



June 2000

Analysis of 1997 Personal Income Tax Returns

*Profile of Income, Deductions,
Credits and Tax*

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Statistical Highlights of 1997 Returns

Summary

Tax year 1997 represented the final year of a three-year tax reduction program enacted in 1995.

Tax year 1997 represented the final year of a three-year tax reduction program enacted in 1995. By 1997, taxpayers saved over \$4 billion per year, an overall cut of nearly 20 percent from 1994. Most taxpayers saved at least 25 percent. For 1997, the top tax rate decreased and standard deduction amounts increased.

Some highlights from tax year 1997 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers for 1997 equaled approximately \$338 billion, a significant \$30 billion (9.7 percent) increase from 1996. New York adjusted gross income (NYAGI) totaled \$323 billion, compared to \$295 billion in 1996.
- Total State income tax liability of residents, nonresidents, and part-year residents equaled approximately \$17.25 billion, an increase of 3.9 percent from 1996. Resident taxpayers accounted for just under \$14.8 billion, or 86 percent of total tax.
- Average tax liability per taxable resident return equaled \$2,795, slightly more than the \$2,771 in 1996.
- Demonstrating the impact of the tax reduction legislation, total resident income tax liability, as a percentage of NYAGI, declined from 4.89 percent in 1996 to 4.58 percent in 1997.
- The number of tax returns filed with the Department of Taxation and Finance in 1997 totaled approximately 8.2 million, some 100,000 more than in 1996. About 2.3 million of this total were nontaxable returns. The number of taxable returns rose from 5.8 million to 5.9 million, with resident returns accounting for slightly under 90 percent of this total.



Introduction and Background

This publication contains findings from a study of 1997 personal income tax returns filed during 1998. To aid the reader in interpreting the contents of this report, several key definitions and descriptions appear in Appendix A. It is particularly important to note that the term “taxpayer” means an individual, or married couple filing jointly, who files a return indicating a positive tax liability. By this definition, the terms “taxpayers” and “taxable returns” are interchangeable.

This study contains statistics based on a stratified sample of approximately 118,000 personal income tax returns selected from a total filing population of approximately 8.2 million returns. Both taxable and nontaxable returns were sampled. However, this report primarily provides statistics on 5.9 million resident, part-year resident, and nonresident returns with a New York personal income tax liability. Appendix B details the specific sampling techniques employed in developing this study.

The study contains information required to compute tax liability or tax owed by taxpayers on timely filed returns for the 1997 tax year. The information reflects corrections for computational or minor errors, but does not account for subsequent audits or amendments that may occur after initial processing. Therefore, the data contained in the report do not reflect final 1997 liability for all returns. The concept of tax liability differs from tax collections. Actual tax collections during the State fiscal year (April 1 through March 31) are made up of receipts of various types of payments made to satisfy taxpayers’ tax liability including withholding, estimated payments, final payments, refunds, audit payments, and payments from delinquent accounts. Personal income tax collection data are presented in the annual *New York State Tax Collections* statistical report prepared by the Office of Tax Policy Analysis (OTPA).

This report describes the prominent features of New York’s personal income tax, with particular emphasis on the 1997 tax year. It also

includes taxpayer profiles consisting of number of taxable returns, sources of income, federal adjustments, New York modifications, deductions, dependent exemptions, tax liability and credits by NYAGI class, filing status and return type. In addition, it includes separate sections on income, itemized deduction amounts, exemptions, available credits and information on refundable credits. Finally, it compares statistics for 1997 with those from the prior year for most of these items. Appendix D includes the major tax forms which taxpayers filed for tax year 1997.

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

This year’s report marks 50 years of publishing the Department’s personal income tax study since the inaugural study was issued for the 1947 tax year. Appendix C includes highlights from “New York State Income Statistics 1947 – An Analysis of New York State Income Tax Returns.”

Comparison With Other OTPA Reports

The aggregate statistics reported in this publication do not completely coincide with data presented in the *New York Adjusted Gross Income and Tax Liability, Analysis of State Personal Income Tax Returns by Place of Residence (POR)* publication also prepared by OTPA. The data provided in this report are based on a statistically valid sample of approximately 118,000 personal income tax returns selected from a population of just under 8.2 million returns. OTPA staff reviewed taxpayer entries, inserted missing data, corrected data and recomputed subtotals. (See Appendix B for a more complete description of the sample.) Using either the number of tax returns, adjusted gross income, or tax liability data for each sample cell, the sample was inflated to represent all timely filed 1997 State personal income tax returns.

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

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



Prominent Features

New York automatically conforms to most federal definitions of income and itemized deductions. Therefore, some of the tables contained in this study refer to federal components of income and federal components of deductions, the starting point for State computations. New York was one of 29 states conforming to the federal Internal Revenue Code in this way in 1997. However, like most of these states, New York modifies federal adjusted gross income for various reasons. These modifications include exemptions for certain pensions and social security, and interest on federal obligations (which federal law precludes states from taxing).

Table 1 highlights the major provisions of New York's 1997 personal income tax law.

Table 1: Selected Provisions of New York State Personal Income Tax Structure – 1997 Tax Year

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

* Taxpayers with federal AGI of \$121,200 or more (\$60,600 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$121,200 (\$60,600 for married filing separately). The reduction does not apply to deductions for medical expenses, casualty and gambling losses, and investment interest expense, and it cannot reduce deductions subject to the limitation by more than 80 percent.

New York has a graduated rate structure in which tax rates increase as taxable income increases. Table 2 shows the 1997 tax rate schedule. Also, the supplemental tax described in Table 2 causes certain upper-income taxpayers to lose the value of tax rates below the top rate.

This effectively means that in 1997 these taxpayers paid a flat tax of 6.85 percent on all of their taxable income. Credits which decline in value as income rises also help make the tax progressive. On the other hand, New York permits most federal itemized deductions, which tend to diminish progressivity. Federal and State limitations on itemized deductions reduce some of this effect.

Table 2: 1997 Tax Rates

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

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

Nonresidents and part-year residents first compute a base tax as if they were residents. This means that they start with their total federal adjusted gross income (FAGI) and take the full amounts of modifications, deductions, exemptions, and credits to compute a base

tax. However, to ensure that they do not pay tax on non-New York income, they must then multiply this base tax by an income percentage. This is the ratio of “New York-source” New York adjusted gross income (NYAGI) to total (“sourced” plus “unsourced”) NYAGI. For nonresidents, New York-source income generally consists of:

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

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

1995 Tax Reduction Legislation

Tax year 1997 represented the third and culminating year of a multi-year personal income tax reduction program enacted in 1995. When fully effective over the 1995-1997 tax years, the tax reduction legislation reduced annual tax liabilities by over \$4 billion compared to 1994 law, providing average tax cuts of nearly 20 percent. The majority of taxpayers received tax cuts of at least 25 percent.

The table below summarizes the main elements of the tax reduction legislation:

Table 3: Major Provisions of 1995 Personal Income Tax Reduction Program

Provision/Year	1994	1995	1996	1997
Top Rate	7.875%	7.59375%	7.125%	6.85%
Top Bracket:				
Married Joint	\$26,000	\$25,000	\$26,000	\$40,000
Single	\$13,000	\$12,500	\$13,000	\$20,000
Standard Deduction:				
Married	\$ 9,500	\$10,800	\$12,350	\$13,000
Head of Household	\$ 7,000	\$ 8,150	\$10,000	\$10,500
Single	\$ 6,000	\$ 6,600	\$ 7,400	\$ 7,500
Earned Income Tax Credit (% of Federal)	7.5%	10%	20%	20%



Statistical Summary

The personal income tax accounts for more than half of New York State tax revenues. Slightly under 7.5 million returns were timely filed by residents for tax year 1997. Approximately 2.2 million of these returns had no tax liability. These returns generally entailed requests for refunds of taxes withheld by employers and refundable tax credits. The remaining 5.3 million taxable returns reported a total tax liability of \$14.8 billion. In addition, approximately 610,000 nonresidents and part-year residents had tax liability of just over \$2.45 billion, and another 100,000 filed nontaxable returns.

Table 4 summarizes and compares information from taxable returns filed by residents in 1996 and 1997. In 1997, total New York adjusted gross income (NYAGI) equaled slightly over \$323 billion, compared with just approximately \$338 billion in total federal adjusted gross income (FAGI). The \$15 billion difference resulted from the excess of State subtraction modifications to federal adjusted gross income over addition modifications to FAGI. Major New York subtraction modifications include certain pension and annuity income, interest income derived from federal bonds, federally taxable refunds of State and local income taxes, and the portion of social security benefits subject to federal income tax. The major New York addition modification is interest from obligations of states other than New York. Appendix A provides more detailed income definitions.

The 1997 tax cut limited the growth in total tax to just 2.9 percent despite a 9.6 percent growth in total income.

Table 4 shows that while total NYAGI increased by 9.6 percent, total tax liability increased by just 2.9 percent. This reflects the pronounced impact of the 1997 phase of the tax reduction program that lowered tax rates and increased standard deduction amounts. Absent such statutory tax cuts, tax liability would usually increase at a higher rate than income, reflecting provisions such as graduated tax rates and tax benefits that decline as income increases.

Table 4: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 1996 and 1997

	Major Items		Change	
	1996	1997	Amount	Percent
	Total Number of Returns* (000)	7,392	7,486	94	1.3
Number of Taxable Returns (000)	5,189	5,293	104	2
Number of Nontaxable Returns (000)	2,203	2,193	(10)	(0.5)
	Millions of Dollars			
Total Federal Adjusted Gross Income	307,803	337,752	29,949	9.7
Total NY Adjusted Gross Income	294,750	323,103	28,353	9.6
Total Deductions Used	59,761	63,418	3,657	6.1
Total Value of Exemptions Used	3,599	3,549	(50)	(1.4)
Total Taxable Income	231,390	256,137	24,747	10.7
Total Tax Liability	14,377	14,795	418	2.9
	Dollars			
Average Tax Liability	2,771	2,795	24	0.9

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

Distribution of Taxpayer Income and Tax Liability

Table 5 compares the distribution of taxpayers, income, and tax liability in 1996 and 1997. It shows that in 1997, taxpayers with incomes above \$100,000 comprised a larger share of all taxpayers, and had markedly higher shares of total income and total tax liability, than in 1996. Growth in income, especially as a result of federal tax relief for capital gains effective in May 1997, pushed taxpayers into higher income classes, thereby reducing the percent of taxpayers, income and tax liability in income classes below \$50,000. The continued increase in standard deduction and earned income credit amounts in 1997 helped to reduce the share of tax liability further in NYAGI classes below \$50,000. Figure 1 depicts the distribution of these items in tax year 1997.

Table 5: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 1996 and 1997

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	1996	1997	1996	1997	1996	1997
Less than \$10,000	6.6	6.4	0.8	0.7	0.2	0.2
\$ 10,000 - 19,999	16.5	15.7	4.4	3.9	2.0	1.3
20,000 - 29,999	19.6	18.8	8.6	7.7	5.8	3.9
30,000 - 49,999	25.4	25.4	17.4	16.2	15.7	12.0
50,000 - 99,999	23.4	24.2	28.2	27.3	29.8	25.4
100,000 and over	8.5	9.5	40.6	44.2	46.5	57.2
Total	100.0	100.0	100.0	100.0	100.0	100.0

Figure 1: Percent of Resident Taxpayers, NYAGI and Tax Liability by NYAGI in 1997

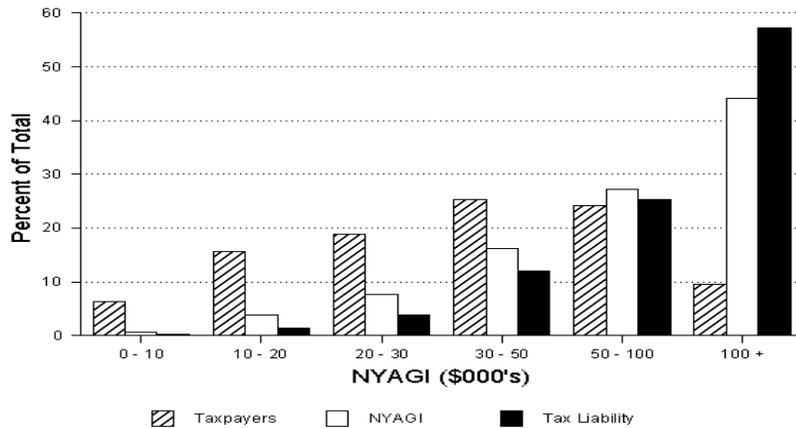


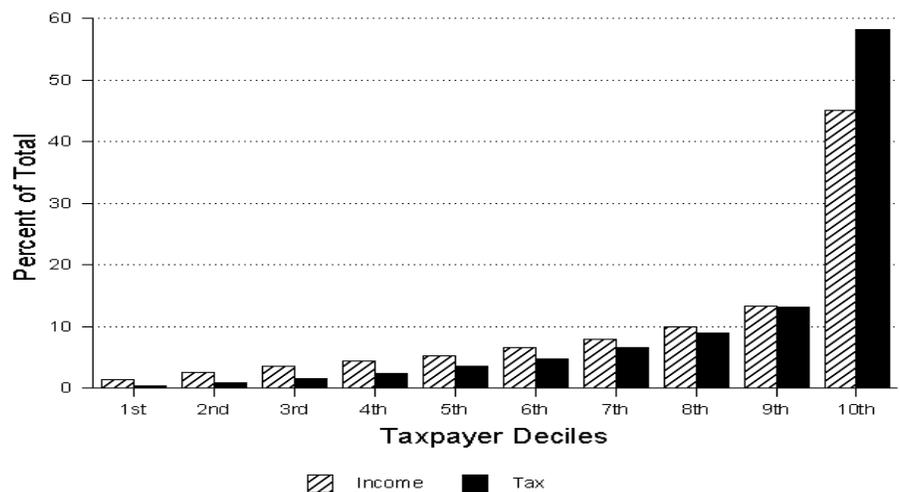
Table 6 and Figure 2 provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.3 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 45.1 percent of all income and paid 58.1 percent of all tax. The increasing effective tax rate, especially for the top decile, illustrates the progressive structure of the tax. The median income for taxpayers equaled \$35,736. Taxpayers below the median had 17.1 percent of total NYAGI and paid 8.6 percent of total tax, while those above the median bore more than 91 percent of the tax burden.

Table 6: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 1997 1/

Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (\$ Millions)	Percent of Total	Amount (\$ Millions)	Percent of Total	
Less than \$12,530	\$ 4,345	1.3	\$ 50	0.3	1.2
\$12,530 - 18,837	8,351	2.6	124	0.8	1.5
18,838 - 24,140	11,416	3.5	220	1.5	1.9
24,141 - 29,483	14,150	4.4	351	2.4	2.5
29,484 - 35,736	17,198	5.3	527	3.6	3.1
35,737 - 43,793	20,952	6.5	716	4.8	3.4
43,794 - 54,100	25,799	8.0	961	6.5	3.7
54,101 - 68,910	32,285	10.0	1,316	8.9	4.1
68,911 - 97,401	42,935	13.3	1,931	13.1	4.5
97,402 and over	149,670	45.1	8,595	58.1	5.9
Total	\$323,103	100.0	\$14,795	100.0	4.6

1/ Positive tax liability.
 2/ NYAGI.
 3/ Tax liability as a percent of NYAGI.

Figure 2: Percent of NYAGI and Tax Liability by Decile for Resident Taxpayers in 1997



Income Sources

Table 7 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 1996.

Table 7: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 1996 and 1997 1/
(Dollar Data in Millions)

Components of Income	1996	1997	Change	
			Amount	Percent
Wages and Salaries	\$225,052	\$239,021	\$13,969	6.2
Capital & Other Gains (Net)	20,139	28,630	8,491	42.2
Interest and Dividends	19,418	20,958	1,540	7.9
Partnerships, Estates, Trusts, Rents, Royalties	14,674	17,869	3,195	21.8
Pensions, Annuities, IRAs	11,636	13,486	1,850	15.9
Business Farm Income (Net)	11,054	11,578	524	4.7
All Other Income 2/	8,704	9,555	851	9.8
Total	\$310,677	\$341,097	\$30,420	9.8

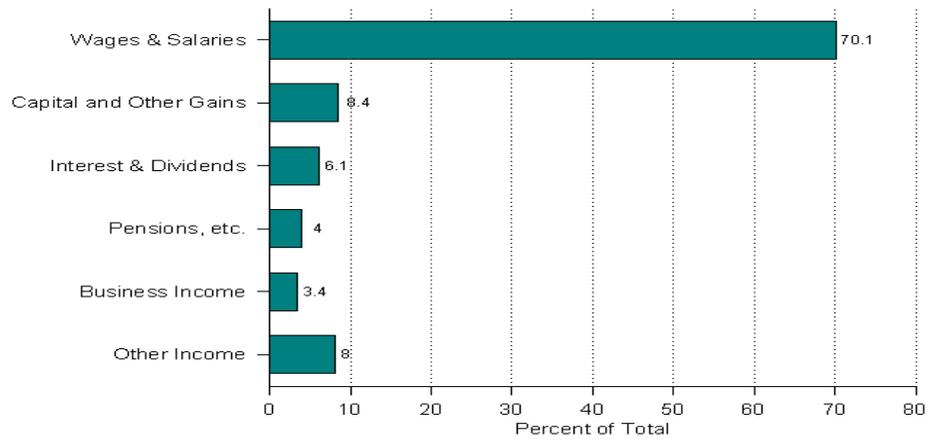
1/ Before adjustments, such as alimony paid, contributions to IRAs, and 50 percent of self-employment tax paid.

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

The robust 9.8 percent growth in total federal gross income in 1997 followed a strong 7.4 percent growth in 1996, reflecting the continued overall vitality in the economy. The exceptional growth in capital gains in large part reflected a sharply higher level of realizations due to the enactment of a preferential federal capital gains tax rate, effective in May 1997, and sharp appreciation of financial assets in the stock and bond markets.

Wages and salaries comprised the largest single income component, slightly over 70 percent of federal gross income. Its share has consistently dropped from closer to 75 percent in recent years. Capital gains constituted the 2nd largest single source of income, its share increasing from 6.5 percent in 1996 to 8.4 percent in 1997. Figure 3 depicts the overall distribution of components of federal gross income.

Figure 3: Distribution of Federal Gross Income by Source for Resident Taxpayers in 1997



Standard and Itemized Deductions

Nearly 77 percent of resident taxpayers used the standard deduction in 1997, about the same share as in 1996. Approximately 1.24 million taxpayers claimed itemized deductions worth \$24.6 billion, compared to \$22.9 billion in the previous year.

Table 8 and Figure 4 show that the deduction for taxes paid was the most often claimed New York State itemized deduction, followed closely by deductions for charitable contributions and interest paid.

Table 8: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 1997

Deduction	Number of Taxpayers Claiming	Amount of Deductions (000)	Average Amount
Taxes Paid 1/	1,234,063	\$6,977,665	\$ 5,654
Charitable Contributions	1,187,024	6,194,976	5,219
Interest Paid	1,020,713	11,692,000	11,455
Medical and Dental	190,529	912,276	4,788
Other 2/	630,346	3,921,496	6,221
Total Before Limitations 3/	1,239,999	\$29,717,239	\$23,966
Total After Limitations 4/	1,239,999	\$24,586,268	\$19,828

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 \$10.2 billion were not allowed on State returns.

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

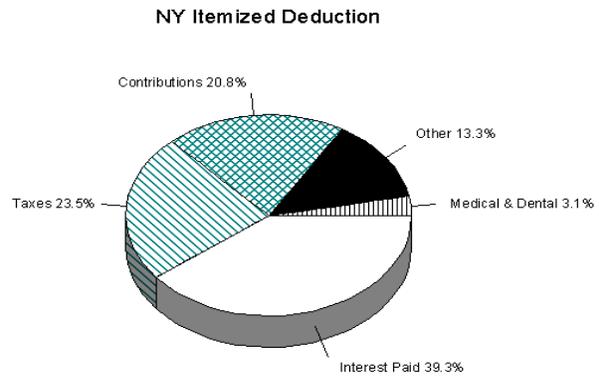
3/ Also includes minor corrections.

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

As Table 8 shows, interest payments of approximately \$11.7 billion represented the largest component of itemized deductions in dollar terms. Deductions for interest paid were some 70 percent greater than that of the second largest deduction, taxes paid (nearly all property tax).

As described in Table 1 on page 7, the federal limitation, to which New York conforms, requires upper-income taxpayers to reduce their itemized deductions. Because this reduction applies against all deductions subject to it, its effect on particular deductions cannot be computed. However, it reduced 251,000 taxpayers' total itemized deductions by about \$2 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 128,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$3.1 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$5.1 billion, to slightly under \$24.6 billion. Like the federal limitation, the New York adjustment applies to aggregate itemized deductions, so its effect on any particular deduction cannot be calculated. Figure 4 shows the distribution of itemized deductions prior to the limitations.

Figure 4: Percent of Gross Itemized Deductions* by Type for Resident Taxpayers in 1997



*Itemized Deductions (Before Limitations)

Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 1997 totaled slightly under \$3.55 billion, about \$50 million less than in 1996. The decline is attributable mainly to the increase in standard deduction amounts, which reduced taxable income to zero for many filers and therefore reduced the usage of exemptions to reduce taxable income. Approximately 1.95 million taxpayers claimed at least one dependent exemption.

Credits

The income tax contains a number of credits which reduce the total tax due dollar for dollar. Collectively, these credits reduced liability on taxable returns by \$552 million for tax year 1997. About 2.8 million resident taxpayers claimed at least one credit on their tax returns. These credits include:

- Household Credit
- Earned Income Tax Credit
- Special Additional Mortgage Recording Tax Credit
- Real Property Tax Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Resident Credit (Taxes Paid to Other Jurisdictions)
- Child and Dependent Care Credit
- Economic Development Zone Credits
- Farmers School Tax Credit

Table 9 summarizes the credits claimed by resident taxpayers in 1997.

Table 9: Summary of Credits Claimed by Resident Taxpayers in 1997

Credit	Amount (000)
Resident	\$378,000 *
Household	77,756
Child Care	25,808
Earned Income	15,485
All Other Credits**	55,288
Total	\$552,337

* Approximate.

** Investment, real property tax, accumulation distribution, EDZ, special additional mortgage recording tax, and farmers school tax.

Household Credit

All nondependent taxpayers with FAGI below \$28,000 (single) or \$32,000 (all others) may take the household credit. The credit ranges between \$20 and \$75 for single filers, with similar amounts for other filers and additional amounts for dependents. In 1997, slightly under 1.7 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$78 million. Table 10 details the distribution of this credit by NYAGI.

Table 10: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 1997

NYAGI Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
Under \$10,000	89,882	5.3	\$ 3,961	5.1	\$44
\$10,000 - 14,999	314,701	18.6	14,304	18.4	45
15,000 - 19,999	388,727	23.0	20,864	26.8	54
20,000 - 24,999	459,680	27.2	24,157	31.1	53
25,000 and over	435,604	25.9	14,470	18.6	33
Total	1,688,594	100.0	\$77,756	100.0	\$46

Earned Income Tax Credit

For tax year 1997, certain taxpayers could claim an earned income tax credit (EITC) equal to 20 percent of the federal credit. The EITC is refundable to residents and nonrefundable to nonresidents. (For more information on the credit, see Office of Tax Policy Analysis, *Earned Income Tax Credit: Analysis of Credit Claims for 1997*.)

Table 11 shows that in tax year 1997, some just under 1.1 million New York residents claimed \$319 million of the earned income tax credit. Approximately 95 percent of total credit claims were made on nontaxable returns, and thus constituted refunds, sometimes termed “negative taxes.” The amount of EITC claimed on taxable returns totaled less than \$16 million (see Table 9 on page 19). Under the 1997 EITC structure, the credit increased with earned income to about \$9,000 (for claimants with children); the credit remained flat as earned income increased until income exceeded \$11,930, and it phased out at higher income levels. As a result, the highest average credit amount for 1997 occurred in the \$8,000-\$12,000 earned income class.

Table 11: Residents Who Claimed the Earned Income Credit by Earned Income Class in 1997*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount (000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	156,607	14.3	\$ 15,497	4.9	\$ 99
4,001 - 8,000	266,723	24.3	70,660	22.1	265
8,001 - 12,000	197,465	18.0	104,738	32.8	530
12,001 - 16,000	162,888	14.9	70,661	22.1	434
16,001 - 20,000	144,002	13.1	37,782	11.8	262
20,001 - 24,000	117,327	10.7	16,159	5.1	138
24,001 - 28,000	49,018	4.5	3,756	1.2	77
28,001 and over	2,537	0.2	28	0	11
Total	1,096,567	100.0	\$319,281	100.0	\$291

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

Source: Office of Tax Policy Analysis, *Earned Income tax Credit: Analysis of Credit Claims for 1997*

Other major credits include the resident credit and the child and dependent care credit. The resident credit for taxes paid to other jurisdictions totaled approximately \$378 million. The child and dependent care credit, claimed by 267,000 taxpayers, equaled approximately \$26 million.

Overpayments & Underpayments

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

Of the approximately 5.3 million resident taxable returns, slightly more than 3.2 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$741. Thus, for about 60 percent of taxpayers, withholding by employers or estimated tax payments exceeded total tax liability. About 3 million taxpayers received all of their overpayment as refunds averaging \$511, while about 80,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$3,520, toward their 1998 tax. (Approximately 161,000 taxpayers requested both refunds and credits averaging \$872 and \$2,747, respectively.) Slightly under 2.1 million taxpayers owed an average of \$738 in State and local taxes when they filed their returns.

Nonresidents and Part-Year Residents

Nonresidents and part-year residents typically account for between 10 and 15 percent of all taxpayers and tax liability. Table 12 provides a summary of nonresident and part-year resident returns filed in 1997.

Table 12: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 1997

Filer	Total Number of Returns	Total Number of Taxpayers	Base Tax Before Proration (000)	Total Tax After Proration (000)	Average Tax Liability
Full-Year Nonresidents	549,374	476,194	\$5,766,769	\$2,174,706	\$4,567
Part-Year Residents	158,850	132,967	\$ 512,361	\$ 281,808	\$2,119

For full-year nonresidents, the ratio of final tax to base tax equaled about 38 percent (\$2,175 million/\$5,767 million). This means that, overall, 38 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 55 percent (\$282 million/\$512 million), the higher percentage reflecting New York-source income earned during their resident period.

Compared to the 1996 tax year, the number of full-year nonresident taxpayers increased by about 1 percent, about the same as for full-year residents. However, their total tax liability increased by approximately 12 percent, compared to 3 percent for full-year residents. The main reasons are higher average income growth (12 percent) and the increase in the proration percentage. In addition, nonresidents had a higher percentage of the total income from New York sources in 1997 than in 1996 (38 percent versus 36.5 percent).

Selected Historical Trends

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

Income Sources

Table 13 shows the pattern of resident taxpayers' long-term capital gains and retirement income (pensions, annuities, IRA distributions) between 1991 and 1997. Capital gains income has generally risen steadily over this time frame, especially in 1993, as the economy and related financial markets began to recover, and even more markedly in 1996 due to the stock market boom. Further, federal capital gains tax relief legislation, effective in May 1997, led to a sharp spike in realizations for the 1997 tax year. Partnership and other income has likewise risen steadily, again especially in 1996 and 1997 due to strong partnership income in the financial industry. With the exception of a drop in 1992, retirement income has increased every year since 1991, especially in the past three years, reflecting the increasing share of New Yorkers who have some form of retirement income.

Table 13: Capital Gains and Retirement Income for Resident Taxable Returns from 1991 Through 1997 (Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
1991	\$ 7,520	\$ 8,663	\$ 8,035
1992	8,693	10,177	7,620
1993	11,664	10,383	8,819
1994	10,062	11,244	9,421
1995	12,574	12,081	10,519
1996	20,305	14,674	11,636
1997	28,630	17,869	13,486

Subtraction Modifications

Table 14 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 1991 and 1997.

These include:

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

The subtraction for federally taxable social security benefits rose markedly in 1994, reflecting the increase in the maximum amount of benefits subject to federal tax from 50 percent to 85 percent, effective in tax year 1994. It also jumped in 1997, in large part because strong income growth (especially in capital gains) shifted many taxpayers' benefits from nontaxable to taxable. Interest rate reductions and the increased attractiveness of equity markets versus federal government bonds caused the modification for U.S. government bond interest to decline substantially from 1991 to 1994. Taxpayers reported strong growth in the interest subtraction for federal obligations again in 1995 as investors sought to take advantage of significant increases in interest rates.

Table 14: Major Subtraction Modifications for Resident Taxpayers from 1991 Through 1997 (Millions of Dollars)

Tax Year	Social Security	U.S. Government Bond Interest	Pension and Annuity Exclusion
1991	1,608	2,744	3,097
1992	1,414	2,256	2,412
1993	1,620	1,665	3,257
1994	2,714	1,641	3,093
1995	3,158	2,309	3,320
1996	3,436	2,502	3,432
1997	4,153	2,418	4,180

Itemized Deductions

Table 15 shows taxpayers' average itemized deductions from 1991 through 1997. Absent major law changes, average itemized deductions generally increase from year to year due to increases in incomes (e.g., charitable giving usually rises with income) or due to the indirect effects of increasing costs (e.g., property taxes generally rise as the cost of schools and local government increases). Moreover, the increase in standard deduction amounts from 1995 through 1997 had the effect of increasing the average amount of itemized deductions because many

taxpayers with relatively lower amounts of itemized deductions shifted to the standard deduction.

However, the deduction for interest expense is also sensitive to interest rates, which generally fell from 1991 through 1995. In addition, the sizable increase in the average deduction for charitable contributions in 1996 and 1997 in part reflected the strong income growth (especially capital gains) for higher-income taxpayers, who likely increased contributions accordingly. In addition, some taxpayers likely accelerated contributions to take advantage of the deduction for the fair market value of stock contributed to private foundations, which was scheduled to expire in May 1997 (though it was subsequently extended through June 1998).

Table 15: Average Major Itemized Deductions for Resident Taxpayers from 1991 Through 1997 (Dollars)

Tax	Taxes*	Contributions	Interest	Medical
1991	3,667	2,958	10,483	4,184
1992	3,877	3,009	9,837	4,238
1993	3,942	3,528	9,163	4,189
1994	4,168	3,274	9,111	4,157
1995	4,404	3,714	9,901	4,237
1996	4,762	4,577	10,947	4,734
1997	5,654	5,219	11,455	4,788

* After subtraction for income taxes.

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



Focus on Nontaxable Returns

The 1995 tax reduction legislation provided significant tax relief to lower-income taxpayers. This was due to its significant increases in standard deduction amounts and in enhancement of the refundable earned income tax credit (EITC) which first took effect in 1994. In addition, for the 1996 and 1997 tax years, the child and dependent care credit was significantly increased for taxpayers with NYAGI under \$14,000, and made refundable. A refundable “farmer’s school tax credit” was also enacted, effective in tax year 1997.

As a result, over the past four years, significantly more returns are now filed by persons who do not owe tax, but file to secure the EITC and other refundable credits. This report has traditionally focused on taxable returns. However, due to the increasing importance of nontaxable returns to the overall filing population, this section provides an overview of nontaxable returns (either zero tax or refundable credits) filed for the 1997 tax year.

Overview of Tax Years 1993 Through 1997

Tables 16-20 focus on the (generally negative) tax liabilities by NYAGI class from 1993 to 1997. “Negative tax liabilities” refer to filers who receive refundable credits in excess of their pre-credit tax liability. Higher negative liabilities and negative effective tax rates correspond to higher amounts of refundable credits which benefit filers who claim them.

Tables 16-20 and Figures 5 and 6 illustrate the importance of tax reduction initiatives which began in 1994, especially the multi-year tax cut legislation beginning in 1995. Table 16 shows that the number of nontaxable resident returns increased from about 1.7 million in 1993 to 2.2 million by 1996, with the number dropping slightly in 1997. Total credits increased from \$29 million to \$356 million, which, along with increases in the standard deduction, lowered the tax after credits from -\$11 million to over -\$301 million. Correspondingly, the overall effective tax rate on nontaxable returns dropped from -0.1 percent in 1993 to -1.9 percent in 1997.

Figure 5: Number of Nontaxable Resident Returns – 1993-97

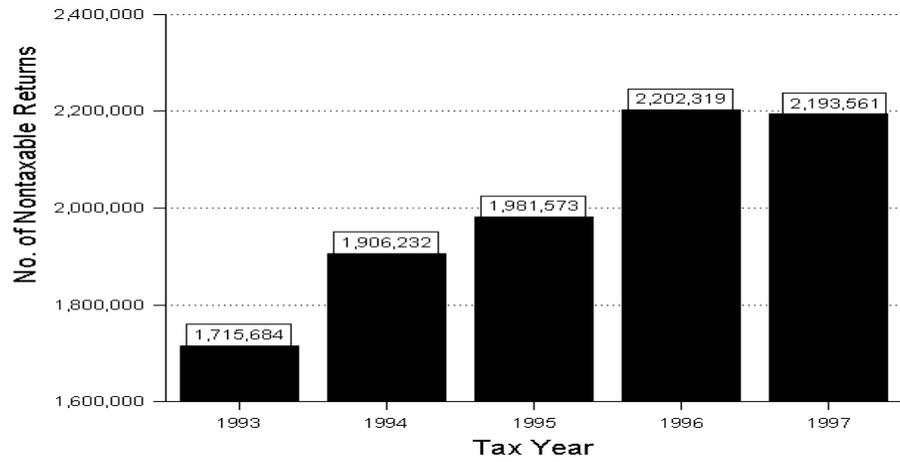


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 1993-97

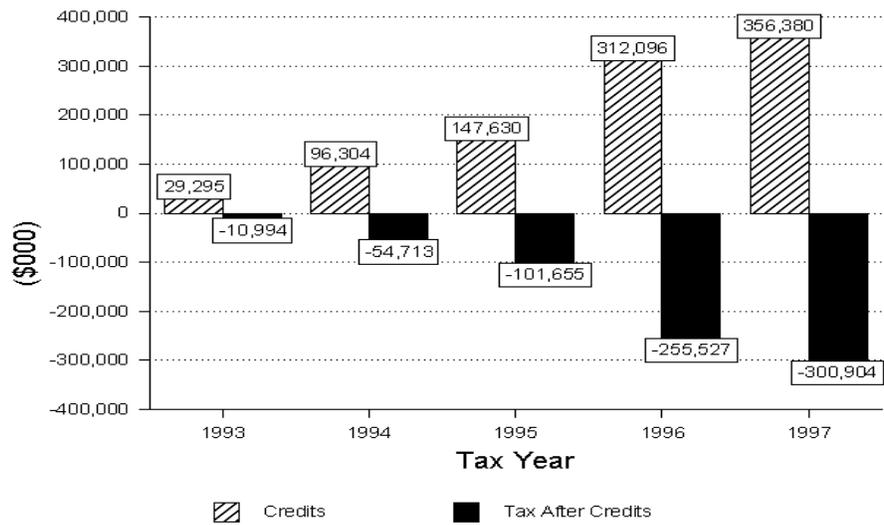


Table 16: Summary of Nontaxable Returns – 1993-1997

1997 Tax Year						
NYAGI Class	# of Returns	Positive NYAGI (000)	Tax Before Credit (000)	Credits (000)	Tax After Credits (000)	Effective Rate (Tax/NYAGI)
Less than \$10,000	1,619,743	\$ 6,825,026	\$ 2,071	\$143,295	(\$141,224)	(2.1%)
\$10,000 - 15,000	352,849	4,349,612	7,340	120,609	(113,269)	(2.6%)
15,000 - 20,000	170,646	2,909,870	24,098	64,457	(40,359)	(1.4%)
20,000 - 25,000	37,986	815,899	8,546	11,898	(3,352)	(0.4%)
25,000 and over	12,339	660,829	13,422	16,121	(2,699)	(0.4%)
Total	2,193,563	\$15,561,236	\$55,477	\$356,380	(\$300,904)	(1.9%)
1996 Tax Year						
Less than \$10,000	1,668,561	\$ 6,892,571	\$ 2,317	\$128,670	(\$126,353)	(1.8%)
\$10,000 - 15,000	322,694	3,963,131	9,258	102,729	(93,471)	(2.4%)
15,000 - 20,000	167,272	2,861,206	25,488	58,894	(33,406)	(1.2%)
20,000 - 25,000	31,262	672,296	6,755	9,047	(2,292)	(0.3%)
25,000 and over	12,530	676,158	12,751	12,756	(5)	0%
Total	2,202,319	\$15,065,362	\$56,569	\$312,096	(\$255,527)	(1.7%)
1995 Tax Year						
Less than \$10,000	1,612,947	\$ 6,373,658	\$ 3,751	\$ 61,232	(\$57,481)	(0.9%)
\$10,000 - 15,000	273,918	3,330,625	19,541	56,818	(37,277)	(1.1%)
15,000 - 20,000	76,571	1,282,089	13,134	19,927	(6,793)	(0.5%)
20,000 - 25,000	7,310	161,843	807	901	(94)	0%
25,000 and over	10,827	547,629	8,742	8,752	(10)	0%
Total	1,981,573	\$11,695,844	\$45,975	\$147,630	(\$101,655)	(0.9%)
1994 Tax Year						
Less than \$10,000	1,631,818	\$ 6,108,682	\$ 4,952	\$ 39,216	(\$34,264)	(0.6%)
\$10,000 - 15,000	209,632	2,548,122	18,989	37,390	(18,401)	(0.7%)
15,000 - 20,000	45,465	740,886	6,815	8,795	(1,980)	(0.3%)
20,000 - 25,000	7,721	171,014	678	747	(69)	0%
25,000 and over	11,596	558,730	10,157	10,156	(1)	0%
Total	1,906,232	\$10,127,434	\$41,591	\$ 96,304	(\$54,713)	(0.5%)
1993 Tax Year						
Less than \$10,000	1,562,291	\$ 6,001,189	\$ 3,673	\$ 13,794	(\$10,121)	(0.2%)
\$10,000 - 15,000	116,127	1,369,405	5,331	6,177	(846)	(0.1%)
15,000 - 20,000	17,972	299,190	1,041	1,066	(25)	0%
20,000 - 25,000	7,039	154,691	368	368	0	0%
25,000 and over	12,255	582,824	7,888	7,890	(2)	0%
Total	1,715,684	\$ 8,407,299	\$18,301	\$ 29,295	(\$10,994)	(0.1%)

Table 17 provides detail on claims for each of the major credits for tax years 1993 through 1997. The earned income tax credit grew nearly six-fold since 1994, due to statutory increases at both the State and federal levels. Because no law changes occurred, the household and real property tax credits remained fairly constant. Finally, the child care credit began to increase modestly in 1996 due to legislation increasing the percentages of the federal credit for low-income filers.

Table 17: Summary of Credits on Nontaxable Resident Returns – 1993-1997
(Millions of Dollars)

Year	Earned Income	Household	Real Property Tax	Child Care	Other	Total
1997	291.1	23.2	9.9	9.2	23.0	356.4
1996	258.0	24.3	9.5	5.8	14.5	312.1
1995	101.6	22.0	11.6	2.5	9.9	147.6
1994	52.5	20.0	10.0	2.5	11.3	96.3
1993	N/A	8.5	11.4	1.0	8.7	29.6

Usage of Modifications – 1997

Table 18 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$25 billion by almost \$10 billion in total.

Table 18: Major Subtraction Modifications on Nontaxable Returns – 1997 Tax Year

NYAGI Class	Positive Federal Adjusted Gross Income		Social Security Benefits		NY & Federal Government Pensions		Pensions & Annuities		U.S. Government Interest	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,619,741	\$14,568,981	130,575	\$ 740,769	183,376	\$3,466,596	370,598	\$3,505,855	112,176	\$610,284
\$10,000 - 15,000	352,849	5,549,248	30,175	193,320	20,869	480,678	44,221	436,402	14,983	50,213
15,000 - 20,000	170,646	3,067,877	3,439	39,830	1,628	46,360	4,534	57,360	3,094	9,330
20,000 - 25,000	37,986	865,556	1,645	20,327	0	0	1,234	18,537	1,208	8,147
25,000 and over	12,339	814,653	3,957	50,505	1,213	38,298	2,626	41,007	1,417	15,340
Total	2,193,561	\$24,866,315	169,791	\$1,044,751	207,086	\$4,031,932	423,213	\$4,059,161	132,878	\$693,314

Usage of Deductions – 1997

Table 19 shows that standard and itemized deductions totaled over \$13.6 billion, reducing most of the \$15.6 billion of NYAGI subject to tax. Note that many filers in the NYAGI class under \$10,000 did not use the full amount of their deductions allowed under law, with the amount they actually used equal to the amount that reduced their taxable income to zero.

Table 19: Deductions on Nontaxable Returns – 1997 Tax Year

NYAGI Class	Positive New York AGI		Total Standard & Itemized Deductions Used	
	Number	Amt. (000)	Number	Amt. (000)
Under \$10,000	1,619,743	\$ 6,825,025	1,536,109	\$ 6,764,445
\$10,000 - 15,000	352,849	4,349,612	352,849	3,955,115
15,000 - 20,000	170,646	2,909,870	170,646	2,023,124
20,000 - 25,000	37,986	815,899	37,986	516,217
25,000 and over	12,339	660,829	12,339	426,565
Total	2,193,563	\$15,561,236	2,109,929*	\$13,685,466

* Number using deductions is less than total number of returns because 83,634 returns had negative incomes and therefore did not use deductions.

Usage of Credits – 1997

Table 20 shows credits claimed on nontaxable returns. The refundable earned income credit was far and away the largest credit.

Table 20: Credits Claimed on Nontaxable Returns – 1997 Tax Year

NYAGI Class	Earned Income		Household		Real Property Tax		Child Care		Other		Total	
	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number	Amt. (000)	Number**	Amt. (000)
Under \$10,000	477,378	\$126,122	82,600	\$ 1,938	92,835	\$8,126	8,914	\$2,864	3,832	\$ 4,245	665,559	\$143,295
\$10,000 - 15,000	211,917	109,436	135,128	5,902	25,935	1,418	14,780	2,501	2,573	1,352	390,333	120,609
15,000 - 20,000	151,088	48,054	154,126	12,334	8,048	338	22,982	2,764	3,430	966	339,674	64,457
20,000 - 25,000	31,974	7,459	33,102	2,865	0	0	7,226	988	1,999	587	74,301	11,898
25,000 and over	337	46	2,352	116	0	0	474	60	5,843	15,899	9,006	16,121
Total	872,694	\$291,117	407,308	\$23,155	126,818*	\$9,881*	54,376	\$9,178	17,677	\$23,049	1,478,873	\$356,380

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

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

Note: "Other" credits include resident, farmers' school tax, and various business credits.



Tables Accompanying This Report

The remainder of this publication contains three sections of statistical tables displaying significant features of New York State taxpayers for the 1997 tax year. Section 1 (tables 21 through 37) depicts distributions of resident, nonresident and part-year resident taxable returns classified by New York adjusted gross income or New York-source income. Summary information only is provided for nonresidents and part-year residents. Section 2 (tables 38 through 57) displays selected tax components by filing status for resident taxable returns.



Section I:
Resident, Nonresident and Part-Year Resident Taxable Returns Classified
by New York Adjusted Gross Income or New York-Source Income
Tables 21 Through 37



Table 21: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than \$ 5,000	120,891	\$479,161	\$361,143	...	\$118,021
\$ 5,000 - 9,999	219,316	1,743,208	1,109,664	\$887	632,662
10,000 - 14,999	381,546	4,773,641	2,856,897	17,666	1,899,089
15,000 - 19,999	446,986	7,843,179	4,072,705	87,321	3,683,171
20,000 - 24,999	512,267	11,564,326	5,013,967	266,484	6,283,889
25,000 - 29,999	485,071	13,316,720	4,986,298	327,703	8,002,731
30,000 - 34,999	423,502	13,733,737	4,457,203	281,049	8,995,497
35,000 - 39,999	356,825	13,364,444	3,929,724	259,511	9,175,223
40,000 - 44,999	300,960	12,776,713	3,492,336	247,724	9,036,667
45,000 - 49,999	261,896	12,432,560	3,167,632	217,051	9,047,891
50,000 - 54,999	232,050	12,165,191	2,910,388	205,613	9,049,202
55,000 - 59,999	201,254	11,551,901	2,641,669	193,065	8,717,179
60,000 - 64,999	171,748	10,725,333	2,309,922	176,905	8,238,518
65,000 - 74,999	274,607	19,147,044	3,907,485	294,314	14,945,261
75,000 - 99,999	401,776	34,486,790	6,305,619	433,136	27,748,070
100,000 - 149,999	271,291	32,405,742	4,932,655	301,205	27,171,897
150,000 - 199,999	85,875	14,741,771	1,846,342	90,426	12,805,006
200,000 - 499,999	105,224	30,910,289	2,550,803	108,943	28,250,545
500,000 - 999,999	24,442	16,679,647	648,299	24,691	16,006,658
1,000,000 - 4,999,999	13,676	25,615,826	872,502	13,872	24,729,451
5,000,000 - 9,999,999	1,045	7,168,597	238,287	1,060	6,929,250
10,000,000 and over	684	15,477,313	805,973	704	14,670,636
Total	5,292,934	\$323,103,135	\$63,417,515	\$3,549,329	\$256,136,514

NYAGI Class	Tax Before Credits	Tax Credits 1/	Tax After Credits	Tax Liability as a Percent of NYAGI
Less than \$ 5,000	\$4,663	\$47	\$4,616	0.963
\$ 5,000 - 9,999	25,202	4,056	21,146	1.213
10,000 - 14,999	75,998	15,191	60,807	1.274
15,000 - 19,999	150,760	26,606	124,154	1.583
20,000 - 24,999	271,186	37,499	233,687	2.021
25,000 - 29,999	362,212	19,990	342,222	2.570
30,000 - 34,999	429,616	8,580	421,036	3.066
35,000 - 39,999	452,387	6,575	445,812	3.336
40,000 - 44,999	455,714	6,354	449,360	3.517
45,000 - 49,999	467,250	7,916	459,334	3.695
50,000 - 54,999	475,039	7,523	467,516	3.843
55,000 - 59,999	465,356	7,587	457,769	3.963
60,000 - 64,999	448,781	5,616	443,165	4.132
65,000 - 74,999	831,206	13,179	818,026	4.272
75,000 - 99,999	1,610,579	32,529	1,578,050	4.576
100,000 - 149,999	1,739,420	43,444	1,695,977	5.234
150,000 - 199,999	877,099	26,554	850,545	5.770
200,000 - 499,999	1,935,110	66,936	1,868,173	6.044
500,000 - 999,999	1,096,444	47,972	1,048,471	6.286
1,000,000 - 4,999,999	1,693,960	87,060	1,606,900	6.273
5,000,000 - 9,999,999	474,653	25,090	449,563	6.271
10,000,000 and over	1,004,938	56,032	948,906	6.131
Total	\$15,347,574	\$552,337	\$14,795,237	4.579

1/ Includes the household, real property tax, child and dependent care, earned income, farmer's school tax, investment, economic development zone, special additional mortgage recording tax, accumulation distribution, solar and wind energy and resident tax credits.

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

Table 22: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$ 5,000	120,891	2.28	\$479,161	0.15	\$4,616	0.03
\$ 5,000 - 9,999	340,207	6.43	2,222,369	0.69	25,762	0.17
10,000 - 14,999	721,753	13.64	6,996,010	2.17	86,569	0.59
15,000 - 19,999	1,168,739	22.08	14,839,189	4.59	210,723	1.42
20,000 - 24,999	1,681,006	31.76	26,403,516	8.17	444,411	3.00
25,000 - 29,999	2,166,077	40.92	39,720,236	12.29	786,633	5.32
30,000 - 34,999	2,589,579	48.93	53,453,973	16.54	1,207,668	8.16
35,000 - 39,999	2,946,404	55.67	66,818,417	20.68	1,653,480	11.18
40,000 - 44,999	3,247,364	61.35	79,595,129	24.63	2,102,840	14.21
45,000 - 49,999	3,509,260	66.30	92,027,690	28.48	2,562,174	17.32
50,000 - 54,999	3,741,310	70.68	104,192,881	32.25	3,029,690	20.48
55,000 - 59,999	3,942,564	74.49	115,744,782	35.82	3,487,459	23.57
60,000 - 64,999	4,114,312	77.73	126,470,115	39.14	3,930,624	26.57
65,000 - 74,999	4,388,919	82.92	145,617,160	45.07	4,748,650	32.10
75,000 - 99,999	4,790,695	90.51	180,103,950	55.74	6,326,700	42.76
100,000 - 149,999	5,061,986	95.64	212,509,692	65.77	8,022,677	54.22
150,000 - 199,999	5,147,861	97.26	227,251,463	70.33	8,873,222	59.97
200,000 - 499,999	5,253,085	99.25	258,161,751	79.90	10,741,396	72.60
500,000 - 999,999	5,277,529	99.71	274,841,399	85.06	11,789,867	79.69
1,000,000 - 4,999,999	5,291,205	99.97	300,457,225	92.99	13,396,767	90.55
5,000,000 - 9,999,999	5,292,250	99.99	307,625,822	95.21	13,846,330	93.59
10,000,000 and over	5,292,934	100.00	\$323,103,135	100.00	\$14,795,237	100.00

Table 23: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1997

NYAGI Class		NYAGI	Standard/ Itemized Deductions	Dependent Exemptions		Taxable Income	Tax Before Credits	Tax After Credits
Less than	\$ 5,000	\$3,964	\$2,987	...	1/	\$976	\$39	\$38
\$	5,000 - 9,999	7,948	5,060	\$4		2,885	115	96
	10,000 - 14,999	12,511	7,488	46		4,977	199	159
	15,000 - 19,999	17,547	9,111	195		8,240	337	278
	20,000 - 24,999	22,575	9,788	520		12,267	529	456
	25,000 - 29,999	27,453	10,280	676		16,498	747	706
	30,000 - 34,999	32,429	10,525	664		21,241	1,014	994
	35,000 - 39,999	37,454	11,013	727		25,713	1,268	1,249
	40,000 - 44,999	42,453	11,604	823		30,026	1,514	1,493
	45,000 - 49,999	47,471	12,095	829		34,548	1,784	1,754
	50,000 - 54,999	52,425	12,542	886		38,997	2,047	2,015
	55,000 - 59,999	57,400	13,126	959		43,314	2,312	2,275
	60,000 - 64,999	62,448	13,450	1,030		47,969	2,613	2,580
	65,000 - 74,999	69,725	14,229	1,072		54,424	3,027	2,979
	75,000 - 99,999	85,836	15,694	1,078		69,064	4,009	3,928
	100,000 - 149,999	119,450	18,182	1,110		100,158	6,412	6,251
	150,000 - 199,999	171,665	21,500	1,053		149,112	10,214	9,904
	200,000 - 499,999	293,757	24,242	1,035		268,480	18,390	17,754
	500,000 - 999,999	682,407	26,524	1,010		654,873	44,858	42,896
	1,000,000 - 4,999,999	1,873,048	63,798	1,014		1,808,235	123,864	117,498
	5,000,000 - 9,999,999	6,859,902	228,026	1,014		6,630,861	454,213	430,204
	10,000,000 and over	22,627,651	1,178,323	1,029		21,448,299	1,469,208	1,387,290
	Resident Average	\$61,044	\$11,982	\$671		\$48,392	\$2,900	\$2,795

1/ Indicates the number or amount is zero.

Table 24: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1997

(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	120,891	\$490,101	102,515	\$379,398	62,710	\$39,058	30,163	\$25,726
\$ 5,000 - 9,999	219,316	2,113,995	172,940	1,267,375	113,286	216,007	55,023	103,491
10,000 - 14,999	381,546	5,998,070	307,125	3,593,926	180,402	497,132	82,793	219,359
15,000 - 19,999	446,986	9,429,454	371,323	6,141,765	233,474	611,608	97,412	316,439
20,000 - 24,999	512,267	12,975,016	464,822	9,923,764	265,639	505,864	95,600	277,571
25,000 - 29,999	485,071	14,628,207	450,661	11,710,547	273,270	493,645	93,790	275,767
30,000 - 34,999	423,502	14,793,227	396,365	12,164,199	249,497	375,288	90,225	269,573
35,000 - 39,999	356,825	14,199,096	340,012	12,052,471	243,520	366,828	84,622	222,021
40,000 - 44,999	300,960	13,643,843	285,798	11,405,509	218,808	358,556	80,536	226,301
45,000 - 49,999	261,896	13,160,471	249,643	11,052,160	203,547	297,137	83,606	201,140
50,000 - 54,999	232,050	12,796,371	222,223	10,859,448	190,943	291,161	75,304	188,474
55,000 - 59,999	201,254	12,039,038	192,454	10,253,748	172,874	269,204	71,138	181,828
60,000 - 64,999	171,748	11,228,837	163,876	9,481,819	149,535	249,035	65,931	174,389
65,000 - 74,999	274,607	19,795,240	265,777	17,143,574	247,824	369,909	113,876	283,128
75,000 - 99,999	401,776	35,637,398	384,120	29,945,968	375,274	746,425	203,209	629,781
100,000 - 149,999	271,291	33,657,786	254,962	26,354,264	259,600	839,313	171,305	803,938
150,000 - 199,999	85,875	15,399,262	77,475	10,539,749	82,867	405,976	64,524	501,775
200,000 - 499,999	105,224	32,273,413	91,467	19,241,956	102,744	1,075,238	89,067	1,184,144
500,000 - 999,999	24,442	17,198,989	20,303	8,941,402	24,147	659,495	22,454	693,015
1,000,000 - 4,999,999	13,676	26,273,719	11,224	10,700,713	13,611	1,332,348	13,149	1,227,028
5,000,000 - 9,999,999	1,045	7,358,216	875	2,493,659	1,044	460,999	1,022	384,125
10,000,000 and over	684	16,007,331	556	3,373,931	684	1,207,085	678	901,669
Total	5,292,934	\$341,097,080	4,826,516	\$239,021,344	3,665,301	\$11,667,312	1,685,426	\$9,290,681

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	21,879	\$36,925	1,439	\$836	816	\$1,514	576	\$98
\$ 5,000 - 9,999	40,614	111,187	3,753	6,375	4,191	10,612	2,429	17,142
10,000 - 14,999	52,743	189,682	12,213	22,424	12,628	52,685	10,227	49,157
15,000 - 19,999	64,856	259,966	13,117	27,825	18,124	107,989	18,784	104,297
20,000 - 24,999	59,835	223,176	15,587	32,469	20,970	119,652	23,633	126,854
25,000 - 29,999	58,048	247,390	14,777	37,342	22,150	174,049	28,884	192,129
30,000 - 34,999	59,862	311,207	13,907	31,915	18,902	130,933	25,462	157,087
35,000 - 39,999	49,889	235,210	14,767	40,030	17,274	120,065	25,157	153,668
40,000 - 44,999	49,176	310,206	13,681	26,474	14,743	159,957	26,778	260,823
45,000 - 49,999	51,204	270,751	12,110	30,438	15,421	179,524	20,925	146,298
50,000 - 54,999	50,105	324,322	11,191	23,865	16,139	153,357	19,232	132,835
55,000 - 59,999	44,679	271,742	10,499	28,859	13,159	135,921	18,370	134,549
60,000 - 64,999	42,876	257,001	11,440	24,013	13,866	165,121	18,067	110,204
65,000 - 74,999	72,524	435,343	19,958	44,894	23,274	289,558	28,656	204,004
75,000 - 99,999	133,034	1,038,282	33,287	74,487	39,959	767,132	47,290	349,068
100,000 - 149,999	121,890	1,501,042	28,326	82,173	43,290	1,246,202	36,785	357,892
150,000 - 199,999	47,614	1,047,879	12,702	43,301	23,206	1,191,656	8,327	125,989
200,000 - 499,999	68,397	3,245,029	18,002	72,103	41,123	4,010,814	12,187	345,655
500,000 - 999,999	17,931	2,442,761	4,382	22,312	12,999	3,187,953	3,564	204,220
1,000,000 - 4,999,999	11,154	6,438,552	2,030	26,048	8,333	5,591,099	2,565	494,728
5,000,000 - 9,999,999	921	2,629,669	111	3,632	620	1,360,607	289	257,614
10,000,000 and over	637	7,514,285	43	9,546	437	3,044,641	206	407,656
Total	1,119,867	\$29,341,606	267,322	\$711,361	381,622	\$22,201,040	378,393	\$4,331,965

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

2/ Includes estate and trust income.

Table 24: Federal Components of Income by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1997 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	4,030	\$7,684	...	...	288	\$888
\$ 5,000 - 9,999	11,257	84,456	1,545	\$10,344	24,941	275,643
10,000 - 14,999	27,478	221,521	5,579	19,833	66,166	964,545
15,000 - 19,999	38,500	384,789	10,824	46,751	88,765	1,270,952
20,000 - 24,999	41,591	478,602	11,426	61,208	77,267	1,080,591
25,000 - 29,999	33,739	353,235	13,083	45,899	71,641	1,002,811
30,000 - 34,999	33,585	394,252	13,104	51,037	60,554	836,173
35,000 - 39,999	27,458	301,420	13,691	47,083	52,902	677,699
40,000 - 44,999	29,447	370,823	11,849	50,066	48,567	687,406
45,000 - 49,999	27,961	352,325	9,035	28,611	39,391	590,111
50,000 - 54,999	21,794	316,355	10,592	43,470	35,226	488,851
55,000 - 59,999	23,728	372,930	8,431	37,129	30,612	443,182
60,000 - 64,999	22,050	361,021	8,008	27,020	27,357	400,895
65,000 - 74,999	33,621	519,645	13,752	67,503	44,815	665,862
75,000 - 99,999	53,850	1,195,369	19,430	87,970	67,563	1,093,836
100,000 - 149,999	48,893	1,625,297	13,290	65,400	50,637	1,074,703
150,000 - 199,999	19,478	1,059,663	3,859	25,333	16,983	479,304
200,000 - 499,999	25,073	2,354,284	5,505	61,680	20,179	889,891
500,000 - 999,999	4,986	848,000	1,269	25,481	4,280	253,990
1,000,000 - 4,999,999	2,340	583,670	718	39,446	2,652	253,456
5,000,000 - 9,999,999	201	97,970	70	7,896	232	33,150
10,000,000 and over	143	152,844	52	8,681	130	21,815
Total	531,202	\$12,436,157	175,111	\$857,840	831,147	\$13,485,755

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 5,000	3,537	(\$158)	4,886	\$2,927	\$487,174
\$ 5,000 - 9,999	30,593	79,085	17,001	20,238	2,093,757
10,000 - 14,999	92,777	350,633	42,118	59,111	5,938,959
15,000 - 19,999	131,542	514,820	59,850	100,778	9,328,676
20,000 - 24,999	151,793	586,328	70,546	155,253	12,819,763
25,000 - 29,999	167,123	646,132	66,433	118,944	14,509,263
30,000 - 34,999	153,842	551,639	61,329	130,867	14,662,360
35,000 - 39,999	154,687	464,166	47,623	97,451	14,101,645
40,000 - 44,999	142,242	462,447	42,622	98,307	13,545,536
45,000 - 49,999	138,039	422,670	43,068	92,588	13,067,883
50,000 - 54,999	130,078	374,572	35,021	97,302	12,699,069
55,000 - 59,999	115,527	311,021	32,447	83,515	11,955,523
60,000 - 64,999	104,726	300,795	30,113	108,813	11,120,025
65,000 - 74,999	171,149	404,622	45,586	126,502	19,668,738
75,000 - 99,999	262,678	732,130	77,508	280,449	35,356,948
100,000 - 149,999	175,009	718,491	72,155	398,749	33,259,037
150,000 - 199,999	57,013	367,883	30,294	268,875	15,130,387
200,000 - 499,999	77,485	751,495	45,477	578,529	31,694,883
500,000 - 999,999	19,502	424,387	11,817	217,441	16,981,548
1,000,000 - 4,999,999	11,505	707,074	7,167	158,794	26,114,925
5,000,000 - 9,999,999	943	167,178	604	13,108	7,345,108
10,000,000 and over	621	216,944	456	136,402	15,870,929
Total	2,292,411	\$9,554,352	844,120	\$3,344,943	\$337,752,136

3/ Includes IRA Distributions.

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

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

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

Table 25: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1997
(Dollar Data In Thousands)

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$ 5,000	1,439	\$1,457	...	...	576	\$259	2,007	\$132	...	...
\$ 5,000 - 9,999	2,426	1,722	445	\$86	1,325	1,987	7,750	2,543	6,840	\$84,715		
10,000 - 14,999	3,773	7,620	6,978	2,313	4,844	1,690	23,566	11,791	18,559	379,415		
15,000 - 19,999	3,533	7,121	16,057	8,515	10,800	2,767	46,059	26,177	22,874	428,844		
20,000 - 24,999	2,563	4,370	45,719	32,787	21,248	13,264	70,011	35,434	17,379	339,321		
25,000 - 29,999	3,023	7,694	51,107	44,421	19,104	7,567	94,360	49,994	15,436	325,268		
30,000 - 34,999	3,100	11,876	55,805	57,050	23,489	10,210	96,428	50,465	10,268	197,320		
35,000 - 39,999	1,507	4,387	56,252	65,371	22,638	12,360	108,821	63,368	8,693	159,979		
40,000 - 44,999	1,825	3,499	50,536	64,430	17,967	12,247	104,557	62,284	10,330	219,105		
45,000 - 49,999	2,897	5,655	45,556	67,736	21,926	21,748	107,770	65,606	7,570	180,126		
50,000 - 54,999	1,813	6,796	50,021	82,091	19,583	15,207	104,100	63,048	7,767	163,180		
55,000 - 59,999	2,632	7,763	42,281	69,690	18,603	15,291	94,194	61,611	5,570	124,253		
60,000 - 64,999	2,987	7,816	35,595	58,810	17,375	18,366	88,645	55,406	4,453	88,135		
65,000 - 74,999	3,132	5,179	52,859	86,214	24,393	19,363	147,390	86,062	6,984	150,069		
75,000 - 99,999	8,198	19,649	81,160	137,907	43,155	38,151	224,538	159,622	9,560	217,169		
100,000 - 149,999	9,989	38,474	48,157	95,945	39,240	57,750	146,464	153,064	6,952	151,907		
150,000 - 199,999	5,650	23,805	8,961	18,625	15,414	40,106	46,831	78,358	1,721	40,850		
200,000 - 499,999	11,671	73,526	6,356	12,197	30,418	160,350	64,391	215,530	2,185	50,661		
500,000 - 999,999	4,407	40,461	595	974	10,379	144,585	16,675	121,933	319	7,772		
1,000,000 - 4,999,999	3,775	77,147	159	227	7,528	312,210	9,919	183,201	147	2,991		
5,000,000 - 9,999,999	389	20,578	d/	d/	665	107,010	817	46,850	d/	d/		
10,000,000 and over	329	39,963	d/	d/	485	289,276	575	103,850	d/	d/		
Total	81,058	\$416,557	654,610	\$905,402	371,155	\$1,301,766	1,605,868	\$1,696,331	163,613	\$3,311,258		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	6,893	\$8,995	...	...	2,015	\$604
\$ 5,000 - 9,999	10,591	\$56,221	16,664	48,929	17,216	\$160,271	2,208	1,632
10,000 - 14,999	35,854	225,898	22,434	92,370	41,261	430,154	8,783	37,252
15,000 - 19,999	51,565	342,545	27,750	91,587	52,502	541,045	11,236	74,993
20,000 - 24,999	49,137	368,678	21,097	65,772	46,005	468,161	8,790	28,814
25,000 - 29,999	51,511	401,814	22,321	68,898	38,252	388,400	7,386	17,531
30,000 - 34,999	38,275	340,048	18,759	67,949	26,430	313,400	6,892	38,941
35,000 - 39,999	31,298	284,367	19,991	81,692	18,876	214,756	6,916	18,095
40,000 - 44,999	26,959	272,506	20,672	82,538	16,581	190,362	6,283	22,672
45,000 - 49,999	21,584	230,143	15,919	59,715	14,039	172,512	5,309	22,576
50,000 - 54,999	19,031	204,814	16,445	54,249	12,384	138,989	5,113	14,810
55,000 - 59,999	13,563	152,397	16,646	36,445	8,060	105,308	4,697	16,443
60,000 - 64,999	11,899	145,762	13,489	45,595	9,773	127,794	5,783	17,403
65,000 - 74,999	14,860	177,236	23,532	49,330	11,869	149,267	7,452	20,767
75,000 - 99,999	23,599	287,727	40,251	139,605	17,227	221,971	13,722	40,828
100,000 - 149,999	19,281	267,850	37,480	178,818	16,651	240,361	16,886	54,958
150,000 - 199,999	8,619	127,678	15,358	84,866	6,786	101,919	7,254	37,605
200,000 - 499,999	11,899	186,089	25,116	250,875	9,479	149,773	14,662	180,834
500,000 - 999,999	2,847	46,118	8,857	170,545	2,177	37,175	6,002	104,842
1,000,000 - 4,999,999	1,818	30,969	7,046	342,811	1,477	25,088	4,709	304,141
5,000,000 - 9,999,999	132	2,363	654	129,734	125	2,194	480	122,893
10,000,000 and over	98	1,944	512	266,755	76	1,380	390	349,066
Total	444,419	\$4,153,166	397,887	\$2,418,075	367,246	\$4,180,280	152,967	\$1,527,700

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 26: New York State Deductions by NY Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	New York Deductions					
	Total		Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	120,891	\$361,143	120,363	\$361,088	528	\$55
\$ 5,000 - 9,999	219,316	1,109,664	216,679	1,088,745	2,637	20,919
10,000 - 14,999	381,546	2,856,897	362,442	2,683,212	19,105	173,685
15,000 - 19,999	446,986	4,072,705	413,051	3,689,912	33,935	382,793
20,000 - 24,999	512,267	5,013,967	463,315	4,383,433	48,952	630,534
25,000 - 29,999	485,071	4,986,298	424,153	4,124,481	60,918	861,816
30,000 - 34,999	423,502	4,457,203	357,345	3,530,698	66,157	926,505
35,000 - 39,999	356,825	3,929,724	290,117	2,950,349	66,709	979,375
40,000 - 44,999	300,960	3,492,336	235,368	2,489,660	65,591	1,002,676
45,000 - 49,999	261,896	3,167,632	197,243	2,141,053	64,653	1,026,579
50,000 - 54,999	232,050	2,910,388	167,416	1,865,806	64,634	1,044,582
55,000 - 59,999	201,254	2,641,669	139,740	1,593,871	61,513	1,047,798
60,000 - 64,999	171,748	2,309,922	114,132	1,319,719	57,615	990,203
65,000 - 74,999	274,607	3,907,485	170,241	2,035,892	104,366	1,871,593
75,000 - 99,999	401,776	6,305,619	206,265	2,493,562	195,511	3,812,058
100,000 - 149,999	271,291	4,932,655	104,139	1,250,622	167,152	3,682,033
150,000 - 199,999	85,875	1,846,342	26,579	305,975	59,296	1,540,366
200,000 - 499,999	105,224	2,550,803	32,421	380,784	72,803	2,170,020
500,000 - 999,999	24,442	648,299	8,547	102,129	15,895	546,170
1,000,000 - 4,999,999	13,676	872,502	3,201	38,219	10,475	834,284
5,000,000 - 9,999,999	1,045	238,287	137	1,600	908	236,688
10,000,000 and over	684	805,973	39	438	645	805,535
Total	5,292,934	\$63,417,515	4,052,935	\$38,831,248	1,239,999	\$24,586,268

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

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

Table 27: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1997

(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	528	\$55	...	...
\$ 5,000 - 9,999	879	\$1,246	2,197	7,546	1,318	\$5,784
10,000 - 14,999	9,683	37,952	18,058	57,216	7,328	27,367
15,000 - 19,999	17,655	51,100	32,788	107,909	17,426	107,856
20,000 - 24,999	19,540	70,926	48,129	188,247	31,058	216,907
25,000 - 29,999	21,431	77,853	60,749	252,376	41,850	320,022
30,000 - 34,999	21,037	81,126	65,742	290,801	42,352	300,290
35,000 - 39,999	17,248	63,171	66,582	343,957	47,812	361,140
40,000 - 44,999	13,906	64,391	65,244	354,569	49,252	393,939
45,000 - 49,999	10,133	43,433	64,653	398,032	52,648	435,718
50,000 - 54,999	9,760	53,203	64,309	418,337	54,007	464,033
55,000 - 59,999	9,031	40,175	61,413	433,238	51,980	463,500
60,000 - 64,999	6,906	32,704	57,516	431,272	51,597	456,691
65,000 - 74,999	9,103	43,299	104,096	845,447	93,371	871,332
75,000 - 99,999	13,263	87,858	195,168	1,897,067	177,300	1,718,317
100,000 - 149,999	7,323	76,186	166,921	2,221,431	154,241	1,683,781
150,000 - 199,999	1,742	25,504	59,268	1,141,735	54,043	753,876
200,000 - 499,999	1,715	49,475	72,785	2,427,417	67,169	1,350,135
500,000 - 999,999	125	8,520	15,890	1,198,061	14,808	516,790
1,000,000 - 4,999,999	44	3,998	10,474	2,104,550	9,695	637,707
5,000,000 - 9,999,999	d/	d/	908	616,271	842	153,829
10,000,000 and over	d/	d/	645	1,402,949	618	452,987
Total	190,529	\$912,276	1,234,063	\$17,138,485	1,020,713	\$11,692,000

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...
\$ 5,000 - 9,999	1,758	\$2,183	1,318	\$4,403
10,000 - 14,999	17,011	31,450	7,066	26,832
15,000 - 19,999	29,578	49,021	19,260	90,589
20,000 - 24,999	42,576	81,756	24,270	120,128
25,000 - 29,999	55,181	97,551	35,100	190,520
30,000 - 34,999	60,483	114,324	37,784	244,300
35,000 - 39,999	63,538	132,751	40,330	225,448
40,000 - 44,999	62,926	130,656	39,749	207,934
45,000 - 49,999	62,340	123,951	37,999	185,769
50,000 - 54,999	62,357	127,468	36,872	170,165
55,000 - 59,999	59,205	135,209	36,527	181,087
60,000 - 64,999	56,135	124,435	30,781	147,521
65,000 - 74,999	100,761	225,213	58,041	291,422
75,000 - 99,999	190,769	503,121	104,250	577,870
100,000 - 149,999	164,493	550,065	74,847	484,835
150,000 - 199,999	58,481	278,274	19,859	163,661
200,000 - 499,999	71,769	638,928	20,476	270,301
500,000 - 999,999	15,720	367,026	3,533	103,203
1,000,000 - 4,999,999	10,391	903,589	2,004	144,025
5,000,000 - 9,999,999	908	336,893	165	27,468
10,000,000 and over	644	1,241,111	116	64,015
Total	1,187,024	\$6,194,976	630,346	\$3,921,496

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 27: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1997 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount	Number	Amount	Number	Amount	Number
Less than \$ 5,000	\$55	...	...	...	...	...
\$ 5,000 - 9,999	21,162	1,318	\$243	...	...	...
10,000 - 14,999	180,817	14,132	7,132	...	...	...
15,000 - 19,999	406,478	27,744	23,685	...	...	...
20,000 - 24,999	677,700	42,781	47,166	...	...	...
25,000 - 29,999	938,274	58,218	76,456	...	...	...
30,000 - 34,999	1,030,842	62,835	104,336	...	...	...
35,000 - 39,999	1,126,662	64,680	147,285	...	...	...
40,000 - 44,999	1,152,277	63,506	149,600	...	...	...
45,000 - 49,999	1,186,856	62,120	160,275	...	...	...
50,000 - 54,999	1,232,868	62,791	188,285	...	...	...
55,000 - 59,999	1,253,024	59,406	205,225	...	...	...
60,000 - 64,999	1,196,441	56,530	206,240	99	\$5	...
65,000 - 74,999	2,277,450	101,933	405,921	180	66	...
75,000 - 99,999	4,782,587	191,663	970,547	69	26	...
100,000 - 149,999	4,971,271	164,686	1,250,695	231	823	...
150,000 - 199,999	2,268,696	58,650	675,524	28	13	...
200,000 - 499,999	4,344,853	72,222	1,584,861	354	837	...
500,000 - 999,999	1,919,633	15,855	838,524	155	609	...
1,000,000 - 4,999,999	3,219,045	10,462	1,552,141	158	1,668	...
5,000,000 - 9,999,999	935,419	908	462,367	16	324	...
10,000,000 and over	2,714,564	642	1,104,313	21	818	...
Total	\$37,836,976	1,193,082	\$10,160,820	1,311	\$5,190	...

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	528	\$55
\$ 5,000 - 9,999	...	...	2,637	20,919
10,000 - 14,999	...	...	19,105	173,685
15,000 - 19,999	...	...	33,935	382,793
20,000 - 24,999	...	...	48,952	630,534
25,000 - 29,999	...	...	60,918	861,816
30,000 - 34,999	...	...	66,157	926,505
35,000 - 39,999	...	...	66,709	979,375
40,000 - 44,999	...	...	65,591	1,002,676
45,000 - 49,999	...	...	64,653	1,026,579
50,000 - 54,999	...	...	64,634	1,044,582
55,000 - 59,999	...	...	61,513	1,047,798
60,000 - 64,999	...	...	57,615	990,203
65,000 - 74,999	...	...	104,366	1,871,593
75,000 - 99,999	...	...	195,511	3,812,058
100,000 - 149,999	19,039	\$39,366	167,152	3,682,033
150,000 - 199,999	8,680	52,817	59,296	1,540,366
200,000 - 499,999	72,785	590,820	72,803	2,170,020
500,000 - 999,999	15,895	535,549	15,895	546,170
1,000,000 - 4,999,999	10,475	834,289	10,475	834,284
5,000,000 - 9,999,999	908	236,688	908	236,688
10,000,000 and over	645	805,535	645	805,535
Total	128,426	\$3,095,064	1,239,999	\$24,586,268

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

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

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

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

Table 28: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Total Credits	Child & Dependent Care		Household	
		Number	Amount	Number	Amount
Less than \$ 5,000	\$47	...	...	...	...
\$ 5,000 - 9,999	4,056	...	...	89,882	\$3,961
10,000 - 14,999	15,191	...	...	314,701	14,304
15,000 - 19,999	26,606	3,246	\$190	388,727	20,864
20,000 - 24,999	37,499	25,464	2,406	459,680	24,157
25,000 - 29,999	19,990	29,580	3,269	350,953	12,024
30,000 - 34,999	8,580	24,606	2,373	84,327	2,431
35,000 - 39,999	6,575	20,150	1,948	326	15
40,000 - 44,999	6,354	15,152	1,553	...	...
45,000 - 49,999	7,916	14,380	1,320	...	...
50,000 - 54,999	7,523	15,079	1,353	...	...
55,000 - 59,999	7,587	15,675	1,497	...	...
60,000 - 64,999	5,616	11,490	985	...	...
65,000 - 74,999	13,179	22,192	2,122	...	...
75,000 - 99,999	32,529	33,025	3,141	...	...
100,000 - 149,999	43,444	23,487	2,192	...	...
150,000 - 199,999	26,554	5,709	603	...	...
200,000 - 499,999	66,936	5,888	669	...	...
500,000 - 999,999	47,972	999	122	...	...
1,000,000 - 4,999,999	87,060	471	60	...	...
5,000,000 - 9,999,999	25,090	18	2	...	...
10,000,000 and over	56,032	13	2	...	...
Total	\$552,337	266,623	\$25,808	1,688,594	\$77,756

NYAGI Class	Real Property Tax 1/, 2/		Earned Income 2/		All Other NY Credits 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	2,015	\$47
\$ 5,000 - 9,999	221	\$11	...	...	2,649	85
10,000 - 14,999	9,832	501	...	...	4,631	386
15,000 - 19,999	5,083	214	32,955	\$4,260	7,291	1,078
20,000 - 24,999	96,844	9,077	9,095	1,859
25,000 - 29,999	35,831	2,140	7,716	2,557
30,000 - 34,999	152	9	10,378	3,767
35,000 - 39,999	10,549	4,618
40,000 - 44,999	8,150	4,802
45,000 - 49,999	9,949	6,596
50,000 - 54,999	8,129	6,170
55,000 - 59,999	8,263	6,090
60,000 - 64,999	6,313	4,631
65,000 - 74,999	10,457	11,058
75,000 - 99,999	22,570	29,388
100,000 - 149,999	20,675	41,246
150,000 - 199,999	8,130	25,951
200,000 - 499,999	13,944	66,267
500,000 - 999,999	5,728	47,851
1,000,000 - 4,999,999	4,904	87,000
5,000,000 - 9,999,999	505	25,088
10,000,000 and over	420	56,031
Total	15,136	\$726	165,782	\$15,485	182,464	\$432,563

1/ Excludes stand-alone IT-214 claims.

2/ Does not include claims filed with nontaxable returns.

3/ Includes the resident, accumulation distribution, special additional mortgage recording tax, solar and wind energy credit carryover, economic development zone, investment and farmers' school tax credits.

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

Table 29: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

Size of Tax Liability		Taxpayer		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$ 1	- \$ 100	454,888	8.59	\$21,722
100	- 200	351,146	15.23	51,798
200	- 300	296,208	20.82	73,608
300	- 400	252,506	25.60	88,194
400	- 500	223,718	29.82	100,389
500	- 600	198,170	33.57	108,911
600	- 700	195,791	37.27	127,059
700	- 800	164,466	40.37	122,891
800	- 900	174,941	43.68	148,887
900	- 1,000	148,427	46.48	140,710
1,000	- 1,500	655,060	58.86	812,890
1,500	- 2,000	488,378	68.09	848,690
2,000	- 2,500	362,228	74.93	811,487
2,500	- 3,000	281,138	80.24	770,954
3,000	- 5,000	562,436	90.87	2,142,182
5,000	- 10,000	298,557	96.51	2,038,709
10,000	- 25,000	132,071	99.00	1,949,254
25,000	- 50,000	31,554	99.60	1,083,976
50,000	- 100,000	12,975	99.84	885,129
100,000	and over	8,277	100.00	2,467,797
Total		5,292,934	100.00	\$14,795,237

Table 30: Major Items by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 1997

(Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After NY Modifications 1/	NYAGI 2/	Before Proration	
				New York Deductions	Dependent Exemptions
Less than \$ 5,000	2,594	\$9,423	\$7,990	\$7,782	...
\$ 5,000 - 9,999	8,632	69,949	45,704	40,351	\$182
10,000 - 14,999	14,163	178,487	120,885	100,260	747
15,000 - 19,999	17,085	302,835	196,964	155,869	2,901
20,000 - 24,999	19,206	431,758	323,877	182,800	9,288
25,000 - 29,999	21,945	603,447	444,400	230,309	11,857
30,000 - 34,999	22,829	742,008	553,393	234,712	11,931
35,000 - 39,999	22,905	860,613	622,459	251,585	13,280
40,000 - 44,999	21,435	909,739	666,001	249,911	14,321
45,000 - 49,999	19,836	943,932	672,584	254,131	13,114
50,000 - 54,999	17,977	944,890	681,475	227,214	14,334
55,000 - 59,999	16,788	965,187	690,126	218,971	13,419
60,000 - 64,999	16,421	1,025,424	728,309	223,513	16,285
65,000 - 74,999	29,235	2,046,758	1,362,782	420,827	28,152
75,000 - 99,999	57,818	4,991,860	3,189,896	935,901	58,735
100,000 - 149,999	63,440	7,713,920	4,555,459	1,230,001	68,622
150,000 - 199,999	29,955	5,153,181	2,884,224	681,293	35,123
200,000 - 499,999	48,059	14,562,501	7,100,946	1,170,803	61,130
500,000 - 999,999	14,608	10,090,429	3,953,943	393,980	18,643
1,000,000 - 4,999,999	9,523	18,286,596	5,521,761	554,195	11,395
5,000,000 - 9,999,999	1,028	7,070,004	1,533,855	238,496	1,158
10,000,000 and over	712	18,175,056	2,611,682	734,589	747
Total	476,194	\$96,077,998	\$38,468,715	\$8,737,493	\$405,362

Federal AGI After NY Modifications 1/	Taxable Income	Tax Before Credits	Allocable Credits 3/	All Other Credits 4/	Tax After
					Credits and Proration
Less than \$ 5,000	\$1,642	\$65	...	...	\$55
\$ 5,000 - 9,999	29,416	1,173	\$123	...	623
10,000 - 14,999	77,480	3,117	486	...	1,805
15,000 - 19,999	144,066	5,939	889	...	3,294
20,000 - 24,999	239,672	10,472	1,093	...	6,900
25,000 - 29,999	361,284	16,460	605	...	11,916
30,000 - 34,999	495,366	24,208	182	...	18,266
35,000 - 39,999	595,748	29,985	56	\$40	21,951
40,000 - 44,999	645,509	33,248	97	...	24,545
45,000 - 49,999	676,690	35,235	97	...	25,459
50,000 - 54,999	703,343	37,309	108	...	27,318
55,000 - 59,999	732,800	40,036	63	...	28,690
60,000 - 64,999	785,629	43,060	102	...	30,693
65,000 - 74,999	1,597,783	89,557	89	200	59,710
75,000 - 99,999	3,997,228	233,078	467	20	148,843
100,000 - 149,999	6,415,302	412,882	428	124	243,310
150,000 - 199,999	4,436,767	303,904	165	50	170,056
200,000 - 499,999	13,330,571	913,120	277	122	445,549
500,000 - 999,999	9,677,807	662,923	60	98	260,490
1,000,000 - 4,999,999	17,721,007	1,213,884	29	379	368,595
5,000,000 - 9,999,999	6,830,349	467,878	2	40	102,831
10,000,000 and over	17,439,719	1,194,620	1	194	173,808
Total	\$86,935,177	\$5,772,155	\$5,420	\$1,267	\$2,174,706

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

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

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

4/ Includes the investment, economic development zone, special additional mortgage recording tax, accumulation distribution, solar and wind energy credit carryover, resident and farmers' school tax credits.

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

Table 31: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 1997
(Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$ 5,000	2,594	0.54	\$9,423	0.01	\$55	0.00
\$ 5,000 -	9,999	11,226	2.36	79,372	0.08	678	0.03
10,000 -	14,999	25,389	5.33	257,859	0.27	2,483	0.11
15,000 -	19,999	42,474	8.92	560,694	0.58	5,776	0.27
20,000 -	24,999	61,680	12.95	992,451	1.03	12,676	0.58
25,000 -	29,999	83,625	17.56	1,595,898	1.66	24,592	1.13
30,000 -	34,999	106,454	22.36	2,337,906	2.43	42,858	1.97
35,000 -	39,999	129,359	27.17	3,198,519	3.33	64,809	2.98
40,000 -	44,999	150,794	31.67	4,108,259	4.28	89,354	4.11
45,000 -	49,999	170,630	35.83	5,052,190	5.26	114,813	5.28
50,000 -	54,999	188,607	39.61	5,997,080	6.24	142,131	6.54
55,000 -	59,999	205,395	43.13	6,962,268	7.25	170,821	7.85
60,000 -	64,999	221,816	46.58	7,987,692	8.31	201,514	9.27
65,000 -	74,999	251,051	52.72	10,034,450	10.44	261,224	12.01
75,000 -	99,999	308,869	64.86	15,026,310	15.64	410,067	18.86
100,000 -	149,999	372,309	78.18	22,740,231	23.67	653,377	30.04
150,000 -	199,999	402,264	84.47	27,893,411	29.03	823,433	37.86
200,000 -	499,999	450,323	94.57	42,455,913	44.19	1,268,982	58.35
500,000 -	999,999	464,931	97.63	52,546,342	54.69	1,529,473	70.33
1,000,000 -	4,999,999	474,454	99.63	70,832,938	73.72	1,898,068	87.28
5,000,000 -	9,999,999	475,482	99.85	77,902,942	81.08	2,000,899	92.01
10,000,000	and over	476,194	100.00	\$96,077,998	100.00	\$2,174,706	100.00

Table 32: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full-Year Nonresident Taxable Returns in 1997

Federal AGI After NY Modifications		Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
			Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than	\$ 5,000	\$3,633	\$3,000	\$0	\$633	\$25	\$21
\$ 5,000 -	9,999	8,104	4,675	21	3,408	136	72
10,000 -	14,999	12,602	7,079	53	5,471	220	127
15,000 -	19,999	17,725	9,123	170	8,432	348	193
20,000 -	24,999	22,481	9,518	484	12,479	545	359
25,000 -	29,999	27,498	10,495	540	16,463	750	543
30,000 -	34,999	32,503	10,281	523	21,699	1,060	800
35,000 -	39,999	37,573	10,984	580	26,010	1,309	958
40,000 -	44,999	42,442	11,659	668	30,115	1,551	1,145
45,000 -	49,999	47,588	12,812	661	34,115	1,776	1,284
50,000 -	54,999	52,562	12,639	797	39,125	2,075	1,520
55,000 -	59,999	57,491	13,043	799	43,649	2,385	1,709
60,000 -	64,999	62,448	13,612	992	47,844	2,622	1,869
65,000 -	74,999	70,010	14,395	963	54,653	3,063	2,042
75,000 -	99,999	86,338	16,187	1,016	69,135	4,031	2,574
100,000 -	149,999	121,594	19,388	1,082	101,124	6,508	3,835
150,000 -	199,999	172,031	22,744	1,173	148,114	10,145	5,677
200,000 -	499,999	303,011	24,362	1,272	277,377	19,000	9,271
500,000 -	999,999	690,756	26,970	1,276	662,509	45,381	17,832
1,000,000 -	4,999,999	1,920,173	58,193	1,196	1,860,784	127,463	38,704
5,000,000 -	9,999,999	6,877,435	232,000	1,126	6,644,309	455,135	100,030
10,000,000	and over	25,526,764	1,031,727	1,049	24,493,988	1,677,838	244,112
Nonresident Average		\$201,763	\$18,349	\$851	\$182,563	\$12,121	\$4,567

Table 33: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 1997
(Dollar Data in Thousands)

Size of Tax Liability		Taxpayer		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$ 1	- \$ 100	46,572	9.78	\$1,970
100	- 200	24,636	14.95	3,530
200	- 300	18,179	18.77	4,545
300	- 400	15,683	22.06	5,424
400	- 500	14,365	25.08	6,417
500	- 600	13,200	27.85	7,216
600	- 700	12,120	30.40	7,871
700	- 800	10,232	32.55	7,656
800	- 900	9,259	34.49	7,897
900	- 1,000	10,891	36.78	10,354
1,000	- 1,500	48,448	46.95	60,126
1,500	- 2,000	40,257	55.41	69,807
2,000	- 2,500	32,460	62.22	72,871
2,500	- 3,000	28,300	68.17	77,680
3,000	- 5,000	64,051	81.62	244,282
5,000	- 10,000	48,700	91.84	337,857
10,000	- 25,000	27,027	97.52	404,186
25,000	- 50,000	7,455	99.08	254,571
50,000	- 100,000	2,749	99.66	185,647
100,000	and over	1,611	100.00	404,800
Total		476,194	100.00	\$2,174,706

Table 34: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

Federal AGI After NY Modifications 1/		Taxpayers	Federal AGI After NY Modifications 1/		Before Proration	
					New York Deductions	Dependent Exemptions
Less than	\$ 5,000	1,402	\$5,108	\$3,405	\$4,205	...
\$	5,000 - 9,999	5,472	44,600	28,191	28,243	...
	10,000 - 14,999	12,859	159,578	93,587	91,473	\$574
	15,000 - 19,999	12,227	214,975	118,289	97,062	1,306
	20,000 - 24,999	11,544	261,925	154,732	104,492	4,030
	25,000 - 29,999	10,784	293,290	168,906	102,872	4,576
	30,000 - 34,999	9,811	316,770	186,963	96,763	5,481
	35,000 - 39,999	7,924	298,431	178,805	79,785	4,507
	40,000 - 44,999	6,875	289,832	164,091	73,377	3,972
	45,000 - 49,999	5,866	278,622	152,900	60,452	1,973
	50,000 - 54,999	5,016	263,190	140,415	56,199	2,319
	55,000 - 59,999	4,339	249,404	131,943	50,517	3,670
	60,000 - 64,999	3,232	201,539	129,861	37,295	1,419
	65,000 - 74,999	6,140	428,629	250,919	75,738	5,385
	75,000 - 99,999	10,365	892,699	520,655	138,556	7,958
	100,000 - 149,999	9,438	1,141,311	668,463	152,248	8,212
	150,000 - 199,999	3,746	652,963	396,042	71,523	2,923
	200,000 - 499,999	4,530	1,306,737	763,967	90,832	4,205
	500,000 - 999,999	887	587,389	354,658	16,727	818
	1,000,000 - 4,999,999	441	813,249	464,150	16,392	448
	5,000,000 - 9,999,999	43	298,743	152,300	5,968	51
	10,000,000 and over	27	775,510	340,243	12,564	29
Total		132,967	\$9,774,494	\$5,563,487	\$1,463,282	\$63,857

Federal AGI After NY Modifications 1/		Before Proration			Tax After	
		Taxable Income	Tax Before Credits	Allocable Credits 3/	All Other Credits 4/	Credits and Proration
Less than	\$ 5,000	\$903	\$36	...	...	\$23
\$	5,000 - 9,999	16,359	651	\$121	\$1	297
	10,000 - 14,999	67,532	2,704	502	1	1,249
	15,000 - 19,999	116,607	4,809	608	36	2,294
	20,000 - 24,999	153,402	6,808	623	90	3,585
	25,000 - 29,999	185,842	8,612	323	62	4,679
	30,000 - 34,999	214,526	10,527	72	84	6,171
	35,000 - 39,999	214,140	10,856	53	113	6,331
	40,000 - 44,999	212,485	11,088	27	63	6,040
	45,000 - 49,999	216,198	11,692	61	268	6,144
	50,000 - 54,999	204,672	11,183	15	124	5,865
	55,000 - 59,999	195,217	10,664	11	91	5,470
	60,000 - 64,999	162,826	9,284	4	28	5,969
	65,000 - 74,999	347,507	19,831	28	54	11,657
	75,000 - 99,999	746,186	44,384	59	860	24,991
	100,000 - 149,999	980,852	63,338	83	1,280	35,808
	150,000 - 199,999	578,517	39,626	17	797	23,150
	200,000 - 499,999	1,211,701	82,999	17	1,660	46,831
	500,000 - 999,999	569,844	39,034	4	1,301	22,273
	1,000,000 - 4,999,999	796,409	54,554	1	1,298	29,812
	5,000,000 - 9,999,999	292,723	20,052	...	114	10,116
	10,000,000 and over	762,917	52,260	...	18	23,053
Total		\$8,247,365	\$514,991	\$2,630	\$8,342	\$281,808

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

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

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

4/ Includes the investment, economic development zone, special additional mortgage recording tax, accumulation distribution, solar and wind energy credit carryover, resident, farmers' school tax, refundable child dependent care and refundable earned income credits.

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

Table 35: Cumulative Distribution of Taxpayers, Federal AGI After New York Modifications and Tax Liability by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

Federal AGI After NY Modifications		Taxpayers		Federal AGI After NY Modifications		Tax Liability	
		Number	Percent	Amount	Percent	Amount	Percent
Less than	\$ 5,000	1,402	1.05	\$5,108	0.05	\$23	0.01
\$ 5,000 -	9,999	6,874	5.17	49,709	0.51	320	0.11
10,000 -	14,999	19,733	14.84	209,286	2.14	1,569	0.56
15,000 -	19,999	31,960	24.04	424,261	4.34	3,863	1.37
20,000 -	24,999	43,504	32.72	686,186	7.02	7,448	2.64
25,000 -	29,999	54,288	40.83	979,476	10.02	12,127	4.30
30,000 -	34,999	64,099	48.21	1,296,246	13.26	18,298	6.49
35,000 -	39,999	72,023	54.17	1,594,677	16.31	24,630	8.74
40,000 -	44,999	78,898	59.34	1,884,509	19.28	30,670	10.88
45,000 -	49,999	84,764	63.75	2,163,131	22.13	36,814	13.06
50,000 -	54,999	89,780	67.52	2,426,322	24.82	42,679	15.14
55,000 -	59,999	94,119	70.78	2,675,725	27.37	48,149	17.09
60,000 -	64,999	97,351	73.21	2,877,265	29.44	54,118	19.20
65,000 -	74,999	103,491	77.83	3,305,894	33.82	65,775	23.34
75,000 -	99,999	113,856	85.63	4,198,592	42.95	90,766	32.21
100,000 -	149,999	123,294	92.73	5,339,903	54.63	126,573	44.91
150,000 -	199,999	127,040	95.54	5,992,866	61.31	149,723	53.13
200,000 -	499,999	131,570	98.95	7,299,603	74.68	196,554	69.75
500,000 -	999,999	132,456	99.62	7,886,992	80.69	218,827	77.65
1,000,000 -	4,999,999	132,897	99.95	8,700,241	89.01	248,639	88.23
5,000,000 -	9,999,999	132,940	99.98	8,998,984	92.07	258,755	91.82
10,000,000	and over	132,967	100.00	\$9,774,494	100.00	\$281,808	100.00

Table 36: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 1997

Federal AGI After NY Modifications		Federal AGI After NY Modifications	Before Proration				Tax After Credits and Proration
			Standard/Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	
Less than	\$ 5,000	\$3,644	\$3,000	...	\$644	\$25	\$16
\$	5,000 - 9,999	8,151	5,162	...	2,990	119	54
	10,000 - 14,999	12,410	7,113	\$45	5,252	210	97
	15,000 - 19,999	17,582	7,939	107	9,537	393	188
	20,000 - 24,999	22,690	9,052	349	13,289	590	311
	25,000 - 29,999	27,197	9,540	424	17,234	799	434
	30,000 - 34,999	32,286	9,862	559	21,865	1,073	629
	35,000 - 39,999	37,662	10,069	569	27,025	1,370	799
	40,000 - 44,999	42,157	10,673	578	30,907	1,613	879
	45,000 - 49,999	47,502	10,306	336	36,859	1,993	1,048
	50,000 - 54,999	52,468	11,204	462	40,803	2,229	1,169
	55,000 - 59,999	57,479	11,642	846	44,991	2,458	1,261
	60,000 - 64,999	62,355	11,539	439	50,377	2,872	1,847
	65,000 - 74,999	69,807	12,335	877	56,595	3,230	1,899
	75,000 - 99,999	86,124	13,367	768	71,989	4,282	2,411
	100,000 - 149,999	120,924	16,131	870	103,923	6,711	3,794
	150,000 - 199,999	174,304	19,093	780	154,431	10,578	6,180
	200,000 - 499,999	288,467	20,051	928	267,488	18,322	10,338
	500,000 - 999,999	662,541	18,867	923	642,752	44,028	25,123
	1,000,000 - 4,999,999	1,845,584	37,201	1,018	1,807,366	123,804	67,654
	5,000,000 - 9,999,999	6,907,027	137,983	1,186	6,767,858	463,598	233,886
	10,000,000 and over	28,485,229	461,490	1,074	28,022,665	1,919,552	846,757
Part-Year Resident Average		\$73,511	\$11,005	\$480	\$62,026	\$3,873	\$2,119

Table 37: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

Size of Tax Liability		Taxpayer		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$ 1	- \$ 100	23,024	17.32	\$1,022
100	- 200	13,589	27.54	1,982
200	- 300	11,119	35.90	2,780
300	- 400	7,700	41.69	2,699
400	- 500	6,218	46.36	2,765
500	- 600	5,141	50.23	2,813
600	- 700	4,964	53.96	3,230
700	- 800	4,415	57.28	3,296
800	- 900	4,495	60.67	3,849
900	- 1,000	3,409	63.23	3,248
1,000	- 1,500	12,632	72.73	15,448
1,500	- 2,000	7,718	78.53	13,666
2,000	- 2,500	5,837	82.92	13,003
2,500	- 3,000	3,731	85.73	10,311
3,000	- 5,000	8,770	92.33	33,395
5,000	- 10,000	6,335	97.09	43,668
10,000	- 25,000	2,917	99.28	42,476
25,000	- 50,000	601	99.74	20,436
50,000	- 100,000	205	99.89	14,078
100,000	and over	148	100.00	47,643
Total		132,967	100.00	\$281,808



Section II:
Selected Tax Components by Filing Status for Resident Taxable Returns
Tables 38 Through 57



Table 38: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$ 5,000	120,363	\$477,705	\$361,088	...
\$ 5,000 - 9,999	213,100	1,688,195	1,069,510	\$442
10,000 - 14,999	338,981	4,198,393	2,428,124	7,550
15,000 - 19,999	287,006	4,994,604	2,188,223	9,275
20,000 - 24,999	258,914	5,809,523	2,043,672	7,941
25,000 - 29,999	220,150	6,042,441	1,766,466	5,157
30,000 - 34,999	189,995	6,157,181	1,558,881	7,524
35,000 - 39,999	149,562	5,596,473	1,267,663	6,065
40,000 - 44,999	109,730	4,653,233	975,163	5,004
45,000 - 49,999	87,885	4,161,894	786,694	4,489
50,000 - 54,999	66,475	3,485,947	615,878	1,618
55,000 - 59,999	49,455	2,833,042	486,776	1,823
60,000 - 64,999	39,102	2,440,210	396,221	1,368
65,000 - 74,999	47,752	3,313,360	501,096	1,878
75,000 - 99,999	59,229	5,060,497	714,808	3,195
100,000 - 149,999	33,472	3,985,229	447,120	1,349
150,000 - 199,999	13,116	2,258,226	180,475	584
200,000 - 499,999	16,537	4,847,565	331,253	622
500,000 - 999,999	3,826	2,581,790	95,391	125
1,000,000 - 4,999,999	1,957	3,642,673	139,345	87
5,000,000 - 9,999,999	145	979,900	32,693	10
10,000,000 and over	82	1,845,789	99,421	6
Total	2,306,834	\$81,053,871	\$18,485,961	\$66,111

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$ 5,000	\$116,620	\$4,607	\$47	\$4,560
\$ 5,000 - 9,999	618,249	24,629	3,974	20,655
10,000 - 14,999	1,762,728	70,539	13,798	56,740
15,000 - 19,999	2,797,114	115,234	13,028	102,206
20,000 - 24,999	3,757,916	169,002	10,911	158,091
25,000 - 29,999	4,270,825	207,772	4,297	203,475
30,000 - 34,999	4,590,784	239,551	2,566	236,985
35,000 - 39,999	4,322,751	236,836	2,249	234,586
40,000 - 44,999	3,673,072	208,184	2,556	205,628
45,000 - 49,999	3,370,716	196,046	2,727	193,319
50,000 - 54,999	2,868,455	170,071	2,980	167,091
55,000 - 59,999	2,344,446	140,964	2,426	138,538
60,000 - 64,999	2,042,625	124,416	787	123,628
65,000 - 74,999	2,810,390	173,532	4,463	169,069
75,000 - 99,999	4,342,501	273,934	6,209	267,725
100,000 - 149,999	3,536,762	234,025	6,611	227,414
150,000 - 199,999	2,077,168	142,279	4,004	138,276
200,000 - 499,999	4,515,690	309,316	11,702	297,615
500,000 - 999,999	2,486,275	170,308	6,214	164,094
1,000,000 - 4,999,999	3,503,241	239,971	10,550	229,421
5,000,000 - 9,999,999	947,197	64,883	2,516	62,367
10,000,000 and over	1,746,363	119,626	9,129	110,496
Total	\$62,501,889	\$3,635,724	\$123,745	\$3,511,979

1/ Includes the household, real property tax, child and dependent care, earned income, farmer's school tax, investment, economic development zone, special additional mortgage recording tax, accumulation distribution, solar and wind energy, and resident tax credits.

Table 39: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	120,363	\$488,644	102,515	\$379,398	62,710	\$39,058	30,163	\$25,726
\$ 5,000 - 9,999	213,100	2,034,887	167,607	1,223,682	111,301	211,135	53,700	100,158
10,000 - 14,999	338,981	4,900,488	277,450	3,238,289	153,819	409,125	68,072	176,607
15,000 - 19,999	287,006	5,570,134	245,388	4,041,743	135,716	303,989	57,951	190,813
20,000 - 24,999	258,914	6,281,626	236,099	5,027,779	136,190	262,414	55,652	150,285
25,000 - 29,999	220,150	6,393,004	204,872	5,404,334	124,698	238,529	44,259	142,187
30,000 - 34,999	189,995	6,425,213	177,775	5,514,943	114,169	166,007	46,439	148,596
35,000 - 39,999	149,562	5,807,199	141,901	5,038,802	100,230	175,831	40,990	127,445
40,000 - 44,999	109,730	4,877,396	101,847	4,102,644	81,259	164,634	35,519	119,928
45,000 - 49,999	87,885	4,309,527	81,373	3,616,516	65,042	107,807	33,825	108,114
50,000 - 54,999	66,475	3,593,862	62,566	3,056,637	54,303	110,178	25,925	84,247
55,000 - 59,999	49,455	2,939,776	45,621	2,392,862	41,300	101,642	21,433	82,532
60,000 - 64,999	39,102	2,546,220	36,230	2,057,577	33,395	84,179	17,834	71,331
65,000 - 74,999	47,752	3,425,368	44,330	2,815,915	41,384	91,614	22,614	117,152
75,000 - 99,999	59,229	5,285,480	51,991	3,939,835	52,864	177,247	35,803	212,102
100,000 - 149,999	33,472	4,204,558	28,249	2,764,633	30,169	173,366	23,119	213,373
150,000 - 199,999	13,116	2,374,837	10,450	1,428,556	12,231	90,032	10,084	147,780
200,000 - 499,999	16,537	5,142,044	12,259	2,628,131	15,695	227,400	14,226	319,006
500,000 - 999,999	3,826	2,671,496	2,676	1,221,826	3,766	130,890	3,451	178,439
1,000,000 - 4,999,999	1,957	3,751,825	1,326	1,254,796	1,940	234,646	1,844	253,891
5,000,000 - 9,999,999	145	1,015,115	110	265,453	145	67,342	138	75,420
10,000,000 and over	82	1,875,078	53	355,059	82	185,725	82	119,420
Total	2,306,834	\$85,913,778	2,032,687	\$61,769,408	1,372,406	\$3,752,786	643,126	\$3,164,553

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	21,879	\$36,925	1,439	\$836	288	\$57	576	\$98
\$ 5,000 - 9,999	39,512	109,694	3,753	6,375	4,191	10,612	2,429	17,142
10,000 - 14,999	43,726	156,898	9,550	17,043	9,541	39,429	6,878	28,888
15,000 - 19,999	39,473	176,206	6,154	12,071	8,798	52,333	9,865	50,609
20,000 - 24,999	34,415	129,487	6,333	13,752	7,925	55,885	8,822	44,579
25,000 - 29,999	28,857	115,950	5,709	11,949	7,890	46,139	7,892	62,594
30,000 - 34,999	30,886	137,754	5,743	13,379	6,282	52,362	7,279	29,839
35,000 - 39,999	22,969	111,292	5,424	13,524	5,251	39,489	6,582	42,106
40,000 - 44,999	22,063	100,288	5,640	10,065	4,301	47,645	6,979	31,450
45,000 - 49,999	22,321	133,750	3,548	7,851	3,836	57,662	4,556	25,927
50,000 - 54,999	17,270	119,732	3,455	8,708	3,000	32,653	3,631	24,325
55,000 - 59,999	12,898	117,599	3,167	9,857	3,335	28,800	2,968	17,766
60,000 - 64,999	11,740	92,656	2,606	4,935	3,198	30,779	2,500	17,606
65,000 - 74,999	15,274	117,615	3,682	6,988	4,591	75,407	4,170	34,197
75,000 - 99,999	26,675	374,051	4,846	9,568	6,454	143,031	5,951	36,987
100,000 - 149,999	18,725	444,623	2,843	6,322	5,406	180,920	3,642	48,020
150,000 - 199,999	7,831	281,744	1,636	5,775	3,319	162,502	1,319	16,717
200,000 - 499,999	11,273	857,741	2,466	8,442	5,529	628,950	1,874	53,440
500,000 - 999,999	2,887	558,356	530	2,830	1,803	426,815	455	26,713
1,000,000 - 4,999,999	1,590	1,163,544	259	3,534	1,063	672,551	367	62,013
5,000,000 - 9,999,999	129	369,252	11	635	94	205,038	29	14,498
10,000,000 and over	73	979,170	8	9,077	47	383,567	30	159,858
Total	432,464	\$6,684,326	78,802	\$183,518	96,141	\$3,372,627	88,792	\$845,372

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

2/ Includes estate and trust income.

Table 39: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1997 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income						Pensions and Annuities 3/	
	Net Profit		Net Loss		Number	Amount	Number	Amount
	Number	Amount	Number	Amount				
Less than \$ 5,000	4,030	\$7,684	...	...	288	\$888		
\$ 5,000 - 9,999	10,816	82,530	1,325	\$10,069	23,619	260,600		
10,000 - 14,999	22,919	179,398	4,893	18,400	48,211	542,189		
15,000 - 19,999	20,942	198,029	5,134	16,089	38,406	451,159		
20,000 - 24,999	16,941	183,147	4,202	15,340	29,275	319,681		
25,000 - 29,999	7,722	74,441	4,698	15,931	24,329	252,489		
30,000 - 34,999	7,777	86,337	5,494	19,154	18,501	214,503		
35,000 - 39,999	8,359	94,326	4,331	12,904	13,894	157,613		
40,000 - 44,999	6,077	91,053	2,079	5,458	12,567	165,661		
45,000 - 49,999	6,537	107,743	2,557	6,860	9,831	103,728		
50,000 - 54,999	3,971	63,807	1,854	8,008	6,843	90,198		
55,000 - 59,999	3,666	66,216	1,536	10,636	6,567	111,521		
60,000 - 64,999	3,290	84,825	1,177	3,488	5,082	86,889		
65,000 - 74,999	4,914	84,945	1,693	6,961	6,393	101,265		
75,000 - 99,999	7,286	205,192	1,696	9,170	8,564	153,304		
100,000 - 149,999	4,292	159,478	1,016	5,245	5,832	193,096		
150,000 - 199,999	2,127	153,343	398	6,389	2,156	72,279		
200,000 - 499,999	2,375	281,688	667	8,693	2,848	134,866		
500,000 - 999,999	510	107,840	170	7,086	540	23,566		
1,000,000 - 4,999,999	225	85,277	101	9,519	302	38,479		
5,000,000 - 9,999,999	20	15,165	6	194	25	3,343		
10,000,000 and over	12	10,679	6	1,519	12	727		
Total	144,809	\$2,423,146	45,031	\$197,113	264,085	\$3,478,046		

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 5,000	3,537	(\$158)	4,886	\$2,927	\$485,717
\$ 5,000 - 9,999	28,825	70,063	16,560	19,660	2,015,227
10,000 - 14,999	73,996	222,885	35,991	49,587	4,850,900
15,000 - 19,999	68,668	234,630	32,900	51,391	5,518,743
20,000 - 24,999	69,005	226,621	33,847	72,941	6,208,686
25,000 - 29,999	65,137	209,408	25,785	41,631	6,351,372
30,000 - 34,999	59,576	167,081	23,309	42,836	6,382,377
35,000 - 39,999	53,448	130,935	15,652	37,828	5,769,371
40,000 - 44,999	44,483	132,516	9,994	23,510	4,853,887
45,000 - 49,999	38,663	114,845	11,584	32,837	4,276,690
50,000 - 54,999	31,104	77,450	8,309	26,698	3,567,164
55,000 - 59,999	24,239	76,863	6,830	18,738	2,921,038
60,000 - 64,999	20,490	64,013	6,055	23,708	2,522,512
65,000 - 74,999	26,510	69,601	7,856	26,198	3,399,171
75,000 - 99,999	34,060	136,444	13,131	53,980	5,231,500
100,000 - 149,999	20,118	134,656	8,664	55,537	4,149,021
150,000 - 199,999	8,034	67,481	3,866	40,019	2,334,818
200,000 - 499,999	11,530	134,837	5,254	81,481	5,060,563
500,000 - 999,999	2,862	60,394	1,344	27,284	2,644,212
1,000,000 - 4,999,999	1,535	123,708	756	21,190	3,730,635
5,000,000 - 9,999,999	130	29,429	63	1,490	1,013,624
10,000,000 and over	71	11,186	43	3,289	1,871,789
Total	686,021	\$2,494,888	272,679	\$754,760	\$85,159,018

3/ Includes IRA Distributions.

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

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

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

Table 40: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1997
(Dollar Data In Thousands)

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$ 5,000	1,439	\$1,457	...	...	576	\$259	2,007	\$132	...	...
\$ 5,000 - 9,999	1,766	1,568	445	\$86	1,325	1,987	7,090	2,370	5,959	\$74,127		
10,000 - 14,999	2,916	6,570	6,284	2,133	3,807	1,474	18,394	8,253	11,175	198,451		
15,000 - 19,999	1,881	3,714	9,233	4,828	6,637	1,374	23,984	13,212	9,331	161,534		
20,000 - 24,999	1,281	1,370	19,422	13,443	9,077	3,439	30,888	13,401	5,974	108,611		
25,000 - 29,999	1,346	3,664	22,492	20,063	7,756	2,728	35,557	15,050	3,859	49,613		
30,000 - 34,999	1,896	8,921	25,706	26,769	10,340	3,784	38,635	15,290	2,629	41,268		
35,000 - 39,999	825	3,563	22,502	28,617	9,972	5,248	38,276	20,402	1,364	23,394		
40,000 - 44,999	924	2,111	15,409	21,677	6,713	3,228	31,297	13,855	2,752	46,577		
45,000 - 49,999	1,643	3,768	14,595	24,879	8,004	7,918	29,281	14,044	1,093	24,294		
50,000 - 54,999	971	3,750	14,476	27,806	6,992	5,436	24,501	11,925	496	8,981		
55,000 - 59,999	1,034	3,874	7,212	15,055	4,724	4,299	18,482	9,621	635	6,561		
60,000 - 64,999	942	4,732	6,200	12,701	3,579	6,137	16,922	9,007	653	12,071		
65,000 - 74,999	1,576	3,620	4,961	9,690	4,006	3,583	22,762	11,872	477	3,741		
75,000 - 99,999	2,104	8,236	3,503	7,594	5,617	7,030	28,430	26,159	775	18,187		
100,000 - 149,999	1,810	16,410	1,558	3,908	3,389	5,308	15,144	20,465	582	10,673		
150,000 - 199,999	851	4,278	154	214	1,763	6,033	6,271	11,935	145	2,773		
200,000 - 499,999	2,334	22,671	162	496	4,146	26,644	9,470	40,271	243	5,243		
500,000 - 999,999	700	9,237	5	2	1,290	28,462	2,338	18,358	45	1,125		
1,000,000 - 4,999,999	574	14,665	6	8	954	42,507	1,291	24,716	d/	d/		
5,000,000 - 9,999,999	46	2,778	...	...	87	17,408	109	6,211	d/	d/
10,000,000 and over	47	4,681	...	...	58	37,011	64	10,864	...	...
Total	28,907	\$135,639	174,326	\$219,967	100,810	\$221,298	401,195	\$317,413	48,198	\$797,407		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	6,893	\$8,995	...	...	2,015	\$604
\$ 5,000 - 9,999	9,268	\$47,454	15,783	46,850	16,775	\$158,207	2,208	1,632
10,000 - 14,999	22,106	113,253	17,434	80,570	28,371	246,720	6,373	15,376
15,000 - 19,999	22,196	131,464	15,488	42,632	20,108	171,447	6,205	14,387
20,000 - 24,999	20,823	123,273	11,448	29,583	16,104	124,564	3,923	18,080
25,000 - 29,999	16,447	124,893	9,550	43,876	11,577	93,889	3,861	8,128
30,000 - 34,999	10,531	92,903	8,664	33,588	7,653	71,227	2,629	10,406
35,000 - 39,999	7,360	68,902	10,604	50,374	4,853	47,653	2,189	2,304
40,000 - 44,999	7,674	72,135	7,991	43,213	4,436	46,929	2,379	5,119
45,000 - 49,999	5,835	61,552	4,734	18,457	3,548	29,399	1,965	3,621
50,000 - 54,999	3,889	40,781	4,800	25,802	2,376	28,475	1,554	2,245
55,000 - 59,999	3,701	40,977	4,931	15,583	2,366	32,495	1,634	5,989
60,000 - 64,999	2,772	32,142	3,024	20,101	2,378	30,865	1,466	1,866
65,000 - 74,999	3,485	34,815	3,249	14,890	2,621	31,667	1,459	5,723
75,000 - 99,999	5,331	55,153	7,931	50,384	3,603	34,993	3,475	9,320
100,000 - 149,999	4,444	52,143	5,607	48,317	3,391	45,370	2,768	13,115
150,000 - 199,999	1,875	22,305	2,539	26,816	1,244	16,584	1,272	6,762
200,000 - 499,999	2,749	34,997	4,384	69,160	1,658	22,212	2,287	91,253
500,000 - 999,999	660	8,372	1,409	43,066	355	5,210	895	24,170
1,000,000 - 4,999,999	352	4,890	980	67,533	179	2,746	593	45,199
5,000,000 - 9,999,999	29	453	85	25,365	15	224	55	21,639
10,000,000 and over	14	195	64	43,093	5	74	36	13,466
Total	151,540	\$1,163,054	147,591	\$848,250	133,614	\$1,240,951	51,241	\$320,403

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 41: New York State Deductions by NY Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1997

(Dollar Data in Thousands)

NYAGI Class	Total		New York Deductions			
			Standard		Itemized 1/	
			Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	120,363	\$361,088	120,363	\$361,088	...	...
\$ 5,000 - 9,999	213,100	1,069,510	210,903	1,051,198	2,197	\$18,312
10,000 - 14,999	338,981	2,428,124	323,017	2,282,083	15,964	146,041
15,000 - 19,999	287,006	2,188,223	261,096	1,911,734	25,910	276,489
20,000 - 24,999	258,914	2,043,672	230,325	1,707,859	28,590	335,813
25,000 - 29,999	220,150	1,766,466	193,657	1,444,887	26,493	321,579
30,000 - 34,999	189,995	1,558,881	159,269	1,190,313	30,726	368,568
35,000 - 39,999	149,562	1,267,663	119,125	890,865	30,438	376,798
40,000 - 44,999	109,730	975,163	82,960	622,202	26,770	352,961
45,000 - 49,999	87,885	786,694	62,442	465,875	25,443	320,819
50,000 - 54,999	66,475	615,878	44,678	334,500	21,798	281,378
55,000 - 59,999	49,455	486,776	31,794	237,858	17,661	248,918
60,000 - 64,999	39,102	396,221	24,205	180,953	14,897	215,269
65,000 - 74,999	47,752	501,096	25,491	190,130	22,261	310,967
75,000 - 99,999	59,229	714,808	29,061	217,957	30,169	496,850
100,000 - 149,999	33,472	447,120	15,897	118,497	17,575	328,622
150,000 - 199,999	13,116	180,475	6,571	49,285	6,545	131,190
200,000 - 499,999	16,537	331,253	6,503	48,256	10,034	282,997
500,000 - 999,999	3,826	95,391	1,405	10,362	2,420	85,029
1,000,000 - 4,999,999	1,957	139,345	509	3,726	1,448	135,619
5,000,000 - 9,999,999	145	32,693	21	158	124	32,535
10,000,000 and over	82	99,421	9	68	73	99,353
Total	2,306,834	\$18,485,961	1,949,300	\$13,319,853	357,534	\$5,166,108

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

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

Table 42: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 10,000	879	\$1,246	1,758	\$7,036	879	\$4,059
\$ 10,000 - 14,999	7,851	32,157	14,917	50,269	6,543	21,859
15,000 - 19,999	12,840	37,280	24,763	80,995	11,694	69,607
20,000 - 24,999	10,901	41,295	27,767	97,458	16,249	105,141
25,000 - 29,999	8,100	25,949	26,493	102,201	15,019	93,998
30,000 - 34,999	7,474	32,082	30,449	120,587	16,885	90,688
35,000 - 39,999	6,848	26,253	30,311	134,309	19,531	122,916
40,000 - 44,999	5,331	28,819	26,538	132,720	17,383	120,859
45,000 - 49,999	2,864	13,595	25,443	138,079	17,292	109,459
50,000 - 54,999	2,386	16,571	21,689	132,763	15,399	99,911
55,000 - 59,999	2,609	15,891	17,561	114,406	11,440	79,283
60,000 - 64,999	1,184	7,809	14,897	111,096	12,135	85,517
65,000 - 74,999	1,532	6,744	22,261	177,832	16,223	116,812
75,000 - 99,999	2,474	24,430	29,962	288,874	21,853	167,312
100,000 - 149,999	1,079	24,287	17,382	233,920	12,757	122,836
150,000 - 199,999	309	4,574	6,545	131,861	5,140	73,172
200,000 - 499,999	463	24,221	10,025	345,379	8,147	154,295
500,000 - 999,999	65	5,210	2,415	184,657	2,105	61,667
1,000,000 - 4,999,999	24	1,920	1,447	298,942	1,274	73,055
5,000,000 - 9,999,999	d/	d/	124	85,424	106	12,865
10,000,000 and over	d/	d/	73	167,261	71	45,518
Total	75,214	\$370,489	352,820	\$3,136,068	228,123	\$1,830,830

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 10,000	1,318	\$1,811	1,318	\$4,403
\$ 10,000 - 14,999	14,394	21,348	6,281	26,320
15,000 - 19,999	22,700	37,823	14,216	70,046
20,000 - 24,999	25,093	44,263	15,426	79,283
25,000 - 29,999	24,468	36,562	15,862	99,047
30,000 - 34,999	27,681	50,145	17,993	126,202
35,000 - 39,999	29,423	52,934	18,897	106,786
40,000 - 44,999	25,379	51,632	15,413	83,368
45,000 - 49,999	24,341	46,399	14,649	82,896
50,000 - 54,999	21,147	37,289	12,905	68,017
55,000 - 59,999	16,858	37,157	11,239	66,638
60,000 - 64,999	14,206	33,812	8,090	38,664
65,000 - 74,999	21,270	43,064	12,167	67,632
75,000 - 99,999	28,725	74,510	16,562	127,013
100,000 - 149,999	16,804	67,413	8,017	79,120
150,000 - 199,999	6,292	39,743	2,893	25,078
200,000 - 499,999	9,662	105,098	3,765	60,861
500,000 - 999,999	2,345	67,063	792	27,376
1,000,000 - 4,999,999	1,413	162,055	424	42,789
5,000,000 - 9,999,999	124	53,500	20	5,157
10,000,000 and over	73	149,421	24	17,549
Total	333,717	\$1,213,041	196,952	\$1,304,244

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 42: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1997 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than \$ 10,000		\$18,555	1,318	\$243	...	...
\$ 10,000 - 14,999		151,953	12,039	5,913	...	...
15,000 - 19,999		295,751	21,095	19,261	...	...
20,000 - 24,999		367,458	25,504	31,645	...	...
25,000 - 29,999		357,757	25,312	36,178	...	...
30,000 - 34,999		419,705	29,895	51,135	...	...
35,000 - 39,999		443,440	29,423	66,641	...	...
40,000 - 44,999		417,302	26,074	64,340	...	...
45,000 - 49,999		390,382	24,341	69,563	...	...
50,000 - 54,999		354,552	21,364	73,174	...	...
55,000 - 59,999		313,376	17,160	64,457	...	...
60,000 - 64,999		276,900	14,700	61,630	...	...
65,000 - 74,999		412,121	21,720	101,220	180	\$66
75,000 - 99,999		683,279	29,550	186,427	...	...
100,000 - 149,999		523,127	16,958	158,434	116	526
150,000 - 199,999		263,777	6,404	88,869	28	13
200,000 - 499,999		635,854	9,879	257,555	145	207
500,000 - 999,999		304,765	2,415	136,690	40	136
1,000,000 - 4,999,999		500,051	1,447	229,035	33	223
5,000,000 - 9,999,999		131,251	124	66,448	7	268
10,000,000 and over		329,142	73	130,810	5	374
Total		\$7,590,499	336,797	\$1,899,669	554	\$1,813

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 10,000	...	...	2,197	\$18,312
\$ 10,000 - 14,999	...	...	15,964	146,041
15,000 - 19,999	...	...	25,910	276,489
20,000 - 24,999	...	...	28,590	335,813
25,000 - 29,999	...	...	26,493	321,579
30,000 - 34,999	...	...	30,726	368,568
35,000 - 39,999	...	...	30,438	376,798
40,000 - 44,999	...	...	26,770	352,961
45,000 - 49,999	...	...	25,443	320,819
50,000 - 54,999	...	...	21,798	281,378
55,000 - 59,999	...	...	17,661	248,918
60,000 - 64,999	...	...	14,897	215,269
65,000 - 74,999	...	...	22,261	310,967
75,000 - 99,999	...	...	30,169	496,850
100,000 - 149,999	17,536	\$36,600	17,575	328,622
150,000 - 199,999	6,545	43,731	6,545	131,190
200,000 - 499,999	10,034	95,510	10,034	282,997
500,000 - 999,999	2,420	83,182	2,420	85,029
1,000,000 - 4,999,999	1,448	135,619	1,448	135,619
5,000,000 - 9,999,999	124	32,535	124	32,535
10,000,000 and over	73	99,353	73	99,353
Total	38,180	\$526,532	357,534	\$5,166,108

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

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

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

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

Table 43: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$ 15,000	14,650	\$207,832	\$191,133	\$515
\$ 15,000 - 19,999	90,571	1,590,994	1,183,391	20,295
20,000 - 24,999	118,079	2,678,377	1,564,923	89,695
25,000 - 29,999	136,852	3,766,556	1,845,829	147,131
30,000 - 34,999	134,904	4,383,357	1,833,942	147,760
35,000 - 39,999	133,829	5,020,300	1,851,826	159,359
40,000 - 44,999	137,370	5,841,281	1,917,287	172,777
45,000 - 49,999	135,922	6,464,663	1,929,299	165,688
50,000 - 54,999	131,170	6,881,911	1,875,682	163,257
55,000 - 59,999	124,292	7,142,972	1,802,525	158,673
60,000 - 64,999	114,290	7,143,208	1,678,089	154,072
65,000 - 74,999	203,810	14,228,642	3,104,515	266,245
75,000 - 99,999	323,342	27,784,217	5,299,958	409,916
100,000 - 149,999	227,979	27,251,921	4,319,776	289,209
150,000 - 199,999	69,677	11,958,479	1,609,853	86,830
200,000 - 499,999	84,972	24,966,451	2,131,891	105,481
500,000 - 999,999	19,572	13,363,032	526,177	23,876
1,000,000 - 4,999,999	11,024	20,632,474	685,229	13,275
5,000,000 - 9,999,999	823	5,653,632	189,302	1,001
10,000,000 and over	546	12,380,081	607,078	664
Total	2,213,672	\$209,340,381	\$36,147,703	\$2,575,719

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$ 15,000	\$16,185	\$641	\$154	\$487
\$ 15,000 - 19,999	387,318	15,449	5,225	10,224
20,000 - 24,999	1,023,765	40,893	9,451	31,442
25,000 - 29,999	1,773,599	70,907	6,956	63,950
30,000 - 34,999	2,401,656	97,531	2,607	94,923
35,000 - 39,999	3,009,122	126,151	1,925	124,226
40,000 - 44,999	3,751,223	165,454	2,405	163,050
45,000 - 49,999	4,369,684	201,978	4,044	197,934
50,000 - 54,999	4,842,979	231,712	3,912	227,799
55,000 - 59,999	5,181,780	257,535	3,769	253,766
60,000 - 64,999	5,311,055	273,534	4,160	269,375
65,000 - 74,999	10,857,892	582,446	7,250	575,197
75,000 - 99,999	22,074,372	1,255,481	25,182	1,230,299
100,000 - 149,999	22,642,948	1,440,611	35,231	1,405,380
150,000 - 199,999	10,261,799	702,898	21,983	680,915
200,000 - 499,999	22,729,082	1,556,899	53,490	1,503,409
500,000 - 999,999	12,812,979	877,679	40,389	837,290
1,000,000 - 4,999,999	19,933,971	1,365,471	72,313	1,293,159
5,000,000 - 9,999,999	5,463,329	374,238	20,577	353,661
10,000,000 and over	11,772,340	806,405	44,618	761,787
Total	\$170,617,076	\$10,443,913	\$365,641	\$10,078,272

1/ Includes the household, real property tax, child and dependent care, earned income, farmer's school tax, investment, economic development zone, special additional mortgage recording tax, accumulation distribution, solar and wind energy and resident tax credits.



Table 44: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	14,650	\$642,021	6,752	\$59,575	14,082	\$67,742	10,480	\$30,930
\$ 15,000 - 19,999	90,571	2,545,591	60,489	933,790	73,269	286,211	34,548	113,850
20,000 - 24,999	118,079	3,533,278	97,552	1,976,079	80,542	218,810	30,793	102,776
25,000 - 29,999	136,852	4,622,689	121,920	2,963,048	96,042	214,230	35,772	107,564
30,000 - 34,999	134,904	5,149,822	121,149	3,560,586	92,335	186,418	35,080	108,664
35,000 - 39,999	133,829	5,630,882	125,723	4,375,708	100,393	167,857	34,379	84,377
40,000 - 44,999	137,370	6,444,631	131,640	5,158,395	106,954	166,857	36,797	83,489
45,000 - 49,999	135,922	7,022,400	131,053	5,755,012	112,414	172,730	42,010	84,229
50,000 - 54,999	131,170	7,384,331	126,052	6,139,523	112,370	155,794	42,467	94,097
55,000 - 59,999	124,292	7,500,940	120,227	6,419,822	109,760	147,624	41,549	84,871
60,000 - 64,999	114,290	7,521,846	110,003	6,390,399	102,290	148,624	43,196	94,758
65,000 - 74,999	203,810	14,743,174	198,995	12,864,985	187,767	257,678	82,757	152,535
75,000 - 99,999	323,342	28,675,895	313,942	24,616,349	305,612	527,618	159,429	390,399
100,000 - 149,999	227,979	28,231,813	218,406	22,758,168	220,616	633,112	142,358	560,401
150,000 - 199,999	69,677	12,474,181	64,648	8,772,042	67,787	299,610	52,559	340,721
200,000 - 499,999	84,972	25,983,722	76,404	16,016,966	83,559	798,670	71,920	806,733
500,000 - 999,999	19,572	13,765,938	16,873	7,368,844	19,351	496,010	18,082	484,500
1,000,000 - 4,999,999	11,024	21,141,158	9,369	8,951,295	10,984	1,012,183	10,661	888,093
5,000,000 - 9,999,999	823	5,791,361	710	2,079,969	823	340,196	809	270,937
10,000,000 and over	546	12,764,980	459	2,747,426	546	926,463	541	685,864
Total	2,213,672	\$221,570,653	2,052,367	\$149,907,981	1,897,496	\$7,224,438	926,187	\$5,569,789

NYAGI Class	Taxpayers	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
		Net Gain		Net Loss		Net Gain		Net Loss	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	14,650	6,698	\$26,209	1,887	\$3,904	1,715	\$5,412	1,544	\$2,658
\$ 15,000 - 19,999	90,571	22,308	77,941	5,667	13,364	7,853	49,396	5,971	33,273
20,000 - 24,999	118,079	20,089	79,792	7,356	14,523	11,046	54,256	9,660	53,649
25,000 - 29,999	136,852	22,140	107,459	5,875	18,405	12,749	113,504	14,606	82,005
30,000 - 34,999	134,904	24,659	162,978	7,431	17,106	11,112	71,947	14,972	98,616
35,000 - 39,999	133,829	21,606	115,008	7,693	24,226	11,199	74,738	15,276	94,614
40,000 - 44,999	137,370	22,887	198,290	6,699	14,433	9,148	101,236	17,163	213,786
45,000 - 49,999	135,922	24,014	109,641	7,554	20,555	9,815	102,592	14,243	106,213
50,000 - 54,999	131,170	28,151	179,336	6,440	12,455	11,930	106,734	14,047	100,717
55,000 - 59,999	124,292	26,582	126,020	5,932	16,021	9,358	103,069	13,766	103,521
60,000 - 64,999	114,290	28,014	156,349	7,368	16,347	10,273	128,417	13,866	77,885
65,000 - 74,999	203,810	52,038	292,572	14,429	33,385	17,081	197,757	23,568	162,030
75,000 - 99,999	323,342	100,880	604,791	26,746	62,469	31,928	586,811	39,812	299,008
100,000 - 149,999	227,979	98,861	973,327	24,225	73,275	36,074	995,758	31,571	297,636
150,000 - 199,999	69,677	38,381	729,594	10,691	36,854	19,189	975,975	6,742	106,095
200,000 - 499,999	84,972	54,906	2,211,404	14,824	61,324	34,277	3,259,095	9,897	266,055
500,000 - 999,999	19,572	14,334	1,738,986	3,678	18,852	10,720	2,629,582	2,969	163,284
1,000,000 - 4,999,999	11,024	9,023	4,927,611	1,654	21,926	6,837	4,615,271	2,059	408,176
5,000,000 - 9,999,999	823	726	2,059,824	90	2,846	478	1,041,122	239	213,450
10,000,000 and over	546	516	5,876,094	29	326	356	2,482,576	159	232,608
Total	2,213,672	616,812	\$20,753,227	166,267	\$482,597	263,138	\$17,695,250	252,129	\$3,115,281

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

2/ Includes estate and trust income.

Table 44: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1997 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income					
	Net Profit		Net Loss		Pensions and Annuities 3/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	858	\$5,587	343	\$937	13,910	\$347,048
\$ 15,000 - 19,999	13,262	148,196	4,446	22,912	45,632	763,731
20,000 - 24,999	20,115	235,910	5,072	34,762	39,382	664,885
25,000 - 29,999	20,978	211,846	6,206	24,279	39,089	670,142
30,000 - 34,999	23,524	291,041	6,559	26,875	33,376	579,105
35,000 - 39,999	17,878	191,982	7,980	29,824	31,949	479,559
40,000 - 44,999	20,852	235,769	8,083	37,033	30,686	465,270
45,000 - 49,999	19,544	222,296	5,470	15,908	25,402	444,734
50,000 - 54,999	16,113	221,688	7,530	31,609	24,154	374,287
55,000 - 59,999	17,630	265,596	6,128	23,866	20,580	298,911
60,000 - 64,999	17,104	218,407	6,048	21,114	19,996	288,637
65,000 - 74,999	26,716	407,445	11,438	58,779	35,030	517,070
75,000 - 99,999	44,556	935,029	17,166	75,844	56,211	904,544
100,000 - 149,999	43,063	1,371,317	11,845	58,072	43,194	835,291
150,000 - 199,999	16,757	849,830	3,279	17,737	14,303	393,475
200,000 - 499,999	21,977	1,972,459	4,729	52,295	16,827	718,933
500,000 - 999,999	4,327	699,792	1,039	17,408	3,615	211,307
1,000,000 - 4,999,999	2,013	461,574	579	26,080	2,249	199,423
5,000,000 - 9,999,999	169	74,592	61	7,658	201	27,655
10,000,000 and over	122	100,156	42	7,111	112	20,838
Total	347,559	\$9,120,511	114,043	\$590,102	495,896	\$9,204,846

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 15,000	12,367	\$107,018	1,544	\$2,859	\$639,162
\$ 15,000 - 19,999	48,492	242,026	21,175	41,901	2,503,690
20,000 - 24,999	54,871	303,702	28,036	67,011	3,466,266
25,000 - 29,999	68,171	359,584	31,854	57,967	4,564,722
30,000 - 34,999	66,254	331,680	32,997	83,062	5,066,760
35,000 - 39,999	72,262	290,318	28,904	55,551	5,575,331
40,000 - 44,999	76,377	300,576	29,887	66,027	6,378,604
45,000 - 49,999	79,863	273,842	27,605	53,059	6,969,341
50,000 - 54,999	78,893	257,652	23,815	61,346	7,322,985
55,000 - 59,999	76,154	198,436	22,018	52,388	7,448,552
60,000 - 64,999	73,260	211,601	21,809	73,428	7,448,418
65,000 - 74,999	129,580	307,326	35,389	94,300	14,648,874
75,000 - 99,999	215,458	547,675	60,636	211,659	28,464,236
100,000 - 149,999	148,561	533,423	60,530	316,391	27,915,423
150,000 - 199,999	46,893	273,619	25,202	212,095	12,262,087
200,000 - 499,999	63,375	579,134	38,601	468,296	25,515,426
500,000 - 999,999	15,900	336,460	9,993	176,703	13,589,235
1,000,000 - 4,999,999	9,404	541,890	6,056	127,571	21,013,587
5,000,000 - 9,999,999	747	121,020	494	9,668	5,781,693
10,000,000 and over	496	165,607	377	129,076	12,635,904
Total	1,337,375	\$6,282,591	506,923	\$2,360,356	\$219,210,297

3/ Includes IRA Distributions.

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

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

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

Table 45: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1997
(Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions					
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$ 15,000	858	\$1,050	343	\$137	172	\$79	3,358	\$2,808	5,750	\$138,964		
\$ 15,000 - 19,999	1,652	3,406	2,185	989	2,059	673	16,157	9,674	12,654	248,767		
20,000 - 24,999	1,281	2,999	8,379	5,514	4,023	7,513	22,295	11,934	10,071	200,906		
25,000 - 29,999	1,340	3,236	11,486	8,089	4,888	1,955	33,961	19,714	10,234	240,701		
30,000 - 34,999	1,204	2,955	14,470	11,197	6,262	3,181	35,842	22,173	6,739	147,863		
35,000 - 39,999	682	824	18,488	16,833	6,078	4,454	46,582	30,263	6,789	131,478		
40,000 - 44,999	624	837	23,825	25,193	6,970	6,662	54,444	37,686	6,814	153,281		
45,000 - 49,999	1,118	1,694	21,815	25,763	8,469	10,266	61,440	40,065	5,961	149,740		
50,000 - 54,999	842	3,046	25,054	32,297	8,186	7,063	61,413	39,021	6,342	145,303		
55,000 - 59,999	1,365	3,381	28,134	39,824	10,267	8,251	62,212	41,346	4,635	113,218		
60,000 - 64,999	1,817	2,882	25,247	36,437	10,894	9,482	61,948	38,927	3,313	70,886		
65,000 - 74,999	1,466	1,467	44,870	69,002	18,437	13,865	111,188	65,122	6,210	140,845		
75,000 - 99,999	5,722	9,676	75,443	125,474	35,297	28,626	184,327	119,527	8,717	197,331		
100,000 - 149,999	7,785	20,640	45,972	90,143	35,068	51,208	125,821	123,941	6,209	137,295		
150,000 - 199,999	4,659	19,395	8,685	18,098	13,038	31,951	38,656	62,671	1,576	38,077		
200,000 - 499,999	8,976	48,311	6,104	11,525	25,189	125,503	52,909	167,641	1,923	44,689		
500,000 - 999,999	3,502	28,571	585	956	8,719	110,599	13,717	98,096	269	6,589		
1,000,000 - 4,999,999	3,008	59,154	151	215	6,208	252,128	8,145	147,477	134	2,808		
5,000,000 - 9,999,999	310	16,013	d/	d/	527	72,096	651	35,512	d/	d/		
10,000,000 and over	258	33,772	d/	d/	388	231,804	467	82,636	d/	d/		
Total	48,469	\$263,312	361,246	\$517,699	211,141	\$977,359	995,533	\$1,196,234	104,347	\$2,308,899		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	11,338	\$99,874	3,863	\$9,997	10,995	\$160,116	1,977	\$20,838
\$ 15,000 - 19,999	27,947	202,420	11,728	47,361	30,970	361,243	4,446	48,966
20,000 - 24,999	26,058	225,812	7,967	35,134	26,954	320,118	4,329	10,014
25,000 - 29,999	31,707	251,934	9,814	21,866	23,987	269,935	2,852	6,913
30,000 - 34,999	26,416	238,444	7,466	29,338	17,587	235,711	3,529	27,367
35,000 - 39,999	22,970	211,668	7,750	28,110	13,468	162,731	3,886	13,059
40,000 - 44,999	18,567	195,196	10,705	31,177	11,382	135,477	3,628	17,402
45,000 - 49,999	14,632	158,306	9,881	39,512	9,729	136,004	2,964	18,886
50,000 - 54,999	14,150	154,257	9,853	26,359	9,146	107,143	3,062	12,090
55,000 - 59,999	9,094	103,618	10,448	19,403	5,428	69,082	3,064	10,454
60,000 - 64,999	8,899	112,758	10,009	23,937	7,069	93,474	3,892	14,260
65,000 - 74,999	10,871	139,419	18,798	32,906	8,718	111,625	5,345	14,675
75,000 - 99,999	18,063	231,271	31,165	82,893	13,399	185,093	9,472	28,409
100,000 - 149,999	14,161	208,154	30,999	127,156	12,866	188,997	13,645	40,779
150,000 - 199,999	6,477	102,412	12,427	55,897	5,396	83,417	5,833	30,644
200,000 - 499,999	8,789	147,138	20,048	173,044	7,605	124,484	11,869	80,086
500,000 - 999,999	2,132	36,856	7,033	119,232	1,767	31,075	4,857	74,767
1,000,000 - 4,999,999	1,388	24,906	5,712	251,520	1,232	21,325	3,889	244,815
5,000,000 - 9,999,999	98	1,812	523	83,339	105	1,886	392	93,574
10,000,000 and over	79	1,664	407	210,835	69	1,284	319	225,120
Total	273,834	\$2,847,918	226,596	\$1,449,016	217,872	\$2,800,220	93,250	\$1,033,116

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 46: New York State Deductions by NY Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class			New York Deductions					
			Total		Standard		Itemized 1/	
			Number	Amount	Number	Amount	Number	Amount
Less than	\$	15,000	14,650	\$191,133	13,604	\$176,847	1,047	\$14,286
\$	15,000 -	19,999	90,571	1,183,391	86,673	1,126,745	3,898	56,646
	20,000 -	24,999	118,079	1,564,923	107,383	1,395,981	10,695	168,942
	25,000 -	29,999	136,852	1,845,829	119,639	1,555,310	17,212	290,519
	30,000 -	34,999	134,904	1,833,942	117,327	1,525,251	17,577	308,692
	35,000 -	39,999	133,829	1,851,826	111,381	1,447,953	22,448	403,873
	40,000 -	44,999	137,370	1,917,287	113,266	1,472,457	24,104	444,831
	45,000 -	49,999	135,922	1,929,299	107,946	1,403,296	27,976	526,003
	50,000 -	54,999	131,170	1,875,682	100,913	1,311,875	30,257	563,807
	55,000 -	59,999	124,292	1,802,525	92,080	1,197,040	32,212	605,484
	60,000 -	64,999	114,290	1,678,089	79,464	1,033,034	34,826	645,055
	65,000 -	74,999	203,810	3,104,515	132,971	1,728,619	70,839	1,375,896
	75,000 -	99,999	323,342	5,299,958	168,857	2,195,138	154,485	3,104,820
	100,000 -	149,999	227,979	4,319,776	84,182	1,094,367	143,796	3,225,408
	150,000 -	199,999	69,677	1,609,853	19,060	247,785	50,616	1,362,068
	200,000 -	499,999	84,972	2,131,891	24,852	323,080	60,120	1,808,810
	500,000 -	999,999	19,572	526,177	6,869	89,297	12,703	436,880
	1,000,000 -	4,999,999	11,024	685,229	2,579	33,526	8,445	651,703
	5,000,000 -	9,999,999	823	189,302	104	1,352	719	187,950
	10,000,000	and over	546	607,078	27	351	519	606,727
		Total	2,213,672	\$36,147,703	1,489,177	\$19,359,303	724,494	\$16,788,400

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

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

Table 47: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	1,047	\$3,279	1,047	\$3,281	262	\$2,081
\$ 15,000 - 19,999	2,522	7,473	3,898	19,015	3,439	17,967
20,000 - 24,999	5,553	18,948	10,695	55,239	9,256	73,168
25,000 - 29,999	7,594	28,589	17,212	92,097	15,694	133,845
30,000 - 34,999	7,612	29,536	17,439	104,560	14,394	125,460
35,000 - 39,999	6,088	22,474	22,448	133,348	19,150	169,358
40,000 - 44,999	6,142	28,027	24,104	148,375	20,859	182,585
45,000 - 49,999	4,956	21,001	27,976	196,923	25,994	252,359
50,000 - 54,999	5,422	26,047	30,148	207,407	28,522	277,087
55,000 - 59,999	4,616	16,711	32,212	239,128	30,706	295,125
60,000 - 64,999	4,834	19,630	34,727	263,636	32,754	315,785
65,000 - 74,999	6,309	31,500	70,569	579,672	67,775	668,052
75,000 - 99,999	10,102	57,240	154,416	1,499,583	146,032	1,457,498
100,000 - 149,999	5,935	50,768	143,758	1,907,945	136,512	1,497,088
150,000 - 199,999	1,264	19,724	50,588	965,252	47,105	653,722
200,000 - 499,999	1,198	24,824	60,111	1,991,592	56,782	1,144,444
500,000 - 999,999	60	3,309	12,703	952,720	12,021	431,339
1,000,000 - 4,999,999	18	1,962	8,445	1,685,457	7,914	525,105
5,000,000 - 9,999,999	d/	d/	719	483,326	675	130,091
10,000,000 and over	d/	d/	519	1,102,493	495	332,865
Total	81,276	\$411,046	723,734	\$12,631,048	676,341	\$8,685,024

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 15,000	1,047	\$5,693	262	\$361
\$ 15,000 - 19,999	3,669	6,829	2,293	7,219
20,000 - 24,999	9,050	20,427	3,497	9,220
25,000 - 29,999	14,681	24,264	6,075	28,547
30,000 - 34,999	15,778	27,223	7,335	43,898
35,000 - 39,999	21,433	51,499	12,048	65,276
40,000 - 44,999	23,641	54,571	14,254	77,793
45,000 - 49,999	26,875	57,555	15,640	61,063
50,000 - 54,999	29,498	65,354	15,942	63,535
55,000 - 59,999	31,108	74,876	17,360	77,318
60,000 - 64,999	34,135	70,878	17,659	84,347
65,000 - 74,999	68,586	157,888	39,295	194,472
75,000 - 99,999	151,530	401,622	81,366	413,866
100,000 - 149,999	142,139	466,279	64,441	385,873
150,000 - 199,999	50,139	229,614	16,235	130,908
200,000 - 499,999	59,521	505,433	15,849	197,782
500,000 - 999,999	12,638	282,063	2,601	70,794
1,000,000 - 4,999,999	8,411	693,759	1,452	92,291
5,000,000 - 9,999,999	719	261,718	134	20,290
10,000,000 and over	518	968,181	82	36,341
Total	705,114	\$4,425,726	333,819	\$2,061,193

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 47: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1997 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than \$ 15,000		\$14,695	523	\$410	...	...
\$ 15,000 - 19,999		58,503	2,981	1,857	...	...
20,000 - 24,999		177,004	8,844	8,062	...	...
25,000 - 29,999		307,289	16,200	16,770	...	...
30,000 - 34,999		330,679	15,916	21,987	...	...
35,000 - 39,999		441,951	21,940	38,077	...	...
40,000 - 44,999		491,367	22,830	46,536	...	...
45,000 - 49,999		588,900	27,315	62,895	...	...
50,000 - 54,999		639,343	29,172	75,535	...	...
55,000 - 59,999		703,077	31,008	97,593	...	...
60,000 - 64,999		757,100	33,938	112,048	99	\$5
65,000 - 74,999		1,632,947	69,037	257,050	...	...
75,000 - 99,999		3,828,822	151,324	724,022	69	26
100,000 - 149,999		4,270,506	142,178	1,045,390	116	297
150,000 - 199,999		1,920,232	50,139	558,162	...	...
200,000 - 499,999		3,543,552	59,730	1,266,633	200	588
500,000 - 999,999		1,522,128	12,678	657,303	115	474
1,000,000 - 4,999,999		2,535,382	8,435	1,233,348	118	1,376
5,000,000 - 9,999,999		735,764	719	359,920	9	57
10,000,000 and over		2,083,383	516	870,367	13	437
Total		\$26,582,625	705,422	\$7,453,966	738	\$3,259

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	1,047	\$14,286
\$ 15,000 - 19,999	...	...	3,898	56,646
20,000 - 24,999	...	...	10,695	168,942
25,000 - 29,999	...	...	17,212	290,519
30,000 - 34,999	...	...	17,577	308,692
35,000 - 39,999	...	...	22,448	403,873
40,000 - 44,999	...	...	24,104	444,831
45,000 - 49,999	...	...	27,976	526,003
50,000 - 54,999	...	...	30,257	563,807
55,000 - 59,999	...	...	32,212	605,484
60,000 - 64,999	...	...	34,826	645,055
65,000 - 74,999	...	...	70,839	1,375,896
75,000 - 99,999	...	...	154,485	3,104,820
100,000 - 149,999	...	...	143,796	3,225,408
150,000 - 199,999	...	...	50,616	1,362,068
200,000 - 499,999	60,102	\$468,707	60,120	1,808,810
500,000 - 999,999	12,703	428,420	12,703	436,880
1,000,000 - 4,999,999	8,445	651,707	8,445	651,703
5,000,000 - 9,999,999	719	187,950	719	187,950
10,000,000 and over	519	606,727	519	606,727
Total	82,488	\$2,343,511	724,494	\$16,788,400

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

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

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

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

Table 48: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$ 5,000	528	\$1,456	\$55	...
\$ 5,000 -	9,999	6,216	55,013	40,154	\$445
10,000 -	14,999	13,542	169,670	86,418	2,289
15,000 -	19,999	9,655	169,133	67,239	2,061
20,000 -	24,999	12,701	285,315	98,907	7,195
25,000 -	29,999	12,291	335,988	94,923	4,993
30,000 -	34,999	11,781	384,946	89,900	5,059
35,000 -	39,999	6,386	239,830	51,601	2,409
40,000 -	44,999	8,169	346,447	73,204	4,136
45,000 -	49,999	5,057	240,412	45,569	2,999
50,000 -	54,999	5,252	274,323	53,667	1,492
55,000 -	59,999	4,314	247,901	41,769	1,204
60,000 -	64,999	3,303	205,740	33,712	1,245
65,000 -	74,999	4,250	296,690	45,695	1,873
75,000 -	99,999	4,818	418,109	59,728	2,773
100,000 -	149,999	2,721	323,008	32,181	1,532
150,000 -	199,999	1,160	197,274	16,286	398
200,000 -	499,999	1,805	534,407	40,583	605
500,000 -	999,999	585	417,231	15,697	245
1,000,000 -	4,999,999	468	918,484	32,639	235
5,000,000 -	9,999,999	58	399,788	13,723	27
10,000,000	and over	48	1,137,428	88,829	24
Total		115,108	\$7,598,593	\$1,122,478	\$43,239

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$ 5,000	\$1,402	\$56	...	\$56
\$ 5,000 -	9,999	14,414	573	\$82	491
10,000 -	14,999	80,965	3,257	354	2,904
15,000 -	19,999	99,833	4,149	211	3,938
20,000 -	24,999	179,214	8,067	325	7,742
25,000 -	29,999	236,072	11,563	185	11,378
30,000 -	34,999	289,989	15,253	25	15,228
35,000 -	39,999	185,820	10,194	282	9,911
40,000 -	44,999	269,107	15,194	74	15,120
45,000 -	49,999	191,844	11,131	162	10,969
50,000 -	54,999	219,163	12,925	...	12,925
55,000 -	59,999	204,929	12,328	608	11,721
60,000 -	64,999	170,783	10,386	...	10,386
65,000 -	74,999	249,122	15,407	879	14,528
75,000 -	99,999	355,609	22,444	155	22,289
100,000 -	149,999	289,294	19,138	723	18,415
150,000 -	199,999	180,590	12,370	66	12,304
200,000 -	499,999	493,219	33,785	1,079	32,705
500,000 -	999,999	401,288	27,488	834	26,654
1,000,000 -	4,999,999	885,610	60,664	3,207	57,457
5,000,000 -	9,999,999	386,039	26,444	1,412	25,031
10,000,000	and over	1,048,575	71,827	2,182	69,645
Total		\$6,432,880	\$404,643	\$12,846	\$391,797

1/ Includes the household, real property tax, child and dependent care, earned income, farmer's school tax, investment, economic development zone, special additional mortgage recording tax, accumulation distribution, solar and wind energy and resident tax credits.

Table 49: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	528	\$1,456	...	...	...	...	...	...
\$ 5,000 - 9,999	6,216	79,108	5,333	\$43,693	1,985	\$4,873	1,323	\$3,333
10,000 - 14,999	13,542	199,937	10,951	142,840	5,140	10,812	1,561	4,629
15,000 - 19,999	9,655	183,395	8,359	144,893	3,044	4,693	533	2,935
20,000 - 24,999	12,701	315,009	11,752	253,319	5,158	1,638	1,761	1,506
25,000 - 29,999	12,291	389,686	10,609	285,718	6,568	6,372	2,369	7,202
30,000 - 34,999	11,781	388,483	11,504	358,286	6,409	3,682	1,681	2,300
35,000 - 39,999	6,386	244,463	6,132	219,433	4,141	7,028	920	3,484
40,000 - 44,999	8,169	363,971	7,429	297,406	5,783	7,679	1,204	7,087
45,000 - 49,999	5,057	242,055	4,922	228,870	3,575	2,218	1,305	1,475
50,000 - 54,999	5,252	277,588	5,035	250,836	4,410	1,716	1,859	2,182
55,000 - 59,999	4,314	258,274	3,880	207,927	3,893	5,088	2,157	5,642
60,000 - 64,999	3,303	210,140	3,075	173,520	2,422	4,583	850	1,323
65,000 - 74,999	4,250	302,246	3,953	253,889	3,772	5,576	2,467	3,270
75,000 - 99,999	4,818	428,061	4,524	350,152	3,878	6,963	2,507	9,947
100,000 - 149,999	2,721	339,529	2,088	204,068	2,443	8,004	1,690	10,519
150,000 - 199,999	1,160	207,439	908	138,209	1,104	6,381	753	3,997
200,000 - 499,999	1,805	561,456	1,353	273,905	1,679	27,307	1,453	32,044
500,000 - 999,999	585	434,229	410	193,106	580	24,988	505	15,781
1,000,000 - 4,999,999	468	948,679	352	326,166	462	62,790	436	53,795
5,000,000 - 9,999,999	58	413,686	40	104,895	57	23,500	56	33,031
10,000,000 and over	48	1,251,977	39	258,484	48	82,624	47	90,001
Total	115,108	\$8,040,866	102,648	\$4,709,613	66,552	\$308,513	27,439	\$295,481

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...	528	\$1,456	...	...
\$ 5,000 - 9,999	1,102	\$1,494	...	...	...	...	...	...
10,000 - 14,999	515	1,458	262	\$393	...	...	1,119	\$13,796
15,000 - 19,999	356	816	178	267	356	583	178	2,223
20,000 - 24,999	1,155	4,616	206	243	564	1,927	743	1,426
25,000 - 29,999	1,344	9,082	336	989	168	5,127	1,011	4,544
30,000 - 34,999	899	2,353	138	15	443	1,433	733	5,448
35,000 - 39,999	666	2,269	127	190	270	3,498	254	31
40,000 - 44,999	995	4,228	370	350	624	7,578	393	892
45,000 - 49,999	711	616	...	...	381	5,314	466	1,912
50,000 - 54,999	1,405	5,359	108	163	346	2,302	108	1,327
55,000 - 59,999	1,267	2,469	201	661	100	604	301	1,573
60,000 - 64,999	653	394	357	214	197	5,653	99	227
65,000 - 74,999	1,449	7,233	477	523	504	7,229	90	218
75,000 - 99,999	1,517	22,501	784	971	500	21,125	431	2,475
100,000 - 149,999	1,343	34,619	469	601	668	16,939	317	2,783
150,000 - 199,999	529	11,127	229	364	314	23,117	84	442
200,000 - 499,999	1,066	106,397	342	1,022	695	64,357	244	21,913
500,000 - 999,999	405	86,146	90	185	255	73,069	105	13,522
1,000,000 - 4,999,999	373	235,884	70	127	307	227,811	87	19,559
5,000,000 - 9,999,999	49	144,279	8	126	38	95,883	14	6,338
10,000,000 and over	42	597,309	4	5	31	171,356	12	11,200
Total	17,841	\$1,280,650	4,757	\$7,408	7,288	\$736,360	6,790	\$111,849

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

2/ Includes estate and trust income.

Table 49: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1997 (Con't)
(Dollar Data in Thousands)

NYAGI Class		Business and Farm Income				Pensions and Annuities 3/	
		Net Profit		Net Loss		Number	Amount
		Number	Amount	Number	Amount		
Less than	\$ 5,000	...	...	...	...	...	...
\$	5,000 - 9,999	442	\$1,926	221	\$275	1,323	\$15,042
	10,000 - 14,999	2,329	23,259	...	...	1,381	19,262
	15,000 - 19,999	1,067	14,577	356	4,096	1,118	10,091
	20,000 - 24,999	1,281	19,738	...	...	770	24,201
	25,000 - 29,999	1,178	28,161	168	19	2,014	38,195
	30,000 - 34,999	969	15,120	...	...	1,328	6,343
	35,000 - 39,999	254	5,725	254	281	523	1,131
	40,000 - 44,999	509	13,457	509	1,654	1,066	21,860
	45,000 - 49,999	246	391	135	1,084	466	3,315
	50,000 - 54,999	563	14,553	346	783	454	2,035
	55,000 - 59,999	700	20,085	100	319	733	13,038
	60,000 - 64,999	456	17,292	...	...	395	5,109
	65,000 - 74,999	387	14,085	...	...	324	7,782
	75,000 - 99,999	422	14,540	206	1,639	509	3,488
	100,000 - 149,999	475	48,042	77	69	237	4,712
	150,000 - 199,999	169	15,852	28	152	173	2,824
	200,000 - 499,999	352	47,475	45	273	279	19,239
	500,000 - 999,999	100	25,609	35	711	70	12,637
	1,000,000 - 4,999,999	70	28,002	25	2,851	87	13,688
	5,000,000 - 9,999,999	10	2,375	d/	d/	6	2,152
	10,000,000 and over	7	35,259	d/	d/	6	249
	Total	11,983	\$405,523	2,509	\$14,255	13,263	\$226,394

NYAGI Class		Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
		Number	Amount	Number	Amount	
Less than	\$ 5,000	...	...	...	...	\$1,456
\$	5,000 - 9,999	1,768	\$9,022	442	\$578	78,530
	10,000 - 14,999	3,040	11,866	2,517	3,742	196,195
	15,000 - 19,999	2,104	11,394	1,438	2,297	181,098
	20,000 - 24,999	2,452	9,733	2,067	4,711	310,298
	25,000 - 29,999	3,087	15,382	1,702	5,746	383,940
	30,000 - 34,999	3,176	4,429	1,135	782	387,701
	35,000 - 39,999	2,001	2,398	380	1,151	243,312
	40,000 - 44,999	3,518	7,573	531	1,897	362,074
	45,000 - 49,999	2,152	2,851	517	570	241,485
	50,000 - 54,999	2,273	877	671	2,555	275,033
	55,000 - 59,999	1,736	5,974	800	2,957	255,317
	60,000 - 64,999	1,868	2,707	623	3,842	206,298
	65,000 - 74,999	2,323	3,924	568	3,345	298,901
	75,000 - 99,999	2,558	4,430	999	4,989	423,072
	100,000 - 149,999	1,378	16,078	1,106	11,498	328,031
	150,000 - 199,999	688	6,889	449	6,587	200,852
	200,000 - 499,999	1,229	13,941	757	11,551	549,905
	500,000 - 999,999	410	17,310	285	8,437	425,791
	1,000,000 - 4,999,999	386	23,080	235	7,035	941,645
	5,000,000 - 9,999,999	50	14,077	35	1,705	411,981
	10,000,000 and over	46	27,907	31	3,935	1,248,042
	Total	38,243	\$211,842	17,289	\$89,910	\$7,950,956

3/ Includes IRA Distributions.

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

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

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 50: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1997

(Dollar Data In Thousands)

NYAGI Class	Additions						Subtractions					
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$ 10,000	660	\$155	...	...	...	...	660	\$173	881	\$10,589
\$ 10,000 - 14,999	...	...	351	\$43	523	\$128	785	293	172	3,315
15,000 - 19,999	...	...	178	71	178	82	548	162	...	...
20,000 - 24,999	...	...	928	675	538	94	1,171	743	206	12,737
25,000 - 29,999	...	...	1,026	900	336	135	1,515	1,018	1,008	25,213
30,000 - 34,999	...	...	1,108	1,075	602	129	2,574	1,237	152	677
35,000 - 39,999	...	...	1,116	1,384	304	149	1,589	698	...	...
40,000 - 44,999	...	...	1,244	2,348	509	668	2,778	1,537	232	9,092
45,000 - 49,999	...	...	762	1,357	762	867	2,152	1,106	...	...
50,000 - 54,999	...	...	822	2,396	563	378	2,273	1,436	108	1,935
55,000 - 59,999	...	...	334	1,023	434	1,442	1,302	1,149	100	2,516
60,000 - 64,999	99	5	782	2,211	524	223	1,738	1,419	...	...
65,000 - 74,999	...	...	504	1,433	297	536	2,000	1,282	...	...
75,000 - 99,999	69	196	353	1,214	637	618	2,411	2,402	69	1,651		
100,000 - 149,999	197	554	39	128	272	532	1,179	1,592	41	3		
150,000 - 199,999	112	33	...	...	253	1,231	571	1,688	...	...
200,000 - 499,999	198	1,551	18	33	560	5,021	949	3,805	18	730		
500,000 - 999,999	130	2,386	...	...	210	3,122	345	3,505	...	...
1,000,000 - 4,999,999	136	2,327	d/	d/	252	14,238	330	8,397	d/	d/		
5,000,000 - 9,999,999	25	1,509	d/	d/	39	3,531	42	4,015	d/	d/		
10,000,000 and over	22	1,404	...	...	33	20,197	38	9,886	...	...
Total	1,648	\$10,119	9,568	\$16,295	7,826	\$53,320	26,949	\$47,542	2,988	\$68,470		

NYAGI Class	Subtractions							
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 10,000	1,323	\$8,767	881	\$2,079	442	\$2,064	...	...
\$ 10,000 - 14,999	1,119	7,216	523	593	1,209	14,240	262	\$1,038
15,000 - 19,999	178	1,990	...	...	178	3,557	407	6,410
20,000 - 24,999	411	7,512	206	437	385	4,336	179	4
25,000 - 29,999	1,175	12,435	503	447	1,008	9,872	168	1
30,000 - 34,999	152	1,156	304	515	304	373	...	...
35,000 - 39,999	127	1,071	669	2,906	127	286	270	54
40,000 - 44,999	579	5,006	370	690	116	2,318	...	...
45,000 - 49,999	135	1,723	491	248	110	220	...	...
50,000 - 54,999	...	...	238	67	...	...	238	45
55,000 - 59,999	334	3,305	334	252	133	2,660	...	...
60,000 - 64,999	...	...	456	1,557	...	...	99	20
65,000 - 74,999	180	714	...	...	117	2,337	117	66
75,000 - 99,999	...	...	440	2,007	...	...	284	937
100,000 - 149,999	199	1,972	201	1,493	77	882	195	296
150,000 - 199,999	84	1,122	173	1,461	28	562	56	10
200,000 - 499,999	225	2,782	334	4,672	162	2,289	253	7,825
500,000 - 999,999	35	638	255	6,360	35	644	140	2,919
1,000,000 - 4,999,999	73	1,084	243	18,504	57	853	148	10,880
5,000,000 - 9,999,999	5	98	35	5,827	d/	d/	25	7,209
10,000,000 and over	5	85	35	11,836	d/	d/	30	110,388
Total	6,341	\$58,676	6,690	\$61,951	4,495	\$47,599	2,870	\$148,103

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 51: New York State Deductions by NY Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	New York Deductions					
	Total		Standard		Itemized 1/	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	528	\$55	...	...	528	\$55
\$ 5,000 - 9,999	6,216	40,154	5,776	\$37,547	439	2,607
10,000 - 14,999	13,542	86,418	11,710	76,115	1,832	10,303
15,000 - 19,999	9,655	67,239	8,509	55,306	1,146	11,933
20,000 - 24,999	12,701	98,907	9,821	63,838	2,880	35,069
25,000 - 29,999	12,291	94,923	9,928	64,532	2,362	30,391
30,000 - 34,999	11,781	89,900	8,182	53,186	3,599	36,715
35,000 - 39,999	6,386	51,601	3,596	23,372	2,790	28,229
40,000 - 44,999	8,169	73,204	3,997	25,981	4,172	47,223
45,000 - 49,999	5,057	45,569	2,524	16,405	2,533	29,164
50,000 - 54,999	5,252	53,667	2,433	15,812	2,820	37,855
55,000 - 59,999	4,314	41,769	1,906	12,386	2,408	29,383
60,000 - 64,999	3,303	33,712	1,034	6,722	2,269	26,991
65,000 - 74,999	4,250	45,695	1,636	10,635	2,614	35,060
75,000 - 99,999	4,818	59,728	1,794	11,662	3,024	48,065
100,000 - 149,999	2,721	32,181	1,218	7,917	1,503	24,265
150,000 - 199,999	1,160	16,286	261	1,699	899	14,586
200,000 - 499,999	1,805	40,583	435	2,828	1,370	37,755
500,000 - 999,999	585	15,697	99	646	486	15,052
1,000,000 - 4,999,999	468	32,639	56	362	412	32,277
5,000,000 - 9,999,999	58	13,723	9	59	49	13,664
10,000,000 and over	48	88,829	3	20	45	88,809
Total	115,108	\$1,122,478	74,928	\$487,030	40,180	\$635,448

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

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

Table 52: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	528	\$55	...	...
\$ 5,000 - 9,999	...	...	439	510	439	\$1,725
10,000 - 14,999	785	\$2,516	1,832	2,207	262	2,337
15,000 - 19,999	917	2,617	1,146	2,540	459	3,980
20,000 - 24,999	617	4,224	2,880	11,252	1,440	10,230
25,000 - 29,999	675	2,732	2,362	9,170	1,519	12,847
30,000 - 34,999	830	2,048	3,599	12,864	2,491	15,928
35,000 - 39,999	254	355	2,790	12,463	2,029	9,349
40,000 - 44,999	811	2,625	4,056	20,489	2,665	19,790
45,000 - 49,999	661	1,934	2,533	14,210	1,872	11,245
50,000 - 54,999	217	1,918	2,820	18,150	2,386	17,926
55,000 - 59,999	401	1,433	2,408	17,506	2,107	14,873
60,000 - 64,999	99	1,311	2,269	14,836	1,874	13,010
65,000 - 74,999	180	353	2,614	18,698	2,073	17,739
75,000 - 99,999	137	446	2,955	31,677	2,405	22,751
100,000 - 149,999	77	399	1,503	19,857	1,310	16,113
150,000 - 199,999	56	258	899	19,839	815	10,355
200,000 - 499,999	27	294	1,370	47,087	1,098	26,978
500,000 - 999,999	...	...	486	39,249	411	13,411
1,000,000 - 4,999,999	d/	d/	412	86,972	359	26,335
5,000,000 - 9,999,999	d/	d/	49	36,520	46	8,739
10,000,000 and over	...	...	45	125,999	44	67,651
Total	6,748	\$25,578	39,995	\$562,151	28,105	\$343,311

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...
\$ 5,000 - 9,999	439	\$372	...	...
10,000 - 14,999	1,309	3,902	523	\$152
15,000 - 19,999	917	1,868	688	1,828
20,000 - 24,999	2,468	3,868	1,440	7,568
25,000 - 29,999	2,194	3,316	1,012	6,237
30,000 - 34,999	3,322	5,228	1,522	6,120
35,000 - 39,999	2,283	4,538	1,776	6,961
40,000 - 44,999	3,824	5,900	2,086	8,685
45,000 - 49,999	2,423	3,448	1,542	5,268
50,000 - 54,999	2,277	4,903	1,301	5,206
55,000 - 59,999	2,308	3,939	1,003	1,967
60,000 - 64,999	2,269	4,342	987	3,043
65,000 - 74,999	2,433	5,048	901	3,586
75,000 - 99,999	3,024	6,861	1,787	6,075
100,000 - 149,999	1,387	3,488	347	2,214
150,000 - 199,999	871	3,299	253	2,396
200,000 - 499,999	1,325	13,689	381	4,166
500,000 - 999,999	456	14,266	70	2,176
1,000,000 - 4,999,999	401	36,375	84	4,239
5,000,000 - 9,999,999	49	18,181	10	2,017
10,000,000 and over	45	111,536	9	6,843
Total	36,024	\$258,369	17,723	\$86,748

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

Table 52: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1997 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than \$ 5,000		\$55	...	...	...	...
\$ 5,000 - 9,999		2,607	...	...	...	...
10,000 - 14,999		11,113	1,570	\$810	...	...
15,000 - 19,999		12,834	917	901	...	...
20,000 - 24,999		36,857	2,468	1,788	...	...
25,000 - 29,999		34,305	2,194	3,914	...	...
30,000 - 34,999		42,188	3,460	5,473	...	...
35,000 - 39,999		33,623	2,663	5,394	...	...
40,000 - 44,999		58,327	4,056	11,104	...	...
45,000 - 49,999		36,106	2,423	6,942	...	...
50,000 - 54,999		48,076	2,820	10,221	...	...
55,000 - 59,999		39,615	2,308	10,232	...	...
60,000 - 64,999		36,424	2,269	9,434	...	...
65,000 - 74,999		44,852	2,524	9,792	...	...
75,000 - 99,999		66,146	2,955	18,080	...	...
100,000 - 149,999		39,462	1,465	12,432	...	...
150,000 - 199,999		33,240	871	13,792	...	...
200,000 - 499,999		82,139	1,352	31,807	9	\$42
500,000 - 999,999		59,297	476	29,266	...	...
1,000,000 - 4,999,999		130,200	410	65,653	6	7
5,000,000 - 9,999,999		55,259	49	27,931	d/	d/
10,000,000 and over		275,944	45	98,331	d/	d/
Total		\$1,178,669	37,294	\$373,296	17	\$55

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	528	\$55
\$ 5,000 - 9,999	...	...	439	2,607
10,000 - 14,999	...	...	1,832	10,303
15,000 - 19,999	...	...	1,146	11,933
20,000 - 24,999	...	...	2,880	35,069
25,000 - 29,999	...	...	2,362	30,391
30,000 - 34,999	...	...	3,599	36,715
35,000 - 39,999	...	...	2,790	28,229
40,000 - 44,999	...	...	4,172	47,223
45,000 - 49,999	...	...	2,533	29,164
50,000 - 54,999	...	...	2,820	37,855
55,000 - 59,999	...	...	2,408	29,383
60,000 - 64,999	...	...	2,269	26,991
65,000 - 74,999	...	...	2,614	35,060
75,000 - 99,999	...	...	3,024	48,065
100,000 - 149,999	1,503	\$2,766	1,503	24,265
150,000 - 199,999	899	4,862	899	14,586
200,000 - 499,999	1,370	12,620	1,370	37,755
500,000 - 999,999	486	14,980	486	15,052
1,000,000 - 4,999,999	412	32,277	412	32,277
5,000,000 - 9,999,999	49	13,664	49	13,664
10,000,000 and over	45	88,809	45	88,809
Total	4,764	\$169,978	40,180	\$635,448

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

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

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

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 53: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$ 15,000	14,373	\$197,746	\$151,223	\$7,313
\$ 15,000 -	19,999	59,755	1,088,447	633,851	55,690
20,000 -	24,999	122,574	2,791,111	1,306,466	161,653
25,000 -	29,999	115,779	3,171,735	1,279,080	170,421
30,000 -	34,999	86,822	2,808,252	974,480	120,707
35,000 -	39,999	67,049	2,507,841	758,634	91,678
40,000 -	44,999	45,690	1,935,751	526,681	65,806
45,000 -	49,999	33,032	1,565,591	406,070	43,876
50,000 -	54,999	29,153	1,523,010	365,161	39,246
55,000 -	59,999	23,193	1,327,986	310,600	31,364
60,000 -	64,999	15,053	936,175	201,900	20,220
65,000 -	74,999	18,796	1,308,353	256,179	24,318
75,000 -	99,999	14,387	1,223,967	231,126	17,253
100,000 -	149,999	7,120	845,584	133,578	9,114
150,000 -	199,999	1,922	327,792	39,729	2,614
200,000 -	499,999	1,910	561,866	47,077	2,235
500,000 -	999,999	459	317,594	11,035	444
1,000,000 -	4,999,999	228	422,195	15,290	276
5,000,000 -	9,999,999	19	135,277	2,570	22
10,000,000	and over	8	114,015	10,645	10
Total		657,320	\$25,110,290	\$7,661,374	\$864,260

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$ 15,000	\$39,211	\$1,561	\$885	\$676
\$ 15,000 -	19,999	398,907	15,928	8,142	7,786
20,000 -	24,999	1,322,994	53,224	16,812	36,412
25,000 -	29,999	1,722,234	71,970	8,551	63,419
30,000 -	34,999	1,713,068	77,281	3,381	73,900
35,000 -	39,999	1,657,530	79,207	2,118	77,089
40,000 -	44,999	1,343,265	66,882	1,320	65,562
45,000 -	49,999	1,115,646	58,095	983	57,112
50,000 -	54,999	1,118,604	60,331	631	59,700
55,000 -	59,999	986,024	54,529	784	53,745
60,000 -	64,999	714,056	40,445	669	39,776
65,000 -	74,999	1,027,856	59,820	588	59,232
75,000 -	99,999	975,588	58,721	983	57,738
100,000 -	149,999	702,892	45,647	879	44,767
150,000 -	199,999	285,449	19,552	501	19,051
200,000 -	499,999	512,554	35,109	665	34,444
500,000 -	999,999	306,115	20,969	536	20,433
1,000,000 -	4,999,999	406,630	27,854	990	26,864
5,000,000 -	9,999,999	132,685	9,089	585	8,504
10,000,000	and over	103,359	7,080	103	6,977
Total		\$16,584,668	\$863,293	\$50,105	\$813,188

1/ Includes the household, real property tax, child and dependent care, earned income, farmer's school tax, investment, economic development zone, special additional mortgage recording tax, accumulation distribution, solar and wind energy and resident tax credits.

Table 54: Federal Components of Income by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income	Wages		Interest		Dividends	
			Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	14,373	\$255,624	11,972	\$153,222	7,361	\$9,453	2,680	\$7,193
\$ 15,000 - 19,999	59,755	1,130,335	57,087	1,021,339	21,445	16,715	4,379	8,841
20,000 - 24,999	122,574	2,845,103	119,420	2,666,587	43,750	23,002	7,393	23,004
25,000 - 29,999	115,779	3,222,828	113,260	3,057,447	45,963	34,515	11,390	18,814
30,000 - 34,999	86,822	2,829,709	85,937	2,730,383	36,585	19,181	7,025	10,013
35,000 - 39,999	67,049	2,516,553	66,256	2,418,527	38,757	16,112	8,334	6,715
40,000 - 44,999	45,690	1,957,844	44,882	1,847,065	24,812	19,387	7,017	15,797
45,000 - 49,999	33,032	1,586,490	32,296	1,451,761	22,516	14,383	6,467	7,320
50,000 - 54,999	29,153	1,540,591	28,569	1,412,453	19,860	23,473	5,052	7,948
55,000 - 59,999	23,193	1,340,049	22,726	1,233,137	17,920	14,851	5,999	8,783
60,000 - 64,999	15,053	950,631	14,567	860,323	11,427	11,649	4,050	6,976
65,000 - 74,999	18,796	1,324,452	18,499	1,208,785	14,901	15,042	6,038	10,171
75,000 - 99,999	14,387	1,247,961	13,663	1,039,631	12,920	34,598	5,470	17,333
100,000 - 149,999	7,120	881,885	6,219	627,396	6,373	24,831	4,137	19,645
150,000 - 199,999	1,922	342,805	1,469	200,942	1,745	9,952	1,127	9,276
200,000 - 499,999	1,910	586,191	1,450	322,954	1,811	21,861	1,468	26,361
500,000 - 999,999	459	327,326	345	157,627	449	7,607	414	14,295
1,000,000 - 4,999,999	228	432,056	178	168,457	226	22,730	209	31,249
5,000,000 - 9,999,999	19	138,054	15	43,343	19	29,960	19	4,737
10,000,000 and over	8	115,296	5	12,962	8	12,273	8	6,385
Total	657,320	\$25,571,783	638,813	\$22,634,341	328,847	\$381,575	88,675	\$260,858

NYAGI Class	Capital Gain (Loss) 1/				Rent, Royalties and Partnership Income 2/			
	Net Gain		Net Loss		Net Gain		Net Loss	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	1,805	\$5,117	515	\$1,084	1,372	\$7,845	686	\$3,814
\$ 15,000 - 19,999	2,719	5,003	1,118	2,123	1,118	5,677	2,770	18,191
20,000 - 24,999	4,176	9,281	1,693	3,951	1,434	7,584	4,408	27,200
25,000 - 29,999	5,706	14,899	2,857	5,999	1,344	9,279	5,375	42,985
30,000 - 34,999	3,418	8,123	595	1,416	1,065	5,192	2,477	23,185
35,000 - 39,999	4,647	6,641	1,523	2,089	555	2,339	3,046	16,916
40,000 - 44,999	3,232	7,399	972	1,627	670	3,497	2,244	14,694
45,000 - 49,999	4,157	26,744	1,008	2,032	1,389	13,956	1,660	12,246
50,000 - 54,999	3,279	19,895	1,188	2,540	862	11,668	1,446	6,466
55,000 - 59,999	3,932	25,654	1,199	2,319	366	3,448	1,335	11,689
60,000 - 64,999	2,470	7,602	1,109	2,517	197	273	1,602	14,487
65,000 - 74,999	3,763	17,923	1,369	3,998	1,098	9,164	828	7,558
75,000 - 99,999	3,962	36,938	912	1,478	1,077	16,165	1,096	10,598
100,000 - 149,999	2,961	48,473	789	1,975	1,142	52,585	1,256	9,453
150,000 - 199,999	874	25,413	145	308	384	30,062	182	2,735
200,000 - 499,999	1,153	69,487	370	1,314	622	58,411	172	4,248
500,000 - 999,999	305	59,273	85	445	220	58,487	35	701
1,000,000 - 4,999,999	169	111,514	46	462	125	75,465	53	4,980
5,000,000 - 9,999,999	17	56,313	d/	d/	10	18,564	7	23,328
10,000,000 and over	6	61,711	d/	d/	3	7,142	5	3,989
Total	52,750	\$623,402	17,496	\$37,839	15,055	\$396,802	30,682	\$259,463

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

2/ Includes estate and trust income.

Table 54: Federal Components of Income by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1997 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Business and Farm Income						Pensions and Annuities 3/	
	Net Profit		Net Loss		Number	Amount	Number	Amount
	Number	Amount	Number	Amount				
Less than \$ 15,000	1,372	\$13,278	343	\$496	2,663	\$56,047		
\$ 15,000 - 19,999	3,229	23,988	889	3,654	3,608	45,971		
20,000 - 24,999	3,253	39,807	2,151	11,106	7,840	71,824		
25,000 - 29,999	3,861	38,787	2,012	5,669	6,209	41,984		
30,000 - 34,999	1,315	1,754	1,052	5,007	7,348	36,222		
35,000 - 39,999	968	9,388	1,126	4,073	6,536	39,395		
40,000 - 44,999	2,009	30,544	1,178	5,921	4,249	34,616		
45,000 - 49,999	1,634	21,895	872	4,760	3,691	38,334		
50,000 - 54,999	1,146	16,307	862	3,069	3,775	22,330		
55,000 - 59,999	1,732	21,033	667	2,308	2,733	19,711		
60,000 - 64,999	1,201	40,497	782	2,418	1,885	20,260		
65,000 - 74,999	1,602	13,169	621	1,762	3,068	39,745		
75,000 - 99,999	1,586	40,608	362	1,317	2,279	32,500		
100,000 - 149,999	1,063	46,460	351	2,014	1,374	41,603		
150,000 - 199,999	425	40,638	154	1,056	351	10,726		
200,000 - 499,999	369	52,662	63	419	225	16,853		
500,000 - 999,999	50	14,758	25	277	55	6,480		
1,000,000 - 4,999,999	32	8,817	13	996	15	1,867		
5,000,000 - 9,999,999	d/	d/	d/	d/	...	...
10,000,000 and over	d/	d/	d/	d/	...	...
Total	26,852	\$486,977	13,527	\$56,370	57,903	\$576,468		

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 15,000	3,374	\$8,864	2,067	\$2,922	\$252,702
\$ 15,000 - 19,999	12,279	26,770	4,337	5,189	1,125,145
20,000 - 24,999	25,465	46,271	6,597	10,590	2,834,514
25,000 - 29,999	30,728	61,758	7,091	13,600	3,209,229
30,000 - 34,999	24,836	48,449	3,889	4,187	2,825,522
35,000 - 39,999	26,976	40,515	2,687	2,922	2,513,631
40,000 - 44,999	17,864	21,782	2,209	6,873	1,950,971
45,000 - 49,999	17,361	31,133	3,362	6,122	1,580,367
50,000 - 54,999	17,808	38,593	2,226	6,704	1,533,887
55,000 - 59,999	13,398	29,747	2,798	9,432	1,330,616
60,000 - 64,999	9,108	22,474	1,626	7,835	942,796
65,000 - 74,999	12,736	23,770	1,773	2,659	1,321,792
75,000 - 99,999	10,604	43,581	2,741	9,821	1,238,140
100,000 - 149,999	4,953	34,334	1,855	15,323	866,562
150,000 - 199,999	1,398	19,894	776	10,175	332,630
200,000 - 499,999	1,351	23,582	865	17,201	568,990
500,000 - 999,999	330	10,222	195	5,017	322,309
1,000,000 - 4,999,999	180	18,396	120	2,999	429,058
5,000,000 - 9,999,999	16	2,652	12	244	137,810
10,000,000 and over	8	12,244	5	102	115,194
Total	230,772	\$565,031	47,230	\$139,918	\$25,431,865

3/ Includes IRA Distributions.

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

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

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 55: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1997
(Dollar Data In Thousands)

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement System Contributions		Other NY Additions		Taxable State & Local Income Tax Refunds		Government Pension Exclusion			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$ 15,000	...	...	...	...	343	\$9	1,029	\$437	1,462	\$38,685
\$ 15,000 - 19,999	...	...	4,460	\$2,627	1,926	639	5,369	3,130	889	18,543
20,000 - 24,999	...	...	16,989	13,155	7,610	2,217	15,657	9,357	1,128	17,067
25,000 - 29,999	336	\$794	16,103	15,369	6,123	2,749	23,326	14,212	335	9,740		
30,000 - 34,999	...	...	14,521	18,009	6,284	3,117	19,377	11,765	747	7,512
35,000 - 39,999	...	...	14,146	18,538	6,284	2,510	22,374	12,004	539	5,107
40,000 - 44,999	277	550	10,059	15,211	3,775	1,689	16,039	9,206	531	10,155		
45,000 - 49,999	135	193	8,384	15,738	4,692	2,698	14,897	10,391	517	6,091		
50,000 - 54,999	...	...	9,669	19,592	3,842	2,330	15,913	10,667	821	6,961
55,000 - 59,999	233	508	6,602	13,788	3,177	1,300	12,198	9,495	201	1,957		
60,000 - 64,999	129	198	3,367	7,461	2,378	2,525	8,037	6,053	486	5,179		
65,000 - 74,999	90	91	2,524	6,088	1,652	1,379	11,440	7,786	297	5,484		
75,000 - 99,999	303	1,542	1,861	3,626	1,605	1,877	9,370	11,534	...	...
100,000 - 149,999	197	869	588	1,767	511	701	4,320	7,066	120	3,936		
150,000 - 199,999	28	99	122	313	360	891	1,333	2,065	...	...
200,000 - 499,999	163	993	72	142	522	3,182	1,064	3,813	...	...
500,000 - 999,999	75	267	5	16	160	2,402	275	1,973	d/	d/		
1,000,000 - 4,999,999	57	1,000	...	...	114	3,337	154	2,612	d/	d/
5,000,000 - 9,999,999	d/	d/	...	...	12	13,975	15	1,112	...	...
10,000,000 and over	d/	d/	...	...	6	264	6	464	...	...
Total	2,033	\$7,488	109,471	\$151,441	51,377	\$49,789	182,191	\$135,143	8,080	\$136,481		

NYAGI Class	Subtractions									
	Taxable Social Security Income		Federal Bond Interest Subtractions		Pension & Annuity Exclusion		Other NY Subtractions			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$ 15,000	1,291	\$5,555	613	\$1,210	686	\$9,078	172	\$1		
\$ 15,000 - 19,999	1,245	6,671	533	1,594	1,245	4,799	178	5,230		
20,000 - 24,999	1,845	12,082	1,477	617	2,563	19,143	359	717		
25,000 - 29,999	2,182	12,552	2,454	2,709	1,680	14,704	505	2,489		
30,000 - 34,999	1,176	7,545	2,326	4,508	886	6,089	733	1,169		
35,000 - 39,999	841	2,726	968	302	428	4,086	571	2,678		
40,000 - 44,999	138	169	1,606	7,458	647	5,638	277	151		
45,000 - 49,999	982	8,563	813	1,498	652	6,889	381	69		
50,000 - 54,999	992	9,777	1,554	2,020	862	3,372	258	430		
55,000 - 59,999	434	4,497	933	1,208	133	1,071	...	...
60,000 - 64,999	228	862	...	...	327	3,455	327	1,257
65,000 - 74,999	324	2,288	1,486	1,534	414	3,639	531	303		
75,000 - 99,999	206	1,303	715	4,322	225	1,885	490	2,162		
100,000 - 149,999	477	5,581	674	1,853	317	5,111	278	768		
150,000 - 199,999	182	1,839	220	692	117	1,356	93	190		
200,000 - 499,999	135	1,172	350	3,998	54	787	253	1,670		
500,000 - 999,999	20	251	160	1,887	20	245	110	2,985		
1,000,000 - 4,999,999	6	88	112	5,254	9	163	78	3,247		
5,000,000 - 9,999,999	...	...	11	15,203	...	...	8	471
10,000,000 and over	...	...	6	992	...	...	5	92
Total	12,705	\$83,519	17,010	\$58,858	11,264	\$91,510	5,606	\$26,079		

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 56: New York State Deductions by NY Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Total		New York Deductions			
			Standard		Itemized 1/	
			Number	Amount	Number	Amount
Less than \$ 15,000	14,373	\$151,223	14,111	\$148,167	262	\$3,056
\$ 15,000 - 19,999	59,755	633,851	56,774	596,126	2,981	37,725
20,000 - 24,999	122,574	1,306,466	115,786	1,215,755	6,787	90,710
25,000 - 29,999	115,779	1,279,080	100,929	1,059,752	14,850	219,328
30,000 - 34,999	86,822	974,480	72,567	761,949	14,256	212,530
35,000 - 39,999	67,049	758,634	56,015	588,159	11,034	170,476
40,000 - 44,999	45,690	526,681	35,145	369,020	10,546	157,661
45,000 - 49,999	33,032	406,070	24,331	255,476	8,701	150,593
50,000 - 54,999	29,153	365,161	19,392	203,619	9,760	161,542
55,000 - 59,999	23,193	310,600	13,961	146,587	9,232	164,013
60,000 - 64,999	15,053	201,900	9,430	99,011	5,623	102,889
65,000 - 74,999	18,796	256,179	10,144	106,508	8,652	149,671
75,000 - 99,999	14,387	231,126	6,553	68,804	7,834	162,323
100,000 - 149,999	7,120	133,578	2,842	29,840	4,278	103,738
150,000 - 199,999	1,922	39,729	686	7,206	1,236	32,522
200,000 - 499,999	1,910	47,077	630	6,619	1,279	40,458
500,000 - 999,999	459	11,035	174	1,825	286	9,210
1,000,000 - 4,999,999	228	15,290	58	605	170	14,685
5,000,000 - 9,999,999	19	2,570	3	32	16	2,538
10,000,000 and over	8	10,645	...	...	8	10,645
Total	657,320	\$7,661,374	539,530	\$5,665,062	117,790	\$1,996,312

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

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

Table 57: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1997
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	262	\$1,460	262	\$1,089
\$ 15,000 - 19,999	1,376	\$3,730	2,981	5,360	1,834	16,303
20,000 - 24,999	2,468	6,459	6,787	24,298	4,114	28,368
25,000 - 29,999	5,062	20,583	14,681	48,908	9,619	79,332
30,000 - 34,999	5,121	17,459	14,256	52,789	8,581	68,214
35,000 - 39,999	4,058	14,089	11,034	63,837	7,102	59,516
40,000 - 44,999	1,622	4,920	10,546	52,985	8,344	70,704
45,000 - 49,999	1,652	6,903	8,701	48,820	7,490	62,655
50,000 - 54,999	1,735	8,667	9,652	60,017	7,700	69,109
55,000 - 59,999	1,405	6,140	9,232	62,198	7,727	74,218
60,000 - 64,999	789	3,954	5,623	41,704	4,834	42,379
65,000 - 74,999	1,082	4,702	8,652	69,245	7,300	68,729
75,000 - 99,999	550	5,742	7,834	76,933	7,010	70,756
100,000 - 149,999	231	732	4,278	59,710	3,661	47,743
150,000 - 199,999	112	947	1,236	24,783	983	16,628
200,000 - 499,999	27	136	1,279	43,359	1,143	24,418
500,000 - 999,999	...	...	286	21,435	271	10,373
1,000,000 - 4,999,999	...	...	170	33,180	148	13,211
5,000,000 - 9,999,999	...	...	16	11,002	15	2,135
10,000,000 and over	...	...	8	7,196	8	6,953
Total	27,292	\$105,163	117,513	\$809,217	88,144	\$832,835

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 15,000	262	\$507	...	...
\$ 15,000 - 19,999	2,293	2,501	2,064	\$11,496
20,000 - 24,999	5,965	13,198	3,908	24,058
25,000 - 29,999	13,837	33,409	12,150	56,689
30,000 - 34,999	13,702	31,727	10,934	68,080
35,000 - 39,999	10,399	23,780	7,609	46,425
40,000 - 44,999	10,082	18,554	7,996	38,088
45,000 - 49,999	8,701	16,548	6,168	36,541
50,000 - 54,999	9,435	19,923	6,724	33,407
55,000 - 59,999	8,931	19,238	6,924	35,164
60,000 - 64,999	5,525	15,403	4,045	21,467
65,000 - 74,999	8,472	19,213	5,678	25,732
75,000 - 99,999	7,491	20,128	4,536	30,915
100,000 - 149,999	4,162	12,884	2,043	17,629
150,000 - 199,999	1,180	5,617	478	5,279
200,000 - 499,999	1,261	14,708	481	7,492
500,000 - 999,999	281	3,634	70	2,857
1,000,000 - 4,999,999	166	11,401	44	4,706
5,000,000 - 9,999,999	16	3,494	d/	d/
10,000,000 and over	8	11,973	d/	d/
Total	112,168	\$297,841	81,852	\$469,311

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

Table 57: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1997 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Total Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
		Amount	Number	Amount	Number	Amount
Less than \$ 15,000		\$3,056	...	...	...	...
\$ 15,000 - 19,999		39,390	2,751	\$1,665	...	...
20,000 - 24,999		96,381	5,965	5,670	...	...
25,000 - 29,999		238,923	14,512	19,594	...	...
30,000 - 34,999		238,271	13,564	25,740	...	...
35,000 - 39,999		207,648	10,653	37,172	...	...
40,000 - 44,999		185,281	10,546	27,619	...	...
45,000 - 49,999		171,469	8,040	20,875	...	...
50,000 - 54,999		190,898	9,435	29,356	...	...
55,000 - 59,999		196,955	8,931	32,943	...	...
60,000 - 64,999		126,017	5,623	23,128	...	...
65,000 - 74,999		187,530	8,652	37,860	...	...
75,000 - 99,999		204,341	7,834	42,018	...	...
100,000 - 149,999		138,176	4,085	34,439	...	...
150,000 - 199,999		51,447	1,236	14,701	...	...
200,000 - 499,999		83,307	1,261	28,866	...	...
500,000 - 999,999		33,443	286	15,266	...	...
1,000,000 - 4,999,999		53,412	170	24,104	d/	d/
5,000,000 - 9,999,999		13,145	16	8,068	...	...
10,000,000 and over		26,095	8	4,805	d/	d/
Total		\$2,485,183	113,569	\$433,890	d/	d/

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	262	\$3,056
\$ 15,000 - 19,999	...	...	2,981	37,725
20,000 - 24,999	...	...	6,787	90,710
25,000 - 29,999	...	...	14,850	219,328
30,000 - 34,999	...	...	14,256	212,530
35,000 - 39,999	...	...	11,034	170,476
40,000 - 44,999	...	...	10,546	157,661
45,000 - 49,999	...	...	8,701	150,593
50,000 - 54,999	...	...	9,760	161,542
55,000 - 59,999	...	...	9,232	164,013
60,000 - 64,999	...	...	5,623	102,889
65,000 - 74,999	...	...	8,652	149,671
75,000 - 99,999	...	...	7,834	162,323
100,000 - 149,999	...	...	4,278	103,738
150,000 - 199,999	1,236	\$4,224	1,236	32,522
200,000 - 499,999	1,279	13,983	1,279	40,458
500,000 - 999,999	286	8,968	286	9,210
1,000,000 - 4,999,999	170	14,685	170	14,685
5,000,000 - 9,999,999	16	2,538	16	2,538
10,000,000 and over	8	10,645	8	10,645
Total	2,995	\$55,043	117,790	\$1,996,312

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

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

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

d/ Tax Law secrecy provisions prohibit disclosure.

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



1997 Fiduciary Returns

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

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

Table 58 shows that approximately 71,000 resident estates and trusts had 1997 tax liability of approximately \$228 million. Approximately 1,300 nonresident and part-year resident estates and trusts paid just under \$6.5 million in tax. In total, Table 58 shows that 72,241 fiduciary returns had total tax liability after credits of \$234.7.

The data in Table 58 is based on all fiduciary returns received for the 1997 tax year. This differs from data in the remainder of this report, which come from a sample of regular tax returns.

Table 58: Taxable Fiduciary Returns by New York Taxable Income Class in 1997
(Dollar Data in Thousands)

NY Taxable Income Class	Federal Amounts							
	Total Income (Line A)*		Deductions & Exemptions		Taxable Income (Line 1)*			
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
\$ 0	d/	d/	d/	d/	d/	d/	d/	d/
\$ 1 - 49	d/	d/	d/	d/	d/	d/	d/	d/
50 - 99	710	\$4,427	672	\$4,132	511	663	\$138	295
100 - 199	1,166	12,143	1,096	11,181	1,128	962		
200 - 299	1,076	14,223	1,031	13,717	1,043	506		
300 - 399	969	8,888	924	8,206	948	682		
400 - 499	888	7,101	862	6,374	869	727		
500 - 599	837	5,583	787	4,911	818	672		
600 - 699	697	4,548	671	3,877	690	671		
700 - 799	770	5,733	734	4,983	762	750		
800 - 899	717	3,892	672	3,094	709	799		
900 - 999	743	5,558	694	4,760	734	798		
1,000 - 1,999	5,713	43,213	5,411	33,249	5,639	9,964		
2,000 - 2,999	4,337	39,023	4,143	26,127	4,285	12,896		
3,000 - 3,999	3,483	37,041	3,344	23,332	3,444	13,709		
4,000 - 4,999	2,881	36,418	2,787	22,300	2,857	14,118		
5,000 - 5,999	2,570	38,891	2,480	20,092	2,551	18,798		
6,000 - 6,999	2,234	34,269	2,179	19,271	2,218	14,997		
7,000 - 7,999	2,020	31,288	1,963	15,652	2,016	15,636		
8,000 - 8,999	1,685	34,673	1,632	19,822	1,682	14,851		
9,000 - 9,999	1,553	41,883	1,518	26,847	1,543	15,037		
10,000 - 10,999	1,464	37,171	1,429	16,816	1,458	20,355		
11,000 - 11,999	1,356	33,202	1,329	17,508	1,351	15,695		
12,000 - 12,999	1,247	30,393	1,225	14,888	1,244	15,505		
13,000 - 13,999	1,112	28,599	1,092	13,440	1,106	15,159		
14,000 - 14,999	1,105	28,430	1,086	12,507	1,102	15,923		
15,000 - 19,999	4,474	146,582	4,406	69,095	4,458	77,487		
20,000 - 24,999	3,292	136,329	3,254	63,048	3,286	73,281		
25,000 - 49,999	9,282	529,982	9,187	200,480	9,265	329,502		
50,000 - 99,999	6,357	677,591	6,314	237,641	6,355	439,951		
100,000 - 499,999	5,625	1,573,115	5,611	454,747	5,619	1,118,368		
500,000 - 999,999	667	676,499	667	235,189	667	441,310		
1,000,000 and over	547	2,195,939	536	397,921	547	1,798,018		
Total	72,117	\$6,506,416	70,246	\$2,008,856	71,568	\$4,497,559		

* Corresponds to the line number on the 1997 Fiduciary Tax Return (IT-205).

1/ Includes 44 returns with \$65,073 of the specific tax on capital gains.

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

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

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 58: Taxable Fiduciary Returns by New York Taxable Income Class in 1997 (Con't)
(Dollar Data in Thousands)

NY Taxable Income Class	New York Amounts			
	Adjusted Gross Income (Line B)*		Taxable Income (Line 5)*	
	Number	Amount	Number	Amount
\$ 1 - 0	d/	d/	...	...
50 - 99	580	\$529	536	\$17
100 - 199	942	785	712	53
200 - 299	889	1,733	1,169	174
300 - 399	787	1,248	1,069	266
400 - 499	723	1,092	962	334
500 - 599	698	776	887	398
600 - 699	698	776	834	456
700 - 799	579	956	694	451
800 - 899	612	942	769	576
900 - 999	587	879	717	610
1,000 - 1,999	602	1,079	729	692
2,000 - 2,999	4,761	11,538	5,694	8,414
3,000 - 3,999	3,626	13,428	4,339	10,742
4,000 - 4,999	3,002	13,635	3,462	12,049
5,000 - 5,999	2,543	14,279	2,853	12,795
6,000 - 6,999	2,296	15,857	2,557	14,054
7,000 - 7,999	1,978	16,242	2,211	14,307
8,000 - 8,999	1,834	15,936	2,002	14,996
9,000 - 9,999	1,542	17,897	1,672	14,193
10,000 - 10,999	1,426	17,274	1,536	14,579
11,000 - 11,999	1,365	16,361	1,447	15,188
12,000 - 12,999	1,254	17,999	1,343	15,442
13,000 - 13,999	1,162	18,043	1,226	15,313
14,000 - 14,999	1,039	16,627	1,098	14,816
15,000 - 19,999	1,016	16,478	1,089	15,760
20,000 - 24,999	4,217	89,485	4,404	76,294
25,000 - 49,999	3,120	79,261	3,225	72,426
50,000 - 99,999	8,910	351,087	9,148	324,515
100,000 - 499,999	6,196	482,652	6,256	438,388
500,000 - 999,999	5,607	1,274,353	5,359	1,070,531
1,000,000 and over	658	506,229	579	396,622
Total	535	2,059,599	379	1,005,820
	65,530	\$5,075,865	70,957	\$3,581,270

* Corresponds to the line number on the 1997 Fiduciary Tax Return (IT-205).

1/ Includes 44 returns with \$65,073 of the specific tax on capital gains.

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

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

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 58: Taxable Fiduciary Returns by New York Taxable Income Class in 1997 (Con't)
(Dollar Data in Thousands)

NY Taxable Income Class		Resident Fiduciaries							
		Tax Before Credits (Line 8)*, 1/		Credits 2/		Tax After Credits (Line 8 - Credits)		Other State Taxes 3/ Amount	Total NYS Tax Amount
		Number	Amount	Number	Amount	Number	Amount		
\$	0	d/	d/	...	...	d/	d/	\$15	\$17
1 -	49	d/	d/	...	...	d/	d/	...	1
50 -	99	712	\$2	...	...	712	\$2	...	2
100 -	199	1,169	8	...	...	1,169	8	...	8
200 -	299	1,069	11	...	...	1,069	11	...	11
300 -	399	962	14	d/	d/	962	14	...	14
400 -	499	887	16	d/	d/	887	16	...	16
500 -	599	834	18	d/	d/	834	18	...	18
600 -	699	694	18	...	...	694	18	...	18
700 -	799	769	23	d/	d/	769	23	...	23
800 -	899	717	24	d/	d/	717	24	...	24
900 -	999	729	28	...	...	729	28	...	28
1,000 -	1,999	5,695	337	9	a/	5,695	337	6	343
2,000 -	2,999	4,339	430	3	a/	4,339	430	7	437
3,000 -	3,999	3,462	483	11	\$1	3,462	483	...	483
4,000 -	4,999	2,853	519	10	1	2,853	519	4	523
5,000 -	5,999	2,557	562	4	a/	2,557	562	...	562
6,000 -	6,999	2,211	573	5	a/	2,211	572	...	572
7,000 -	7,999	2,002	600	d/	d/	2,002	599	...	599
8,000 -	8,999	1,672	573	7	1	1,672	572	...	573
9,000 -	9,999	1,536	595	...	...	1,536	595	...	595
10,000 -	10,999	1,447	636	d/	d/	1,447	636	17	653
11,000 -	11,999	1,343	648	6	2	1,343	646	3	649
12,000 -	12,999	1,226	679	3	a/	1,226	678	1	679
13,000 -	13,999	1,098	647	...	...	1,098	647	...	647
14,000 -	14,999	1,089	707	8	1	1,089	706	...	706
15,000 -	19,999	4,404	3,596	16	5	4,404	3,591	...	3,591
20,000 -	24,999	3,225	3,681	19	5	3,225	3,676	...	3,676
25,000 -	49,999	9,148	18,606	90	65	9,148	18,541	1	18,542
50,000 -	99,999	6,256	27,600	75	131	6,256	27,469	15	27,483
100,000 -	499,999	5,359	72,916	156	701	5,359	72,215	2	72,217
500,000 -	999,999	579	27,175	67	422	579	26,753	48	26,801
1,000,000	and over	379	68,870	54	1,078	379	67,793	...	67,793
Total		70,960	\$230,598	555	\$2,413	70,960	\$228,185	\$119	\$228,304

* Corresponds to the line number on the 1997 Fiduciary Tax Return (IT-205).

1/ Includes 44 returns with \$65,073 of the specific tax on capital gains.

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

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

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 58: Taxable Fiduciary Returns by New York Taxable Income Class in 1997 (Con't)
(Dollar Data in Thousands)

NY Taxable Income Class	Nonresident & Part-Year Resident Fiduciaries						All Taxpayers			
	Taxable Income (Line C)*		Allocated NYS Tax (Line 9)*		Tax After Credits	Other State Taxes 3/ Amount		Total NYS Tax		
	Number	Amount	Number	Amount	Amount	Amount	Number	Amount		
\$ 0	...	...	...	...	\$2	\$15	d/	d/
1 - 49	5	a/	5	a/	1	...	d/	d/		
50 - 99	5	a/	5	a/	2	...	717	\$2		
100 - 199	4	\$1	4	a/	8	...	1,173	8		
200 - 299	8	2	8	a/	11	...	1,077	11		
300 - 399	11	4	11	a/	14	...	973	14		
400 - 499	4	2	4	a/	16	...	891	16		
500 - 599	4	2	4	a/	18	...	838	18		
600 - 699	5	3	5	a/	18	...	699	18		
700 - 799	d/	d/	d/	d/	23	...	771	23		
800 - 899	d/	d/	d/	d/	24	...	718	24		
900 - 999	15	14	15	a/	28	...	744	28		
1,000 - 1,999	38	54	37	\$1	339	6	5,732	345		
2,000 - 2,999	26	62	26	2	432	7	4,365	439		
3,000 - 3,999	28	99	28	4	487	...	3,490	487		
4,000 - 4,999	35	159	35	7	526	4	2,888	530		
5,000 - 5,999	18	95	d/	d/	564	...	2,575	564		
6,000 - 6,999	25	160	25	6	578	...	2,236	578		
7,000 - 7,999	22	168	22	5	604	...	2,024	604		
8,000 - 8,999	14	119	14	3	575	...	1,686	576		
9,000 - 9,999	19	180	19	4	600	...	1,555	600		
10,000 - 10,999	19	200	19	4	640	17	1,466	657		
11,000 - 11,999	14	162	14	3	649	3	1,357	652		
12,000 - 12,999	23	286	23	5	683	1	1,249	684		
13,000 - 13,999	14	188	14	5	652	...	1,112	652		
14,000 - 14,999	16	233	16	5	710	...	1,105	711		
15,000 - 19,999	72	1,257	72	29	3,620	...	4,476	3,620		
20,000 - 24,999	69	1,528	69	41	3,717	...	3,294	3,717		
25,000 - 49,999	140	5,060	140	142	18,683	1	9,288	18,684		
50,000 - 99,999	103	7,156	103	200	27,669	15	6,359	27,684		
100,000 - 499,999	267	68,034	267	1,177	73,392	2	5,626	73,394		
500,000 - 999,999	88	61,963	88	1,112	27,847	48	667	27,895		
1,000,000 and over	168	879,358	168	3,702	71,477	5	547	71,482		
Total	1,282	\$1,026,550	1,281	\$6,461	\$234,610	\$124	72,241	\$234,734		

* Corresponds to the line number on the 1997 Fiduciary Tax Return (IT-205).

1/ Includes 44 returns with \$65,073 of the specific tax on capital gains.

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

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

a/ Less than \$500.

d/ Tax Law secrecy provisions prohibit disclosure.



Appendix A: Glossary of Terms

Federal Adjusted Gross Income (FAGI)

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

New York Adjusted Gross Income (NYAGI)

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

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

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

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	<p><u>Short Forms:</u> IT-100 and IT-200, used by taxpayers who have limited income sources, use the standard deduction, and make limited use of credits.</p> <p><u>Long Forms:</u> IT-201 and IT-203, used by taxpayers reporting income from several sources, making adjustments to income, claiming itemized deductions, and/or using several credits. Nonresidents and most part-year residents use the long form IT-203, which is similar to the IT-201 used by resident taxpayers.</p>
Nontaxable Returns	A return with no tax liability, or a negative tax liability resulting from refundable credits.
Nonresident	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 1997 and fiscal years ending before February 1, 1998.
Tax Liability	<p>For residents, the amount of tax is based on New York taxable income. The tax is computed by subtracting allowable deductions and exemptions from New York adjusted gross income, and multiplying the remainder by the appropriate New York State tax rate schedule. The result, minus the amount of allowable credits, equals tax liability. “Negative tax liability” refers to the amount of refundable credits received by persons who otherwise have a zero tax liability.</p> <p>The computation for full-year nonresidents and part-year residents is different. They first compute their base tax through the applicable tax rate schedule and subtraction of the household, earned income, and dependent care credits. They then multiply this after-credit liability by the ratio of New York-source NYAGI to total NYAGI to arrive at a prorated tax. After subtracting other, refundable credits, final New York tax liability results.</p>
Taxpayer	An individual or married couple who files a return with some amount of tax liability. When married couples file separate returns, each spouse constitutes a taxpayer.



Appendix B: Description of the Sample

The study does not fully account for total tax liability as shown in collection data. It is based on timely filed returns for the current year and does not include late or delinquent returns, or those delayed by audit or processing factors. Also excluded are fiduciaries on form IT-205. Table 58 in the previous section summarized data from these returns.

Data in this report are based on a sample of approximately 118,000 personal income tax returns of all types, selected from a total of nearly 8.2 million returns. The sample includes both taxable and nontaxable returns, but data in this report primarily relate to those with some State income tax liability. The sample is based on New York adjusted gross income and drawn according to the ratios shown in Table B-1. The sampling ratio is defined as the selection of one out of every “nth” return. For example, the following table shows that for IT-100 returns with income between \$75,000 and \$100,000, 1 out of every 124 returns was selected.

Table B-1: 1997 Personal Income Tax Study Sampling Ratios

Sampling Ratios by Return Type, Residency and Deduction Status										
Income Class*			IT-201				IT-203			
			Itemized		Standard		Full-Year Nonresident		Part-Year Nonresident	
	IT-100	IT-200	Itemized	Standard	Itemized	Standard	Itemized	Standard		
\$ 0 or less	1/628	1/503	N/A	1/11	N/A	1/11	N/A	1/214		
1 - \$ 4,999	1/1096	1/596	1/333	1/325	1/141	1/380	1/220	1/527		
5,000 - 9,999	1/349	1/231	1/311	1/233	1/103	1/288	1/94	1/280		
10,000 - 14,999	1/267	1/180	1/211	1/178	1/137	1/166	1/179	1/199		
15,000 - 19,999	1/292	1/193	1/198	1/185	1/107	1/153	1/164	1/183		
20,000 - 24,999	1/295	1/199	1/184	1/186	1/96	1/141	1/131	1/133		
25,000 - 29,999	1/280	1/192	1/149	1/176	1/107	1/149	1/115	1/123		
30,000 - 34,999	1/262	1/178	1/123	1/161	1/98	1/124	1/84	1/123		
35,000 - 39,999	1/223	1/167	1/116	1/151	1/67	1/124	1/87	1/110		
40,000 - 44,999	1/200	1/162	1/106	1/147	1/81	1/130	1/86	1/96		
45,000 - 49,999	1/182	1/162	1/101	1/146	1/93	1/102	1/74	1/88		
50,000 - 54,999	1/170	1/163	1/99	1/139	1/80	1/115	1/68	1/72		
55,000 - 59,999	1/172	1/171	1/95	1/143	1/61	1/105	1/67	1/58		
60,000 - 64,999	1/192	1/178	1/92	1/141	1/85	1/103	1/60	1/68		
65,000 - 74,999	1/194	1/180	1/86	1/124	1/79	1/93	1/56	1/61		
75,000 - 99,999	1/124	1/171	1/66	1/82	1/57	1/59	1/44	1/47		
100,000 - 149,999	All	1/51	1/38	1/42	1/41	1/31	1/32	1/32		
150,000 - 199,999	All	1/6	1/28	1/34	1/31	1/37	1/25	1/25		
200,000 - 499,999	All	1/2	1/9	1/9	1/9	1/9	1/9	1/9		
500,000 - 999,999	All	All	1/5	1/5	1/5	1/5	1/4	1/4		
1,000,000 - 4,999,999	All	All	1/2	1/2	1/2	1/3	1/2	1/2		
5,000,000 - 9,999,999	All	All	All	All	All	All	All	All		
10,000,000 and over	All	All	All	All	All	All	All	All		

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

A sample is conducted to eliminate the need to tabulate components of income and deductions from all of the approximately 8.2 million tax returns. However, a sample produces the undesirable effect of a sampling error. This error can be reduced by stratifying the sample. As in past years, the sample was stratified by income class and return type for resident and nonresident returns. The long-form returns IT-201 and IT-203 were additionally stratified by deduction status: standard or itemized. The IT-203 returns were further stratified by full-year nonresidents and part-year residents. Also, the income classifier for

IT-203 returns is federal-source NYAGI. The sampling error depends not only on the sample size, but also on the allocation of the sample to the different strata of income classes and return types. For the 1997 study, the allocation of the sample was computed according to statistical principles which minimized the sample size while maintaining or improving the precision of estimation of total income, tax liability and six of the most important federal components of income in comparison to past studies. In general, the sampling plan requires the proportion of returns to be sampled to increase with income.



Appendix C: Highlights from “New York State Income Statistics – 1947 – An Analysis of New York State Personal Income Tax Returns”



NEW YORK STATE INCOME STATISTICS

– 1947 –

AN ANALYSIS

OF

NEW YORK STATE PERSONAL INCOME TAX RETURNS

RESEARCH AND STATISTICS BUREAU
DEPARTMENT OF TAXATION AND FINANCE

JANUARY 1949

NEW YORK STATE INCOME STATISTICS

– 1947 –

This study represents the first in an annual series of analyses of New York State personal income tax returns undertaken to meet a long recognized need. Because of the wide applicability of the data, the Tax Commission is now making the statistics available to the public. It must be pointed out that the study includes the capital gains tax and is limited to taxable returns none of which had been audited prior to the survey.

The conduct of this study was greatly facilitated and its scope markedly broadened by the introduction of punch-card accounting equipment in the Income Tax Bureau and subsequently in the Research and Statistics Bureau. This innovation followed the 1947 Legislature's authorization of the optional standard deduction in lieu of itemized deductions.

The study is based on a sample analysis of taxable returns selected in accordance with techniques already in use in other jurisdictions. The sampling plan called for selecting returns according to the amount of tax liability closely corresponding to certain net income ranges. The schedule below was adopted for the study.

<u>Tax Liability Range</u>	<u>Approximate Net Income Range</u>	<u>Sampling Ratio</u>
Under \$35.00	Under \$5,000	0.5%
\$ 35.00 to \$ 169.99	\$ 5,000 to \$ 9,999	5 %
\$ 170.00 to \$ 799.99	\$10,000 to \$24,999	10 %
\$ 800.00 to \$1,799.99	\$25,000 to \$49,999	50 %
\$1,800 and up	\$50,000 and up	100 %

The samples were selected from punch-cards prepared by the Income Tax Bureau in the course of its deposit process. Recorded on these cards were several items including a deposit serial number and the amounts of tax liability and tax payment. Since the short-form return is a punch-card, the desired information was already on the return. The cards for the long-term returns were sorted mechanically according to the amount of tax liability and the appropriate percentage samples removed. These were then matched with the long-form returns according to the deposit serial number. In the case of the short-form returns, however, after the cards had been sorted according to the amount of tax liability, the sample returns were selected directly. Then, from the returns, the detailed survey data were keypunched preparatory to tabulation.

The total amount of tax liability shown on the accompanying statistical tables includes the additional 10% levied to amortize the veterans' bonus bonds. Even after adjusting the data for this factor, the total tax liability is different from the total net receipts to the General Fund during the fiscal year ended March 31, 1949. There are several reasons for this, the chief one being the fact that a return for a given calendar year may be filed either before or after the fiscal year in which it is normally filed. Many taxpayers remit their payments one to four months in advance of the due date, and a number of taxpayers are delinquent and do not remit all or part of their tax during the fiscal year in which it is due. Furthermore, the amount of assessments and refunds which will ultimately be made on the returns of a given base year are not known in advance.

For the income year 1947, personal exemptions were as follows: single persons, \$1,000; married persons and heads of families, \$2,500.

There is a credit for each dependent of \$400. The following rate schedule was applicable during the income year:

<u>Net Taxable Income</u>	<u>Statutory Rate (Normal Tax)</u>	<u>Rate As Adjusted*</u>
Up to \$1,000	2%	1.2%
\$1,001 to \$3,000	3	1.8
\$3,001 to \$5,000	4	2.4
\$5,001 to \$7,000	5	3.0
\$7,001 to \$9,000	6	3.6
\$9,001 and up	7	4.2

*For the income year 1947, the normal tax was subject to a 50% reduction on that portion paid into the General Fund. An additional tax of 10% of the full normal tax was imposed for amortization of veterans' bonus bonds. These adjustments resulted in a 40% net reduction in tax liability.

To the extent that changes in administration and in the needs for these statistics occur, it may be possible or necessary to recast these statistics in future years. However, the main objectives will continue to be the provision of basic information on which to estimate the fiscal effects of proposed changes in the law and the establishment of a body of statistics useful in the many facets of economic analysis which the Commission is called upon to undertake.

DISTRIBUTION OF NEW YORK STATE PERSONAL INCOME TAX RETURNS BY AMOUNT OF NET INCOME 1/

All Taxable Returns - Income Year 1947

(Dollar Data in Thousands)

Net Income Class		Number of Taxpayers	Income Items						Total Income
			Wages & Salaries	Interest	Dividends	Business & Trust Income	Rents & Royalties	Other Income	
Under	\$500	28,978	\$803	\$676	\$1,469	\$508	\$355	\$111	\$3,922
\$500 -	999	18,270	11,571	1,812	3,267	(648)	1,117	264	17,383
1,000 -	1,499	195,851	253,443	5,957	14,783	18,029	2,605	1,647	296,464
1,500 -	1,999	283,002	528,933	4,460	15,253	23,128	1,380	2,951	576,105
2,000 -	2,499	245,941	591,242	3,127	11,345	19,969	1,207	336	627,226
2,500 -	2,999	305,727	879,590	6,210	26,053	57,532	1,438	(2,134)	968,689
3,000 -	3,499	301,678	1,005,008	5,301	21,179	87,746	8,114	5,194	1,132,542
3,500 -	3,999	252,054	967,958	8,528	19,548	84,981	6,142	3,322	1,090,479
4,000 -	4,499	187,742	795,970	6,168	19,528	89,790	4,208	5,915	921,579
4,500 -	4,999	129,058	573,885	5,110	16,124	98,906	3,537	2,656	700,218
5,000 -	5,999	141,477	691,332	17,775	30,537	153,811	6,551	(19,791)	880,215
6,000 -	6,999	73,094	390,571	13,950	22,529	109,578	4,211	(3,257)	537,582
7,000 -	7,999	46,207	261,891	5,270	22,235	87,909	4,593	6,323	388,221
8,000 -	8,999	27,811	172,506	4,283	16,199	70,618	3,214	(1,227)	265,593
9,000 -	9,999	28,636	188,787	4,688	17,769	84,384	2,017	3,086	300,731
10,000 -	14,999	62,028	480,428	15,476	74,801	251,371	12,828	2,869	837,773
15,000 -	19,999	28,633	288,658	10,096	53,424	180,633	4,472	6,932	544,215
20,000 -	24,999	15,269	192,729	9,346	41,817	125,669	4,713	2,221	376,495
25,000 -	49,999	22,514	368,727	16,358	127,967	292,861	9,577	8,837	824,327
50,000 -	74,999	4,306	102,888	8,627	64,338	93,637	3,095	10,731	283,316
75,000 -	99,999	1,399	42,305	3,474	39,704	45,438	1,099	969	132,989
100,000 -	149,999	923	30,694	3,009	43,368	41,733	1,435	1,827	122,066
150,000 -	199,999	278	10,225	1,828	22,340	18,251	551	637	53,832
200,000 -	249,999	129	6,507	1,357	12,322	12,188	383	(296)	32,461
250,000 -	299,999	58	1,359	692	8,453	8,404	33	(819)	18,122
300,000 -	349,999	33	2,061	141	6,717	3,116	210	29	12,274
350,000 -	399,999	25	869	220	4,854	3,520	303	417	10,183
400,000 -	449,999	17	112	330	5,342	2,678	(51)	11	8,422
450,000 -	499,999	13	334	207	3,927	2,423	3	68	6,962
500,000 -	599,999	22	380	679	6,317	4,992	353	772	13,493
600,000 -	699,999	9	335	588	5,648	1,242	2	(473)	7,342
700,000 -	799,999	8	12	49	2,951	3,138	877	1	7,028
800,000 -	899,999	9	78	244	4,932	3,558	640	(82)	9,370
900,000 -	999,999	3	172	158	2,666	566	(8)	55	3,609
1,000,000 -	1,499,999	14	37	1,194	7,538	13,865	(62)	(75)	22,497
1,500,000	and over	5	32	154	13,841	3,106	773	1,321	19,227
	Total	2,401,221	\$8,842,432	\$167,542	\$811,085	\$2,098,630	\$91,915	\$41,348	\$12,052,952

1/ A preliminary tabulation of a sample analysis of taxable New York State personal income tax returns for the income year 1947. The aggregate taxes shown represent accrued liability and include the amount assessed for payment of the veterans' bonus.

* Less than \$500.

DISTRIBUTION OF NEW YORK STATE PERSONAL INCOME TAX RETURNS BY AMOUNT OF NET INCOME 1/ (Con't)

All Taxable Returns - Income Year 1947

(Dollar Data in Thousands)

Net Income Class		Net Income	Exemptions	Normal Tax	Capital Gains Tax
Under	\$500	\$2,063	\$83	\$25	\$1,985
\$500 -	999	14,308	1,534	145	27
1,000 -	1,499	250,359	181,404	772	82
1,500 -	1,999	497,659	279,120	2,545	60
2,000 -	2,499	550,979	255,974	3,804	84
2,500 -	2,999	841,863	537,354	4,170	95
3,000 -	3,499	980,166	683,486	3,999	146
3,500 -	3,999	942,660	636,524	4,157	137
4,000 -	4,499	796,222	493,345	4,358	151
4,500 -	4,999	610,459	348,602	3,963	100
5,000 -	5,999	768,886	387,968	6,140	233
6,000 -	6,999	471,982	198,188	4,819	198
7,000 -	7,999	344,346	124,328	4,216	232
8,000 -	8,999	233,732	74,368	3,291	163
9,000 -	9,999	268,944	79,002	4,174	144
10,000 -	14,999	749,857	168,262	15,320	1,540
15,000 -	19,999	492,150	77,731	13,092	471
20,000 -	24,999	340,626	41,789	10,253	442
25,000 -	49,999	769,382	59,302	25,772	1,467
50,000 -	74,999	260,997	10,833	9,740	613
75,000 -	99,999	120,125	3,336	4,701	289
100,000 -	149,999	109,366	2,157	4,366	419
150,000 -	199,999	47,729	633	1,937	170
200,000 -	249,999	28,844	294	1,177	97
250,000 -	299,999	15,849	119	650	139
300,000 -	349,999	10,671	70	440	23
350,000 -	399,999	9,025	51	373	45
400,000 -	449,999	7,239	25	301	28
450,000 -	499,999	5,985	27	248	12
500,000 -	599,999	11,755	40	489	5
600,000 -	699,999	6,061	19	252	180
700,000 -	799,999	6,041	18	251	2
800,000 -	899,999	7,904	20	330	6
900,000 -	999,999	3,318	5	138	26
1,000,000 -	1,499,999	18,972	36	793	6
1,500,000	and over	15,594	10	654	*
Total		\$10,612,118	\$4,646,057	\$141,855	\$9,817

1/ A preliminary tabulation of a sample analysis of taxable New York State personal income tax returns for the income year 1947. The aggregate taxes shown represent accrued liability and include the amount assessed for payment of the veterans' bonus.

* Less than \$500.

Research and Statistics Bureau
 Dept. of Taxation & Finance
 WAS/ss
 12/20/48

DISTRIBUTION OF TAXABLE NEW YORK STATE PERSONAL INCOME TAX RETURNS BY RESIDENCE OF TAXPAYER

All Returns - Income Year 1947

(Dollar Data in Thousands)

	Number of Taxpayers	Aggregate Normal Tax	Aggregate Capital Gains Tax	Aggregate Combined Tax	Percent of Total Tax
New York City	1,324,654	\$88,271	\$7,486	\$95,757	63.13
Albany County	34,298	1,450	53	1,503	0.99
Erie County	148,612	5,367	198	5,565	3.67
Monroe County	95,415	3,731	132	3,863	2.55
Nassau County	100,699	7,951	513	8,464	5.58
Oneida County	25,946	884	30	914	0.6
Onondaga County	44,735	1,730	81	1,811	1.19
Westchester County	122,482	11,559	642	12,201	8.04
All Other Residents	423,688	15,391	572	15,963	10.53
Total Resident	2,320,529	136,334	9,707	146,041	96.28
New Jersey	65,609	3,580	39	3,619	2.39
Connecticut	6,547	1,125	27	1,152	0.76
All Other Nonresidents	8,536	816	44	860	0.57
Total Nonresident	80,692	5,521	110	5,631	3.72
Grand Total	2,401,221	\$141,855	\$9,817	\$151,672	100.00

Research and Statistics Bureau
 Dept. of Taxation & Finance
 AL/EP:ss
 1/10/49

Appendix D: 1997 New York State Income Tax Forms



Tax Computation (see page 22)

- 31 Enter the amount from **line 30** on the front page (*this is your New York adjusted gross income*)
- 32 Enter the **larger** of your **standard deduction** (from page 22) or your **itemized deduction** (from Form IT-201-ATT, Part I, line 14; attach form). Mark an "X" in the appropriate box: **Standard** **Itemized**
- 33 Subtract line 32 from line 31.
- 34 Exemptions for dependents only (not the same as total federal exemptions; see page 22)
- 35 Subtract line 34 from line 33. This is your **taxable income**
- 36 NY State tax on line 35 amount (use red NY State Tax Table on page 49; if line 31 is more than \$100,000, see page 22)

	Dollars	Cents
31.		
32.		
33.		
34.	000	00
35.		
36.		

New York State Credits and Other Taxes (see page 23)

- 37 New York State household credit (from Table I, II or III, page 23)
- 38 Other New York State credits (from Form IT-201-ATT, line 21, attach form)
- 39 Add lines 37 and 38.
- 40 Subtract line 39 from line 36 (if line 39 is more than line 36, leave blank)
- 41 Other New York State taxes (from Form IT-201-ATT, line 34; attach form)
- 42 Add lines 40 and 41. This is the total of your New York State taxes

39.		
40.		
41.		
42.		

City of New York and City of Yonkers Taxes and Credits

- 43 City of NY resident tax (use the City of NY Tax Table on white pages 57-64)
- 44 City of New York household credit (from Table IV, V or VI, page 24)
- 45 Subtract line 44 from line 43 (if line 44 is more than line 43, leave blank)
- 46 Other city of New York taxes (from Form IT-201-ATT, line 39; attach form)
- 47 Add lines 45 and 46
- 48 Full-year city of New York resident UBT credit (from Form IT-219; part-year city residents, see pg. 24)
- 49 Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)
- 50 City of New York **nonresident** earnings tax (attach Form NYC-203)
- 51 City of Yonkers resident income tax surcharge (see page 25)
- 52 City of Yonkers **nonresident** earnings tax (attach Form Y-203)
- 53 Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)
- 54 Add lines 49 through 53. This is the total of your city of New York and city of Yonkers taxes

See instructions on pages 23 through 25 for figuring city of New York and city of Yonkers taxes, credits and tax surcharges.

54.		
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Voluntary Gifts/Contributions (whole dollar amounts only; see page 25)

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

55.		00
56.		

Payments (see page 26)

- 57 NY State child and dependent care credit (from Form IT-216; attach form)
- 58 NY State earned income credit (from Form IT-215; attach form)
- 59 Farmers' school tax credit (from Form IT-217, line 19; attach form)
- 60 Real property tax credit (from Form IT-214, line 17; attach form)
- 61 Total **NY State** tax withheld (see instructions)
- 62 Total **city of NY** tax withheld (see instructions)
- 63 Total **city of Yonkers** tax withheld (see instructions)
- 64 Total of estimated tax payments, and amount paid with extension Form IT-370
- 65 Add lines 57 through 64. This is the total of your payments

Staple your wage and tax statements at the top of the back of this return. See Step 7, page 30, for the proper assembly of your return and attachments.

65.		
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Refund — If line 65 is more than line 56, figure your refund: (see page 27)

- 66 Subtract line 56 from line 65. This is the amount you **overpaid**
- 67 Amount of line 66 that you want **refunded to you** **Refund**
- a Routing number: b Type: Checking Savings
- c Account number:
- 68 **Estimated tax only**: Amount of line 66 that you want applied to your 1998 estimated tax. Do not include any amount that you claimed as a refund on line 67

66.		
67.		

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

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

69.		
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Amount You Owe — If line 65 is less than line 56, figure the amount you owe: (see page 28)

- 69 Subtract line 65 from line 56. This is the **amount you owe**. (Make check or money order payable to NY State Income Tax; write your social security number and 1997 Income Tax on it.) **Owe**

- 70 Estimated tax penalty. Include this amount in line 69 or reduce the overpayment on line 66 (see page 28)

Sign your return below.

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

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



IT-203

For office use only

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

97

and ending



Attach label if available. If not, print or type. Last name, First name and middle initial, Mailing address, Apartment number, City, village or post office, State, ZIP code, Permanent home address, New York State county of residence, New York State school district name, New York State school district code number, and date of death.

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

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

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

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

Table with 18 rows for Federal Amount and 18 rows for 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 Other gains or losses; 9 Taxable amount of IRA distributions; 10 Taxable amount of pensions and annuities; 11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 12 Farm income or loss; 13 Unemployment compensation; 14 Taxable amount of social security benefits; 15 Other income; 16 Add lines 1 through 15; 17 Total federal adjustments to income; 18 Subtract line 17 from line 16. This is your federal adjusted gross income.

Table with 18 rows for Federal Amount and 18 rows for New York State Amount. Rows include: 19 Interest income on state and local bonds; 20 Public employee 414(h) retirement contributions; 21 Other; 22 Add lines 18 through 21; 23 Taxable refunds, credits, or offsets of state and local income taxes; 24 Pensions of New York State and local governments and the federal government; 25 Taxable amount of social security benefits; 26 Interest income on U.S. government bonds; 27 Pension and annuity income exclusion; 28 Other; 29 Add lines 23 through 28; 30 Subtract line 29 from line 22. This is your New York adjusted gross income.

Tax Computation

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

32 Enter the **larger** of your **standard deduction** (from page 22) or your **itemized deduction** (from Form IT-203-ATT, Part I, line 14; attach form). Mark an "X" in the appropriate box: Standard Itemized . . .

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

34 Exemptions for dependents only (not the same as total federal exemptions; see page 22)

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

36 New York State tax on line 35 amount (if line 31 is \$100,000 or less, use the NY State Tax Table on tan pages 37 through 44. If line 31 is more than \$100,000, you must complete Tax Computation Worksheet 1 or 2 on page 22 of the instructions to figure your tax.) . . .

Credits

37 New York State household credit (from Table I, II or III, page 23 of instructions)

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

39 New York State child and dependent care credit (from line 14 of Form IT-216; attach form; see page 23) . . .

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

41 New York State earned income credit (from Form IT-215; attach form; see page 23)

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

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

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

45 Other New York State credits (from Form IT-203-ATT, line 21; attach form)

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

47 Net other New York State taxes (from Form IT-203-ATT, line 38; attach form)

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

Cities

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

50 Other city of New York taxes (from Form IT-203-ATT, line 42)

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

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

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

See instructions on page 24 for figuring city of New York and city of Yonkers taxes and surcharges.

Gifts

54 **Voluntary Contributions** (see instructions, page 24)
 w Return a Gift to Wildlife + Olympic Fund (\$2 or \$4; see pg. 24) + Breast Cancer Research & Education + Missing and Exploited Children = Total: **00**

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

Payments

56 Part-year resident refundable child care credit (from Form IT-216, line 22)

57 Part-year resident refundable earned income credit (from Form IT-215, line 26)

58 Farmers' school tax credit (from Form IT-217, line 19)

59 **Total NY State tax withheld** (see page 24)

60 Total city of New York tax withheld (see page 25)

61 Total city of Yonkers tax withheld (see page 25)

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

63 Add lines 56 through 62. This is the total of your payments. (If line 55 is more than line 63, skip to line 67.)

Staple your wage and tax statements at the top of the back of this return. See Step 7, page 28 for further instructions on assembling your return.

Refund

64 **Amount overpaid - if line 63 is more than line 55, subtract line 55 from line 63 (also see lines 65 and 66)** **Refund**

65 Amount of line 64 that you want refunded to you

a Routing number : b Type: Checking Savings

c Account number :

66 Amount of line 64 to be applied to your 1998 estimated tax (subtract line 65 from line 64)

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

Owe

67 Amount you owe - if line 63 is less than line 55, subtract line 63 from line 55 (do not send cash; make check or money order payable to NY State Income Tax; write your social security number and 1997 income tax on it) **Owe**

68 Penalty for underpayment of tax (will reduce line 64 or increase line 67 - see page 26)

Staple payment to front of return.

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

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

(F) **Nonresidents:** Did you or your spouse maintain living quarters in New York State in 1997? (If Yes, complete Schedule B of Form IT-203-ATT; attach form) Yes No

Sign your return below

Paid Preparer's Use Only

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

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

Address _____ Employer identification number _____

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

Sign Your Return Here

Your signature _____

Spouse's signature (if joint return) _____

Date _____ Daytime phone number (optional) _____



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

IT-205

For the full year Jan. 1, 1997, through Dec. 31, 1997, or fiscal tax year beginning and ending

Name of estate or trust, Date entity created, Employer identification number, Decedent's social security number, Check applicable box: Initial return, Final return

Amended return, Total distribution, Number of beneficiaries

Table with 41 rows (A-42) and 10 columns for tax amounts. Includes instructions on the left and a 'For office use only' section.

