

July 1996

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# **New York Adjusted Gross Income and Tax Liability**

*Analysis of 1993 State personal  
income tax returns by place of  
residence*

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# Introduction

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This annual study provides statistical information on 1993 New York State personal income tax returns. The data are from full-year State residents, part-year residents and nonresidents returns. The report categorizes returns as either taxable or nontaxable depending on the presence or absence of taxable income and income tax liability. Data presented include a distribution of adjusted gross income and tax liability by residence. In addition, this year's report includes detail on the value of deductions, exemptions and resulting taxable income by income group. This new income tax component information provides more complete information about the characteristics of personal income tax returns.

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## Resident, Nonresident and Part-Year Resident

The resident classification represents tax returns filed by individuals living in New York during the entire year. The individual's New York State residence on December 31, 1993 is the basis for determining the county of residence for resident filers. Part-year resident tax returns are from individuals either moving into New York or out of the State during the year. Nonresidents filers are generally individuals who live outside the State, but who receive income from activities within New York.

The report contains detailed data for residents of certain other states who file New York nonresident returns. These states frequently border New York and are the home states of commuters traveling to work in New York. Some previous New Yorkers presently residing in other states such as Florida and California also file nonresident returns. Finally, this category includes information from residents of foreign countries.

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## Taxable, Nontaxable and All Tax Returns

In addition to categorizing tax returns by place of residence, the report sorts them further into three types; taxable, nontaxable and all. For the purpose of this report, taxable returns are from filers who incur a New York State income tax liability. In comparison, non-taxable returns do not have a liability. Individuals may be filing returns for several

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reasons—in response to legal requirements to file and pay tax, to receive a refund of income tax withholding, or to claim a refundable credit. These credits include the earned income and real property tax credits administered through the personal income tax law. The “all” category is the sum of taxable and non-taxable returns.

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## Comparison with Other OTPA Data

The aggregate statistics reported in this publication do not completely coincide with data presented in the *Analysis of 1993 Personal Income Tax Returns* (PIT) publication also prepared by the Office of Tax Policy Analysis (OTPA). This report tabulates information from all returns filed with the Tax Department during 1994. The data variables represent amounts accepted by the Department’s tax return processing system and its tolerances. Analysts compiled the data without extensive manual review. In comparison, OTPA derives PIT data from a statistically valid sample of nearly 80,000 tax returns. Then, OTPA weights the sample to represent the 1993 tax return universe. Each tax return in the PIT sample is subjected to extensive manual and machine data review. PIT data passes through a more complete verification process that incorporates more restrictive data tolerances than the data appearing in this report.

# Findings

This analysis of 1993 personal income tax returns by place of residence report is divided into four sections. The first section gives summary information for all filers, the second examines full-year residents, the third describes full-year nonresidents, and the last section details part-year resident information. Each section includes a discussion of selected highlights and the supporting data tables.

## All Filers Summary

In 1993, the Department received 7.9 million New York State personal income tax returns from all filers. These filers reported total New York source related income of \$299.2 billion. Aggregate tax liability for all filers equaled nearly \$15 billion. Table 1 shows that 92 percent of all returns were from full-year residents of the State.

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

(Dollar Data in Thousands)

Item	Full-Year Residents	Full-Year Nonresidents	Part-Year Residents	Total
<u>All Returns</u>				
Number	7,258,654	476,623	138,619	7,873,896
Total Income*	\$267,801,862	\$27,356,561	\$4,073,280	\$299,231,703
Tax Liability**	\$13,232,015	\$1,529,500	\$212,163	\$14,973,678
<u>Taxable Returns</u>				
Number	5,533,699	420,602	119,866	6,074,167
Total Income*	\$259,301,229	\$27,082,132	\$3,973,489	\$290,356,850
Tax Liability**	\$13,242,203	\$1,529,503	\$212,163	\$14,983,869
<u>Nontaxable Returns</u>				
Number	1,724,955	56,021	18,753	1,799,729
Total Income*	\$8,500,633	\$274,429	\$99,791	\$8,874,853
Tax Liability**	(\$10,178)	(\$4)	\$0	(\$10,182)

\* Total income is New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201, and New York Source Federal Adjusted Gross Income (Line 19, New York State amount) on full-year nonresident and part-year resident tax form IT-203.

\*\* Includes refundable tax credits.

The next largest share of income and tax belonged to full-year nonresidents. Their reported income from New York State sources reached nearly \$27.4 billion and created a \$1.5 billion income tax liability. Part-year filers reported the smallest share — \$4.1 billion in income and \$212 million in tax.

## Full-Year Residents

The nearly 7.3 million full-year resident returns reported New York adjusted gross income (NYAGI) of \$267.8 billion and a tax of \$13.2 billion. As indicated by Table 2, 62 percent of all returns had NYAGI of less than \$30,000. Taxpayers in the highest income group, with income in excess of \$100,000, accounted for only 4.6 percent of all returns but paid over 44 percent of the tax.

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

Income Class	Number	Total NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$ 5,000	1,140,241	\$ 2,608,772	\$ 2,519,285	\$ 2,599	\$ 441,838	\$ 11,805	(\$748)
\$ 5,000 - 9,999	895,628	6,639,175	5,425,479	106,273	1,197,272	49,416	26,526
10,000 - 19,999	1,372,021	20,230,041	10,044,568	796,256	9,501,973	411,658	329,917
20,000 - 29,999	1,091,109	27,007,296	8,622,136	784,901	17,658,784	921,186	869,666
30,000 - 39,999	770,071	26,729,700	6,770,475	608,324	19,394,451	1,124,586	1,110,851
40,000 - 49,999	557,851	24,964,346	5,496,753	509,736	18,998,052	1,168,793	1,156,886
50,000 - 59,999	405,232	22,167,652	4,441,202	415,152	17,364,347	1,111,044	1,098,713
60,000 - 74,999	384,317	25,669,147	4,739,333	423,445	20,549,402	1,363,228	1,345,976
75,000 - 99,999	308,579	26,407,478	4,454,400	349,440	21,676,081	1,493,253	1,469,146
100,000 and over	333,605	85,378,255	7,559,683	359,335	77,993,993	6,014,647	5,825,089
<b>Total</b>	<b>7,258,654</b>	<b>\$267,801,862</b>	<b>\$60,073,316</b>	<b>\$4,355,461</b>	<b>\$204,776,193</b>	<b>\$13,669,615</b>	<b>\$13,232,015</b>

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

Tables 3, 4 and 5 detail resident information by county. New York City data are presented first, followed by an alphabetical listing for the remaining counties. Table 3 depicts the distribution of returns, NYAGI and tax.

**Table 3: Total Income and Tax Liability of Full-Year Residents by County**  
(Dollar Data in Thousands)

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*
Bronx	364,005	\$9,075,161	\$354,360	276,670	\$8,600,260	\$354,874	87,335	\$474,902
Kings	777,605	21,008,355	877,776	571,802	19,864,599	879,275	205,803	1,143,756
New York (Manhattan)	641,540	42,196,424	2,560,923	505,088	41,433,310	2,561,604	136,452	763,114
Queens	775,031	21,662,177	927,083	574,944	20,600,511	928,041	200,087	1,061,666
Richmond	155,604	5,914,352	282,212	123,784	5,769,081	282,274	31,820	145,270
Total New York City	2,713,785	\$99,856,470	\$5,002,354	2,052,288	\$96,267,761	\$5,006,067	661,497	\$3,588,709
Albany	128,544	4,227,489	205,031	99,491	4,104,007	205,195	29,053	123,481
Allegany	16,497	399,322	15,384	11,673	375,055	15,428	4,824	24,267
Broome	86,416	2,448,578	108,783	63,627	2,349,743	108,977	22,789	98,834
Cattaraugus	31,424	757,298	29,441	22,232	711,467	29,521	9,192	45,831
Cayuga	31,579	809,019	32,779	23,282	768,035	32,861	8,297	40,984
Chautauqua	54,432	1,354,229	53,578	38,513	1,275,654	53,747	15,919	78,575
Chemung	36,751	1,002,681	43,154	26,592	957,615	43,256	10,159	45,066
Chenango	20,067	510,619	20,599	14,402	481,774	20,647	5,665	28,845
Clinton	30,590	814,821	34,207	22,887	777,758	34,246	7,703	37,064
Columbia	25,292	756,052	33,029	18,608	721,771	33,060	6,684	34,282
Cortland	18,887	483,689	19,470	14,253	460,604	19,507	4,634	23,085
Delaware	18,638	430,229	16,586	12,594	400,920	16,634	6,044	29,308
Dutchess	108,445	4,006,267	194,186	85,342	3,907,991	194,259	23,103	98,276
Erie	400,175	11,795,701	538,213	299,318	11,370,438	539,423	100,857	425,262
Essex	15,194	371,218	14,652	10,782	351,146	14,670	4,412	20,072
Franklin	17,120	401,662	15,535	12,056	377,033	15,561	5,064	24,629
Fulton	22,572	555,915	22,277	16,694	529,190	22,338	5,878	26,726
Genesee	26,020	692,455	28,663	19,692	662,961	28,721	6,328	29,493
Greene	17,596	455,488	19,074	12,578	433,011	19,114	5,018	22,476
Hamilton	2,464	56,205	2,211	1,670	52,905	2,214	794	3,301
Herkimer	26,142	608,253	23,316	18,556	571,897	23,373	7,586	36,356
Jefferson	36,675	909,793	36,985	26,594	861,855	37,047	10,081	47,938
Lewis	9,966	238,265	8,887	7,021	221,120	8,903	2,945	17,145
Livingston	24,238	693,187	29,980	18,482	667,187	30,019	5,756	26,000
Madison	26,583	767,576	33,394	20,102	735,072	33,441	6,481	32,505
Monroe	315,112	10,827,063	522,913	246,799	10,530,044	523,495	68,314	297,019
Montgomery	21,619	518,075	20,620	15,498	489,181	20,691	6,121	28,893
Nassau	612,530	31,230,320	1,709,507	476,860	30,577,224	1,709,793	135,670	653,096
Niagara	92,427	2,502,332	107,612	68,459	2,398,894	107,891	23,968	103,438
Oneida	97,451	2,553,412	109,284	70,604	2,436,181	109,524	26,847	117,230
Onondaga	193,757	6,194,569	290,749	149,311	6,002,419	291,137	44,446	192,151
Ontario	41,320	1,285,016	58,450	31,644	1,240,489	58,513	9,676	44,528
Orange	121,465	4,224,846	186,885	95,046	4,098,297	186,998	26,419	126,550
Orleans	16,299	422,605	17,070	12,158	402,020	17,108	4,141	20,585
Oswego	46,607	1,318,354	56,567	35,398	1,262,783	56,626	11,209	55,571
Otsego	23,245	599,028	24,856	16,505	565,307	24,916	6,740	33,722

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

County of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total NYAGI*	Tax Liability**	Number	Total NYAGI*	Tax Liability	Number	Total NYAGI*
Putnam	38,517	\$1,669,308	\$80,623	31,409	\$1,638,678	\$80,633	7,108	\$ 30,630
Rensselaer	64,959	1,905,430	83,840	50,433	1,840,099	83,939	14,526	65,332
Rockland	116,982	5,152,210	244,935	92,679	5,031,024	244,980	24,303	121,186
St. Lawrence	39,196	985,581	40,118	27,660	931,473	40,176	11,536	54,107
Saratoga	81,677	2,803,170	133,659	64,735	2,733,918	133,734	16,942	69,252
Schenectady	66,769	2,086,141	97,382	50,643	2,016,337	97,532	16,126	69,804
Schoharie	11,878	293,229	11,600	8,492	277,189	11,628	3,386	16,040
Schuyler	7,068	174,934	7,008	5,060	166,090	7,028	2,008	8,844
Seneca	13,381	338,902	13,763	9,683	321,607	13,789	3,698	17,295
Steuben	39,111	1,054,608	45,005	28,082	1,003,747	45,092	11,029	50,860
Suffolk	587,220	23,465,730	1,155,840	464,821	22,895,268	1,156,180	122,399	570,462
Sullivan	27,528	741,258	31,240	19,519	701,852	31,314	8,009	39,406
Tioga	20,594	586,143	23,871	15,354	557,166	23,905	5,240	28,977
Tompkins	34,290	1,063,264	49,175	26,649	1,027,823	49,213	7,641	35,440
Ulster	69,418	2,102,744	94,887	52,450	2,025,296	94,992	16,968	77,448
Warren	26,899	765,979	34,183	19,629	733,364	34,216	7,270	32,616
Washington	23,252	650,052	26,693	16,907	618,191	26,736	6,345	31,861
Wayne	38,151	1,142,495	49,924	30,000	1,104,022	49,983	8,151	38,472
Westchester	392,421	22,941,730	1,289,179	309,415	22,526,182	1,289,339	83,006	415,548
Wyoming	15,990	405,116	15,869	11,787	381,736	15,902	4,203	23,380
Yates	9,001	215,803	8,442	6,200	201,887	8,465	2,801	13,916
Unclassified+	6,427	179,935	8,505	4,481	171,473	8,508	1,946	8,462
Total Other Counties	4,538,442	\$167,765,457	\$8,221,156	3,476,930	\$162,861,995	\$8,227,628	1,061,512	\$4,903,462
<b>Grand Total</b>	<b>7,258,654</b>	<b>\$267,801,862</b>	<b>\$13,232,015</b>	<b>5,533,699</b>	<b>\$259,301,229</b>	<b>\$13,242,203</b>	<b>1,724,955</b>	<b>\$8,500,633</b>

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

\*\*Includes refundable tax credits.

+Resident returns that could not be classified by county.

Table 4 displays major tax structure components, income, deductions and dependent exemptions by size of income. The table also provides information on the distribution of income and tax liability within each county.



**Table 4: Income Tax Components of Full-Year Residents By Size of Income and County**

(Dollar Data in Thousands)

<b>Bronx</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	46,064	\$ 112,238	\$ 110,053	\$ 51	3,464	\$ 376	(\$161)
	\$ 5,000 - 9,999	47,664	357,355	300,679	11,687	45,266	2,054	745
	10,000 - 19,999	85,525	1,269,242	615,459	78,991	575,117	24,055	18,097
	20,000 - 29,999	81,210	2,007,399	608,949	82,844	1,315,663	67,025	62,768
	30,000 - 39,999	43,981	1,514,609	358,337	43,140	1,113,181	65,504	64,638
	40,000 - 49,999	24,087	1,074,276	215,534	23,654	835,102	52,702	52,204
	50,000 - 59,999	14,440	787,692	143,160	14,968	629,626	41,166	40,740
	60,000 - 74,999	10,704	711,103	118,735	11,836	580,553	38,911	38,434
	75,000 - 99,999	6,546	555,883	83,415	7,543	464,953	32,187	31,686
	100,000 and over	3,784	685,364	68,826	4,084	613,050	47,020	45,210
	Total	364,005	\$9,075,161	\$2,623,145	\$278,798	\$6,175,975	\$371,000	\$354,360

<b>Kings</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	107,144	\$ 255,902	\$ 250,613	\$ 80	10,282	\$ 1,025	(\$494)
	\$ 5,000 - 9,999	111,495	835,705	710,080	22,094	104,404	4,888	1,669
	10,000 - 19,999	182,584	2,695,126	1,353,537	160,329	1,182,249	49,868	37,387
	20,000 - 29,999	150,464	3,711,553	1,169,472	149,235	2,395,600	121,829	114,083
	30,000 - 39,999	85,725	2,958,010	721,760	79,885	2,157,064	126,668	125,178
	40,000 - 49,999	51,522	2,299,659	476,653	49,293	1,773,812	111,639	110,537
	50,000 - 59,999	31,339	1,709,611	322,826	32,411	1,354,581	88,313	87,355
	60,000 - 74,999	24,678	1,642,268	283,988	27,608	1,330,922	89,238	88,016
	75,000 - 99,999	17,496	1,492,768	234,323	20,532	1,238,189	85,905	84,511
	100,000 and over	15,158	3,407,752	332,847	19,108	3,056,989	236,694	229,535
	Total	777,605	\$21,008,355	\$5,856,100	\$560,575	\$14,604,092	\$916,066	\$877,776

<b>New York</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	78,735	\$ 174,695	\$ 188,118	\$ 334	201,767	\$ 583	(\$116)
	\$ 5,000 - 9,999	75,096	560,611	469,019	11,266	127,686	3,829	1,739
	10,000 - 19,999	117,931	1,737,413	846,081	70,575	879,123	36,299	29,063
	20,000 - 29,999	101,105	2,513,044	747,246	60,048	1,731,335	93,127	88,595
	30,000 - 39,999	69,211	2,394,860	541,266	30,974	1,841,778	113,505	112,260
	40,000 - 49,999	45,020	2,010,918	386,140	16,551	1,633,923	106,667	105,449
	50,000 - 59,999	30,618	1,673,728	292,589	11,064	1,406,448	93,944	92,589
	60,000 - 74,999	28,532	1,908,404	312,077	9,979	1,613,919	111,338	109,318
	75,000 - 99,999	27,674	2,385,371	355,749	9,813	2,077,559	145,227	142,290
	100,000 and over	67,618	26,837,380	1,880,708	36,524	25,360,641	1,946,830	1,879,736
	Total	641,540	\$42,196,424	\$6,018,992	\$257,130	\$36,874,178	\$2,651,349	\$2,560,923

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Queens</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability*
	Under \$ 5,000	111,635	\$ 265,833	\$ 258,791	\$ 45	10,235	\$ 866	(\$211)
	\$ 5,000 - 9,999	107,218	798,453	675,880	15,103	108,407	4,758	2,208
	10,000 - 19,999	163,355	2,401,123	1,237,249	112,529	1,052,226	45,182	35,120
	20,000 - 29,999	133,294	3,303,462	1,067,300	105,360	2,131,380	110,444	104,346
	30,000 - 39,999	88,713	3,070,659	773,275	69,358	2,228,947	130,661	129,492
	40,000 - 49,999	57,975	2,590,779	555,526	50,066	1,985,571	124,219	123,268
	50,000 - 59,999	38,778	2,118,022	410,626	37,104	1,670,399	108,362	107,417
	60,000 - 74,999	33,199	2,213,175	389,897	34,933	1,788,645	119,392	118,195
	75,000 - 99,999	24,393	2,081,588	325,554	26,858	1,729,450	119,596	118,072
	100,000 and over	16,471	2,819,083	282,866	17,046	2,520,072	193,243	189,176
	<b>Total</b>	<b>775,031</b>	<b>\$21,662,177</b>	<b>\$5,976,964</b>	<b>\$468,401</b>	<b>\$15,225,330</b>	<b>\$956,723</b>	<b>\$927,083</b>

<b>Richmond</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	23,023	\$ 50,290	\$ 47,717	\$ 29	\$ 3,742	\$ 162	\$ 77
	\$ 5,000 - 9,999	15,372	113,140	89,918	1,041	22,723	924	633
	10,000 - 19,999	21,639	319,220	160,695	10,449	148,456	6,535	5,286
	20,000 - 29,999	21,327	531,246	169,243	13,436	348,924	18,614	17,410
	30,000 - 39,999	17,752	616,921	157,046	12,600	447,440	26,363	25,613
	40,000 - 49,999	14,711	660,578	149,056	13,760	497,738	30,826	29,904
	50,000 - 59,999	12,115	663,889	139,029	13,575	511,360	32,684	31,716
	60,000 - 74,999	11,948	799,289	150,675	14,633	634,004	41,894	40,551
	75,000 - 99,999	10,418	891,326	147,988	13,052	730,180	50,207	48,368
	100,000 and over	7,299	1,268,454	129,897	9,440	1,129,354	86,599	82,654
	<b>Total</b>	<b>155,604</b>	<b>\$5,914,352</b>	<b>\$1,341,264</b>	<b>\$102,015</b>	<b>\$4,473,920</b>	<b>\$294,809</b>	<b>\$282,212</b>

<b>Total New York City</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	366,601	\$ 858,958	\$ 855,292	\$ 540	229,489	\$ 3,012	(\$905)
	\$ 5,000 - 9,999	356,845	2,665,264	2,245,577	61,191	408,487	16,453	6,994
	10,000 - 19,999	571,034	8,422,123	4,213,022	432,874	3,837,171	161,938	124,953
	20,000 - 29,999	487,400	12,066,704	3,762,210	410,922	7,922,902	411,039	387,203
	30,000 - 39,999	305,382	10,555,059	2,551,684	235,957	7,788,411	462,701	457,181
	40,000 - 49,999	193,315	8,636,210	1,782,909	153,324	6,726,145	426,053	421,362
	50,000 - 59,999	127,290	6,952,944	1,308,230	109,122	5,572,413	364,469	359,817
	60,000 - 74,999	109,061	7,274,239	1,255,371	98,989	5,948,043	400,773	394,514
	75,000 - 99,999	86,527	7,406,935	1,147,028	77,798	6,240,330	433,123	424,928
	100,000 and over	110,330	35,018,034	2,695,143	86,202	32,680,106	2,510,386	2,426,310
	<b>Total</b>	<b>2,713,785</b>	<b>\$99,856,470</b>	<b>\$21,816,466</b>	<b>\$1,666,919</b>	<b>\$77,353,496</b>	<b>\$5,189,946</b>	<b>\$5,002,354</b>

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Albany</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	21,968	\$ 50,421	\$ 47,814	\$ 23	\$ 3,878	\$ 223	\$ 19
	\$ 5,000 - 9,999	15,492	114,239	90,242	1,116	23,797	998	593
	10,000 - 19,999	23,854	353,930	164,915	8,708	180,731	8,109	6,837
	20,000 - 29,999	18,590	457,223	136,472	8,494	312,479	16,904	16,208
	30,000 - 39,999	12,737	443,028	105,345	8,036	329,946	19,386	19,304
	40,000 - 49,999	9,780	438,297	91,264	8,258	339,030	20,871	20,812
	50,000 - 59,999	7,719	422,588	78,740	7,701	336,308	21,509	21,456
	60,000 - 74,999	7,523	502,484	84,958	8,272	409,541	27,136	27,063
	75,000 - 99,999	5,948	509,234	76,030	7,032	426,197	29,422	29,336
	100,000 and over	4,933	936,046	92,842	6,203	840,792	64,532	63,404
	Total	128,544	\$4,227,489	\$968,621	\$63,843	\$3,202,700	\$209,089	\$205,031

<b>Allegany</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,167	\$ 7,166	\$ 6,924	\$ 5	\$ 526	\$ 42	(\$14)
	\$ 5,000 - 9,999	2,257	16,817	14,027	246	2,540	118	51
	10,000 - 19,999	3,458	50,722	26,361	2,380	22,020	962	733
	20,000 - 29,999	2,579	63,991	21,088	2,536	40,412	2,012	1,862
	30,000 - 39,999	1,998	69,406	17,877	2,358	49,171	2,640	2,595
	40,000 - 49,999	1,291	57,645	12,213	1,626	43,806	2,573	2,540
	50,000 - 59,999	762	41,496	7,545	1,010	33,034	2,061	2,036
	60,000 - 74,999	533	35,405	5,484	648	29,274	1,929	1,903
	75,000 - 99,999	286	24,342	3,192	377	20,773	1,434	1,428
	100,000 and over	166	32,333	2,218	201	29,914	2,304	2,250
	Total	16,497	\$399,322	\$116,928	\$11,387	\$271,469	\$16,074	\$15,384

<b>Broome</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	16,428	\$ 37,729	\$ 36,022	\$ 22	\$ 3,120	\$ 216	(\$53)
	\$ 5,000 - 9,999	11,758	86,597	70,329	833	15,596	692	353
	10,000 - 19,999	17,291	252,813	123,985	7,133	122,227	5,425	4,441
	20,000 - 29,999	11,193	276,820	89,101	7,377	180,837	9,288	8,776
	30,000 - 39,999	8,844	308,045	76,552	7,660	223,889	12,570	12,462
	40,000 - 49,999	6,714	300,268	63,215	7,125	230,395	13,806	13,737
	50,000 - 59,999	4,658	254,597	46,723	5,538	202,451	12,777	12,698
	60,000 - 74,999	4,301	286,600	46,897	5,464	234,491	15,450	15,378
	75,000 - 99,999	2,968	252,805	36,462	3,867	212,526	14,639	14,534
	100,000 and over	2,261	392,304	38,057	2,777	351,567	27,022	26,457
	Total	86,416	\$2,448,578	\$627,343	\$47,796	\$1,777,101	\$111,884	\$108,783

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Cattaraugus</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	6,155	\$ 14,032	\$ 13,386	\$ 11	\$ 951	\$ 81	(\$21)
	\$ 5,000 - 9,999	4,570	33,797	27,914	494	5,447	248	109
	10,000 - 19,999	6,472	94,719	47,942	3,887	43,113	1,886	1,456
	20,000 - 29,999	4,869	120,706	39,010	4,346	77,371	3,902	3,574
	30,000 - 39,999	3,535	122,898	31,203	4,031	87,704	4,746	4,599
	40,000 - 49,999	2,362	105,483	22,090	2,791	80,629	4,765	4,664
	50,000 - 59,999	1,499	81,600	14,535	1,975	65,123	4,086	3,993
	60,000 - 74,999	1,058	70,120	10,833	1,346	58,059	3,819	3,734
	75,000 - 99,999	549	46,693	6,407	770	39,700	2,725	2,672
	100,000 and over	355	67,250	4,895	492	61,862	4,773	4,661
	<b>Total</b>	<b>31,424</b>	<b>\$757,298</b>	<b>\$218,215</b>	<b>\$20,143</b>	<b>\$519,960</b>	<b>\$31,033</b>	<b>\$29,441</b>

<b>Cayuga</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,647	\$ 13,495	\$ 12,755	\$ 2	\$ 954	\$ 82	(\$16)
	\$ 5,000 - 9,999	4,410	32,540	26,547	462	5,553	257	118
	10,000 - 19,999	6,576	97,089	47,563	3,699	45,846	2,032	1,625
	20,000 - 29,999	4,509	111,315	35,605	3,556	72,154	3,680	3,455
	30,000 - 39,999	3,544	123,446	31,183	3,765	88,521	4,860	4,817
	40,000 - 49,999	2,726	121,757	25,772	3,342	92,651	5,471	5,438
	50,000 - 59,999	1,736	94,770	17,134	2,285	75,401	4,721	4,691
	60,000 - 74,999	1,361	90,484	14,283	1,855	74,346	4,888	4,879
	75,000 - 99,999	703	59,172	8,099	942	50,132	3,447	3,413
	100,000 and over	367	64,951	6,038	453	58,460	4,502	4,360
	<b>Total</b>	<b>31,579</b>	<b>\$809,019</b>	<b>\$224,977</b>	<b>\$20,361</b>	<b>\$564,016</b>	<b>\$33,939</b>	<b>\$32,779</b>

<b>Chautauqua</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	10,613	\$ 24,647	\$ 23,475	\$ 16	\$ 1,495	\$ 158	(\$55)
	\$ 5,000 - 9,999	8,143	60,238	49,630	775	9,897	466	193
	10,000 - 19,999	11,006	161,157	81,251	6,312	73,786	3,254	2,522
	20,000 - 29,999	7,928	195,756	64,406	6,626	126,203	6,254	5,710
	30,000 - 39,999	6,006	208,754	53,154	6,276	149,345	8,125	7,821
	40,000 - 49,999	4,371	195,470	41,201	4,965	149,447	8,822	8,529
	50,000 - 59,999	2,584	140,923	25,262	3,078	112,586	7,069	6,888
	60,000 - 74,999	1,894	125,823	19,856	2,304	103,694	6,828	6,668
	75,000 - 99,999	1,149	97,535	13,330	1,530	82,679	5,697	5,609
	100,000 and over	738	143,925	12,028	921	131,066	10,109	9,691
	<b>Total</b>	<b>54,432</b>	<b>\$1,354,229</b>	<b>\$383,594</b>	<b>\$32,803</b>	<b>\$940,198</b>	<b>\$56,782</b>	<b>\$53,578</b>

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Chemung</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	7,082	\$ 16,384	\$ 15,725	\$ 6	\$ 977	\$ 98	(\$38)
	\$ 5,000 - 9,999	5,119	37,910	31,120	509	6,490	291	134
	10,000 - 19,999	7,206	105,748	51,965	3,584	50,376	2,232	1,781
	20,000 - 29,999	5,201	128,509	41,046	3,866	83,645	4,276	3,994
	30,000 - 39,999	3,984	138,558	34,744	3,920	99,967	5,503	5,392
	40,000 - 49,999	2,873	128,684	26,988	3,336	98,377	5,826	5,746
	50,000 - 59,999	1,843	100,490	18,034	2,275	80,200	5,034	4,953
	60,000 - 74,999	1,551	103,301	16,162	1,938	85,201	5,612	5,525
	75,000 - 99,999	1,071	90,903	12,921	1,407	76,595	5,269	5,194
	100,000 and over	821	152,193	13,493	1,007	137,831	10,637	10,472
	<b>Total</b>	<b>36,751</b>	<b>\$1,002,681</b>	<b>\$262,196</b>	<b>\$21,848</b>	<b>\$719,659</b>	<b>\$44,779</b>	<b>\$43,154</b>

<b>Chenango</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,681	\$ 8,097	\$ 7,785	\$ 2	\$ 467	\$ 45	(\$15)
	\$ 5,000 - 9,999	2,650	19,671	16,489	276	2,906	135	56
	10,000 - 19,999	4,479	65,699	33,490	2,975	29,220	1,279	993
	20,000 - 29,999	3,058	75,656	24,867	2,625	48,253	2,407	2,235
	30,000 - 39,999	2,145	74,239	19,161	2,275	52,803	2,852	2,800
	40,000 - 49,999	1,487	66,491	14,085	1,751	50,655	2,986	2,957
	50,000 - 59,999	1,014	55,329	9,841	1,270	44,218	2,779	2,753
	60,000 - 74,999	735	48,824	7,773	879	40,172	2,645	2,624
	75,000 - 99,999	486	41,197	5,363	612	35,243	2,433	2,417
	100,000 and over	332	55,417	5,373	361	49,683	3,817	3,779
	<b>Total</b>	<b>20,067</b>	<b>\$510,619</b>	<b>\$144,226</b>	<b>\$13,027</b>	<b>\$353,620</b>	<b>\$21,376</b>	<b>\$20,599</b>

<b>Clinton</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,327	\$ 12,290	\$ 12,185	\$ 120	\$ 2,458	\$ 61	\$ 11
	\$ 5,000 - 9,999	4,395	32,553	26,234	559	6,880	266	153
	10,000 - 19,999	6,253	90,959	45,159	3,450	43,681	1,880	1,513
	20,000 - 29,999	4,144	102,816	33,121	3,283	66,938	3,376	3,162
	30,000 - 39,999	3,645	126,984	31,475	3,653	91,940	5,083	5,007
	40,000 - 49,999	2,520	112,587	23,615	2,764	86,290	5,114	5,056
	50,000 - 59,999	1,666	91,190	16,325	1,993	72,873	4,578	4,532
	60,000 - 74,999	1,346	89,522	13,870	1,754	73,898	4,867	4,805
	75,000 - 99,999	807	68,648	9,063	1,081	58,504	4,033	3,982
	100,000 and over	487	87,272	7,045	561	79,667	6,131	5,986
	<b>Total</b>	<b>30,590</b>	<b>\$814,821</b>	<b>\$218,092</b>	<b>\$19,218</b>	<b>\$583,128</b>	<b>\$35,389</b>	<b>\$34,207</b>

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Columbia</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,526	\$ 10,355	\$ 9,929	\$ 8	\$ 967	\$ 42	\$ 3
	\$ 5,000 - 9,999	3,275	24,158	19,688	291	4,216	181	102
	10,000 - 19,999	5,252	77,753	38,403	2,381	37,283	1,648	1,315
	20,000 - 29,999	3,538	87,474	28,606	2,491	56,495	2,889	2,638
	30,000 - 39,999	2,579	89,985	22,848	2,268	65,033	3,616	3,433
	40,000 - 49,999	1,983	88,802	19,314	1,944	67,663	4,038	3,865
	50,000 - 59,999	1,418	77,537	14,580	1,597	61,362	3,872	3,692
	60,000 - 74,999	1,188	79,198	13,410	1,367	64,472	4,252	4,050
	75,000 - 99,999	850	72,328	10,838	960	60,531	4,180	4,014
	100,000 and over	683	148,461	13,947	662	134,098	10,377	9,916
	Total	25,292	\$756,052	\$191,561	\$13,970	\$552,120	\$35,095	\$33,029

<b>Cortland</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,167	\$ 7,506	\$ 7,059	\$ 0	\$ 517	\$ 42	(\$4)
	\$ 5,000 - 9,999	2,500	18,752	15,229	251	3,318	147	71
	10,000 - 19,999	4,280	62,753	31,038	2,444	29,299	1,291	1,026
	20,000 - 29,999	2,959	73,302	23,451	2,198	47,654	2,427	2,278
	30,000 - 39,999	2,074	71,900	18,382	2,070	51,449	2,803	2,774
	40,000 - 49,999	1,501	67,126	14,337	1,734	51,084	3,007	2,994
	50,000 - 59,999	988	53,730	9,825	1,176	42,743	2,672	2,660
	60,000 - 74,999	718	47,714	7,619	900	39,195	2,570	2,552
	75,000 - 99,999	435	36,894	5,281	560	31,053	2,136	2,129
	100,000 and over	265	44,011	4,128	299	39,524	3,036	2,990
	Total	18,887	\$483,689	\$136,348	\$11,631	\$335,837	\$20,131	\$19,470

<b>Delaware</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,867	\$ 8,443	\$ 8,163	\$ 1	\$ 386	\$ 44	(\$17)
	\$ 5,000 - 9,999	2,821	20,959	17,857	235	2,945	134	53
	10,000 - 19,999	4,175	61,024	31,650	2,413	26,962	1,180	920
	20,000 - 29,999	2,738	67,110	22,442	2,270	42,401	2,109	1,947
	30,000 - 39,999	1,847	64,117	16,589	1,925	45,631	2,468	2,433
	40,000 - 49,999	1,223	54,584	11,653	1,346	41,591	2,471	2,441
	50,000 - 59,999	787	43,010	8,142	905	33,956	2,133	2,110
	60,000 - 74,999	601	39,902	6,221	730	32,952	2,176	2,159
	75,000 - 99,999	344	29,056	3,904	441	24,722	1,706	1,682
	100,000 and over	235	42,025	3,992	237	37,816	2,919	2,857
	Total	18,638	\$430,229	\$130,612	\$10,503	\$289,362	\$17,340	\$16,586

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Dutchess</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	17,851	\$ 39,916	\$ 37,445	\$ 4	3,467	\$ 162	\$ 56
	\$ 5,000 - 9,999	11,504	84,447	66,395	695	17,823	724	502
	10,000 - 19,999	16,818	249,267	122,004	6,635	121,322	5,381	4,522
	20,000 - 29,999	13,653	338,069	108,256	7,573	222,738	11,767	11,157
	30,000 - 39,999	11,004	383,814	98,730	8,475	276,843	15,959	15,698
	40,000 - 49,999	9,586	430,113	97,171	9,481	323,519	19,711	19,393
	50,000 - 59,999	7,759	425,170	87,049	8,873	329,343	20,885	20,526
	60,000 - 74,999	7,880	527,178	97,722	9,871	419,733	27,663	27,112
	75,000 - 99,999	6,980	597,202	97,427	9,058	490,809	33,746	33,074
	100,000 and over	5,410	931,091	95,213	6,255	829,937	63,619	62,415
	Total	108,445	\$4,006,267	\$907,412	\$66,920	\$3,035,534	\$199,616	\$194,186

<b>Erie</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	74,053	\$ 170,483	\$ 161,403	\$ 48	\$ 11,489	\$ 1,207	(\$409)
	\$ 5,000 - 9,999	55,292	407,002	322,800	4,021	81,521	3,689	1,902
	10,000 - 19,999	76,816	1,125,960	538,258	29,972	558,847	25,008	20,655
	20,000 - 29,999	53,177	1,310,074	408,654	32,021	870,189	45,658	43,497
	30,000 - 39,999	40,812	1,421,968	353,775	35,750	1,033,263	58,281	58,040
	40,000 - 49,999	32,335	1,446,650	306,885	34,252	1,106,021	66,469	66,382
	50,000 - 59,999	23,475	1,284,093	238,582	26,526	1,019,330	64,512	64,434
	60,000 - 74,999	20,383	1,358,405	226,787	25,109	1,107,045	73,001	72,896
	75,000 - 99,999	13,259	1,128,916	173,158	16,899	939,069	64,620	64,450
	100,000 and over	10,573	2,142,150	194,266	13,255	1,936,293	149,526	146,364
	Total	400,175	\$11,795,701	\$2,924,569	\$217,852	\$8,663,068	\$551,971	\$538,213

<b>Essex</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,075	\$ 6,753	\$ 6,543	\$ 5	\$ 740	\$ 24	\$ 2
	\$ 5,000 - 9,999	2,094	15,534	12,922	175	2,472	106	55
	10,000 - 19,999	3,346	48,763	24,741	1,776	22,281	976	762
	20,000 - 29,999	2,100	52,008	17,114	1,650	33,244	1,668	1,527
	30,000 - 39,999	1,731	60,271	15,521	1,756	43,247	2,344	2,260
	40,000 - 49,999	1,129	50,314	10,736	1,192	38,386	2,275	2,229
	50,000 - 59,999	705	38,452	7,083	799	30,607	1,923	1,882
	60,000 - 74,999	525	34,877	5,726	637	28,514	1,874	1,827
	75,000 - 99,999	290	24,303	3,400	345	20,703	1,420	1,402
	100,000 and over	199	39,943	4,186	207	35,856	2,751	2,707
	Total	15,194	\$371,218	\$107,971	\$8,543	\$256,051	\$15,361	\$14,652

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Franklin</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,349	\$ 7,516	\$ 7,187	\$ 3	\$ 427	\$ 30	(\$1)
	\$ 5,000 - 9,999	2,445	18,226	15,191	250	2,792	123	60
	10,000 - 19,999	3,846	56,071	28,589	2,353	25,290	1,094	860
	20,000 - 29,999	2,449	60,581	20,055	2,239	38,635	1,907	1,780
	30,000 - 39,999	1,942	67,478	16,922	2,029	48,527	2,662	2,637
	40,000 - 49,999	1,301	58,121	11,989	1,607	44,541	2,641	2,636
	50,000 - 59,999	760	41,318	7,443	998	32,884	2,057	2,053
	60,000 - 74,999	572	37,925	5,902	806	31,220	2,052	2,044
	75,000 - 99,999	285	24,045	3,131	367	20,547	1,417	1,408
	100,000 and over	171	30,381	2,672	222	27,488	2,118	2,059
	Total	17,120	\$401,662	\$119,081	\$10,874	\$272,350	\$16,101	\$15,535

<b>Fulton</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,996	\$ 9,047	\$ 8,668	\$ 5	\$ 529	\$ 57	(\$22)
	\$ 5,000 - 9,999	3,065	22,755	18,601	306	3,893	179	81
	10,000 - 19,999	5,497	81,359	39,732	3,052	38,613	1,711	1,371
	20,000 - 29,999	3,311	81,489	26,378	2,653	52,458	2,652	2,495
	30,000 - 39,999	2,364	82,388	20,940	2,345	59,103	3,226	3,209
	40,000 - 49,999	1,696	75,687	15,980	1,874	57,846	3,427	3,418
	50,000 - 59,999	1,066	58,255	10,425	1,135	46,695	2,951	2,946
	60,000 - 74,999	794	52,731	8,315	919	43,497	2,870	2,862
	75,000 - 99,999	485	41,056	5,417	649	34,990	2,414	2,406
	100,000 and over	298	51,147	4,277	377	46,493	3,572	3,511
	Total	22,572	\$555,915	\$158,734	\$13,316	\$384,116	\$23,059	\$22,277

<b>Genesee</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,631	\$ 10,930	\$ 10,259	\$ 6	\$ 944	\$ 70	(\$9)
	\$ 5,000 - 9,999	3,342	24,642	19,716	258	4,819	209	113
	10,000 - 19,999	5,078	74,651	36,389	2,323	36,068	1,600	1,299
	20,000 - 29,999	3,765	93,444	29,830	2,932	60,939	3,107	2,928
	30,000 - 39,999	3,102	108,078	27,500	3,383	77,415	4,212	4,178
	40,000 - 49,999	2,301	102,806	21,773	2,725	78,309	4,619	4,607
	50,000 - 59,999	1,595	87,147	16,013	2,061	69,191	4,346	4,324
	60,000 - 74,999	1,172	77,979	12,567	1,526	63,915	4,203	4,185
	75,000 - 99,999	703	59,514	8,184	960	50,386	3,468	3,437
	100,000 and over	331	53,262	4,967	434	48,292	3,672	3,601
	Total	26,020	\$692,455	\$187,197	\$16,609	\$490,280	\$29,507	\$28,663

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits



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

<b>Greene</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,458	\$ 7,789	\$ 7,443	\$ 2	\$ 762	\$ 41	(\$9)
	\$ 5,000 - 9,999	2,504	18,498	15,369	203	3,036	137	62
	10,000 - 19,999	3,547	52,104	26,422	1,773	23,954	1,059	853
	20,000 - 29,999	2,381	58,494	19,213	1,621	37,660	1,923	1,817
	30,000 - 39,999	1,804	62,784	15,901	1,709	45,214	2,507	2,492
	40,000 - 49,999	1,378	61,605	13,198	1,511	46,902	2,803	2,789
	50,000 - 59,999	979	53,389	10,066	1,134	42,193	2,662	2,650
	60,000 - 74,999	822	54,587	8,790	893	44,891	2,969	2,945
	75,000 - 99,999	468	39,387	5,682	527	33,200	2,293	2,262
	100,000 and over	255	46,851	4,461	227	42,161	3,248	3,214
	Total	17,596	\$455,488	\$126,546	\$9,601	\$319,974	\$19,642	\$19,074

<b>Hamilton</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	553	\$ 1,142	\$ 1,100	\$ 0	\$ 42	\$ 3	\$ 0
	\$ 5,000 - 9,999	364	2,662	2,226	28	443	18	10
	10,000 - 19,999	543	7,908	4,147	242	3,564	156	127
	20,000 - 29,999	386	9,557	3,210	265	6,081	302	285
	30,000 - 39,999	249	8,628	2,316	276	6,036	317	315
	40,000 - 49,999	151	6,723	1,443	119	5,160	307	307
	50,000 - 59,999	95	5,171	983	109	4,079	256	256
	60,000 - 74,999	60	4,014	682	44	3,288	218	217
	75,000 - 99,999	28	2,433	370	25	2,038	140	140
	100,000 and over	35	7,969	521	20	7,428	577	553
	Total	2,464	\$56,205	\$16,998	\$1,128	\$38,160	\$2,297	\$2,211

<b>Herkimer</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,097	\$ 11,502	\$ 10,996	\$ 5	\$ 724	\$ 59	(\$12)
	\$ 5,000 - 9,999	3,744	27,757	22,927	323	4,562	204	99
	10,000 - 19,999	5,911	86,342	43,366	3,317	39,782	1,743	1,378
	20,000 - 29,999	3,729	92,598	30,524	3,267	58,822	2,931	2,739
	30,000 - 39,999	2,937	101,896	26,103	3,184	72,608	3,939	3,905
	40,000 - 49,999	2,074	92,578	19,665	2,503	70,435	4,146	4,130
	50,000 - 59,999	1,172	63,952	11,579	1,469	50,912	3,189	3,177
	60,000 - 74,999	833	55,327	8,527	1,083	45,718	3,013	2,996
	75,000 - 99,999	438	36,738	4,952	607	31,179	2,146	2,143
	100,000 and over	207	39,561	2,928	254	36,380	2,804	2,762
	Total	26,142	\$608,253	\$181,566	\$16,011	\$411,122	\$24,173	\$23,316

\*NYAGI on Resident tax forms IT-100, 200 and 201  
\*\*Includes refundable tax credits

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

<b>Jefferson</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	7,296	\$ 16,389	\$ 18,185	\$ 471	\$ 6,193	\$ 113	\$ 13
	\$ 5,000 - 9,999	5,233	38,770	32,385	849	10,242	325	186
	10,000 - 19,999	7,812	114,526	58,240	4,885	55,415	2,314	1,847
	20,000 - 29,999	5,007	124,134	40,847	4,454	80,347	3,976	3,716
	30,000 - 39,999	4,080	141,697	36,163	4,407	101,678	5,531	5,482
	40,000 - 49,999	2,773	123,790	26,098	3,286	94,578	5,607	5,576
	50,000 - 59,999	1,708	93,136	16,809	2,209	74,110	4,653	4,631
	60,000 - 74,999	1,382	92,287	14,347	1,732	76,208	5,024	5,007
	75,000 - 99,999	891	75,349	10,418	1,227	63,704	4,381	4,374
	100,000 and over	493	89,715	7,729	615	81,371	6,277	6,153
	<b>Total</b>	<b>36,675</b>	<b>\$909,793</b>	<b>\$261,222</b>	<b>\$24,135</b>	<b>\$643,846</b>	<b>\$38,200</b>	<b>\$36,985</b>

<b>Lewis</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,855	\$ 4,030	\$ 3,930	\$ 19	\$ 500	\$ 19	\$ 1
	\$ 5,000 - 9,999	1,283	9,510	8,062	122	1,465	62	28
	10,000 - 19,999	2,056	30,479	15,876	1,518	13,227	577	440
	20,000 - 29,999	1,557	38,696	12,886	1,588	24,243	1,204	1,094
	30,000 - 39,999	1,369	47,548	12,106	1,698	33,771	1,825	1,783
	40,000 - 49,999	866	38,595	8,209	1,171	29,215	1,707	1,694
	50,000 - 59,999	434	23,603	4,309	578	18,716	1,174	1,154
	60,000 - 74,999	303	20,234	3,032	434	16,768	1,105	1,100
	75,000 - 99,999	152	12,862	1,685	233	10,944	753	730
	100,000 and over	91	12,709	1,117	99	11,493	872	864
	<b>Total</b>	<b>9,966</b>	<b>\$238,265</b>	<b>\$71,211</b>	<b>\$7,460</b>	<b>\$160,342</b>	<b>\$9,297</b>	<b>\$8,887</b>

<b>Livingston</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,234	\$ 9,446	\$ 8,866	\$ 0	\$ 760	\$ 52	(\$1)
	\$ 5,000 - 9,999	2,822	20,825	16,810	246	3,812	165	93
	10,000 - 19,999	4,415	65,353	31,673	2,137	31,758	1,404	1,144
	20,000 - 29,999	3,492	86,638	27,353	2,430	56,857	2,939	2,776
	30,000 - 39,999	2,800	97,561	24,613	2,727	70,228	3,903	3,870
	40,000 - 49,999	2,317	103,640	22,155	2,717	78,769	4,669	4,646
	50,000 - 59,999	1,640	89,747	16,616	2,062	71,068	4,456	4,441
	60,000 - 74,999	1,332	88,427	14,153	1,696	72,578	4,774	4,760
	75,000 - 99,999	805	68,054	9,422	1,046	57,586	3,958	3,949
	100,000 and over	381	63,497	6,075	448	57,022	4,358	4,301
	<b>Total</b>	<b>24,238</b>	<b>\$693,187</b>	<b>\$177,736</b>	<b>\$15,509</b>	<b>\$500,437</b>	<b>\$30,679</b>	<b>\$29,980</b>

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Madison</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,482	\$ 10,552	\$ 10,075	\$ 17	\$ 1,093	\$ 54	(\$2)
	\$ 5,000 - 9,999	3,380	25,137	20,436	301	4,484	198	103
	10,000 - 19,999	5,452	80,282	39,694	2,998	37,724	1,665	1,335
	20,000 - 29,999	3,894	96,311	31,137	3,034	62,320	3,184	2,991
	30,000 - 39,999	2,884	100,294	25,893	2,998	71,484	3,899	3,854
	40,000 - 49,999	2,183	97,618	21,302	2,489	73,927	4,371	4,364
	50,000 - 59,999	1,605	87,714	16,528	1,985	69,238	4,346	4,331
	60,000 - 74,999	1,251	83,242	13,724	1,499	68,094	4,479	4,463
	75,000 - 99,999	892	75,843	11,374	1,128	63,402	4,358	4,341
	100,000 and over	560	110,582	10,299	743	99,582	7,685	7,614
	Total	26,583	\$767,576	\$200,462	\$17,192	\$551,347	\$34,239	\$33,394

<b>Monroe</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	52,616	\$ 124,507	\$ 117,193	\$ 71	13,470	\$ 737	(\$37)
	\$ 5,000 - 9,999	36,402	267,451	211,375	3,148	57,284	2,380	1,359
	10,000 - 19,999	55,135	817,631	385,456	22,675	415,896	18,394	15,402
	20,000 - 29,999	41,019	1,013,725	310,789	21,719	682,480	36,500	34,983
	30,000 - 39,999	32,011	1,115,632	274,798	23,046	820,446	47,632	47,483
	40,000 - 49,999	26,612	1,193,031	258,331	26,001	910,072	55,439	55,390
	50,000 - 59,999	21,200	1,162,170	223,294	23,642	917,270	58,151	58,103
	60,000 - 74,999	21,383	1,428,850	251,019	26,380	1,152,808	75,927	75,845
	75,000 - 99,999	15,976	1,363,783	219,462	19,806	1,125,748	77,333	77,183
	100,000 and over	12,759	2,340,284	249,858	15,437	2,082,581	159,700	157,202
	Total	315,113	\$10,827,063	\$2,501,574	\$181,924	\$8,178,056	\$532,195	\$522,913

<b>Montgomery</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,087	\$ 9,357	\$ 8,923	\$ 0	\$ 503	\$ 62	(\$27)
	\$ 5,000 - 9,999	3,122	23,224	18,990	336	3,898	183	82
	10,000 - 19,999	4,998	73,777	36,006	2,791	34,980	1,553	1,242
	20,000 - 29,999	3,201	78,693	25,244	2,290	51,197	2,618	2,464
	30,000 - 39,999	2,225	77,293	19,669	2,256	55,368	3,036	3,007
	40,000 - 49,999	1,569	70,037	14,676	1,712	53,662	3,182	3,173
	50,000 - 59,999	996	54,380	9,581	1,179	43,620	2,752	2,737
	60,000 - 74,999	758	50,389	7,928	907	41,554	2,739	2,722
	75,000 - 99,999	424	36,004	4,939	545	30,520	2,104	2,098
	100,000 and over	239	44,920	3,595	270	41,055	3,173	3,122
	Total	21,619	\$518,075	\$149,552	\$12,286	\$356,357	\$21,403	\$20,620

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Nassau</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	99,261	\$ 216,679	\$ 204,644	\$ 80	22,159	\$ 774	\$ 363
	\$ 5,000 - 9,999	63,953	471,516	374,614	5,036	94,483	3,820	2,710
	10,000 - 19,999	91,359	1,346,861	694,343	36,089	620,794	27,211	22,795
	20,000 - 29,999	75,355	1,872,060	644,500	37,414	1,193,101	63,665	60,968
	30,000 - 39,999	58,510	2,034,172	568,716	35,077	1,433,082	84,262	83,812
	40,000 - 49,999	45,392	2,035,899	510,620	35,272	1,491,412	92,099	91,705
	50,000 - 59,999	37,444	2,052,872	481,067	36,257	1,536,635	98,047	97,462
	60,000 - 74,999	43,151	2,893,470	620,941	47,324	2,226,025	147,019	146,116
	75,000 - 99,999	42,430	3,646,100	706,544	50,429	2,890,145	198,316	196,455
	100,000 and over	55,675	14,660,690	1,311,568	67,613	13,304,273	1,033,204	1,007,121
	Total	612,530	\$31,230,320	\$6,117,558	\$350,591	\$24,812,111	\$1,748,416	\$1,709,507

<b>Niagara</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	17,352	\$ 40,780	\$ 38,678	\$ 18	\$ 4,001	\$ 275	(\$85)
	\$ 5,000 - 9,999	13,163	96,490	77,003	1,052	18,707	852	432
	10,000 - 19,999	17,358	254,641	123,400	7,572	123,724	5,518	4,504
	20,000 - 29,999	11,470	283,240	90,419	7,888	184,965	9,489	8,979
	30,000 - 39,999	9,791	342,125	85,477	9,650	247,049	13,719	13,638
	40,000 - 49,999	8,388	375,757	77,963	9,480	288,372	17,271	17,223
	50,000 - 59,999	6,148	336,064	61,017	7,412	267,735	16,891	16,851
	60,000 - 74,999	4,823	320,593	50,722	6,026	263,848	17,391	17,345
	75,000 - 99,999	2,667	225,560	30,871	3,367	191,342	13,166	13,129
	100,000 and over	1,267	227,082	19,048	1,581	206,501	15,851	15,595
	Total	92,427	\$2,502,332	\$654,598	\$54,046	\$1,796,244	\$110,425	\$107,612

<b>Oneida</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	19,332	\$ 43,687	\$ 42,821	\$ 228	\$ 6,049	\$ 264	(\$50)
	\$ 5,000 - 9,999	13,368	98,482	81,087	1,299	18,650	780	381
	10,000 - 19,999	20,237	296,426	145,680	10,083	143,306	6,279	5,123
	20,000 - 29,999	13,513	334,562	106,318	9,715	219,946	11,298	10,711
	30,000 - 39,999	10,338	359,158	90,139	9,969	259,589	14,395	14,321
	40,000 - 49,999	7,310	327,159	68,959	8,208	250,196	14,939	14,901
	50,000 - 59,999	4,887	266,936	49,001	5,850	212,308	13,361	13,349
	60,000 - 74,999	4,157	276,494	44,380	5,408	228,091	14,942	14,918
	75,000 - 99,999	2,558	217,310	31,226	3,427	182,899	12,575	12,545
	100,000 and over	1,751	333,198	27,537	2,191	303,588	23,403	23,085
	Total	97,451	\$2,553,412	\$687,150	\$56,377	\$1,824,621	\$112,236	\$109,284

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Onondaga</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	33,901	\$ 78,354	\$ 73,985	\$ 68	\$ 6,889	\$ 479	(\$60)
	\$ 5,000 - 9,999	23,174	170,960	135,975	1,799	33,941	1,479	831
	10,000 - 19,999	36,334	537,888	255,025	15,713	268,163	11,955	9,924
	20,000 - 29,999	26,081	643,551	199,571	15,347	429,129	22,709	21,676
	30,000 - 39,999	19,612	683,117	169,901	15,884	497,901	28,425	28,310
	40,000 - 49,999	15,980	715,939	153,313	16,168	546,826	33,030	32,975
	50,000 - 59,999	12,037	659,065	125,536	13,948	519,812	32,865	32,818
	60,000 - 74,999	11,657	778,611	133,133	14,662	631,092	41,575	41,502
	75,000 - 99,999	8,574	730,893	113,093	11,267	606,607	41,705	41,621
	100,000 and over	6,407	1,196,191	117,025	8,382	1,070,903	82,516	81,150
	Total	193,757	\$6,194,569	\$1,476,557	\$113,239	\$4,611,261	\$296,738	\$290,749

<b>Ontario</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	7,303	\$ 16,551	\$ 15,552	\$ 6	1,348	\$ 86	\$ 4
	\$ 5,000 - 9,999	5,023	37,188	29,689	396	7,422	317	181
	10,000 - 19,999	7,426	109,743	53,515	3,061	53,258	2,368	1,945
	20,000 - 29,999	5,829	143,960	45,675	3,763	94,551	4,908	4,651
	30,000 - 39,999	4,472	155,709	39,633	4,031	112,474	6,231	6,190
	40,000 - 49,999	3,608	161,700	35,064	3,917	122,719	7,314	7,291
	50,000 - 59,999	2,729	149,214	28,233	3,284	117,698	7,393	7,373
	60,000 - 74,999	2,333	155,544	26,663	2,911	126,049	8,276	8,260
	75,000 - 99,999	1,535	130,969	20,268	1,943	108,759	7,477	7,461
	100,000 and over	1,062	224,438	21,206	1,229	202,074	15,591	15,095
	Total	41,230	\$1,285,016	\$315,497	\$24,542	\$946,353	\$59,961	\$58,450

<b>Orange</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	19,119	\$ 43,827	\$ 42,001	\$ 214	\$ 7,266	\$ 207	\$ 53
	\$ 5,000 - 9,999	13,438	98,911	79,194	1,391	20,453	810	502
	10,000 - 19,999	20,321	300,818	147,943	11,336	144,661	6,302	5,043
	20,000 - 29,999	15,673	388,295	126,326	10,882	253,101	13,238	12,202
	30,000 - 39,999	12,455	434,462	114,403	10,747	310,306	17,688	16,998
	40,000 - 49,999	10,664	478,761	112,844	11,600	354,958	21,324	20,423
	50,000 - 59,999	8,940	489,387	105,266	11,164	373,262	23,485	22,379
	60,000 - 74,999	9,192	614,958	120,853	12,364	481,902	31,583	29,892
	75,000 - 99,999	7,163	610,964	106,215	9,557	495,425	33,928	31,689
	100,000 and over	4,500	764,463	86,463	5,978	672,889	51,423	47,703
	Total	121,465	\$4,224,846	\$1,041,508	\$85,233	\$3,114,222	\$199,988	\$186,885

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Orleans</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,784	\$ 6,489	\$ 6,184	\$ 4	\$ 446	\$ 34	(\$6)
	\$ 5,000 - 9,999	2,105	15,627	12,812	221	2,600	122	52
	10,000 - 19,999	3,427	50,881	25,027	1,999	23,881	1,062	848
	20,000 - 29,999	2,344	57,969	18,692	2,048	37,271	1,885	1,767
	30,000 - 39,999	1,940	67,787	17,233	2,098	48,456	2,654	2,634
	40,000 - 49,999	1,493	66,962	14,032	1,886	51,043	3,023	3,007
	50,000 - 59,999	992	54,068	9,681	1,265	43,122	2,712	2,701
	60,000 - 74,999	700	46,412	7,297	905	38,209	2,513	2,510
	75,000 - 99,999	343	28,994	3,870	445	24,679	1,700	1,674
	100,000 and over	171	27,416	2,428	182	24,806	1,898	1,882
	Total	16,299	\$422,605	\$117,257	\$11,053	\$294,514	\$17,603	\$17,070

<b>Oswego</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	7,905	\$ 18,302	\$ 17,331	\$ 5	\$ 1,541	\$ 80	\$ 11
	\$ 5,000 - 9,999	5,833	43,452	35,429	622	7,510	323	175
	10,000 - 19,999	8,768	128,692	63,730	5,210	59,851	2,631	2,103
	20,000 - 29,999	6,591	163,265	52,310	5,680	105,442	5,358	5,049
	30,000 - 39,999	5,201	180,892	45,357	5,488	130,148	7,169	7,131
	40,000 - 49,999	4,242	189,899	39,380	4,921	145,602	8,715	8,704
	50,000 - 59,999	3,094	169,000	29,961	3,959	135,139	8,552	8,537
	60,000 - 74,999	2,628	175,031	26,855	3,447	144,728	9,569	9,545
	75,000 - 99,999	1,683	142,176	18,813	2,408	120,976	8,333	8,307
	100,000 and over	662	107,645	8,866	890	97,969	7,445	7,005
	Total	46,607	\$1,318,354	\$338,033	\$32,630	\$948,907	\$58,175	\$56,567

<b>Otsego</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,510	\$ 10,063	\$ 9,709	\$ 0	\$ 610	\$ 59	(\$24)
	\$ 5,000 - 9,999	3,231	24,066	19,976	283	4,102	175	82
	10,000 - 19,999	5,189	76,048	38,581	2,952	34,686	1,521	1,197
	20,000 - 29,999	3,363	82,979	27,491	2,690	52,876	2,654	2,478
	30,000 - 39,999	2,403	83,609	21,261	2,252	60,171	3,285	3,247
	40,000 - 49,999	1,638	73,200	15,442	1,759	56,064	3,332	3,315
	50,000 - 59,999	1,061	57,908	10,653	1,209	46,060	2,895	2,881
	60,000 - 74,999	861	57,184	9,005	1,038	47,173	3,112	3,103
	75,000 - 99,999	550	46,816	6,781	665	39,453	2,716	2,696
	100,000 and over	439	87,156	8,801	553	77,806	6,021	5,882
	Total	23,245	\$599,028	\$167,701	\$13,401	\$419,002	\$25,771	\$24,856

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Putnam</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,906	\$ 12,868	\$ 11,906	\$ 2	1,925	\$ 51	\$ 35
	\$ 5,000 - 9,999	3,266	23,852	18,154	116	5,701	229	171
	10,000 - 19,999	4,824	71,509	35,963	1,474	34,092	1,532	1,293
	20,000 - 29,999	4,394	109,692	37,367	2,130	70,385	3,782	3,545
	30,000 - 39,999	3,865	134,925	37,275	2,524	95,191	5,548	5,369
	40,000 - 49,999	3,388	151,879	37,848	3,079	111,073	6,749	6,531
	50,000 - 59,999	3,064	168,074	38,415	3,447	126,256	7,968	7,695
	60,000 - 74,999	3,635	243,742	51,180	4,452	188,194	12,354	11,870
	75,000 - 99,999	3,553	304,611	58,013	4,367	242,319	16,584	15,799
	100,000 and over	2,622	448,155	56,233	3,164	389,159	29,748	28,316
	Total	38,517	\$1,669,308	\$382,356	\$24,755	\$1,264,294	\$84,544	\$80,623

<b>Rensselaer</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	10,664	\$ 24,817	\$ 23,517	\$ 13	\$ 1,957	\$ 129	(\$4)
	\$ 5,000 - 9,999	7,773	57,270	45,191	600	11,674	501	303
	10,000 - 19,999	12,439	184,728	86,943	5,256	92,840	4,150	3,399
	20,000 - 29,999	9,943	244,951	74,900	5,586	164,635	8,739	8,221
	30,000 - 39,999	6,878	239,360	58,583	5,631	175,258	9,989	9,753
	40,000 - 49,999	5,309	238,239	50,878	5,318	182,044	10,971	10,759
	50,000 - 59,999	4,255	232,912	43,675	4,904	184,332	11,647	11,418
	60,000 - 74,999	3,734	248,515	41,562	4,486	202,468	13,346	13,103
	75,000 - 99,999	2,569	218,273	32,009	3,086	183,326	12,607	12,439
	100,000 and over	1,395	216,366	22,674	1,577	192,121	14,647	14,450
	Total	64,959	\$1,905,430	\$479,932	\$36,455	\$1,390,654	\$86,725	\$83,840

<b>Rockland</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	18,624	\$ 41,332	\$ 38,425	\$ 28	\$ 4,908	\$ 164	\$ 101
	\$ 5,000 - 9,999	11,580	84,852	65,703	741	21,189	769	531
	10,000 - 19,999	16,759	248,517	124,551	7,259	117,855	5,211	4,083
	20,000 - 29,999	14,514	360,545	121,226	8,061	231,697	12,433	11,089
	30,000 - 39,999	11,288	391,819	108,293	7,452	276,360	16,295	15,243
	40,000 - 49,999	8,810	394,636	100,794	7,453	286,695	17,617	16,516
	50,000 - 59,999	7,323	401,799	95,855	7,721	298,626	18,964	17,732
	60,000 - 74,999	8,696	583,717	130,782	10,373	442,561	29,075	27,169
	75,000 - 99,999	9,198	793,682	158,929	12,263	622,615	42,595	39,395
	100,000 and over	10,190	1,851,312	227,561	14,153	1,614,193	123,799	113,076
	Total	116,982	\$5,152,210	\$1,172,119	\$75,504	\$3,916,698	\$266,922	\$244,935

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>St. Lawrence</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	7,880	\$ 17,145	\$ 16,516	\$ 21	\$ 1,197	\$ 68	\$ 0
	\$ 5,000 - 9,999	5,378	39,853	33,117	561	6,259	274	136
	10,000 - 19,999	7,862	114,707	59,295	5,119	50,436	2,191	1,706
	20,000 - 29,999	5,228	129,536	42,885	4,741	81,990	4,088	3,806
	30,000 - 39,999	4,597	159,567	40,422	4,835	114,420	6,269	6,213
	40,000 - 49,999	3,217	143,591	30,094	3,837	109,712	6,512	6,476
	50,000 - 59,999	1,947	106,271	18,950	2,466	84,904	5,339	5,312
	60,000 - 74,999	1,655	110,219	16,922	2,318	90,979	5,997	5,978
	75,000 - 99,999	974	82,533	10,886	1,323	70,416	4,848	4,832
	100,000 and over	458	82,159	6,791	616	74,785	5,754	5,657
	Total	39,196	\$985,581	\$275,878	\$25,838	\$685,098	\$41,341	\$40,118

<b>Saratoga</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	13,713	\$ 31,252	\$ 29,570	\$ 84	\$ 4,577	\$ 149	\$ 53
	\$ 5,000 - 9,999	8,662	63,769	50,097	636	13,942	568	365
	10,000 - 19,999	13,470	199,876	95,172	5,459	100,268	4,449	3,718
	20,000 - 29,999	10,607	262,228	81,875	6,320	174,501	9,176	8,743
	30,000 - 39,999	8,377	292,257	73,235	6,773	212,657	12,057	11,980
	40,000 - 49,999	7,209	322,980	70,034	7,331	245,760	14,783	14,737
	50,000 - 59,999	6,005	328,526	63,463	6,878	258,458	16,331	16,293
	60,000 - 74,999	5,833	389,678	67,962	6,985	314,858	20,732	20,672
	75,000 - 99,999	4,719	402,499	62,105	6,014	334,659	22,994	22,926
	100,000 and over	3,082	510,105	53,012	3,916	453,288	34,623	34,171
	Total	81,677	\$2,803,170	\$646,526	\$50,396	\$2,112,967	\$135,861	\$133,659

<b>Schenectady</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	11,890	\$ 27,494	\$ 26,168	\$ 14	\$ 2,234	\$ 167	(\$42)
	\$ 5,000 - 9,999	8,268	61,052	49,403	657	11,321	498	262
	10,000 - 19,999	12,120	179,172	86,241	4,569	88,754	3,968	3,320
	20,000 - 29,999	9,150	225,609	69,844	4,771	151,077	7,999	7,649
	30,000 - 39,999	6,667	232,167	57,833	4,916	169,615	9,684	9,647
	40,000 - 49,999	5,354	239,940	51,235	5,059	184,091	11,122	11,105
	50,000 - 59,999	4,166	227,887	43,440	4,524	180,406	11,406	11,390
	60,000 - 74,999	4,061	271,200	45,855	4,658	220,850	14,563	14,525
	75,000 - 99,999	2,994	256,229	38,397	3,575	214,387	14,777	14,741
	100,000 and over	2,099	365,391	36,570	2,570	326,345	25,049	24,784
	Total	66,769	\$2,086,141	\$504,985	\$35,313	\$1,549,080	\$99,236	\$97,382

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits



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

<b>Schoharie</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,263	\$ 5,050	\$ 4,836	\$ 0	\$ 246	\$ 27	(\$9)
\$	5,000 - 9,999	1,569	11,482	9,532	118	1,832	84	39
	10,000 - 19,999	2,586	37,961	19,397	1,477	17,121	750	589
	20,000 - 29,999	1,731	42,626	14,134	1,389	27,103	1,360	1,272
	30,000 - 39,999	1,230	42,826	11,148	1,292	30,388	1,637	1,615
	40,000 - 49,999	962	42,913	9,165	1,026	32,889	1,949	1,932
	50,000 - 59,999	632	34,514	6,372	744	27,398	1,722	1,710
	60,000 - 74,999	481	31,903	5,123	549	26,333	1,732	1,720
	75,000 - 99,999	300	25,537	3,448	352	21,737	1,502	1,484
	100,000 and over	124	18,418	1,669	142	16,624	1,264	1,248
	Total	11,878	\$293,229	\$84,826	\$7,088	\$201,668	\$12,026	\$11,600

<b>Schuyler</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,395	\$ 3,025	\$ 2,927	\$ 5	\$ 162	\$ 20	(\$10)
\$	5,000 - 9,999	906	6,698	5,589	88	1,073	48	21
	10,000 - 19,999	1,465	21,624	10,921	868	9,874	431	342
	20,000 - 29,999	1,121	27,550	9,046	961	17,578	878	824
	30,000 - 39,999	797	27,667	6,986	817	19,923	1,078	1,068
	40,000 - 49,999	531	23,716	5,034	575	18,202	1,065	1,056
	50,000 - 59,999	396	21,624	3,892	419	17,314	1,086	1,081
	60,000 - 74,999	245	16,183	2,557	309	13,317	874	873
	75,000 - 99,999	138	11,643	1,581	157	9,905	682	682
	100,000 and over	74	15,203	1,087	86	14,030	1,084	1,072
	Total	7,068	\$174,934	\$49,620	\$4,284	\$121,378	\$7,246	\$7,008

<b>Seneca</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,605	\$ 5,808	\$ 5,544	\$ 10	\$ 409	\$ 31	(\$6)
\$	5,000 - 9,999	1,763	12,939	10,735	136	2,174	93	50
	10,000 - 19,999	2,604	38,204	19,038	1,354	18,035	785	632
	20,000 - 29,999	1,965	48,711	15,590	1,507	31,621	1,615	1,513
	30,000 - 39,999	1,515	52,871	13,342	1,573	37,957	2,096	2,070
	40,000 - 49,999	1,115	49,764	10,489	1,230	38,045	2,254	2,241
	50,000 - 59,999	774	42,228	7,726	938	33,564	2,097	2,088
	60,000 - 74,999	572	37,978	5,929	750	31,299	2,056	2,050
	75,000 - 99,999	319	26,828	3,723	416	22,689	1,559	1,545
	100,000 and over	149	23,571	2,432	184	20,955	1,603	1,579
	Total	13,381	\$338,902	\$94,547	\$8,098	\$236,748	\$14,189	\$13,763

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Steuben</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	7,560	\$ 16,624	\$ 15,950	\$ 4	\$ 3,643	\$ 88	(\$26)
	\$ 5,000 - 9,999	5,227	38,648	31,995	543	6,468	280	131
	10,000 - 19,999	7,175	105,545	53,590	4,459	47,528	2,086	1,632
	20,000 - 29,999	5,999	148,674	48,138	5,249	95,288	4,807	4,492
	30,000 - 39,999	4,430	153,571	38,309	4,571	110,806	6,111	6,042
	40,000 - 49,999	3,219	143,741	29,717	3,734	110,291	6,561	6,505
	50,000 - 59,999	1,978	107,994	19,219	2,303	86,472	5,452	5,402
	60,000 - 74,999	1,690	112,361	17,433	2,107	92,921	6,133	6,097
	75,000 - 99,999	1,070	91,131	12,293	1,276	77,642	5,362	5,334
	100,000 and over	763	136,319	12,309	883	123,127	9,476	9,396
	Total	39,111	\$1,054,608	\$278,953	\$25,129	\$754,186	\$46,356	\$45,005

<b>Suffolk</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	89,800	\$ 201,647	\$ 189,156	\$ 63	17,451	\$ 807	\$ 297
	\$ 5,000 - 9,999	62,290	459,494	359,996	4,731	96,449	3,925	2,755
	10,000 - 19,999	94,207	1,391,106	701,515	39,109	652,553	28,896	24,175
	20,000 - 29,999	76,620	1,899,142	648,731	43,612	1,208,028	64,102	61,194
	30,000 - 39,999	58,462	2,035,049	577,008	43,079	1,415,797	81,524	81,189
	40,000 - 49,999	48,038	2,154,772	548,408	46,406	1,560,968	94,252	94,015
	50,000 - 59,999	40,101	2,198,856	514,145	45,515	1,639,558	103,227	102,908
	60,000 - 74,999	45,320	3,033,351	641,294	54,180	2,338,300	153,753	153,205
	75,000 - 99,999	37,933	3,247,472	613,015	46,840	2,588,150	177,407	176,493
	100,000 and over	34,449	6,844,840	743,345	42,376	6,062,368	467,334	459,610
	Total	587,220	\$23,465,730	\$5,536,614	\$365,911	\$17,579,623	\$1,175,227	\$1,155,840

<b>Sullivan</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,068	\$ 11,464	\$ 11,044	\$ 6	\$ 664	\$ 63	(\$22)
	\$ 5,000 - 9,999	4,173	30,889	25,770	411	4,725	224	88
	10,000 - 19,999	5,990	87,962	44,778	3,598	39,691	1,751	1,372
	20,000 - 29,999	3,657	90,250	30,133	2,955	57,177	2,906	2,710
	30,000 - 39,999	2,770	96,621	25,286	2,664	68,731	3,827	3,780
	40,000 - 49,999	2,067	92,416	20,674	2,264	69,499	4,159	4,102
	50,000 - 59,999	1,381	75,449	14,547	1,610	59,341	3,745	3,700
	60,000 - 74,999	1,118	74,620	12,719	1,350	60,552	3,998	3,947
	75,000 - 99,999	768	64,910	9,966	846	54,098	3,732	3,672
	100,000 and over	536	116,677	9,627	569	108,065	8,248	7,890
	Total	27,528	\$741,258	\$204,544	\$16,273	\$522,545	\$32,653	\$31,240

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Tioga</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	3,435	\$ 7,757	\$ 7,408	\$ 5	\$ 816	\$ 40	(\$2)
	\$ 5,000 - 9,999	2,594	19,377	15,821	221	3,378	147	77
	10,000 - 19,999	4,076	60,106	30,071	2,360	27,699	1,217	908
	20,000 - 29,999	2,896	71,816	23,471	2,362	45,988	2,301	2,005
	30,000 - 39,999	2,245	78,046	20,052	2,375	55,735	2,999	2,772
	40,000 - 49,999	1,785	79,938	17,085	2,237	60,616	3,575	3,383
	50,000 - 59,999	1,253	68,592	12,581	1,607	54,404	3,409	3,244
	60,000 - 74,999	1,173	78,289	12,479	1,591	64,287	4,226	4,107
	75,000 - 99,999	757	64,402	9,144	1,060	54,197	3,728	3,637
	100,000 and over	380	57,819	5,339	457	52,023	3,957	3,740
	Total	20,594	\$586,143	\$153,452	\$14,275	\$419,145	\$25,598	\$23,871

<b>Tompkins</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,687	\$ 13,064	\$ 12,684	\$ 7	\$ 1,594	\$ 62	\$ 11
	\$ 5,000 - 9,999	4,179	31,017	24,525	304	6,621	271	161
	10,000 - 19,999	7,426	109,868	51,410	2,691	56,332	2,499	2,092
	20,000 - 29,999	4,695	115,812	36,353	2,670	76,867	4,031	3,829
	30,000 - 39,999	3,490	121,227	30,269	2,663	88,359	4,992	4,948
	40,000 - 49,999	2,544	113,824	24,236	2,408	87,180	5,246	5,208
	50,000 - 59,999	1,897	103,636	19,519	1,965	82,208	5,200	5,187
	60,000 - 74,999	1,692	113,385	19,469	1,905	92,018	6,078	6,056
	75,000 - 99,999	1,407	120,439	19,133	1,579	100,045	6,882	6,832
	100,000 and over	1,273	220,993	22,427	1,293	197,281	15,173	14,851
	Total	34,290	\$1,063,264	\$260,026	\$17,486	\$788,505	\$50,435	\$49,175

<b>Ulster</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	11,982	\$ 27,283	\$ 25,944	\$ 6	\$ 2,100	\$ 130	(\$8)
	\$ 5,000 - 9,999	8,880	65,654	53,138	684	11,926	519	289
	10,000 - 19,999	13,215	195,405	96,422	5,983	93,125	4,140	3,403
	20,000 - 29,999	9,469	234,181	75,625	6,069	152,557	7,941	7,525
	30,000 - 39,999	7,279	253,704	64,938	6,192	182,669	10,347	10,278
	40,000 - 49,999	5,912	264,936	58,360	5,843	200,794	12,128	12,084
	50,000 - 59,999	4,316	235,850	46,299	4,746	184,807	11,709	11,644
	60,000 - 74,999	3,671	244,764	43,003	4,258	197,532	13,043	12,938
	75,000 - 99,999	2,700	230,290	36,104	3,235	190,958	13,160	13,066
	100,000 and over	1,994	350,676	34,084	2,183	314,475	24,141	23,669
	Total	69,418	\$2,102,744	\$533,917	\$39,199	\$1,530,944	\$97,258	\$94,887

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Warren</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,264	\$ 12,155	\$ 11,546	\$ 5	\$ 1,152	\$ 49	\$ 11
	\$ 5,000 - 9,999	3,735	27,685	22,484	353	5,087	211	122
	10,000 - 19,999	5,594	82,339	40,803	2,813	38,884	1,718	1,399
	20,000 - 29,999	3,550	87,718	28,695	2,485	56,572	2,891	2,737
	30,000 - 39,999	2,625	91,504	23,549	2,328	65,634	3,640	3,619
	40,000 - 49,999	1,915	85,787	18,900	2,079	64,883	3,860	3,846
	50,000 - 59,999	1,443	78,939	15,015	1,660	62,264	3,934	3,910
	60,000 - 74,999	1,165	77,347	13,302	1,436	62,615	4,122	4,099
	75,000 - 99,999	873	74,273	11,104	1,120	62,049	4,276	4,253
	100,000 and over	735	148,231	14,033	936	133,262	10,303	10,188
	Total	26,899	\$765,979	\$199,431	\$15,214	\$552,404	\$35,003	\$34,183

<b>Washington</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	4,278	\$ 9,448	\$ 9,000	\$ 13	712	\$ 48	(\$5)
	\$ 5,000 - 9,999	3,058	22,569	18,719	281	3,673	161	76
	10,000 - 19,999	5,080	74,864	37,222	2,814	34,887	1,538	1,178
	20,000 - 29,999	3,322	82,026	27,075	2,666	52,285	2,621	2,334
	30,000 - 39,999	2,671	92,960	23,768	2,804	66,400	3,614	3,441
	40,000 - 49,999	1,961	87,478	18,572	2,410	66,495	3,917	3,773
	50,000 - 59,999	1,267	69,232	12,672	1,618	55,000	3,448	3,345
	60,000 - 74,999	944	62,715	9,982	1,195	51,538	3,394	3,266
	75,000 - 99,999	427	36,225	5,078	559	30,589	2,107	2,053
	100,000 and over	244	112,535	5,247	300	107,015	8,345	7,232
	Total	23,252	\$650,052	\$167,335	\$14,660	\$468,594	\$29,193	\$26,693

<b>Wayne</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	5,934	\$ 13,972	\$ 13,077	\$ 11	\$ 1,269	\$ 78	\$ 3
	\$ 5,000 - 9,999	4,352	32,273	25,887	474	6,005	261	143
	10,000 - 19,999	7,116	105,311	51,126	3,723	50,483	2,238	1,816
	20,000 - 29,999	5,449	135,284	42,820	4,132	88,369	4,542	4,291
	30,000 - 39,999	4,318	150,907	38,219	4,478	108,304	5,972	5,929
	40,000 - 49,999	3,680	165,205	35,086	4,210	125,896	7,489	7,466
	50,000 - 59,999	2,806	153,254	28,217	3,419	121,619	7,657	7,641
	60,000 - 74,999	2,460	163,737	26,609	3,164	133,964	8,802	8,790
	75,000 - 99,999	1,423	120,245	17,240	1,821	101,184	6,950	6,934
	100,000 and over	613	102,305	9,673	646	91,986	7,031	6,911
	Total	38,151	\$1,142,495	\$287,952	\$26,078	\$829,080	\$51,021	\$49,924

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Westchester</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	59,714	\$ 129,271	\$ 123,471	\$ 110	47,258	\$ 454	\$ 233
	\$ 5,000 - 9,999	39,686	292,404	233,099	3,567	61,318	2,337	1,608
	10,000 - 19,999	58,425	861,849	436,818	27,177	410,852	17,544	14,469
	20,000 - 29,999	50,127	1,244,487	411,446	27,330	811,088	43,174	40,676
	30,000 - 39,999	38,763	1,348,046	357,641	22,317	972,765	57,745	56,150
	40,000 - 49,999	29,238	1,308,629	310,379	20,095	981,369	61,416	59,836
	50,000 - 59,999	22,253	1,218,453	269,784	17,804	936,047	60,409	58,752
	60,000 - 74,999	24,160	1,617,871	339,773	21,859	1,262,835	83,842	81,247
	75,000 - 99,999	24,079	2,077,949	408,999	24,470	1,651,668	113,463	109,416
	100,000 and over	45,976	12,842,772	1,191,180	54,801	11,632,133	904,464	866,791
	Total	392,421	\$22,941,730	\$4,082,591	\$219,529	\$18,767,332	\$1,344,846	\$1,289,179

<b>Wyoming</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	2,873	\$ 6,430	\$ 6,068	\$ 1	\$ 392	\$ 36	(\$6)
	\$ 5,000 - 9,999	1,952	14,360	11,649	129	2,582	117	60
	10,000 - 19,999	3,312	48,913	24,341	1,896	22,675	999	786
	20,000 - 29,999	2,450	60,778	19,823	2,172	38,785	1,949	1,801
	30,000 - 39,999	1,977	68,759	17,502	2,293	48,964	2,641	2,587
	40,000 - 49,999	1,481	66,086	14,062	1,954	50,070	2,928	2,894
	50,000 - 59,999	858	46,764	8,414	1,117	37,234	2,331	2,306
	60,000 - 74,999	631	41,839	6,483	801	34,554	2,280	2,264
	75,000 - 99,999	307	25,973	3,435	389	22,150	1,526	1,500
	100,000 and over	149	25,213	2,191	188	22,834	1,752	1,675
	Total	15,990	\$405,116	\$113,969	\$10,940	\$280,240	\$16,559	\$15,869

<b>Yates</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,846	\$ 4,030	\$ 3,893	\$ 1	\$ 250	\$ 22	(\$8)
	\$ 5,000 - 9,999	1,209	9,013	7,596	104	1,329	62	27
	10,000 - 19,999	1,948	28,561	14,735	1,286	12,566	550	427
	20,000 - 29,999	1,353	33,520	11,320	1,272	20,929	1,036	963
	30,000 - 39,999	965	33,450	8,733	950	23,768	1,285	1,270
	40,000 - 49,999	682	30,421	6,460	766	23,176	1,368	1,364
	50,000 - 59,999	383	20,834	3,856	466	16,512	1,032	1,031
	60,000 - 74,999	316	21,039	3,417	379	17,243	1,137	1,132
	75,000 - 99,999	185	15,647	2,221	184	13,243	914	913
	100,000 and over	114	19,288	1,787	116	17,385	1,339	1,322
	Total	9,001	\$215,803	\$64,017	\$5,524	\$146,399	\$8,745	\$8,442

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

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

<b>Unclassified</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	1,531	\$ 3,223	\$ 4,997	\$ 156	\$ 8,785	\$ 24	\$ 15
	\$ 5,000 - 9,999	1,009	7,399	6,412	220	4,062	73	51
	10,000 - 19,999	1,303	18,955	9,637	806	12,663	416	343
	20,000 - 29,999	823	20,382	7,424	707	17,925	710	675
	30,000 - 39,999	506	17,616	4,817	369	16,531	786	773
	40,000 - 49,999	302	13,468	3,360	266	12,006	645	637
	50,000 - 59,999	249	13,546	3,454	250	13,930	657	648
	60,000 - 74,999	243	16,330	3,691	274	13,897	856	845
	75,000 - 99,999	184	15,672	2,955	200	13,961	887	883
	100,000 and over	277	53,345	6,110	342	53,914	3,669	3,635
	<b>Total</b>	<b>6,427</b>	<b>\$179,935</b>	<b>\$52,855</b>	<b>\$3,590</b>	<b>\$167,674</b>	<b>\$8,722</b>	<b>\$8,505</b>

**Total Other Counties 1/**

	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability**
	Under \$ 5,000	772,109	\$ 1,746,592	\$ 1,658,995	\$ 1,904	203,906	\$ 8,768	\$ 144
	\$ 5,000 - 9,999	537,774	3,966,512	3,173,491	44,862	784,723	32,889	19,481
	10,000 - 19,999	799,684	11,788,962	5,821,910	362,576	5,652,162	249,304	204,621
	20,000 - 29,999	602,886	14,920,209	4,852,503	373,272	9,717,962	509,437	481,789
	30,000 - 39,999	464,183	16,157,025	4,213,975	371,998	11,589,509	661,099	652,897
	40,000 - 49,999	364,234	16,314,669	3,710,484	356,146	12,259,900	742,096	734,887
	50,000 - 59,999	277,693	15,201,162	3,129,519	305,780	11,778,004	745,919	738,248
	60,000 - 74,999	275,013	18,378,578	3,480,271	324,182	14,587,462	961,599	950,617
	75,000 - 99,999	221,868	18,984,872	3,304,417	271,442	15,421,791	1,059,243	1,043,335
	100,000 and over	222,998	50,306,876	4,858,429	272,791	45,259,973	3,500,592	3,395,143
	<b>Total</b>	<b>4,538,442</b>	<b>\$167,765,457</b>	<b>\$38,203,994</b>	<b>\$2,684,953</b>	<b>\$127,255,393</b>	<b>\$8,470,947</b>	<b>\$8,221,156</b>

\*NYAGI on Resident tax forms IT-100, 200 and 201

\*\*Includes refundable tax credits

1/ All counties in New York State excluding New York City

Table 5 provides statistics on average income and average tax by county.

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

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	Average NYAGI*	Average Tax	Average NYAGI*	Average Tax	Average NYAGI*
Bronx	\$24,931	\$974	\$31,085	\$1,283	\$5,438
Kings	27,017	1,129	34,740	1,538	5,558
New York (Manhattan)	65,774	3,992	82,032	5,072	5,593
Queens	27,950	1,196	35,830	1,614	5,306
Richmond	38,009	1,814	46,606	2,280	4,565
Total New York City	\$36,796	\$1,843	\$46,908	\$2,439	\$5,425
Albany	32,887	1,595	41,250	2,062	4,250
Allegany	24,206	933	32,130	1,322	5,030
Broome	28,335	1,259	36,930	1,713	4,337
Cattaraugus	24,099	937	32,002	1,328	4,986
Cayuga	25,619	1,038	32,988	1,411	4,940
Chautauqua	24,879	984	33,123	1,396	4,936
Chemung	27,283	1,174	36,011	1,627	4,436
Chenango	25,446	1,027	33,452	1,434	5,092
Clinton	26,637	1,118	33,983	1,496	4,812
Columbia	29,893	1,306	38,788	1,777	5,129
Cortland	25,610	1,031	32,316	1,369	4,982
Delaware	23,083	890	31,834	1,321	4,849
Dutchess	36,943	1,791	45,792	2,276	4,254
Erie	29,476	1,345	37,988	1,802	4,216
Essex	24,432	964	32,568	1,361	4,549
Franklin	23,462	907	31,273	1,291	4,864
Fulton	24,629	987	31,699	1,338	4,547
Genesee	26,612	1,102	33,667	1,459	4,661
Greene	25,886	1,084	34,426	1,520	4,479
Hamilton	22,810	897	31,680	1,326	4,157
Herkimer	23,267	892	30,820	1,260	4,793
Jefferson	24,807	1,008	32,408	1,393	4,755
Lewis	23,908	892	31,494	1,268	5,822
Livingston	28,599	1,237	36,099	1,624	4,517
Madison	28,875	1,256	36,567	1,664	5,015
Monroe	34,359	1,659	42,666	2,121	4,348
Montgomery	23,964	954	31,564	1,335	4,720
Nassau	50,986	2,791	64,122	3,586	4,814
Niagara	27,074	1,164	35,041	1,576	4,316
Oneida	26,202	1,121	34,505	1,551	4,367
Onondaga	31,971	1,501	40,201	1,950	4,323
Ontario	31,099	1,415	39,201	1,849	4,602
Orange	34,782	1,539	43,119	1,967	4,790
Orleans	25,928	1,047	33,066	1,407	4,971
Oswego	28,287	1,214	35,674	1,600	4,958
Otsego	25,770	1,069	34,251	1,510	5,003
Putnam	43,340	2,093	52,172	2,567	4,309

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

County of Residence	All Returns		Taxable Returns		Nontaxable Returns
	Average NYAGI*	Average Tax	Average NYAGI*	Average Tax	Average NYAGI*
Rensselaer	\$29,333	\$1,291	\$36,486	\$1,664	\$4,498
Rockland	44,043	2,094	54,284	2,643	4,986
St. Lawrence	25,145	1,024	33,676	1,452	4,690
Saratoga	34,320	1,636	42,232	2,066	4,088
Schenectady	31,244	1,458	39,815	1,926	4,329
Schoharie	24,687	977	32,641	1,369	4,737
Schuyler	24,750	991	32,824	1,389	4,404
Seneca	25,327	1,029	33,214	1,424	4,677
Steuben	26,964	1,151	35,743	1,606	4,611
Suffolk	39,961	1,968	49,256	2,487	4,661
Sullivan	26,927	1,135	35,957	1,604	4,920
Tioga	28,462	1,159	36,288	1,557	5,530
Tompkins	31,008	1,434	38,569	1,847	4,638
Ulster	30,291	1,367	38,614	1,811	4,564
Warren	28,476	1,271	37,361	1,743	4,486
Washington	27,957	1,148	36,564	1,581	5,021
Wayne	29,947	1,309	36,801	1,666	4,720
Westchester	58,462	3,285	72,802	4,167	5,006
Wyoming	25,336	992	32,386	1,349	5,563
Yates	23,975	938	32,562	1,365	4,968
Unclassified+	27,997	1,323	38,267	1,899	4,348
Total Other Counties	\$36,965	\$1,811	\$46,841	\$2,366	\$4,619
<b>Grand Total</b>	<b>\$36,894</b>	<b>\$1,823</b>	<b>\$46,859</b>	<b>\$2,393</b>	<b>\$4,928</b>

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

+ Resident returns that could not be classified by county.



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## Nonresidents

Tables 6 through 8 provide information on individuals with New York source income who reside out-of-state for the entire year. Nearly one-half million returns fell into this category during 1993. As shown in Figure 1, the neighboring states of New Jersey, Connecticut and Pennsylvania, accounted for more than 84 percent of the New York income tax liability paid by full-year nonresidents.

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**Figure 1: Share of Nonresident Tax Liability by State**

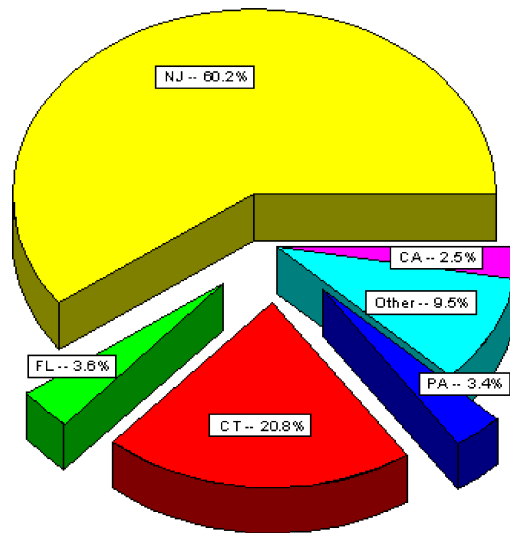


Table 6 details income tax components by size of income for full-year nonresidents. Note that values for income, deductions, dependent exemptions, taxable income and tax before credits are reported as if they were residents. New York State requires nonresidents to report income, deductions and dependent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

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

Income Class	Number	Before Proration				Tax Liability
		New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
Under \$5,000	84,523	\$ 134,689	\$ 909,559	\$ 35,380	\$ 4,567	\$ 3,476
\$ 5,000 - 9,999	38,450	283,212	398,006	17,565	8,409	7,671
10,000 - 19,999	57,721	853,328	630,382	36,079	29,625	27,926
20,000 - 29,999	57,191	1,433,634	645,858	40,878	60,717	59,598
30,000 - 39,999	53,664	1,870,875	646,507	42,166	90,096	89,911
40,000 - 49,999	43,027	1,926,410	583,506	38,579	99,033	98,933
50,000 - 59,999	32,217	1,763,389	480,150	33,259	93,971	93,857
60,000 - 74,999	32,561	2,177,437	541,395	35,882	120,826	120,696
75,000 - 99,999	29,245	2,512,439	567,585	34,160	146,853	146,634
100,000 and over	48,024	14,401,148	1,285,025	61,437	884,586	880,796
<b>Total</b>	<b>476,623</b>	<b>\$27,356,561</b>	<b>\$6,687,973</b>	<b>\$375,384</b>	<b>\$1,538,683</b>	<b>\$1,529,500</b>

\* New York Source Federal Adjusted Gross Income on tax form IT-203

Full-year nonresident filers had an average income of approximately \$57,000. This amount exceeds the New York full-year resident average income of \$48,559 by 18 percent.

Table 7 details income and tax liability for nonresident filers by their permanent home state.

**Table 7: Total Income and Tax Liability of Nonresidents by Place of Residence**  
(Dollar Data in Thousands)

Place of Residence	All Returns			Taxable Returns			Nontaxable Returns	
	Number	Total Income*	Tax Liability	Number	Total Income*	Tax Liability	Number	Total Income*
California	13,454	1,089,053	38,128	9,736	1,062,548	38,129	3,718	\$ 26,506
Connecticut	55,576	5,217,055	318,749	51,977	5,190,353	318,749	3,599	26,702
Florida	23,084	1,101,419	55,664	16,516	1,063,320	55,665	6,568	38,099
Illinois	5,068	168,682	10,355	4,287	167,434	10,355	781	1,248
Massachusetts	8,943	293,933	15,660	7,436	289,222	15,660	1,507	4,711
Michigan	1,036	45,652	1,479	829	44,948	1,479	207	705
New Jersey	271,267	15,912,483	921,163	254,046	15,810,431	921,164	17,221	102,052
Ohio	2,671	128,104	4,217	2,071	126,879	4,217	600	1,225
Pennsylvania	33,071	1,068,144	52,638	28,961	1,042,683	52,638	4,110	25,460
Texas	4,210	360,694	9,108	3,267	358,002	9,108	943	2,692
Vermont	3,478	92,716	4,879	2,979	90,852	4,879	499	1,864
All Other States	43,895	1,400,491	40,079	31,720	1,367,621	70,080	12,175	32,869
Canada	2,101	57,627	3,239	1,342	55,692	3,239	759	1,935
All Other Non-New York Addresses+	8,769	420,508	24,142	5,435	412,147	24,142	3,334	8,362
<b>Total</b>	<b>476,623</b>	<b>\$27,356,561</b>	<b>\$1,529,500</b>	<b>420,602</b>	<b>\$27,082,132</b>	<b>\$1,529,503</b>	<b>56,021</b>	<b>\$274,430</b>

\* New York Source Federal Adjusted Gross Income (Line 19, New York amount) on tax form IT-203.

+ Includes other foreign countries and unclassifieds.

Table 8 includes income tax component information by size of income for selected states.

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

California	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$ 5,000	5,516	\$ 6,083	\$ 93,329	\$2,224	\$ 281	\$ 219
	\$ 5,000 - 9,999	1,502	10,965	27,081	590	412	391
	10,000 - 19,999	1,787	25,592	32,740	871	1,066	1,030
	20,000 - 29,999	1,041	25,561	23,189	722	1,273	1,262
	30,000 - 39,999	780	26,997	22,416	732	1,514	1,509
	40,000 - 49,999	560	25,046	16,538	559	1,496	1,492
	50,000 - 59,999	406	22,127	11,681	373	1,396	1,392
	60,000 - 74,999	420	28,158	13,297	401	1,741	1,730
	75,000 - 99,999	413	35,636	18,099	404	2,293	2,278
	100,000 and over	1,029	882,888	62,658	1,041	27,862	26,824
	Total	13,454	\$1,089,053	\$321,030	\$7,916	\$39,333	\$38,128

Connecticut	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$ 5,000	7,124	\$ 12,703	\$ 75,861	\$ 2,906	\$ 454	\$ 381
	\$ 5,000 - 9,999	3,499	25,559	37,351	1,598	896	841
	10,000 - 19,999	5,404	79,955	62,281	2,947	3,174	3,062
	20,000 - 29,999	5,162	129,876	61,686	2,900	6,002	5,931
	30,000 - 39,999	5,168	180,694	68,837	3,411	9,151	9,128
	40,000 - 49,999	4,633	207,657	66,618	3,705	11,006	10,993
	50,000 - 59,999	3,870	212,114	62,754	3,631	11,549	11,534
	60,000 - 74,999	4,634	310,862	83,273	4,786	17,562	17,542
	75,000 - 99,999	4,790	412,782	100,733	5,437	24,366	24,337
	100,000 and over	11,292	3,644,853	311,721	14,807	235,224	235,000
	Total	55,576	\$5,217,055	\$931,114	\$46,128	\$319,384	\$318,749

\*New York Source Federal Adjusted Gross Income (Line 19, New York amount) on tax form IT-203.

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

Florida	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$ 5,000	7,733	\$ 11,093	\$ 97,271	\$1,719	\$ 316	\$ 222
	\$ 5,000 - 9,999	3,198	23,461	36,847	699	565	506
	10,000 - 19,999	3,789	54,691	45,867	1,286	1,629	1,534
	20,000 - 29,999	2,259	55,634	44,626	999	2,084	2,053
	30,000 - 39,999	1,449	50,300	22,493	693	2,159	2,151
	40,000 - 49,999	967	43,256	16,744	496	2,068	2,057
	50,000 - 59,999	716	39,176	13,749	359	1,937	1,932
	60,000 - 74,999	654	43,717	14,458	296	2,321	2,312
	75,000 - 99,999	657	56,530	15,289	298	3,246	3,229
	100,000 and over	1,662	723,561	69,259	552	39,908	39,668
	Total	23,084	\$1,101,419	\$376,602	\$7,397	\$56,233	\$55,664

Illinois	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$ 5,000	1,880	\$ 2,961	\$ 39,859	\$1,338	\$ 155	\$ 146
	\$ 5,000 - 9,999	674	4,885	12,510	595	257	252
	10,000 - 19,999	740	10,705	19,971	649	588	580
	20,000 - 29,999	469	11,653	10,732	498	711	708
	30,000 - 39,999	362	12,633	7,985	481	805	804
	40,000 - 49,999	227	10,072	9,328	274	657	654
	50,000 - 59,999	173	9,473	4,230	197	633	633
	60,000 - 74,999	151	10,134	4,094	187	690	686
	75,000 - 99,999	137	11,686	4,203	149	803	800
	100,000 and over	255	84,482	8,914	280	5,242	5,091
	Total	5,068	\$168,682	\$121,826	\$4,648	\$10,541	\$10,355

Massachusetts	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$ 5,000	3,198	\$ 5,108	\$ 35,377	\$1,287	\$ 182	\$ 151
	\$ 5,000 - 9,999	1,170	8,509	12,455	503	313	296
	10,000 - 19,999	1,357	19,778	15,452	790	818	788
	20,000 - 29,999	871	21,495	10,689	615	1,044	1,030
	30,000 - 39,999	652	22,676	9,253	600	1,203	1,201
	40,000 - 49,999	466	20,793	11,921	446	1,147	1,144
	50,000 - 59,999	291	15,903	4,619	272	943	936
	60,000 - 74,999	249	16,735	5,086	239	1,018	1,015
	75,000 - 99,999	244	21,123	6,299	242	1,313	1,306
	100,000 and over	445	141,812	13,898	468	7,860	7,794
	Total	8,943	\$293,933	\$125,049	\$5,462	\$15,840	\$15,660

\* New York Source Federal Adjusted Gross Income (Line 19, New York amount) on tax form IT-203.

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

Michigan	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$5,000	379	\$ 604	\$ 5,441	\$132	\$ 19	\$ 15
	\$ 5,000 - 9,999	124	882	1,399	60	31	29
	10,000 - 19,999	183	2,639	2,786	117	103	98
	20,000 - 29,999	97	2,421	2,307	109	127	126
	30,000 - 39,999	87	3,042	1,918	100	180	180
	40,000 - 49,999	48	2,117	1,319	68	143	142
	50,000 - 59,999	35	1,922	802	36	124	124
	60,000 - 74,999	26	1,716	598	20	107	105
	75,000 - 99,999	22	1,864	544	26	133	133
	100,000 and over	35	28,447	1,670	39	527	527
	Total	1,036	\$45,652	\$18,783	\$707	\$1,494	\$1,479

New Jersey	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$5,000	25,858	\$50,967	\$228,157	\$11,110	\$1,493	\$1,174
	\$ 5,000 - 9,999	16,736	124,239	153,207	7,697	3,378	3,029
	10,000 - 19,999	29,254	437,578	284,335	18,699	14,464	13,521
	20,000 - 29,999	36,253	913,572	355,652	24,990	37,578	36,805
	30,000 - 39,999	36,697	1,280,742	397,927	27,421	60,699	60,596
	40,000 - 49,999	30,463	1,364,663	377,234	26,929	69,155	69,117
	50,000 - 59,999	23,092	1,264,281	324,086	24,406	66,366	66,319
	60,000 - 74,999	23,200	1,550,853	362,470	26,347	84,895	84,846
	75,000 - 99,999	20,524	1,761,925	367,126	25,042	101,721	101,641
	100,000 and over	29,190	7,163,664	650,789	39,961	485,521	484,115
	Total	271,267	\$15,912,483	\$3,500,984	\$232,602	\$925,270	\$921,163

Ohio	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$ 5,000	1,066	\$ 1,605	\$11,777	\$ 443	\$ 55	\$ 45
	\$ 5,000 - 9,999	344	2,522	3,595	166	90	84
	10,000 - 19,999	393	5,720	5,085	279	247	238
	20,000 - 29,999	245	6,149	4,542	250	328	324
	30,000 - 39,999	195	6,764	3,927	201	400	400
	40,000 - 49,999	126	5,646	2,898	148	355	355
	50,000 - 59,999	82	4,502	1,509	88	301	300
	60,000 - 74,999	69	4,640	1,804	80	309	308
	75,000 - 99,999	71	6,065	1,877	71	400	400
	100,000 and over	80	84,489	7,090	64	1,784	1,764
	Total	2,671	\$128,104	\$44,105	\$1,790	\$4,269	\$4,217

\* New York Source Federal Adjusted Gross Income (Line 19, New York amount) on tax form IT-203.

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

Pennsylvania	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$ 5,000	6,674	\$ 12,608	\$ 53,191	\$ 3,021	\$ 358	\$ 259
	\$ 5,000 - 9,999	3,350	24,723	29,968	1,853	668	586
	10,000 - 19,999	5,511	82,316	50,397	4,248	2,528	2,319
	20,000 - 29,999	5,128	127,866	50,215	4,904	4,939	4,816
	30,000 - 39,999	4,209	146,510	44,805	4,641	6,519	6,499
	40,000 - 49,999	2,883	128,706	33,435	3,422	6,265	6,259
	50,000 - 59,999	1,791	97,652	23,102	2,283	5,093	5,087
	60,000 - 74,999	1,509	100,469	22,869	1,950	5,544	5,532
	75,000 - 99,999	992	84,806	17,198	1,238	5,017	5,013
	100,000 and over	1,024	262,487	25,360	1,214	16,299	16,267
	Total	33,071	\$1,068,144	\$350,538	\$28,774	\$53,231	\$52,638

Texas	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$5,000	1,420	\$ 1,713	\$34,067	\$ 790	\$ 85	\$ 65
	\$ 5,000 - 9,999	495	3,604	6,556	295	131	124
	10,000 - 19,999	631	9,194	9,622	495	425	412
	20,000 - 29,999	467	11,520	9,308	511	663	660
	30,000 - 39,999	358	12,379	8,460	448	755	755
	40,000 - 49,999	242	10,825	5,603	293	697	695
	50,000 - 59,999	159	8,666	3,361	147	558	556
	60,000 - 74,999	129	8,541	3,152	124	568	567
	75,000 - 99,999	119	10,194	8,348	122	669	662
	100,000 and over	190	284,059	36,446	198	4,624	4,613
	Total	4,210	\$360,694	\$124,922	\$3,423	\$9,175	\$9,108

Vermont	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$ 5,000	1,066	\$ 1,914	\$ 7,762	\$ 479	\$ 63	\$ 43
	\$ 5,000 - 9,999	483	3,524	4,097	270	102	90
	10,000 - 19,999	521	7,561	4,886	355	251	236
	20,000 - 29,999	447	11,019	4,446	398	458	449
	30,000 - 39,999	351	12,114	3,570	381	559	559
	40,000 - 49,999	218	9,745	2,477	225	487	487
	50,000 - 59,999	124	6,700	1,582	104	356	355
	60,000 - 74,999	104	6,974	1,449	107	393	393
	75,000 - 99,999	69	5,872	1,089	68	344	344
	100,000 and over	95	27,292	2,794	83	1,923	1,923
	Total	3,478	\$92,716	\$34,152	\$2,471	\$4,937	\$4,879

\* New York Source Federal Adjusted Gross Income (Line 19, New York amount) on tax form IT-203.

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

All Other States	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$ 5,000	18,404	\$ 23,610	\$202,249	\$ 8,757	\$ 975	\$ 680
	\$ 5,000 - 9,999	5,726	41,891	62,666	2,714	1,347	1,247
	10,000 - 19,999	6,703	96,642	84,246	4,389	3,629	3,454
	20,000 - 29,999	3,819	93,987	60,224	3,374	4,498	4,444
	30,000 - 39,999	2,616	90,358	47,225	2,539	4,843	4,832
	40,000 - 49,999	1,697	75,731	33,710	1,678	4,327	4,318
	50,000 - 59,999	1,120	61,261	24,539	1,102	3,587	3,562
	60,000 - 74,999	1,064	71,143	24,627	1,007	4,237	4,221
	75,000 - 99,999	861	74,084	22,258	769	4,636	4,591
	100,000 and over	1,885	771,783	79,448	1,896	39,221	38,731
	Total	43,895	\$1,400,491	\$641,189	\$28,225	\$71,301	\$70,079

Canada	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$ 5,000	746	\$ 731	\$ 1,627	\$ 39	\$ 14	\$ 11
	\$ 5,000 - 9,999	245	1,758	1,675	82	40	35
	10,000 - 19,999	283	4,182	2,010	142	124	114
	20,000 - 29,999	236	5,840	1,679	153	242	235
	30,000 - 39,999	210	7,325	1,499	136	359	355
	40,000 - 49,999	105	4,669	860	81	254	253
	50,000 - 59,999	78	4,297	676	66	243	243
	60,000 - 74,999	67	4,477	620	72	274	273
	75,000 - 99,999	46	3,919	507	45	251	245
	100,000 and over	85	20,430	935	72	1,510	1,475
	Total	2,101	\$57,627	\$12,088	\$888	\$3,311	\$3,239

All Other Non-NYS Addresses	Income Class	Number	Before Proration				Tax Liability
			New York Income*	Deductions	Dependent Exemptions	Tax Before Credits	
	Under \$ 5,000	3,459	\$ 2,989	\$23,592	\$1,136	\$ 116	\$ 64
	\$ 5,000 - 9,999	904	6,692	8,601	443	178	161
	10,000 - 19,999	1,165	16,774	10,704	811	578	540
	20,000 - 29,999	697	17,041	6,563	455	770	754
	30,000 - 39,999	530	18,341	6,194	383	949	944
	40,000 - 49,999	392	17,484	4,822	254	977	968
	50,000 - 59,999	280	15,315	3,461	195	885	882
	60,000 - 74,999	285	19,018	3,597	266	1,169	1,167
	75,000 - 99,999	300	25,954	4,014	249	1,662	1,656
	100,000 and over	757	280,899	14,044	762	17,280	17,005
	Total	8,769	\$420,508	\$85,591	\$4,953	\$24,363	\$24,142

\*New York Source Federal Adjusted Gross Income (Line 19, New York amount) on tax form IT-203.

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## Part-Year Residents

Part-year resident data are presented in tables 9 and 10. These data are subject to several caveats. The information presented for part-year resident filers is not an all inclusive representation of part-year resident activity. It includes only data from filers who continue to be linked to the State's income tax law. For example, individuals moving-out-of-state with no income attributable to New York are not required to file a New York return. The income and liability data also depend on the amount of time the filer resided in New York. Some filers moved out early in the calendar year while others moved out-of-state later. These issues are not obvious from the data tables.

Tax Law provisions concerning filing requirements may further help understate part-year resident move-in activity. The Tax Law permits move-ins the option of computing their tax as residents or part-year residents. They can file the tax return that minimizes their liability. Thus, move-ins may actually file resident tax returns although they are part-year residents and may be included in this publication's full-year resident tables.

Due to these data limitations, tables 9 and 10 represent information only from individuals moving in or out of the State during the period and subsequently filing a New York State tax return.

Table 9 displays average income and tax liability for individuals moving into New York during 1993. These 54,370 returns reported an average income of \$26,183 and an average tax of \$1,381. Although these values are significantly below the amounts for full-year residents, it should be remembered that some part-year filers may have lived in New York for only one day. The greatest number of part-year move-in filers reported Manhattan as their new residence. New York City accounted for 37 percent of all move-in filers, the same share that New York City full-year residents represent of the State full-year resident total.



**Table 9: Average Income and Tax Liability of Part-Year Residents by County (Move-ins — All Returns)**

County Moved Into	Average			County Moved Into	Average		
	Number	New York Income*	Tax Liability		Number	New York Income*	Tax Liability
Bronx	743	\$18,082	\$ 746	Nassau	2,565	\$25,635	\$1,327
Kings	2,563	18,766	893	Niagara	530	14,053	568
New York (Manhattan)	13,820	38,570	2,289	Oneida	768	14,556	615
Queens	2,347	17,248	733	Onondaga	1,946	21,302	1,031
Richmond	616	22,994	1,063	Ontario	339	17,546	770
Total New York City	20,089	\$32,317	\$1,834	Orange	1,133	22,682	966
				Orleans	64	9,328	297
Albany	1,185	\$19,433	\$ 932	Oswego	292	16,301	695
Allegany	141	13,468	454	Otsego	224	15,594	679
Broome	772	17,313	745	Putnam	281	28,445	1,416
Cattaraugus	213	11,742	451	Rensselaer	450	13,878	558
Cayuga	207	10,691	406	Rockland	864	25,450	1,135
Chautauqua	517	12,563	485	St. Lawrence	341	13,792	534
Chemung	338	20,402	908	Saratoga	1,092	26,485	1,311
Chenango	133	18,090	759	Schenectady	537	24,279	1,210
Clinton	335	13,893	531	Schoharie	66	12,182	455
Columbia	167	20,150	844	Schuyler	45	11,933	511
Cortland	154	10,669	377	Seneca	123	12,585	415
Delaware	109	16,193	670	Steuben	358	18,156	838
Dutchess	1,007	28,515	1,542	Suffolk	3,255	22,579	1,096
Erie	2,825	22,425	1,140	Sullivan	183	12,503	486
Essex	134	13,679	530	Tioga	224	17,397	683
Franklin	101	11,327	386	Tompkins	844	11,809	454
Fulton	117	13,359	538	Ulster	487	16,189	704
Genesee	139	16,086	662	Warren	254	14,433	575
Greene	98	13,316	520	Washington	139	12,360	446
Hamilton	16	8,000	188	Wayne	204	12,495	480
Herkimer	141	11,284	397	Westchester	3,228	42,893	2,493
Jefferson	389	13,941	602	Wyoming	89	10,101	337
Lewis	38	14,632	553	Yates	87	9,195	333
Livingston	155	15,297	639	Unclassified+	525	30,046	1,562
Madison	242	17,401	831	Total Other Counties	33,757	\$22,472	\$1,108
Monroe	2,980	23,051	1,168				
Montgomery	91	10,901	341	Total	54,370	\$26,183	\$1,381

\* New York Source Federal Adjusted Gross Income (Line 19, New York amount) on tax form IT-203.

+Returns that could not be classified by county.

Table 10 shows that Florida and New Jersey were the primary destinations for residents moving out of New York during 1993. Average income for filers who moved out ranged from \$73,364 in Connecticut to \$21,975 with Vermont as their destination.

**Table 10: Average Income and Tax Liability of Part-Year Residents (Move-outs — All Returns)**

Place Moved To	Number	Average	
		New York Income*	Tax Liability
California	5,561	\$27,974	\$1,499
Connecticut	4,714	73,364	4,480
Florida	13,525	27,831	1,244
Illinois	1,883	30,046	1,672
Massachusetts	3,711	25,721	1,350
Michigan	791	22,972	1,142
New Jersey	11,710	49,827	2,813
Ohio	1,897	22,272	1,073
Pennsylvania	5,695	25,398	1,213
Texas	2,575	28,292	1,468
Vermont	1,141	21,975	1,045
All Other States	30,115	23,581	1,121
Canada	119	26,630	1,336
All Other Non-New York Addresses	812	24,751	1,200
<b>Total</b>	<b>84,249</b>	<b>\$31,451</b>	<b>\$1,627</b>

\*New York Source Federal Adjusted Gross Income (Line 19, New York amount) on tax form IT-203.

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# Data Sources

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The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 1993 New York State income tax returns. These returns were processed during calendar year 1994. The full-year resident data were drawn from the three resident tax forms; IT-100, IT-200 and IT-201. Nonresident and part-year resident filers generally file the IT-203 income tax return. A sample of each resident, part-year and nonresident tax return for 1993 appears in the Appendix.

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## Tax Liability and Collections

The data presented in this report represent tax liability not tax collections. Tax liability is defined as the existence of a State income tax owed on a specified type of income tax return. In contrast, tax collections summarize all payments made under the income tax law for at least three tax return years. These payments include current year withholding, collections on audit assessments, audit results for current and prior year returns, settlements (final payments and refunds), estimated payments for subsequent year returns, and fiduciary receipts.



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# **Appendix: New York State Personal Income Tax Returns — 1993**

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# Resident Fast Form Income Tax Return

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

# IT-100

For office use only

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

- (A) Filing status check one box:**
- ①  Single
  - ②  Married filing joint return
  - ③  Head of household (with qualifying person)
  - ④  Qualifying widow(er) with dependent child
- (B) Can you be claimed as a dependent on another taxpayer's federal return? . . .** Yes  No
- (C) Were you a resident of the city of New York for all of 1993? . . . . .** Yes  No
- (D) Were you a resident of the city of Yonkers for all of 1993? . . . . .** Yes  No

<b>1</b> Number of federal exemptions (1040EZ filers - enter "1" if single, "2" if married; 1040A filers - copy from line 6e. We will figure your New York State dependent exemptions for you.)	1		
<b>2</b> Wages, salaries, tips, etc. (1040EZ filers - copy from line 2; 1040A filers - copy from line 7)	2		
<b>3</b> Taxable interest income (1040EZ filers - copy from line 3; 1040A filers - copy from line 8a)	3		
<b>4</b> Interest income on US government bonds included on line 3 above . . . . .	4		
<b>5</b> Dividends (1040EZ filers - enter "0"; 1040A filers - copy from line 9) . . . . .	5		
<b>6</b> Unemployment compensation (1040EZ filers - enter "0"; 1040A filers - copy from line 12)	6		
<b>7</b> Individual retirement arrangement (IRA) deduction (1040EZ filers - enter "0"; 1040A filers - copy from line 15c) . . . . .	7		
<b>8 Federal credit for child and dependent care:</b>			
<b>a</b> Number of qualifying persons cared for in 1993 . . . . .	8a		
<b>b</b> Amount of federal credit for child and dependent care (1040EZ filers - enter "0"; 1040A filers - copy from line 24a) . . . . .	8b		
<b>9</b> If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other . . . . .	9		00
<b>Information from your wage and tax statement(s):</b>			
<b>10</b> New York State tax withheld . . . . .	10		
<b>11</b> City of New York tax withheld . . . . .	11		
<b>12</b> City of Yonkers tax withheld . . . . .	12		

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



# Resident Income Tax Return

# IT-200

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

For office use only

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

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

(B) Filing status — check one box:

①  Single

②  Married filing joint return

③  Married filing separate return

④  Head of household (with qualifying person)

⑤  Qualifying widow(er) with dependent child

For filing status ② and ③, enter both spouses' social security numbers above.

(C) Did you itemize your deductions on your 1993 federal income tax return? Yes  No

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

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

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

Attach check or money order here.

1	Wages, salaries, tips, etc.		1	
2	Taxable interest income		2	
3	Dividends		3	
4	Taxable refunds, credits or offsets of state and local income taxes (also enter on line 12 below)		4	
5	Unemployment compensation		5	
6	Add lines 1 through 5		6	
7	Individual retirement arrangement (IRA) deduction (see instructions, page 8)		7	
8	Subtract line 7 from line 6. This is your federal adjusted gross income		8	
9	Public employee contributions (see instructions, page 8) Identify:		9	
10	Flexible benefits program (IRC 125 amount) (see instructions, page 8) Identify:		10	
11	Add lines 8, 9 and 10		11	
12	Taxable refunds, credits or offsets of state and local income taxes from line 4 above	12		
13	Interest income on US government bonds (see instructions, page 8)	13		
14	New York standard deduction (from table on back)	14		
15	New York dependent exemptions (from line c of worksheet on back; 1040EZ filers, enter "0")	15		.0000
16	Add lines 12 through 15 (if line 16 is more than or equal to line 11, see instructions for line 17)	16		
17	Subtract line 16 from line 11. This is your taxable income (If \$65,000 or more, stop; you must file Form IT-201)	17		
18	New York State tax on line 17 amount. (Use the State Tax Table, blue pages 23 through 30)	18		
19	New York State child and dependent care credit: number of qualifying persons <input type="text"/> cared for in 1993 Amount of federal credit for child and dependent care <input type="text"/> x 20% (.20) =	19		
20	Subtract line 19 from line 18 (if line 19 is more than line 18, enter "0")	20		
21	New York State household credit (from table on back)	21		
22	Subtract line 21 from line 20 (if line 21 is more than line 20, enter "0"). This is the total of your New York State taxes.	22		
23	City of New York resident tax on line 17 amount. (Use City Tax Table, white pages 31 through 38)	23		
24	City of New York household credit (see instructions, page 9)	24		
25	Subtract line 24 from line 23 (if line 24 is more than line 23, enter "0")	25		
26	City of New York nonresident earnings tax (attach Form NYC-203)	26		
27	City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 9)	27		
28	City of Yonkers nonresident earnings tax (attach Form Y-203)	28		
29	Add lines 25 through 28. This is the total of your city of New York and city of Yonkers taxes	29		
30	If you want to Return a Gift to Wildlife, enter amount \$5, \$10, \$20, other (see instructions, page 9)	30		00
31	Add lines 22, 29 and 30. This is the total of your New York State, city of New York and city of Yonkers taxes and Gift to Wildlife	31		
32	Real property tax credit (from Form IT-214, line 17; attach form)	32		
33	Total New York State tax withheld (staple wage and tax statements; see instructions)	33		
34	Total city of New York tax withheld (staple wage and tax statements; see instructions)	34		
35	Total city of Yonkers tax withheld (staple wage and tax statements; see instructions)	35		
36	Total payments (add lines 32 through 35)	36		
37	If line 36 is more than line 31, subtract line 31 from line 36. This is the amount to be refunded to you	37		
38	If line 36 is less than line 31, subtract line 36 from line 31. This is the amount you owe	38		

• Make your check or money order payable to New York State Income Tax; write your social security number and 1993 Income Tax on it.

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

Sign Your Return	Paid preparers must complete the Paid Preparer's Use Only section on the back of this return.			IT-200 1993
	Your signature	Spouse's signature (if joint return)	Date	



**New York**

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

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

**New York**

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

New York exemptions are allowed only for your dependents. The value of each New York dependent exemption is \$1,000. Personal exemptions for you, and for your spouse if you are married, are not allowed on your New York State return.

Check only one box

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

**Example**

For a husband and wife with 1 dependent child, the entry on line 15 would be "1" as shown below.

15 New York dependent exemptions  
(from line c of worksheet on back) .. 15 | 1 | 000000

**Paid Preparer's  
Use Only**

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

**Telephone Assistance**

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

For information, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581. For refund information only (available starting on April 18), call toll free (from New York State only) 1 800 443-3200. From areas outside New York, call (518) 438-6777.

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

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

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

If the amount on line 8 is:

Over	but not over	enter on line 21
.....	\$5,000*	.....\$75
\$5,000 ..	6,000	60
6,000 ..	7,000	50
7,000 ..	20,000	45
20,000 ..	25,000	40
25,000 ..	28,000	20
28,000 ..		No credit is allowed; enter "0" on line 21

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

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

If the amount on line 8 is:

And the number of exemptions from your federal return, line 6e, is:  
(Married 1040EZ filers use column 2)

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

\* This may be any amount up to \$5,000 including "0" or a negative amount.  
\*\* For each exemption over 7, add amount in this column to column 7 amount.

**Household Credit Table III  
Filing status ③ only (Married filing separate return)**

If the total amount on line 8 from both returns

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

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

\* This may be any amount up to \$5,000 including "0" or a negative amount.  
\*\* For each exemption over 7, add amount in this column to column 7 amount.

**Mailing Address**

<b>For refund returns —</b>	<b>For all other returns —</b>
NYS INCOME TAX W A HARRIMAN CAMPUS — REFUND '93 ALBANY NY 12227-0125	NYS INCOME TAX W A HARRIMAN CAMPUS ALBANY NY 12227-0125



# Resident Income Tax Return

# IT-201

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

For the year Jan. 1 — Dec. 31, 1993, or fiscal tax year beginning , 1993, ending , 19

For office use only

Attach label, or print or type	Last name		First name and middle initial (if joint return, enter both names)		Your social security number	
	Mailing address (number and street or rural route)				Apartment number	
	City, village or post office		State		ZIP code	
In the space below, print or type your permanent home address within New York State if it is not the same as your mailing address above (see instructions, page 21).					New York State county of residence	
Permanent home address (number and street or rural route)				Apartment number		School district name
City, village or post office		State		ZIP code		School district code number
		NY				
				If taxpayer is deceased, enter first name and date of death.		

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

(B) Did you itemize your deductions on your 1993 federal income tax return? . . . Yes  No

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

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

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

Clip check or money order here.

Enter your income items and total adjustments exactly as they appear on your federal return (see instructions, page 11).

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

<b>Tax Computation</b>	31	Medical and dental expenses (from federal Schedule A, line 4)	31		
	32	Taxes you paid (from federal Schedule A, line 8)	32		
	33	Interest you paid (from federal Schedule A, line 12)	33		
	34	Gifts to charity (from federal Schedule A, line 16)	34		
	35	Casualty and theft losses (from federal Schedule A, line 17)	35		
	36	Moving expenses (from federal Schedule A, line 18)	36		
	37	Job expenses and most other miscellaneous deductions (from federal Schedule A, line 24)	37		
	38	Other miscellaneous deductions (from federal Schedule A, line 25)	38		
	39	Total itemized deductions (from federal Schedule A, line 26)	39		
	40	State, local and foreign income taxes and other subtraction adjustments (see inst., page 15)	40		
41	Subtract line 40 from line 39	41			
42	Addition adjustments (see instructions, page 16)	42			
43	Add lines 41 and 42	43			
44	Itemized deduction adjustment (if line 30 is more than \$100,000, see instructions, page 16; all others enter "0" on line 44)	44			
45	Subtract line 44 from line 43. This is your itemized deduction	45			
46	Enter the amount from line 30 on the front page (this is your New York adjusted gross income)	46			
47	Check appropriate box and enter the larger of: <input type="checkbox"/> your standard deduction from instructions, page 16, OR <input type="checkbox"/> your itemized deduction from line 45	47			
48	Subtract line 47 from line 46	48			
49	Dependent exemptions (from line c of Dependent Exemption Worksheet, instructions page 16)	49	0000	00	
50	Subtract line 49 from line 48. This is your taxable income	50			
51	New York State tax on line 50 amount (if line 46 above is \$100,000 or less, use the NY State Tax Table on yellow pages 31 through 38. If line 46 is more than \$100,000, you must complete Tax Computation Worksheet 1 or 2 on page 17 of the instructions to figure your tax.)	51			
<b>Credits/Other Taxes/Gift/Totals</b>	52	NY State child and dependent care credit • number of qualifying persons <input type="checkbox"/> cared for in 1993 • amount of federal credit for child and dependent care <input type="checkbox"/> × 20% (.20) =	52		
	53	New York State household credit (from Table I, II or III, instructions page 17)	53		
	54	Other New York State credits (from Form IT-201-ATT, line 7; attach form)	54		
	55	Add lines 52, 53, and 54	55		
	56	Subtract line 55 from line 51 (if line 55 is more than line 51, enter "0")	56		
	57	Other New York State taxes (from Form IT-201-ATT, line 16; attach form)	57		
	58	Add lines 56 and 57. This is the total of your New York State taxes	58		
	59	City of New York resident tax (use the City of NY Tax Table on white pages 39 — 46)	59		
	60	City of NY household credit (from Table IV, V or VI, page 18)	60		
	61	Subtract line 60 from line 59 (if line 60 is more than line 59, enter "0")	61		
62	City of New York nonresident earnings tax (attach Form NYC-203)	62			
63	Other city of New York taxes (from Form IT-201-ATT, line 21; attach form)	63			
64	City of Yonkers resident income tax surcharge (from Yonkers worksheet, page 19)	64			
65	City of Yonkers nonresident earnings tax (attach Form Y-203)	65			
66	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)	66			
67	Add lines 61 through 66. This is the total of your city of New York and city of Yonkers taxes	67			
68	If you want to Return a Gift to Wildlife, enter amount: \$5, \$10, \$20, other (see instructions, page 19)	68		00	
69	Add lines 58, 67 and 68. This is the total of your New York State, city of New York and city of Yonkers taxes, and Gift to Wildlife	69			
<b>Payments</b>	70	Real property tax credit (from Form IT-214, line 17; attach form)	70		
	71	Total New York State tax withheld (staple wage and tax statements; see inst.)	71		
	72	Total city of New York tax withheld (staple wage and tax statements; see instructions)	72		
	73	Total city of Yonkers tax withheld (staple wage and tax statements; see instructions)	73		
	74	Estimated tax paid/Amount paid with Form IT-370	74		
75	Add lines 70 through 74. This is the total of your payments	75			
<b>Refund/Owe</b>	76	If line 75 is more than line 69, subtract line 69 from line 75 and enter the amount overpaid (also complete line 77 or 78, or both)	76		
	77	Amount of line 76 to be refunded to you	77		
	78	Amount of line 76 to be applied to your 1994 estimated tax	78		
	79	If line 75 is less than line 69, subtract line 75 from line 69 and enter the amount you owe (do not send cash; make check or money order payable to NY State Income Tax; write your social security number and 1993 income tax on it)	79		
	80	Estimated tax penalty (will reduce line 76 or increase line 79; see instructions, page 21)	80		

Mail your completed return to:  
**NYS INCOME TAX**  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0125

See instructions for figuring city of New York taxes and city of Yonkers taxes.

Staple your wage and tax statements at the top of the back of this return. See Step 7, page 22, for the proper assembly of your return and attachments.

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



New York State City of New York City of Yonkers

Nonresident and Part-Year Resident

Income Tax Return

IT-203

For Jan. 1 - Dec. 31, 1993, or fiscal tax year beginning 1993, ending 19

For office use only

Form with fields for Last name, First name and middle initial, Mailing address, Apartment number, City, village or post office, State, ZIP code, Your social security number, Spouse's social security number, New York State county of residence, Permanent home address, New York State school district name, 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.

Form with sections (A) Filing status check one box, (B) Did you itemize your deductions, (C) Can you be claimed as a dependent, (D) If you do not need forms mailed, (E) If you filed federal Form 1040A or 1040, (F) Part-year residents, (G) Nonresidents.

For lines 1 through 19: in the Federal Amount column enter all of the amounts from your federal return; see the instructions on pages 9-13 to figure the amounts to report in the New York State Amount column.

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

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

Tax Computation	31	Medical and dental expenses (from federal Schedule A, line 4)	31			<b>Mail your completed return:</b>  <b>For refund returns -</b> NYS INCOME TAX W A HARRIMAN CAMPUS REFUND '93 ALBANY NY 12227-0125  <b>For all other returns -</b> NYS INCOME TAX W A HARRIMAN CAMPUS ALBANY NY 12227-0125
	32	Taxes you paid (from federal Schedule A, line 8)	32			
	33	Interest you paid (from federal Schedule A, line 12)	33			
	34	Gifts to charity (from federal Schedule A, line 16)	34			
	35	Casualty and theft losses (from federal Schedule A, line 17)	35			
	36	Moving expenses (from federal Schedule A, line 18)	36			
	37	Job expenses and most other miscellaneous deductions (from federal Schedule A, line 24)	37			
	38	Other miscellaneous deductions (from federal Schedule A, line 25)	38			
	39	Total itemized deductions (from federal Schedule A, line 26)	39			
	40	State, local and foreign income taxes and other subtraction adjustments (see instructions)	40			
	41	Subtract line 40 from line 39	41			
42	Addition adjustments (see instructions, page 17)	42				
43	Add lines 41 and 42	43				
44	Itemized deduction adjustment (if line 30 is more than \$100,000, see instructions, page 17; all others enter "0" on line 44)	44				
45	Subtract line 44 from line 43. This is your itemized deduction	45				
46	Enter the amount from line 30 on the front page. (This is your New York adjusted gross income)	46				
47	Check appropriate box and enter the larger of: <input type="checkbox"/> your standard deduction from instructions, page 17, <b>OR</b> <input type="checkbox"/> your itemized deduction from line 45	47				
48	Subtract line 47 from line 46	48				
49	Dependent exemptions (from line c of Dependent Exemption Worksheet, instructions page 18)	49		000 00		
50	Subtract line 49 from line 48. This is your taxable income	50				
51	New York State tax on line 50 amount (If line 46 above is \$100,000 or less, use the NY State Tax Table on green pages 27 through 34. If line 46 is more than \$100,000, you must complete Tax Computation Worksheet I or II on page 18 of the instructions to figure your tax.)	51				
Credits/Other Taxes/Gift/Totals	52	NY State child and dependent care credit • number of qualifying persons <input type="checkbox"/> cared for in 1993 • amount of federal credit for child and dependent care <input type="checkbox"/> × 20% (.20) =	52			
	53	New York State household credit (from Table I, II, or III, instructions page 19)	53			
	54	Add lines 52 and 53. This is the total of your credits allowed before base tax	54			
	55	Subtract line 54 from line 51 (if line 54 is more than line 51, enter "0"). This is your base tax	55			
	56	Income percentage (see instructions, page 19) New York State Amount (line 19): _____ Federal Amount (line 19): _____	56		•	
	57	Multiply line 55 by the decimal on line 56. This is your allocated New York State tax	57			
	58	Other New York State credits (from Form IT-203-ATT, line 7; attach form)	58			
	59	Subtract line 58 from line 57 (if line 58 is more than line 57, enter "0")	59			
	60	Other New York State taxes (from Form IT-203-ATT, line 16; attach form)	60			
	61	Add lines 59 and 60. This is the total of your New York State taxes	61			
	62	City of New York nonresident earnings tax (attach Form NYC-203)	62			
63	Other city of New York taxes (from Form IT-203-ATT, line 21; attach form)	63				
64	City of Yonkers nonresident earnings tax (attach Form Y-203)	64				
65	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)	65				
66	Add lines 62 through 65. This is the total of your city of New York and city of Yonkers taxes	66				
67	If you want to Return a Gift to Wildlife, enter amount: \$5, \$10, \$20, other (see instructions, page 20)	67		00		
68	Add lines 61, 66 and 67. This is the total of your New York State, city of New York and city of Yonkers taxes, and Gift to Wildlife	68				
Payments	69	Total New York State tax withheld (staple wage and tax statements; see inst.)	69			
	70	Total city of New York tax withheld (staple wage and tax statements; see instructions)	70			
	71	Total city of Yonkers tax withheld (staple wage and tax statements; see instructions)	71			
	72	Estimated tax paid/Amount paid with Form IT-370	72			
73	Add lines 69 through 72. This is the total of your payments	73				
Refund/Owe	74	If line 73 is more than line 68, enter amount overpaid (also see lines 75 and 76 below)	74			
	75	Amount of line 74 to be refunded to you	75			
	76	Amount of line 74 to be applied to your 1994 estimated tax	76			
	77	If line 73 is less than line 68, enter amount you owe (do not send cash; make check or money order payable to NY State Income Tax; write your social security number and 1993 income tax on it)	77			
78	Estimated tax penalty (will reduce line 74 or increase line 77 - see instructions, page 21)	78				

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