

November 2002

Analysis of 1999 Personal Income Tax Returns

*Profile of Income, Deductions,
Credits and Tax*

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Statistical Highlights of 1999 Returns

Summary

Some highlights from tax year 1999 personal income tax returns include:

- Total federal adjusted gross income (FAGI) of resident taxpayers (returns with positive tax liability) for 1999 equaled approximately \$399 billion, an increase of \$31 billion (8.4 percent) from 1998. New York adjusted gross income (NYAGI) totaled \$383 billion, compared to \$353 billion in 1998.
- Total State income tax liability of residents, nonresidents, and part-year residents filing taxable returns equaled approximately \$21.3 billion, an increase of 10.4 percent from 1998. Resident taxpayers accounted for just under \$18.3 billion, or 86 percent of total tax.
- Average tax liability per taxable resident return equaled \$3,270, up from \$3,002 in 1998.
- Total resident income tax liability, as a percentage of NYAGI, rose from 4.7 percent in 1998 to 4.8 percent in 1999.
- The total number of tax returns filed with the Department of Taxation and Finance in 1999 totaled approximately 8.5 million, some 100,000 more than in 1998. About 2.2 million of this total were nontaxable returns. The number of taxable returns rose from 6.2 million to 6.3 million, with resident returns accounting for slightly under 90 percent of this total.



Introduction and Background

This publication contains findings from a study of 1999 personal income tax returns filed during 2000. 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 111,000 personal income tax returns selected from a total filing population of approximately 8.5 million returns, approximately 7.8 million of which were filed by New York State residents. Both taxable and nontaxable returns were sampled. However, this report primarily provides statistics on 6.3 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 1999 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 1999 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 1999 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 1999 with those from the prior year for most of these items. Appendix C includes the major tax forms which taxpayers filed for tax year 1999.

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.

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 111,000 personal income tax returns selected from a population of just over 8.5 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 1999 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 twelve states which automatically conformed to federal adjusted gross income in 1999. 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 1999 personal income tax law.

Table 1: Selected Provisions of New York State Personal Income Tax Structure – 1999 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 \$126,600 or more (\$63,350 for married filing separately) must reduce their itemized deductions by 3 percent of the amount by which their AGI exceeds \$126,600 (\$63,350 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 1999 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 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: 1999 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) gains 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.



Statistical Summary

The personal income tax accounts for more than half of New York State tax revenues. Approximately 7.8 million returns were timely filed by residents for tax year 1999, of which 2.2 million had no tax liability. These nontaxable returns generally entailed requests for refunds of taxes withheld by employers, and refundable tax credits. The remaining 5.6 million taxable returns reported a total tax liability of \$18.3 billion. In addition, approximately 661,000 nonresidents and part-year residents had tax liability of just over \$3.0 billion, and another 100,000 filed nontaxable returns.

Table 3 summarizes and compares information from taxable returns filed by residents in 1998 and 1999. In 1999, total New York adjusted gross income (NYAGI) equaled approximately \$383 billion, compared with approximately \$399 billion in total federal adjusted gross income (FAGI). The \$16 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.

Table 3 shows that while total NYAGI increased by 8.4 percent, total tax liability increased by 10.5 percent. This reflects the impact of graduated tax rates which increase as income increases, and certain tax benefits that decline as income increases.

Table 3: Selected Tax Filing, Structure and Taxpayer Statistics for Resident Taxpayers in 1998 and 1999

	Major Items		Change	
	1998	1999	Amount	Percent
	Total Number of Returns* (000)	7,653	7,771	118	1.5
Number of Taxable Returns (000)	5,515	5,595	80	1.5
Number of Nontaxable Returns (000)	2,138	2,176	38	1.8
	Millions of Dollars			
Total Federal Adjusted Gross Income	368,105	398,684	30,579	8.3
Total NY Adjusted Gross Income	352,854	382,504	29,650	8.4
Total Deductions Used	65,461	67,844	2,383	3.6
Total Value of Exemptions Used	3,587	3,595	8	0.2
Total Taxable Income	283,807	311,065	27,258	9.6
Total Tax Liability	16,556	18,297	1,741	10.5
	Dollars			
Average Tax Liability	3,002	3,270	268	8.9

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

Distribution of Taxpayer Income and Tax Liability

Table 4 compares the distribution of taxpayers, income, and tax liability in 1998 and 1999. It shows that in 1999, taxpayers with incomes above \$100,000 comprised a larger share of all taxpayers, and had higher shares of total income and total tax liability, than in 1998. Figure 1 depicts the distribution of these items in tax year 1999.

Table 4: Percent of Total Resident Taxpayers, Adjusted Gross Income, and Tax Liability by New York Adjusted Gross Income Class in 1998 and 1999

NYAGI Class	Taxpayers		Adjusted Gross Income		Tax Liability	
	1998	1999	1998	1999	1998	1999
Less than \$10,000	7.2	6.9	0.7	0.7	0.2	0.2
\$ 10,000 - 19,999	15.5	14.6	3.7	3.2	1.2	1.0
20,000 - 29,999	17.9	17.1	7.0	6.3	3.5	3.1
30,000 - 49,999	24.8	24.8	15.1	14.2	11.1	10.2
50,000 - 99,999	24.3	25.0	26.2	25.4	24.2	23.1
100,000 - 199,999	7.3	8.2	15.1	15.9	17.4	18.0
200,000 and over	3.0	3.4	32.2	34.3	42.4	44.4
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 1999

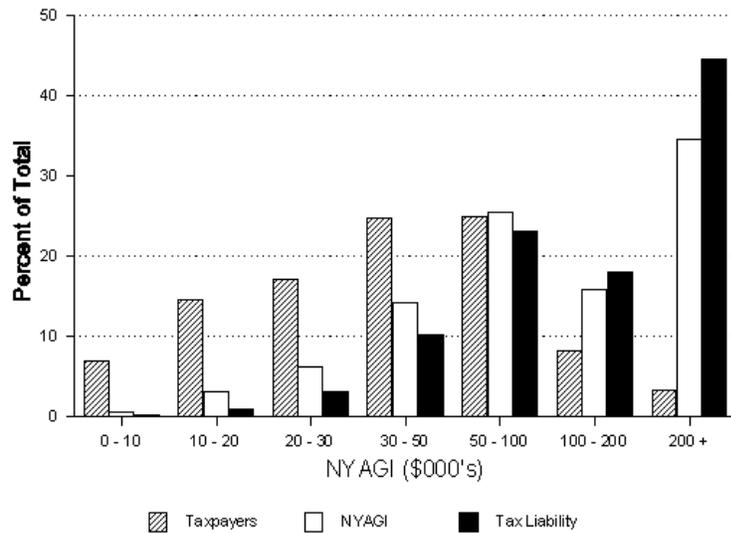


Table 5 and Figure 2 on the following page provide distributional analysis based on deciles of taxpayers. They indicate that the 10 percent of taxpayers with the lowest incomes had 1.2 percent of all income and paid 0.3 percent of all tax. In contrast, the 10 percent of taxpayers with the highest incomes had 47.9 percent of all income and paid 60 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 \$37,794. Taxpayers below the median had 15.8 percent of total NYAGI and paid 8 percent of total tax, while those above the median bore 92 percent of the tax burden.

Table 5: Distributions of New York Adjusted Gross Income and Tax Liability of Resident Taxpayers by Decile in 1999 1/

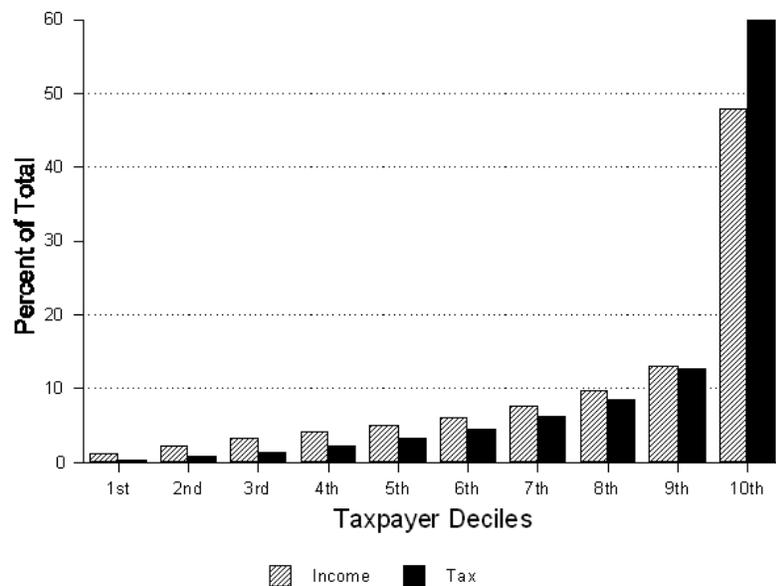
Income of Decile 2/	Income		Tax		Effective Tax Rate 3/ (In Percent)
	Amount (\$ Millions)	Percent of Total	Amount (\$ Millions)	Percent of Total	
Less than \$12,255	\$ 4,437	1.2	\$ 53	0.3	1.2
\$12,255 - 19,020	8,808	2.3	139	0.8	1.6
19,020 - 25,004	12,360	3.2	252	1.4	2.0
25,004 - 30,921	15,587	4.1	406	2.2	2.6
30,921 - 37,794	19,135	5.0	607	3.3	3.2
37,794 - 46,363	23,421	6.1	832	4.6	3.6
46,363 - 58,064	29,039	7.6	1,134	6.2	3.9
58,064 - 74,765	36,763	9.6	1,564	8.5	4.3
74,765 - 107,425	49,583	13.0	2,326	12.7	4.7
107,425 and over	183,371	47.9	10,984	60.0	6.0
Total	\$382,504	100.0	\$18,297	100.0	4.8

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 1999



Income Sources

Table 6 identifies the sources of New York taxpayers' federal gross income (before adjustments), and their changes from 1998.

Table 6: New York State Personal Income Tax – Components of Federal Gross Income for Resident Taxpayers in 1998 and 1999 1/
(Dollar Data in Millions)

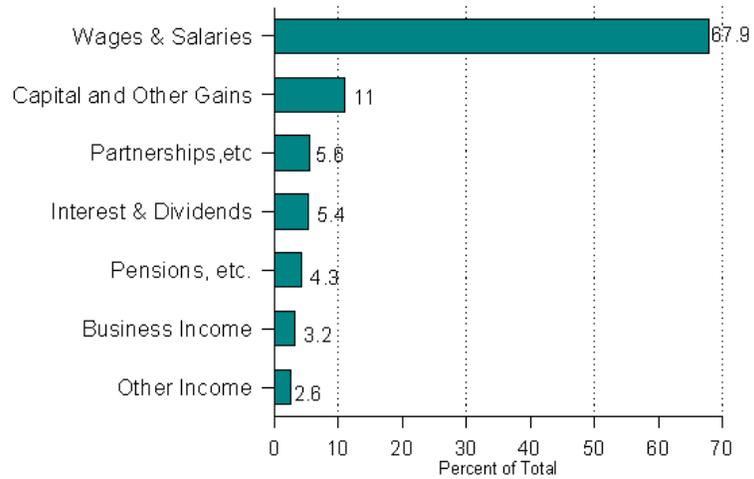
Components of Income	1998	1999	Change	
			Amount	Percent
Wages and Salaries	\$257,943	\$273,148	\$15,205	5.9
Capital & Other Gains (Net)	35,532	44,074	8,542	24.0
Interest and Dividends	21,220	21,835	615	2.9
Partnerships, Estates, Trusts, Rents, Royalties	19,782	22,391	2,609	13.2
Pensions, Annuities, IRAs	15,430	17,392	1,962	12.7
Business and Farm Income (Net)	11,765	12,957	1,192	10.1
All Other Income 2/	9,833	10,624	791	8.0
Total	\$371,505	\$402,421	\$30,916	8.3

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.

Reflecting the continued overall vitality in the State's economy, total federal gross income grew 8.3 percent in 1999. Wages and salaries comprised the largest single income component, about 68 percent of federal gross income. Capital gains constituted the second largest single source of income, its share increasing from 9.6 percent in 1998 to 11.0 percent in 1999. Retirement income and partnerships, estates, rents and royalties income continued their pattern of strong growth. 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 1999



Standard and Itemized Deductions

About 77 percent of resident taxpayers used the standard deduction in 1999, the same share as in 1998. Approximately 1.31 million taxpayers claimed itemized deductions worth \$27.3 billion, compared to \$25.2 billion in the previous year.

Table 7 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 7: Resident Taxpayers Who Claimed Itemized Deductions by Type of Deduction in 1999

Deduction	Number of Taxpayers Claiming (000)	Amount of Deductions (Millions)	Average Amount
Taxes Paid 1/	1,303	\$7,641	\$ 5,864
Charitable Contributions	1,257	8,085	6,432
Interest Paid	1,060	13,077	12,337
Medical and Dental	190	978	5,147
Other 2/	679	4,570	6,730
Total Before Limitations 3/	1,307	34,351	26,282
Total After Limitations 4/	1,307	\$27,298	\$20,886

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 \$12.8 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.

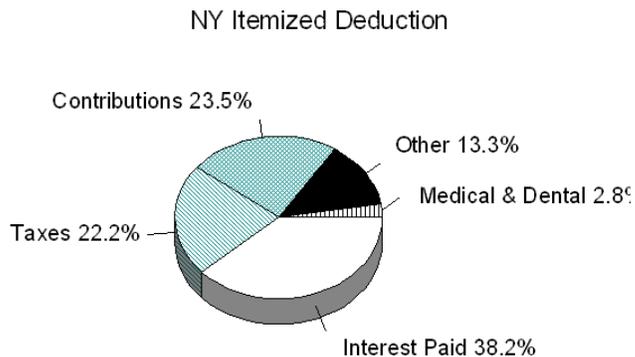
3/ Also includes minor corrections.

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 7 shows, interest payments of approximately \$13.1 billion represented the largest component of itemized deductions in dollar terms. Deductions for interest paid were 62 percent greater than that of the second largest deduction, namely charitable contributions.

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 293,000 taxpayers' total itemized deductions by about \$2.7 billion. In addition, the New York itemized deduction adjustment, applicable to approximately 167,000 upper-income taxpayers, effectively reduced itemized deductions by an additional \$4.3 billion. The combined effect of the federal limitation and New York itemized deduction adjustment reduced total itemized deductions by \$7.0 billion, to slightly under \$27.3 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 1999



* Itemized Deductions (Before Limitations)

Dependent Exemptions

The value of dependent exemptions claimed by resident taxpayers in 1999 totaled slightly under \$3.6 billion, or nearly identical to the amount claimed in 1998. This is attributable to the fact that the number of taxable returns increased only 1.5 percent in 1999. Approximately 2 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 \$714 million for tax year 1999. These credits include:

- Household Credit
- Earned Income Tax Credit
- Special Additional Mortgage Recording Tax Credit
- Real Property Tax Circuit Breaker Credit
- Accumulation Distribution Tax Credit
- Investment Credit
- Resident Credit (Taxes Paid to Other Jurisdictions)
- Child and Dependent Care Credit
- Empire Zone and Zone Equivalent Area Credits
- Farmers School Tax Credit
- Solar Electric Generating Equipment Credit
- Employment of Persons with Disabilities Credit
- Alternative Fuels Vehicles Credit

Table 8 summarizes the credits claimed by resident taxpayers in 1999.

Table 8: Summary of Credits Claimed by Resident Taxpayers in 1999

Credit	Amount (000)
Resident	\$489,000 *
Household	73,210
Child Care	48,258
Earned Income	18,193
All Other Credits**	85,663
Total	\$714,324

* Approximate.

** Investment, real property tax, accumulation distribution, EZ/ZEA, special additional mortgage recording tax, farmers school tax, alternative fuels vehicles, solar electric generating equipment, and employment of persons with disabilities credits.

Household Credit

All nondependent taxpayers with FAGI below \$28,000 (single) or \$32,000 (all others) may take the nonrefundable household credit. The credit ranges between \$20 and \$75 for single filers, with similar amounts for other filers and additional amounts for dependents. In 1999, over 1.6 million resident taxpayers claimed the household credit, effectively reducing their tax liability by approximately \$73 million. Table 9 details the distribution of this credit by NYAGI.

Table 9: Resident Taxpayers Who Claimed the Household Credit by NYAGI Class in 1999

NYAGI Class	Number Claiming Credit	Percent of Total	Amount ('000)	Percent of Total	Average Credit
Under \$10,000	90,174	5.5	\$ 3,940	5.4	\$44
\$10,000 - 14,999	315,280	19.4	14,198	19.4	45
15,000 - 19,999	367,471	22.6	19,189	26.2	52
20,000 - 24,999	421,491	25.9	21,888	29.9	52
25,000 and over	430,404	26.5	13,995	19.1	33
Total	1,624,820	100.0	\$73,210	100.0	\$45

Earned Income Tax Credit

For tax year 1999, 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 1999*.)

Table 10 shows that in tax year 1999, over 1.1 million New York residents claimed \$358 million in earned income tax credits. 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 resident returns totaled slightly over \$18 million (see Table 8 on page 19). Under the 1999 EITC structure, the credit increased with earned income to about \$9,500 (for claimants with children); the credit remained flat as earned income increased until income exceeded \$12,460, and it phased out at higher income levels. As a result, the highest average credit amount for 1999 occurred in the \$8,000-\$12,000 earned income class. The amount of EITC which can be claimed must be reduced by any household credit amount used by the taxpayer.

Table 10: Residents Who Claimed the Earned Income Credit by Earned Income Class in 1999*

Earned Income Class	Number Claiming Credit	Percent of Total	Amount ('000)	Percent of Total	Average Credit
\$ 0 - \$ 4,000	141,208	12.4	\$ 14,304	4.0	\$ 101
4,001 - 8,000	259,657	22.8	71,366	19.9	275
8,001 - 12,000	211,711	18.6	117,194	32.8	554
12,001 - 16,000	165,180	14.5	79,464	22.2	481
16,001 - 20,000	148,643	13.0	45,647	12.8	307
20,001 - 24,000	127,709	11.2	22,245	6.2	174
24,001 - 28,000	69,960	6.0	6,991	2.0	100
28,001 and over	16,970	1.5	582	0.1	34
Total	1,141,038	100.0	\$357,793	100.0	\$314

* 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 1999*

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 \$489 million. The child and dependent care credit, claimed by 264,000 resident taxpayers, equaled approximately \$48 million. The amount of child and dependent care credit claimed in 1999 was significantly higher than the amount claimed in 1998. This is attributable to the fact that the income threshold below which taxpayers could claim 100 percent of the federal child care credit was increased from \$17,000 in 1998 to \$35,000 in 1999.

Overpayments and Final Payments

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 5.6 million resident taxable returns, slightly less than 3.3 million had an average overpayment of State and/or city of New York/city of Yonkers taxes amounting to \$850. Thus, for about 59 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 \$544, while about 113,000 (mainly upper-income) taxpayers credited all of their overpayment, which averaged about \$5,284, toward their 2000 tax. (Approximately 132,000 taxpayers requested both refunds and credits averaging \$1,156 and \$2,969, respectively.) Slightly under 2.3 million taxpayers owed an average of \$883 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 11 provides a summary of nonresident and part-year resident returns filed in 1999.

Table 11: Selected Tax Filing, Structure and Taxpayer Statistics for Nonresident and Part-Year Resident Taxable Returns in 1999

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	583,681	511,523	\$7,828,761	\$2,687,257	\$5,253
Part-Year Residents	177,789	149,533	\$ 650,956	\$ 363,661	\$2,432

For full-year nonresidents, the ratio of final tax to base tax equaled about 34 percent (\$2,687 million/\$7,829 million). This means that, overall, 34 percent of nonresidents' New York adjusted gross income came from New York sources. For part-year residents, the corresponding figure equaled approximately 56 percent (\$364 million/\$651 million), the higher percentage reflecting New York-source income earned during their resident period.

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 12 shows the pattern of resident taxpayers' long-term capital gains and retirement income (pensions, annuities, IRA distributions) between 1995 and 1999. Capital gains income rose strongly over this time frame due to the robust economy and overall strength in the financial markets. Furthermore, federal capital gains tax relief legislation, effective in May 1997, also led to increased realizations over the 1997 - 1999 period. Partnership and other income has likewise risen steadily from 1996 through 1999 due to profits generated by the strong economy.

Table 12: Capital Gains and Retirement Income for Resident Taxable Returns from 1995 Through 1999
(Millions of Dollars)

Tax Year	Net Long-Term Capital Gains	Net Income from Partnerships, Rents, Royalties, Estates, Trusts	Pensions, Annuities, IRA Distributions
1995	12,574	12,081	10,519
1996	20,305	14,674	11,636
1997	28,630	17,869	13,486
1998	35,532	19,782	15,430
1999	44,074	22,391	17,392

Subtraction Modifications

Table 13 shows resident taxpayers' use of major New York subtraction modifications to federal adjusted gross income between 1995 and 1999.

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 ½ and over (up to \$20,000 each for qualifying married persons filing jointly).

Table 13 indicates that the subtraction for federally taxable social security increased markedly from 1995 to 1999, in large part because strong income growth (especially from capital gains) shifted many taxpayers' benefits from nontaxable to taxable for federal purposes. Also, increases in the number of retired taxpayers have resulted in significant jumps in the amount of pension and annuity exclusion from 1996 to 1999.

Table 13: Major Subtraction Modifications for Resident Taxpayers from 1995 Through 1999
(Millions of Dollars)

Tax Year	Social Security	U.S. Government Bond Interest	Pension and Annuity Exclusion
1995	3,158	2,309	3,320
1996	3,436	2,502	3,432
1997	4,153	2,418	4,180
1998	4,291	2,529	4,174
1999	4,723	2,343	4,801

Itemized Deductions

Table 14 shows taxpayers' average itemized deductions from 1995 through 1999. 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. The average deduction for property taxes paid has grown little since 1997. This is largely due to the State School Tax Reduction Program (known as the STAR program) which has reduced property tax bills since becoming effective in 1998.

The sizable increase in the average deduction for charitable contributions from 1995 to 1999 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 14: Average Major Itemized Deductions for Resident Taxpayers from 1995 Through 1999
(Dollars)

Tax	Taxes*	Contributions	Interest	Medical
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
1998	5,798	5,509	11,900	5,116
1999	5,864	6,434	12,334	5,159

* 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 considerable tax relief to lower-income taxpayers. This was due to large increases in standard deduction amounts and to the enhancement of the refundable earned income tax credit (EITC) which first took effect in 1994. In addition, for the 1996 through 1999 tax years, the child and dependent care credit was significantly increased for lower-income taxpayers, including being made refundable. Also, a refundable “farmer’s school tax credit” was enacted, effective in tax year 1997.

As a result, many 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 1999 tax year.

Overview of Tax Years 1995 Through 1999

Tables 15-19 focus on the (generally negative) tax liabilities of nontaxable returns by NYAGI class from 1995 to 1999. “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 with higher amounts of refundable credits which benefit filers who claim them.

Tables 15-19 and Figures 5 and 6 illustrate the importance of tax reduction initiatives which began in 1994, especially the multi-year tax cut legislation from 1995 through 1997. Table 15 shows that the number of nontaxable resident returns increased from about 2.0 million in 1995 to 2.2 million in 1996, with the number changing slightly through 1999. Total credits increased dramatically from \$148 million in 1995 to \$312 million in 1996 primarily due to the doubling of the earned income credit rate. Moreover, enhancements to the child care credit resulted in considerable increases in the amount claimed in 1998 and 1999. Correspondingly, the overall effective tax rate on nontaxable returns dropped from -0.9 percent in 1995 to -2.2 percent in 1998 and 1999.

Figure 5: Number of Nontaxable Resident Returns – 1995-1999

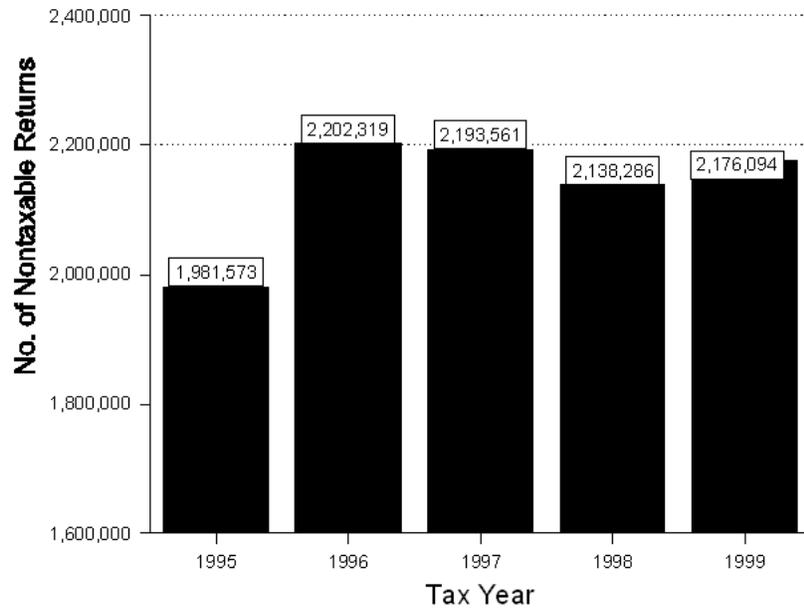


Figure 6: Tax Credits and Tax After Credits for Nontaxable Resident Returns – 1995-1999

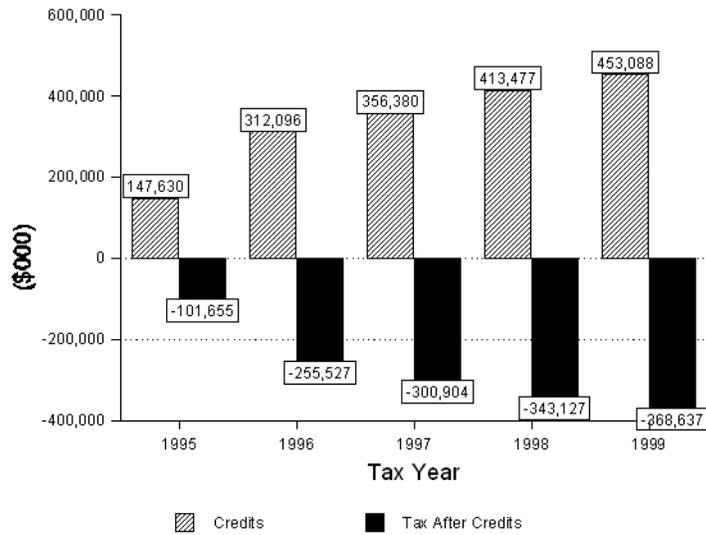


Table 15: Summary of Nontaxable Resident Returns – 1995-1999

1999 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	1,550,592	\$6,412,616	\$2,187	\$148,374	(\$149,032)	(2.3%)
\$10,000 - 15,000	334,104	4,095,213	7,482	132,556	(126,564)	(3.1%)
15,000 - 20,000	187,823	3,243,905	30,787	92,702	(63,225)	(1.9%)
20,000 - 25,000	70,197	1,548,787	21,602	35,924	(16,321)	(1.1%)
25,000 and over	33,380	1,458,576	38,017	43,532	(13,494)	(0.9%)
Total	2,176,096	\$16,759,098	\$100,074	\$453,088	(\$368,637)	(2.2%)
1998 Tax Year						
Less than \$10,000	1,554,377	\$6,509,869	\$2,302	\$155,739	(\$153,437)	(2.4%)
\$10,000 - 15,000	338,420	4,159,992	7,761	129,859	(122,098)	(2.9%)
15,000 - 20,000	173,549	2,971,272	25,769	80,211	(54,441)	(1.8%)
20,000 - 25,000	56,032	1,210,363	15,718	24,685	(8,967)	(0.7%)
25,000 and over	15,909	806,761	18,800	22,984	(4,184)	(0.5%)
Total	2,138,287	\$15,658,257	\$70,351	\$413,477	(\$343,127)	(2.2%)
1997 Tax Year						
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%)

Table 16 provides detail on claims for each of the major credits for tax years 1995 through 1999. The earned income tax credit has grown three-fold since 1995 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 rose significantly in 1998 and 1999 due to legislation increasing the percentages of the federal credit for low-income filers.

Table 16: Summary of Credits on Nontaxable Resident Returns – 1995-1999
(Millions of Dollars)

Year	Earned Income	Household	Real Property Tax	Child Care	Farmer School Tax	Other	Total
1999	311.1	27.9	9.3	75.0	19.2	10.6	453.1
1998	309.4	25.1	9.6	38.1	12.0	19.3	413.5
1997	291.1	23.2	9.9	9.2	9.0	14.0	356.4
1996	258.0	24.3	9.5	5.8	N/A	14.5	312.1
1995	101.6	22.0	11.6	2.5	N/A	9.9	147.6

Usage of Modifications – 1999

Table 17 shows major subtraction modifications on nontaxable returns. These subtractions reduced federal adjusted gross income of \$23.7 billion by \$9.7 billion in total.

Table 17: Major Subtraction Modifications on Nontaxable Resident Returns – 1999 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	1,542,918	\$11,640,722	127,610	\$ 599,210	179,478	\$3,442,294	355,424	\$3,561,680	81,680	\$446,531
\$10,000 - 15,000	334,104	5,360,416	29,797	209,689	19,973	470,314	42,894	468,848	12,202	58,574
15,000 - 20,000	187,823	3,421,444	3,202	23,522	1,603	65,981	3,662	45,968	3,554	29,409
20,000 - 25,000	70,197	1,680,034	3,331	34,488	1,052	58,405	1,753	28,953	1,867	6,099
25,000 and over	33,380	1,611,385	4,357	42,508	419	14,190	2,953	40,377	2,076	37,187
Total	2,168,422	\$23,714,001	168,297	\$909,417	202,525	\$4,051,184	406,686	\$4,145,825	101,379	\$577,800

Usage of Deductions – 1999

Table 18 shows that standard and itemized deductions totaled nearly \$13.8 billion, reducing most of the nearly \$16.8 billion of NYAGI subject to tax. Note that the total deductions used was some \$3.0 billion less than NYAGI, because many filers did not need to use the full amount of their deductions to reduce their taxable income to zero.

Table 18: Deductions on Nontaxable Resident Returns – 1999 Tax Year

NYAGI Class	Positive New York AGI		Total Standard and Itemized Deductions Used
	Number	Amt. (000)	Amt. (000)
Under \$10,000	1,473,794	\$ 6,412,616	\$ 6,351,756
\$10,000 - 15,000	334,104	4,095,213	3,710,531
15,000 - 20,000	187,823	3,243,905	2,153,877
20,000 - 25,000	70,197	1,548,787	877,471
25,000 and over	33,380	1,458,576	680,476
Total	2,099,298	\$16,759,098	\$13,774,111

Usage of Credits – 1999

Table 19 shows credits claimed on nontaxable returns. The refundable earned income credit was far and away the largest credit.

Table 19: Credits Claimed on Nontaxable Resident Returns – 1999 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	451,803	\$123,960	79,711	\$ 1,987	96,601	\$7,698	20,603	\$13,257	3,351	1,472	652,069	\$148,374
\$10,000 - 15,000	205,083	112,758	123,293	5,528	25,339	1,326	18,966	12,562	4,993	382	377,674	132,556
15,000 - 20,000	170,632	59,972	178,659	14,445	7,942	321	29,538	17,603	4,820	360	391,591	92,702
20,000 - 25,000	61,915	13,632	65,112	5,142	0	0	28,701	16,540	3,368	610	159,096	35,924
25,000 and over	10,332	825	16,999	796	0	0	19,992	14,991	10,376	26,919	57,699	43,532
Total	899,765	\$311,147	463,774	\$27,899	129,882*	\$9,345*	117,800	\$74,953	26,908	\$29,744	1,638,129	\$453,088

* 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 credit, farmers' credit, solar electric generating equipment credit, and various business credits.



Tables Accompanying This Report

The remainder of this publication contains two sections of statistical tables displaying significant features of New York State taxpayers for the 1999 tax year. Section I (tables 20 through 36) 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 II (tables 37 through 56) displays selected tax components by filing status for resident taxable returns. In addition, a brief overview of fiduciary returns, which are not otherwise included in the study, begins on page 91.



Section I:
Resident, Nonresident and Part-Year Resident Taxable Returns Classified
by New York Adjusted Gross Income or New York-Source Income
Tables 20 Through 36



Table 20: Major Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class			Taxpayers	NYAGI	New York Deductions	Dependent Exemptions	Taxable Income
Less than	\$	5,000	135,277	\$536,270	\$405,830	... 1/	\$130,442
\$	5,000	- 9,999	250,392	1,979,536	1,199,679	\$857	779,002
	10,000	- 14,999	386,930	4,842,286	2,878,110	17,443	1,946,747
	15,000	- 19,999	431,072	7,540,103	3,818,558	69,393	3,652,166
	20,000	- 24,999	473,909	10,686,362	4,557,103	211,676	5,917,599
	25,000	- 29,999	481,916	13,221,642	4,881,716	307,454	8,032,487
	30,000	- 34,999	431,475	14,007,459	4,510,814	287,606	9,209,049
	35,000	- 39,999	372,027	13,957,834	4,000,827	252,457	9,704,560
	40,000	- 44,999	315,844	13,414,844	3,546,343	212,159	9,656,353
	45,000	- 49,999	270,252	12,823,113	3,232,489	219,082	9,371,553
	50,000	- 54,999	236,981	12,422,682	2,909,749	187,344	9,325,599
	55,000	- 59,999	211,836	12,182,490	2,728,671	191,084	9,262,744
	60,000	- 64,999	185,278	11,552,915	2,479,564	175,386	8,897,975
	65,000	- 74,999	298,638	20,843,058	4,138,309	288,207	16,416,560
	75,000	- 99,999	465,912	40,059,299	7,079,352	487,238	32,492,737
	100,000	- 149,999	347,109	41,448,060	6,249,299	379,154	34,819,624
	150,000	- 199,999	112,001	19,189,473	2,354,278	116,892	16,718,308
	200,000	- 499,999	135,763	39,826,019	3,228,991	139,058	36,457,973
	500,000	- 999,999	31,058	21,142,088	849,308	31,259	20,261,522
	1,000,000	- 4,999,999	18,423	35,007,274	1,127,567	18,449	33,861,258
	5,000,000	- 9,999,999	1,594	10,943,531	346,955	1,605	10,594,972
	10,000,000	and over	1,031	24,877,338	1,320,470	1,203	23,555,665
		Total	5,594,717	\$382,503,676	\$67,843,983	\$3,595,006	\$311,064,893

NYAGI Class			Tax Before Credits	Tax Credits 2/	Tax After Credits	Tax Liability as a Percent of NYAGI
Less than	\$	5,000	\$5,158	\$3	\$5,155	0.961
\$	5,000	- 9,999	31,047	4,223	26,824	1.355
	10,000	- 14,999	77,920	15,237	62,683	1.294
	15,000	- 19,999	149,840	23,362	126,478	1.677
	20,000	- 24,999	256,808	35,237	221,571	2.073
	25,000	- 29,999	364,463	26,280	338,183	2.558
	30,000	- 34,999	440,565	15,061	425,504	3.038
	35,000	- 39,999	483,150	12,932	470,218	3.369
	40,000	- 44,999	493,334	9,634	483,700	3.606
	45,000	- 49,999	487,877	8,099	479,778	3.742
	50,000	- 54,999	495,577	7,900	487,677	3.926
	55,000	- 59,999	498,822	7,081	491,741	4.036
	60,000	- 64,999	486,290	6,725	479,565	4.151
	65,000	- 74,999	923,602	15,339	908,263	4.358
	75,000	- 99,999	1,896,424	35,018	1,861,406	4.647
	100,000	- 149,999	2,231,270	55,952	2,175,318	5.248
	150,000	- 199,999	1,145,148	32,616	1,112,532	5.798
	200,000	- 499,999	2,497,303	91,538	2,405,765	6.041
	500,000	- 999,999	1,387,899	67,690	1,320,209	6.244
	1,000,000	- 4,999,999	2,319,487	116,774	2,202,713	6.292
	5,000,000	- 9,999,999	725,755	39,310	686,445	6.273
	10,000,000	and over	1,613,563	88,312	1,525,251	6.131
		Total	\$19,011,302	\$714,324	\$18,296,978	4.783

1/ In all the tables that follow, ... signifies that there are no observations.

2/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax and various refundable credits for new businesses. See footnote 3/ of Table 27 for a complete list.

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

Table 21: Cumulative Distributions of Taxpayers, Income and Tax Liability by New York Adjusted Gross Income Class - Full-Year Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Taxpayers		NYAGI		Tax Liability	
	Number	Percent	Amount	Percent	Amount	Percent
Less than \$ 5,000	135,277	2.42	\$536,270	0.14	\$5,155	0.03
\$ 5,000 - 9,999	385,669	6.89	2,515,806	0.66	31,980	0.17
10,000 - 14,999	772,599	13.81	7,358,092	1.92	94,663	0.52
15,000 - 19,999	1,203,671	21.51	14,898,195	3.89	221,141	1.21
20,000 - 24,999	1,677,580	29.99	25,584,557	6.69	442,712	2.42
25,000 - 29,999	2,159,496	38.60	38,806,199	10.15	780,895	4.27
30,000 - 34,999	2,590,972	46.31	52,813,658	13.81	1,206,399	6.59
35,000 - 39,999	2,962,999	52.96	66,771,493	17.46	1,676,617	9.16
40,000 - 44,999	3,278,843	58.61	80,186,336	20.96	2,160,317	11.81
45,000 - 49,999	3,549,095	63.44	93,009,449	24.32	2,640,095	14.43
50,000 - 54,999	3,786,076	67.67	105,432,131	27.56	3,127,772	17.09
55,000 - 59,999	3,997,912	71.46	117,614,621	30.75	3,619,512	19.78
60,000 - 64,999	4,183,190	74.77	129,167,536	33.77	4,099,077	22.40
65,000 - 74,999	4,481,827	80.11	150,010,594	39.22	5,007,340	27.37
75,000 - 99,999	4,947,739	88.44	190,069,893	49.69	6,868,746	37.54
100,000 - 149,999	5,294,848	94.64	231,517,953	60.53	9,044,064	49.43
150,000 - 199,999	5,406,849	96.64	250,707,426	65.54	10,156,595	55.51
200,000 - 499,999	5,542,612	99.07	290,533,445	75.96	12,562,360	68.66
500,000 - 999,999	5,573,670	99.62	311,675,533	81.48	13,882,569	75.87
1,000,000 - 4,999,999	5,592,092	99.95	346,682,807	90.64	16,085,282	87.91
5,000,000 - 9,999,999	5,593,686	99.98	357,626,338	93.50	16,771,727	91.66
10,000,000 and over	5,594,717	100.00	\$382,503,676	100.00	\$18,296,978	100.00

Table 22: Average Amounts for Selected Items by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1999

NYAGI Class		NYAGI	Standard/ Itemized Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax After Credits
Less than	\$ 5,000	\$3,964	\$3,000	...	\$964	\$38	\$38
\$	5,000 - 9,999	7,906	4,791	\$3	3,111	124	107
	10,000 - 14,999	12,515	7,438	45	5,031	201	162
	15,000 - 19,999	17,492	8,858	161	8,472	348	293
	20,000 - 24,999	22,549	9,616	447	12,487	542	468
	25,000 - 29,999	27,436	10,130	638	16,668	756	702
	30,000 - 34,999	32,464	10,454	667	21,343	1,021	986
	35,000 - 39,999	37,518	10,754	679	26,086	1,299	1,264
	40,000 - 44,999	42,473	11,228	672	30,573	1,562	1,532
	45,000 - 49,999	47,449	11,961	811	34,677	1,805	1,775
	50,000 - 54,999	52,421	12,278	791	39,352	2,091	2,059
	55,000 - 59,999	57,509	12,881	902	43,726	2,355	2,321
	60,000 - 64,999	62,354	13,383	947	48,025	2,625	2,590
	65,000 - 74,999	69,794	13,857	965	54,972	3,093	3,042
	75,000 - 99,999	85,980	15,195	1,046	69,740	4,070	3,995
	100,000 - 149,999	119,409	18,004	1,092	100,313	6,428	6,268
	150,000 - 199,999	171,333	21,020	1,044	149,269	10,224	9,936
	200,000 - 499,999	293,350	23,784	1,024	268,542	18,395	17,721
	500,000 - 999,999	680,738	27,346	1,006	652,385	44,688	42,511
	1,000,000 - 4,999,999	1,900,236	61,206	1,001	1,838,029	125,904	119,582
	5,000,000 - 9,999,999	6,865,452	217,663	1,007	6,646,783	455,304	430,646
	10,000,000 and over	24,129,329	1,280,766	1,167	22,847,396	1,565,046	1,479,390
	Resident Average	\$68,369	\$12,126	\$643	\$55,600	\$3,398	\$3,270

Table 23: Federal Components of Income by New York Adjusted Gross Income - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal							
		Gross Income	Wages		Interest		Dividends		
			Number	Amount	Number	Amount	Number	Amount	
Less than \$ 5,000	135,277	\$550,199	117,026	\$420,959	52,246	\$26,360	38,219	\$29,637	
\$ 5,000 - 9,999	250,392	2,410,395	199,273	1,453,432	114,809	172,676	59,633	102,905	
10,000 - 14,999	386,930	6,175,107	303,962	3,540,722	174,810	473,377	91,289	234,688	
15,000 - 19,999	431,072	9,242,945	362,234	5,872,952	209,428	528,757	100,407	278,212	
20,000 - 24,999	473,909	12,010,697	424,354	9,052,626	230,176	522,478	94,249	258,749	
25,000 - 29,999	481,916	14,558,937	442,841	11,520,040	259,565	462,467	95,941	230,784	
30,000 - 34,999	431,475	15,197,625	401,964	12,359,383	248,750	393,087	101,251	274,739	
35,000 - 39,999	372,027	14,960,630	352,181	12,423,016	236,195	324,641	93,602	223,646	
40,000 - 44,999	315,844	14,359,782	298,638	11,934,453	221,841	389,154	91,183	230,181	
45,000 - 49,999	270,252	13,618,480	255,383	11,344,162	200,281	275,595	87,515	216,291	
50,000 - 54,999	236,981	13,051,654	227,126	11,089,056	187,760	256,435	82,570	183,700	
55,000 - 59,999	211,836	12,725,603	204,207	10,923,000	171,233	250,551	69,687	156,689	
60,000 - 64,999	185,278	12,038,805	176,596	10,136,430	152,175	206,451	73,800	193,302	
65,000 - 74,999	298,638	21,678,180	286,773	18,483,202	257,075	394,663	128,882	288,602	
75,000 - 99,999	465,912	41,559,234	446,337	34,901,516	425,972	708,516	238,695	612,175	
100,000 - 149,999	347,109	42,944,517	328,280	33,990,033	328,179	782,564	225,275	815,241	
150,000 - 199,999	112,001	19,906,098	101,692	13,871,719	107,202	452,183	87,355	544,537	
200,000 - 499,999	135,763	41,452,459	117,786	24,488,479	131,851	1,099,735	117,318	1,332,597	
500,000 - 999,999	31,058	21,778,938	26,004	10,994,408	30,554	723,095	29,183	794,146	
1,000,000 - 4,999,999	18,423	35,856,862	14,928	14,689,898	18,253	1,503,190	17,773	1,400,542	
5,000,000 - 9,999,999	1,594	11,167,521	1,295	3,868,514	1,589	556,818	1,567	441,799	
10,000,000 and over	1,031	25,176,359	853	5,789,528	1,031	1,507,228	1,019	981,530	
Total	5,594,717	\$402,421,029	5,089,733	\$273,147,528	3,760,974	\$12,010,021	1,926,412	\$9,824,692	

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	31,178	\$65,036	2,281	\$1,068	1,521	\$1,246	760	376
\$ 5,000 - 9,999	49,425	155,668	5,076	7,946	2,272	10,867	2,272	\$11,849
10,000 - 14,999	63,600	231,555	10,805	23,302	13,915	73,517	10,805	72,853
15,000 - 19,999	60,805	308,459	14,683	33,650	17,439	99,634	18,583	92,192
20,000 - 24,999	64,179	326,528	16,091	30,448	17,834	122,881	27,767	167,293
25,000 - 29,999	64,153	305,391	14,159	33,028	16,627	124,673	21,978	144,834
30,000 - 34,999	67,144	373,732	14,710	25,275	17,838	136,251	24,112	177,663
35,000 - 39,999	62,067	338,325	15,318	43,410	18,831	173,756	23,829	182,219
40,000 - 44,999	57,970	327,507	16,506	40,491	18,137	149,277	21,027	150,342
45,000 - 49,999	57,449	337,293	14,412	33,791	17,662	180,467	20,009	181,309
50,000 - 54,999	54,646	361,388	13,091	33,562	11,397	104,823	21,224	142,962
55,000 - 59,999	47,130	266,330	11,993	38,383	12,332	110,783	18,976	147,960
60,000 - 64,999	48,886	402,395	11,676	22,151	12,158	133,567	16,545	123,242
65,000 - 74,999	82,181	591,987	20,123	45,253	20,598	255,416	24,669	213,118
75,000 - 99,999	161,235	1,459,368	41,219	86,648	42,982	763,249	46,389	385,974
100,000 - 149,999	159,490	2,098,529	40,326	94,775	50,123	1,402,432	41,658	373,499
150,000 - 199,999	66,416	1,562,548	15,174	40,786	26,870	1,306,721	8,564	126,262
200,000 - 499,999	90,617	5,108,233	23,079	77,556	49,446	4,779,466	14,835	434,371
500,000 - 999,999	23,248	3,695,824	5,922	25,950	16,215	4,019,087	4,113	275,537
1,000,000 - 4,999,999	15,001	9,594,994	2,795	26,753	10,840	7,513,588	3,499	625,172
5,000,000 - 9,999,999	1,378	4,092,579	199	10,549	981	2,163,997	415	294,335
10,000,000 and over	937	12,847,915	86	2,314	614	4,422,646	334	1,334,032
Total	1,329,133	\$44,851,586	309,725	\$777,089	396,632	\$28,048,344	372,365	\$5,657,394

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 23: Federal Components of Income by New York Adjusted Gross Income - Full-Year Resident Taxable Returns in 1999 (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	1,521	\$5,286	...	...	...	...
\$ 5,000 - 9,999	15,138	100,978	1,298	\$974	23,551	\$331,406		
10,000 - 14,999	29,139	246,649	6,385	27,738	75,470	1,133,312		
15,000 - 19,999	33,274	388,204	7,344	27,967	88,794	1,380,398		
20,000 - 24,999	37,221	340,215	11,269	45,625	73,122	1,017,518		
25,000 - 29,999	39,002	408,639	12,036	48,466	73,776	1,136,997		
30,000 - 34,999	33,651	391,934	13,699	64,364	67,459	923,698		
35,000 - 39,999	30,997	419,149	12,384	51,730	58,953	821,981		
40,000 - 44,999	28,489	321,522	12,206	68,300	56,184	773,640		
45,000 - 49,999	26,057	388,901	9,643	37,162	48,451	709,582		
50,000 - 54,999	21,019	249,087	9,271	36,505	44,773	653,440		
55,000 - 59,999	22,912	339,403	8,966	39,214	41,600	586,391		
60,000 - 64,999	23,009	296,930	5,920	24,045	36,763	553,440		
65,000 - 74,999	32,383	577,551	12,481	59,241	57,302	902,709		
75,000 - 99,999	56,448	1,224,061	22,230	95,370	102,375	1,668,331		
100,000 - 149,999	57,337	1,805,466	16,758	93,664	75,053	1,741,902		
150,000 - 199,999	22,590	1,158,371	4,827	39,061	23,646	780,885		
200,000 - 499,999	30,507	2,757,122	7,824	105,679	29,160	1,468,426		
500,000 - 999,999	6,275	1,023,817	1,497	54,768	5,951	380,186		
1,000,000 - 4,999,999	3,062	816,886	1,024	67,990	3,845	349,048		
5,000,000 - 9,999,999	313	118,673	110	25,467	332	50,662		
10,000,000 and over	209	607,136	71	15,924	204	27,615		
Total	550,554	\$13,985,980	177,241	\$1,029,253	986,763	\$17,391,567		

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 5,000	760	\$3,118	3,989	\$2,115	\$548,084
\$ 5,000 - 9,999	27,739	103,232	22,258	20,750	2,389,645
10,000 - 14,999	87,976	365,181	44,588	51,317	6,123,791
15,000 - 19,999	114,417	540,138	65,095	102,721	9,140,224
20,000 - 24,999	134,630	613,068	82,378	110,640	11,900,057
25,000 - 29,999	135,134	596,276	84,690	136,478	14,422,459
30,000 - 34,999	144,642	612,103	84,301	150,266	15,047,358
35,000 - 39,999	133,433	513,473	73,990	143,342	14,817,288
40,000 - 44,999	131,561	493,181	66,039	132,303	14,227,479
45,000 - 49,999	122,122	418,451	55,304	117,963	13,500,517
50,000 - 54,999	116,109	366,754	44,133	83,801	12,967,853
55,000 - 59,999	110,306	318,014	41,759	98,734	12,626,869
60,000 - 64,999	100,821	285,728	40,249	81,742	11,957,063
65,000 - 74,999	163,787	501,663	60,476	174,456	21,503,724
75,000 - 99,999	265,559	790,010	88,297	339,076	41,220,159
100,000 - 149,999	197,220	870,288	86,291	460,505	42,484,013
150,000 - 199,999	65,577	435,242	34,370	279,312	19,626,786
200,000 - 499,999	91,149	1,036,006	53,429	695,935	40,756,524
500,000 - 999,999	23,663	504,631	14,646	274,633	21,504,305
1,000,000 - 4,999,999	15,194	708,632	9,124	218,554	35,638,308
5,000,000 - 9,999,999	1,393	204,830	875	32,069	11,135,452
10,000,000 and over	934	345,030	614	30,028	25,146,331
Total	2,184,124	\$10,625,047	1,056,894	\$3,736,741	\$398,684,288

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 24: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1999
(Dollar Data In Thousands)

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement				Taxable State & Local Income Tax Refunds		Government Pension Exclusion			
			System Contributions		Other NY Additions							
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount		
Less than \$ 5,000	760	\$2,265	948	\$5	760	\$81	...	...	...	...
\$ 5,000 - 9,999	1,623	953	1,765	302	1,182	1,871	6,100	\$1,014	6,466	\$144,207		
10,000 - 14,999	3,438	8,737	6,961	2,305	6,129	1,630	20,703	12,210	19,809	374,307		
15,000 - 19,999	3,440	8,320	16,800	7,489	5,859	2,644	35,580	14,294	21,565	489,591		
20,000 - 24,999	3,662	6,309	40,708	29,134	13,848	7,203	55,425	22,622	16,380	297,452		
25,000 - 29,999	2,781	5,117	51,664	41,739	16,755	5,863	64,794	34,381	17,296	339,498		
30,000 - 34,999	2,609	7,741	50,423	49,010	19,284	13,000	85,692	41,445	13,023	273,137		
35,000 - 39,999	2,390	4,764	53,451	60,837	20,393	9,699	83,105	44,258	10,829	252,501		
40,000 - 44,999	2,945	6,231	55,295	70,305	19,537	12,524	93,245	56,941	10,941	211,158		
45,000 - 49,999	2,131	4,151	47,478	65,295	15,030	10,344	92,574	61,279	10,371	178,180		
50,000 - 54,999	1,866	6,760	46,683	69,106	16,739	9,224	89,560	57,620	6,529	149,064		
55,000 - 59,999	2,462	7,003	47,831	82,488	18,958	11,944	90,003	55,682	6,008	117,121		
60,000 - 64,999	1,841	4,519	40,071	70,473	15,909	13,416	79,745	55,384	5,843	104,749		
65,000 - 74,999	3,290	15,711	63,274	115,410	24,502	15,911	135,171	96,245	8,090	190,879		
75,000 - 99,999	8,227	25,165	99,844	183,708	41,778	35,331	222,875	171,022	15,364	411,665		
100,000 - 149,999	10,399	29,190	70,135	150,507	44,069	63,305	160,619	163,935	10,360	242,538		
150,000 - 199,999	6,601	28,183	13,673	32,692	18,660	45,700	52,046	84,743	2,546	65,461		
200,000 - 499,999	13,132	73,560	9,070	18,266	33,172	143,545	74,147	238,425	3,174	83,818		
500,000 - 999,999	5,221	44,217	916	1,700	12,126	124,145	19,759	146,836	545	12,032		
1,000,000 - 4,999,999	4,563	91,179	258	400	9,199	349,556	12,967	266,628	255	6,505		
5,000,000 - 9,999,999	582	25,717	13	36	972	132,611	1,226	78,134	16	307		
10,000,000 and over	437	46,922	9	13	652	418,308	822	176,453	6	86		
Total	84,400	\$452,713	717,269	\$1,051,220	355,512	\$1,427,856	1,476,161	\$1,879,550	185,415	\$3,944,255		

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	...	...	9,500	\$14,156	...	...	760	\$8
\$ 5,000 - 9,999	12,633	\$68,598	14,914	38,567	17,942	\$154,116	2,480	6,733
10,000 - 14,999	41,255	256,145	26,382	76,414	51,405	537,997	5,485	37,684
15,000 - 19,999	51,845	397,067	19,509	80,174	57,355	622,174	7,341	18,359
20,000 - 24,999	51,878	374,388	20,971	96,183	40,083	424,609	5,637	40,529
25,000 - 29,999	48,890	384,246	18,369	76,490	33,169	384,894	9,363	35,852
30,000 - 34,999	45,223	391,698	16,795	64,442	26,036	314,675	7,175	25,052
35,000 - 39,999	32,954	319,840	18,157	41,203	21,475	257,438	6,809	23,878
40,000 - 44,999	26,404	297,050	19,022	92,098	19,388	225,288	6,266	19,488
45,000 - 49,999	22,369	264,503	15,394	33,087	16,043	191,189	7,512	30,626
50,000 - 54,999	18,277	212,838	14,116	35,259	13,641	167,410	4,520	10,203
55,000 - 59,999	15,525	181,404	12,352	46,205	10,845	138,841	3,853	6,541
60,000 - 64,999	13,590	157,127	13,332	27,661	9,752	138,927	3,717	9,106
65,000 - 74,999	20,297	227,855	20,928	66,845	13,080	197,798	9,005	30,800
75,000 - 99,999	29,482	361,171	39,852	124,310	21,910	279,662	17,014	58,712
100,000 - 149,999	23,787	341,886	36,460	141,861	20,788	316,521	20,535	74,773
150,000 - 199,999	9,545	138,114	15,524	79,174	8,546	133,299	9,298	43,350
200,000 - 499,999	15,651	250,779	27,326	236,668	13,501	227,409	19,159	131,380
500,000 - 999,999	3,796	64,652	9,754	173,298	3,000	50,079	7,132	86,357
1,000,000 - 4,999,999	2,508	44,851	8,068	372,224	2,022	33,613	5,773	351,897
5,000,000 - 9,999,999	195	3,601	924	142,308	167	2,870	611	123,843
10,000,000 and over	126	2,543	735	284,318	113	2,031	518	270,504
Total	486,229	\$4,740,355	378,381	\$2,342,945	400,262	\$4,800,841	159,960	\$1,435,676

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

Table 25: New York State Deductions by NY Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		Amount
	Number	Amount	Number	Amount	Number	Amount	
Less than \$ 5,000	135,277	\$405,830	135,277	\$405,830	...	...
\$ 5,000 - 9,999	250,392	1,199,679	248,106	1,186,814	2,286	\$12,865	
10,000 - 14,999	386,930	2,878,110	371,536	2,736,564	15,394	141,545	
15,000 - 19,999	431,072	3,818,558	402,937	3,510,463	28,135	308,095	
20,000 - 24,999	473,909	4,557,103	434,285	4,062,144	39,624	494,959	
25,000 - 29,999	481,916	4,881,716	425,058	4,100,242	56,858	781,475	
30,000 - 34,999	431,475	4,510,814	369,311	3,625,937	62,164	884,877	
35,000 - 39,999	372,027	4,000,827	307,807	3,067,919	64,220	932,908	
40,000 - 44,999	315,844	3,546,343	252,112	2,596,871	63,732	949,473	
45,000 - 49,999	270,252	3,232,489	206,538	2,197,104	63,714	1,035,385	
50,000 - 54,999	236,981	2,909,749	174,904	1,902,719	62,077	1,007,030	
55,000 - 59,999	211,836	2,728,671	150,562	1,680,057	61,273	1,048,614	
60,000 - 64,999	185,278	2,479,564	127,042	1,464,481	58,236	1,015,083	
65,000 - 74,999	298,638	4,138,309	191,510	2,209,001	107,128	1,929,308	
75,000 - 99,999	465,912	7,079,352	252,762	2,984,721	213,149	4,094,631	
100,000 - 149,999	347,109	6,249,299	141,317	1,672,023	205,792	4,577,276	
150,000 - 199,999	112,001	2,354,278	36,766	420,841	75,235	1,933,437	
200,000 - 499,999	135,763	3,228,991	43,992	515,830	91,771	2,713,160	
500,000 - 999,999	31,058	849,308	11,245	133,543	19,813	715,765	
1,000,000 - 4,999,999	18,423	1,127,567	4,515	53,227	13,907	1,074,341	
5,000,000 - 9,999,999	1,594	346,955	223	2,565	1,371	344,390	
10,000,000 and over	1,031	1,320,470	74	875	957	1,319,595	
Total	5,594,717	\$67,843,983	4,287,879	\$40,529,771	1,306,837	\$27,314,212	

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 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...	...	...
\$ 5,000 - 9,999	624	\$1,947	1,663	\$3,955	624	\$2,216
10,000 - 14,999	7,861	28,024	14,739	44,466	5,241	17,131
15,000 - 19,999	13,953	50,147	28,135	89,988	13,038	63,180
20,000 - 24,999	16,832	63,781	39,098	131,152	21,215	146,722
25,000 - 29,999	21,869	90,489	56,334	215,078	30,791	228,865
30,000 - 34,999	22,505	85,402	62,164	262,867	38,715	294,978
35,000 - 39,999	16,091	71,840	63,785	303,067	44,650	345,125
40,000 - 44,999	12,271	47,797	63,468	334,692	45,787	375,565
45,000 - 49,999	13,274	54,269	63,473	369,732	47,786	416,308
50,000 - 54,999	10,521	58,161	62,077	383,977	49,918	430,378
55,000 - 59,999	8,250	44,625	61,273	423,450	51,043	439,084
60,000 - 64,999	7,425	39,558	58,130	416,542	49,219	422,139
65,000 - 74,999	10,444	61,251	107,029	857,165	92,009	844,562
75,000 - 99,999	13,747	82,086	212,995	2,012,385	192,916	1,845,256
100,000 - 149,999	9,507	87,133	205,699	2,663,096	189,500	2,057,293
150,000 - 199,999	2,305	37,438	75,203	1,404,992	69,248	924,109
200,000 - 499,999	1,871	53,466	91,732	2,978,171	85,143	1,672,963
500,000 - 999,999	234	15,598	19,789	1,530,983	18,261	656,925
1,000,000 - 4,999,999	62	5,349	13,906	2,906,197	12,877	858,921
5,000,000 - 9,999,999	d/	d/	1,370	945,870	1,274	218,734
10,000,000 and over	d/	d/	957	2,141,163	918	816,155
Total	189,649	\$978,392	1,303,019	\$20,418,987	1,060,172	\$13,076,609

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...
\$ 5,000 - 9,999	1,663	\$2,111	1,039	\$2,932
10,000 - 14,999	14,411	27,263	7,533	30,585
15,000 - 19,999	25,619	60,997	13,496	62,017
20,000 - 24,999	35,592	76,597	20,163	118,693
25,000 - 29,999	52,835	125,525	35,865	192,512
30,000 - 34,999	56,971	130,111	38,558	213,518
35,000 - 39,999	59,291	134,246	37,691	198,450
40,000 - 44,999	59,510	133,893	36,946	204,987
45,000 - 49,999	61,422	156,752	37,167	201,651
50,000 - 54,999	59,154	135,040	37,527	182,244
55,000 - 59,999	59,183	151,936	36,632	193,608
60,000 - 64,999	55,902	142,266	36,702	200,958
65,000 - 74,999	104,442	268,718	62,268	330,824
75,000 - 99,999	207,589	605,056	113,448	629,850
100,000 - 149,999	203,023	732,766	100,842	688,422
150,000 - 199,999	73,731	364,234	28,141	254,024
200,000 - 499,999	90,523	800,790	26,640	374,521
500,000 - 999,999	19,615	494,593	4,633	144,653
1,000,000 - 4,999,999	13,770	1,115,676	2,833	198,262
5,000,000 - 9,999,999	1,361	473,570	241	43,922
10,000,000 and over	953	1,953,030	160	102,370
Total	1,256,559	\$8,085,168	678,523	\$4,569,003

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 26: Itemized Deductions by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1999 (Con't)
(Dollar Data in Thousands)

NYAGI Class	Federal Deductions 2/		Income Taxes & Subtraction Adjustments 3/		Addition Adjustments 4/	
	Amount		Number	Amount	Number	Amount
Less than \$ 5,000	...		...	...	...	...
\$ 5,000 - 9,999	\$13,161		1,039	\$296	...	...
10,000 - 14,999	147,469		11,464	5,924	...	...
15,000 - 19,999	326,328		25,390	18,233	...	...
20,000 - 24,999	536,945		35,942	41,939	175	\$5
25,000 - 29,999	852,470		52,835	71,047	...	...
30,000 - 34,999	986,877		58,859	100,058	...	...
35,000 - 39,999	1,052,729		60,451	119,413	145	362
40,000 - 44,999	1,096,935		61,093	147,943	...	...
45,000 - 49,999	1,198,712		61,904	162,983	...	...
50,000 - 54,999	1,189,799		60,791	182,951	...	...
55,000 - 59,999	1,252,704		60,173	203,704	...	...
60,000 - 64,999	1,221,463		56,645	207,709	...	...
65,000 - 74,999	2,362,519		104,840	432,932	199	3
75,000 - 99,999	5,174,633		209,906	1,074,606	386	1,825
100,000 - 149,999	6,228,709		203,484	1,553,650	138	89
150,000 - 199,999	2,984,798		74,979	867,303	224	606
200,000 - 499,999	5,879,911		91,368	1,945,226	312	1,957
500,000 - 999,999	2,842,752		19,723	1,087,660	138	454
1,000,000 - 4,999,999	5,084,405		13,881	2,163,720	154	1,607
5,000,000 - 9,999,999	1,682,123		1,368	713,123	18	807
10,000,000 and over	5,012,718		957	1,677,868	29	3,788
Total	\$47,128,160		1,267,092	\$12,778,290	1,918	\$11,503

NYAGI Class	Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...
\$ 5,000 - 9,999	...	...	2,286	\$12,865
10,000 - 14,999	...	...	15,394	141,545
15,000 - 19,999	...	...	28,135	308,095
20,000 - 24,999	...	...	39,624	494,959
25,000 - 29,999	...	...	56,858	781,475
30,000 - 34,999	...	...	62,164	884,877
35,000 - 39,999	...	...	64,220	932,908
40,000 - 44,999	...	...	63,732	949,473
45,000 - 49,999	...	...	63,714	1,035,385
50,000 - 54,999	...	...	62,077	1,007,030
55,000 - 59,999	...	...	61,273	1,048,614
60,000 - 64,999	...	...	58,236	1,015,083
65,000 - 74,999	...	...	107,128	1,929,308
75,000 - 99,999	...	...	213,149	4,094,631
100,000 - 149,999	26,907	\$59,588	205,792	4,636,863
150,000 - 199,999	12,294	75,582	75,235	2,009,019
200,000 - 499,999	91,758	744,554	91,771	3,457,715
500,000 - 999,999	19,813	699,205	19,813	1,414,970
1,000,000 - 4,999,999	13,908	1,074,348	13,908	2,148,689
5,000,000 - 9,999,999	1,371	344,391	1,371	688,781
10,000,000 and over	957	1,319,596	957	2,639,191
Total	167,007	\$4,317,263	1,306,838	\$31,631,475

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 27: Tax Credits by New York Adjusted Gross Income Class - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Total Credits	Child & Dependent Care		Household	
		Number	Amount	Number	Amount
Less than \$ 5,000	\$3	...	...	...	...
\$ 5,000 - 9,999	4,222	...	...	90,174	\$3,940
10,000 - 14,999	15,237	...	...	315,280	14,198
15,000 - 19,999	23,361	230	\$23	367,471	19,189
20,000 - 24,999	35,237	2,906	492	421,491	21,888
25,000 - 29,999	26,280	19,440	7,392	350,152	11,687
30,000 - 34,999	15,061	21,417	9,154	79,923	2,290
35,000 - 39,999	12,933	17,813	7,409	181	6
40,000 - 44,999	9,598	17,080	4,934	...	...
45,000 - 49,999	8,099	16,666	2,802	...	...
50,000 - 54,999	7,645	15,926	1,452	...	...
55,000 - 59,999	7,058	16,737	1,626	...	...
60,000 - 64,999	6,489	15,397	1,564	...	...
65,000 - 74,999	15,038	23,431	2,132	...	...
75,000 - 99,999	35,018	43,925	4,033	...	...
100,000 - 149,999	55,458	33,357	3,207	99	8
150,000 - 199,999	32,311	8,284	810	32	3
200,000 - 499,999	91,445	8,843	955	14	1
500,000 - 999,999	67,594	1,473	183	...	...
1,000,000 - 4,999,999	116,474	625	81	3	...
5,000,000 - 9,999,999	39,304	39	5	...	...
10,000,000 and over	88,311	23	3	...	...
Total	\$712,178	263,614	\$48,258	1,624,821	\$73,210

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	760	\$3
\$ 5,000 - 9,999	4,869	283
10,000 - 14,999	10,460	\$502	246	\$4	6,630	533
15,000 - 19,999	6,905	284	16,447	2,727	8,952	1,139
20,000 - 24,999	93,414	11,233	8,252	1,624
25,000 - 29,999	54,081	4,220	10,250	2,982
30,000 - 34,999	352	10	8,976	3,607
35,000 - 39,999	11,659	5,517
40,000 - 44,999	8,558	4,664
45,000 - 49,999	8,315	5,297
50,000 - 54,999	7,751	6,193
55,000 - 59,999	5,875	5,432
60,000 - 64,999	5,886	4,925
65,000 - 74,999	11,819	12,905
75,000 - 99,999	24,179	30,985
100,000 - 149,999	24,586	52,243
150,000 - 199,999	10,010	31,498
200,000 - 499,999	18,438	90,489
500,000 - 999,999	6,946	67,411
1,000,000 - 4,999,999	6,093	116,392
5,000,000 - 9,999,999	776	39,299
10,000,000 and over	582	88,308
Total	17,365	\$786	164,540	\$18,193	200,162	\$571,731

1/ Excludes stand-alone IT-214 claims.

2/ Does not include claims filed with nontaxable returns.

3/ Includes the following credits: resident, accumulation distribution, solar electric generating equipment, investment, financial services industry investment, economic development zone (EDZ) investment tax and EDZ employment incentive, financial services industry EDZ investment tax and EDZ employment incentive, EDZ wage tax, zone equivalent area (ZEA) wage tax, EDZ capital tax, special additional mortgage recording tax, solar and wind energy, employment of persons with disabilities, alternative fuels, farmers' school tax, investment for new businesses, EDZ investment and EDZ employment incentive for new businesses, EDZ wage for new businesses, and ZEA wage for new businesses.

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

Table 28: Distribution of Taxpayers by Size of Tax Liability - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

Size of Tax Liability		Taxpayer		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$ 1 - \$	100	466,507	8.34	\$22,649
100 -	200	358,297	14.74	52,666
200 -	300	301,669	20.13	74,801
300 -	400	252,645	24.65	88,372
400 -	500	214,529	28.48	96,169
500 -	600	191,162	31.90	104,981
600 -	700	185,447	35.22	120,017
700 -	800	162,654	38.12	121,780
800 -	900	172,219	41.20	146,106
900 -	1,000	145,174	43.80	137,646
1,000 -	1,500	651,696	55.45	807,245
1,500 -	2,000	515,010	64.65	896,473
2,000 -	2,500	386,824	71.56	866,479
2,500 -	3,000	297,935	76.89	815,370
3,000 -	5,000	665,632	88.79	2,549,458
5,000 -	10,000	387,529	95.71	2,649,414
10,000 -	25,000	171,586	98.78	2,532,303
25,000 -	50,000	40,026	99.50	1,375,955
50,000 -	100,000	16,607	99.79	1,144,715
100,000	and over	11,570	100.00	3,694,380
Total		5,594,717	100.00	\$18,296,978

Table 29: Major Items by Size of Federal AGI after NY Modifications - Full-Year Nonresident Taxable Returns in 1999
(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	3,866	\$15,671	\$13,784	\$11,541	...
\$ 5,000 - 9,999	10,868	85,001	54,155	48,906	...
10,000 - 14,999	13,619	170,646	122,223	87,516	\$74
15,000 - 19,999	16,154	279,238	218,667	126,207	981
20,000 - 24,999	16,810	376,978	270,548	158,423	5,306
25,000 - 29,999	21,263	586,336	416,571	205,772	11,337
30,000 - 34,999	21,279	697,282	530,026	209,177	9,717
35,000 - 39,999	22,923	860,062	617,717	248,277	14,124
40,000 - 44,999	21,148	898,055	645,592	236,685	8,497
45,000 - 49,999	19,209	911,193	627,835	229,264	15,039
50,000 - 54,999	18,662	976,473	684,055	240,184	14,034
55,000 - 59,999	16,759	963,887	709,934	213,020	11,448
60,000 - 64,999	16,105	1,008,640	681,950	212,799	11,340
65,000 - 74,999	30,242	2,118,540	1,410,889	435,257	21,894
75,000 - 99,999	61,537	5,345,893	3,410,306	1,003,314	62,056
100,000 - 149,999	72,873	8,881,982	5,214,701	1,396,453	79,937
150,000 - 199,999	35,972	6,233,040	3,496,091	812,080	40,383
200,000 - 499,999	58,600	17,723,473	8,523,095	1,452,790	72,866
500,000 - 999,999	17,946	12,484,144	4,855,615	478,602	22,673
1,000,000 - 4,999,999	13,042	25,463,128	7,750,995	788,354	15,758
5,000,000 - 9,999,999	1,554	10,652,940	2,219,448	334,784	1,747
10,000,000 and over	1,093	30,917,351	3,913,598	1,320,845	1,268
Total	511,523	\$127,649,952	\$46,387,791	\$10,250,251	\$420,478

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits 4/	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$ 5,000	\$4,130	\$164	\$1	...	\$140
\$ 5,000 - 9,999	36,096	1,439	148	...	815
10,000 - 14,999	83,056	3,342	452	...	2,023
15,000 - 19,999	152,051	6,334	715	...	3,992
20,000 - 24,999	213,250	9,305	837	...	6,309
25,000 - 29,999	369,229	17,212	638	...	11,984
30,000 - 34,999	478,389	23,584	486	...	17,535
35,000 - 39,999	597,663	30,055	84	...	21,557
40,000 - 44,999	652,873	34,203	249	...	24,692
45,000 - 49,999	666,891	35,374	319	...	24,773
50,000 - 54,999	722,257	38,518	106	...	27,139
55,000 - 59,999	739,420	41,077	60	...	30,279
60,000 - 64,999	784,502	44,088	89	\$109	30,136
65,000 - 74,999	1,661,391	94,731	207	58	63,031
75,000 - 99,999	4,280,528	250,042	650	73	159,014
100,000 - 149,999	7,405,597	477,318	769	257	278,988
150,000 - 199,999	5,380,578	368,552	371	50	206,664
200,000 - 499,999	16,197,820	1,109,521	431	205	534,084
500,000 - 999,999	11,982,870	820,818	102	221	320,080
1,000,000 - 4,999,999	24,659,016	1,689,136	48	1,276	517,015
5,000,000 - 9,999,999	10,316,409	706,673	3	515	148,352
10,000,000 and over	29,595,237	2,027,273	1	905	258,655
Total	\$116,979,254	\$7,828,761	\$6,767	\$3,670	\$2,687,257

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 accumulation distribution and other nonrefundable credits, farmers' school tax, and various refundable credits for new businesses.

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

Table 30: 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 1999
(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	3,866	0.76	\$15,671	0.01	\$140	0.01
\$	5,000 - 9,999	14,734	2.88	100,672	0.08	955	0.04
	10,000 - 14,999	28,353	5.54	271,318	0.21	2,979	0.11
	15,000 - 19,999	44,507	8.70	550,556	0.43	6,970	0.26
	20,000 - 24,999	61,317	11.99	927,534	0.73	13,279	0.49
	25,000 - 29,999	82,580	16.14	1,513,870	1.19	25,263	0.94
	30,000 - 34,999	103,859	20.30	2,211,152	1.73	42,797	1.59
	35,000 - 39,999	126,782	24.79	3,071,214	2.41	64,354	2.39
	40,000 - 44,999	147,930	28.92	3,969,269	3.11	89,047	3.31
	45,000 - 49,999	167,139	32.67	4,880,462	3.82	113,819	4.24
	50,000 - 54,999	185,800	36.32	5,856,935	4.59	140,958	5.25
	55,000 - 59,999	202,559	39.60	6,820,822	5.34	171,237	6.37
	60,000 - 64,999	218,664	42.75	7,829,462	6.13	201,373	7.49
	65,000 - 74,999	248,906	48.66	9,948,001	7.79	264,404	9.84
	75,000 - 99,999	310,443	60.69	15,293,894	11.98	423,418	15.76
	100,000 - 149,999	383,316	74.94	24,175,876	18.94	702,406	26.14
	150,000 - 199,999	419,288	81.97	30,408,916	23.82	909,070	33.83
	200,000 - 499,999	477,888	93.42	48,132,389	37.71	1,443,178	53.70
	500,000 - 999,999	495,834	96.93	60,616,533	47.49	1,763,258	65.62
	1,000,000 - 4,999,999	508,876	99.48	86,079,661	67.43	2,280,272	84.85
	5,000,000 - 9,999,999	510,430	99.79	96,732,601	75.78	2,428,618	90.38
	10,000,000 and over	511,523	100.00	127,649,952	100.00	2,687,257	100.00

Table 31: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Full Year Nonresident Taxable Returns in 1999

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	\$4,054	\$2,985	...	\$1,068	\$42	\$36
\$ 5,000 - 9,999	7,821	4,500	...	3,321	132	75
10,000 - 14,999	12,530	6,426	\$5	6,098	245	149
15,000 - 19,999	17,286	7,813	61	9,413	392	247
20,000 - 24,999	22,425	9,424	316	12,686	554	375
25,000 - 29,999	27,576	9,678	533	17,365	810	564
30,000 - 34,999	32,768	9,830	457	22,482	1,108	824
35,000 - 39,999	37,520	10,831	616	26,073	1,311	940
40,000 - 44,999	42,465	11,192	402	30,872	1,617	1,168
45,000 - 49,999	47,436	11,935	783	34,718	1,842	1,290
50,000 - 54,999	52,325	12,870	752	38,702	2,064	1,454
55,000 - 59,999	57,514	12,711	683	44,120	2,451	1,807
60,000 - 64,999	62,630	13,213	704	48,712	2,738	1,871
65,000 - 74,999	70,054	14,393	724	54,937	3,132	2,084
75,000 - 99,999	86,873	16,304	1,008	69,560	4,063	2,584
100,000 - 149,999	121,883	19,163	1,097	101,623	6,550	3,828
150,000 - 199,999	173,276	22,576	1,123	149,578	10,246	5,745
200,000 - 499,999	302,448	24,792	1,243	276,413	18,934	9,114
500,000 - 999,999	695,658	26,669	1,263	667,725	45,739	17,836
1,000,000 - 4,999,999	1,952,420	60,448	1,208	1,890,764	129,517	39,643
5,000,000 - 9,999,999	6,855,174	215,434	1,124	6,638,616	454,745	95,465
10,000,000 and over	28,286,689	1,208,459	1,160	27,077,070	1,854,779	236,646
Nonresident Average	\$249,549	\$20,039	\$822	\$228,688	\$15,305	\$5,253

Table 32: Distribution of Taxpayers by Size of Tax Liability - Full-Year Nonresident Taxable Returns in 1999
(Dollar Data in Thousands)

Size of Tax Liability		Taxpayer		Tax Liability
At least:	But less than:	Number	Cumulative Percent	
\$ 1 - \$	100	44,631	8.73	\$1,904
100 -	200	23,791	13.38	3,581
200 -	300	24,938	18.25	6,226
300 -	400	17,732	21.72	6,177
400 -	500	13,036	24.27	5,878
500 -	600	13,473	26.90	7,333
600 -	700	12,424	29.33	8,072
700 -	800	8,308	30.95	6,260
800 -	900	11,227	33.15	9,512
900 -	1,000	11,491	35.39	10,893
1,000 -	1,500	48,339	44.84	60,139
1,500 -	2,000	40,303	52.72	70,384
2,000 -	2,500	35,160	59.60	78,922
2,500 -	3,000	28,651	65.20	78,720
3,000 -	5,000	71,958	79.27	276,222
5,000 -	10,000	57,927	90.59	404,315
10,000 -	25,000	33,587	97.16	502,570
25,000 -	50,000	8,328	98.78	288,667
50,000 -	100,000	3,805	99.53	258,103
100,000	and over	2,414	100.00	603,381
Total		511,523	100.00	\$2,687,257

Table 33: Major Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

Federal AGI After NY Modifications 1/	Taxpayers	Federal AGI After		Before Proration	
		NY Modifications 1/	NYAGI 2/	New York Deductions	Dependent Exemptions
Less than \$ 5,000	1,402	\$5,292	\$3,048	\$4,207	...
\$ 5,000 - 9,999	4,547	35,610	25,080	21,165	...
10,000 - 14,999	14,234	182,045	107,033	101,919	\$853
15,000 - 19,999	12,542	219,871	132,236	93,773	653
20,000 - 24,999	13,082	290,532	169,755	115,888	4,869
25,000 - 29,999	11,301	307,128	190,035	104,285	5,130
30,000 - 34,999	10,325	338,172	218,695	92,162	2,810
35,000 - 39,999	8,766	330,485	194,472	78,748	2,510
40,000 - 44,999	7,359	312,354	206,008	74,300	3,930
45,000 - 49,999	6,060	287,597	173,483	61,045	2,951
50,000 - 54,999	5,337	279,805	173,742	57,069	2,939
55,000 - 59,999	4,735	270,528	168,174	55,227	2,719
60,000 - 64,999	4,425	275,895	152,177	53,906	2,366
65,000 - 74,999	7,468	521,328	308,694	88,679	4,150
75,000 - 99,999	12,921	1,129,147	678,785	178,138	9,775
100,000 - 149,999	11,945	1,445,099	834,225	178,875	8,086
150,000 - 199,999	4,972	852,262	470,962	89,222	3,738
200,000 - 499,999	6,054	1,768,746	1,033,149	118,062	4,385
500,000 - 999,999	1,269	871,012	540,695	25,983	1,033
1,000,000 - 4,999,999	717	1,356,423	782,879	27,987	627
5,000,000 - 9,999,999	40	282,951	109,224	7,277	35
10,000,000 and over	32	655,588	310,375	19,340	41
Total	149,533	\$12,017,868	\$6,982,925	\$1,647,257	\$63,601

Federal AGI After NY Modifications 1/	Before Proration			All Other Credits 4/	Tax After Credits and Proration
	Taxable Income	Tax Before Credits	Allocable Credits 3/		
Less than \$ 5,000	\$1,085	\$42	...	...	\$22
\$ 5,000 - 9,999	14,445	576	\$81	\$2	365
10,000 - 14,999	79,275	3,186	574	...	1,429
15,000 - 19,999	125,446	5,192	571	...	2,876
20,000 - 24,999	169,776	7,481	774	16	3,877
25,000 - 29,999	197,713	9,213	307	117	5,475
30,000 - 34,999	243,201	12,263	72	...	8,005
35,000 - 39,999	249,226	13,182	105	6	7,556
40,000 - 44,999	234,124	12,447	107	68	8,124
45,000 - 49,999	223,601	12,237	52	131	7,227
50,000 - 54,999	219,796	12,157	29	80	7,398
55,000 - 59,999	212,582	11,788	37	321	7,131
60,000 - 64,999	219,624	12,423	25	43	6,799
65,000 - 74,999	428,500	24,977	52	344	14,202
75,000 - 99,999	941,235	56,138	72	1,388	32,425
100,000 - 149,999	1,258,139	81,646	74	1,331	45,874
150,000 - 199,999	759,302	52,010	15	856	28,079
200,000 - 499,999	1,646,299	112,768	25	1,673	64,245
500,000 - 999,999	843,996	57,813	1	1,153	34,784
1,000,000 - 4,999,999	1,327,809	90,955	1	1,568	50,918
5,000,000 - 9,999,999	275,639	18,881	...	293	6,969
10,000,000 and over	636,206	43,580	...	715	19,881
Total	\$10,307,021	\$650,956	\$2,974	\$10,104	\$363,661

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 resident and other nonrefundable credits, refundable portion of excess child and dependent care and earned income credits, and the farmers' school tax and various refundable credits for new businesses.

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

Table 34: 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 1999
(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	0.94	\$5,292	0.04	\$22	0.01
\$	5,000 - 9,999	5,949	3.98	40,902	0.34	387	0.11
	10,000 - 14,999	20,184	13.50	222,947	1.86	1,816	0.50
	15,000 - 19,999	32,726	21.89	442,818	3.68	4,677	1.29
	20,000 - 24,999	45,808	30.63	733,350	6.10	8,553	2.35
	25,000 - 29,999	57,109	38.19	1,040,478	8.66	14,028	3.86
	30,000 - 34,999	67,434	45.10	1,378,649	11.47	22,033	6.06
	35,000 - 39,999	76,200	50.96	1,709,134	14.22	29,589	8.14
	40,000 - 44,999	83,558	55.88	2,021,488	16.82	37,713	10.37
	45,000 - 49,999	89,619	59.93	2,309,085	19.21	44,939	12.36
	50,000 - 54,999	94,956	63.50	2,588,889	21.54	52,337	14.39
	55,000 - 59,999	99,691	66.67	2,859,417	23.79	59,468	16.35
	60,000 - 64,999	104,116	69.63	3,135,312	26.09	66,268	18.22
	65,000 - 74,999	111,584	74.62	3,656,640	30.43	80,470	22.13
	75,000 - 99,999	124,505	83.26	4,785,787	39.82	112,911	31.05
	100,000 - 149,999	136,450	91.25	6,230,887	51.85	158,785	43.66
	150,000 - 199,999	141,422	94.58	7,083,148	58.94	186,864	51.38
	200,000 - 499,999	147,476	98.62	8,851,894	73.66	251,109	69.05
	500,000 - 999,999	148,744	99.47	9,722,906	80.90	285,893	78.62
	1,000,000 - 4,999,999	149,461	99.95	11,079,329	92.19	336,811	92.62
	5,000,000 - 9,999,999	149,501	99.98	11,362,280	94.54	343,779	94.53
	10,000,000 and over	149,533	100.00	12,017,868	100.00	363,661	100.00

Table 35: Average Amounts for Selected Items by Size of Federal AGI After New York Modifications - Part-Year Resident Taxable Returns in 1999

Federal AGI After NY Modifications	Federal AGI After NY Modifications	Before Proration				Taxable Income	Tax Before Credits	Tax After Credits and Proration
		Standard/ Itemized/ Deductions	Dependent Exemptions					
Less than \$ 5,000	\$3,774	\$3,000	...		\$774	\$30	\$16	
\$ 5,000 - 9,999	7,832	4,655	...		3,177	127	80	
10,000 - 14,999	12,789	7,160	\$60		5,569	224	100	
15,000 - 19,999	17,530	7,477	52		10,002	414	229	
20,000 - 24,999	22,209	8,859	372		12,978	572	296	
25,000 - 29,999	27,177	9,228	454		17,495	815	484	
30,000 - 34,999	32,753	8,926	272		23,555	1,188	775	
35,000 - 39,999	37,701	8,984	286		28,431	1,504	862	
40,000 - 44,999	42,446	10,097	534		31,815	1,691	1,104	
45,000 - 49,999	47,454	10,073	487		36,895	2,019	1,192	
50,000 - 54,999	52,427	10,693	551		41,183	2,278	1,386	
55,000 - 59,999	57,128	11,662	574		44,891	2,489	1,506	
60,000 - 64,999	62,350	12,182	535		49,633	2,808	1,537	
65,000 - 74,999	69,811	11,875	556		57,381	3,345	1,902	
75,000 - 99,999	87,392	13,787	757		72,848	4,345	2,511	
100,000 - 149,999	120,976	14,974	677		105,325	6,835	3,840	
150,000 - 199,999	171,409	17,945	752		152,713	10,460	5,647	
200,000 - 499,999	292,174	19,502	724		271,947	18,628	10,612	
500,000 - 999,999	686,615	20,483	814		665,318	45,574	27,420	
1,000,000 - 4,999,999	1,892,324	39,044	875		1,852,404	126,889	71,035	
5,000,000 - 9,999,999	7,073,777	181,925	875		6,890,977	472,031	174,213	
10,000,000 and over	20,487,114	604,380	1,281		19,881,453	1,361,879	621,290	
Part-Year Resident Average	\$80,369	\$11,016	\$425		\$68,928	\$4,353	\$2,432	

Table 36: Distribution of Taxpayers by Size of Tax Liability - Part-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

Size of Tax Liability		Taxpayer		
At least:	But less than:	Number	Cumulative Percent	Tax Liability
\$ 1 - \$	100	19,532	13.06	\$804
100 -	200	18,219	25.25	2,685
200 -	300	9,059	31.30	2,296
300 -	400	8,324	36.87	2,867
400 -	500	5,968	40.86	2,642
500 -	600	6,700	45.34	3,654
600 -	700	5,999	49.35	3,901
700 -	800	3,307	51.57	2,505
800 -	900	5,622	55.33	4,769
900 -	1,000	3,753	57.83	3,581
1,000 -	1,500	15,394	68.13	19,300
1,500 -	2,000	10,589	75.21	18,317
2,000 -	2,500	7,447	80.19	16,671
2,500 -	3,000	4,983	83.52	13,672
3,000 -	5,000	11,294	91.08	44,213
5,000 -	10,000	8,126	96.51	56,294
10,000 -	25,000	3,772	99.03	56,265
25,000 -	50,000	842	99.60	28,886
50,000 -	100,000	389	99.86	26,552
100,000	and over	214	100.00	53,786
Total		149,533	100.00	\$363,661



Section II:
Selected Tax Components by Filing Status for Resident Taxable Returns
Tables 37 Through 56



Table 37: Major Items by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class		Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than	\$ 5,000	135,277	\$536,270	\$405,830	...
\$	5,000 - 9,999	244,104	1,924,473	1,160,784	\$325
	10,000 - 14,999	346,674	4,298,587	2,481,158	6,328
	15,000 - 19,999	288,093	5,006,781	2,145,710	9,671
	20,000 - 24,999	250,816	5,648,515	1,952,368	7,272
	25,000 - 29,999	219,294	6,010,264	1,770,044	5,992
	30,000 - 34,999	193,346	6,274,009	1,575,363	7,237
	35,000 - 39,999	162,196	6,084,117	1,337,453	6,208
	40,000 - 44,999	129,161	5,486,057	1,120,777	3,044
	45,000 - 49,999	96,962	4,597,630	872,920	3,913
	50,000 - 54,999	81,224	4,260,861	766,421	3,906
	55,000 - 59,999	59,643	3,425,219	574,910	3,992
	60,000 - 64,999	43,729	2,726,214	454,658	815
	65,000 - 74,999	69,983	4,867,171	735,659	2,960
	75,000 - 99,999	83,753	7,148,268	934,237	3,131
	100,000 - 149,999	51,794	6,178,430	666,086	2,336
	150,000 - 199,999	18,955	3,258,889	262,798	902
	200,000 - 499,999	22,497	6,582,797	443,763	713
	500,000 - 999,999	4,970	3,350,927	117,956	150
	1,000,000 - 4,999,999	2,839	5,376,915	173,719	110
	5,000,000 - 9,999,999	223	1,534,957	49,700	19
	10,000,000 and over	124	3,583,199	196,492	7
Total		2,505,658	\$98,160,551	\$20,198,806	\$69,029

NYAGI Class		Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than	\$ 5,000	\$130,442	\$5,158	\$3	\$5,155
\$	5,000 - 9,999	763,366	30,423	4,067	26,356
	10,000 - 14,999	1,811,112	72,494	14,070	58,424
	15,000 - 19,999	2,851,406	117,644	12,963	104,681
	20,000 - 24,999	3,688,882	166,377	10,529	155,848
	25,000 - 29,999	4,234,238	205,846	4,768	201,078
	30,000 - 34,999	4,691,413	245,016	2,236	242,780
	35,000 - 39,999	4,740,459	260,440	3,377	257,063
	40,000 - 44,999	4,362,240	247,607	2,193	245,414
	45,000 - 49,999	3,720,801	216,445	2,599	213,846
	50,000 - 54,999	3,490,539	206,821	3,090	203,731
	55,000 - 59,999	2,846,319	171,274	3,226	168,048
	60,000 - 64,999	2,270,745	138,200	2,089	136,111
	65,000 - 74,999	4,128,557	255,023	4,679	250,344
	75,000 - 99,999	6,210,906	392,187	8,409	383,778
	100,000 - 149,999	5,510,010	364,766	11,934	352,832
	150,000 - 199,999	2,995,190	205,161	6,153	199,008
	200,000 - 499,999	6,138,321	420,464	15,093	405,371
	500,000 - 999,999	3,232,822	221,446	12,137	209,309
	1,000,000 - 4,999,999	5,203,086	356,410	17,735	338,675
	5,000,000 - 9,999,999	1,485,239	101,739	7,074	94,665
	10,000,000 and over	3,386,700	231,989	18,877	213,112
Total		\$77,892,794	\$4,632,930	\$167,298	\$4,465,632

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax and various refundable credits for new businesses.

Table 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal								
		Gross Income	Wages		Interest		Dividends			
			Number	Amount	Number	Amount	Number	Amount		
Less than \$ 5,000	135,277	\$550,199	117,026	\$420,959	52,246	\$26,360	38,219	\$29,637		
\$ 5,000 - 9,999	244,104	2,349,722	195,141	1,425,279	113,232	171,592	58,984	102,081		
10,000 - 14,999	346,674	5,121,686	273,109	3,178,682	151,150	409,375	76,285	200,041		
15,000 - 19,999	288,093	5,517,134	252,533	4,129,039	122,628	242,281	61,275	158,073		
20,000 - 24,999	250,816	6,077,018	226,873	4,905,427	120,955	231,295	51,791	143,290		
25,000 - 29,999	219,294	6,468,216	201,413	5,215,771	120,503	210,351	47,614	131,089		
30,000 - 34,999	193,346	6,585,592	180,008	5,582,756	108,528	178,841	48,514	124,595		
35,000 - 39,999	162,196	6,333,309	153,105	5,481,249	98,316	153,876	45,118	107,864		
40,000 - 44,999	129,161	5,731,937	120,450	4,863,798	89,697	168,279	41,364	123,542		
45,000 - 49,999	96,962	4,788,131	90,666	4,027,696	70,770	102,633	36,492	98,443		
50,000 - 54,999	81,224	4,406,322	76,791	3,743,696	62,666	97,263	34,995	93,371		
55,000 - 59,999	59,643	3,508,318	56,402	3,004,384	47,031	76,011	23,211	68,618		
60,000 - 64,999	43,729	2,821,939	39,578	2,259,190	33,927	77,412	20,052	85,683		
65,000 - 74,999	69,983	5,054,600	64,971	4,133,188	56,751	127,910	35,653	118,828		
75,000 - 99,999	83,753	7,429,800	75,633	5,711,908	71,354	187,707	49,726	222,065		
100,000 - 149,999	51,794	6,446,773	44,747	4,484,507	45,678	160,877	37,444	250,148		
150,000 - 199,999	18,955	3,403,122	14,925	2,049,834	17,209	120,018	14,849	160,219		
200,000 - 499,999	22,497	6,838,979	16,818	3,514,881	21,133	272,455	19,625	343,667		
500,000 - 999,999	4,970	3,459,213	3,527	1,612,968	4,765	132,744	4,610	191,177		
1,000,000 - 4,999,999	2,839	5,501,703	1,924	1,786,883	2,775	260,484	2,672	278,498		
5,000,000 - 9,999,999	223	1,564,166	154	428,524	222	61,831	213	70,756		
10,000,000 and over	124	3,637,530	87	683,793	124	231,402	119	126,802		
Total	2,505,658	\$103,595,408	2,205,880	\$72,644,411	1,411,659	\$3,700,998	748,824	\$3,228,487		

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 \$ 5,000	31,178	\$65,036	2,281	\$1,068	1,521	\$1,246	760	\$376	
\$ 5,000 - 9,999	48,776	151,442	5,076	7,946	1,947	9,842	2,272	11,849	
10,000 - 14,999	55,333	207,410	8,104	17,247	11,951	62,875	7,940	57,445	
15,000 - 19,999	39,007	207,281	7,340	18,520	8,260	51,894	8,258	45,663	
20,000 - 24,999	31,481	184,025	10,108	18,394	5,988	32,956	10,165	51,966	
25,000 - 29,999	31,763	155,194	7,022	18,328	4,917	30,504	6,407	39,664	
30,000 - 34,999	32,458	176,601	6,062	9,455	4,386	16,117	6,129	29,011	
35,000 - 39,999	31,901	170,635	6,410	17,491	6,084	53,195	6,665	39,192	
40,000 - 44,999	27,495	177,541	5,370	7,510	5,682	48,572	5,835	50,561	
45,000 - 49,999	25,524	164,533	5,281	9,456	4,482	51,254	4,819	35,350	
50,000 - 54,999	22,036	145,239	5,073	10,525	1,809	18,569	4,989	24,964	
55,000 - 59,999	16,336	104,300	3,767	5,719	3,374	40,634	4,183	20,751	
60,000 - 64,999	14,867	176,244	2,676	4,337	2,960	30,383	2,492	27,359	
65,000 - 74,999	24,865	256,316	5,519	10,347	4,042	40,331	4,185	26,183	
75,000 - 99,999	35,539	513,898	8,564	17,464	7,921	134,062	5,624	46,270	
100,000 - 149,999	29,453	636,321	5,938	12,938	8,470	274,596	5,509	60,235	
150,000 - 199,999	11,716	468,369	2,871	8,256	4,096	192,659	1,131	11,673	
200,000 - 499,999	15,911	1,359,940	3,453	11,643	7,271	746,184	2,347	108,835	
500,000 - 999,999	3,682	770,755	892	4,836	2,077	538,005	641	30,379	
1,000,000 - 4,999,999	2,328	1,996,031	369	2,472	1,498	1,000,217	569	105,019	
5,000,000 - 9,999,999	192	683,601	23	297	127	308,024	58	32,209	
10,000,000 and over	110	2,222,394	14	115	60	771,789	51	487,848	
Total	531,951	\$10,993,109	102,212	\$214,366	98,923	\$4,453,909	91,029	\$1,342,803	

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 38: Federal Components of Income by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1999 (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	Number	Amount
Less than \$ 5,000	1,521	\$5,286	...	...	...	...	...	...
\$ 5,000 - 9,999	12,334	77,467	974	\$596	23,551	\$331,406		
10,000 - 14,999	26,192	224,451	5,648	24,436	59,345	688,147		
15,000 - 19,999	18,360	206,668	4,821	13,899	34,642	380,956		
20,000 - 24,999	14,348	115,280	6,101	25,002	28,758	334,628		
25,000 - 29,999	13,381	149,793	4,332	12,728	28,572	430,551		
30,000 - 34,999	10,055	126,800	5,207	23,016	25,676	252,441		
35,000 - 39,999	6,627	83,778	5,251	22,477	21,620	198,936		
40,000 - 44,999	5,981	100,207	4,307	29,300	17,567	195,714		
45,000 - 49,999	6,592	107,197	3,050	9,470	14,366	202,570		
50,000 - 54,999	4,259	40,443	847	4,454	13,122	212,357		
55,000 - 59,999	4,483	94,125	1,706	9,553	10,161	107,142		
60,000 - 64,999	2,762	44,583	849	3,156	7,641	114,169		
65,000 - 74,999	4,449	116,917	2,086	21,163	11,790	199,899		
75,000 - 99,999	7,893	283,666	2,655	16,305	17,640	302,392		
100,000 - 149,999	5,335	220,667	1,808	9,120	10,669	320,609		
150,000 - 199,999	2,485	188,886	710	13,280	3,646	174,453		
200,000 - 499,999	3,001	279,982	1,114	20,347	4,337	279,974		
500,000 - 999,999	587	112,156	227	25,679	808	65,238		
1,000,000 - 4,999,999	321	132,590	176	13,024	491	53,296		
5,000,000 - 9,999,999	34	20,281	15	7,903	28	1,075		
10,000,000 and over	22	49,663	8	1,894	23	1,124		
Total	151,023	\$2,780,887	51,892	\$306,802	334,452	\$4,847,078		

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
	Less than \$ 5,000	760	\$3,118	3,989		$2,115	$548,084
\$ 5,000 - 9,999	26,882	101,005	19,245	17,904	2,331,818
10,000 - 14,999	68,726	249,833	40,823	45,324	5,076,362
15,000 - 19,999	57,362	219,024	42,026	59,056	5,458,078
20,000 - 24,999	65,763	225,478	39,916	47,501	6,029,517
25,000 - 29,999	55,877	215,683	39,474	61,259	6,406,957
30,000 - 34,999	52,480	188,923	37,476	55,096	6,530,495
35,000 - 39,999	43,393	162,935	29,519	46,067	6,287,242
40,000 - 44,999	43,036	141,655	22,974	41,702	5,690,235
45,000 - 49,999	32,961	88,081	17,017	36,478	4,751,653
50,000 - 54,999	32,265	95,326	10,926	15,855	4,390,467
55,000 - 59,999	23,267	49,127	7,724	24,997	3,483,321
60,000 - 64,999	20,856	69,126	4,300	12,596	2,809,343
65,000 - 74,999	31,122	118,903	9,528	46,510	5,008,090
75,000 - 99,999	40,629	154,142	13,910	79,247	7,350,552
100,000 - 149,999	29,309	181,342	9,647	65,230	6,381,543
150,000 - 199,999	11,416	81,894	4,776	50,850	3,352,272
200,000 - 499,999	14,351	182,720	6,352	90,446	6,748,533
500,000 - 999,999	3,670	97,065	1,664	38,973	3,420,240
1,000,000 - 4,999,999	2,227	114,219	1,079	32,441	5,469,262
5,000,000 - 9,999,999	180	30,482	96	3,316	1,560,850
10,000,000 and over	109	40,421	65	3,966	3,633,564
Total	656,643	\$2,810,502	362,524	\$876,929	\$102,718,479

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 39: New York Modifications to Federal Income by New York Adjusted Gross Income Class - Single - Full Year Resident Taxable Returns in 1999
(Dollar Data In Thousands)

NYAGI Class	Additions							Subtractions			
	State & Local Bond Interest		Public Employee Retirement				Taxable State & Local Income Tax Refunds		Government Pension Exclusion		
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	
Less than \$ 5,000	760	\$2,265	948	\$5	760	\$81	...	...	...	...
\$ 5,000 - 9,999	1,623	953	1,765	302	1,182	1,871	6,100	\$1,014	6,466	\$144,207	
10,000 - 14,999	2,701	7,900	5,862	1,799	5,310	1,569	15,628	8,211	12,032	186,862	
15,000 - 19,999	1,835	5,763	11,508	4,721	3,906	1,983	18,940	6,705	6,194	98,646	
20,000 - 24,999	2,032	2,465	18,938	12,127	3,546	714	29,190	8,453	4,477	98,469	
25,000 - 29,999	1,026	1,899	19,753	16,359	6,076	2,484	24,376	9,557	4,507	93,509	
30,000 - 34,999	922	5,405	25,519	25,760	8,244	4,033	32,210	11,317	2,699	38,550	
35,000 - 39,999	1,340	4,019	22,754	28,205	9,476	4,675	26,920	9,737	2,608	50,290	
40,000 - 44,999	1,139	1,543	20,630	29,434	8,518	6,104	29,808	14,077	3,077	49,995	
45,000 - 49,999	945	2,523	17,178	27,069	7,156	3,693	23,045	13,773	2,231	41,468	
50,000 - 54,999	671	2,034	14,394	26,266	5,543	1,550	23,460	12,569	1,021	23,438	
55,000 - 59,999	1,219	1,282	11,309	23,648	6,619	2,529	19,720	9,665	1,243	14,483	
60,000 - 64,999	559	580	7,313	17,374	5,260	2,383	15,423	10,607	1,191	13,319	
65,000 - 74,999	883	3,151	8,645	21,502	6,008	2,647	23,638	14,612	1,502	33,053	
75,000 - 99,999	2,989	10,590	5,820	14,203	6,071	8,204	33,045	26,597	1,610	45,324	
100,000 - 149,999	2,659	8,205	1,788	4,402	4,885	13,439	22,912	27,090	911	32,086	
150,000 - 199,999	1,416	10,951	387	1,532	2,643	13,776	8,483	14,040	226	3,568	
200,000 - 499,999	2,530	24,014	214	554	4,787	32,513	11,268	43,706	284	6,398	
500,000 - 999,999	856	10,337	18	20	1,503	17,609	2,922	23,160	66	1,547	
1,000,000 - 4,999,999	708	20,760	d/	d/	1,204	59,686	1,859	41,804	25	443	
5,000,000 - 9,999,999	65	3,367	d/	d/	119	12,733	155	10,512	d/	d/	
10,000,000 and over	58	6,068	...	...	74	31,201	92	16,796	d/	d/
Total	28,936	\$136,073	194,748	\$255,290	98,888	\$225,474	369,194	\$334,003	52,370	\$975,692	

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	...	...	9,500	\$14,156	...	...	760	\$8
\$ 5,000 - 9,999	11,983	\$66,677	14,590	37,723	17,942	\$154,116	2,480	\$6,733
10,000 - 14,999	28,650	156,466	22,698	66,463	39,373	335,529	4,666	35,537
15,000 - 19,999	21,100	128,968	12,395	34,735	21,103	186,699	3,442	8,013
20,000 - 24,999	22,491	119,064	9,585	43,556	14,358	115,915	2,151	10,850
25,000 - 29,999	17,737	130,091	9,408	43,357	11,939	135,235	3,831	5,169
30,000 - 34,999	12,191	107,572	7,985	45,478	7,557	82,632	2,631	6,135
35,000 - 39,999	9,525	91,374	6,786	23,144	6,628	60,335	2,101	8,139
40,000 - 44,999	7,960	84,557	8,003	36,140	5,119	50,344	2,306	6,145
45,000 - 49,999	5,522	55,623	6,226	18,358	4,965	54,823	2,131	3,264
50,000 - 54,999	4,930	55,778	4,977	15,984	3,880	49,875	1,284	1,942
55,000 - 59,999	2,619	23,868	3,614	15,162	2,036	20,236	1,683	2,148
60,000 - 64,999	3,625	37,175	2,960	12,099	2,280	27,662	1,451	2,603
65,000 - 74,999	4,493	51,395	6,091	24,382	2,882	38,349	1,887	6,429
75,000 - 99,999	5,835	59,784	7,767	39,943	4,610	55,402	4,392	8,232
100,000 - 149,999	5,562	68,746	6,018	36,258	4,051	56,551	3,299	9,429
150,000 - 199,999	2,900	33,243	2,933	32,940	1,709	24,802	1,771	11,049
200,000 - 499,999	3,774	46,930	4,984	73,779	2,483	35,730	2,567	16,265
500,000 - 999,999	832	10,718	1,605	40,188	461	6,791	784	14,874
1,000,000 - 4,999,999	501	7,104	1,161	69,378	315	4,320	718	49,769
5,000,000 - 9,999,999	33	426	122	15,153	16	196	69	15,667
10,000,000 and over	24	370	86	47,919	15	224	55	22,322
Total	172,288	\$1,335,929	149,494	\$786,298	153,724	\$1,495,767	46,459	\$250,721

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 40: New York State Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1999

(Dollar Data in Thousands)

NYAGI Class			New York Deductions					
			Total with New York Deductions		Standard		Itemized 1/	
			Number	Amount	Number	Amount	Number	Amount
Less than	\$	5,000	135,277	\$405,830	135,277	\$405,830	...	...
\$	5,000 -	9,999	244,104	1,160,784	242,234	1,148,645	1,871	\$12,139
	10,000 -	14,999	346,674	2,481,158	334,228	2,360,212	12,446	120,946
	15,000 -	19,999	288,093	2,145,710	269,565	1,951,849	18,528	193,862
	20,000 -	24,999	250,816	1,952,368	226,270	1,671,944	24,546	280,423
	25,000 -	29,999	219,294	1,770,044	192,177	1,430,335	27,117	339,708
	30,000 -	34,999	193,346	1,575,363	163,917	1,222,490	29,430	352,873
	35,000 -	39,999	162,196	1,337,453	134,218	1,003,373	27,978	334,080
	40,000 -	44,999	129,161	1,120,777	98,284	732,816	30,877	387,961
	45,000 -	49,999	96,962	872,920	71,621	535,849	25,341	337,071
	50,000 -	54,999	81,224	766,421	55,037	412,126	26,187	354,295
	55,000 -	59,999	59,643	574,910	40,502	303,162	19,141	271,748
	60,000 -	64,999	43,729	454,658	26,757	199,047	16,972	255,611
	65,000 -	74,999	69,983	735,659	40,839	304,652	29,144	431,007
	75,000 -	99,999	83,753	934,237	47,764	357,848	35,988	576,389
	100,000 -	149,999	51,794	666,086	27,380	204,901	24,414	461,185
	150,000 -	199,999	18,955	262,798	9,447	70,557	9,508	192,241
	200,000 -	499,999	22,497	443,763	9,099	67,740	13,398	376,023
	500,000 -	999,999	4,970	117,956	2,033	15,087	2,937	102,868
	1,000,000 -	4,999,999	2,839	173,719	874	6,385	1,965	167,335
	5,000,000 -	9,999,999	223	49,700	48	356	175	49,344
	10,000,000	and over	124	196,492	15	113	109	196,380
Total			2,505,658	\$20,198,806	2,127,585	\$14,405,317	378,073	\$5,793,489

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

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

Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Medical &							
			Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 10,000	624	\$1,947	1,455	\$3,736	416	\$1,814		
\$ 10,000 - 14,999	6,878	24,345	11,791	37,876	4,258	15,534		
15,000 - 19,999	10,065	35,736	18,528	50,353	5,947	29,946		
20,000 - 24,999	9,818	39,027	24,020	68,589	11,922	67,097		
25,000 - 29,999	10,147	40,963	26,592	83,737	11,197	67,234		
30,000 - 34,999	9,757	30,847	29,430	104,515	15,423	94,279		
35,000 - 39,999	4,929	23,459	27,689	124,543	15,801	95,596		
40,000 - 44,999	5,674	19,673	30,745	149,547	19,133	122,348		
45,000 - 49,999	3,499	15,143	25,100	122,597	15,687	115,659		
50,000 - 54,999	3,975	20,121	26,187	152,406	19,056	129,435		
55,000 - 59,999	1,650	9,712	19,141	120,051	13,421	92,374		
60,000 - 64,999	2,758	20,096	16,866	114,498	12,093	79,376		
65,000 - 74,999	2,188	12,955	29,045	225,365	21,386	159,233		
75,000 - 99,999	1,931	12,028	35,911	336,090	26,644	210,709		
100,000 - 149,999	1,754	24,310	24,368	314,856	18,968	182,801		
150,000 - 199,999	672	17,981	9,508	192,881	7,203	88,355		
200,000 - 499,999	481	22,466	13,359	453,433	11,059	190,523		
500,000 - 999,999	90	9,692	2,937	233,437	2,457	72,018		
1,000,000 - 4,999,999	20	1,529	1,964	407,246	1,732	113,466		
5,000,000 - 9,999,999	d/	d/	175	118,649	154	24,810		
10,000,000 and over	d/	d/	109	329,198	104	90,094		
Total	76,911	\$382,058	374,919	\$3,743,603	234,061	\$2,042,700		

NYAGI Class	Charitable Contributions				Other Deductions 1/	
	Number		Amount		Number	Amount
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 10,000	1,247	\$2,000	1,039	\$2,932		
\$ 10,000 - 14,999	11,464	23,568	5,896	24,724		
15,000 - 19,999	17,156	38,675	10,293	50,877		
20,000 - 24,999	21,565	43,125	13,676	87,713		
25,000 - 29,999	25,018	67,404	19,069	116,789		
30,000 - 34,999	26,754	62,108	19,200	113,279		
35,000 - 39,999	25,514	54,949	16,526	92,925		
40,000 - 44,999	28,633	61,335	19,133	113,088		
45,000 - 49,999	23,893	55,273	16,049	95,440		
50,000 - 54,999	24,667	56,312	16,133	79,427		
55,000 - 59,999	18,481	38,341	12,431	82,478		
60,000 - 64,999	16,124	41,266	12,093	71,755		
65,000 - 74,999	27,752	68,530	15,119	101,462		
75,000 - 99,999	34,366	106,414	18,226	129,469		
100,000 - 149,999	23,861	92,388	11,307	126,858		
150,000 - 199,999	8,932	62,184	3,970	47,492		
200,000 - 499,999	12,943	149,014	4,977	93,992		
500,000 - 999,999	2,853	81,598	1,031	34,880		
1,000,000 - 4,999,999	1,906	182,149	566	51,674		
5,000,000 - 9,999,999	172	68,817	32	11,182		
10,000,000 and over	109	311,061	20	21,748		
Total	353,409	\$1,666,512	216,786	\$1,550,184		

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

Table 41: Itemized Deductions by New York Adjusted Gross Income Class - Single - Full-Year Resident Taxable Returns in 1999 (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	\$12,429		831	\$290	...	...
\$ 10,000 - 14,999	126,046		8,843	5,100	...	...
15,000 - 19,999	205,589		16,469	11,727	...	...
20,000 - 24,999	305,553		22,617	25,134	175	\$5
25,000 - 29,999	376,180		25,368	36,471	...	...
30,000 - 34,999	405,029		28,328	52,156	...	...
35,000 - 39,999	391,039		26,239	56,959	...	...
40,000 - 44,999	465,993		29,425	78,032	...	...
45,000 - 49,999	403,908		24,617	66,837	...	...
50,000 - 54,999	437,702		25,602	83,406	...	...
55,000 - 59,999	342,960		19,031	71,211	...	...
60,000 - 64,999	326,993		16,230	71,383	...	...
65,000 - 74,999	567,399		28,050	136,391	...	...
75,000 - 99,999	793,188		35,216	217,298	77	500
100,000 - 149,999	736,342		23,907	219,946	46	12
150,000 - 199,999	393,988		9,444	137,959	96	294
200,000 - 499,999	839,095		13,255	335,968	104	347
500,000 - 999,999	381,968		2,925	178,703	30	114
1,000,000 - 4,999,999	646,966		1,954	312,502	35	206
5,000,000 - 9,999,999	187,508		175	88,909	3	90
10,000,000 and over	654,018		109	263,702	9	2,444
Total	\$8,999,892		358,636	\$2,450,083	576	\$4,013

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 10,000	...	...	1,871	\$12,139
\$ 10,000 - 14,999	...	...	12,446	120,946
15,000 - 19,999	...	...	18,528	193,862
20,000 - 24,999	...	...	24,546	280,423
25,000 - 29,999	...	...	27,117	339,708
30,000 - 34,999	...	...	29,430	352,873
35,000 - 39,999	...	...	27,978	334,080
40,000 - 44,999	...	...	30,877	387,961
45,000 - 49,999	...	...	25,341	337,071
50,000 - 54,999	...	...	26,187	354,295
55,000 - 59,999	...	...	19,141	271,748
60,000 - 64,999	...	...	16,972	255,611
65,000 - 74,999	...	...	29,144	431,007
75,000 - 99,999	...	...	35,988	576,389
100,000 - 149,999	24,322	\$55,227	24,414	516,412
150,000 - 199,999	9,508	64,082	9,508	256,323
200,000 - 499,999	13,398	127,451	13,398	503,475
500,000 - 999,999	2,937	100,511	2,937	203,379
1,000,000 - 4,999,999	1,965	167,336	1,965	334,670
5,000,000 - 9,999,999	175	49,344	175	98,688
10,000,000 and over	109	196,380	109	392,760
Total	52,414	\$760,331	378,073	\$6,553,820

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 42: Major Items by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses
Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$ 15,000	12,103	\$171,833	\$157,343	\$246
\$ 15,000 - 19,999	84,151	1,479,342	1,101,657	16,884
20,000 - 24,999	105,821	2,383,867	1,398,779	71,648
25,000 - 29,999	123,354	3,387,010	1,663,968	131,260
30,000 - 34,999	127,713	4,151,122	1,732,813	144,223
35,000 - 39,999	127,305	4,781,290	1,739,136	141,670
40,000 - 44,999	126,537	5,379,958	1,744,396	140,428
45,000 - 49,999	127,054	6,033,661	1,813,883	159,274
50,000 - 54,999	121,194	6,350,792	1,717,791	144,172
55,000 - 59,999	122,198	7,029,321	1,776,624	153,358
60,000 - 64,999	118,087	7,364,795	1,722,576	146,024
65,000 - 74,999	197,378	13,803,152	2,994,523	251,009
75,000 - 99,999	354,676	30,581,290	5,743,360	454,095
100,000 - 149,999	281,568	33,637,876	5,329,243	362,010
150,000 - 199,999	88,991	15,240,309	2,015,287	112,450
200,000 - 499,999	108,696	31,930,109	2,690,984	134,574
500,000 - 999,999	24,817	16,914,792	697,725	30,181
1,000,000 - 4,999,999	14,674	27,864,194	893,108	17,710
5,000,000 - 9,999,999	1,268	8,682,565	276,246	1,514
10,000,000 and over	827	18,998,427	933,737	1,148
Total	2,268,414	\$246,165,706	\$38,143,181	\$2,613,876

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$ 15,000	\$14,245	\$564	\$95	\$469
\$ 15,000 - 19,999	360,808	14,390	4,471	9,919
20,000 - 24,999	913,447	36,485	9,244	27,241
25,000 - 29,999	1,591,787	63,641	7,422	56,219
30,000 - 34,999	2,274,093	92,356	3,057	89,299
35,000 - 39,999	2,900,489	121,864	3,801	118,063
40,000 - 44,999	3,495,139	154,502	3,006	151,496
45,000 - 49,999	4,060,509	187,518	3,065	184,453
50,000 - 54,999	4,488,835	214,974	3,823	211,151
55,000 - 59,999	5,099,346	253,496	2,820	250,676
60,000 - 64,999	5,496,202	283,256	4,082	279,174
65,000 - 74,999	10,557,633	566,887	8,378	558,509
75,000 - 99,999	24,383,856	1,388,726	24,583	1,364,143
100,000 - 149,999	27,946,638	1,777,607	41,526	1,736,081
150,000 - 199,999	13,112,575	898,167	25,404	872,763
200,000 - 499,999	29,104,553	1,993,608	73,421	1,920,187
500,000 - 999,999	16,186,886	1,108,789	52,208	1,056,581
1,000,000 - 4,999,999	26,953,376	1,846,299	92,529	1,753,770
5,000,000 - 9,999,999	8,404,805	575,729	29,520	546,209
10,000,000 and over	18,063,542	1,237,352	60,117	1,177,235
Total	\$205,408,763	\$12,816,207	\$452,567	\$12,363,640

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax and various refundable credits for new businesses.



Table 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal								
		Gross Income	Wages		Interest		Dividends			
			Number	Amount	Number	Amount	Number	Amount		
Less than \$ 15,000	12,103	\$550,003	5,965	\$51,665	11,295	\$39,924	8,349	\$22,371		
\$ 15,000 - 19,999	84,151	2,543,460	56,377	818,145	65,899	252,656	35,005	105,176		
20,000 - 24,999	105,821	3,183,748	85,207	1,647,943	71,932	252,166	31,185	97,459		
25,000 - 29,999	123,354	4,203,123	105,907	2,666,863	84,758	219,287	35,310	84,772		
30,000 - 34,999	127,713	4,964,922	115,196	3,407,975	92,204	168,802	38,892	114,973		
35,000 - 39,999	127,305	5,491,257	117,853	3,983,323	95,604	148,679	36,679	98,796		
40,000 - 44,999	126,537	6,043,077	118,972	4,654,831	98,879	201,662	39,842	90,520		
45,000 - 49,999	127,054	6,610,871	119,571	5,253,409	100,489	156,744	42,047	98,920		
50,000 - 54,999	121,194	6,814,041	116,443	5,640,028	102,554	137,573	39,846	80,436		
55,000 - 59,999	122,198	7,457,410	118,298	6,292,000	104,616	151,352	40,388	79,475		
60,000 - 64,999	118,087	7,742,453	113,768	6,540,046	100,989	113,964	46,013	88,784		
65,000 - 74,999	197,378	14,418,537	191,429	12,402,529	175,988	243,363	82,047	150,793		
75,000 - 99,999	354,676	31,734,633	344,814	27,208,421	332,527	476,624	175,437	349,278		
100,000 - 149,999	281,568	34,813,659	271,151	28,260,792	270,325	584,705	180,025	522,543		
150,000 - 199,999	88,991	15,794,298	83,388	11,365,342	86,292	316,549	69,353	360,535		
200,000 - 499,999	108,696	33,238,759	97,469	20,293,064	106,445	789,060	94,022	936,238		
500,000 - 999,999	24,817	17,403,722	21,560	8,968,737	24,584	528,173	23,404	561,588		
1,000,000 - 4,999,999	14,674	28,529,638	12,361	12,231,692	14,586	1,122,541	14,245	1,039,280		
5,000,000 - 9,999,999	1,268	8,861,620	1,066	3,221,124	1,264	431,784	1,253	313,588		
10,000,000 and over	827	19,222,501	711	4,667,156	827	1,143,990	822	748,900		
Total	2,268,414	\$259,621,732	2,097,507	\$169,575,086	1,942,055	\$7,479,600	1,034,164	\$5,944,425		

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	5,157	\$16,165	982	\$2,248	737	\$3,664	491	\$3,624
\$ 15,000 - 19,999	19,047	86,006	6,426	13,742	8,033	40,605	7,343	35,309
20,000 - 24,999	24,039	118,610	4,704	9,662	9,639	66,123	11,852	83,540
25,000 - 29,999	23,576	123,566	4,971	10,599	8,549	62,798	10,654	68,554
30,000 - 34,999	26,138	153,865	6,647	13,049	11,989	109,750	13,788	99,616
35,000 - 39,999	22,922	147,049	7,387	23,898	11,334	105,827	13,434	106,178
40,000 - 44,999	23,862	122,827	8,822	28,747	10,969	90,553	12,622	74,711
45,000 - 49,999	25,790	152,529	8,211	23,063	12,527	128,832	12,406	126,677
50,000 - 54,999	28,528	198,241	6,560	19,763	8,364	78,839	13,989	99,009
55,000 - 59,999	26,964	148,849	6,873	28,110	8,226	66,230	12,489	113,228
60,000 - 64,999	28,547	192,322	7,988	15,595	7,761	97,563	13,025	84,278
65,000 - 74,999	50,186	291,867	13,202	32,513	14,968	179,371	18,585	170,579
75,000 - 99,999	117,706	871,404	29,692	64,273	32,568	576,009	38,237	322,874
100,000 - 149,999	124,073	1,356,657	32,746	78,268	39,830	1,081,440	34,794	304,950
150,000 - 199,999	52,510	1,030,831	11,597	30,936	21,936	1,054,699	6,950	110,885
200,000 - 499,999	71,996	3,524,543	18,796	63,674	40,509	3,865,223	12,024	314,374
500,000 - 999,999	18,698	2,762,383	4,749	19,556	13,532	3,311,463	3,227	228,293
1,000,000 - 4,999,999	11,957	7,053,923	2,283	20,454	8,830	6,128,891	2,728	470,664
5,000,000 - 9,999,999	1,099	3,140,320	160	8,727	788	1,703,087	333	229,763
10,000,000 and over	755	9,466,741	65	2,184	504	3,140,130	256	769,473
Total	703,550	\$30,958,697	182,861	\$509,060	271,593	\$21,891,096	239,227	\$3,816,578

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 43: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1999 (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 \$ 15,000	1,228	\$7,536	...	...	11,541	\$265,557	
\$ 15,000 - 19,999	12,392	140,291	2,064	\$13,432	45,666	757,194		
20,000 - 24,999	18,634	184,621	3,775	13,883	38,789	475,325		
25,000 - 29,999	20,584	195,328	5,478	29,998	34,665	525,030		
30,000 - 34,999	20,132	221,339	6,715	28,610	32,313	506,924		
35,000 - 39,999	22,161	304,293	5,032	21,106	29,257	451,430		
40,000 - 44,999	19,479	186,330	6,488	29,710	31,497	387,456		
45,000 - 49,999	17,866	248,381	5,647	23,539	27,834	334,106		
50,000 - 54,999	14,602	181,529	7,694	28,730	26,344	283,999		
55,000 - 59,999	17,454	233,832	6,395	19,093	26,688	289,844		
60,000 - 64,999	17,721	228,073	4,724	15,442	25,526	276,293		
65,000 - 74,999	25,605	411,404	9,633	34,577	40,578	488,149		
75,000 - 99,999	45,823	857,062	18,351	74,240	79,734	955,652		
100,000 - 149,999	49,694	1,475,632	14,429	82,195	61,419	867,772		
150,000 - 199,999	19,460	932,338	3,924	24,641	19,228	347,847		
200,000 - 499,999	26,511	2,355,270	6,391	67,659	24,091	636,094		
500,000 - 999,999	5,533	869,819	1,204	26,759	4,963	150,365		
1,000,000 - 4,999,999	2,646	644,663	795	47,302	3,229	141,821		
5,000,000 - 9,999,999	261	93,356	91	17,327	287	36,721		
10,000,000 and over	170	542,636	56	9,722	172	12,499		
Total	357,956	\$10,313,733	108,887	\$607,966	563,820	\$8,190,077		

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 15,000	10,313	\$80,722	1,473	\$3,447	\$546,556
\$ 15,000 - 19,999	43,849	280,744	18,482	37,009	2,506,451
20,000 - 24,999	45,654	312,034	30,724	45,499	3,138,248
25,000 - 29,999	54,438	327,943	32,592	55,089	4,148,034
30,000 - 34,999	63,368	347,167	35,019	76,751	4,888,171
35,000 - 39,999	61,223	298,079	35,274	84,858	5,406,399
40,000 - 44,999	65,875	311,986	36,924	81,266	5,961,810
45,000 - 49,999	68,903	299,443	33,343	69,517	6,541,354
50,000 - 54,999	65,029	249,663	29,298	58,783	6,755,258
55,000 - 59,999	70,203	243,094	31,196	62,498	7,394,911
60,000 - 64,999	66,011	190,653	32,353	59,469	7,682,984
65,000 - 74,999	113,784	351,190	47,238	109,003	14,309,534
75,000 - 99,999	208,080	591,783	69,890	232,152	31,502,481
100,000 - 149,999	159,447	636,032	73,217	366,651	34,447,008
150,000 - 199,999	51,298	323,521	28,370	215,005	15,579,293
200,000 - 499,999	73,929	785,896	45,224	576,512	32,662,247
500,000 - 999,999	19,082	372,806	12,425	219,998	17,183,724
1,000,000 - 4,999,999	12,235	565,752	7,629	171,531	28,358,107
5,000,000 - 9,999,999	1,129	165,500	723	26,694	8,834,925
10,000,000 and over	752	270,727	498	21,246	19,201,255
Total	1,254,604	\$7,004,734	601,893	\$2,572,981	\$257,048,751

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 44: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1999
(Dollar Data In Thousands)

NYAGI Class	Additions								Subtractions			
	State & Local Bond Interest		Public Employee Retirement				Taxable State & Local Income Tax Refunds		Government Pension Exclusion			
	Number	Amount	System Contributions		Other NY Additions		Number	Amount	Number	Amount		
			Number	Amount	Number	Amount						
Less than \$ 15,000	737	\$838	...	...	246	\$25	1,473	\$1,347	5,893	\$129,991
\$ 15,000 - 19,999	918	2,352	2,761	\$1,109	1,148	447	10,901	5,287	13,309	340,897		
20,000 - 24,999	1,279	3,697	7,326	4,895	3,778	2,898	14,709	8,691	11,207	183,524		
25,000 - 29,999	1,756	3,218	11,201	8,478	3,306	1,881	23,158	16,699	10,799	230,463		
30,000 - 34,999	1,687	2,336	12,046	9,851	6,260	2,422	32,427	19,664	9,695	216,328		
35,000 - 39,999	1,050	744	18,731	16,352	6,165	2,105	34,038	23,532	7,279	183,318		
40,000 - 44,999	1,646	4,531	22,901	23,070	6,725	4,430	44,247	30,175	7,336	153,912		
45,000 - 49,999	920	1,436	22,101	24,596	5,260	4,657	51,625	36,779	7,316	131,245		
50,000 - 54,999	1,050	4,052	24,589	26,953	7,306	4,467	48,344	32,096	5,128	122,801		
55,000 - 59,999	1,243	5,721	28,330	39,373	8,690	7,322	54,509	34,427	4,254	85,672		
60,000 - 64,999	1,056	3,575	26,778	39,249	7,959	8,709	51,328	34,160	4,213	90,100		
65,000 - 74,999	1,766	11,438	47,353	75,950	14,089	8,722	93,015	67,206	6,489	157,521		
75,000 - 99,999	4,835	12,893	89,376	157,532	33,121	24,965	173,827	129,483	13,420	359,465		
100,000 - 149,999	7,169	18,371	66,851	142,094	37,881	38,509	129,442	127,723	8,977	202,500		
150,000 - 199,999	4,960	14,937	13,126	30,337	15,471	28,796	40,894	65,734	2,288	61,582		
200,000 - 499,999	10,224	47,689	8,778	17,424	27,372	105,608	60,076	183,371	2,808	73,521		
500,000 - 999,999	4,125	30,952	880	1,582	10,179	97,925	15,981	113,194	461	10,074		
1,000,000 - 4,999,999	3,649	63,644	248	386	7,546	252,572	10,452	203,523	223	5,850		
5,000,000 - 9,999,999	482	20,207	12	35	797	103,222	993	61,126	14	259		
10,000,000 and over	348	38,478	9	13	525	368,243	662	143,669	5	85		
Total	50,900	\$291,108	403,396	\$619,278	203,824	\$1,067,923	892,099	\$1,337,887	121,115	\$2,739,107		

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	9,577	\$76,536	3,438	\$6,178	9,331	\$160,043	491	\$1,491
\$ 15,000 - 19,999	27,534	240,429	5,966	32,930	33,041	401,143	3,670	10,330
20,000 - 24,999	26,829	235,940	8,771	47,533	23,982	287,315	3,079	2,271
25,000 - 29,999	28,228	238,761	7,203	30,975	19,709	231,118	4,537	26,585
30,000 - 34,999	31,188	269,092	5,976	12,250	16,668	216,614	4,161	17,709
35,000 - 39,999	21,690	217,182	8,365	15,509	14,376	190,054	3,694	14,705
40,000 - 44,999	17,409	204,337	9,928	54,028	13,074	161,278	2,925	10,153
45,000 - 49,999	16,435	202,234	7,278	11,234	10,642	130,410	4,678	26,265
50,000 - 54,999	12,677	147,583	8,380	17,707	8,944	113,836	2,215	5,915
55,000 - 59,999	12,308	152,680	7,786	30,408	7,967	110,894	1,926	3,702
60,000 - 64,999	9,391	117,121	8,892	13,831	6,884	109,148	1,933	5,361
65,000 - 74,999	15,285	170,482	13,655	39,060	9,359	146,109	6,057	22,113
75,000 - 99,999	22,843	290,691	30,227	73,624	16,401	215,087	11,362	48,203
100,000 - 149,999	17,888	268,296	29,221	97,292	16,361	254,144	16,292	58,329
150,000 - 199,999	6,515	103,298	11,948	44,798	6,677	106,537	7,175	31,101
200,000 - 499,999	11,573	199,897	21,469	151,738	10,728	187,333	15,970	106,998
500,000 - 999,999	2,873	52,725	7,736	113,295	2,455	42,005	6,072	68,076
1,000,000 - 4,999,999	1,897	36,205	6,547	272,456	1,643	28,401	4,806	264,070
5,000,000 - 9,999,999	152	3,033	742	108,767	143	2,615	507	100,023
10,000,000 and over	99	2,119	596	219,670	93	1,706	421	242,311
Total	292,390	\$3,228,640	204,124	\$1,393,284	228,479	\$3,095,792	101,969	\$1,065,711

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

Table 45: New York State Deductions by NY Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	New York Deductions							
	Total with New York Deductions		Standard		Itemized 1/			
			Number	Amount	Number	Amount		
Less than \$ 15,000	12,103	\$157,343	12,103	\$157,343	...	...
\$ 15,000 - 19,999	84,151	1,101,657	79,119	1,028,543	5,032	\$73,114		
20,000 - 24,999	105,821	1,398,779	98,633	1,282,226	7,188	116,553		
25,000 - 29,999	123,354	1,663,968	109,358	1,421,655	13,996	242,313		
30,000 - 34,999	127,713	1,732,813	111,188	1,445,448	16,525	287,365		
35,000 - 39,999	127,305	1,739,136	109,329	1,421,279	17,976	317,858		
40,000 - 44,999	126,537	1,744,396	107,008	1,391,107	19,529	353,289		
45,000 - 49,999	127,054	1,813,883	101,592	1,320,701	25,462	493,181		
50,000 - 54,999	121,194	1,717,791	97,579	1,268,530	23,615	449,261		
55,000 - 59,999	122,198	1,776,624	91,287	1,186,728	30,912	589,896		
60,000 - 64,999	118,087	1,722,576	86,901	1,129,715	31,186	592,862		
65,000 - 74,999	197,378	2,994,523	132,027	1,716,345	65,351	1,278,178		
75,000 - 99,999	354,676	5,743,360	193,038	2,509,489	161,638	3,233,870		
100,000 - 149,999	281,568	5,329,243	109,975	1,429,677	171,593	3,899,566		
150,000 - 199,999	88,991	2,015,287	26,050	338,645	62,941	1,676,642		
200,000 - 499,999	108,696	2,690,984	33,468	435,080	75,228	2,255,903		
500,000 - 999,999	24,817	697,725	8,858	115,153	15,959	582,572		
1,000,000 - 4,999,999	14,674	893,108	3,525	45,826	11,149	847,282		
5,000,000 - 9,999,999	1,268	276,246	163	2,119	1,105	274,127		
10,000,000 and over	827	933,737	57	741	770	932,996		
Total	2,268,414	\$38,143,181	1,511,258	\$19,646,352	757,156	\$18,496,829		

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

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

Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	...	...	...	...
\$ 15,000 - 19,999	2,516	\$10,202	5,032	\$29,333	3,889	\$21,095
20,000 - 24,999	4,033	15,479	7,188	40,165	5,260	44,803
25,000 - 29,999	6,298	31,390	13,996	75,008	11,372	95,835
30,000 - 34,999	6,295	30,621	16,525	100,673	13,692	114,342
35,000 - 39,999	6,089	30,709	17,976	97,309	15,801	139,651
40,000 - 44,999	4,486	21,257	19,397	121,302	17,549	168,045
45,000 - 49,999	7,120	30,739	25,462	175,317	21,962	220,552
50,000 - 54,999	4,442	28,094	23,615	159,494	21,627	210,436
55,000 - 59,999	4,840	23,135	30,912	230,915	28,822	268,608
60,000 - 64,999	3,819	17,330	31,186	233,367	28,747	271,858
65,000 - 74,999	7,062	41,582	65,351	534,051	60,676	602,463
75,000 - 99,999	10,271	59,059	161,561	1,524,364	152,989	1,511,655
100,000 - 149,999	6,969	47,837	171,593	2,220,491	162,270	1,775,849
150,000 - 199,999	1,505	17,983	62,909	1,158,438	59,580	799,929
200,000 - 499,999	1,248	28,124	75,228	2,421,126	71,356	1,427,438
500,000 - 999,999	120	4,454	15,947	1,221,750	15,036	557,049
1,000,000 - 4,999,999	36	2,976	11,149	2,313,942	10,420	694,756
5,000,000 - 9,999,999	d/	d/	1,105	754,224	1,037	182,532
10,000,000 and over	d/	d/	770	1,619,013	739	553,285
Total	77,149	\$440,970	756,903	\$15,030,282	702,824	\$9,660,180

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	...	...
\$ 15,000 - 19,999	5,032	\$11,941	1,601	\$3,895
20,000 - 24,999	6,312	17,891	2,630	7,546
25,000 - 29,999	13,121	28,838	6,123	24,933
30,000 - 34,999	15,738	35,811	7,869	32,994
35,000 - 39,999	17,106	39,259	8,843	39,139
40,000 - 44,999	18,341	41,936	8,181	37,004
45,000 - 49,999	24,979	68,989	12,067	57,735
50,000 - 54,999	22,563	51,255	12,743	58,918
55,000 - 59,999	30,142	85,872	16,831	71,289
60,000 - 64,999	29,701	73,636	17,821	93,378
65,000 - 74,999	64,356	168,782	38,097	170,095
75,000 - 99,999	158,008	455,521	86,573	450,626
100,000 - 149,999	169,701	607,966	85,104	529,068
150,000 - 199,999	62,045	287,606	22,955	196,314
200,000 - 499,999	74,526	626,443	20,571	269,380
500,000 - 999,999	15,851	390,849	3,362	104,889
1,000,000 - 4,999,999	11,095	880,868	2,091	129,263
5,000,000 - 9,999,999	1,100	374,990	189	29,186
10,000,000 and over	766	1,436,757	122	58,838
Total	740,485	\$5,685,209	353,772	\$2,364,490

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 46: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Jointly and Surviving Spouses - Full-Year Resident Taxable Returns in 1999 (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	...	...	...	...	...
\$ 15,000 - 19,999	\$76,466	4,804	\$3,352	...	...
20,000 - 24,999	125,887	6,487	9,334	...	...
25,000 - 29,999	256,005	12,246	13,692	...	...
30,000 - 34,999	312,820	15,738	25,455	...	...
35,000 - 39,999	345,733	16,816	27,874	...	...
40,000 - 44,999	390,084	18,737	36,795	...	...
45,000 - 49,999	553,299	24,979	60,118	...	...
50,000 - 54,999	508,431	23,147	59,170	...	...
55,000 - 59,999	679,665	29,922	89,768	...	...
60,000 - 64,999	690,994	30,550	98,132	...	...
65,000 - 74,999	1,517,417	64,257	239,241	199	\$3
75,000 - 99,999	3,999,419	159,244	766,869	309	1,325
100,000 - 149,999	5,152,933	169,978	1,253,440	92	77
150,000 - 199,999	2,371,369	62,749	695,037	128	311
200,000 - 499,999	4,382,581	74,968	1,538,567	169	1,545
500,000 - 999,999	2,005,022	15,899	853,639	90	257
1,000,000 - 4,999,999	3,402,407	11,138	1,709,215	110	1,378
5,000,000 - 9,999,999	1,114,958	1,103	567,420	15	717
10,000,000 and over	3,131,086	770	1,266,406	18	1,312
Total	\$31,016,576	743,533	\$9,313,525	1,130	\$6,927

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	...	...
\$ 15,000 - 19,999	...	...	5,032	\$73,114
20,000 - 24,999	...	...	7,188	116,553
25,000 - 29,999	...	...	13,996	242,313
30,000 - 34,999	...	...	16,525	287,365
35,000 - 39,999	...	...	17,976	317,858
40,000 - 44,999	...	...	19,529	353,289
45,000 - 49,999	...	...	25,462	493,181
50,000 - 54,999	...	...	23,615	449,261
55,000 - 59,999	...	...	30,912	589,896
60,000 - 64,999	...	...	31,186	592,862
65,000 - 74,999	...	...	65,351	1,278,178
75,000 - 99,999	...	...	161,638	3,233,870
100,000 - 149,999	...	...	171,593	3,899,566
150,000 - 199,999	...	...	62,941	1,676,642
200,000 - 499,999	75,215	\$589,670	75,228	2,845,573
500,000 - 999,999	15,959	569,070	15,959	1,151,642
1,000,000 - 4,999,999	11,149	847,288	11,149	1,694,570
5,000,000 - 9,999,999	1,105	274,128	1,105	548,255
10,000,000 and over	770	932,997	770	1,865,993
Total	104,199	\$3,213,152	757,156	\$21,709,981

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 47: Major Items by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$ 5,000	...	...	...	...
\$ 5,000 - 9,999	6,288	\$55,064	\$38,895	\$532
10,000 - 14,999	13,703	172,520	85,913	4,553
15,000 - 19,999	13,327	232,938	91,178	3,566
20,000 - 24,999	12,063	271,234	82,185	2,272
25,000 - 29,999	16,383	451,716	117,567	6,853
30,000 - 34,999	10,151	327,192	78,435	3,557
35,000 - 39,999	11,782	440,012	98,352	4,851
40,000 - 44,999	6,775	286,771	58,005	2,815
45,000 - 49,999	4,630	220,234	42,196	1,988
50,000 - 54,999	5,328	278,238	47,795	1,564
55,000 - 59,999	4,049	232,920	42,872	1,463
60,000 - 64,999	3,327	208,398	34,875	1,331
65,000 - 74,999	4,427	310,135	49,539	1,778
75,000 - 99,999	5,912	511,198	72,836	2,915
100,000 - 149,999	3,625	430,134	48,406	1,689
150,000 - 199,999	1,256	213,613	19,934	420
200,000 - 499,999	1,854	554,382	33,620	608
500,000 - 999,999	666	462,295	20,453	299
1,000,000 - 4,999,999	569	1,168,351	39,143	245
5,000,000 - 9,999,999	84	594,769	19,652	50
10,000,000 and over	60	1,714,437	147,520	27
Total	126,257	\$9,136,552	\$1,269,371	\$43,376

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$ 5,000	...	...	...	...
\$ 5,000 - 9,999	\$15,636	\$624	\$155	\$468
10,000 - 14,999	82,056	3,296	329	2,967
15,000 - 19,999	138,193	5,758	260	5,498
20,000 - 24,999	186,777	8,579	188	8,391
25,000 - 29,999	327,298	16,123	178	15,945
30,000 - 34,999	245,200	12,817	83	12,735
35,000 - 39,999	336,810	18,443	116	18,327
40,000 - 44,999	225,951	12,799	357	12,442
45,000 - 49,999	176,051	10,219	355	9,863
50,000 - 54,999	228,878	13,560	...	13,560
55,000 - 59,999	188,585	11,321	...	11,321
60,000 - 64,999	172,193	10,473	221	10,252
65,000 - 74,999	258,818	15,969	518	15,452
75,000 - 99,999	435,447	27,478	471	27,007
100,000 - 149,999	380,040	25,128	476	24,653
150,000 - 199,999	193,259	13,238	431	12,807
200,000 - 499,999	520,154	35,630	1,727	33,903
500,000 - 999,999	441,542	30,245	1,798	28,447
1,000,000 - 4,999,999	1,128,963	77,334	4,672	72,662
5,000,000 - 9,999,999	575,068	39,392	2,291	37,101
10,000,000 and over	1,566,890	107,332	8,788	98,544
Total	\$7,823,810	\$495,759	\$23,414	\$472,345

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax and various refundable credits for new businesses.



Table 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal Gross Income		Wages		Interest		Dividends	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000
\$ 5,000 - 9,999	6,288	60,673	4,133	28,153	1,577	1,084	649	824	
10,000 - 14,999	13,703	176,654	11,948	146,067	5,990	4,935	3,018	4,955	
15,000 - 19,999	13,327	271,907	10,577	172,055	5,159	16,555	2,291	11,250	
20,000 - 24,999	12,063	313,130	10,665	249,717	4,598	12,002	2,156	6,684	
25,000 - 29,999	16,383	470,083	15,007	402,499	7,818	5,721	2,811	2,917	
30,000 - 34,999	10,151	332,364	9,297	291,497	4,517	2,210	1,743	5,651	
35,000 - 39,999	11,782	456,380	11,311	399,844	6,174	4,492	2,464	3,149	
40,000 - 44,999	6,775	300,915	6,456	263,181	3,988	5,103	1,730	9,192	
45,000 - 49,999	4,630	221,279	4,243	191,453	3,249	2,092	895	5,890	
50,000 - 54,999	5,328	285,072	5,182	249,474	3,646	5,594	1,429	5,761	
55,000 - 59,999	4,049	250,614	3,829	204,570	3,428	11,425	1,769	3,029	
60,000 - 64,999	3,327	211,611	3,327	188,914	3,100	3,003	1,480	5,636	
65,000 - 74,999	4,427	313,865	4,306	267,621	3,843	6,296	1,788	8,448	
75,000 - 99,999	5,912	547,529	5,286	414,920	4,610	15,618	3,590	13,209	
100,000 - 149,999	3,625	447,354	3,344	326,472	3,245	12,374	2,263	13,029	
150,000 - 199,999	1,256	220,477	901	115,532	1,094	5,606	964	6,328	
200,000 - 499,999	1,854	587,459	1,486	295,742	1,706	20,187	1,613	30,429	
500,000 - 999,999	666	490,975	438	184,732	624	48,080	606	27,339	
1,000,000 - 4,999,999	569	1,212,971	407	452,823	560	92,808	537	55,223	
5,000,000 - 9,999,999	84	609,773	60	160,727	84	35,392	82	47,867	
10,000,000 and over	60	1,726,875	42	314,417	60	116,860	58	86,339	
Total	126,257	\$9,507,960	112,245	\$5,320,411	69,071	\$427,435	33,936	\$353,150	

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	...	...	...	...	...	...	...	...
\$ 5,000 - 9,999	649	4,226	...	...	325	1,026	...	...
10,000 - 14,999	1,310	3,951	901	1,351	491	\$3,867	1,064	4,631
15,000 - 19,999	1,145	5,403	688	699	458	376	687	1,511
20,000 - 24,999	1,284	7,944	232	339	583	5,192	696	2,768
25,000 - 29,999	1,991	9,001	585	878	935	12,184	555	2,583
30,000 - 34,999	888	11,494	157	236	...	...	315	3,003
35,000 - 39,999	1,377	8,006	145	28	725	14,095	616	8,137
40,000 - 44,999	1,167	8,559	160	240	160	5,310	424	6,309
45,000 - 49,999	774	3,919	...	...	241	151	241	1,398
50,000 - 54,999	845	4,830	117	4	146	116	...	...
55,000 - 59,999	1,391	6,355	244	845	244	721	488	2,043
60,000 - 64,999	1,133	6,822	106	159	424	1,881	106	501
65,000 - 74,999	1,225	5,025	420	425	99	2,804	199	872
75,000 - 99,999	2,159	27,012	711	932	463	5,895	317	943
100,000 - 149,999	1,972	31,459	287	367	419	8,403	142	19
150,000 - 199,999	741	25,721	160	193	323	29,200	161	963
200,000 - 499,999	1,203	101,062	315	854	725	69,522	226	7,480
500,000 - 999,999	467	106,995	120	852	323	83,999	150	14,857
1,000,000 - 4,999,999	453	363,490	87	873	330	250,778	122	29,365
5,000,000 - 9,999,999	72	221,489	12	1,514	59	140,291	18	8,324
10,000,000 and over	55	893,378	4	6	37	368,894	23	74,711
Total	22,302	\$1,856,141	5,450	\$10,796	7,510	\$1,004,705	6,549	\$170,418

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 48: Federal Components of Income by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1999 (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	...	...	...	...	...	...	...	...
\$ 5,000 - 9,999	2,804	23,512	325	378	...	...	...	...
10,000 - 14,999	1,228	14,196	...	...	246	3,448	...	...
15,000 - 19,999	1,376	24,866	230	138	2,062	25,189	...	...
20,000 - 24,999	872	11,859	232	3,630	990	12,971	...	...
25,000 - 29,999	820	20,257	...	...	1,725	13,353	...	...
30,000 - 34,999	540	10,405	349	6,340	855	9,729	...	...
35,000 - 39,999	652	10,819	978	3,496	1,485	23,427	...	...
40,000 - 44,999	556	4,774	320	3,901	1,007	9,744	...	...
45,000 - 49,999	241	8,059	...	...	653	8,963	...	...
50,000 - 54,999	699	8,327	...	...	1,110	12,575	...	...
55,000 - 59,999	134	335	354	6,758	865	23,940	...	...
60,000 - 64,999	318	65	106	2,134	665	5,544	...	...
65,000 - 74,999	342	11,819	99	40	619	11,755	...	...
75,000 - 99,999	626	32,895	325	1,682	968	30,423	...	...
100,000 - 149,999	567	34,975	138	374	468	14,458	...	...
150,000 - 199,999	226	9,941	33	54	257	11,004	...	...
200,000 - 499,999	357	39,146	133	13,189	345	23,025	...	...
500,000 - 999,999	120	34,994	48	2,053	102	7,696	...	...
1,000,000 - 4,999,999	48	15,017	30	4,800	82	12,919	...	...
5,000,000 - 9,999,999	17	4,968	d/	d/	15	441	...	...
10,000,000 and over	11	6,313	d/	d/	7	2,857	...	...
Total	12,554	\$327,543	3,707	\$53,211	14,525	\$263,462	...	...

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 5,000	...	...	...	...	...
\$ 5,000 - 9,999	857	2,227	3,012	2,846	57,828
10,000 - 14,999	2,773	1,218	1,555	1,990	174,664
15,000 - 19,999	3,554	18,563	1,605	2,347	269,560
20,000 - 24,999	2,976	13,499	2,329	4,943	308,186
25,000 - 29,999	2,570	7,611	1,406	4,026	466,057
30,000 - 34,999	1,904	10,958	892	2,367	329,997
35,000 - 39,999	3,993	4,207	1,920	3,349	453,030
40,000 - 44,999	1,730	5,502	715	524	300,392
45,000 - 49,999	1,644	2,151	628	2,953	218,325
50,000 - 54,999	2,393	(1,602)	962	1,706	283,366
55,000 - 59,999	2,099	9,885	708	3,295	247,320
60,000 - 64,999	1,847	2,538	227	590	211,021
65,000 - 74,999	1,934	1,433	563	3,222	310,643
75,000 - 99,999	2,553	11,113	1,098	12,099	535,430
100,000 - 149,999	1,926	6,944	844	5,740	441,614
150,000 - 199,999	901	18,355	419	4,619	215,858
200,000 - 499,999	1,078	29,870	777	10,318	577,141
500,000 - 999,999	479	14,902	300	8,548	482,427
1,000,000 - 4,999,999	458	4,951	246	7,996	1,204,975
5,000,000 - 9,999,999	70	8,472	47	1,734	608,039
10,000,000 and over	55	16,742	37	2,961	1,723,914
Total	37,794	\$189,539	20,290	\$88,174	\$9,419,786

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 49: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1999
(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	...	...	...	...	...	...	...	...	...	...	...
\$ 10,000 - 14,999	...	...	573	\$302	573	\$37	819	\$1,827	...	...	...
15,000 - 19,999	229	\$10	230	\$118	229	23	1,145	145	457	\$10,535	...
20,000 - 24,999	351	147	874	604	410	58	1,808	1,199	232	5,108	...
25,000 - 29,999	...	...	1,126	939	952	168	1,840	615	205	1,111	...
30,000 - 34,999	...	...	1,016	916	352	267	1,046	731	...	...	...
35,000 - 39,999	...	...	1,919	2,593	833	218	2,826	1,255	326	10,658	...
40,000 - 44,999	...	...	264	331	132	134	847	656	...	...	...
45,000 - 49,999	121	186	1,136	1,732	628	1,101	1,161	561	146	189	...
50,000 - 54,999	146	674	904	2,023	554	1,141	1,985	1,034	117	1,831	...
55,000 - 59,999	...	...	1,038	2,388	110	22	1,525	600	244	10,637	...
60,000 - 64,999	106	1	651	1,520	212	167	1,741	2,379	...	...	...
65,000 - 74,999	320	428	961	1,500	541	2,133	1,713	847	...	...	...
75,000 - 99,999	85	416	728	1,678	472	368	2,220	4,630	77	4,906	...
100,000 - 149,999	145	586	376	903	369	870	1,589	2,547	46	1,234	...
150,000 - 199,999	32	10	32	235	225	2,710	771	1,412	...	...	...
200,000 - 499,999	222	965	13	31	434	1,547	882	4,373	26	1,702	...
500,000 - 999,999	144	1,762	12	93	282	6,773	407	6,530	6	178	...
1,000,000 - 4,999,999	123	5,433	...	...	279	28,614	390	13,634	d/	d/	...
5,000,000 - 9,999,999	28	1,626	...	...	48	5,578	60	5,454	d/	d/	...
10,000,000 and over	23	1,569	...	...	42	16,311	51	11,494	...	...	...
Total	2,074	\$13,812	11,852	\$17,909	7,677	\$68,241	24,827	\$61,924	1,884	\$48,110	...

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	649	\$1,921	325	\$843	...	...	...	...
\$ 10,000 - 14,999	...	...	...	...	...	...	328	\$655
15,000 - 19,999	1,146	9,149	689	10,207	917	\$6,721	230	17
20,000 - 24,999	526	6,336	758	1,708	351	3,583	175	19,827
25,000 - 29,999	380	4,434	777	1,495	555	4,718	205	3,073
30,000 - 34,999	349	1,691	...	...	349	1,139	382	1,208
35,000 - 39,999	181	972	761	908	145	2,899	181	109
40,000 - 44,999	452	4,444	160	1,434	583	6,712	424	840
45,000 - 49,999	...	...	121	361	...	...	...	...
50,000 - 54,999	262	3,505	...	...	379	1,363	408	1,233
55,000 - 59,999	354	3,324	110	50	110	2,200	...	...
60,000 - 64,999	...	...	212	612	227	1,351	...	...
65,000 - 74,999	99	160	...	...	99	1,989	342	1,572
75,000 - 99,999	480	5,516	549	7,088	325	3,516	394	1,038
100,000 - 149,999	142	2,827	185	2,897	92	1,794	373	2,559
150,000 - 199,999	97	1,394	129	303	129	1,627	192	464
200,000 - 499,999	119	1,704	408	9,366	131	1,946	248	6,218
500,000 - 999,999	48	697	264	18,480	60	930	150	1,984
1,000,000 - 4,999,999	81	1,173	235	26,119	48	643	164	29,193
5,000,000 - 9,999,999	d/	d/	50	6,781	8	59	30	8,033
10,000,000 and over	d/	d/	40	12,136	4	80	31	3,607
Total	5,376	\$49,424	5,769	\$100,786	4,512	\$43,270	4,256	\$81,629

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

Table 50: New York State Deductions by NY Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		
	Number	Amount	Number	Amount	Number	Amount	
Less than \$ 5,000	...	...	...	...	...	...
\$ 5,000 - 9,999	6,288	\$38,895	5,872	\$38,169	416	\$727	
10,000 - 14,999	13,703	85,913	11,410	74,167	2,293	11,746	
15,000 - 19,999	13,327	91,178	9,896	64,325	3,431	26,853	
20,000 - 24,999	12,063	82,185	10,134	65,874	1,929	16,311	
25,000 - 29,999	16,383	117,567	12,184	79,194	4,199	38,372	
30,000 - 34,999	10,151	78,435	7,791	50,639	2,361	27,796	
35,000 - 39,999	11,782	98,352	7,868	51,139	3,914	47,213	
40,000 - 44,999	6,775	58,005	4,664	30,316	2,111	27,690	
45,000 - 49,999	4,630	42,196	2,337	15,192	2,293	27,004	
50,000 - 54,999	5,328	47,795	2,989	19,431	2,338	28,364	
55,000 - 59,999	4,049	42,872	1,739	11,304	2,310	31,568	
60,000 - 64,999	3,327	34,875	1,205	7,833	2,122	27,042	
65,000 - 74,999	4,427	49,539	1,941	12,614	2,487	36,925	
75,000 - 99,999	5,912	72,836	2,050	13,327	3,861	59,508	
100,000 - 149,999	3,625	48,406	1,040	6,761	2,585	41,645	
150,000 - 199,999	1,256	19,934	423	2,751	832	17,183	
200,000 - 499,999	1,854	33,620	489	3,179	1,364	30,441	
500,000 - 999,999	666	20,453	103	667	563	19,786	
1,000,000 - 4,999,999	568	39,143	50	324	518	38,818	
5,000,000 - 9,999,999	84	19,652	9	59	75	19,593	
10,000,000 and over	60	147,520	...	...	60	147,520
Total	126,256	\$1,269,371	84,195	\$547,265	42,061	\$722,106	

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

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

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...	...	...
\$ 5,000 - 9,999	...	...	208	\$219	208	\$402
10,000 - 14,999	983	\$3,679	2,293	880	328	133
15,000 - 19,999	686	1,075	3,431	8,178	2,059	7,178
20,000 - 24,999	701	2,237	1,929	5,973	877	6,008
25,000 - 29,999	1,749	5,903	4,199	13,432	1,400	6,695
30,000 - 34,999	1,731	7,951	2,361	7,439	1,102	5,453
35,000 - 39,999	580	2,133	3,914	19,374	2,464	20,696
40,000 - 44,999	132	153	2,111	10,285	924	11,113
45,000 - 49,999	603	2,006	2,293	11,735	1,086	6,595
50,000 - 54,999	117	170	2,338	12,452	1,637	9,588
55,000 - 59,999	330	4,384	2,310	15,779	1,870	13,074
60,000 - 64,999	106	36	2,122	12,531	1,591	9,752
65,000 - 74,999	99	210	2,487	17,573	1,989	13,665
75,000 - 99,999	463	2,218	3,861	40,096	3,012	26,396
100,000 - 149,999	185	4,930	2,585	34,065	1,938	19,570
150,000 - 199,999	...	...	832	15,887	672	10,493
200,000 - 499,999	39	1,045	1,364	49,464	1,105	20,560
500,000 - 999,999	24	1452	557	48,666	449	18,564
1,000,000 - 4,999,999	6	844	518	134,905	463	32,628
5,000,000 - 9,999,999	...	...	74	61,102	70	10,474
10,000,000 and over	...	...	60	146,414	57	162,323
Total	8,535	\$40,430	41,846	\$666,448	25,300	\$411,360

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...
\$ 5,000 - 9,999	416	\$111	...	...
10,000 - 14,999	2,293	1,984	1,638	\$5,862
15,000 - 19,999	2,516	7,176	915	5,605
20,000 - 24,999	1,753	3,559	351	933
25,000 - 29,999	3,674	5,112	2,624	13,090
30,000 - 34,999	1,889	3,091	1,416	7,129
35,000 - 39,999	3,624	5,403	1,595	6,553
40,000 - 44,999	1,847	5,630	1,451	6,117
45,000 - 49,999	2,172	5,106	1,448	8,646
50,000 - 54,999	2,338	4,440	1,637	9,256
55,000 - 59,999	2,310	3,748	1,100	2,818
60,000 - 64,999	2,122	8,222	1,061	4,512
65,000 - 74,999	2,487	7,287	1,790	9,635
75,000 - 99,999	3,784	10,463	1,931	10,601
100,000 - 149,999	2,492	6,188	923	6,436
150,000 - 199,999	800	3,795	320	4,619
200,000 - 499,999	1,287	10,740	403	4,681
500,000 - 999,999	557	14,206	132	2,706
1,000,000 - 4,999,999	499	35,070	103	10,969
5,000,000 - 9,999,999	74	28,015	17	3,347
10,000,000 and over	60	128,404	15	19,093
Total	38,994	\$297,754	20,869	\$142,608

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

Table 51: Itemized Deductions by New York Adjusted Gross Income Class - Married Filing Separately - Full-Year Resident Taxable Returns in 1999 (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	...		...	...	...	...
\$ 5,000 - 9,999	\$733		208	\$6	...	...
10,000 - 14,999	12,537		2,293	791	...	...
15,000 - 19,999	29,213		3,431	2,359	...	...
20,000 - 24,999	18,655		1,578	2,343	...	...
25,000 - 29,999	44,233		4,024	5,861	...	...
30,000 - 34,999	30,740		1,889	2,944	...	...
35,000 - 39,999	54,160		3,624	7,308	145	\$362
40,000 - 44,999	33,240		2,111	5,551	...	...
45,000 - 49,999	34,089		2,172	7,084	...	...
50,000 - 54,999	35,853		2,338	7,489	...	...
55,000 - 59,999	39,567		2,310	7,999	...	...
60,000 - 64,999	34,956		2,015	7,914	...	...
65,000 - 74,999	47,794		2,487	10,869	...	...
75,000 - 99,999	86,032		3,784	26,524	...	...
100,000 - 149,999	66,773		2,585	20,769	...	...
150,000 - 199,999	32,078		832	9,167	...	...
200,000 - 499,999	76,238		1,364	35,449	...	...
500,000 - 999,999	74,497		557	35,493	12	64
1,000,000 - 4,999,999	182,725		514	105,110	d/	d/
5,000,000 - 9,999,999	86,914		74	47,727	...	...
10,000,000 and over	408,150		60	113,142	d/	d/
Total	\$1,429,177		40,251	\$461,900	165	\$479

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 5,000	...	...	...	...
\$ 5,000 - 9,999	...	...	416	\$727
10,000 - 14,999	...	...	2,293	11,746
15,000 - 19,999	...	...	3,431	26,853
20,000 - 24,999	...	...	1,929	16,311
25,000 - 29,999	...	...	4,199	38,372
30,000 - 34,999	...	...	2,361	27,796
35,000 - 39,999	...	...	3,914	47,213
40,000 - 44,999	...	...	2,111	27,690
45,000 - 49,999	...	...	2,293	27,004
50,000 - 54,999	...	...	2,338	28,364
55,000 - 59,999	...	...	2,310	31,568
60,000 - 64,999	...	...	2,122	27,042
65,000 - 74,999	...	...	2,487	36,925
75,000 - 99,999	...	...	3,861	59,508
100,000 - 149,999	2,585	\$4,361	2,585	41,645
150,000 - 199,999	832	5,728	832	17,183
200,000 - 499,999	1,364	10,348	1,364	30,441
500,000 - 999,999	563	19,282	563	19,786
1,000,000 - 4,999,999	519	38,819	518	38,818
5,000,000 - 9,999,999	75	19,593	75	19,593
10,000,000 and over	60	147,520	60	147,520
Total	5,999	\$245,650	42,061	\$722,106

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 52: Major Items by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	NYAGI	New York Deductions	Dependent Exemptions
Less than \$ 15,000	14,450	\$199,346	\$153,695	\$6,317
\$ 15,000 - 19,999	45,500	821,042	480,012	39,272
20,000 - 24,999	105,209	2,382,745	1,123,771	130,484
25,000 - 29,999	122,885	3,372,652	1,330,138	163,350
30,000 - 34,999	100,265	3,255,136	1,124,204	132,589
35,000 - 39,999	70,745	2,652,416	825,886	99,729
40,000 - 44,999	53,371	2,262,057	623,165	65,871
45,000 - 49,999	41,606	1,971,588	503,490	53,907
50,000 - 54,999	29,235	1,532,790	377,742	37,702
55,000 - 59,999	25,945	1,495,030	334,265	32,271
60,000 - 64,999	20,135	1,253,508	267,455	27,217
65,000 - 74,999	26,850	1,862,600	358,588	32,461
75,000 - 99,999	21,572	1,818,544	328,920	27,097
100,000 - 149,999	10,122	1,201,619	205,564	13,120
150,000 - 199,999	2,799	476,662	56,259	3,120
200,000 - 499,999	2,717	758,732	60,624	3,163
500,000 - 999,999	605	414,074	13,174	629
1,000,000 - 4,999,999	340	597,814	21,597	384
5,000,000 - 9,999,999	19	131,239	1,357	22
10,000,000 and over	20	581,275	42,720	21
Total	694,389	\$29,040,867	\$8,232,625	\$868,725

NYAGI Class	Taxable Income	Tax Before Credits	Tax Credits 1/	Tax After Credits
Less than \$ 15,000	\$39,334	\$1,566	\$743	\$823
\$ 15,000 - 19,999	301,759	12,048	5,667	6,381
20,000 - 24,999	1,128,492	45,368	15,277	30,091
25,000 - 29,999	1,879,165	78,854	13,914	64,940
30,000 - 34,999	1,998,343	90,376	9,687	80,689
35,000 - 39,999	1,726,803	82,403	5,639	76,764
40,000 - 44,999	1,573,022	78,426	4,078	74,348
45,000 - 49,999	1,414,191	73,695	2,079	71,616
50,000 - 54,999	1,117,347	60,221	986	59,235
55,000 - 59,999	1,128,494	62,731	1,036	61,695
60,000 - 64,999	958,836	54,361	333	54,028
65,000 - 74,999	1,471,552	85,722	1,764	83,958
75,000 - 99,999	1,462,528	88,033	1,555	86,478
100,000 - 149,999	982,936	63,769	2,016	61,753
150,000 - 199,999	417,283	28,583	629	27,954
200,000 - 499,999	694,945	47,602	1,298	46,304
500,000 - 999,999	400,271	27,418	1,547	25,871
1,000,000 - 4,999,999	575,832	39,444	1,837	37,607
5,000,000 - 9,999,999	129,860	8,895	425	8,470
10,000,000 and over	538,533	36,890	530	36,360
Total	\$19,939,526	\$1,066,406	\$71,044	\$995,362

1/ Includes the household, resident and other nonrefundable credits, as well as the real property, child and dependent care, earned income, farmers' school tax and various refundable credits for new businesses.



Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Taxpayers	Federal								
		Gross Income	Wages		Interest		Dividends			
			Number	Amount	Number	Amount	Number	Amount		
Less than \$ 15,000	14,450	\$326,764	12,941	\$164,307	6,374	\$19,142	3,637	\$7,321		
\$ 15,000 - 19,999	45,500	910,444	42,747	753,712	15,743	17,265	1,836	3,712		
20,000 - 24,999	105,209	2,436,801	101,609	2,249,539	32,691	27,015	9,118	11,316		
25,000 - 29,999	122,885	3,417,515	120,514	3,234,907	46,486	27,107	10,206	12,007		
30,000 - 34,999	100,265	3,314,747	97,464	3,077,155	43,501	43,233	12,102	29,521		
35,000 - 39,999	70,745	2,679,684	69,912	2,558,599	36,100	17,594	9,341	13,836		
40,000 - 44,999	53,371	2,283,853	52,760	2,152,644	29,278	14,110	8,246	6,927		
45,000 - 49,999	41,606	1,998,199	40,903	1,871,603	25,774	14,127	8,080	13,037		
50,000 - 54,999	29,235	1,546,219	28,710	1,455,858	18,894	16,005	6,300	4,132		
55,000 - 59,999	25,945	1,509,261	25,678	1,422,045	16,158	11,762	4,318	5,567		
60,000 - 64,999	20,135	1,262,802	19,923	1,148,280	14,158	12,072	6,254	13,199		
65,000 - 74,999	26,850	1,891,178	26,066	1,679,864	20,493	17,094	9,394	10,532		
75,000 - 99,999	21,572	1,847,273	20,604	1,566,266	17,480	28,567	9,942	27,623		
100,000 - 149,999	10,122	1,236,731	9,037	918,262	8,931	24,608	5,544	29,522		
150,000 - 199,999	2,799	488,201	2,478	341,012	2,607	10,011	2,188	17,455		
200,000 - 499,999	2,717	787,263	2,013	384,793	2,568	18,033	2,058	22,263		
500,000 - 999,999	605	425,028	479	227,971	581	14,098	563	14,043		
1,000,000 - 4,999,999	340	612,551	236	218,500	333	27,357	319	27,540		
5,000,000 - 9,999,999	19	131,961	15	58,139	19	27,811	19	9,588		
10,000,000 and over	20	589,452	13	124,164	20	14,976	20	19,489		
Total	694,389	\$29,695,928	674,101	\$25,607,621	338,188	\$401,987	109,488	\$298,630		

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	1,801	\$4,029	819	\$2,456	737	3,112	1,310	\$7,152
\$ 15,000 - 19,999	1,606	9,769	230	689	688	\$6,760	2,295	9,709
20,000 - 24,999	7,375	15,949	1,047	2,053	1,625	18,611	5,054	29,019
25,000 - 29,999	6,823	17,630	1,581	3,223	2,226	19,187	4,362	34,033
30,000 - 34,999	7,659	31,772	1,845	2,534	1,462	10,383	3,880	46,033
35,000 - 39,999	5,867	12,635	1,376	1,993	688	640	3,115	28,711
40,000 - 44,999	5,446	18,579	2,154	3,995	1,327	4,842	2,146	18,761
45,000 - 49,999	5,360	16,313	920	1,273	412	231	2,543	17,884
50,000 - 54,999	3,238	13,077	1,341	3,270	1,079	7,299	2,245	18,989
55,000 - 59,999	2,438	6,827	1,109	3,709	488	3,197	1,816	11,936
60,000 - 64,999	4,339	27,007	906	2,059	1,012	3,739	921	11,105
65,000 - 74,999	5,905	38,779	982	1,968	1,489	32,910	1,701	15,485
75,000 - 99,999	5,831	47,054	2,253	3,979	2,029	47,283	2,212	15,886
100,000 - 149,999	3,991	74,093	1,355	3,201	1,405	37,993	1,213	8,295
150,000 - 199,999	1,449	37,626	546	1,400	515	30,163	322	2,742
200,000 - 499,999	1,507	122,688	515	1,385	941	98,537	239	3,682
500,000 - 999,999	401	55,690	162	705	281	85,619	96	2,008
1,000,000 - 4,999,999	263	181,550	56	2,954	182	133,702	81	20,124
5,000,000 - 9,999,999	15	47,170	4	12	7	12,595	6	24,039
10,000,000 and over	17	265,403	3	9	13	141,833	4	2,000
Total	71,331	\$1,043,640	19,202	\$42,867	18,606	\$698,635	35,561	\$327,595

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

2/ Includes estate and trust income.

d/ Tax Law secrecy provisions prohibit disclosure.

Table 53: Federal Components of Income by New York Adjusted Gross Income - Head of Household - Full-Year Resident Taxable Returns in 1999 (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 \$ 15,000	491	\$465	737	\$3,303	4,338	\$107,889		
\$ 15,000 - 19,999	1,147	16,380	230	498	6,424	91,934		
20,000 - 24,999	3,368	28,454	1,160	3,110	4,585	58,042		
25,000 - 29,999	4,217	43,261	2,226	5,740	8,814	61,375		
30,000 - 34,999	2,924	33,391	1,428	6,398	8,615	79,201		
35,000 - 39,999	1,557	20,258	1,123	4,651	6,591	43,226		
40,000 - 44,999	2,473	30,211	1,091	5,389	6,113	50,645		
45,000 - 49,999	1,357	25,264	945	4,153	5,597	52,158		
50,000 - 54,999	1,458	18,788	730	3,321	4,198	33,273		
55,000 - 59,999	841	11,111	511	3,809	3,886	52,298		
60,000 - 64,999	2,208	24,210	241	3,313	2,931	27,362		
65,000 - 74,999	1,987	37,410	662	3,460	4,316	65,364		
75,000 - 99,999	2,106	50,439	899	3,143	4,034	70,077		
100,000 - 149,999	1,741	74,192	383	1,975	2,497	45,565		
150,000 - 199,999	418	27,206	161	1,085	514	18,483		
200,000 - 499,999	638	82,724	186	4,484	388	30,256		
500,000 - 999,999	36	6,848	18	277	78	3,891		
1,000,000 - 4,999,999	47	24,616	23	2,864	43	1,519		
5,000,000 - 9,999,999	d/	d/	d/	d/	d/	d/		
10,000,000 and over	d/	d/	d/	d/	d/	d/		
Total	29,023	\$563,818	12,756	\$61,274	73,965	\$893,062		

NYAGI Class	Other Income 4/		Federal Adjustment 5/		Federal Adjusted Gross Income
	Number	Amount	Number	Amount	
Less than \$ 15,000	6,164	\$33,409	737	\$556	\$326,208
\$ 15,000 - 19,999	9,651	21,808	2,982	4,309	906,135
20,000 - 24,999	20,238	62,058	9,410	12,696	2,424,105
25,000 - 29,999	22,248	45,038	11,218	16,104	3,401,411
30,000 - 34,999	26,889	65,055	10,913	16,052	3,298,695
35,000 - 39,999	24,823	48,251	7,278	9,068	2,670,617
40,000 - 44,999	20,920	34,038	5,426	8,811	2,275,042
45,000 - 49,999	18,615	28,777	4,316	9,014	1,989,185
50,000 - 54,999	16,422	23,367	2,947	7,457	1,538,762
55,000 - 59,999	14,737	15,908	2,132	7,944	1,501,317
60,000 - 64,999	12,108	23,410	3,370	9,087	1,253,715
65,000 - 74,999	16,947	30,136	3,148	15,722	1,875,457
75,000 - 99,999	14,296	32,973	3,399	15,577	1,831,696
100,000 - 149,999	6,537	45,970	2,582	22,883	1,213,848
150,000 - 199,999	1,962	11,472	805	8,838	479,363
200,000 - 499,999	1,791	37,521	1,075	18,660	768,603
500,000 - 999,999	431	19,857	257	7,114	417,914
1,000,000 - 4,999,999	273	23,710	170	6,587	605,964
5,000,000 - 9,999,999	14	376	9	324	131,637
10,000,000 and over	18	17,140	14	1,854	587,598
Total	235,084	\$620,273	72,187	\$198,657	\$29,497,272

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 54: New York Modifications to Federal Income by NY Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1999
(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	...	...	527	\$204	...	...	2,783	\$816	1,883	\$57,454
\$ 15,000 - 19,999	458	\$194	2,302	1,541	577	\$192	4,136	1,876	1,605	39,513		
20,000 - 24,999	...	...	13,569	11,509	6,114	3,534	8,899	4,240	464	10,351
25,000 - 29,999	...	...	19,583	15,963	6,421	1,330	15,214	7,499	1,786	14,414
30,000 - 34,999	...	...	11,843	12,483	4,428	6,279	20,010	9,732	630	18,260
35,000 - 39,999	...	...	10,047	13,688	3,919	2,701	18,553	9,546	616	8,234
40,000 - 44,999	160	157	11,500	17,469	4,162	1,855	17,648	11,705	528	7,251		
45,000 - 49,999	146	6	7,063	11,897	1,985	893	15,873	9,729	678	5,278		
50,000 - 54,999	...	...	6,795	13,864	3,336	2,066	14,906	11,372	262	994
55,000 - 59,999	...	...	7,154	17,078	3,539	2,071	13,762	10,787	268	6,330
60,000 - 64,999	121	364	5,329	12,329	2,478	2,158	10,680	7,871	439	1,330		
65,000 - 74,999	320	693	6,316	16,459	3,865	2,409	15,380	12,270	99	305		
75,000 - 99,999	317	1,266	3,920	10,295	2,115	1,794	12,714	9,740	256	1,971		
100,000 - 149,999	426	2,028	1,121	3,108	933	10,487	5,593	5,215	426	6,718		
150,000 - 199,999	193	2,286	129	588	321	419	1,640	3,301	32	311		
200,000 - 499,999	156	893	65	257	580	3,877	1,498	4,386	56	2,196		
500,000 - 999,999	96	1,166	6	5	162	1,838	359	3,052	12	233		
1,000,000 - 4,999,999	83	1,342	3	7	170	8,683	220	4,224	6	203		
5,000,000 - 9,999,999	7	517	...	...	8	11,078	12	260	...	...
10,000,000 and over	8	807	...	...	11	2,554	15	2,794	...	...
Total	2,490	\$11,719	107,272	\$158,742	45,123	\$66,218	179,897	\$130,415	10,045	\$181,346		

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	3,029	\$22,597	246	\$3,773	2,701	\$42,425	...	...
\$ 15,000 - 19,999	2,064	15,717	459	2,302	2,294	27,611	...	...
20,000 - 24,999	2,032	13,048	1,857	3,386	1,393	17,796	232	\$7,581		
25,000 - 29,999	2,546	9,989	982	662	965	13,823	790	1,026		
30,000 - 34,999	1,496	13,342	2,834	6,714	1,462	14,289	...	...
35,000 - 39,999	1,557	10,091	2,245	1,643	326	4,151	833	925		
40,000 - 44,999	583	3,712	931	495	611	6,953	611	2,351		
45,000 - 49,999	412	5,198	1,769	3,134	437	5,956	703	1,097		
50,000 - 54,999	408	4,518	759	1,568	437	2,336	613	1,114		
55,000 - 59,999	244	1,532	841	585	731	5,511	244	692		
60,000 - 64,999	574	2,830	1,268	1,119	362	766	333	1,142		
65,000 - 74,999	420	4,404	1,181	3,403	740	11,350	718	686		
75,000 - 99,999	325	4,247	1,309	3,655	573	5,657	866	1,239		
100,000 - 149,999	195	2,017	1,036	5,414	284	4,032	571	4,456		
150,000 - 199,999	32	179	514	1,133	32	333	161	736		
200,000 - 499,999	185	2,233	465	1,785	159	2,400	375	1,898		
500,000 - 999,999	42	453	150	1,335	24	352	126	1,423		
1,000,000 - 4,999,999	29	369	126	4,271	d/	d/	85	8,865		
5,000,000 - 9,999,999	d/	d/	10	11,608	...	...	5	120
10,000,000 and over	d/	d/	13	4,592	d/	d/	11	2,264		
Total	16,174	\$116,496	18,994	\$62,577	13,548	\$166,012	7,276	\$37,614		

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

Table 55: New York State Deductions by NY Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	New York Deductions						
	Total with New York Deductions		Standard		Itemized 1/		
	Number	Amount	Number	Amount	Number	Amount	
Less than \$ 15,000	14,450	\$153,695	13,794	\$144,842	655	\$8,853	
\$ 15,000 - 19,999	45,500	480,012	44,357	465,746	1,144	14,266	
20,000 - 24,999	105,209	1,123,771	99,248	1,042,100	5,961	81,671	
25,000 - 29,999	122,885	1,330,138	111,339	1,169,057	11,547	161,081	
30,000 - 34,999	100,265	1,124,204	86,415	907,360	13,849	216,843	
35,000 - 39,999	70,745	825,886	56,393	592,128	14,352	233,757	
40,000 - 44,999	53,371	623,165	42,155	442,632	11,216	180,533	
45,000 - 49,999	41,606	503,490	30,987	325,362	10,619	178,129	
50,000 - 54,999	29,235	377,742	19,298	202,632	9,937	175,110	
55,000 - 59,999	25,945	334,265	17,035	178,863	8,910	155,402	
60,000 - 64,999	20,135	267,455	12,180	127,886	7,956	139,569	
65,000 - 74,999	26,850	358,588	16,704	175,390	10,146	183,198	
75,000 - 99,999	21,572	328,920	9,910	104,056	11,661	224,864	
100,000 - 149,999	10,122	205,564	2,922	30,684	7,200	174,879	
150,000 - 199,999	2,799	56,259	847	8,888	1,953	47,371	
200,000 - 499,999	2,717	60,624	936	9,831	1,780	50,793	
500,000 - 999,999	605	13,174	251	2,636	354	10,538	
1,000,000 - 4,999,999	340	21,597	66	692	274	20,906	
5,000,000 - 9,999,999	19	1,357	d/	d/	16	1,325	
10,000,000 and over	20	42,720	d/	d/	18	42,699	
Total	694,389	\$8,232,625	564,842	\$5,930,838	129,548	\$2,301,787	

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

d/ Tax Law secrecy provisions prohibit disclosure.

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

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1999
(Dollar Data in Thousands)

NYAGI Class	Medical & Dental Expenses		Taxes Paid		Interest Paid	
	Number	Amount	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	655	\$5,710	655	\$1,465
\$ 15,000 - 19,999	686	\$3,133	1,144	2,124	1,144	4,961
20,000 - 24,999	2,279	7,038	5,961	16,424	3,156	28,814
25,000 - 29,999	3,674	12,232	11,547	42,901	6,823	59,100
30,000 - 34,999	4,721	15,983	13,849	50,240	8,498	80,905
35,000 - 39,999	4,494	15,539	14,207	61,840	10,583	89,182
40,000 - 44,999	1,979	6,715	11,216	53,557	8,181	74,059
45,000 - 49,999	2,051	6,382	10,619	60,082	9,050	73,503
50,000 - 54,999	1,987	9,776	9,937	59,625	7,599	80,919
55,000 - 59,999	1,430	7,394	8,910	56,706	6,930	65,028
60,000 - 64,999	743	2,097	7,956	56,146	6,789	61,153
65,000 - 74,999	1,094	6,503	10,146	80,176	7,958	69,200
75,000 - 99,999	1,081	8,781	11,661	111,835	10,271	96,495
100,000 - 149,999	600	10,056	7,154	93,685	6,323	79,073
150,000 - 199,999	128	1,475	1,953	37,786	1,793	25,332
200,000 - 499,999	104	1,830	1,780	54,148	1,624	34,442
500,000 - 999,999	...	...	348	27,131	318	9,294
1,000,000 - 4,999,999	...	...	274	50,105	262	18,071
5,000,000 - 9,999,999	...	...	16	11,895	13	918
10,000,000 and over	...	...	18	46,538	18	10,453
Total	27,053	\$114,933	129,350	\$978,654	97,988	\$962,369

NYAGI Class	Charitable Contributions		Other Deductions 1/	
	Number	Amount	Number	Amount
Less than \$ 15,000	655	\$1,711	...	...
\$ 15,000 - 19,999	915	3,204	686	\$1,639
20,000 - 24,999	5,961	12,022	3,507	22,501
25,000 - 29,999	11,022	24,171	8,048	37,700
30,000 - 34,999	12,590	29,101	10,072	60,116
35,000 - 39,999	13,047	34,635	10,727	59,833
40,000 - 44,999	10,688	24,991	8,181	48,778
45,000 - 49,999	10,378	27,383	7,602	39,829
50,000 - 54,999	9,586	23,032	7,014	34,643
55,000 - 59,999	8,250	23,975	6,270	37,024
60,000 - 64,999	7,956	19,141	5,728	31,313
65,000 - 74,999	9,847	24,118	7,261	49,631
75,000 - 99,999	11,430	32,658	6,719	39,155
100,000 - 149,999	6,969	26,223	3,508	26,060
150,000 - 199,999	1,953	10,649	896	5,599
200,000 - 499,999	1,767	14,593	689	6,468
500,000 - 999,999	354	7,940	108	2,178
1,000,000 - 4,999,999	270	17,589	74	6,356
5,000,000 - 9,999,999	15	1,748	3	207
10,000,000 and over	18	76,808	3	2,691
Total	123,671	\$435,693	87,097	\$511,721

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

d/ Tax Law secrecy provisions prohibit disclosure.

Table 56: Itemized Deductions by New York Adjusted Gross Income Class - Head of Household - Full-Year Resident Taxable Returns in 1999 (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	\$8,886		328	\$33	...	...
\$ 15,000 - 19,999	15,061		686	795	...	...
20,000 - 24,999	86,799		5,260	5,128	...	...
25,000 - 29,999	176,105		11,197	15,023	...	...
30,000 - 34,999	236,346		12,905	19,503	...	...
35,000 - 39,999	261,030		13,772	27,272	...	...
40,000 - 44,999	208,100		10,820	27,567	...	...
45,000 - 49,999	207,073		10,136	28,945	...	...
50,000 - 54,999	207,996		9,703	32,886	...	...
55,000 - 59,999	190,128		8,910	34,725	...	...
60,000 - 64,999	169,850		7,850	30,281	...	...
65,000 - 74,999	229,629		10,046	46,431	...	...
75,000 - 99,999	288,778		11,661	63,915	...	...
100,000 - 149,999	234,374		7,015	59,495	...	...
150,000 - 199,999	78,282		1,953	25,140	...	...
200,000 - 499,999	103,055		1,780	35,242	39	\$64
500,000 - 999,999	40,686		342	19,825	6	19
1,000,000 - 4,999,999	78,704		274	36,892	3	...
5,000,000 - 9,999,999	11,717		16	9,067	...	...
10,000,000 and over	120,017		18	34,619	...	...
Total	\$2,952,616		124,673	\$552,782	48	\$84

NYAGI Class	New York Itemized Deduction Adjustment		New York Itemized Deductions	
	Number	Amount	Number	Amount
Less than \$ 15,000	...	...	655	\$8,853
\$ 15,000 - 19,999	...	...	1,144	14,266
20,000 - 24,999	...	...	5,961	81,671
25,000 - 29,999	...	...	11,547	161,081
30,000 - 34,999	...	...	13,849	216,843
35,000 - 39,999	...	...	14,352	233,757
40,000 - 44,999	...	...	11,216	180,533
45,000 - 49,999	...	...	10,619	178,129
50,000 - 54,999	...	...	9,937	175,110
55,000 - 59,999	...	...	8,910	155,402
60,000 - 64,999	...	...	7,956	139,569
65,000 - 74,999	...	...	10,146	183,198
75,000 - 99,999	...	...	11,661	224,864
100,000 - 149,999	...	...	7,200	174,879
150,000 - 199,999	1,953	\$5,772	1,953	53,143
200,000 - 499,999	1,780	17,085	1,780	67,878
500,000 - 999,999	354	10,342	354	20,880
1,000,000 - 4,999,999	274	20,906	274	41,812
5,000,000 - 9,999,999	16	1,325	16	2,651
10,000,000 and over	18	42,699	18	85,398
Total	4,395	\$98,129	129,548	\$2,399,917

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.



1999 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 57 shows that approximately 72,000 resident estates and trusts had 1999 tax liability of approximately \$252.3 million. Approximately 1,700 nonresident and part-year resident estates and trusts paid \$13.8 million in tax. In total, Table 57 shows that 73,385 fiduciary returns had total tax liability after credits of \$265.8 million.

The data in Table 57 is based on all fiduciary returns received for the 1999 tax year. This differs from data in the remainder of this report, which come from a sample of regular tax returns.

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 1999
(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
\$ 0	4	\$66	4	\$15	d/	d/
\$ 1 - 49	533	2,849	511	2,613	d/	d/
50 - 99	607	\$3,802	586	\$3,662	585	140
100 - 199	1,297	7,514	1,236	7,026	1,260	488
200 - 299	1,016	6,625	985	6,124	991	501
300 - 399	978	4,350	938	3,733	951	616
400 - 499	960	7,109	928	6,516	936	593
500 - 599	877	5,038	842	4,295	854	743
600 - 699	854	4,915	828	4,070	842	845
700 - 799	835	5,925	811	5,070	820	856
800 - 899	800	7,542	775	6,646	789	897
900 - 999	798	6,303	772	5,418	788	885
1,000 - 1,999	6,302	46,825	6,121	33,675	6,234	13,149
2,000 - 2,999	4,570	43,758	4,444	31,013	4,541	12,745
3,000 - 3,999	3,719	43,192	3,622	28,602	3,676	14,590
4,000 - 4,999	3,023	49,267	2,941	30,120	3,000	19,147
5,000 - 5,999	2,601	34,201	2,536	19,510	2,586	14,691
6,000 - 6,999	2,195	41,554	2,150	26,020	2,183	15,534
7,000 - 7,999	2,003	32,481	1,960	17,262	1,984	15,218
8,000 - 8,999	1,793	31,705	1,756	15,977	1,781	15,728
9,000 - 9,999	1,657	34,678	1,636	18,828	1,650	15,850
10,000 - 10,999	1,471	33,458	1,450	16,525	1,464	16,933
11,000 - 11,999	1,302	29,370	1,284	14,417	1,296	14,953
12,000 - 12,999	1,192	29,792	1,181	13,458	1,189	16,335
13,000 - 13,999	1,123	91,969	1,113	28,911	1,119	63,058
14,000 - 14,999	1,052	27,484	1,032	12,200	1,050	15,284
15,000 - 19,999	4,227	138,240	4,177	58,557	4,214	79,683
20,000 - 24,999	3,213	129,235	3,179	55,290	3,198	73,945
25,000 - 49,999	8,593	509,727	8,531	182,775	8,561	326,952
50,000 - 99,999	6,176	649,178	6,154	225,787	6,158	423,391
100,000 - 499,999	6,010	1,728,551	6,005	503,762	6,002	1,224,789
500,000 - 999,999	787	711,714	785	167,084	786	544,630
1,000,000 and over	711	3,072,024	709	567,338	706	2,504,686
Total	73,279	\$7,570,441	71,982	\$2,122,298	72,699	\$5,448,142

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 1999 (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
\$ 0	d/	d/	...	...
\$ 1 - 49	d/	d/	533	\$17
50 - 99	514	\$470	605	44
100 - 199	1,112	1,538	1,285	192
200 - 299	887	1,567	1,015	252
300 - 399	847	767	973	337
400 - 499	860	1,255	955	431
500 - 599	746	983	872	480
600 - 699	743	1,201	851	549
700 - 799	720	1,983	829	620
800 - 899	685	1,231	797	677
900 - 999	703	1,030	792	751
1,000 - 1,999	5,519	16,185	6,272	9,275
2,000 - 2,999	4,068	14,838	4,537	11,273
3,000 - 3,999	3,291	21,720	3,690	12,895
4,000 - 4,999	2,690	22,734	2,986	13,399
5,000 - 5,999	2,380	16,383	2,567	14,081
6,000 - 6,999	2,021	22,106	2,186	14,163
7,000 - 7,999	1,839	16,258	1,986	14,889
8,000 - 8,999	1,643	16,784	1,773	15,048
9,000 - 9,999	1,533	18,307	1,630	15,473
10,000 - 10,999	1,384	17,483	1,452	15,231
11,000 - 11,999	1,207	17,008	1,284	14,768
12,000 - 12,999	1,119	17,122	1,178	14,696
13,000 - 13,999	1,053	16,362	1,101	14,853
14,000 - 14,999	990	16,211	1,035	15,005
15,000 - 19,999	4,004	80,422	4,141	72,141
20,000 - 24,999	3,060	78,498	3,133	70,124
25,000 - 49,999	8,276	337,887	8,383	297,255
50,000 - 99,999	6,008	475,054	5,957	418,403
100,000 - 499,999	5,949	1,414,043	5,643	1,145,815
500,000 - 999,999	775	619,610	682	474,317
1,000,000 and over	675	2,477,285	528	1,257,844
Total	67,761	\$5,744,774	71,651	\$3,935,297

Table 57: Taxable Fiduciary Returns by New York Taxable Income Class in 1999 (Con't)
(Dollar Data in Thousands)

NY Taxable Income Class	Resident Fiduciaries								Total NYS Tax Amount	
	Tax Before Credits (Line 8)*				Tax After Credits (Line 8 - Credits)					Other State Taxes 2/ Amount
	Number	Amount	Credits 1/ Number	Amount	Number	Amount	Number	Amount		
\$ 0	8	\$14	...	...	8	\$14	...	\$5	\$18
\$ 1 - 49	533	1	...	...	533	1	...	a/	1
50 - 99	605	2	d/	d/	605	2	...	...	2
100 - 199	1,285	8	...	...	1,285	8	...	...	8
200 - 299	1,015	10	...	...	1,015	10	...	...	10
300 - 399	973	13	...	...	973	13	...	...	13
400 - 499	955	17	d/	d/	955	17	...	...	17
500 - 599	872	19	...	...	872	19	...	a/	19
600 - 699	851	22	...	...	851	22	...	...	22
700 - 799	829	25	...	...	829	25	...	...	25
800 - 899	797	27	d/	d/	797	27	...	...	27
900 - 999	792	30	d/	d/	792	30	...	a/	30	
1,000 - 1,999	6,272	372	13	a/	6,272	372	...	a/	372	
2,000 - 2,999	4,537	451	4	a/	4,537	451	...	...	451
3,000 - 3,999	3,690	516	8	a/	3,690	516	...	...	516
4,000 - 4,999	2,986	537	9	\$1	2,986	536	...	8	545	
5,000 - 5,999	2,567	564	3	a/	2,567	564	...	a/	564	
6,000 - 6,999	2,186	567	10	1	2,186	567	...	a/	567	
7,000 - 7,999	1,986	596	4	a/	1,986	596	...	...	596
8,000 - 8,999	1,773	607	16	1	1,773	606	...	5	611	
9,000 - 9,999	1,630	631	6	1	1,630	631	...	a/	631	
10,000 - 10,999	1,452	628	7	1	1,452	627	...	...	627
11,000 - 11,999	1,284	618	6	a/	1,284	618	...	...	618
12,000 - 12,999	1,178	629	3	a/	1,178	629	...	...	629
13,000 - 13,999	1,101	649	6	a/	1,101	649	...	...	649
14,000 - 14,999	1,035	672	7	1	1,035	670	...	...	670
15,000 - 19,999	4,141	3,402	29	12	4,141	3,391	...	a/	3,391	
20,000 - 24,999	3,133	3,580	13	4	3,133	3,576	...	...	3,576
25,000 - 49,999	8,383	17,066	89	75	8,383	16,991	...	8	16,999	
50,000 - 99,999	5,958	26,352	85	126	5,958	26,227	...	1	26,227	
100,000 - 499,999	5,643	78,112	184	850	5,643	77,262	...	6	77,267	
500,000 - 999,999	682	32,476	58	460	682	32,016	...	...	32,016
1,000,000 and over	528	86,413	76	1,748	528	84,665	...	78	84,743	
Total	71,660	\$255,627	642	\$3,282	71,660	\$252,345	...	\$111	\$252,456	

* Corresponds to the line number on the 1999 Fiduciary Tax Return (IT-205).

1/ 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.

2/ 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 57: Taxable Fiduciary Returns by New York Taxable Income Class in 1999 (Con't)
(Dollar Data in Thousands)

NY Taxable Income Class	Nonresident & Part-Year Resident Fiduciaries					All Taxpayers			
	Taxable Income		Allocated NYS Tax		Tax After	Other		Total NYS Tax	
	(Line C)*		(Line 9)*		Credits	State Taxes 2/			
	Number	Amount	Number	Amount	Amount	Amount	Number	Amount	
\$ 0	...	...	...	...	\$14	5	8	\$18
\$ 1 - 49	5	a/	5	a/	1	...	538	1	
50 - 99	4	a/	4	a/	2	...	609	2	
100 - 199	15	2	15	a/	8	...	1,300	8	
200 - 299	5	1	5	a/	10	...	1,020	10	
300 - 399	9	3	9	a/	14	...	982	14	
400 - 499	6	3	6	a/	17	...	961	17	
500 - 599	7	4	7	a/	19	...	879	19	
600 - 699	5	3	5	a/	22	...	856	22	
700 - 799	6	5	6	a/	25	...	835	25	
800 - 899	8	7	8	a/	27	...	805	27	
900 - 999	7	7	7	a/	30	...	799	30	
1,000 - 1,999	42	64	42	\$3	374	...	6,314	375	
2,000 - 2,999	37	92	37	3	454	...	4,574	454	
3,000 - 3,999	36	129	36	5	521	...	3,726	521	
4,000 - 4,999	42	188	42	7	543	8	3,028	551	
5,000 - 5,999	37	200	37	7	571	...	2,604	571	
6,000 - 6,999	20	130	20	2	569	...	2,206	569	
7,000 - 7,999	24	173	24	5	601	...	2,010	601	
8,000 - 8,999	24	202	24	4	610	5	1,797	615	
9,000 - 9,999	30	286	30	9	640	...	1,660	640	
10,000 - 10,999	19	199	19	5	633	...	1,471	633	
11,000 - 11,999	21	242	21	6	624	...	1,305	624	
12,000 - 12,999	15	188	15	8	637	...	1,193	637	
13,000 - 13,999	23	313	23	7	655	...	1,124	655	
14,000 - 14,999	17	249	17	11	681	...	1,052	681	
15,000 - 19,999	86	1,485	86	49	3,439	...	4,227	3,439	
20,000 - 24,999	83	1,852	83	37	3,613	...	3,216	3,613	
25,000 - 49,999	214	7,755	214	225	17,216	8	8,597	17,224	
50,000 - 99,999	222	15,616	221	469	26,695	1	6,179	26,696	
100,000 - 499,999	369	92,782	369	1,968	79,225	6	6,012	79,231	
500,000 - 999,999	105	77,235	105	804	32,820	...	787	32,820	
1,000,000 and over	183	1,257,982	183	10,187	94,308	112	711	94,420	
Total	1,726	\$1,457,397	1,725	\$13,821	\$265,617	\$146	73,385	\$265,763	

* Corresponds to the line number on the 1999 Fiduciary Tax Return (IT-205).

1/ 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.

2/ 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 residents 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 positive 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 1998 and fiscal years ending before February 1, 1999.
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 positive 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.

Data in this report are based on a sample of nearly 111,000 personal income tax returns of all types, selected from a total of approximately 8.5 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 “n” returns. For example, the following table shows that for IT-100 returns with income between \$75,000 and \$100,000, 1 out of every 141 returns was selected.

Table B-1: 1999 Personal Income Tax Study Sampling Ratios

Inverse Sampling Ratios by Return Type, Residency and Deduction Status									
Income Class*	IT-100	IT-200	IT-203						
			IT-201		Full-Year Nonresident		Part-Year Resident		
			Itemized	Standard	Itemized	Standard	Itemized	Standard	
\$ 0 or less	356	642	N/A	60	N/A	60	N/A	60	
1 - \$ 4,999	1100	889	416	785	359	1015	71	862	
5,000 - 9,999	651	411	215	326	333	400	272	434	
10,000 - 14,999	429	307	309	245	308	352	224	540	
15,000 - 19,999	577	353	233	232	211	283	204	406	
20,000 - 24,999	566	422	178	234	184	198	183	294	
25,000 - 29,999	595	406	177	206	174	203	195	263	
30,000 - 34,999	432	360	156	193	113	168	148	191	
35,000 - 39,999	406	318	147	182	144	142	130	159	
40,000 - 44,999	324	281	132	161	110	117	129	172	
45,000 - 49,999	470	263	120	147	99	107	121	109	
50,000 - 54,999	308	241	117	147	96	97	113	105	
55,000 - 59,999	252	261	111	135	73	83	107	97	
60,000 - 64,999	206	252	107	122	97	82	101	79	
65,000 - 74,999	189	270	99	123	80	70	72	78	
75,000 - 99,999	141	350	77	86	62	53	61	63	
100,000 - 149,999	All	96	46	50	39	32	41	38	
150,000 - 199,999	All	25	32	33	26	21	27	23	
200,000 - 499,999	All	18	13	14	11	11	13	11	
500,000 - 999,999	All	All	6	6	5	5	6	5	
1,000,000 - 1,999,999	All	All	3	3	3	3	3	2	
2,000,000 - 4,999,999	All	All	All	All	All	All	All	All	
5,000,000 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 8.5 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 1999 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: 1999 New York State Income Tax Forms



Resident Fast Form Income Tax Return

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



Attach label, or print or type	Please enter your first name first. For a joint return, use both name lines.			▼ Your social security number
	Your first name and middle initial	Your last name <i>(for a joint return, enter spouse's name on line below)</i>		<input type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address <i>(number and street or rural route)</i>		Apartment number	NY State county of residence
	City, village or post office	State	ZIP code	School district name
Permanent home address <i>(see instructions) (number and street or rural route)</i>			Apartment number	School district code number
City, village or post office			State NY	<input type="text"/>

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

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

- (B) Can you be claimed** as a dependent on another taxpayer's federal return? Yes No
- (C) Were you a resident of the city of New York** for all of 1999? *(see instructions)* Yes No
- (D) City of New York residents only:** *(see instructions)*
 - (1) Were **you** 65 or older on Jan. 1, 2000? Yes No
 - (2) Was your **spouse** 65 or older on Jan. 1, 2000? Yes No
- (E) Were you a resident of the city of Yonkers** for all of 1999? *(see instructions)* Yes No

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

Information from your wage and tax statement(s)

14 New York State tax withheld	<input type="text"/>	<input type="text"/>
15 City of New York tax withheld	<input type="text"/>	<input type="text"/>
16 City of Yonkers tax withheld	<input type="text"/>	<input type="text"/>

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

For office use only

Request for direct deposit

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

a Routing number: b Type: Checking Savings

c Account number:

Claim for earned income credit for IT-100 filers

- 2 Did you claim the federal earned income credit for 1999? If No, stop; you do not qualify for the NYS credit 2 Yes No
- 3 Was your 1999 investment income greater than \$2,350? If Yes, stop; you do not qualify for the NYS credit. (see instructions) 3 Yes No
- 4 Did you claim qualifying children on your 1999 federal Schedule EIC? 4 Yes No
 If No, continue with line number 5 below. If Yes, fill in the following for the same children claimed on federal Schedule EIC.

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

* Place an X in this box only if you checked Yes on your 1999 federal Schedule EIC, line 3b.

- 5 Nontaxable earned income (from your federal Form 1040EZ, line 8b, Form 1040A, line 37b or Form 1040, line 59b) 5 Dollars Cents
- 6 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, or if you were paid any amount for work as an inmate in a penal institution, enter that amount here 6 Dollars Cents
- 7 Are you having the IRS figure the credit for you? If Yes, write EIC in the area at the left of line 12 on the front of this form 7 Yes No

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

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

First name, middle initial, and last name	Qualified expenses paid in 1999	Person with disability *	Social security number	Year of birth
		<input type="checkbox"/>	<input type="text"/>	<input type="text"/> 1 9
		<input type="checkbox"/>	<input type="text"/>	<input type="text"/> 1 9

* See instructions.

- 9 Can you claim an exemption for all the qualifying persons listed above? 9 Yes No
- 10 Persons or organizations who provided the care.

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

- 11 Qualified expenses (see instructions) 11 Dollars Cents

If you are claiming expenses paid for a dependent child born in 1986, enter that child's month of birth. Include as qualified expenses only those paid from January 1, 1999, through the day preceding the child's 13th birthday.

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

Resident Income Tax Return

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



IT-200

For office use only



Attach label, or print or type	Please enter your first name first. For a joint return, use both name lines.			▼ Your social security number
	Your first name and middle initial	Your last name		<input type="text"/>
	Spouse's first name and middle initial	Spouse's last name		▼ Spouse's social security number
	Mailing address (number and street or rural route)		Apartment number	NY State county of residence
City, village or post office		State	ZIP code	School district name
Permanent home address (see page 14) (number and street or rural route)			Apartment number	School district code number
City, village or post office		State NY	ZIP code	If taxpayer is deceased, enter first name and date of death.

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

- (B) Did you itemize your deductions on your 1999 federal income tax return?** Yes No
- (C) City of New York residents only: (see page 8)**
- (1) Were you 65 or older on Jan. 1, 2000? Yes No
- (2) Was your spouse 65 or older on Jan. 1, 2000? Yes No
- (D) Can you be claimed as a dependent on another taxpayer's federal return?** Yes No
- (E) If you do not need forms mailed to you next year, mark an "X" in the box (see instr., page 8)**

Staple check or money order here

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	Dollars	Cents
1 Wages, salaries, tips, etc.	<input type="text"/>	<input type="text"/>
2 Taxable interest income	<input type="text"/>	<input type="text"/>
3 Ordinary dividends	<input type="text"/>	<input type="text"/>
4 Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 12 below)	<input type="text"/>	<input type="text"/>
5 Unemployment compensation	<input type="text"/>	<input type="text"/>
6 Add lines 1 through 5	<input type="text"/>	<input type="text"/>
7 Individual retirement arrangement (IRA) deduction (see instructions, page 9)	<input type="text"/>	<input type="text"/>
8 Subtract line 7 from line 6. This is your federal adjusted gross income (see instructions, page 9)	<input type="text"/>	<input type="text"/>
9 Public employee contributions (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
10 Flexible benefits program (IRC 125 amount) (see instr., page 9) Identify: <input type="text"/>	<input type="text"/>	<input type="text"/>
11 Add lines 8, 9, and 10	<input type="text"/>	<input type="text"/>
12 Taxable refunds, credits, or offsets of state and local income taxes from line 4 above	<input type="text"/>	<input type="text"/>
13 Interest income on U.S. government bonds (see instructions, page 9)	<input type="text"/>	<input type="text"/>
14 New York standard deduction (see instructions, page 9)	<input type="text"/>	<input type="text"/>
15 Exemptions for dependents only (not the same as total federal exemptions; see instructions, page 10)	0 0 0	0 0
16 Add lines 12 through 15 (if line 16 is more than or equal to line 11, enter "0" on line 17 and skip to line 29)	<input type="text"/>	<input type="text"/>
17 Subtract line 16 from line 11. This is your taxable income (if \$65,000 or more, stop; you must file Form IT-201)	<input type="text"/>	<input type="text"/>

1999

Dollars Cents

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

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

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

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

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

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

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

25 City of New York nonresident earnings tax (attach Form NYC-203) 25 [] . []

26 City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 11 of the instructions) 26 [] . []

27 City of Yonkers nonresident earnings tax (attach Form Y-203) 27 [] . []

28 Add lines 24 through 27. This is the total of your city of New York and city of Yonkers taxes 28 [] . []

29 If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other (see instructions, page 12) 29 [] . 00

30 If you want to contribute to the Lake Placid Olympic Fund, enter \$2 (\$4 if your spouse **also** wants to contribute **and** you are filing jointly. See instructions, page 12) 30 [] . 00

31 If you want to give a Gift for Breast Cancer Research and Education, enter amount - \$5, \$10, \$20, other (see instructions, page 12) 31 [] . 00

32 If you want to contribute to the Missing and Exploited Children Clearinghouse Fund, enter amount - \$5, \$10, \$20, other (see instructions, page 12) 32 [] . 00

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

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

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

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

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

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

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

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

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

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

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

a Routing number : [] b Type: • Checking • Savings

c Account number • []

43 If line 41 is less than line 33, subtract line 41 from line 33. This is the **amount you owe** (do not send cash; make your check or money order payable to **New York State Income Tax**; write your social security number and **1999 income tax** on it) .. 43 [] . []

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

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



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

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



IT-201

For the full year January 1, 1999, through December 31, 1999, or fiscal year beginning 9 9 and ending

For office use only



Main identification form with fields for name, address, social security numbers, and state (NY).

- (A) Filing status options: Single, Married filing joint return, Married filing separate return, Head of household, Qualifying widow(er).

- (B) Did you itemize your deductions?
(C) Can you be claimed as a dependent?
(D) If you do not need forms mailed to you next year...
(E) City of New York residents only: (1) Were you 65 or older on 1/1/2000? (2) Was your spouse 65 or older on 1/1/2000?

Staple check or money order here.

Three empty boxes for stamps or marks.

Federal income and adjustments

For lines 1 through 18 below, enter your income items and total adjustments as they appear on your federal return (see page 16). Also, see instructions on page 16 for showing a loss.

Table with 18 rows for federal income and adjustments, including wages, interest, dividends, and social security benefits.

Table with columns for Dollars and Cents, corresponding to lines 1 through 18.

New York additions (see page 18)

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

Table with columns for Dollars and Cents, corresponding to lines 19 through 22.

New York subtractions (see page 21)

Table with 6 rows for New York subtractions: state taxes, pensions, social security benefits, interest on U.S. bonds, and pension/annuity exclusion.

Table with columns for Dollars and Cents, corresponding to lines 23 through 28.

Summary rows for New York adjusted gross income (lines 29 and 30).

Summary rows for Dollars and Cents, corresponding to lines 29 and 30.

Tax computation (see page 25)

IT-201 (1999) (back)

Dollars

Cents

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

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

37	New York State household credit (from table I, II, or III on page 26)	37.		.	
38	Subtract line 37 from line 36 (if line 37 is more than line 36, leave blank)	38.		.	
39	New York State nonrefundable credits (from Form IT-201-ATT, Part IV, line 52)	39.		.	
40	Subtract line 39 from line 38 (if line 39 is more than line 38, leave blank)	40.		.	
41	Net other New York State taxes (from Form IT-201-ATT, Part II, line 32; attach form)	41.		.	
42	Add lines 40 and 41. This is the total of your New York State taxes	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 65-72) ..	43.		.	
44	City of New York household credit (from table IV, V, or VI, page 27) ..	44.		.	
45	Subtract line 44 from line 43 (if line 44 is more than line 43, leave blank) ..	45.		.	
46	Other city of New York taxes (from Form IT-201-ATT, Part III, line 37; attach form) ..	46.		.	
47	Add lines 45 and 46	47.		.	
48	City of NY nonrefundable credits (from Form IT-201-ATT, Part IV, line 55) ..	48.		.	
49	Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank) ..	49.		.	
50	City of New York nonresident earnings tax (attach Form NYC-203) ...	50.		.	
51	City of Yonkers resident income tax surcharge (see page 28)	51.		.	
52	City of Yonkers nonresident earnings tax (attach Form Y-203) ..	52.		.	
53	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1) ...	53.		.	
54	Add lines 49 through 53. This is the total of your city of New York and city of Yonkers taxes	54.		.	

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

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

55	Return a Gift to Wildlife..... <input type="checkbox"/> w <input type="checkbox"/> Missing/Exploited Children Fund.. <input type="checkbox"/> c <input type="checkbox"/> Breast Cancer Research Fund... <input type="checkbox"/> b <input type="checkbox"/> Olympic Fund... <input type="checkbox"/> o <input type="checkbox"/> Total gifts/contributions =	55.		.	00
56	Add lines 42, 54, and 55. This is your total New York State, New York City and Yonkers taxes, and gifts/contributions ..	56.		.	

Payments and refundable credits (see page 29)

57	NY State child and dependent care credit (from Form IT-216; attach form) ...	57.		.	
58	NY State earned income credit (from Form IT-215; attach form)	58.		.	
59	Real property tax credit (from Form IT-214, line 17; attach form)	59.		.	
60	City of NY school tax credit (also complete (E) on front; see page 29) ...	60.		.	
61	Other refundable credits (from Form IT-201-ATT, Part IV, line 67) ..	61.		.	
62	Total New York State tax withheld	62.		.	
63	Total city of New York tax withheld	63.		.	
64	Total city of Yonkers tax withheld	64.		.	
65	Total of estimated tax payments, and amount paid with extension Form IT-370 ..	65.		.	
66	Add lines 57 through 65. This is the total of your payments	66.		.	

Mail your completed return to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

Staple your wage and tax statements at the top of the back of this return.

Refund — If line 66 is more than line 56, figure your refund. (see page 32)

67	Subtract line 56 from line 66. This is the amount you overpaid	67.		.	
68	Amount of line 67 that you want refunded to you	68.		.	
a	Routing number ● <input type="text"/>	b	Type: ● <input type="checkbox"/> Checking ● <input type="checkbox"/> Savings	◀ You can choose to have your refund sent directly to your bank account. See instructions and fill in lines 68a, b, and c.	
c	Account number ● <input type="text"/>				
69	Estimated tax only Amount of line 67 that you want applied to your 2000 estimated tax. (Do not include any amount that you claimed as a refund on line 68) ...	69.		.	

Amount you owe — If line 66 is less than line 56, figure the amount you owe. (see page 33)

70	Subtract line 66 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 1999 Income Tax on it.)	70.		.	
71	Estimated tax penalty (Include this amount in line 70 or reduce the overpayment on line 67. See page 33.)	71.		.	

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

Sign your return below.

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

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

Nonresident and Part-Year Resident Income Tax Return

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

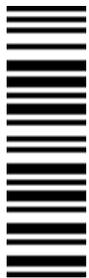


IT-203

For office use only

For the year January 1, 1999, through December 31, 1999, or fiscal tax year beginning

9 9



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

Please enter your first name first. For a joint return, use both name lines.

Your first name and middle initial	Your last name (for a joint return, enter spouse's name on line below)	and ending	.....
		▼ Your social security number	
Spouse's first name and middle initial	Spouse's last name	▼ Your spouse's social security number	
Mailing address (number and street or rural route)		Apartment number	New York State county of residence
City, village or post office	State	ZIP code	New York State school district name
Permanent home address (see page 31) (number and street or rural route)		Apartment number	New York State school district code number
City, village or post office	State	ZIP code	If taxpayer is deceased, enter first name and date of death.

- (A) Filing status – mark an "X" in one box:**
- ① Single
 - ② Married filing joint return*
 - ③ Married filing separate return *
 - ④ Head of household (with qualifying person)
 - ⑤ Qualifying widow(er) with dependent child
- * For filing status 2 or 3, enter both spouses' social security numbers above, unless filing Form IT-203-C (see instructions).*

- (B) Did you itemize your deductions on your 1999 federal income tax return?** Yes No
- (C) Can you be claimed as a dependent on another taxpayer's federal return?** Yes No
- (D) If you do not need forms mailed to you next year, mark an "X" in the box (see page 13)**
- (E) Part-year city of New York residents only: (see page 13)**
- (1) Were you 65 or older on 1/1/2000?
 - (2) Was your spouse 65 or older on 1/1/2000?

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

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

Enter here and next to line 43, Income percentage. (If zero or less, see instructions, page 25.)

Tax Computation

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

32 Enter the **larger** of your **standard deduction** (from page 25) or your **itemized deduction** (from Form IT-203-ATT, Part I, line 14; attach form). Mark an "X" in the appropriate box: Standard Itemized 32. _____

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

34 Exemptions for dependents only (not the same as total federal exemptions; see page 25) 34. _____ 0 0 0 . 0 0

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

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

37 New York State household credit (from table I, II or III, page 26 of instructions) 37. _____

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

Credits

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

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

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

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

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

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

45 New York State nonrefundable credits (from Form IT-203-ATT, line 55) 45. _____

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

47 Net other New York State taxes (from Form IT-203-ATT, line 37) 47. _____

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

Cities

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

50 Other city of New York taxes (from Form IT-203-ATT, line 40) 50. _____

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

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

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

See instructions on page 27 for figuring city of New York and city of Yonkers taxes and surcharges.

Voluntary gifts/contributions (whole dollar amounts only; see page 27)

54 Return a Gift to Wildlife w _____ Missing/Exploited Children Fund c _____
 Breast Cancer Research Fund b _____ Olympic Fund o _____ **Total gifts/contributions =** 54. _____ 0 0

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

Payments

56 Part-year city of New York school tax credit (also complete item E on front) 56. _____

57 Other refundable credits (from Form IT-203-ATT, line 69) 57. _____

58 **Total New York State tax withheld** (see page 28) 58. _____

59 Total city of New York tax withheld (see page 28) 59. _____

60 Total city of Yonkers tax withheld (see page 28) 60. _____

61 Total of estimated tax payments, and amount paid with extension Form IT-370 61. _____

62 Add lines 56 through 61. This is the total of your payments. (If line 55 is more than line 62, skip to line 66.) 62. _____

63 **Amount overpaid - if line 62 is more than line 55, subtract line 55 from line 62 (also see lines 64 and 65) 63. _____**

Refund

64 Amount of line 63 that you want **refunded to you** **Refund** 64. _____

a Routing number _____ b Type: Checking Savings

c Account number _____

65 **Estimated tax:** Amount of line 63 that you want applied to your 2000 estimated tax (subtract line 64 from line 63) 65. _____

Owe

66 Amount you owe - If line 62 is less than line 55, subtract line 62 from line 55 (do not send cash: make check or money order payable to NY State Income Tax; write your social security number and 1999 Income Tax on it) **Owe** 66. _____

67 Penalty for underpayment of tax (will reduce line 63 or increase line 66 - see page 30) ... 67. _____

Staple payment to front of return.

Staple your wage and tax statements at the top of the back of this return. See Step 7, page 31 for further instructions on assembling your return.

You can choose to have your refund sent directly to your bank account. See the instructions and fill in lines 64a, 64b, and 64c.

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

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

(G) Nonresidents: Did you or your spouse maintain living quarters in New York State in 1999? (If Yes, complete Schedule B of Form IT-203-ATT; attach form) Yes No **Sign your return below.**

Paid preparer's use only

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

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

Address _____ Employer identification number _____

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, 1999, through Dec. 31, 1999, or fiscal tax year beginning **9 9** and ending _____

Print or type	Name of estate or trust	Date entity created
	Name and title of fiduciary	Employer identification number
	Address of fiduciary (number and street or rural route)	Decedent's social security number (see inst.)
	City, village or post office State ZIP code	Check applicable box: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <small>If you do not need forms mailed to you next year, check box</small>

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Amended return (attach explanation)	Income distribution deduction (see instructions)	Number of beneficiaries
--------------------------	--------------------------	--------------------------	--------------------------	-------------------------------------	--	-------------------------

See Instructions	A Total income				A.		
	B New York adjusted gross income from NYAGI Worksheet, line 5 ...				B.		
	C Amount from Form IT-205-A, Schedule 1, line 10, column (a)				C.		
	1 Federal taxable income of fiduciary				1.		
	2 New York modifications relating to amounts allocated to principal				2.		
	3 Balance (line 1 and add or subtract line 2)				3.		
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)				4.		
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4)				5.		
	6 State tax on line 5 amount (full-year resident estate and trust only)				6.		
	7 New York State amount from Form IT-230, Part II, line 2 (resident estate and trust only)				7.		
	8 Add lines 6 and 7				8.		
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13)				9.		
	• If you completed Form IT-230, Part II, check this box <input type="checkbox"/>				9.		
	10 State credits (attach schedule)				10.		
	11 Subtract line 10 from line 8 or line 9				11.		
	12 State separate tax on lump-sum distributions and other add-backs				12.		
	13 State minimum income tax				13.		
	14 Total New York State tax (add lines 11, 12, and 13)				14.		
	15a City of New York resident tax on line 5 amount (see instructions) ..	15a.					
	15b City of New York part-year resident tax (see instructions)	15b.					
	16 City of New York amount from Form IT-230, Part II, line 2 (see instructions) ...	16.					
	17 Add line 15a or 15b to line 16	17.					
	18 City of New York accumulation distribution credit	18.					
	19 Subtract line 18 from line 17 (if less than zero, leave blank)	19.					
	20 City of New York separate tax on lump-sum distributions (see instructions) ...	20.					
	21 Add lines 19 and 20	21.					
	22 City of New York - UBT credit (from Form IT-219)	22.					
	23 Subtract line 22 from line 21 (if less than zero, leave blank)	23.					
	24 City of New York nonresident fiduciary earnings tax (from Form NYC-206)	24.					
	25 City of New York minimum income tax (see instructions)	25.					
	26 City of Yonkers resident income tax surcharge from Yonkers worksheet, line I (see instructions)	26.					
	27 City of Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	27.					
	28 City of Yonkers nonresident fiduciary earnings tax (from Form Y-206)	28.					
	29 Total New York State, city of New York and city of Yonkers tax (add line 14 and lines 23 through 28)	29.					
	30 Estimated tax paid (including payments made with Form IT-370-PF)	30.					
	31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31.					
	32 Subtract line 31 from line 30	32.					
	33 Farmers' school tax credit (from Form IT-217, line 19; attach form)	33.					
	34 New York State tax withheld <u>Identify:</u> _____	34.					
	35 City of New York tax withheld	35.					
	36 City of Yonkers tax withheld	36.					
	37 Total (add lines 32 through 36)	37.					
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38.						
39 Amount of line 38 to be refunded to you	39.						
40 Amount of line 38 to be credited to 2000 estimated tax	40.						
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe (clip check or money order payable to NYS Income Tax)	41.						
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instructions) .	42.						

Attach a copy of federal Schedule K-1 (Form 1041) for each beneficiary.

Schedule A — Details of federal taxable income of a fiduciary of a resident estate or trust.

Enter items as reported for federal tax purposes or attach federal Form 1041.



Income	43 Interest income	43.		.		
	44 Dividends	44.		.		
	45 Business income (or loss) (attach copy of federal Schedule C or C-EZ, Form 1040)	45.		.		
	46 Capital gain (or loss) (attach copy of federal Schedule D, Form 1041)	46.		.		
	47 Rents, royalties, partnerships, other estates and trusts (attach copy of federal Schedule E, Form 1040)	47.		.		
	48 Farm income (or loss) (attach copy of federal Schedule F, Form 1040)	48.		.		
	49 Ordinary gain (or loss) (attach copy of federal Form 4797)	49.		.		
	50 Other income (state nature of income)	50.		.		
	51 Total income (add lines 43 through 50; enter here and on front page, item A) ...▶	51.		.		
	Deductions	52 Interest	52.		.	
		53 Taxes	53.		.	
54 Fiduciary fees		54.		.		
55 Charitable deduction		55.		.		
56 Attorney, accountant, and return preparer fees		56.		.		
57 Other deductions (itemize on an attached sheet)		57.		.		
58 Income distribution deduction (attach copy of federal Schedules K-1, Form 1041)		58.		.		
59 Estate tax deduction (attach computation)		59.		.		
60 Exemption (federal)		60.		.		
61 Total (add lines 52 through 60)		61.		.		
62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter on front page, line 1)		62.		.		

Schedule B — New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) .	63.		.	
	64 Income taxes deducted on federal fiduciary return (see instructions)	64.		.	
	65 Other (see instructions) Identify: _____ ...	65.		.	
	66 Total additions (add lines 63, 64, and 65)	66.		.	
Subtractions	67 Interest income on United States obligations included in federal income	67.		.	
	68 Other (see inst.) Identify: _____ ...	68.		.	
	69 Total subtractions (add lines 67 and 68)	69.		.	
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below)	70.		.	

Schedule C — Shares of New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Attach additional sheets if necessary.				(2) Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		(5) Shares of New York fiduciary adjustment
(1) Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	City of New York	City of Yonkers		(3) Amount	(4) Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
(b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (See instructions.)				Fiduciary			
				Totals		100%	

- A. If inter vivos trust, enter name and address of grantor: _____
- B. If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see inst., page 1): _____
- C. Resident status — check all boxes that apply:
- | | | |
|--|--|--|
| (1) <input type="checkbox"/> NYS full-year resident estate or trust | (4) <input type="checkbox"/> NYC full-year resident estate or trust | (7) <input type="checkbox"/> Yonkers full-year resident estate or trust |
| (2) <input type="checkbox"/> NYS part-year resident trust | (5) <input type="checkbox"/> NYC part-year resident trust | (8) <input type="checkbox"/> Yonkers part-year resident trust |
| (3) <input type="checkbox"/> NYS full-year nonresident estate or trust | (6) <input type="checkbox"/> NYC full-year nonresident estate or trust | (9) <input type="checkbox"/> Yonkers full-year nonresident estate or trust |
- D. If an estate, indicate last known address of decedent _____
- E. Nonresident estate - indicate state of residency _____
- F. Attach a list of executors or trustees with their addresses and social security numbers.

Paid preparer's use only	Preparer's signature	Date	Mark "X" if self-employed <input type="checkbox"/>	Sign Here	Signature of fiduciary or officer representing fiduciary	
	Firm's name (or yours, if self-employed)	Preparer's SSN or PTIN			Date	Daytime phone number (optional)
	Address	Employer identification number				

For more information concerning the data provided in this publication, please contact:

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