disclosure cell and another cell have been hidden.**

Table 10

Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/  
IT-201 RESIDENT TAXABLE RETURNS 2/  
IN 1992  
(Dollar Data in Thousands)

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	OTHER DEDUCTIONS 3/		TOTAL FEDERAL DEDUCTIONS AMOUNT 4/	INCOME TAXES AND SUBTRACTION ADJUSTMENTS 5/ 6/	
	NUMBER	AMOUNT		NUMBER	AMOUNT
<b>LESS THAN \$5,000 TOTAL</b>	983	\$1,380	\$4,280	983	\$113
Single	492	1,326	3,493	492	88
Head of Household	...	...	...	...	...
Married-Joint	...	...	...	...	...
Married-Separate	492	53	788	492	25
<b>\$5,000 - 9,999 TOTAL</b>	3,469	\$8,589	\$58,268	6,361	\$2,290
Single	3,180	7,475	47,532	4,626	1,678
Head of Household	...	...	2,591	289	231
Married-Joint	...	...	...	...	...
Married-Separate	289	1,114	8,145	1,446	380
<b>\$10,000 - 14,999 TOTAL</b>	11,197	\$30,207	\$231,397	21,108	\$13,328
Single	8,076	25,118	151,249	14,317	9,410
Head of Household	1,101	1,259	16,244	1,468	954
Married-Joint	1,285	1,278	45,628	3,304	2,005
Married-Separate	734	2,552	18,277	2,019	958
<b>\$15,000 - 19,999 TOTAL</b>	20,229	\$61,206	\$499,441	40,459	\$37,608
Single	10,028	31,157	208,494	18,328	20,006
Head of Household	4,323	15,194	91,023	7,262	6,570
Married-Joint	4,495	12,026	181,756	12,622	9,199
Married-Separate	1,383	2,828	18,169	2,248	1,833
<b>\$20,000 - 24,999 TOTAL</b>	33,428	\$124,047	\$819,704	64,000	\$75,829
Single	16,462	70,196	322,685	27,717	37,147
Head of Household	9,071	32,889	174,983	14,950	15,705
Married-Joint	6,215	16,375	293,747	18,646	20,169
Married-Separate	1,680	4,587	28,288	2,688	2,808
<b>\$25,000 - 29,999 TOTAL</b>	39,101	\$145,356	\$1,021,148	69,982	\$104,236
Single	16,884	71,318	360,626	27,104	44,500
Head of Household	10,553	34,574	195,276	13,996	21,177
Married-Joint	9,997	33,573	419,309	24,882	32,146
Married-Separate	1,666	5,891	45,937	3,999	6,413
<b>\$30,000 - 34,999 TOTAL</b>	39,545	\$146,970	\$1,159,790	78,868	\$155,022
Single	16,218	62,156	410,323	31,769	70,640
Head of Household	10,886	44,788	203,050	15,107	29,410
Married-Joint	10,775	33,686	498,836	28,659	47,692
Married-Separate	1,666	6,341	47,581	3,332	7,280
<b>\$35,000 - 39,999 TOTAL</b>	44,766	\$179,017	\$1,333,130	82,201	\$189,585
Single	15,107	65,922	390,371	26,993	70,885
Head of Household	8,331	44,630	227,194	13,774	34,799
Married-Joint	19,662	65,009	684,562	38,768	76,626
Married-Separate	1,666	3,455	31,004	2,666	7,275

**Table 10**  
**Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

ADDITION ADJUSTMENTS 6/		NEW YORK ITEMIZED DEDUCTION ADJUSTMENT		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
NUMBER	AMOUNT	NUMBER	AMOUNT	
...	...	...	...	<b>LESS THAN \$5,000 TOTAL</b>
...	...	...	...	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
...	...	...	...	Married-Separate
...	...	...	...	<b>\$5,000 - 9,999 TOTAL</b>
...	...	...	...	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
...	...	...	...	Married-Separate
...	...	...	...	<b>\$10,000 - 14,999 TOTAL</b>
...	...	...	...	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
...	...	...	...	Married-Separate
173	\$5	...	...	<b>\$15,000 - 19,999 TOTAL</b>
173	5	...	...	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
...	...	...	...	Married-Separate
...	...	...	...	<b>\$20,000 - 24,999 TOTAL</b>
...	...	...	...	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
...	...	...	...	Married-Separate
111	\$6	...	...	<b>\$25,000 - 29,999 TOTAL</b>
...	...	...	...	Single
...	...	...	...	Head of Household
111	6	...	...	Married-Joint
...	...	...	...	Married-Separate
...	...	...	...	<b>\$30,000 - 34,999 TOTAL</b>
...	...	...	...	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
...	...	...	...	Married-Separate
111	\$41	...	...	<b>\$35,000 - 39,999 TOTAL</b>
...	...	...	...	Single
...	...	...	...	Head of Household
111	41	...	...	Married-Joint
...	...	...	...	Married-Separate

**Table 10**  
**Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	OTHER DEDUCTIONS 3/		TOTAL FEDERAL DEDUCTIONS AMOUNT 4/	INCOME TAXES AND SUBTRACTION ADJUSTMENTS 5/ 6/	
	NUMBER	AMOUNT		NUMBER	AMOUNT
<b>\$40,000 - 44,999 TOTAL</b>	43,544	\$156,125	\$1,384,037	84,533	\$223,237
Single	14,552	61,796	389,371	26,215	78,624
Head of Household	8,331	30,595	199,521	12,552	36,720
Married-Joint	19,439	59,511	770,972	43,766	101,440
Married-Separate	1,222	4,223	24,171	1,999	6,453
<b>\$45,000 - 49,999 TOTAL</b>	46,099	\$180,025	\$1,465,934	85,866	\$267,280
Single	14,218	59,283	398,766	25,660	96,338
Head of Household	5,887	28,012	152,333	8,775	30,283
Married-Joint	24,549	87,941	870,839	48,876	130,730
Married-Separate	1,444	4,789	43,996	2,555	9,929
<b>\$50,000 - 54,999 TOTAL</b>	41,966	\$160,003	\$1,507,640	83,493	\$287,586
Single	11,677	43,269	344,077	21,685	90,325
Head of Household	6,321	23,844	147,535	8,341	29,957
Married-Joint	23,090	90,739	988,581	51,799	161,235
Married-Separate	878	2,150	27,447	1,668	6,070
<b>\$55,000 - 59,999 TOTAL</b>	42,668	\$172,021	\$1,506,922	79,542	\$300,838
Single	9,570	41,791	271,842	15,891	72,377
Head of Household	4,390	20,605	123,698	6,497	29,293
Married-Joint	27,831	103,273	1,078,794	55,486	191,246
Married-Separate	878	6,352	32,588	1,668	7,922
<b>\$60,000 - 64,999 TOTAL</b>	35,645	\$130,100	\$1,419,209	71,816	\$290,718
Single	6,321	22,836	212,509	11,062	55,492
Head of Household	2,370	9,564	63,016	3,424	15,702
Married-Joint	26,075	94,231	1,117,355	55,838	211,998
Married-Separate	878	3,469	26,328	1,493	7,526
<b>\$65,000 - 74,999 TOTAL</b>	54,345	\$227,568	\$2,489,205	118,962	\$547,588
Single	8,077	51,622	321,117	14,662	85,806
Head of Household	3,161	14,785	113,097	5,180	27,329
Married-Joint	42,142	157,569	2,016,928	97,365	424,914
Married-Separate	966	3,592	38,063	1,756	9,540
<b>\$75,000 - 99,999 TOTAL</b>	87,068	\$418,643	\$4,552,727	188,606	\$1,132,478
Single	8,821	74,094	457,591	17,198	135,049
Head of Household	2,602	14,786	103,951	4,569	30,922
Married-Joint	74,567	324,557	3,937,410	164,364	948,160
Married-Separate	1,079	5,206	53,775	2,475	18,347
<b>\$100,000 - 199,999 TOTAL</b>	64,846	\$455,601	\$5,599,812	165,313	\$1,712,971
Single	7,480	66,299	594,782	16,851	223,068
Head of Household	1,168	10,014	105,574	2,975	35,556
Married-Joint	55,086	370,765	4,806,922	142,984	1,420,716
Married-Separate	1,112	8,523	92,534	2,503	33,632

**Table 10**  
**Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

ADDITION ADJUSTMENTS 6/		NEW YORK ITEMIZED DEDUCTION ADJUSTMENT		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
NUMBER	AMOUNT	NUMBER	AMOUNT	
111	\$18	...	...	<b>\$40,000 - 44,999 TOTAL</b>
111	18	...	...	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
...	...	...	...	Married-Separate
...	...	...	...	<b>\$45,000 - 49,999 TOTAL</b>
...	...	...	...	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
...	...	...	...	Married-Separate
88	\$1,192	...	...	<b>\$50,000 - 54,999 TOTAL</b>
88	1,192	...	...	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
...	...	...	...	Married-Separate
...	...	...	...	<b>\$55,000 - 59,999 TOTAL</b>
...	...	...	...	Single
...	...	...	...	Head of Household
...	...	...	...	Married-Joint
...	...	...	...	Married-Separate
176	\$563	...	...	<b>\$60,000 - 64,999 TOTAL</b>
...	...	...	...	Single
...	...	...	...	Head of Household
88	13	...	...	Married-Joint
88	550	...	...	Married-Separate
88	\$9	...	...	<b>\$65,000 - 74,999 TOTAL</b>
...	...	...	...	Single
...	...	...	...	Head of Household
88	9	...	...	Married-Joint
...	...	...	...	Married-Separate
190	\$1,249	...	...	<b>\$75,000 - 99,999 TOTAL</b>
63	185	...	...	Single
...	...	...	...	Head of Household
127	1,064	...	...	Married-Joint
...	...	...	...	Married-Separate
306	\$393	20,772	\$66,529	<b>\$100,000 - 199,999 TOTAL</b>
111	303	17,185	55,730	Single
...	...	1,001	3,161	Head of Household
195	90	...	...	Married-Joint
...	...	2,586	7,637	Married-Separate

**Table 10**  
**Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS	OTHER DEDUCTIONS 3/		TOTAL FEDERAL DEDUCTIONS AMOUNT 4/	INCOME TAXES AND SUBTRACTION ADJUSTMENTS 5/ 6/	
	NUMBER	AMOUNT		NUMBER	AMOUNT
<b>\$200,000 - 499,999 TOTAL</b>	13,213	\$183,136	\$3,088,313	47,238	\$1,299,122
Single	2,252	42,191	433,900	5,766	178,580
Head of Household	297	4,952	67,551	1,032	29,952
Married-Joint	10,379	130,583	2,510,801	39,319	1,054,613
Married-Separate	286	5,411	76,060	1,120	35,976
<b>\$500,000 - 999,999 TOTAL</b>	2,011	\$58,242	\$1,201,720	8,812	\$597,259
Single	328	11,603	150,958	998	77,255
Head of Household	30	1,164	13,501	106	7,259
Married-Joint	1,563	42,511	1,003,812	7,466	494,941
Married-Separate	91	2,963	33,449	242	17,804
<b>\$1,000,000 - 1,999,999 TOTAL</b>	722	\$44,135	\$783,594	2,947	\$415,607
Single	122	10,791	103,232	344	52,383
Head of Household	10	926	11,819	44	8,087
Married-Joint	562	31,207	636,736	2,432	335,921
Married-Separate	27	1,211	31,807	127	19,215
<b>\$2,000,000 - 4,999,999 TOTAL</b>	286	\$33,487	\$760,442	1,280	\$420,645
Single	54	11,274	130,626	174	68,547
Head of Household	9	498	15,133	22	6,624
Married-Joint	207	19,495	562,950	1,004	319,301
Married-Separate	16	2,220	51,733	80	26,173
<b>\$5,000,000 - 9,999,999 TOTAL</b>	90	\$18,691	\$478,844	364	\$246,366
Single	12	2,766	56,897	41	25,772
Head of Household	...	...	2,595	3	1,362
Married-Joint	71	13,501	368,824	298	203,606
Married-Separate	7	2,424	50,528	22	15,626
<b>\$10,000,000 &amp; ABOVE TOTAL</b>	47	\$30,076	\$1,045,239	252	\$605,351
Single	8	5,068	128,635	36	83,664
Head of Household	...	...	2,735	D/	D/
Married-Joint	33	20,288	818,413	194	469,313
Married-Separate	6	4,720	95,456	D/	D/
<b>GRAND TOTAL</b>	625,270	\$2,964,626	\$32,410,798	1,302,986	\$8,925,057
Single	169,940	839,351	5,889,076	307,929	1,577,635
Head of Household	78,841	333,079	2,032,423	120,370	400,483
Married-Joint	358,023	1,708,119	23,613,176	838,071	6,655,971
Married-Separate	18,466	84,077	876,124	36,616	290,967

3/ Includes Moving Expenses, Casualty and Theft Losses, various Miscellaneous Deductions and Itemized Deductions not Allocated.

4/ Amount of Federal Itemized Deductions after Federal Limitation (where applicable).

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

**Table 10**  
**Itemized Deductions by New York Adjusted Gross Income and Filing Status 1/**  
**IT-201 RESIDENT TAXABLE RETURNS 2/**  
**IN 1992**  
**(Dollar Data in Thousands)**

ADDITION ADJUSTMENTS 6/		NEW YORK ITEMIZED DEDUCTION ADJUSTMENT		N.Y. ADJUSTED GROSS INCOME CLASS AND FILING STATUS
NUMBER	AMOUNT	NUMBER	AMOUNT	
231	\$339	47,469	\$384,197	<b>\$200,000 - 499,999 TOTAL</b>
88	205	5,799	64,219	Single
...	...	1,032	9,496	Head of Household
143	134	39,506	300,423	Married-Joint
...	...	1,131	10,060	Married-Separate
101	\$588	8,857	\$298,954	<b>\$500,000 - 999,999 TOTAL</b>
35	104	1,003	36,619	Single
5	5	111	3,093	Head of Household
45	73	7,496	251,245	Married-Joint
15	406	247	7,998	Married-Separate
75	\$947	2,953	\$184,468	<b>\$1,000,000 - 1,999,999 TOTAL</b>
12	164	344	25,506	Single
...	...	46	1,866	Head of Household
62	783	2,436	150,800	Married-Joint
...	...	127	6,296	Married-Separate
39	\$1,063	1,280	\$170,430	<b>\$2,000,000 - 4,999,999 TOTAL</b>
D/	D/	174	31,069	Single
D/	D/	22	4,357	Head of Household
27	743	1,004	122,196	Married-Joint
D/	D/	80	12,808	Married-Separate
14	193	365	\$116,336	<b>\$5,000,000 - 9,999,999 TOTAL</b>
D/	D/	41	15,572	Single
...	...	3	617	Head of Household
10	175	298	82,697	Married-Joint
D/	D/	23	17,451	Married-Separate
11	\$1,073	252	\$220,481	<b>\$10,000,000 &amp; ABOVE TOTAL</b>
D/	D/	36	22,803	Single
...	...	D/	D/	Head of Household
7	436	194	174,767	Married-Joint
D/	D/	D/	D/	Married-Separate
1,824	\$7,680	81,947	\$1,441,395	<b>GRAND TOTAL</b>
696	2,888	24,582	251,518	Single
7	210	2,217	22,661	Head of Household
1,014	3,568	50,934	1,082,128	Married-Joint
107	1,014	4,214	85,089	Married-Separate

**6/ Addition and subtraction adjustments to Federal Deductions are due to differences between Federal and State Law.**

**Table 11**  
**Tax Credits by Adjusted Gross Income Class**  
**FULL YEAR RESIDENT TAXABLE RETURNS**  
**IN 1992**  
(Dollar Data in Thousands)

N.Y. ADJUSTED GROSS INCOME CLASS	CHILD & DEPENDENT CARE		HOUSEHOLD	
	NUMBER	AMOUNT	NUMBER	AMOUNT
Less than \$5,000	...	...	492	\$22
\$ 5,000 - 9,999	...	...	251,275	11,363
10,000 - 14,999	6,450	\$497	564,166	32,147
15,000 - 19,999	39,621	4,154	589,350	37,392
20,000 - 24,999	44,717	5,806	556,276	30,940
25,000 - 29,999	28,046	3,202	382,107	13,189
30,000 - 34,999	23,465	2,549	86,995	2,566
35,000 - 39,999	20,580	1,804	236	12
40,000 - 44,999	19,166	1,708	222	22
45,000 - 49,999	15,626	1,441	...	...
50,000 - 54,999	14,778	1,354	88	4
55,000 - 59,999	14,518	1,376	88	4
60,000 - 64,999	12,355	1,105	102	8
65,000 - 74,999	18,932	1,733	88	3
75,000 - 99,999	25,584	2,393	341	18
100,000 - 199,999	15,791	1,542	280	28
200,000 - 499,999	3,213	369	33	3
500,000 - 999,999	699	90	...	...
1,000,000 - 1,999,999	151	20	...	...
2,000,000 - 4,999,999	51	7	...	...
5,000,000 - 9,999,999	8	1	...	...
10,000,000 - and over	...	...	...	...
<b>TOTAL</b>	<b>303,751</b>	<b>\$31,151</b>	<b>2,432,139</b>	<b>\$127,723</b>

NOTE - Detailed figures do not necessarily add to totals due to rounding and various processing factors.

A/ Less than \$500.



**Table 11**  
**Tax Credits by Adjusted Gross Income Class**  
**FULL YEAR RESIDENT TAXABLE RETURNS**  
**IN 1992**  
(Dollar Data in Thousands)

<b>REAL PROPERTY TAX 1/</b>		<b>OTHER NY CREDITS 2/</b>		<b>N.Y. ADJUSTED</b>
<b>NUMBER</b>	<b>AMOUNT</b>	<b>NUMBER</b>	<b>AMOUNT</b>	<b>GROSS INCOME CLASS</b>
...	...	2,321	\$36	<b>Less than \$5,000</b>
7,505	\$339	3,851	231	<b>\$ 5,000 - 9,999</b>
30,010	1,452	5,754	695	<b>10,000 - 14,999</b>
16,303	664	8,996	1,761	<b>15,000 - 19,999</b>
...	...	10,100	2,882	<b>20,000 - 24,999</b>
155	8	9,678	3,754	<b>25,000 - 29,999</b>
...	...	9,079	5,028	<b>30,000 - 34,999</b>
...	...	9,538	5,881	<b>35,000 - 39,999</b>
...	...	6,937	3,751	<b>40,000 - 44,999</b>
...	...	6,367	4,309	<b>45,000 - 49,999</b>
...	...	6,227	5,425	<b>50,000 - 54,999</b>
...	...	7,147	6,191	<b>55,000 - 59,999</b>
...	...	5,177	5,244	<b>60,000 - 64,999</b>
...	...	9,752	9,622	<b>65,000 - 74,999</b>
...	...	13,423	16,907	<b>75,000 - 99,999</b>
28	A/	14,836	35,079	<b>100,000 - 199,999</b>
...	...	7,984	37,094	<b>200,000 - 499,999</b>
...	...	2,842	23,728	<b>500,000 - 999,999</b>
...	...	1,421	18,641	<b>1,000,000 - 1,999,999</b>
...	...	744	18,545	<b>2,000,000 - 4,999,999</b>
...	...	242	11,163	<b>5,000,000 - 9,999,999</b>
...	...	161	26,664	<b>10,000,000 - and over</b>
<b>54,001</b>	<b>\$2,464</b>	<b>142,577</b>	<b>\$242,629</b>	<b>TOTAL</b>

1/ Represents only those credits claimed on Forms IT-200 and IT-201 with positive tax liability after application of these credits.

2/ Includes those Tax Credits identified on Form IT-201-ATT: (1) Resident, (2) Accumulation Distribution, (3) Special Additional Mortgage Recording Tax, (4) Solar and Wind Energy Credit Carryover, (5) Economic Development Zone and (6) Investment.

**Table 12**  
**Distribution of Taxpayers by Size of Tax Liability**  
**FULL YEAR RESIDENT TAXABLE RETURNS 1/**  
**IN 1992**  
(Dollar Data in Thousands)

SIZE OF TAX LIABILITY				TAXPAYERS	TAX LIABILITY
At least:	But less than:				
\$ 1	- \$ 10			70,860	\$303
10	- 20			57,988	818
20	- 30			62,256	1,512
30	- 40			59,200	2,021
40	- 50			57,351	2,525
50	- 75			161,269	10,082
75	- 100			129,413	11,274
100	- 200			428,604	62,906
200	- 300			333,801	83,012
300	- 400			233,350	81,644
400	- 500			209,733	94,235
500	- 600			200,519	109,815
600	- 700			190,587	123,152
700	- 800			155,349	116,725
800	- 900			160,654	136,632
900	- 1,000			149,792	142,102
1,000	- 1,500			624,443	773,433
1,500	- 2,000			517,636	902,030
2,000	- 2,500			410,843	918,176
2,500	- 3,000			319,496	875,336
3,000	- 5,000			616,644	2,341,722
5,000	- 10,000			278,610	1,842,177
10,000	- 15,000			57,343	694,306
15,000	- 20,000			24,851	429,202
20,000	- 25,000			13,218	294,276
25,000	- 50,000			23,917	820,315
50,000	- 100,000			9,334	638,924
100,000	- 500,000			4,711	877,008
500,000	- 1,000,000			315	219,018
1,000,000	and OVER			177	411,988
<b>TOTAL</b>				<b>5,562,265</b>	<b>\$13,016,667</b>

1/ Excludes 63,362 returns filed by fiduciaries with tax liability of \$109,025,000.

NOTE: Detailed figures do not necessarily add to totals due to rounding and various processing factors.

**Table 13**

**Major Items by New York Source Federal Adjusted Gross Income Class  
IT-203 TAXABLE FULL YEAR NONRESIDENT & PART-YEAR RESIDENT RETURNS  
IN 1992  
(Dollar Data in Thousands)**

<b>N.Y. SOURCE FEDERAL ADJUSTED GROSS INCOME CLASS 1/</b>	<b>TAXPAYERS</b>	<b>FEDERAL ADJUSTED GROSS INCOME 2/</b>	<b>NY SOURCE FEDERAL ADJUSTED GROSS INCOME 1/</b>	<b>NEW YORK DEDUCTIONS</b>	<b>DEPENDENT EXEMPTIONS</b>
<b>Less than \$5,000</b>	58,874	\$3,646,265	\$246,896	\$668,283	\$35,908
<b>\$ 5,000 - 9,999</b>	50,049	2,791,893	482,570	488,306	24,880
<b>10,000 - 14,999</b>	44,294	1,585,961	661,738	404,181	21,001
<b>15,000 - 19,999</b>	38,505	1,714,298	760,215	386,297	22,746
<b>20,000 - 24,999</b>	36,684	2,058,442	881,985	384,007	31,313
<b>25,000 - 29,999</b>	39,132	2,250,327	1,108,304	438,287	28,200
<b>30,000 - 34,999</b>	31,622	2,338,754	1,080,723	376,064	22,976
<b>35,000 - 39,999</b>	30,383	2,056,105	1,170,455	350,942	22,143
<b>40,000 - 44,999</b>	27,523	1,975,709	1,191,936	344,921	19,402
<b>45,000 - 49,999</b>	22,256	2,111,731	1,064,452	311,304	17,929
<b>50,000 - 54,999</b>	19,490	1,375,820	1,040,511	263,803	19,200
<b>55,000 - 59,999</b>	18,210	2,010,924	1,057,424	270,846	17,445
<b>60,000 - 64,999</b>	13,593	1,391,342	860,206	216,311	15,441
<b>65,000 - 74,999</b>	20,790	2,298,323	1,466,324	392,529	26,973
<b>75,000 - 99,999</b>	32,368	4,594,252	2,814,820	705,247	33,468
<b>100,000 - 199,999</b>	36,378	7,383,345	4,990,729	792,007	46,163
<b>200,000 - 499,999</b>	13,843	6,514,253	4,053,557	327,485	18,198
<b>500,000 - 999,999</b>	2,944	3,268,137	2,029,014	80,875	4,120
<b>1,000,000 - 1,999,999</b>	1,022	2,985,636	1,404,229	132,737	1,533
<b>2,000,000 - 4,999,999</b>	367	1,944,217	1,105,872	28,315	518
<b>5,000,000 - 9,999,999</b>	108	1,033,470	720,201	6,837	168
<b>10,000,000 - and over</b>	35	1,138,119	796,717	12,413	52
<b>TOTAL</b>	<b>538,471</b>	<b>\$58,467,324</b>	<b>\$30,988,876</b>	<b>\$7,381,995</b>	<b>\$429,778</b>

1/ Line 19, Column B, New York State amount of Federal Adjusted Gross Income on Form IT-203.

2 / Line 19, Column A, Federal Adjusted Gross Income on Form IT-203.

**Table 13**

**Major Items by New York Source Federal Adjusted Gross Income Class  
IT-203 TAXABLE FULL YEAR NONRESIDENT & PART-YEAR RESIDENT RETURNS  
IN 1992  
(Dollar Data in Thousands)**

<b>TAXABLE INCOME</b>	<b>TAX BEFORE ALLOCATION &amp; CREDITS</b>	<b>HOUSEHOLD &amp; CHILD CARE CREDITS BEFORE ALLOCATION</b>	<b>OTHER CREDITS 3/</b>	<b>TAX AFTER CREDITS</b>	<b>N.Y. SOURCE FEDERAL ADJUSTED GROSS INCOME CLASS 1/</b>
\$2,800,386	\$196,736	\$1,787	\$1,821	\$4,419	<b>Less than \$5,000</b>
2,248,859	159,182	1,388	1,416	11,901	<b>\$ 5,000 - 9,999</b>
1,116,774	70,325	1,487	1,641	17,551	<b>10,000 - 14,999</b>
1,269,719	83,103	1,188	1,208	24,775	<b>15,000 - 19,999</b>
1,615,475	110,483	1,209	1,256	32,954	<b>20,000 - 24,999</b>
1,760,147	120,079	658	704	46,778	<b>25,000 - 29,999</b>
1,909,471	135,015	274	324	49,077	<b>30,000 - 34,999</b>
1,649,671	115,196	210	231	57,203	<b>35,000 - 39,999</b>
1,547,642	107,267	169	301	58,938	<b>40,000 - 44,999</b>
1,758,441	127,211	189	189	55,581	<b>45,000 - 49,999</b>
1,069,895	72,780	148	305	52,027	<b>50,000 - 54,999</b>
1,695,574	123,496	68	171	54,549	<b>55,000 - 59,999</b>
1,132,851	81,549	70	112	45,072	<b>60,000 - 64,999</b>
1,839,711	133,948	40	100	78,799	<b>65,000 - 74,999</b>
3,783,253	282,671	235	261	161,205	<b>75,000 - 99,999</b>
6,432,615	500,855	237	959	324,619	<b>100,000 - 199,999</b>
6,065,877	477,679	47	1,403	289,781	<b>200,000 - 499,999</b>
3,124,608	246,063	6	156	151,918	<b>500,000 - 999,999</b>
2,777,265	218,710	2	223	104,850	<b>1,000,000 - 1,999,999</b>
1,875,196	147,672	1	41	81,267	<b>2,000,000 - 4,999,999</b>
935,617	73,680	A/	113	50,433	<b>5,000,000 - 9,999,999</b>
1,058,724	83,375	A/	613	57,688	<b>10,000,000 - and over</b>
<b>\$49,467,771</b>	<b>\$3,667,072</b>	<b>\$9,416</b>	<b>\$13,548</b>	<b>\$1,811,384</b>	<b>TOTAL</b>

**3/ Includes the following Credits: Investment, Economic Development Zone, Special Additional Mortgage Recording Tax, Accumulation Distribution, Solar and Wind Energy, and (for part-year residents) the Resident Credit.**

**A/ Less than \$500.**

## **Appendix A: Glossary of Terms**

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### **Federal Adjusted Gross Income (FAGI)**

The amount of income earned or received during the income year after certain exclusions and adjustments. Major exclusions *from* gross income include many government transfer payments, employer-provided pension contributions and fringe benefits, and certain capital gains. Major adjustments *to* gross income include deductions for individual retirement arrangements, alimony paid, and one half of self-employment tax paid. New York-source FAGI, which is used to classify nonresident taxpayers into income groups, represents that portion of FAGI from New York sources. Generally, this is limited to wages and other income from performing services or conducting a trade or business in New York, and gains from the sale of real property located in New York.

### **New York Adjusted Gross Income (NYAGI)**

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

Some major differences exist between income defined for tax purposes and the personal income series for New York published by the U.S. Department of Commerce's Bureau of Economic Analysis. Personal income is more comprehensive in that it includes most federal exclusions from income, such as a) tax-exempt interest, b) workers compensation benefits, c) payments in kind, d) public assistance transfer payments, e) social security benefits, and f) imputed income (e.g., the estimated rental value of owner-occupied housing). On the other hand, personal income is limited to New York State residents and does not include capital gains. Income defined for tax purposes includes both certain income earned by nonresident taxpayers and capital gains.

### **Forms**

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

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

**Nontaxable Return**

A return with no tax liability.

**Nonresident Return**

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

**Part-Year Resident**

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

**Return**

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

**Taxable Return**

A return with any amount of tax liability.

**Taxable Year**

The annual period for which the taxpayer computes income earned or received. This study includes tax returns filed for the calendar year 1992 and fiscal years ending before February 1, 1993.

**Tax Liability**

For residents, the amount of tax is based on New York taxable income. The tax is computed by subtracting allowable deductions and exemptions from New York adjusted gross income, and multiplying the remainder by the appropriate New York State tax rate schedule. The result, minus the amount of allowable credits, equals tax liability.

The computation for nonresidents is different. They first compute their base tax through the applicable tax rate schedule and subtraction of the household and dependent care credits. They then multiply this after-credit liability by the ratio of New York-source FAGI to total FAGI to arrive at allocated tax. After subtracting other credits, final New York tax liability results.

**Taxpayer**

An individual or married couple who files a return with some amount of tax liability. When married couples file separate returns, each spouse constitutes a taxpayer.

## **Appendix B: Description of the Sample**

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The study does not fully account for total tax liability as shown in collection data. It is based on timely filed returns for the current year and does not include late or delinquent returns, or those delayed by audit or processing factors. Also excluded are 63,362 returns filed by fiduciaries on form IT-205, with tax liability of \$109.0 million. Part-year resident returns have not been included in the sample used for this study. However, their income and tax liability has been accounted for by adjusting the weights attached to nonresident returns.

Data in this report are based on a sample of approximately 70,000 personal income tax returns of all types, selected from a total of over 8 million returns. The sample includes both taxable and nontaxable returns, but data in this report primarily relate to those with some State income tax liability. The sample is based on New York adjusted gross income (New York-source federal adjusted gross income for nonresident taxpayers) and drawn according to the ratios shown below in Table B-1. The sampling ratio is defined as the selection of one out of every "nth" return. For example, the following table shows that for IT-100 returns with incomes between \$50,000 and \$75,000, 1 out of every 174 returns is selected.



**Table B-1**  
**1992 Personal Income Tax Study**  
**Sampling Ratios**

<u>Income Class*</u>	<u>Return Type and Deduction Status</u>					
	<u>IT-100</u>	<u>IT-200</u>	<u>IT-201</u> <u>Standard</u>	<u>IT-201</u> <u>Itemized</u>	<u>IT-203</u> <u>Standard</u>	<u>IT-203</u> <u>Itemized</u>
\$0 or Less	None	1/1,433	1/68	1/8	1/151	1/11
\$ 1 - \$ 4,999	1/2,740	1/2,504	1/951	1/451	1/1,030	1/55
5,000 - 9,999	1/1,029	1/1,146	1/402	1/251	1/412	1/354
10,000 - 14,999	1/849	1/682	1/305	1/167	1/280	1/179
15,000 - 19,999	1/613	1/447	1/247	1/151	1/208	1/194
20,000 - 24,999	1/540	1/323	1/207	1/140	1/228	1/133
25,000 - 49,999	1/185	1/155	1/116	1/94	1/128	1/100
50,000 - 74,999	1/174	1/149	1/93	1/74	1/98	1/79
75,000 - 99,999	1/160	1/141	1/63	1/53	1/64	1/57
100,000 - 199,999	All	1/41	1/24	1/23	1/27	1/28
200,000 - 499,999	All	All	1/9	1/9	1/10	1/10
500,000 - 999,999	All	All	1/4	1/4	1/5	1/5
1,000,000 - 1,999,999	All	All	1/2	1/2	1/2	1/2
2,000,000 or Greater	All	All	All	All	All	All

\* IT-100, IT-200, and IT-201 uses New York Adjusted Gross Income (NYAGI)  
IT-203 uses New York Source Federal Adjusted Gross Income (FAGI)

A sample is conducted to eliminate the need to tabulate components of income and deductions from all of the approximately 8 million tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. As in past years, the sample was stratified by income class and return type for resident and nonresident returns. This year, the long-form returns IT-201 and IT-203 were additionally stratified by deduction status: standard or itemized. Also, the income classifier for IT-203 returns was changed to New York-source FAGI from NYAGI. The sampling error depends not only on the sample size, but also on the allocation of the sample to the different strata of income classes and return types.

For the 1992 study, the allocation of the sample was computed according to statistical principles which minimize the sample size while maintaining or improving the

precision of estimation of total income, tax liability and six of the most important federal components of income. By following these principles it has been possible to reduce the sample size from 184,000 in 1987 to 70,000 in 1992.

The sampling errors for the statistics published here vary by item and classification. The actual sampling errors associated with a particular sample are unknown. What can be estimated are the typical errors to be expected in repeated sampling with a given sampling plan. Table B-2 shows estimated standard sampling errors for all the statistics in Table 1 in the section, "Statistical Tables," with the exception of the ratio of tax to NYAGI. The errors are expressed as a percentage of the corresponding statistic, and can be used to form confidence interval estimates. For example, in the \$35,000 to \$39,999 income class, a 95 percent-confidence interval for NYAGI is given by \$13.60 billion plus or minus  $2 \times 0.0168 \times 13.60 = \$0.46$  billion, or between \$13.14 billion and \$14.06 billion. The statistics from the three highest income classes have no sampling error, while those from the lowest class are estimated with low precision. Examining the errors by item reveals that, with the exception of the "Credits" statistics the precision of the estimates is generally good. The relatively low reliability of the "Credits" estimates is due in part to the smaller fraction of taxpayers using credits as opposed to other items.

**Table B-2**  
**Estimated Standard Sampling Errors (Percent)**  
**With a Confidence Interval of One Standard Deduction**

<u>Income Class</u>	<u>Taxpayer</u> <u>s</u>	<u>NYAGI</u>	<u>NY</u> <u>Deductions</u>	<u>Dependent</u> <u>Exemptions</u>	<u>Taxable</u> <u>Income</u>	<u>Tax</u> <u>Before</u> <u>Credits</u>	<u>Credits</u>	<u>Tax</u> <u>After</u> <u>Credits</u>
Less than \$5,000	9.90	10.12	9.90		12.07	12.05	53.77	12.13
\$ 5,000 - \$ 10,000	3.30	3.37	3.51	28.46	3.88	3.90	4.60	4.91
10,000 - 15,000	1.08	1.13	1.21	5.58	1.41	1.49	1.82	1.94
15,000 - 20,000	0.42	0.47	0.67	3.78	0.74	0.93	1.82	1.24
20,000 - 25,000	0.19	0.24	0.54	3.52	0.45	0.69	2.10	0.85
25,000 - 30,000	1.36	1.36	1.45	2.84	1.39	1.45	3.19	1.47
30,000 - 35,000	1.56	1.56	1.65	3.11	1.59	1.64	7.02	1.65
35,000 - 40,000	1.68	1.68	1.79	3.20	1.72	1.76	10.48	1.77
40,000 - 45,000	1.87	1.87	1.98	3.24	1.91	1.94	12.22	1.95
45,000 - 50,000	1.99	1.99	2.09	3.34	2.02	2.05	12.61	2.05
50,000 - 55,000	1.78	1.78	1.96	3.12	1.81	1.83	12.45	1.84
55,000 - 60,000	2.01	2.01	2.17	3.16	2.04	2.06	11.59	2.07
60,000 - 65,000	2.29	2.29	2.48	3.61	2.32	2.34	14.00	2.35
65,000 - 75,000	1.72	1.72	1.86	2.74	1.75	1.76	10.72	1.77
75,000 - 100,000	0.07	0.14	0.67	1.57	0.21	0.25	8.06	0.27
100,000 - 200,000	0.05	0.23	0.65	1.19	0.27	0.31	5.47	0.33
200,000 - 500,000	0.05	0.34	1.08	1.40	0.37	0.37	5.36	0.40
500,000 - 1,000,000	0.03	0.34	2.09	1.91	0.35	0.35	6.55	0.41
1,000,000 - 2,000,000	0.04	0.29	2.69	1.70	0.30	0.30	5.12	0.35
2,000,000 - 5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5,000,000 - 10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10,000,000 and over	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>All Taxable Returns</b>	<b>0.35</b>	<b>0.09</b>	<b>0.24</b>	<b>0.79</b>	<b>0.10</b>	<b>0.11</b>	<b>1.16</b>	<b>0.12</b>

## **Appendix C: 1992 New York State Income Tax Forms**

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Resident Taxpayer Forms:

IT-100

IT-200

IT-201

Nonresident and Part-year Resident Tax Form:

IT-203



# Resident Fast Form Income Tax Return

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

# IT-100

For office use only

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

- (A) Filing status —  Single  
 Married filing joint return  
 Head of household (with qualifying person)  
 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 1992? ... Yes  No
- (D) Were you a resident of the city of Yonkers for all of 1992? ... Yes  No

1	Number of federal exemptions (1040EZ filers — enter "1"; 1040A filers — copy from line 6a. We will figure your New York State dependent exemptions for you.)	1		
2	Wages, salaries, tips, etc. (1040EZ filers - copy from line 1; 1040A filers - copy from line 7)	2		
3	Taxable interest income (1040EZ filers - copy from line 2; 1040A filers - copy from line 8a)	3		
4	Interest Income on US government bonds included on line 3 above	4		
5	Dividends (1040EZ filers - enter "0"; 1040A filers - copy from line 9)	5		
6	Unemployment compensation (1040EZ filers - enter "0"; 1040A filers - copy from line 12)	6		
7	Individual retirement arrangement (IRA) deduction (1040EZ filers - enter "0"; 1040A filers - copy from line 15c)	7		
8	Federal credit for child and dependent care: Number of qualifying persons cared for in 1992 <input type="text"/> Amount of federal credit for child and dependent care (1040EZ filers - enter "0"; 1040A filers - copy from line 24a)	8		
9	If you want to Return a Gift to Wildlife, enter amount (\$5, \$10, \$20, other)	9		00
<b>Information from your wage and tax statements:</b>				
10	New York State tax withheld	10		
11	City of New York tax withheld	11		
12	City of Yonkers tax withheld	12		

<b>Sign Your Return</b>	Your signature	Date	Spouse's signature (if joint return)

Mail to: NYS Income Tax, W A Harriman Campus, Albany NY 12227-0125



1992

# Resident Income Tax Return

# IT-200

New York State - City of New York - City of Yonkers

For office use only

Attach label or print or type	Last name		First name and middle initial (if joint return, enter both names)		Your social security number	
	Mailing address (number and street or rural route)			Apartment number		Spouse's social security number
	City, village or post office		State	ZIP code		New York State county of residence
	Permanent home address (number and street or rural route)				Apartment number	
City, village or post office			State	ZIP code		School district code number

(A) If taxpayer is deceased, enter first name and date of death. \_\_\_\_\_

(B) Filing status check 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

(C) Did you itemize your deductions on your 1992 federal income tax return? 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, check box (see instructions)

(F) If you filed federal Form 1040A or 1040, enter number of exemptions from line 6e; 1040EZ filers enter "0" \_\_\_\_\_

1	Wages, salaries, tips, etc.		1	
2	Taxable interest income		2	
3	Dividends		3	
4	Taxable refunds, credits or offsets of state and local income taxes (also enter on line 12 below)		4	
5	Unemployment compensation		5	
6	Add lines 1 through 5		6	
7	Individual retirement arrangement (IRA) deduction (see instructions, page 8)		7	
8	Subtract line 7 from line 6. This is your federal adjusted gross income		8	
9	Public employee 414(h) retirement contributions (see instructions, page 8)		9	
10	New York City flexible benefits program (IRC 125 amount) (see instructions, page 8)		10	
11	Add lines 8, 9 and 10		11	
12	Taxable refunds, credits or offsets of state and local income taxes from line 4 above	12		
13	Interest income on US government bonds (see instructions, page 8)	13		
14	New York standard deduction (from table on back)	14		
15	New York dependent exemptions (from line c of worksheet on back; 1040EZ filers, enter "0")	15		
16	Add lines 12 through 15 (if line 16 is more than or equal to line 11, see instructions for line 17)	16		
17	Subtract line 16 from line 11. This is your taxable income (if \$65,000 or more, stop; you must file Form IT-201)	17		
18	New York State tax on line 17 amount. (Use the State Tax Table, blue pages 21 - 28)	18		
19	New York State child and dependent care credit: number of qualifying persons _____ cared for in 1992 Amount of federal credit for child and dependent care _____ x 20% (.20) = _____	19		
20	Subtract line 19 from line 18 (if line 19 is more than line 18, enter "0")	20		
21	New York State household credit (from table on back)	21		
22	Subtract line 21 from line 20 (if line 21 is more than line 20, enter "0"). This is the total of your New York State taxes.	22		
23	City of New York resident tax on line 17 amount. (Use City Tax Table, pages 29 - 36)	23		
24	City of New York household credit (see instructions, page 9)	24		
25	Subtract line 24 from line 23 (if line 24 is more than line 23, enter "0")	25		
26	City of New York nonresident earnings tax (attach Form NYC-203)	26		
27	City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 9)	27		
28	City of Yonkers nonresident earnings tax (attach Form Y-203)	28		
29	Add lines 25 through 28. This is the total of your city of New York and city of Yonkers taxes	29		
30	If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other (see instructions, page 9)	30		00
31	Add lines 22, 29 and 30. This is the total of your New York State, city of New York and city of Yonkers taxes and Gift to Wildlife	31		
32	Real property tax credit (from Form IT-214, line 17; attach form)	32		
33	Total New York State tax withheld (staple wage and tax statements; see instructions)	33		
34	Total city of New York tax withheld (staple wage and tax statements; see instructions)	34		
35	Total city of Yonkers tax withheld (staple wage and tax statements; see instructions)	35		
36	Total payments (add lines 32 through 35)	36		
37	If line 36 is more than line 31, subtract line 31 from line 36. This is the amount to be refunded to you	37		
38	If line 36 is less than line 31, subtract line 36 from line 31. This is the amount you owe	38		

- Make your check or money order payable to New York State Income Tax; write your social security number and 1992 Income Tax on it.

• See Step 7, page 11, of the instructions for the proper assembly of your return and attachments.

Sign Your Return	Paid preparers must complete the Paid Preparer's Use Only section on the back of this return.		Date
	Your signature	Spouse's signature (if joint return)	

**New York  
Standard Deduction Table  
(for line 14)**

Filing Status	Standard Deduction (enter on line 14)
① Single and checked <b>Yes</b> at Item D.....	\$2,800
Single and checked <b>No</b> at Item D.....	6,000
② Married filing joint return.....	9,500
③ Married filing separate return.....	4,750
④ Head of household (with qualifying person).....	7,000
⑤ Qualifying widow(er) with dependent child.....	9,500

**New York  
Dependent Exemption Worksheet  
(for line 15)**

New York exemptions are allowed only for your dependents. Personal exemptions for you, and for your spouse if you are married, are not allowed on your New York State return.

Check only one box

- If you filed federal Form 1040EZ, enter "0" on line 15
- If you filed federal Form 1040A or 1040, complete the following worksheet:
  - a. Enter the number of exemptions claimed on federal Form 1040A or 1040, line 6e..... a. \_\_\_\_\_
  - b. Enter the total number of boxes checked on line 6a and line 6b of federal Form 1040A or 1040..... b. \_\_\_\_\_
  - c. Subtract line b from line a. This is the number of your New York dependent exemptions. Enter this number in the white space on line 15..... c. \_\_\_\_\_

**Example**

If the result on line c above was "2," the entry on line 15 would be:

15 New York dependent exemptions  
(from line c of worksheet on back) **15 | 2**

Since the value of each New York dependent exemption is \$1,000, the total value of dependent exemptions in this example is \$2,000.

**Paid Preparer's  
Use Only**

Preparer's signature	Date
Firm's name	Check if self-employed <input type="checkbox"/>
Firm's address	
Preparer's social security number	Employer identification number

**Telephone Assistance**

For forms and publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8881.  
For refund information only (available after April 18), call toll free (from New York State only) 1 800 443-3200. From areas outside New York, call (518) 438-8777.

**New York State Household Credit  
(for line 21)**

**Household Credit Table I  
Filing status ① only (Single)**

You cannot claim this credit if you checked the **Yes** box at Item D. Find your household credit using the following table:

If the amount on line 8 is:

Over	but not over	enter on line 21
.....	\$5,000*	75
\$5,000 ..	6,000	60
6,000 ..	7,000	50
7,000 ..	20,000	45
20,000 ..	25,000	40
25,000 ..	28,000	20
28,000 ..		No credit is allowed;

\* This may be any amount up to \$5,000 including "0" or a negative amount. enter "0" on line 21

**Household Credit Table II  
Filing status ②, ④ and ⑤**

If the amount on line 8 is: And the number of exemptions from your federal return, line 6e, is:

Over	but not over	Enter on line 21							over 7**
		1	2	3	4	5	6	7	
.....	\$5,000*	\$90	105	120	135	150	165	180	15
\$5,000 ..	6,000	75	90	105	120	135	150	165	15
6,000 ..	7,000	65	80	95	110	125	140	155	15
7,000 ..	20,000	60	75	90	105	120	135	150	15
20,000 ..	22,000	60	70	80	90	100	110	120	10
22,000 ..	25,000	50	60	70	80	90	100	110	10
25,000 ..	28,000	40	45	50	55	60	65	70	5
28,000 ..	32,000	20	25	30	35	40	45	50	5
32,000 ..		No credit is allowed; enter "0" on line 21							

\* This may be any amount up to \$5,000 including "0" or a negative amount.

\*\* For each exemption over 7, add amount in this column to column 7 amount.

**Household Credit Table III**

**Filing status ③ only (Married filing separate return)**

If the total amount on line 8 from both returns is: And the total number of exemptions from both federal returns, line 6e, is:

Over	but not over	Enter on both Forms IT-200, line 21							over 7**
		1	2	3	4	5	6	7	
.....	\$5,000*	\$45	52.50	60	67.50	75	82.50	90	7.50
\$5,000 ..	6,000	37.50	45	52.50	60	67.50	75	82.50	7.50
6,000 ..	7,000	32.50	40	47.50	55	62.50	70	77.50	7.50
7,000 ..	20,000	30	37.50	45	52.50	60	67.50	75	7.50
20,000 ..	22,000	30	35	40	45	50	55	60	5
22,000 ..	25,000	25	30	35	40	45	50	55	5
25,000 ..	28,000	20	22.50	25	27.50	30	32.50	35	2.50
28,000 ..	32,000	10	12.50	15	17.50	20	22.50	25	2.50
32,000 ..		No credit is allowed; enter "0" on both Forms IT-200, line 21.							

\* This may be any amount up to \$5,000 including "0" or a negative amount.

\*\* For each exemption over 7, add amount in this column to column 7 amount.

**Mailing Address**

For refund returns —

NYS Income Tax  
W A Harriman Campus — Refund '92  
Albany NY 12227-0125

For all other returns —

NYS Income Tax  
W A Harriman Campus  
Albany NY 12227-0125



# Resident Income Tax Return

# IT-201

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

For the year Jan. 1 — Dec. 31, 1992, or fiscal tax year beginning \_\_\_\_\_, 1992, ending \_\_\_\_\_, 19\_\_

For office use only

Attach label, or print or type	Last name _____ First name and middle initial (if joint return, enter both names) _____		Your social security number _____	
	Mailing address (number and street or rural route) _____		Apartment number _____	Spouse's social security number _____
	City, village or post office _____ State _____ ZIP code _____		New York State county of residence _____	
In the space below, print or type your permanent home address within New York State if it is <b>not</b> the same as your mailing address above (see instructions, page 20).				School district name _____
Permanent home address (number and street or rural route) _____		Apartment number _____	School district code number _____	
City, village or post office _____ State _____ ZIP code _____		If taxpayer is deceased, enter first name and date of death. _____ / ____ / ____		

Clip, check or money order here

(A) Filing status —

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 1992 federal income tax return? . . . Yes  No

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

(D) If you do not need forms mailed to you next year, check box (see instructions) . . .

(E) Enter the number of exemptions claimed from your federal return, line 6e . . .

Enter your income items and total adjustments exactly as they appear on your federal return (see instructions, page 10).

Federal Income and Adjustments	1	Wages, salaries, tips, etc. . . . .	1		
	2	Taxable interest income . . . . .	2		
	3	Dividend income . . . . .	3		
	4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 24 below) . . . . .	4		
	5	Alimony received . . . . .	5		
	6	Business income or (loss) (attach copy of federal Schedule C or C-EZ, Form 1040) . . . . .	6		
	7	Capital gain or (loss) (attach copy of federal Schedule D, Form 1040) . . . . .	7		
	8	Capital gain distributions not reported on line 7 . . . . .	8		
	9	Other gains or (losses) (attach copy of federal Form 4797) . . . . .	9		
	10	Taxable amount of IRA distributions . . . . .	10		
	11	Taxable amount of pensions and annuities . . . . .	11		
	12	Rents, royalties, partnerships, estates, trusts, etc. (attach copy of federal Schedule E, Form 1040) . . . . .	12		
	13	Farm income or (loss) (attach copy of federal Schedule F, Form 1040) . . . . .	13		
	14	Unemployment compensation . . . . .	14		
	15	Taxable amount of social security benefits (also enter on line 25 below) . . . . .	15		
	16	Other income (see instructions, page 10) Identify: _____	16		
	17	Add lines 1 through 16 . . . . .	17		
	18	Total federal adjustments to income (see instructions, page 10) Identify: _____	18		
19	Subtract line 18 from line 17. This is your federal adjusted gross income . . . . .	19			
New York Adjusted Gross Income	<b>New York Additions:</b> (see instructions, page 11)				
	20	Interest income on state and local bonds (but not those of New York State and local governments within the state) . . . . .	20		
	21	Public employee 414(h) retirement contributions (see instructions, page 11) . . . . .	21		
	22	Other (see instructions, page 11) Identify: _____	22		
	23	Add lines 19 through 22 . . . . .	23		
	<b>New York Subtractions:</b> (see instructions, page 12)				
	24	Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above) . . . . .	24		
	25	Taxable amount of social security benefits (from line 15 above) . . . . .	25		
	26	Interest income on US government bonds . . . . .	26		
	27	Pension and annuity income exclusion . . . . .	27		
28	Other (see instructions, page 13) Identify: _____	28			
29	Add lines 24 through 28 . . . . .	29			
30	Subtract line 29 from line 23. This is your New York adjusted gross income (If you claimed the standard deduction on your federal return, skip lines 31 through 45 and enter the line 30 amount on line 46 on the back page.)	30			



<b>Tax Computation</b>	31	Medical and dental expenses (from federal Schedule A, line 4)	31				
	32	Taxes you paid (from federal Schedule A, line 8)	32				
	33	Interest you paid (from federal Schedule A, line 12)	33				
	34	Gifts to charity (from federal Schedule A, line 16)	34				
	35	Casualty and theft losses (from federal Schedule A, line 17)	35				
	36	Moving expenses (from federal Schedule A, line 18)	36				
	37	Job expenses and most other miscellaneous deductions (from federal Schedule A, line 24)	37				
	38	Other miscellaneous deductions (from federal Schedule A, line 25)	38				
	39	Total itemized deductions (from federal Schedule A, line 26)	39				
	40	State, local and foreign income taxes and other subtraction adjustments (see inst., page 14)	40				
	41	Subtract line 40 from line 39	41				
	42	Addition adjustments (see instructions, page 15)	42				
	43	Add lines 41 and 42	43				
	44	Itemized deduction adjustment (if line 30 is more than \$100,000, see instructions, page 15; all others enter "0" on line 44)	44				
	45	Subtract line 44 from line 43. This is your itemized deduction	45				
46	Enter the amount from line 30 on the front page (this is your New York adjusted gross income)	46					
47	Check appropriate box and enter the larger of: <input type="checkbox"/> your standard deduction from instructions, page 15, <b>OR</b> <input type="checkbox"/> your itemized deduction from line 45	47					
48	Subtract line 47 from line 46	48					
49	Dependent exemptions (from line c of Dependent Exemption Worksheet, instructions page 15)	49		000	00		
50	Subtract line 49 from line 48. This is your taxable income	50					
51	New York State tax on line 50 amount (If line 46 above is \$100,000 or less, use the NY State Tax Table on yellow pages 29 through 36. If line 46 is more than \$100,000, you must complete Tax Computation Worksheet 1 or 2 on page 16 of the instructions to figure your tax.)	51					
<b>Credits/Other Taxes/Gift/Totals</b>	52	NY State child and dependent care credit • number of qualifying persons <input type="checkbox"/> cared for in 1992 • amount of federal credit for child and dependent care <input type="checkbox"/> × 20% (.20) =	52			<b>See instructions for figuring city of New York taxes and city of Yonkers taxes.</b>	
	53	New York State household credit (from Table I, II or III, instructions page 16)	53				
	54	Other New York State credits (from Form IT-201-ATT, line 7; attach form)	54				
	55	Add lines 52, 53, and 54	55				
	56	Subtract line 55 from line 51 (if line 55 is more than line 51, enter "0")	56				
	57	Other New York State taxes (from Form IT-201-ATT, line 16; attach form)	57				
	58	Add lines 56 and 57. This is the total of your New York State taxes	58				
	59	City of New York resident tax (use City of NY Tax Table on white pages 37 — 44)	59				
	60	City of NY household credit (from Table IV, V or VI, page 17)	60				
	61	Subtract line 60 from line 59 (if line 60 is more than line 59, enter "0")	61				
62	City of New York nonresident earnings tax (attach Form NYC-203)	62					
63	Other city of New York taxes (from Form IT-201-ATT, line 21; attach form)	63					
64	City of Yonkers resident income tax surcharge (from Yonkers worksheet, page 18)	64					
65	City of Yonkers nonresident earnings tax (attach Form Y-203)	65					
66	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)	66					
67	Add lines 61 through 66. This is the total of your city of New York and city of Yonkers taxes	67					
68	If you want to Return a Gift to Wildlife, enter amount: \$5, \$10, \$20, other (see instructions, pages 8 and 18)	68			00		
69	Add lines 58, 67 and 68. This is the total of your New York State, city of New York and city of Yonkers taxes, and Gift to Wildlife	69					
<b>Payments</b>	70	Real property tax credit (from Form IT-214, line 17; attach form)	70			<b>Staple your wage and tax statements at the top of the back of this return. See Step 7, page 20, for the proper assembly of your return and attachments.</b>	
	71	Total New York State tax withheld (staple wage and tax statements; see inst.)	71				
	72	Total city of New York tax withheld (staple wage and tax statements; see instructions)	72				
	73	Total city of Yonkers tax withheld (staple wage and tax statements; see instructions)	73				
	74	Estimated tax paid/Amount paid with Form IT-370	74				
75	Add lines 70 through 74. This is the total of your payments	75					
<b>Refund/Owe</b>	76	If line 75 is more than line 69, subtract line 69 from line 75 and enter the amount overpaid (also complete line 77 or 78, or both)	76				
	77	Amount of line 76 to be refunded to you	77				
	78	Amount of line 76 to be applied to your 1993 estimated tax	78				
	79	If line 75 is less than line 69, subtract line 75 from line 69 and enter the amount you owe (do not send cash; make check or money order payable to NY State Income Tax; write your social security number and 1992 income tax on it)	79				
	80	Estimated tax penalty (will reduce line 76 or increase line 79; see instructions, page 20)	80				

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



New York State Nonresident and Part-Year Resident

Income Tax Return

IT-203

For Jan. 1 - Dec. 31, 1992, or fiscal tax year beginning 1992, ending 19

For office use only

Form with fields for Last name, First name and middle initial, Your social security number, Mailing address, Apartment number, Spouse's social security number, City, village or post office, State, ZIP code, New York State county of residence, Permanent home address, School district name, School district code number, City, village or post office, State NY, ZIP code, If taxpayer is deceased, enter first name and date of death.

(A) Filing status check 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. Includes checkboxes for filing status and spouses' social security numbers.

(E) If you filed federal Form 1040A or 1040, enter the number of exemptions from line 6e; 1040EZ filers enter "0". (F) Part-year residents: If you were a New York State resident for only part of the year, check the box 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.

(B) Did you itemize your deductions on your 1992 federal income tax return? Yes No. (C) Can you be claimed as a dependent on another taxpayer's federal return? Yes No. (D) If you do not need forms mailed to you next year, check box.

(G) Nonresidents: Did you or your spouse maintain living quarters in New York State in 1992? (If Yes, complete Form IT-203-ATT, Schedule B.) Yes No.

Enter on lines 1 through 19 in the Federal Amount column the amounts entered on your federal return. Enter in the New York State Amount column the amounts from New York State sources (see instructions, page 10).

Table with 3 columns: Description, Federal Amount, New York State Amount. Rows include: 1 Wages, salaries, tips, etc.; 2 Taxable interest income; 3 Dividend income; 4 Taxable refunds, credits, or offsets of state and local income taxes; 5 Alimony received; 6 Business income or (loss); 7 Capital gain or (loss); 8 Capital gain distributions not reported on line 7; 9 Other gains or (losses); 10 Taxable amount of IRA distributions; 11 Taxable amount of pensions and annuities; 12 Rents, royalties, partnerships, estates, trusts, etc.; 13 Farm income or (loss); 14 Unemployment compensation; 15 Taxable amount of social security benefits; 16 Other income; 17 Add lines 1 through 16; 18 Total federal adjustments to income; 19 Subtract line 18 from line 17. This is your federal adjusted gross income. New York Additions: 20 Interest income on state and local bonds; 21 Public employee 414(h) retirement contributions; 22 Other; 23 Add lines 19 through 22. New York Subtractions: 24 Taxable refunds, credits, or offsets of state and local income taxes; 25 Taxable amount of social security benefits; 26 Interest income on US government bonds; 27 Pension and annuity income exclusion; 28 Other; 29 Add lines 24 through 28; 30 Subtract line 29 from line 23. This is your New York adjusted gross income.

Subtract line 29 from line 23 and enter the result on line 30.

If you itemized your deductions on federal Form 1040, fill in lines 31 through 45 and continue on line 46.

Tax Computation	31	Medical and dental expenses (from federal Schedule A, line 4)	31		
	32	Taxes you paid (from federal Schedule A, line 8)	32		
	33	Interest you paid (from federal Schedule A, line 12)	33		
	34	Gifts to charity (from federal Schedule A, line 16)	34		
	35	Casualty and theft losses (from federal Schedule A, line 17)	35		
	36	Moving expenses (from federal Schedule A, line 18)	36		
	37	Job expenses and most other miscellaneous deductions (from federal Schedule A, line 24)	37		
	38	Other miscellaneous deductions (from federal Schedule A, line 25)	38		
	39	Total itemized deductions (from federal Schedule A, line 26)	39		
	40	State, local and foreign income taxes and other subtraction adjustments (see instructions)	40		
41	Subtract line 40 from line 39	41			
42	Addition adjustments (see instructions, page 18)	42			
43	Add lines 41 and 42	43			
44	Itemized deduction adjustment (if line 30 is more than \$100,000, see instructions, page 18; all others enter "0" on line 44)	44			
45	Subtract line 44 from line 43. This is your itemized deduction	45			
46	Enter the amount from line 30 on the front page. (This is your New York adjusted gross income)	46			
47	Check appropriate box and enter the larger of: <input type="checkbox"/> your standard deduction from instructions, page 18, OR <input type="checkbox"/> your itemized deduction from line 45	47			
48	Subtract line 47 from line 46	48			
49	Dependent exemptions (from line c of Dependent Exemption Worksheet, instructions page 19)	49	000	00	
50	Subtract line 49 from line 48. This is your taxable income	50			
51	New York State tax on line 50 amount (if line 46 above is \$100,000 or less, use the NY State Tax Table on green pages 26 through 33. If line 46 is more than \$100,000, you must complete Tax Computation Worksheet I or II on page 19 of the instructions to figure your tax.)	51			
Credits/Other Taxes/Gift/Totals	52	NY State child and dependent care credit * number of qualifying persons <input type="checkbox"/> cared for in 1992 • amount of federal credit for child and dependent care <input type="checkbox"/> × 20% (.20) =	52		
	53	New York State household credit (from Table I, II, or III, instructions page 20)	53		
	54	Add lines 52 and 53. This is the total of your credits allowed before base tax	54		
	55	Subtract line 54 from line 51 (if line 54 is more than line 51, enter "0"). This is your base tax	55		
	56	Income percentage (see instructions, page 20) <u>New York State Amount (line 19):</u> = Federal Amount (line 19):	56		
	57	Multiply line 55 by the decimal on line 56. This is your allocated New York State tax	57		
	58	Other New York State credits (from Form IT-203-ATT, line 7; attach form)	58		
	59	Subtract line 58 from line 57 (if line 58 is more than line 57, enter "0")	59		
	60	Other New York State taxes (from Form IT-203-ATT, line 16; attach form)	60		
	61	Add lines 59 and 60. This is the total of your New York State taxes	61		
62	City of New York nonresident earnings tax (attach Form NYC-203)	62			
63	Other city of New York taxes (from Form IT-203-ATT, line 21; attach form)	63			
64	City of Yonkers nonresident earnings tax (attach Form Y-203)	64			
65	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)	65			
66	Add lines 62 through 65. This is the total of your city of New York and city of Yonkers taxes	66			
67	If you want to Return a Gift to Wildlife, enter amount: \$5, \$10, \$20, other (see instructions, pages 9 and 21)	67		00	
68	Add lines 61, 66 and 67. This is the total of your New York State, city of New York and city of Yonkers taxes, and Gift to Wildlife	68			
Payments	69	Total New York State tax withheld (staple wage and tax statements; see inst.)	69		Staple your wage and tax statements at the top of the back of this return. See Step 7, page 23, for the proper assembly of your return and attachments.
	70	Total city of New York tax withheld (staple wage and tax statements; see instructions)	70		
	71	Total city of Yonkers tax withheld (staple wage and tax statements; see instructions)	71		
72	Estimated tax paid/Amount paid with Form IT-370	72			
73	Add lines 69 through 72. This is the total of your payments	73			
Refund/Owe	74	If line 73 is more than line 68, enter amount overpaid (also see lines 75 and 76 below)	74		
	75	Amount of line 74 to be refunded to you	75		
	76	Amount of line 74 to be applied to your 1993 estimated tax	76		Sign your return below.
	77	If line 73 is less than line 68, enter amount you owe (do not send cash; make check or money order payable to NY State Income Tax; write your social security number and 1992 income tax on it)	77		
78	Estimated tax penalty (will reduce line 74 or increase line 77 - see instructions, page 22)	78			

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