

April 1997

---

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

*Analysis of 1994 State personal  
income tax returns by place of  
residence*

---

# Contents

---

Introduction		1
	Resident, Nonresident and Part-Year Resident	1
	Taxable, Nontaxable and All Tax Returns	1
	Comparison with Other OTPA Data	2
Findings		3
	All Filers Summary	3
	Full-Year Residents	4
	Nonresidents	5
	Part-Year Residents	7
Data Sources		45
	Tax Liability and Collections	45
Figure	<b>Figure 1:</b> Share of Nonresident Tax Liability by State	5
Tables		
	<b>Table 1:</b> Total Income and Tax Liability by Place of Residence	9
	<b>Table 2:</b> Income Tax Components of Full-Year Residents (All Returns)	9
	<b>Table 3:</b> Total Income and Tax Liability of Full-Year Residents by County	10
	<b>Table 4:</b> Income Tax Components of Full-Year Residents by Size of Income and County	12
	<b>Table 5:</b> Average Income and Tax Liability of Full-Year Residents by County	34
	<b>Table 6:</b> Income Tax Components of Nonresidents by Size of Income (All Returns)	36
	<b>Table 7:</b> Total Income and Tax Liability of Nonresidents by Place of Residence	36
	<b>Table 8:</b> Income Tax Components of Nonresidents by Size of Income and Residence (All Returns)	37
	<b>Table 9:</b> Average Income and Tax Liability of Part-Year Residents by County (Move-ins — All Returns)	42

---

<b>Table 10:</b> Average Income and Tax Liability of Part-Year Residents (Move-outs — All Returns)	43
--	----

---

[Appendix](#)

Appendix: New York State Personal Income Tax Returns — 1994	A-1
---	-----

---

# Introduction

---

This annual study provides statistical information on 1994 New York State personal income tax returns. The data are from full-year State resident, part-year resident and nonresident returns. The report categorizes returns as either taxable or nontaxable depending on the presence or absence of taxable income and income tax liability. Data include a distribution of adjusted gross income and tax liability by residence and the value of deductions, exemptions and taxable income by income class. Income tax component information provides more complete information about the characteristics of personal income tax returns.

---

## Resident, Nonresident and Part-Year Resident

The full-year resident classification represents tax returns filed by individuals living in New York during the entire year. An individual's New York State residence on December 31, 1994 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 moving out of the State during the year. Nonresident 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.

---

## 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, nontaxable returns do not have a liability. Individuals may be filing returns for several 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 nontaxable returns.

---

## Comparison with Other OTPA Data

The aggregate statistics reported in this publication do not completely coincide with data presented in the *Analysis of 1994 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 90,000 tax returns. Then, OTPA weights the sample to represent the 1994 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 report divides the analysis of 1994 personal income tax returns by place of residence report 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 statistical table contents. The statistical tables appear after the narrative.

---

## All Filers Summary

In 1994, the Department received 7.899 million New York State personal income tax returns from all filers. This compares to 7.874 million in 1993 (an increase of 0.3 percent). These filers reported total New York-source income of \$301.5 billion, a 0.8 percent increase from 1993 (\$299.2 billion). Aggregate tax liability for all filers equaled \$15.28 billion. Relative to 1993, this represents a 2 percent increase in tax liability.

*Table 1: Total Income and Tax Liability by Place of Residence (Page 9)*

- Table 1 shows that 92 percent of all returns, 90 percent of all income, and 87 percent of all tax liability were from full-year residents of the State.
- Resident shares of population and income were virtually identical to 1993 while liability share decreased from 88 percent to 87 percent.
- Although shares were stable, absolute resident income and liability grew 1 percent from 1993.
- The next largest share of income and tax belonged to full-year nonresidents. Their reported income from New York State sources reached nearly \$27.2 billion and created a \$1.7 billion income tax liability, a 10 percent increase from 1993.

- Part-year filers reported the smallest share — \$4.2 billion in income and \$230 million in tax, a 9 percent increase from 1993.
- More than 1.9 million individuals who were not subject to the State Income Tax filed returns. These individuals reported \$10.2 billion in income.

---

## Full-Year Residents

*Table 2: Income Tax Components of Full-Year Residents (All Returns)  
(Page 9)*

- The 7.25 million full-year resident returns reported New York adjusted gross income (NYAGI) of \$270.1 billion and a tax of \$13.4 billion.
- 61.2 percent of all returns had NYAGI of less than \$30,000. This group accounted for 20.5 percent of all income and 8.5 percent of tax liability.
- Taxpayers in the highest income group, with income in excess of \$100,000, accounted for only 4.6 percent of all returns, but reported 31.8 percent of NYAGI and paid over 43.6 percent of the tax.

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: Total Income and Tax Liability of Full-Year Residents by County (Page 10)*

Table 3 depicts the distribution of returns, NYAGI and tax by county and tax status. The Office of Tax Policy Analysis (OTPA) changed the definition of residence slightly in this report on 1994 tax liability. The report now uses the type of tax return filed as a primary basis for determining permanent residence. Thus individuals filing a resident tax return (IT-100, IT-200, or IT-201) containing a non-New York State address are classified as residents. This is possible because the Department accepts resident returns from part year residents who left the state. Similar tax returns in previous studies were categorized as nonresident returns. The resident returns containing non-New York addresses are categorized as full-year resident returns with “Residence

---

Unknown.” Readers are advised to consider this change prior to making any judgement on taxpayer migration.

*Table 4: Income Tax Components of Full-Year Residents by Size of Income and County (Page 12)*

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

*Table 5: Average Income and Tax Liability of Full-Year Residents by County (Page 34)*

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

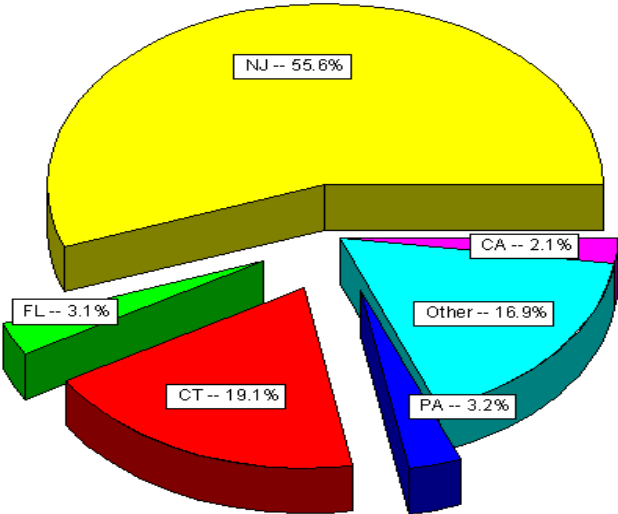
---

## 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 1994. As shown in Figure 1, the neighboring states of New Jersey, Connecticut and Pennsylvania, accounted for nearly 78 percent of the New York income tax liability paid by full-year nonresidents. This is a 7 percent decrease from last year when these three states made up 84 percent of nonresident tax liability.

---

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





---

*Table 6: Income Tax Components of Nonresidents by Size of Income (All Returns) (Page 36)*

Table 6 details income tax components by size of income for full-year nonresidents. Note 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 Federal source New York Adjusted Gross Income.

- Full-year nonresident filers had an average income of \$54,548. A 5 percent decrease from 1993. This amount exceeds the New York full-year resident average income of \$37,245 by 46 percent.
- Average New York liability for nonresidents increased more than 5 percent to \$3,382. Compared to the resident returns, average nonresident liability was \$1,539 (84 percent) higher.

*Table 7: Total Income and Tax Liability of Nonresidents by Place of Residence (Page 36)*

Similar to the changes made to the categorization of certain resident returns, OTPA changed the categorization of taxpayers with nonresident returns (IT-203) and a resident address. These individuals are currently classified as nonresidents with “residence unknown.” Manual review of a sample of these returns indicates that many tax returns in this category represent out-of-state filers using New York-based tax preparers. Since previous editions of this report classified similar returns as resident returns, the reader is advised to consider the change prior to any analysis of taxpayer migration.

*Table 8: Income Tax Components of Nonresidents by Size of Income and Residence (All Returns) (Page 37)*

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

---

Part-year resident data are in tables 9 and 10. These data are subject to

---

## Part-Year Residents

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 1994.

*Table 9: Average Income and Tax Liability of Part-Year Residents by County (Move-ins — All Returns) (Page 42)*

- 56,641 returns reported an average income of \$25,239 and an average tax of \$1,384.
- Year-to-year changes in move-in population (4.1 percent) and income (-3.6 percent) created a very small liability change (0.2 percent growth).
- The greatest number of part-year move-in filers reported Manhattan as their new residence. New York City accounted for 38 percent of all move-in filers, approximately the same share that New York City full-year residents represent of the State full-year resident total.

- 
- 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.

*Table 10: Average Income and Tax Liability of Part-Year Residents (Move-outs — All Returns) (Page 43)*

- Florida and New Jersey were the primary destinations for residents moving out of New York during 1994.
- Average income for filers who moved out ranged from \$62,714 in Connecticut to \$22,440 with Michigan as their destination.

**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
<b>All Returns</b>				
Number	7,252,010	498,364	148,328	7,898,702
Total Income*	\$270,100,419	\$27,184,927	\$4,209,159	\$301,494,505
Tax Liability	\$13,364,734	\$1,685,489	\$230,259	\$15,280,482
<b>Taxable Returns</b>				
Number	5,402,205	440,998	127,972	5,971,175
Total Income*	\$260,214,831	\$26,950,340	\$4,128,177	\$291,293,348
Tax Liability	\$13,422,734	\$1,685,489	\$230,514	\$15,338,737
<b>Nontaxable Returns</b>				
Number	1,849,805	57,366	20,356	1,927,527
Total Income*	\$9,885,588	\$234,587	\$80,983	\$10,201,158
Tax Liability	(\$58,000)	\$0	(\$254)	(\$58,254)

\* Total income is New York Adjusted Gross Income on resident tax forms IT-100, 200 and 201 and on full-year nonresident and part-year resident tax form IT-203 (Line 30, New York State amount).

\*\* Includes refundable tax credits.

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

(Dollar Data in Thousands)

Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credits	Tax Liability
Under \$ 5,000	1,161,923	\$2,585,382	\$2,458,568	\$44	\$132,259	\$5,295	(\$6,549)
\$ 5,000 - 9,999	873,664	6,475,844	5,267,636	103,023	1,105,185	44,365	3,031
10,000 - 19,999	1,335,146	19,686,907	9,743,033	756,616	9,187,258	405,711	282,523
20,000 - 29,999	1,070,713	26,519,616	8,393,249	747,563	17,378,803	922,756	859,379
30,000 - 39,999	762,763	26,473,832	6,614,032	584,236	19,275,565	1,130,759	1,112,361
40,000 - 49,999	551,841	24,698,619	5,348,680	489,108	18,860,830	1,171,340	1,155,991
50,000 - 59,999	412,631	22,584,981	4,424,729	412,717	17,747,535	1,146,215	1,131,023
60,000 - 74,999	402,388	26,889,970	4,833,875	439,058	21,617,037	1,443,991	1,423,034
75,000 - 99,999	329,259	28,198,162	4,626,071	373,626	23,198,466	1,607,898	1,579,819
100,000 and over	351,682	85,987,106	7,685,593	382,034	77,919,478	6,054,063	5,824,123
<b>Total</b>	<b>7,252,010</b>	<b>\$270,100,418</b>	<b>\$59,395,466</b>	<b>\$4,288,026</b>	<b>\$206,422,417</b>	<b>\$13,932,394</b>	<b>\$13,364,734</b>

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

**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	366,086	\$9,211,986	\$360,621	265,071	\$8,590,260	\$365,494	101,015	\$621,726
Kings	778,207	21,275,079	891,279	547,744	19,855,167	902,164	230,463	1,419,912
New York (Manhattan)	633,949	39,859,487	2,377,470	488,397	38,956,253	2,382,578	145,552	903,234
Queens	774,272	21,935,229	944,584	558,904	20,681,011	952,464	215,368	1,254,218
Richmond	156,789	6,092,149	295,064	123,498	5,934,548	295,697	33,291	157,601
Total New York City	2,709,303	\$98,373,929	\$4,869,019	1,983,614	\$94,017,239	\$4,898,397	725,689	\$4,356,691
Albany	127,297	\$4,337,283	\$213,946	97,135	\$4,203,047	\$214,598	30,162	\$134,236
Allegany	16,648	407,512	15,724	11,296	378,139	15,932	5,352	29,373
Broome	84,637	2,419,103	107,858	60,728	2,307,954	108,519	23,909	111,149
Cattaraugus	31,528	772,861	30,128	21,726	720,406	30,487	9,802	52,455
Cayuga	31,876	839,087	34,646	22,949	791,536	34,966	8,927	47,551
Chautauqua	54,489	1,395,659	56,200	37,405	1,303,522	56,822	17,084	92,138
Chemung	36,461	1,016,934	44,186	25,787	965,407	44,550	10,674	51,527
Chenango	20,023	515,958	20,908	13,744	481,018	21,149	6,279	34,940
Clinton	30,108	836,475	35,761	21,941	793,196	36,015	8,167	43,279
Columbia	25,464	761,119	33,052	18,350	721,891	33,244	7,114	39,229
Cortland	18,854	493,548	20,125	13,749	465,912	20,309	5,105	27,637
Delaware	18,604	440,078	17,145	12,240	406,129	17,346	6,364	33,950
Dutchess	108,005	3,970,509	191,020	83,461	3,859,108	191,463	24,544	111,401
Erie	398,348	12,196,612	569,250	292,532	11,717,710	572,452	105,816	478,903
Essex	15,108	373,953	14,743	10,523	351,038	14,870	4,585	22,915
Franklin	17,162	410,518	15,999	11,751	382,127	16,193	5,411	28,391
Fulton	22,751	572,603	23,130	16,216	538,738	23,381	6,535	33,865
Genesee	25,922	717,303	30,460	19,297	684,152	30,658	6,625	33,152
Greene	17,771	474,295	20,272	12,425	447,964	20,434	5,346	26,331
Hamilton	2,418	55,977	2,200	1,633	52,099	2,217	785	3,878
Herkimer	26,111	630,499	24,609	18,192	588,479	24,868	7,919	42,020
Jefferson	35,562	935,596	38,981	24,964	880,543	39,331	10,598	55,053
Lewis	9,896	241,175	9,079	6,826	222,473	9,182	3,070	18,702
Livingston	24,397	716,203	31,463	18,333	685,892	31,630	6,064	30,311
Madison	26,812	809,947	36,260	19,829	772,582	36,488	6,983	37,365
Monroe	312,710	10,998,895	538,394	239,567	10,658,224	540,393	73,143	340,671
Montgomery	21,625	526,588	21,170	15,033	492,235	21,405	6,592	34,353
Nassau	610,411	31,665,067	1,742,163	470,714	30,974,269	1,744,493	139,697	690,797
Niagara	92,705	2,611,543	115,106	67,466	2,494,023	115,919	25,239	117,520
Oneida	96,614	2,595,249	112,218	68,358	2,460,862	113,066	28,256	134,387
Onondaga	191,871	6,361,635	304,756	145,065	6,137,360	306,020	46,806	224,275
Ontario	41,434	1,289,974	58,696	31,198	1,240,905	58,961	10,236	49,069
Orange	121,745	4,349,494	195,385	93,326	4,202,246	196,237	28,419	147,248
Orleans	16,467	442,626	18,368	11,953	418,832	18,530	4,514	23,794
Oswego	46,862	1,333,377	57,695	34,700	1,272,460	58,088	12,162	60,916
Otsego	23,145	611,227	25,545	15,932	571,293	25,783	7,213	39,934
Putnam	38,762	1,708,775	83,457	31,444	1,676,681	83,545	7,318	32,094
Rensselaer	64,686	1,949,911	87,158	49,438	1,877,690	87,552	15,248	72,220

**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*
Rockland	117,154	5,318,919	256,363	91,339	5,185,884	256,887	25,815	133,035
St. Lawrence	38,885	996,344	40,891	26,443	932,182	41,292	12,442	64,163
Saratoga	82,630	2,902,247	140,221	64,600	2,822,046	140,620	18,030	80,201
Schenectady	66,567	2,114,431	99,711	49,505	2,034,720	100,165	17,062	79,712
Schoharie	11,949	300,018	12,019	8,333	281,615	12,136	3,616	18,403
Schuyler	7,121	175,422	6,898	4,977	164,718	6,979	2,144	10,704
Seneca	13,303	340,889	13,888	9,345	320,752	14,005	3,958	20,137
Steuben	39,071	1,082,066	46,864	27,323	1,022,022	47,261	11,748	60,045
Suffolk	587,991	24,309,604	1,217,241	460,842	23,687,107	1,219,764	127,149	622,497
Sullivan	27,284	736,905	30,946	18,699	691,055	31,272	8,585	45,850
Tioga	20,509	587,653	24,093	14,838	555,243	24,271	5,671	32,410
Tompkins	33,246	1,076,904	50,655	25,425	1,038,121	50,847	7,821	38,783
Ulster	69,110	2,086,729	93,994	50,727	1,997,768	94,474	18,383	88,961
Warren	26,960	779,145	34,896	19,225	741,056	35,114	7,735	38,089
Washington	23,213	604,306	23,811	16,642	569,104	24,013	6,571	35,201
Wayne	38,558	1,174,009	51,765	29,833	1,128,526	52,040	8,725	45,483
Westchester	390,027	22,938,173	1,287,523	303,001	22,486,342	1,289,072	87,026	451,832
Wyoming	16,170	427,527	17,219	11,742	400,564	17,356	4,428	26,963
Yates	9,190	222,842	8,762	6,121	205,990	8,868	3,069	16,851
Unclassified+	4,050	116,140	5,331	2,630	109,558	5,364	1,420	6,582
Residence Unknown++	14,430	651,048	35,368	9,775	625,082	35,441	4,655	25,965
Total Other Counties	4,524,227	\$170,959,301	\$8,455,016	3,406,186	\$165,462,957	\$8,483,532	1,118,041	\$5,496,349
<b>Grand Total</b>	<b>7,252,010</b>	<b>\$270,100,418</b>	<b>\$13,364,734</b>	<b>5,402,205</b>	<b>\$260,214,831</b>	<b>\$13,422,734</b>	<b>1,849,805</b>	<b>\$9,885,588</b>

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

\*\* Includes refundable tax credits.

+ Resident returns that could not be classified by county.

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

**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 Credit	Tax Liability**
	Under \$ 5,000	48,591	\$115,202	\$112,570	\$0	\$2,631	\$105	(\$678)
	\$ 5,000 - 9,999	47,566	356,679	299,259	11,921	45,499	1,824	(1,370)
	10,000 - 19,999	83,310	1,236,826	596,016	74,257	566,554	24,555	14,202
	20,000 - 29,999	79,655	1,971,359	594,191	78,480	1,298,687	68,342	62,063
	30,000 - 39,999	44,447	1,528,796	356,574	42,525	1,129,697	67,458	65,908
	40,000 - 49,999	24,236	1,081,008	213,558	23,175	844,275	53,861	53,046
	50,000 - 59,999	15,183	829,294	145,800	15,043	668,451	44,182	43,570
	60,000 - 74,999	11,756	781,662	126,627	13,122	641,913	43,484	42,815
	75,000 - 99,999	7,185	610,793	89,478	8,493	512,823	35,706	35,061
	100,000 and over	4,157	700,367	73,062	4,430	622,875	47,726	46,003
	<b>Total</b>	<b>366,086</b>	<b>\$9,211,986</b>	<b>\$2,607,135</b>	<b>\$271,446</b>	<b>\$6,333,405</b>	<b>\$387,242</b>	<b>\$360,621</b>

<b>Kings</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	110,943	\$261,150	\$254,373	\$0	\$6,777	\$271	(\$1,493)
	\$ 5,000 - 9,999	111,003	831,342	705,801	20,967	104,575	4,193	(2,959)
	10,000 - 19,999	177,690	2,621,319	1,312,247	149,194	1,159,878	50,337	29,689
	20,000 - 29,999	147,793	3,647,827	1,134,509	140,456	2,372,861	124,566	113,524
	30,000 - 39,999	85,412	2,947,129	704,944	77,441	2,164,744	128,923	126,311
	40,000 - 49,999	51,322	2,291,993	463,380	47,016	1,781,597	113,394	111,672
	50,000 - 59,999	32,563	1,777,837	324,682	33,039	1,420,116	93,529	92,142
	60,000 - 74,999	26,580	1,769,925	294,991	28,965	1,445,968	97,772	96,302
	75,000 - 99,999	18,764	1,601,552	244,509	21,964	1,335,079	93,028	91,325
	100,000 and over	16,137	3,525,007	340,992	20,640	3,163,375	245,020	234,767
	<b>Total</b>	<b>778,207</b>	<b>\$21,275,079</b>	<b>\$5,780,428</b>	<b>\$539,682</b>	<b>\$14,954,969</b>	<b>\$951,033</b>	<b>\$891,279</b>

<b>New York</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	78,502	\$168,851	\$167,764	\$4	\$4,310	\$173	(\$698)
	\$ 5,000 - 9,999	72,503	541,990	448,677	10,792	82,522	3,309	(597)
	10,000 - 19,999	113,666	1,674,939	810,356	64,716	799,866	35,535	24,720
	20,000 - 29,999	96,901	2,410,430	709,188	54,161	1,647,081	91,232	85,630
	30,000 - 39,999	70,110	2,425,439	539,899	30,144	1,855,395	116,164	114,518
	40,000 - 49,999	45,437	2,030,244	380,502	15,671	1,634,071	108,775	107,332
	50,000 - 59,999	31,531	1,723,208	290,993	10,468	1,421,748	97,667	96,115
	60,000 - 74,999	30,093	2,010,509	312,025	10,357	1,688,127	118,629	116,317
	75,000 - 99,999	28,783	2,481,428	354,144	9,812	2,117,472	152,289	148,977
	100,000 and over	66,423	24,392,449	1,756,951	33,379	22,602,120	1,771,805	1,685,156
	<b>Total</b>	<b>633,949</b>	<b>\$39,859,487</b>	<b>\$5,770,500</b>	<b>\$239,503</b>	<b>\$33,852,710</b>	<b>\$2,495,578</b>	<b>\$2,377,470</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**  
(Dollar Data in Thousands)

<b>Queens</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	113,539	\$264,885	\$256,354	\$8	\$8,523	\$341	(\$906)
	\$ 5,000 - 9,999	104,784	781,861	658,183	14,407	109,271	4,384	(984)
	10,000 - 19,999	160,921	2,364,246	1,215,676	109,954	1,038,615	45,300	29,037
	20,000 - 29,999	131,150	3,253,082	1,043,070	102,199	2,107,812	111,116	103,033
	30,000 - 39,999	88,156	3,049,194	754,502	67,463	2,227,229	131,924	130,002
	40,000 - 49,999	57,388	2,564,516	536,641	47,727	1,980,149	124,974	123,548
	50,000 - 59,999	39,981	2,185,803	410,053	37,439	1,738,312	113,761	112,448
	60,000 - 74,999	35,058	2,337,434	399,615	36,659	1,901,160	127,858	126,279
	75,000 - 99,999	25,722	2,197,207	335,306	29,072	1,832,828	127,244	125,390
	100,000 and over	17,573	2,937,001	291,121	18,490	2,627,390	201,465	196,738
	<b>Total</b>	<b>774,272</b>	<b>\$21,935,229</b>	<b>\$5,900,520</b>	<b>\$463,418</b>	<b>\$15,571,290</b>	<b>\$988,367</b>	<b>\$944,584</b>

<b>Richmond</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	23,577	\$50,136	\$47,165	\$0	\$2,970	\$119	\$2
	\$ 5,000 - 9,999	15,332	112,819	89,281	1,123	22,416	901	381
	10,000 - 19,999	20,778	306,949	153,268	10,091	143,590	6,384	4,663
	20,000 - 29,999	21,048	525,992	166,023	13,059	346,909	18,665	17,308
	30,000 - 39,999	17,481	608,556	152,227	12,222	444,108	26,360	25,554
	40,000 - 49,999	14,492	650,501	143,909	12,982	493,611	30,804	29,914
	50,000 - 59,999	12,263	672,135	136,059	13,327	522,749	33,702	32,704
	60,000 - 74,999	12,705	850,660	156,135	15,774	678,751	45,089	43,614
	75,000 - 99,999	11,093	950,285	151,701	13,955	784,629	54,147	52,151
	100,000 and over	8,020	1,364,115	137,122	10,320	1,216,674	93,258	88,773
	<b>Total</b>	<b>156,789</b>	<b>\$6,092,149</b>	<b>\$1,332,890</b>	<b>\$102,853</b>	<b>\$4,656,407</b>	<b>\$309,429</b>	<b>\$295,064</b>

<b>Total New York City</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	375,152	\$860,225	\$838,227	\$12	\$25,211	\$1,010	(\$3,774)
	\$ 5,000 - 9,999	351,188	2,624,691	2,201,200	59,210	364,282	14,611	(5,529)
	10,000 - 19,999	556,365	8,204,279	4,087,563	408,212	3,708,505	162,110	102,310
	20,000 - 29,999	476,547	11,808,689	3,646,982	388,355	7,773,351	413,921	381,558
	30,000 - 39,999	305,606	10,559,114	2,508,145	229,795	7,821,173	470,829	462,294
	40,000 - 49,999	192,875	8,618,262	1,737,989	146,571	6,733,702	431,808	425,512
	50,000 - 59,999	131,521	7,188,277	1,307,587	109,315	5,771,375	382,841	376,979
	60,000 - 74,999	116,192	7,750,190	1,289,395	104,877	6,355,918	432,832	425,327
	75,000 - 99,999	91,547	7,841,264	1,175,137	83,296	6,582,832	462,415	452,905
	100,000 and over	112,310	32,918,939	2,599,247	87,259	30,232,433	2,359,274	2,251,437
	<b>Total</b>	<b>2,709,303</b>	<b>\$98,373,929</b>	<b>\$21,391,472</b>	<b>\$1,616,901</b>	<b>\$75,368,781</b>	<b>\$5,131,650</b>	<b>\$4,869,019</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 Credit	Tax Liability**
	Under \$ 5,000	22,121	\$49,171	\$46,217	\$0	\$2,954	\$118	(\$46)
	\$ 5,000 - 9,999	14,695	108,166	85,312	1,089	21,765	874	316
	10,000 - 19,999	22,724	337,046	156,367	7,989	172,690	7,763	6,090
	20,000 - 29,999	18,411	453,954	134,367	8,286	311,301	16,980	16,187
	30,000 - 39,999	12,701	441,644	103,376	7,467	330,801	19,664	19,541
	40,000 - 49,999	9,583	429,134	87,834	7,673	333,627	20,698	20,604
	50,000 - 59,999	7,690	421,206	76,652	7,438	337,116	21,714	21,603
	60,000 - 74,999	7,792	520,607	86,039	8,490	426,078	28,369	28,230
	75,000 - 99,999	6,260	535,569	78,708	7,346	449,515	31,115	30,948
	100,000 and over	5,320	1,040,788	97,562	6,797	936,429	72,232	70,475
	<b>Total</b>	<b>127,297</b>	<b>\$4,337,283</b>	<b>\$952,432</b>	<b>\$62,574</b>	<b>\$3,322,277</b>	<b>\$219,527</b>	<b>\$213,946</b>

<b>Allegany</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	3,277	\$7,189	\$6,849	\$0	\$340	\$14	(\$36)
	\$ 5,000 - 9,999	2,276	16,763	14,006	243	2,514	101	(25)
	10,000 - 19,999	3,380	49,388	25,701	2,271	21,416	931	583
	20,000 - 29,999	2,477	61,568	20,126	2,375	39,066	1,963	1,798
	30,000 - 39,999	1,993	69,209	17,656	2,182	49,371	2,681	2,627
	40,000 - 49,999	1,350	60,264	12,757	1,774	45,734	2,691	2,640
	50,000 - 59,999	788	43,027	7,741	1,038	34,248	2,153	2,120
	60,000 - 74,999	592	39,330	6,026	758	32,546	2,146	2,122
	75,000 - 99,999	327	27,756	3,621	422	23,714	1,638	1,623
	100,000 and over	188	33,018	2,538	250	30,230	2,319	2,272
	<b>Total</b>	<b>16,648</b>	<b>\$407,512</b>	<b>\$117,021</b>	<b>\$11,313</b>	<b>\$279,178</b>	<b>\$16,636</b>	<b>\$15,724</b>

<b>Broome</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	16,427	\$36,314	\$34,413	\$2	\$1,899	\$76	(\$116)
	\$ 5,000 - 9,999	11,210	82,717	67,313	818	14,585	585	99
	10,000 - 19,999	16,736	246,067	120,413	7,001	118,653	5,258	3,896
	20,000 - 29,999	11,066	273,851	87,186	7,067	179,598	9,312	8,748
	30,000 - 39,999	8,557	297,654	73,845	7,282	216,528	12,187	12,034
	40,000 - 49,999	6,517	291,870	60,712	6,742	224,415	13,557	13,447
	50,000 - 59,999	4,662	255,062	46,541	5,561	202,961	12,869	12,762
	60,000 - 74,999	4,281	285,707	45,896	5,521	234,290	15,491	15,369
	75,000 - 99,999	3,014	257,348	35,792	3,924	217,632	15,038	14,909
	100,000 and over	2,167	392,513	35,340	2,724	354,449	27,294	26,709
	<b>Total</b>	<b>84,637</b>	<b>\$2,419,103</b>	<b>\$607,451</b>	<b>\$46,643</b>	<b>\$1,765,009</b>	<b>\$111,668</b>	<b>\$107,858</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)

Cattaraugus	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	6,283	\$14,035	\$13,221	\$0	\$814	\$33	(\$52)
	\$ 5,000 - 9,999	4,359	32,293	26,625	470	5,198	208	(27)
	10,000 - 19,999	6,452	94,434	47,367	3,774	43,293	1,898	1,257
	20,000 - 29,999	4,724	117,010	37,581	4,069	75,361	3,828	3,486
	30,000 - 39,999	3,463	120,354	30,100	3,717	86,537	4,741	4,589
	40,000 - 49,999	2,504	111,777	23,176	2,930	85,671	5,094	4,942
	50,000 - 59,999	1,647	89,884	15,918	2,122	71,844	4,526	4,424
	60,000 - 74,999	1,121	73,997	11,188	1,495	61,314	4,043	3,955
	75,000 - 99,999	594	50,199	6,669	780	42,751	2,949	2,892
	100,000 and over	381	68,877	5,500	531	62,846	4,840	4,664
	Total	31,528	\$772,861	\$217,345	\$19,888	\$535,628	\$32,161	\$30,128

Cayuga	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	5,900	\$13,833	\$12,978	\$0	\$855	\$34	(\$48)
	\$ 5,000 - 9,999	4,238	31,340	25,177	482	5,681	228	18
	10,000 - 19,999	6,389	94,881	46,087	3,551	45,243	2,003	1,400
	20,000 - 29,999	4,648	114,775	36,221	3,583	74,971	3,873	3,610
	30,000 - 39,999	3,362	117,553	29,173	3,315	85,066	4,735	4,679
	40,000 - 49,999	2,716	121,809	25,434	3,267	93,108	5,551	5,512
	50,000 - 59,999	1,872	102,301	18,320	2,403	81,578	5,139	5,101
	60,000 - 74,999	1,500	99,804	15,430	2,018	82,356	5,438	5,401
	75,000 - 99,999	850	71,737	9,791	1,164	60,782	4,188	4,152
	100,000 and over	401	71,053	6,221	489	64,343	4,949	4,821
	Total	31,876	\$839,087	\$224,833	\$20,272	\$593,982	\$36,138	\$34,646

Chautauqua	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	10,789	\$24,617	\$23,353	\$0	\$1,264	\$51	(\$118)
	\$ 5,000 - 9,999	7,966	58,749	48,439	721	9,589	384	(29)
	10,000 - 19,999	10,899	159,525	80,237	6,045	73,243	3,215	2,148
	20,000 - 29,999	7,647	188,797	61,236	6,218	121,343	6,155	5,599
	30,000 - 39,999	5,697	198,520	49,950	5,841	142,730	7,834	7,541
	40,000 - 49,999	4,435	198,183	41,167	4,893	152,123	9,060	8,713
	50,000 - 59,999	2,846	155,033	27,582	3,316	124,135	7,826	7,597
	60,000 - 74,999	2,101	139,687	21,522	2,639	115,526	7,627	7,419
	75,000 - 99,999	1,314	111,858	14,960	1,716	95,182	6,572	6,448
	100,000 and over	795	160,690	12,056	974	147,660	11,398	10,881
	Total	54,489	\$1,395,659	\$380,501	\$32,363	\$982,795	\$60,122	\$56,200

\* 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)

Chemung	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	7,183	\$15,950	\$15,126	\$0	\$825	\$33	(\$69)
	\$ 5,000 - 9,999	4,849	35,666	29,081	463	6,122	245	1
	10,000 - 19,999	6,911	100,994	49,613	3,469	47,912	2,109	1,458
	20,000 - 29,999	5,070	125,379	39,655	3,610	82,115	4,242	3,939
	30,000 - 39,999	3,915	136,486	33,592	3,749	99,146	5,548	5,439
	40,000 - 49,999	2,842	126,746	26,547	3,197	97,002	5,781	5,674
	50,000 - 59,999	2,055	112,367	20,074	2,466	89,827	5,669	5,575
	60,000 - 74,999	1,677	111,932	17,395	2,158	92,378	6,100	5,987
	75,000 - 99,999	1,098	93,387	12,717	1,406	79,264	5,468	5,381
	100,000 and over	861	158,028	13,896	1,036	143,096	11,044	10,800
	Total	36,461	\$1,016,934	\$257,696	\$21,553	\$737,685	\$46,240	\$44,186

Chenango	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,859	\$8,380	\$8,030	\$0	\$350	\$14	(\$36)
	\$ 5,000 - 9,999	2,569	19,027	15,933	241	2,853	114	(26)
	10,000 - 19,999	4,414	65,123	32,999	2,931	29,193	1,275	821
	20,000 - 29,999	3,020	74,782	24,477	2,657	47,648	2,401	2,209
	30,000 - 39,999	2,154	74,694	19,091	2,262	53,341	2,915	2,862
	40,000 - 49,999	1,456	65,211	13,700	1,673	49,838	2,959	2,924
	50,000 - 59,999	952	51,947	9,291	1,168	41,488	2,615	2,586
	60,000 - 74,999	808	53,659	8,260	981	44,418	2,934	2,912
	75,000 - 99,999	463	39,208	5,068	557	33,583	2,320	2,309
	100,000 and over	328	63,926	6,239	366	57,321	4,421	4,347
	Total	20,023	\$515,958	\$143,089	\$12,835	\$360,033	\$21,969	\$20,908

Clinton	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	5,267	\$11,841	\$11,151	\$0	\$689	\$28	(\$22)
	\$ 5,000 - 9,999	4,077	30,253	24,244	454	5,554	223	32
	10,000 - 19,999	6,041	88,200	43,415	3,210	41,576	1,830	1,287
	20,000 - 29,999	3,952	98,201	31,535	3,034	63,632	3,253	3,014
	30,000 - 39,999	3,530	123,509	30,482	3,360	89,666	5,009	4,929
	40,000 - 49,999	2,552	113,921	23,511	2,813	87,597	5,239	5,171
	50,000 - 59,999	1,770	96,947	17,290	2,040	77,617	4,899	4,848
	60,000 - 74,999	1,479	98,323	15,167	1,865	81,292	5,365	5,296
	75,000 - 99,999	902	76,451	9,970	1,174	65,307	4,511	4,448
	100,000 and over	538	98,828	8,049	644	90,135	6,940	6,757
	Total	30,108	\$836,475	\$214,814	\$18,595	\$603,066	\$37,295	\$35,761

\* 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 Credit	Tax Liability**
	Under \$ 5,000	4,649	\$10,437	\$9,821	\$0	\$616	\$25	(\$17)
	\$ 5,000 - 9,999	3,232	23,794	19,392	276	4,126	166	26
	10,000 - 19,999	5,107	75,203	37,421	2,328	35,454	1,570	1,115
	20,000 - 29,999	3,545	87,555	28,117	2,294	57,144	2,957	2,689
	30,000 - 39,999	2,602	90,658	22,956	2,179	65,524	3,683	3,488
	40,000 - 49,999	2,020	90,467	19,373	2,033	69,061	4,149	3,963
	50,000 - 59,999	1,421	77,705	14,668	1,570	61,467	3,886	3,696
	60,000 - 74,999	1,295	85,954	14,396	1,458	70,100	4,636	4,427
	75,000 - 99,999	853	73,016	10,548	1,023	61,444	4,253	4,080
	100,000 and over	740	146,330	14,235	715	131,380	10,167	9,586
	<b>Total</b>	<b>25,464</b>	<b>\$761,119</b>	<b>\$190,927</b>	<b>\$13,876</b>	<b>\$556,317</b>	<b>\$35,491</b>	<b>\$33,052</b>

<b>Cortland</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	3,255	\$7,569	\$7,175	\$0	\$394	\$16	(\$26)
	\$ 5,000 - 9,999	2,429	18,190	14,632	238	3,319	133	7
	10,000 - 19,999	4,130	60,708	29,778	2,314	28,616	1,258	865
	20,000 - 29,999	2,939	72,584	23,030	2,132	47,422	2,435	2,265
	30,000 - 39,999	2,055	71,412	18,066	2,002	51,344	2,830	2,789
	40,000 - 49,999	1,458	65,261	13,832	1,702	49,727	2,954	2,934
	50,000 - 59,999	1,035	56,440	10,195	1,198	45,047	2,835	2,818
	60,000 - 74,999	803	53,589	8,527	998	44,064	2,907	2,884
	75,000 - 99,999	461	39,317	5,378	586	33,353	2,301	2,288
	100,000 and over	289	48,480	4,601	353	43,526	3,338	3,301
	<b>Total</b>	<b>18,854</b>	<b>\$493,548</b>	<b>\$135,214</b>	<b>\$11,523</b>	<b>\$346,812</b>	<b>\$21,007</b>	<b>\$20,125</b>

<b>Delaware</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	3,929	\$8,434	\$8,084	\$0	\$349	\$14	(\$33)
	\$ 5,000 - 9,999	2,726	20,198	17,116	241	2,841	114	(15)
	10,000 - 19,999	4,092	59,778	31,113	2,401	26,263	1,144	756
	20,000 - 29,999	2,668	65,791	21,826	2,239	41,726	2,100	1,933
	30,000 - 39,999	1,824	63,218	16,244	1,792	45,182	2,470	2,432
	40,000 - 49,999	1,253	55,742	11,862	1,361	42,519	2,528	2,484
	50,000 - 59,999	839	45,863	8,365	934	36,565	2,314	2,288
	60,000 - 74,999	632	42,003	6,659	750	34,594	2,288	2,253
	75,000 - 99,999	401	33,977	4,601	471	28,905	2,003	1,961
	100,000 and over	240	45,074	3,898	255	40,922	3,169	3,085
	<b>Total</b>	<b>18,604</b>	<b>\$440,078</b>	<b>\$129,768</b>	<b>\$10,443</b>	<b>\$299,867</b>	<b>\$18,143</b>	<b>\$17,145</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)

Dutchess	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	18,179	\$39,596	\$36,998	\$1	\$2,598	\$104	(\$1)
	\$ 5,000 - 9,999	11,465	84,079	66,150	692	17,236	693	329
	10,000 - 19,999	16,847	249,008	122,435	6,653	119,919	5,345	4,128
	20,000 - 29,999	13,482	334,156	107,320	7,713	219,123	11,632	10,937
	30,000 - 39,999	10,718	374,310	96,399	8,070	269,840	15,616	15,290
	40,000 - 49,999	9,454	423,958	95,346	9,177	319,435	19,523	19,134
	50,000 - 59,999	7,956	436,126	88,421	8,956	338,749	21,580	21,130
	60,000 - 74,999	8,081	540,842	98,445	10,051	432,346	28,606	27,924
	75,000 - 99,999	6,942	594,140	96,009	9,046	489,085	33,700	32,793
	100,000 and over	4,881	894,294	88,642	5,980	799,672	61,346	59,356
	Total	108,005	\$3,970,509	\$896,167	\$66,340	\$3,008,003	\$198,144	\$191,020

Erie	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	74,865	\$165,573	\$156,022	\$6	\$9,544	\$382	(\$706)
	\$ 5,000 - 9,999	52,499	385,775	304,166	3,847	77,761	3,122	855
	10,000 - 19,999	74,164	1,087,507	516,953	28,193	542,362	24,171	18,278
	20,000 - 29,999	52,266	1,289,645	396,875	30,071	862,699	45,823	43,443
	30,000 - 39,999	39,499	1,376,568	338,224	32,841	1,005,503	57,399	57,060
	40,000 - 49,999	31,797	1,424,216	299,456	32,825	1,091,936	66,095	65,855
	50,000 - 59,999	23,686	1,296,594	238,188	26,543	1,031,863	65,656	65,422
	60,000 - 74,999	22,290	1,487,595	241,528	26,779	1,219,287	80,847	80,539
	75,000 - 99,999	15,319	1,305,800	193,062	19,357	1,093,381	75,493	75,231
	100,000 and over	11,963	2,377,340	212,427	15,074	2,149,839	166,034	163,272
	Total	398,348	\$12,196,612	\$2,896,901	\$215,536	\$9,084,175	\$585,021	\$569,250

Essex	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,025	\$6,482	\$6,125	\$0	\$357	\$14	(\$8)
	\$ 5,000 - 9,999	2,064	15,337	12,663	183	2,491	100	2
	10,000 - 19,999	3,268	47,733	23,997	1,643	22,093	968	671
	20,000 - 29,999	2,133	52,936	17,470	1,691	33,775	1,705	1,547
	30,000 - 39,999	1,636	57,007	14,497	1,589	40,921	2,258	2,179
	40,000 - 49,999	1,166	52,100	11,056	1,258	39,786	2,371	2,316
	50,000 - 59,999	743	40,553	7,538	851	32,164	2,026	1,982
	60,000 - 74,999	570	37,838	5,929	667	31,242	2,066	2,023
	75,000 - 99,999	291	24,589	3,535	346	20,708	1,430	1,402
	100,000 and over	212	39,378	3,734	216	35,428	2,733	2,629
	Total	15,108	\$373,953	\$106,544	\$8,444	\$258,965	\$15,671	\$14,743

\* 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)

Franklin	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,369	\$7,349	\$7,002	\$0	\$347	\$14	(\$27)
	\$ 5,000 - 9,999	2,421	18,018	14,929	273	2,816	113	(13)
	10,000 - 19,999	3,827	55,878	28,233	2,306	25,339	1,108	734
	20,000 - 29,999	2,305	56,725	18,799	2,024	35,902	1,798	1,654
	30,000 - 39,999	1,971	68,729	17,127	2,115	49,487	2,741	2,706
	40,000 - 49,999	1,314	58,651	11,886	1,513	45,252	2,715	2,706
	50,000 - 59,999	838	45,676	8,036	1,091	36,549	2,303	2,284
	60,000 - 74,999	596	39,521	6,057	841	32,623	2,149	2,137
	75,000 - 99,999	346	29,260	3,766	462	25,032	1,728	1,721
	100,000 and over	175	30,711	2,649	244	27,818	2,148	2,096
	Total	17,162	\$410,518	\$118,484	\$10,869	\$281,164	\$16,817	\$15,999

Fulton	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,088	\$9,085	\$8,646	\$0	\$439	\$18	(\$41)
	\$ 5,000 - 9,999	3,078	23,034	18,770	361	3,903	157	(15)
	10,000 - 19,999	5,330	78,817	38,320	2,931	37,566	1,658	1,159
	20,000 - 29,999	3,390	83,410	26,760	2,653	53,997	2,744	2,565
	30,000 - 39,999	2,341	81,368	20,370	2,238	58,760	3,241	3,215
	40,000 - 49,999	1,754	78,314	16,449	1,894	59,971	3,571	3,555
	50,000 - 59,999	1,084	59,257	10,536	1,149	47,572	3,022	3,011
	60,000 - 74,999	825	54,981	8,461	955	45,565	3,013	2,990
	75,000 - 99,999	519	44,130	5,688	663	37,779	2,609	2,608
	100,000 and over	342	60,208	4,804	409	54,995	4,231	4,082
	Total	22,751	\$572,603	\$158,803	\$13,252	\$400,548	\$24,262	\$23,130

Genesee	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,641	\$10,461	\$9,766	\$0	\$695	\$28	(\$28)
	\$ 5,000 - 9,999	3,171	23,440	18,539	271	4,631	186	51
	10,000 - 19,999	5,024	74,227	35,684	2,290	36,253	1,606	1,173
	20,000 - 29,999	3,620	90,040	28,461	2,725	58,854	3,035	2,850
	30,000 - 39,999	3,023	105,384	26,619	3,156	75,608	4,175	4,134
	40,000 - 49,999	2,288	102,387	21,931	2,749	77,707	4,598	4,574
	50,000 - 59,999	1,673	91,555	16,556	2,127	72,872	4,596	4,563
	60,000 - 74,999	1,296	86,174	13,447	1,593	71,135	4,689	4,662
	75,000 - 99,999	760	64,486	8,663	972	54,851	3,783	3,774
	100,000 and over	426	69,149	6,319	585	62,244	4,763	4,707
	Total	25,922	\$717,303	\$185,985	\$16,468	\$514,850	\$31,460	\$30,460

\* 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 Credit	Tax Liability**
	Under \$ 5,000	3,484	\$7,738	\$7,354	\$0	\$383	\$15	(\$22)
	\$ 5,000 - 9,999	2,478	18,302	15,072	213	3,017	121	7
	10,000 - 19,999	3,549	51,733	26,390	1,737	23,606	1,038	737
	20,000 - 29,999	2,403	59,398	19,470	1,713	38,215	1,962	1,840
	30,000 - 39,999	1,788	62,348	15,780	1,589	44,978	2,518	2,500
	40,000 - 49,999	1,424	63,756	13,555	1,493	48,708	2,927	2,907
	50,000 - 59,999	1,016	55,641	9,886	1,134	44,622	2,842	2,826
	60,000 - 74,999	868	57,961	9,227	982	47,751	3,169	3,142
	75,000 - 99,999	477	40,501	5,542	517	34,441	2,384	2,349
	100,000 and over	284	56,917	4,479	263	52,176	4,030	3,987
	<b>Total</b>	<b>17,771</b>	<b>\$474,295</b>	<b>\$126,756</b>	<b>\$9,641</b>	<b>\$337,898</b>	<b>\$21,008</b>	<b>\$20,272</b>

<b>Hamilton</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	520	\$1,068	\$1,022	\$0	\$46	\$2	(\$2)
	\$ 5,000 - 9,999	358	2,698	2,207	28	462	19	6
	10,000 - 19,999	533	7,873	4,040	233	3,599	158	115
	20,000 - 29,999	366	8,961	2,955	220	5,786	292	274
	30,000 - 39,999	254	8,747	2,350	250	6,147	325	322
	40,000 - 49,999	165	7,385	1,632	136	5,617	335	334
	50,000 - 59,999	87	4,710	956	96	3,658	230	230
	60,000 - 74,999	66	4,380	668	54	3,658	243	242
	75,000 - 99,999	32	2,858	377	35	2,446	171	171
	100,000 and over	37	7,298	542	17	6,739	523	508
	<b>Total</b>	<b>2,418</b>	<b>\$55,977</b>	<b>\$16,749</b>	<b>\$1,069</b>	<b>\$38,160</b>	<b>\$2,298</b>	<b>\$2,200</b>

<b>Herkimer</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	5,135	\$11,469	\$10,833	\$0	\$636	\$25	(\$33)
	\$ 5,000 - 9,999	3,577	26,644	21,872	339	4,433	178	3
	10,000 - 19,999	5,724	83,865	41,726	3,124	39,015	1,711	1,179
	20,000 - 29,999	3,597	88,868	28,974	3,010	56,884	2,865	2,656
	30,000 - 39,999	2,894	100,617	25,383	3,041	72,193	3,952	3,911
	40,000 - 49,999	2,168	96,664	20,334	2,563	73,767	4,371	4,347
	50,000 - 59,999	1,314	71,509	12,944	1,621	56,944	3,580	3,555
	60,000 - 74,999	945	62,893	9,724	1,215	51,954	3,426	3,405
	75,000 - 99,999	522	44,130	5,928	708	37,495	2,586	2,578
	100,000 and over	235	43,839	3,190	275	40,374	3,105	3,007
	<b>Total</b>	<b>26,111</b>	<b>\$630,499</b>	<b>\$180,908</b>	<b>\$15,897</b>	<b>\$433,694</b>	<b>\$25,799</b>	<b>\$24,609</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>Jefferson</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	6,829	\$15,152	\$14,315	\$0	\$837	\$33	(\$41)
	\$ 5,000 - 9,999	4,953	36,626	29,833	507	6,287	252	12
	10,000 - 19,999	7,318	107,541	54,035	4,484	49,022	2,147	1,460
	20,000 - 29,999	4,890	121,143	39,542	4,300	77,301	3,902	3,613
	30,000 - 39,999	3,997	139,315	34,929	4,253	100,134	5,524	5,463
	40,000 - 49,999	2,887	129,114	27,082	3,296	98,736	5,907	5,862
	50,000 - 59,999	1,794	98,016	17,612	2,261	78,143	4,921	4,894
	60,000 - 74,999	1,442	96,239	14,944	1,800	79,495	5,255	5,221
	75,000 - 99,999	900	76,407	10,156	1,280	64,971	4,482	4,455
	100,000 and over	552	116,041	8,741	699	106,601	8,250	8,039
	<b>Total</b>	<b>35,562</b>	<b>\$935,596</b>	<b>\$251,190</b>	<b>\$22,880</b>	<b>\$661,526</b>	<b>\$40,672</b>	<b>\$38,981</b>

<b>Lewis</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	1,870	\$4,042	\$3,815	\$0	\$227	\$9	(\$11)
	\$ 5,000 - 9,999	1,267	9,384	7,916	99	1,368	55	(9)
	10,000 - 19,999	1,965	29,196	15,104	1,433	12,659	553	347
	20,000 - 29,999	1,527	37,884	12,458	1,509	23,918	1,199	1,094
	30,000 - 39,999	1,329	46,265	11,769	1,675	32,821	1,781	1,739
	40,000 - 49,999	892	39,829	8,314	1,157	30,358	1,790	1,772
	50,000 - 59,999	461	25,157	4,494	640	20,023	1,256	1,236
	60,000 - 74,999	311	20,769	3,152	461	17,156	1,133	1,122
	75,000 - 99,999	182	15,239	2,013	267	12,958	891	873
	100,000 and over	92	13,411	1,025	112	12,274	936	916
	<b>Total</b>	<b>9,896</b>	<b>\$241,175</b>	<b>\$70,060</b>	<b>\$7,353</b>	<b>\$163,762</b>	<b>\$9,603</b>	<b>\$9,079</b>

<b>Livingston</b>	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	4,298	\$9,491	\$8,867	\$0	\$624	\$25	(\$18)
	\$ 5,000 - 9,999	2,760	20,399	16,310	202	3,886	156	43
	10,000 - 19,999	4,322	64,118	31,172	2,059	30,888	1,374	998
	20,000 - 29,999	3,412	84,834	26,261	2,359	56,214	2,939	2,763
	30,000 - 39,999	2,790	97,167	24,321	2,638	70,208	3,943	3,901
	40,000 - 49,999	2,232	100,038	20,931	2,489	76,618	4,590	4,549
	50,000 - 59,999	1,736	95,177	17,290	2,125	75,762	4,786	4,759
	60,000 - 74,999	1,512	100,580	15,968	1,881	82,730	5,461	5,418
	75,000 - 99,999	921	78,042	10,746	1,199	66,097	4,554	4,531
	100,000 and over	414	66,358	6,201	507	59,650	4,563	4,521
	<b>Total</b>	<b>24,397</b>	<b>\$716,203</b>	<b>\$178,066</b>	<b>\$15,459</b>	<b>\$522,678</b>	<b>\$32,392</b>	<b>\$31,463</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)

Madison	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,601	\$10,557	\$9,934	\$0	\$624	\$25	(\$24)
	\$ 5,000 - 9,999	3,302	24,517	19,779	295	4,443	178	25
	10,000 - 19,999	5,326	78,619	38,737	2,936	36,945	1,629	1,135
	20,000 - 29,999	3,901	96,798	30,782	2,978	63,038	3,254	3,040
	30,000 - 39,999	2,889	100,565	25,602	2,883	72,080	3,987	3,941
	40,000 - 49,999	2,181	97,427	20,832	2,408	74,186	4,433	4,404
	50,000 - 59,999	1,608	88,055	16,183	1,923	69,948	4,414	4,388
	60,000 - 74,999	1,436	95,788	15,499	1,803	78,485	5,188	5,161
	75,000 - 99,999	927	79,016	11,216	1,145	66,655	4,599	4,565
	100,000 and over	641	138,605	11,266	814	126,525	9,779	9,624
	Total	26,812	\$809,947	\$199,831	\$17,185	\$592,931	\$37,487	\$36,260

Monroe	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	53,731	\$122,196	\$114,016	\$1	\$8,180	\$327	(\$265)
	\$ 5,000 - 9,999	34,966	256,717	202,019	3,067	51,631	2,073	623
	10,000 - 19,999	53,639	797,327	374,586	21,867	400,874	17,969	13,731
	20,000 - 29,999	39,933	986,401	300,939	21,017	664,445	35,849	34,094
	30,000 - 39,999	31,558	1,099,722	267,737	21,973	810,012	47,540	47,280
	40,000 - 49,999	25,584	1,146,261	245,257	24,305	876,700	53,820	53,631
	50,000 - 59,999	21,007	1,151,931	218,702	23,320	909,909	58,073	57,866
	60,000 - 74,999	21,892	1,463,206	252,541	26,510	1,184,154	78,408	78,121
	75,000 - 99,999	16,759	1,432,908	223,082	20,893	1,188,933	82,007	81,719
	100,000 and over	13,641	2,542,226	261,084	16,197	2,264,945	174,436	171,595
	Total	312,710	\$10,998,895	\$2,459,963	\$179,149	\$8,359,783	\$550,503	\$538,394

Montgomery	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,204	\$9,537	\$9,076	\$0	\$461	\$18	(\$49)
	\$ 5,000 - 9,999	2,973	22,118	18,023	294	3,801	152	9
	10,000 - 19,999	4,924	72,584	35,443	2,816	34,326	1,513	1,054
	20,000 - 29,999	3,199	78,557	24,854	2,310	51,393	2,653	2,478
	30,000 - 39,999	2,202	76,469	18,952	2,028	55,489	3,093	3,065
	40,000 - 49,999	1,536	68,655	14,359	1,723	52,573	3,134	3,115
	50,000 - 59,999	1,030	56,061	10,017	1,173	44,870	2,832	2,820
	60,000 - 74,999	841	55,923	8,604	1,010	46,309	3,064	3,057
	75,000 - 99,999	457	38,866	5,082	563	33,221	2,295	2,289
	100,000 and over	259	47,819	3,662	306	43,850	3,374	3,330
	Total	21,625	\$526,588	\$148,072	\$12,222	\$366,295	\$22,130	\$21,170

\* 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)

Nassau	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	100,256	\$210,241	\$196,492	\$3	\$13,746	\$550	\$111
	\$ 5,000 - 9,999	61,760	454,975	359,774	4,731	90,470	3,638	1,684
	10,000 - 19,999	87,752	1,291,565	664,773	34,219	592,573	26,417	20,161
	20,000 - 29,999	73,572	1,828,372	624,479	36,132	1,167,762	62,934	59,739
	30,000 - 39,999	57,417	1,996,849	551,393	33,650	1,411,807	83,688	83,031
	40,000 - 49,999	44,328	1,987,320	489,155	33,533	1,464,632	91,151	90,571
	50,000 - 59,999	37,326	2,047,264	468,470	35,251	1,543,543	99,214	98,495
	60,000 - 74,999	43,842	2,942,172	619,312	47,430	2,275,430	151,061	149,872
	75,000 - 99,999	44,881	3,862,810	730,525	53,291	3,078,994	212,084	209,745
	100,000 and over	59,277	15,043,497	1,361,508	73,462	13,608,527	1,058,229	1,028,753
	Total	610,411	\$31,665,067	\$6,065,882	\$351,703	\$25,247,482	\$1,788,966	\$1,742,163

Niagara	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	17,644	\$39,784	\$37,478	\$1	\$2,305	\$92	(\$149)
	\$ 5,000 - 9,999	12,653	93,184	73,569	1,110	18,505	743	158
	10,000 - 19,999	17,140	251,166	121,120	7,270	122,776	5,441	4,007
	20,000 - 29,999	11,215	276,694	87,123	7,303	182,268	9,494	8,941
	30,000 - 39,999	9,118	318,195	79,074	8,748	230,373	12,874	12,755
	40,000 - 49,999	8,002	358,620	74,446	8,933	275,241	16,572	16,467
	50,000 - 59,999	6,373	348,893	61,882	7,394	279,616	17,803	17,731
	60,000 - 74,999	5,640	375,356	58,440	6,964	309,952	20,520	20,434
	75,000 - 99,999	3,345	282,932	38,186	4,153	240,593	16,592	16,528
	100,000 and over	1,575	266,719	22,137	1,995	242,587	18,545	18,234
	Total	92,705	\$2,611,543	\$653,455	\$53,871	\$1,904,217	\$118,677	\$115,106

Oneida	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	19,506	\$42,943	\$40,629	\$0	\$2,314	\$93	(\$139)
	\$ 5,000 - 9,999	12,721	93,781	76,075	1,139	16,566	664	97
	10,000 - 19,999	19,446	285,108	139,044	9,486	136,578	6,041	4,376
	20,000 - 29,999	13,348	330,278	103,568	9,164	217,546	11,349	10,700
	30,000 - 39,999	10,182	353,774	87,551	9,424	256,799	14,419	14,312
	40,000 - 49,999	7,391	330,955	69,380	8,077	253,497	15,223	15,160
	50,000 - 59,999	5,037	275,408	50,168	6,092	219,148	13,862	13,794
	60,000 - 74,999	4,363	290,486	46,257	5,599	238,630	15,762	15,702
	75,000 - 99,999	2,799	238,059	33,044	3,630	201,385	13,894	13,841
	100,000 and over	1,821	354,457	28,787	2,348	323,322	24,968	24,375
	Total	96,614	\$2,595,249	\$674,504	\$54,960	\$1,865,785	\$116,276	\$112,218

\* 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)

Onondaga	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	34,190	\$77,226	\$72,266	\$1	\$4,959	\$199	(\$180)
	\$ 5,000 - 9,999	22,030	162,241	128,721	1,837	31,683	1,272	368
	10,000 - 19,999	34,815	515,854	244,158	14,857	256,840	11,473	8,660
	20,000 - 29,999	25,894	638,246	196,253	14,687	427,306	22,800	21,621
	30,000 - 39,999	19,162	667,180	164,128	14,920	488,132	28,145	27,964
	40,000 - 49,999	15,268	684,211	144,706	15,107	524,398	31,933	31,801
	50,000 - 59,999	11,944	653,995	122,287	13,547	518,160	32,961	32,827
	60,000 - 74,999	12,102	808,272	135,281	15,127	657,864	43,545	43,344
	75,000 - 99,999	9,389	801,881	119,526	12,260	670,096	46,226	46,053
	100,000 and over	7,077	1,352,528	123,844	9,126	1,219,558	94,085	92,298
	Total	191,871	\$6,361,635	\$1,451,170	\$111,469	\$4,798,996	\$312,639	\$304,756

Ontario	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	7,366	\$16,205	\$15,126	\$1	\$1,078	\$43	(\$23)
	\$ 5,000 - 9,999	4,797	35,312	27,947	381	6,984	281	85
	10,000 - 19,999	7,304	107,900	52,375	3,092	52,433	2,332	1,735
	20,000 - 29,999	5,906	145,763	45,846	3,647	96,270	5,043	4,743
	30,000 - 39,999	4,455	155,482	39,365	3,831	112,286	6,297	6,230
	40,000 - 49,999	3,516	157,497	33,776	3,828	119,893	7,182	7,134
	50,000 - 59,999	2,749	150,403	28,073	3,243	119,087	7,516	7,470
	60,000 - 74,999	2,518	167,702	28,182	3,111	136,409	9,001	8,944
	75,000 - 99,999	1,658	141,505	21,182	2,118	118,205	8,152	8,118
	100,000 and over	1,165	212,206	22,970	1,417	187,819	14,454	14,261
	Total	41,434	\$1,289,974	\$314,840	\$24,669	\$950,465	\$60,301	\$58,696

Orange	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	19,249	\$42,821	\$39,940	\$0	\$2,881	\$115	(\$44)
	\$ 5,000 - 9,999	13,509	99,831	79,483	1,380	18,968	762	127
	10,000 - 19,999	19,831	293,061	144,797	11,061	137,203	6,092	4,271
	20,000 - 29,999	15,255	377,729	121,724	10,172	245,833	13,031	11,927
	30,000 - 39,999	12,371	431,528	112,328	10,591	308,610	17,759	17,026
	40,000 - 49,999	10,412	467,080	108,513	10,926	347,641	21,088	20,194
	50,000 - 59,999	8,969	491,814	103,094	11,093	377,627	23,946	22,836
	60,000 - 74,999	9,449	632,720	121,259	12,622	498,840	32,850	31,177
	75,000 - 99,999	7,746	661,012	113,162	10,506	537,344	36,912	34,528
	100,000 and over	4,954	851,898	93,891	6,569	751,438	57,542	53,341
	Total	121,745	\$4,349,494	\$1,038,191	\$84,919	\$3,226,384	\$210,098	\$195,385

\* 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)

Orleans	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	2,887	\$6,501	\$6,142	\$0	\$360	\$14	(\$19)
	\$ 5,000 - 9,999	2,088	15,431	12,565	224	2,642	106	(4)
	10,000 - 19,999	3,324	49,404	24,041	1,911	23,451	1,036	719
	20,000 - 29,999	2,303	56,927	18,304	1,967	36,656	1,870	1,740
	30,000 - 39,999	1,897	66,060	16,536	2,038	47,485	2,627	2,608
	40,000 - 49,999	1,482	66,421	13,799	1,793	50,829	3,020	3,004
	50,000 - 59,999	1,033	56,512	9,982	1,297	45,233	2,860	2,848
	60,000 - 74,999	822	54,562	8,466	1,074	45,021	2,973	2,959
	75,000 - 99,999	431	36,396	4,796	550	31,050	2,141	2,131
	100,000 and over	200	34,412	2,807	222	31,383	2,406	2,382
	Total	16,467	\$442,626	\$117,438	\$11,076	\$314,111	\$19,052	\$18,368

Oswego	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	8,101	\$18,293	\$17,229	\$0	\$1,064	\$43	(\$33)
	\$ 5,000 - 9,999	5,822	43,102	34,632	611	7,860	315	41
	10,000 - 19,999	8,701	127,937	62,962	5,190	59,784	2,629	1,819
	20,000 - 29,999	6,401	158,734	50,385	5,432	102,917	5,280	4,942
	30,000 - 39,999	5,223	181,516	45,126	5,229	131,161	7,309	7,250
	40,000 - 49,999	4,135	185,445	37,953	4,767	142,725	8,575	8,548
	50,000 - 59,999	3,206	174,965	30,698	3,945	140,322	8,904	8,874
	60,000 - 74,999	2,789	186,088	28,139	3,618	154,332	10,234	10,178
	75,000 - 99,999	1,809	152,864	19,731	2,463	130,670	9,017	8,982
	100,000 and over	675	104,433	8,946	887	94,600	7,191	7,094
	Total	46,862	\$1,333,377	\$335,800	\$32,142	\$965,435	\$59,497	\$57,695

Otsego	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,562	\$10,056	\$9,625	\$0	\$431	\$17	(\$41)
	\$ 5,000 - 9,999	3,070	22,818	18,931	325	3,562	143	(10)
	10,000 - 19,999	5,081	75,080	37,776	2,791	34,513	1,515	1,040
	20,000 - 29,999	3,375	83,040	27,346	2,650	53,044	2,682	2,477
	30,000 - 39,999	2,391	83,261	21,025	2,251	59,985	3,320	3,275
	40,000 - 49,999	1,653	73,967	15,561	1,867	56,539	3,375	3,342
	50,000 - 59,999	1,106	60,287	11,230	1,209	47,848	3,018	2,990
	60,000 - 74,999	909	60,565	9,579	1,107	49,879	3,298	3,278
	75,000 - 99,999	538	45,742	6,164	632	38,946	2,694	2,679
	100,000 and over	460	96,410	8,538	599	87,273	6,760	6,515
	Total	23,145	\$611,227	\$165,775	\$13,431	\$432,021	\$26,821	\$25,545

\* 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)

Putnam	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	6,011	\$12,901	\$11,800	\$0	\$1,101	\$44	\$26
	\$ 5,000 - 9,999	3,238	23,752	18,114	134	5,505	221	133
	10,000 - 19,999	4,540	67,372	33,765	1,354	32,252	1,453	1,159
	20,000 - 29,999	4,348	107,901	36,127	2,078	69,697	3,765	3,497
	30,000 - 39,999	3,800	132,466	36,477	2,477	93,511	5,467	5,255
	40,000 - 49,999	3,434	154,439	38,170	3,056	113,213	6,926	6,675
	50,000 - 59,999	2,939	161,454	36,186	3,183	122,085	7,765	7,478
	60,000 - 74,999	3,756	252,361	52,076	4,565	195,720	12,916	12,374
	75,000 - 99,999	3,811	327,920	60,483	4,667	262,770	18,051	17,120
	100,000 and over	2,885	468,208	57,253	3,490	407,465	31,123	29,738
	Total	38,762	\$1,708,775	\$380,451	\$25,004	\$1,303,319	\$87,733	\$83,457

Rensselaer	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	10,849	\$24,387	\$22,939	\$1	\$1,446	\$58	(\$51)
	\$ 5,000 - 9,999	7,409	54,808	42,742	608	11,458	460	163
	10,000 - 19,999	11,976	178,114	83,579	4,905	89,630	4,016	3,031
	20,000 - 29,999	9,702	239,910	72,849	5,486	161,574	8,652	8,111
	30,000 - 39,999	6,808	236,542	57,632	5,258	173,652	9,989	9,732
	40,000 - 49,999	5,333	238,909	50,017	5,323	183,568	11,144	10,905
	50,000 - 59,999	4,259	233,267	42,680	4,598	185,989	11,824	11,588
	60,000 - 74,999	4,017	267,544	44,119	4,895	218,529	14,454	14,179
	75,000 - 99,999	2,795	238,367	33,879	3,421	201,067	13,887	13,690
	100,000 and over	1,538	238,064	24,519	1,751	211,794	16,153	15,810
	Total	64,686	\$1,949,911	\$474,956	\$36,246	\$1,438,709	\$90,637	\$87,158

Rockland	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	19,023	\$40,926	\$37,743	\$0	\$3,182	\$127	\$39
	\$ 5,000 - 9,999	11,387	83,332	64,741	815	17,776	715	265
	10,000 - 19,999	16,099	238,029	119,323	6,934	111,771	5,005	3,560
	20,000 - 29,999	14,157	351,774	118,099	7,788	225,886	12,229	10,865
	30,000 - 39,999	11,224	390,499	107,250	7,255	275,994	16,403	15,301
	40,000 - 49,999	8,589	384,554	96,238	7,018	281,298	17,435	16,335
	50,000 - 59,999	7,313	401,123	94,506	7,500	299,117	19,137	17,911
	60,000 - 74,999	8,653	580,944	125,904	10,056	444,984	29,436	27,473
	75,000 - 99,999	9,664	833,731	164,099	12,819	656,813	45,096	41,831
	100,000 and over	11,045	2,014,007	241,747	15,376	1,756,884	135,266	122,782
	Total	117,154	\$5,318,919	\$1,169,651	\$75,562	\$4,073,706	\$280,850	\$256,363

\* 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)

St. Lawrence	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	8,033	\$17,220	\$16,395	\$0	\$825	\$33	(\$44)
	\$ 5,000 - 9,999	5,270	39,109	32,353	572	6,184	248	(21)
	10,000 - 19,999	7,582	110,523	56,576	4,707	49,240	2,148	1,410
	20,000 - 29,999	5,076	125,404	41,781	4,558	79,064	3,950	3,638
	30,000 - 39,999	4,309	150,275	37,966	4,519	107,790	5,956	5,888
	40,000 - 49,999	3,185	142,321	29,775	3,702	108,844	6,499	6,454
	50,000 - 59,999	2,066	112,662	20,040	2,600	90,022	5,692	5,653
	60,000 - 74,999	1,790	119,302	18,391	2,372	98,540	6,510	6,476
	75,000 - 99,999	1,056	89,519	11,682	1,427	76,409	5,272	5,245
	100,000 and over	518	90,011	7,257	686	82,067	6,307	6,190
	Total	38,885	\$996,344	\$272,216	\$25,143	\$698,985	\$42,616	\$40,891

Saratoga	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	14,091	\$31,575	\$29,111	\$1	\$2,464	\$99	\$13
	\$ 5,000 - 9,999	8,499	62,730	48,707	642	13,381	537	216
	10,000 - 19,999	13,161	194,545	92,550	5,255	96,740	4,323	3,305
	20,000 - 29,999	10,609	262,288	80,868	6,057	175,364	9,329	8,843
	30,000 - 39,999	8,434	293,947	72,842	6,470	214,635	12,318	12,230
	40,000 - 49,999	7,209	323,293	69,211	7,012	247,071	14,981	14,903
	50,000 - 59,999	5,995	328,817	62,281	6,677	259,859	16,515	16,429
	60,000 - 74,999	6,170	412,638	70,481	7,343	334,814	22,126	21,990
	75,000 - 99,999	5,125	438,431	66,260	6,385	365,786	25,216	25,088
	100,000 and over	3,337	553,983	55,923	4,319	493,740	37,743	37,204
	Total	82,630	\$2,902,247	\$648,232	\$50,160	\$2,203,855	\$143,188	\$140,221

Schenectady	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	12,162	\$27,706	\$26,167	\$1	\$1,537	\$61	(\$78)
	\$ 5,000 - 9,999	8,031	59,405	47,660	658	11,087	445	106
	10,000 - 19,999	11,768	173,155	83,334	4,410	85,411	3,805	2,917
	20,000 - 29,999	9,021	222,557	68,916	4,697	148,944	7,949	7,554
	30,000 - 39,999	6,616	230,269	56,591	4,741	168,937	9,761	9,695
	40,000 - 49,999	5,267	235,707	49,973	4,911	180,823	11,002	10,955
	50,000 - 59,999	4,121	225,717	42,021	4,346	179,350	11,425	11,382
	60,000 - 74,999	4,178	278,692	46,660	4,924	227,108	15,029	14,968
	75,000 - 99,999	3,097	264,221	39,009	3,723	221,489	15,291	15,219
	100,000 and over	2,306	397,002	38,210	2,770	356,023	27,319	26,993
	Total	66,567	\$2,114,431	\$498,542	\$35,182	\$1,580,707	\$102,088	\$99,711

\* 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)

Schoharie	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	2,333	\$5,014	\$4,779	\$0	\$235	\$9	(\$20)
	\$ 5,000 - 9,999	1,551	11,451	9,541	158	1,752	70	(6)
	10,000 - 19,999	2,506	36,786	18,613	1,293	16,879	741	515
	20,000 - 29,999	1,757	43,342	14,283	1,389	27,670	1,399	1,296
	30,000 - 39,999	1,225	42,638	10,868	1,200	30,570	1,677	1,656
	40,000 - 49,999	955	42,686	9,165	1,024	32,497	1,932	1,918
	50,000 - 59,999	657	35,823	6,457	791	28,575	1,803	1,786
	60,000 - 74,999	543	36,055	5,776	626	29,654	1,960	1,941
	75,000 - 99,999	288	24,340	3,067	332	20,941	1,452	1,431
	100,000 and over	134	21,882	1,738	149	19,995	1,532	1,504
	Total	11,949	\$300,018	\$84,288	\$6,962	\$208,768	\$12,576	\$12,019

Schuyler	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	1,375	\$2,924	\$2,764	\$0	\$160	\$6	(\$14)
	\$ 5,000 - 9,999	943	6,944	5,737	102	1,105	44	(5)
	10,000 - 19,999	1,448	21,465	10,782	874	9,809	430	289
	20,000 - 29,999	1,096	27,175	8,751	867	17,557	893	832
	30,000 - 39,999	770	26,864	6,758	765	19,342	1,057	1,045
	40,000 - 49,999	570	25,469	5,315	601	19,553	1,155	1,144
	50,000 - 59,999	420	22,899	4,111	457	18,331	1,155	1,149
	60,000 - 74,999	274	18,188	2,789	342	15,057	992	981
	75,000 - 99,999	156	13,171	1,759	170	11,241	775	773
	100,000 and over	69	10,323	918	83	9,322	710	705
	Total	7,121	\$175,422	\$49,683	\$4,261	\$121,478	\$7,220	\$6,898

Seneca	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	2,630	\$5,626	\$5,337	\$0	\$290	\$12	(\$18)
	\$ 5,000 - 9,999	1,712	12,655	10,446	144	2,064	83	6
	10,000 - 19,999	2,607	38,311	19,056	1,411	17,844	785	547
	20,000 - 29,999	1,868	46,423	14,765	1,325	30,333	1,564	1,464
	30,000 - 39,999	1,518	52,738	13,143	1,520	38,075	2,119	2,086
	40,000 - 49,999	1,139	50,857	10,899	1,327	38,631	2,292	2,273
	50,000 - 59,999	713	39,159	7,041	882	31,236	1,967	1,956
	60,000 - 74,999	628	41,732	6,468	770	34,494	2,278	2,257
	75,000 - 99,999	344	29,093	3,894	442	24,757	1,706	1,684
	100,000 and over	144	24,295	2,395	171	21,729	1,672	1,632
	Total	13,303	\$340,889	\$93,443	\$7,992	\$239,454	\$14,477	\$13,888

\* 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)

Schoharie	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	2,333	\$5,014	\$4,779	\$0	\$235	\$9	(\$20)
	\$ 5,000 - 9,999	1,551	11,451	9,541	158	1,752	70	(6)
	10,000 - 19,999	2,506	36,786	18,613	1,293	16,879	741	515
	20,000 - 29,999	1,757	43,342	14,283	1,389	27,670	1,399	1,296
	30,000 - 39,999	1,225	42,638	10,868	1,200	30,570	1,677	1,656
	40,000 - 49,999	955	42,686	9,165	1,024	32,497	1,932	1,918
	50,000 - 59,999	657	35,823	6,457	791	28,575	1,803	1,786
	60,000 - 74,999	543	36,055	5,776	626	29,654	1,960	1,941
	75,000 - 99,999	288	24,340	3,067	332	20,941	1,452	1,431
	100,000 and over	134	21,882	1,738	149	19,995	1,532	1,504
	Total	11,949	\$300,018	\$84,288	\$6,962	\$208,768	\$12,576	\$12,019

Schuyler	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	1,375	\$2,924	\$2,764	\$0	\$160	\$6	(\$14)
	\$ 5,000 - 9,999	943	6,944	5,737	102	1,105	44	(5)
	10,000 - 19,999	1,448	21,465	10,782	874	9,809	430	289
	20,000 - 29,999	1,096	27,175	8,751	867	17,557	893	832
	30,000 - 39,999	770	26,864	6,758	765	19,342	1,057	1,045
	40,000 - 49,999	570	25,469	5,315	601	19,553	1,155	1,144
	50,000 - 59,999	420	22,899	4,111	457	18,331	1,155	1,149
	60,000 - 74,999	274	18,188	2,789	342	15,057	992	981
	75,000 - 99,999	156	13,171	1,759	170	11,241	775	773
	100,000 and over	69	10,323	918	83	9,322	710	705
	Total	7,121	\$175,422	\$49,683	\$4,261	\$121,478	\$7,220	\$6,898

Seneca	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	2,630	\$5,626	\$5,337	\$0	\$290	\$12	(\$18)
	\$ 5,000 - 9,999	1,712	12,655	10,446	144	2,064	83	6
	10,000 - 19,999	2,607	38,311	19,056	1,411	17,844	785	547
	20,000 - 29,999	1,868	46,423	14,765	1,325	30,333	1,564	1,464
	30,000 - 39,999	1,518	52,738	13,143	1,520	38,075	2,119	2,086
	40,000 - 49,999	1,139	50,857	10,899	1,327	38,631	2,292	2,273
	50,000 - 59,999	713	39,159	7,041	882	31,236	1,967	1,956
	60,000 - 74,999	628	41,732	6,468	770	34,494	2,278	2,257
	75,000 - 99,999	344	29,093	3,894	442	24,757	1,706	1,684
	100,000 and over	144	24,295	2,395	171	21,729	1,672	1,632
	Total	13,303	\$340,889	\$93,443	\$7,992	\$239,454	\$14,477	\$13,888

\* 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)

Tioga	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	3,565	\$8,004	\$7,535	\$0	\$469	\$19	(\$22)
	\$ 5,000 - 9,999	2,506	18,529	15,105	214	3,211	129	10
	10,000 - 19,999	4,024	59,456	29,714	2,164	27,577	1,211	785
	20,000 - 29,999	2,851	70,823	23,086	2,359	45,378	2,281	1,973
	30,000 - 39,999	2,192	76,170	19,356	2,244	54,570	2,971	2,732
	40,000 - 49,999	1,701	76,057	16,213	1,999	57,844	3,422	3,220
	50,000 - 59,999	1,297	70,991	12,884	1,702	56,405	3,556	3,386
	60,000 - 74,999	1,168	77,746	12,222	1,589	63,934	4,218	4,072
	75,000 - 99,999	810	68,740	9,272	1,059	58,410	4,028	3,918
	100,000 and over	395	61,137	5,447	484	55,206	4,205	4,019
	Total	20,509	\$587,653	\$150,834	\$13,814	\$423,004	\$26,040	\$24,093

Tompkins	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	5,502	\$12,311	\$11,579	\$0	\$733	\$29	(\$16)
	\$ 5,000 - 9,999	3,848	28,494	22,577	277	5,639	226	66
	10,000 - 19,999	6,717	99,667	46,689	2,373	50,604	2,268	1,758
	20,000 - 29,999	4,611	113,574	35,499	2,610	75,465	3,992	3,760
	30,000 - 39,999	3,413	118,350	29,342	2,517	86,491	4,944	4,882
	40,000 - 49,999	2,627	117,602	24,980	2,497	90,125	5,459	5,412
	50,000 - 59,999	1,951	106,660	19,778	1,995	84,887	5,410	5,370
	60,000 - 74,999	1,747	116,605	19,639	1,978	94,988	6,296	6,255
	75,000 - 99,999	1,477	126,312	19,636	1,686	104,990	7,258	7,211
	100,000 and over	1,353	237,329	24,983	1,415	210,931	16,238	15,956
	Total	33,246	\$1,076,904	\$254,702	\$17,349	\$804,854	\$52,120	\$50,655

Ulster	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	12,495	\$27,914	\$26,391	\$0	\$1,523	\$61	(\$61)
	\$ 5,000 - 9,999	8,651	63,613	51,448	722	11,443	459	96
	10,000 - 19,999	12,998	192,152	95,257	5,737	91,158	4,042	3,009
	20,000 - 29,999	9,354	231,043	74,372	6,101	150,570	7,868	7,408
	30,000 - 39,999	7,165	249,315	64,104	5,961	179,250	10,171	10,080
	40,000 - 49,999	5,725	256,607	56,052	5,482	195,073	11,861	11,781
	50,000 - 59,999	4,322	236,465	46,045	4,746	185,674	11,821	11,707
	60,000 - 74,999	3,883	258,368	45,153	4,530	208,685	13,810	13,670
	75,000 - 99,999	2,712	231,355	35,726	3,236	192,393	13,280	13,142
	100,000 and over	1,805	339,895	30,829	2,028	307,038	23,619	23,161
	Total	69,110	\$2,086,729	\$525,377	\$38,544	\$1,522,808	\$96,993	\$93,994

\* 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)

Warren	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	5,310	\$11,976	\$11,212	\$0	\$764	\$31	(\$9)
	\$ 5,000 - 9,999	3,674	27,352	22,103	395	4,854	195	26
	10,000 - 19,999	5,383	79,040	39,181	2,573	37,286	1,649	1,191
	20,000 - 29,999	3,575	88,132	28,998	2,409	56,725	2,909	2,731
	30,000 - 39,999	2,633	91,802	23,661	2,331	65,810	3,675	3,647
	40,000 - 49,999	1,905	85,089	18,359	1,962	64,767	3,892	3,871
	50,000 - 59,999	1,493	81,549	15,321	1,722	64,506	4,082	4,061
	60,000 - 74,999	1,250	83,429	13,848	1,546	68,035	4,498	4,453
	75,000 - 99,999	946	80,604	11,838	1,217	67,549	4,661	4,618
	100,000 and over	791	150,173	14,138	1,015	135,020	10,431	10,309
	Total	26,960	\$779,145	\$198,659	\$15,170	\$565,316	\$36,023	\$34,896

Washington	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	4,252	\$9,418	\$8,881	\$0	\$536	\$21	(\$24)
	\$ 5,000 - 9,999	2,944	21,682	17,770	269	3,643	146	11
	10,000 - 19,999	4,961	74,011	36,276	2,762	34,973	1,542	1,030
	20,000 - 29,999	3,288	81,121	26,595	2,619	51,907	2,624	2,330
	30,000 - 39,999	2,603	90,797	22,937	2,627	65,233	3,590	3,430
	40,000 - 49,999	1,964	87,851	18,587	2,340	66,924	3,962	3,834
	50,000 - 59,999	1,353	73,804	13,331	1,723	58,750	3,698	3,573
	60,000 - 74,999	1,059	70,319	11,350	1,355	57,614	3,798	3,687
	75,000 - 99,999	521	44,005	6,134	665	37,207	2,565	2,499
	100,000 and over	268	51,298	4,342	318	46,638	3,586	3,443
	Total	23,213	\$604,306	\$166,203	\$14,677	\$423,426	\$25,534	\$23,811

Wayne	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	6,043	\$14,119	\$13,066	\$0	\$1,053	\$42	(\$19)
	\$ 5,000 - 9,999	4,250	31,317	24,839	407	6,071	244	54
	10,000 - 19,999	7,147	105,920	51,017	3,659	51,245	2,271	1,632
	20,000 - 29,999	5,427	134,799	42,196	4,112	88,491	4,598	4,306
	30,000 - 39,999	4,369	152,506	38,280	4,434	109,792	6,126	6,074
	40,000 - 49,999	3,706	166,087	34,943	4,197	126,947	7,597	7,556
	50,000 - 59,999	2,841	155,504	28,454	3,461	123,588	7,797	7,756
	60,000 - 74,999	2,544	169,495	27,224	3,231	139,039	9,172	9,140
	75,000 - 99,999	1,536	129,413	18,214	1,956	109,242	7,516	7,491
	100,000 and over	695	114,850	10,659	811	103,380	7,893	7,775
	Total	38,558	\$1,174,009	\$288,892	\$26,268	\$858,849	\$53,256	\$51,765

\* 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)

Westchester	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	61,265	\$128,023	\$119,944	\$5	\$8,074	\$323	\$37
	\$ 5,000 - 9,999	38,231	281,632	224,105	3,321	54,206	2,179	874
	10,000 - 19,999	56,103	828,761	420,243	25,338	383,180	17,046	12,751
	20,000 - 29,999	48,597	1,208,569	396,852	25,883	785,834	42,486	39,616
	30,000 - 39,999	37,736	1,312,263	342,913	21,026	948,324	56,929	55,077
	40,000 - 49,999	28,716	1,286,004	300,288	19,019	966,697	61,118	59,349
	50,000 - 59,999	22,562	1,235,165	269,142	17,401	948,622	61,868	60,109
	60,000 - 74,999	24,469	1,641,047	334,378	21,822	1,284,847	86,194	83,381
	75,000 - 99,999	24,810	2,140,619	410,227	25,385	1,705,007	117,973	113,616
	100,000 and over	47,538	12,876,091	1,208,304	57,079	11,610,708	905,486	862,715
	Total	390,027	\$22,938,173	\$4,026,396	\$216,280	\$18,695,497	\$1,351,603	\$1,287,523

Wyoming	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	2,891	\$6,415	\$5,998	\$0	\$418	\$17	(\$14)
	\$ 5,000 - 9,999	1,990	14,687	11,779	183	2,724	109	24
	10,000 - 19,999	3,239	47,954	23,795	1,832	22,327	984	671
	20,000 - 29,999	2,422	59,919	19,422	2,074	38,423	1,954	1,782
	30,000 - 39,999	1,960	68,351	17,155	2,260	48,936	2,671	2,615
	40,000 - 49,999	1,472	65,746	13,818	1,876	50,051	2,948	2,894
	50,000 - 59,999	983	53,784	9,438	1,289	43,057	2,711	2,686
	60,000 - 74,999	719	47,879	7,408	887	39,584	2,614	2,592
	75,000 - 99,999	330	27,975	3,782	427	23,766	1,639	1,614
	100,000 and over	164	34,817	2,270	193	32,354	2,502	2,355
	Total	16,170	\$427,527	\$114,864	\$11,021	\$301,642	\$18,149	\$17,219

Yates	Income Class	Number	NYAGI*	Deductions	Dependent	Taxable	Tax Before	Tax
					Exemptions	Income	Credit	Liability**
	Under \$ 5,000	1,869	\$4,032	\$3,851	\$0	\$182	\$7	(\$18)
	\$ 5,000 - 9,999	1,340	9,883	8,277	129	1,478	59	(9)
	10,000 - 19,999	1,922	28,283	14,562	1,254	12,467	545	357
	20,000 - 29,999	1,315	32,395	10,897	1,178	20,320	1,015	935
	30,000 - 39,999	985	34,209	8,781	1,016	24,412	1,324	1,304
	40,000 - 49,999	673	30,068	6,472	719	22,876	1,361	1,347
	50,000 - 59,999	428	23,339	4,234	513	18,592	1,171	1,161
	60,000 - 74,999	328	21,881	3,520	401	17,959	1,188	1,181
	75,000 - 99,999	209	17,683	2,364	225	15,094	1,043	1,034
	100,000 and over	121	21,067	1,766	104	19,198	1,479	1,470
	Total	9,190	\$222,842	\$64,724	\$5,539	\$152,578	\$9,193	\$8,762

\* 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)

Unclassified	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	1,033	\$2,285	\$2,147	\$1	\$137	\$5	\$0
\$ 5,000 - 9,999	635	4,705	3,691	98	916	36	8	
10,000 - 19,999	825	11,805	5,828	484	5,493	242	170	
20,000 - 29,999	454	11,234	3,619	363	7,252	386	356	
30,000 - 39,999	285	9,897	2,533	195	7,169	428	415	
40,000 - 49,999	224	10,000	2,398	191	7,411	461	448	
50,000 - 59,999	155	8,483	2,022	164	6,296	404	396	
60,000 - 74,999	149	9,931	1,830	160	7,941	533	511	
75,000 - 99,999	125	10,709	2,065	137	8,507	589	574	
100,000 and over	165	37,091	4,013	188	32,890	2,556	2,452	
Total	4,050	\$116,140	\$30,148	\$1,982	\$84,012	\$5,643	\$5,331	

Residence Unknown	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	2,857	\$6,368	\$6,161	\$0	\$207	\$8	(\$4)
\$ 5,000 - 9,999	2,273	16,895	13,792	240	2,862	115	37	
10,000 - 19,999	3,099	44,687	22,422	1,668	20,597	912	679	
20,000 - 29,999	1,932	47,484	15,361	1,178	30,945	1,675	1,551	
30,000 - 39,999	1,203	41,748	10,514	678	30,555	1,852	1,803	
40,000 - 49,999	761	33,940	7,357	463	26,120	1,678	1,632	
50,000 - 59,999	519	28,331	5,348	312	22,672	1,513	1,468	
60,000 - 74,999	453	30,284	5,544	301	24,440	1,673	1,622	
75,000 - 99,999	426	36,704	5,842	290	30,571	2,167	2,080	
100,000 and over	907	364,607	24,863	620	339,125	26,578	24,500	
Total	14,430	\$651,048	\$117,204	\$5,750	\$528,094	\$38,170	\$35,368	

Total Other Counties 1/	Income Class	Number	NYAGI*	Deductions	Dependent Exemptions	Taxable Income	Tax Before Credit	Tax Liability**
	Under \$ 5,000	782,881	\$1,716,505	\$1,612,033	\$31	\$106,705	\$4,272	(\$2,771)
\$ 5,000 - 9,999	519,568	3,829,553	3,048,953	43,476	737,125	29,602	8,516	
10,000 - 19,999	774,857	11,426,137	5,627,221	346,253	5,452,663	242,447	179,363	
20,000 - 29,999	591,780	14,652,209	4,727,287	357,667	9,567,255	506,774	475,914	
30,000 - 39,999	455,669	15,863,074	4,092,839	353,567	11,416,667	657,651	647,849	
40,000 - 49,999	357,981	16,036,417	3,600,935	341,884	12,093,598	737,393	728,399	
50,000 - 59,999	280,436	15,359,889	3,109,772	302,926	11,947,192	761,458	752,181	
60,000 - 74,999	285,594	19,099,564	3,537,106	333,720	15,228,738	1,008,952	995,572	
75,000 - 99,999	237,161	20,309,485	3,443,026	289,903	16,576,556	1,142,727	1,124,260	
100,000 and over	238,300	52,666,468	5,057,471	293,967	47,315,030	3,665,655	3,545,733	
Total	4,524,227	\$170,959,301	\$37,856,642	\$2,663,394	\$130,441,529	\$8,756,931	\$8,455,016	

\* 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: 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	\$25,163	\$985	\$32,407	\$1,379	\$6,155
Kings	27,339	1,145	36,249	1,647	6,161
New York (Manhattan)	62,875	3,750	79,763	4,878	6,206
Queens	28,330	1,220	37,003	1,704	5,824
Richmond	38,856	1,882	48,054	2,394	4,734
Total New York City	\$36,310	\$1,797	\$47,397	\$2,469	\$6,004
Albany	\$34,072	\$1,681	\$43,270	\$2,209	\$4,451
Allegany	24,478	944	33,475	1,410	5,488
Broome	28,582	1,274	38,005	1,787	4,649
Cattaraugus	24,513	956	33,159	1,403	5,351
Cayuga	26,323	1,087	34,491	1,524	5,327
Chautauqua	25,614	1,031	34,849	1,519	5,393
Chemung	27,891	1,212	37,438	1,728	4,827
Chenango	25,768	1,044	34,998	1,539	5,565
Clinton	27,782	1,188	36,151	1,641	5,299
Columbia	29,890	1,298	39,340	1,812	5,514
Cortland	26,177	1,067	33,887	1,477	5,414
Delaware	23,655	922	33,180	1,417	5,335
Dutchess	36,762	1,769	46,238	2,294	4,539
Erie	30,618	1,429	40,056	1,957	4,526
Essex	24,752	976	33,359	1,413	4,998
Franklin	23,920	932	32,519	1,378	5,247
Fulton	25,168	1,017	33,223	1,442	5,182
Genesee	27,672	1,175	35,454	1,589	5,004
Greene	26,689	1,141	36,053	1,645	4,925
Hamilton	23,150	910	31,904	1,358	4,940
Herkimer	24,147	942	32,348	1,367	5,306
Jefferson	26,309	1,096	35,273	1,576	5,195
Lewis	24,371	917	32,592	1,345	6,092
Livingston	29,356	1,290	37,413	1,725	4,999
Madison	30,208	1,352	38,962	1,840	5,351
Monroe	35,173	1,722	44,490	2,256	4,658
Montgomery	24,351	979	32,744	1,424	5,211
Nassau	51,875	2,854	65,803	3,706	4,945
Niagara	28,170	1,242	36,967	1,718	4,656
Oneida	26,862	1,162	36,000	1,654	4,756
Onondaga	33,156	1,588	42,308	2,110	4,792
Ontario	31,133	1,417	39,775	1,890	4,794
Orange	35,726	1,605	45,028	2,103	5,181
Orleans	26,880	1,115	35,040	1,550	5,271
Oswego	28,453	1,231	36,670	1,674	5,009
Otsego	26,409	1,104	35,858	1,618	5,536
Putnam	44,084	2,153	53,323	2,657	4,386
Rensselaer	30,144	1,347	37,981	1,771	4,736

**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*
Rockland	45,401	2,188	56,776	2,812	5,153
St. Lawrence	25,623	1,052	35,253	1,562	5,157
Saratoga	35,123	1,697	43,685	2,177	4,448
Schenectady	31,764	1,498	41,101	2,023	4,672
Schoharie	25,108	1,006	33,795	1,456	5,089
Schuyler	24,634	969	33,096	1,402	4,993
Seneca	25,625	1,044	34,323	1,499	5,088
Steuben	27,695	1,199	37,405	1,730	5,111
Suffolk	41,343	2,070	51,400	2,647	4,896
Sullivan	27,009	1,134	36,957	1,672	5,341
Tioga	28,653	1,175	37,420	1,636	5,715
Tompkins	32,392	1,524	40,831	2,000	4,959
Ulster	30,194	1,360	39,383	1,862	4,839
Warren	28,900	1,294	38,546	1,826	4,924
Washington	26,033	1,026	34,197	1,443	5,357
Wayne	30,448	1,343	37,828	1,744	5,213
Westchester	58,812	3,301	74,212	4,254	5,192
Wyoming	26,440	1,065	34,114	1,478	6,089
Yates	24,248	953	33,653	1,449	5,491
Unclassified+	28,677	1,316	41,657	2,040	4,635
Residence Unknown++	45,118	2,451	63,947	3,626	5,578
Total Other Counties	\$37,788	\$1,869	\$48,577	\$2,491	\$4,916
Grand Total	\$37,245	\$1,843	\$48,168	\$2,485	\$5,344

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

+ Resident returns that could not be classified by county.

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

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

Income Class	Number	Before Proration					Tax Before Credits	Tax Liability
		New York Income	Deductions	Dependent Exemptions	Taxable Income			
Under \$ 5,000	92,413	\$142,587	\$892,772	\$35,372	\$7,226,426	\$544,548	\$3,925	
\$ 5,000 - 9,999	38,967	285,422	400,109	18,532	1,857,871	134,668	8,370	
10,000 - 19,999	56,540	835,306	612,693	34,783	2,855,638	203,492	29,309	
20,000 - 29,999	55,489	1,392,365	604,740	39,418	2,922,997	205,275	60,667	
30,000 - 39,999	53,590	1,867,577	625,039	41,620	3,247,471	229,415	92,542	
40,000 - 49,999	43,655	1,955,119	560,353	38,690	3,081,545	220,133	103,359	
50,000 - 59,999	33,817	1,850,296	483,439	33,974	2,798,315	202,454	101,567	
60,000 - 74,999	34,758	2,326,482	554,912	38,682	3,206,473	234,374	132,693	
75,000 - 99,999	32,471	2,793,445	593,621	37,842	3,845,206	287,793	168,032	
100,000 and over	56,664	13,736,330	1,443,986	72,563	19,530,678	1,632,174	985,024	
<b>Total</b>	<b>498,364</b>	<b>\$27,184,927</b>	<b>\$6,771,666</b>	<b>\$391,477</b>	<b>\$50,572,619</b>	<b>\$3,894,327</b>	<b>\$1,685,489</b>	

**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	12,582	\$533,993	\$35,760	9,175	\$520,846	\$35,760	3,407	\$13,146
Connecticut	56,025	4,854,867	322,694	52,632	4,827,720	322,694	3,393	27,148
Florida	20,412	835,477	52,583	14,930	809,025	52,583	5,482	26,452
Illinois	5,187	160,553	11,184	4,321	159,440	11,184	866	1,113
Massachusetts	8,692	305,590	19,689	7,298	299,286	19,689	1,394	6,304
Michigan	967	23,954	1,541	780	23,561	1,541	187	393
New Jersey	273,041	15,642,700	936,961	255,887	15,544,486	936,961	17,154	98,214
Ohio	2,486	73,404	4,776	1,977	72,313	4,776	509	1,090
Pennsylvania	33,254	1,029,241	53,119	29,175	1,012,279	53,119	4,079	16,963
Texas	3,807	115,015	7,608	2,946	113,856	7,608	861	1,159
Vermont	3,506	87,856	4,664	3,006	85,702	4,664	500	2,154
All Other States	39,692	1,068,479	68,719	29,586	1,051,707	68,719	10,106	16,772
Canada	477	15,920	879	396	15,672	879	81	248
Residence Unknown+	34,440	2,258,500	154,115	25,719	2,237,470	154,115	8,721	21,031
All Other Non-NYS Addresses++	3,796	179,377	11,197	3,170	176,977	11,197	626	2,400
<b>Total</b>	<b>498,364</b>	<b>\$27,184,927</b>	<b>\$1,685,489</b>	<b>440,998</b>	<b>\$26,950,340</b>	<b>\$1,685,489</b>	<b>57,366</b>	<b>\$234,587</b>

+ This category includes individuals filing a nonresident IT 203 tax return but containing a New York address.

These tax returns generally were completed by tax preparers located in New York filing on behalf of nonresidents.

++ Includes other foreign countries and unclassifieds.

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

California		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	5,537	\$5,762	\$83,200	\$1,867	\$1,078,882	\$83,620	\$234
\$	5,000 - 9,999	1,395	9,956	26,683	596	195,741	15,049	432
	10,000 - 19,999	1,487	21,390	30,466	787	248,564	19,127	1,009
	20,000 - 29,999	863	21,385	18,065	616	162,666	12,580	1,166
	30,000 - 39,999	649	22,621	20,931	541	209,612	16,360	1,331
	40,000 - 49,999	511	22,806	13,736	477	118,432	9,217	1,380
	50,000 - 59,999	354	19,353	9,957	355	113,698	8,895	1,239
	60,000 - 74,999	368	24,716	10,159	357	129,855	10,175	1,609
	75,000 - 99,999	387	33,421	13,458	391	187,294	14,695	2,194
	100,000 and over	1,031	352,584	72,748	1,097	1,054,881	110,455	25,165
	Total	12,582	\$533,993	\$299,402	\$7,084	\$3,499,624	\$300,173	\$35,760

Connecticut		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	7,177	\$12,702	\$71,610	\$2,619	\$505,904	\$37,651	\$402
\$	5,000 - 9,999	3,405	25,058	36,334	1,646	141,289	9,908	888
	10,000 - 19,999	5,043	74,929	59,832	2,872	270,178	19,195	3,042
	20,000 - 29,999	5,013	125,613	59,842	3,137	279,607	19,755	5,929
	30,000 - 39,999	4,949	173,024	61,981	3,405	309,115	21,939	8,975
	40,000 - 49,999	4,532	203,549	62,718	3,642	331,723	23,872	11,097
	50,000 - 59,999	3,902	213,881	60,327	3,583	326,631	23,760	11,973
	60,000 - 74,999	4,772	321,011	82,028	4,956	440,843	32,429	18,568
	75,000 - 99,999	5,188	448,098	103,738	5,995	609,235	45,922	27,182
	100,000 and over	12,044	3,257,003	327,775	16,291	4,474,256	363,081	234,638
	Total	56,025	\$4,854,867	\$926,186	\$48,146	\$7,688,782	\$597,512	\$322,694

Florida		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	7,662	\$9,909	\$81,541	\$1,587	\$618,665	\$46,705	\$253
\$	5,000 - 9,999	2,595	18,908	30,978	684	137,247	10,055	516
	10,000 - 19,999	2,965	42,564	39,141	998	206,118	15,090	1,519
	20,000 - 29,999	1,898	46,690	27,739	839	169,049	12,485	2,086
	30,000 - 39,999	1,172	40,666	19,225	534	127,777	9,545	2,020
	40,000 - 49,999	791	35,292	14,097	443	111,184	8,410	1,912
	50,000 - 59,999	598	32,763	11,414	245	103,394	7,891	1,894
	60,000 - 74,999	575	38,445	13,849	267	92,585	7,065	2,269
	75,000 - 99,999	593	51,174	14,162	282	131,365	10,151	3,198
	100,000 and over	1,563	519,066	58,118	586	965,696	81,350	36,917
	Total	20,412	\$835,477	\$310,262	\$6,465	\$2,663,081	\$208,748	\$52,583

\* 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)

Illinois		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	1,968	\$2,734	\$28,917	\$1,077	\$571,463	\$44,583	\$136
\$	5,000 - 9,999	541	3,904	13,048	462	138,552	10,798	210
	10,000 - 19,999	775	11,551	15,772	730	155,175	12,042	646
	20,000 - 29,999	537	13,250	13,077	656	153,534	12,004	848
	30,000 - 39,999	377	13,070	11,344	533	131,754	10,334	881
	40,000 - 49,999	268	12,070	6,375	368	88,695	6,963	838
	50,000 - 59,999	169	9,223	4,595	217	67,638	5,308	643
	60,000 - 74,999	130	8,653	3,490	168	51,514	4,045	604
	75,000 - 99,999	160	13,792	5,743	161	102,645	8,072	976
	100,000 and over	262	72,305	7,628	293	233,672	20,525	5,402
	<b>Total</b>	<b>5,187</b>	<b>\$160,553</b>	<b>\$109,989</b>	<b>\$4,665</b>	<b>\$1,694,642</b>	<b>\$134,673</b>	<b>\$11,184</b>

Massachusetts		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	3,270	\$5,170	\$34,523	\$1,147	\$329,437	\$25,041	\$170
\$	5,000 - 9,999	1,098	7,936	11,642	520	72,019	5,317	306
	10,000 - 19,999	1,247	18,291	14,635	685	95,968	7,097	779
	20,000 - 29,999	778	19,263	10,803	590	75,642	5,635	986
	30,000 - 39,999	638	22,091	8,512	578	72,546	5,424	1,194
	40,000 - 49,999	457	20,402	7,168	411	58,004	4,369	1,165
	50,000 - 59,999	271	14,793	4,457	260	52,863	4,065	917
	60,000 - 74,999	244	16,294	5,066	235	42,345	3,251	1,028
	75,000 - 99,999	223	19,276	5,793	217	59,025	4,591	1,258
	100,000 and over	466	162,075	12,538	501	308,192	27,061	11,884
	<b>Total</b>	<b>8,692</b>	<b>\$305,590</b>	<b>\$115,138</b>	<b>\$5,144</b>	<b>\$1,166,042</b>	<b>\$91,851</b>	<b>\$19,689</b>

Michigan		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	388	\$604	\$5,252	\$146	\$81,466	\$6,315	\$20
\$	5,000 - 9,999	132	953	2,387	79	17,693	1,353	39
	10,000 - 19,999	134	1,987	2,167	77	12,949	976	83
	20,000 - 29,999	88	2,183	1,752	101	26,623	2,070	123
	30,000 - 39,999	72	2,527	1,411	85	15,327	1,192	164
	40,000 - 49,999	43	1,934	920	58	14,489	1,130	127
	50,000 - 59,999	24	1,333	1,314	34	9,665	758	85
	60,000 - 74,999	22	1,472	870	14	10,398	817	104
	75,000 - 99,999	21	1,782	523	27	10,586	830	126
	100,000 and over	43	9,178	1,367	42	43,524	5,327	670
	<b>Total</b>	<b>967</b>	<b>\$23,954</b>	<b>\$17,964</b>	<b>\$662</b>	<b>\$242,720</b>	<b>\$20,768</b>	<b>\$1,541</b>

\* 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)

New Jersey		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	26,428	\$50,463	\$227,131	\$10,788	\$1,179,354	\$85,580	\$1,263
\$	5,000 - 9,999	16,339	120,815	148,096	7,687	468,024	31,977	3,178
	10,000 - 19,999	27,628	412,791	267,741	17,629	823,056	54,189	13,325
	20,000 - 29,999	34,158	862,189	331,823	23,325	1,175,022	76,689	35,990
	30,000 - 39,999	36,108	1,259,252	381,967	26,844	1,528,589	101,984	61,033
	40,000 - 49,999	30,335	1,359,289	367,106	26,493	1,608,330	110,284	70,490
	50,000 - 59,999	23,963	1,311,376	325,701	24,544	1,507,754	105,366	70,652
	60,000 - 74,999	24,475	1,637,544	369,693	28,279	1,804,858	128,540	91,791
	75,000 - 99,999	22,205	1,908,272	381,907	27,083	2,059,710	150,963	112,736
	100,000 and over	31,402	6,720,708	688,027	43,185	8,153,957	649,654	476,502
	Total	273,041	\$15,642,700	\$3,489,192	\$235,858	\$20,308,654	\$1,495,225	\$936,961

Ohio		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	1,070	\$1,656	\$12,780	\$448	\$169,044	\$13,033	\$57
\$	5,000 - 9,999	333	2,404	3,526	178	40,362	3,076	96
	10,000 - 19,999	345	5,039	6,046	229	46,273	3,523	241
	20,000 - 29,999	219	5,472	3,050	227	30,266	2,312	314
	30,000 - 39,999	160	5,565	2,822	200	35,217	2,738	349
	40,000 - 49,999	98	4,371	1,827	121	20,869	1,624	288
	50,000 - 59,999	68	3,727	1,527	76	33,827	2,646	239
	60,000 - 74,999	73	4,892	2,639	84	31,895	2,492	316
	75,000 - 99,999	44	3,780	1,601	64	15,952	1,248	255
	100,000 and over	76	36,499	11,010	75	87,075	15,113	2,621
	Total	2,486	\$73,404	\$46,828	\$1,702	\$510,780	\$47,807	\$4,776

Pennsylvania		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	6,833	\$12,610	\$52,538	\$3,074	\$339,268	\$25,000	\$275
\$	5,000 - 9,999	3,294	24,131	29,421	1,934	100,816	6,925	609
	10,000 - 19,999	5,318	79,408	48,468	4,114	170,387	11,299	2,373
	20,000 - 29,999	4,768	118,945	46,826	4,557	181,452	11,853	4,632
	30,000 - 39,999	4,276	148,790	44,288	4,704	200,081	13,284	6,785
	40,000 - 49,999	3,028	135,202	34,324	3,631	176,515	12,078	6,754
	50,000 - 59,999	1,936	105,589	24,161	2,409	127,618	8,880	5,594
	60,000 - 74,999	1,617	107,709	22,919	2,100	146,191	10,584	6,107
	75,000 - 99,999	1,092	92,853	17,483	1,418	140,157	10,494	5,649
	100,000 and over	1,092	204,005	26,522	1,352	430,058	35,549	14,341
	Total	33,254	\$1,029,241	\$346,950	\$29,294	\$2,012,544	\$145,946	\$53,119

\* 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)

Texas		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	1,426	\$1,637	\$21,853	\$738	\$209,475	\$16,061	\$68
\$	5,000 - 9,999	401	2,874	6,085	255	49,401	3,767	115
	10,000 - 19,999	545	8,062	8,798	490	74,924	5,723	390
	20,000 - 29,999	412	10,174	7,229	457	69,746	5,382	594
	30,000 - 39,999	272	9,547	6,502	340	77,655	6,066	611
	40,000 - 49,999	224	10,025	5,003	260	62,437	4,881	676
	50,000 - 59,999	147	8,012	3,488	174	63,319	4,961	545
	60,000 - 74,999	125	8,369	3,087	146	43,251	3,382	562
	75,000 - 99,999	101	8,705	2,193	93	49,604	3,890	593
	100,000 and over	154	47,611	40,863	160	127,702	15,479	3,455
	<b>Total</b>	<b>3,807</b>	<b>\$115,015</b>	<b>\$105,102</b>	<b>\$3,113</b>	<b>\$827,514</b>	<b>\$69,593</b>	<b>\$7,608</b>

Vermont		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	1,099	\$1,903	\$8,569	\$521	\$37,067	\$2,596	\$45
\$	5,000 - 9,999	479	3,435	4,173	300	12,897	844	92
	10,000 - 19,999	602	8,928	5,488	416	17,991	1,148	304
	20,000 - 29,999	403	9,949	4,028	363	15,968	1,042	412
	30,000 - 39,999	321	11,081	3,307	333	13,924	903	532
	40,000 - 49,999	221	9,877	2,530	221	15,449	1,083	509
	50,000 - 59,999	107	5,815	1,299	95	7,003	487	320
	60,000 - 74,999	102	6,840	1,374	106	8,432	604	393
	75,000 - 99,999	69	5,887	1,094	61	8,954	673	363
	100,000 and over	103	24,142	2,849	110	44,162	3,467	1,694
	<b>Total</b>	<b>3,506</b>	<b>\$87,856</b>	<b>\$34,712</b>	<b>\$2,526</b>	<b>\$181,848</b>	<b>\$12,848</b>	<b>\$4,664</b>

All Other States		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	18,105	\$22,720	\$203,647	\$8,526	\$1,752,492	\$132,361	\$765
\$	5,000 - 9,999	4,905	35,421	56,757	2,724	393,240	29,325	1,329
	10,000 - 19,999	5,118	74,042	70,468	3,467	557,651	41,976	3,297
	20,000 - 29,999	3,129	77,253	51,140	2,788	434,240	33,074	4,143
	30,000 - 39,999	2,178	75,314	40,126	2,162	405,394	31,223	4,411
	40,000 - 49,999	1,506	67,239	27,864	1,490	373,336	28,924	4,114
	50,000 - 59,999	1,084	59,110	21,511	1,124	279,060	21,643	3,694
	60,000 - 74,999	981	65,370	23,819	978	276,639	21,490	4,131
	75,000 - 99,999	847	72,761	26,517	791	276,395	21,561	4,786
	100,000 and over	1,839	519,250	64,196	1,818	1,241,503	119,151	38,048
	<b>Total</b>	<b>39,692</b>	<b>\$1,068,479</b>	<b>\$586,043</b>	<b>\$25,868</b>	<b>\$5,989,949</b>	<b>\$480,729</b>	<b>\$68,719</b>

\* 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)

Canada		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	83	\$123	\$393	\$18	\$3,107	\$238	\$3
\$	5,000 - 9,999	44	331	329	8	2,039	155	8
	10,000 - 19,999	74	1,115	553	48	2,654	190	34
	20,000 - 29,999	74	1,844	533	53	3,117	215	74
	30,000 - 39,999	72	2,507	550	35	2,625	170	119
	40,000 - 49,999	44	1,937	387	65	1,720	111	97
	50,000 - 59,999	25	1,358	202	22	1,929	139	81
	60,000 - 74,999	21	1,410	174	18	1,210	84	84
	75,000 - 99,999	17	1,495	185	27	4,324	334	97
	100,000 and over	23	3,800	196	33	5,189	407	283
	Total	477	\$15,920	\$3,503	\$327	\$27,915	\$2,043	\$879

Residence Unknown		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	10,497	\$13,290	\$52,597	\$2,431	\$282,695	\$20,606	\$200
\$	5,000 - 9,999	3,636	26,605	27,039	1,272	68,595	4,640	479
	10,000 - 19,999	4,747	67,700	38,159	1,831	140,282	9,459	1,995
	20,000 - 29,999	2,737	67,975	24,334	1,350	119,987	8,311	2,914
	30,000 - 39,999	1,989	69,094	18,246	1,069	96,273	6,717	3,504
	40,000 - 49,999	1,301	57,891	12,615	773	74,745	5,316	3,200
	50,000 - 59,999	979	53,600	10,784	658	86,361	6,368	3,117
	60,000 - 74,999	1,073	71,758	12,772	776	101,382	7,525	4,425
	75,000 - 99,999	1,319	114,557	15,840	995	154,346	11,649	7,518
	100,000 and over	6,162	1,716,029	122,047	6,545	2,188,825	172,050	126,763
	Total	34,440	\$2,258,500	\$334,431	\$17,700	\$3,313,491	\$252,641	\$154,115

All Other Non-NYS Addresses		Before Proration						Tax Liability
		Income Class	Number	New York Income	Deductions	Dependent Exemptions	Taxable Income	
Under \$	5,000	870	\$1,304	\$8,222	\$384	\$68,107	\$5,156	\$33
\$	5,000 - 9,999	370	2,691	3,611	188	19,956	1,480	76
	10,000 - 19,999	512	7,510	4,961	411	33,466	2,459	271
	20,000 - 29,999	412	10,183	4,498	359	26,075	1,869	454
	30,000 - 39,999	357	12,428	3,828	257	21,581	1,534	633
	40,000 - 49,999	296	13,233	3,682	237	25,618	1,870	711
	50,000 - 59,999	190	10,363	2,702	178	17,553	1,288	575
	60,000 - 74,999	180	11,999	2,972	198	25,074	1,890	702
	75,000 - 99,999	205	17,592	3,385	236	35,613	2,720	1,102
	100,000 and over	404	92,074	8,102	475	171,986	13,506	6,641
	Total	3,796	\$179,377	\$45,964	\$2,923	\$445,032	\$33,771	\$11,197

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

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

County Moved Into	Number	Average		County Moved Into	Number	Average	
		New York Income	Tax Liability			New York Income	Tax Liability
Bronx	758	\$15,887	\$670	Nassau	2,512	\$27,507	\$1,535
Kings	2,988	18,496	902	Niagara	514	14,490	652
New York (Manhattan)	14,722	35,980	2,178	Oneida	644	15,031	679
Queens	2,554	17,074	782	Onondaga	2,014	20,808	1,082
Richmond	686	18,719	844	Ontario	307	19,179	915
Total New York City	21,708	\$30,102	\$1,743	Orange	1,101	23,897	1,098
				Orleans	101	8,713	238
Albany	1,052	\$17,494	\$898	Oswego	289	14,446	654
Allegany	134	11,642	463	Otsego	222	14,923	725
Broome	821	18,694	927	Putnam	265	28,543	1,517
Cattaraugus	227	12,145	511	Rensselaer	441	12,889	526
Cayuga	178	10,528	388	Rockland	854	29,080	1,447
Chautauqua	521	11,687	443	St. Lawrence	313	13,096	575
Chemung	359	15,930	699	Saratoga	1,068	24,027	1,301
Chenango	199	16,241	724	Schenectady	549	21,084	1,087
Clinton	286	16,042	696	Schoharie	64	24,391	1,453
Columbia	155	15,968	716	Schuyler	62	18,484	855
Cortland	180	10,711	417	Seneca	104	10,173	413
Delaware	99	14,525	657	Steuben	276	18,663	978
Dutchess	941	20,423	971	Suffolk	3,186	25,093	1,373
Erie	2,782	19,446	993	Sullivan	148	14,689	601
Essex	173	12,919	514	Tioga	210	16,190	643
Franklin	114	10,675	439	Tompkins	946	11,230	458
Fulton	103	11,155	388	Ulster	517	13,495	590
Genesee	156	14,712	628	Warren	267	18,022	884
Greene	105	12,105	505	Washington	159	15,352	648
Hamilton	8	8,875	250	Wayne	217	14,654	608
Herkimer	143	7,126	217	Westchester	3,195	42,945	2,555
Jefferson	389	17,422	877	Wyoming	71	13,465	549
Lewis	45	13,356	489	Yates	90	8,456	300
Livingston	162	13,969	556	Unclassified+	1,503	21,031	1,090
Madison	213	15,056	676	Total Other Counties	33,430	\$22,270	\$1,163
Monroe	3,077	23,807	1,299				
Montgomery	102	8,627	255	Total	56,641	\$25,239	\$1,384

+ Returns that could not be classified by county

**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	5,230	\$30,944	\$1,836
Connecticut	5,150	62,714	3,946
Florida	12,537	27,445	1,421
Illinois	1,770	30,687	1,815
Massachusetts	3,831	25,077	1,382
Michigan	803	22,440	1,187
New Jersey	12,059	47,511	2,721
Ohio	1,788	23,149	1,221
Pennsylvania	5,373	25,005	1,249
Texas	2,263	27,031	1,498
Vermont	940	23,914	1,261
All Other States	25,599	23,120	1,181
Canada	53	25,811	1,396
All Other Non-New York	14,291	24,965	1,267
<b>Total</b>	<b>91,687</b>	<b>\$30,316</b>	<b>\$1,657</b>



---

# Data Sources

---

The information contained in this report comes from an examination and tabulation of selected data variables reported by filers on their 1994 New York State income tax returns. These returns were processed during calendar year 1995. 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 1994 appears in the Appendix.

---

## 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.





---

# **Appendix: New York State Personal Income Tax Returns — 1994**

---



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

1994 **IT-100**

For office use only

Attach label, or print or type	<b>This is a scannable form; please file original return with the Tax Department.</b>			Your social security number		
	Last name		First name and middle initial (if joint return, enter both names)		[ ][ ] - [ ][ ] - [ ][ ][ ][ ]	
	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).			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	ZIP code		School district code number [ ][ ]
			NY			

- (A) Filing status mark an "X" in one box:
- ①  Single
  - ②  Married filing joint return
  - ③  Head of household (with qualifying person)
  - ④  Qualifying widow(er) with dependent child
- (B) Can you be claimed as a dependent on another taxpayer's federal return?  Yes  No
- (C) Were you a resident of the city of New York for all of 1994?  Yes  No
- (D) Were you a resident of the city of Yonkers for all of 1994?  Yes  No

<p><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.)</p>	<p>[ 1 ] [ ][ ]</p>
<p><b>2</b> Wages, salaries, tips, etc. (1040EZ filers - copy from line 1; 1040A filers - copy from line 7)</p>	<p>[ ][ ] , [ ][ ][ ] . [ ][ ]</p>
<p><b>3</b> Taxable interest income (1040EZ filers - copy from line 2; 1040A filers - copy from line 8a)</p>	<p>[ ][ ] , [ ][ ][ ] . [ ][ ]</p>
<p><b>4</b> Interest income on US government bonds included on line 3 above</p>	<p>[ ][ ] , [ ][ ][ ] . [ ][ ]</p>
<p><b>5</b> Dividends (1040EZ filers - enter "0"; 1040A filers - copy from line 9)</p>	<p>[ ][ ] , [ ][ ][ ] . [ ][ ]</p>
<p><b>6</b> Unemployment compensation (1040EZ filers - enter "0"; 1040A filers - copy from line 12)</p>	<p>[ ][ ] , [ ][ ][ ] . [ ][ ]</p>
<p><b>7</b> Individual retirement arrangement (IRA) deduction (1040EZ filers - enter "0"; 1040A filers - copy from line 15c)</p>	<p>[ ][ ] , [ ][ ][ ] . [ ][ ]</p>
<p><b>8 Federal credit for child and dependent care:</b></p>	
<p><b>a</b> Number of qualifying persons cared for in 1994</p>	<p>[ 8a ] [ ][ ]</p>
<p><b>b</b> Amount of federal credit for child and dependent care (1040EZ filers - enter "0"; 1040A filers - copy from line 24a)</p>	<p>[ ][ ] , [ ][ ][ ] . [ ][ ]</p>
<p><b>9</b> If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other</p>	<p>[ ][ ] , [ ][ ][ ] . [ 0 ] [ 0 ]</p>
<p><b>10</b> Amount of federal earned income credit (see instructions and complete the back of this form; if you answer Yes to question 4 on the back, leave this line blank)</p>	<p>[ ][ ] , [ ][ ][ ] . [ ][ ]</p>

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

11 New York State tax withheld .....   ,    .

12 City of New York tax withheld .....   ,    .

13 City of Yonkers tax withheld .....   ,    .

## Claim for Earned Income Credit for IT-100 Filers

- Complete this section only if you claimed the federal earned income credit and are claiming the New York State earned income credit.
- If lines 2 or 3 below apply to you, the amount to be reported is from your *Earned Income Credit Worksheet* found in the instructions for your federal return.

1 Did you file a 1994 **federal** Schedule EIC and claim Qualifying Children? .....  Yes  No

If **No**, go directly to question number 2.

If **Yes**, fill in the following for the same children claimed on federal schedule EIC.

	Last name	First name and middle initial	Social security number	Year of birth
Child 1			<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Child 2			<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

2 If you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, enter that amount here (from your federal Earned Income Credit Worksheet, line 2) .....   ,    .

3 Nontaxable earned income (from your federal Earned Income Credit Worksheet, line 4) . . .   ,    .

4 Are you claiming the **federal** earned income credit and having the IRS figure the credit for you? ..... Yes  No   
 If Yes, leave line 10 blank.

### Reminders

- This form has been designed for machine scanning. In order to ensure accurate and efficient processing of your return, please:
- write your numbers as shown in the instructions;
  - keep the numbers inside the boxes;
  - submit an original form (not a photocopy), if possible, to the address below.

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

Attach label, or print or type

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



For office use only

Last name \_\_\_\_\_ First name and middle initial (if joint return, enter both names) \_\_\_\_\_  
 Mailing address (number and street or rural route) \_\_\_\_\_ Apartment number \_\_\_\_\_  
 City, village or post office \_\_\_\_\_ State \_\_\_\_\_ ZIP code \_\_\_\_\_

Your social security number \_\_\_\_\_  
 Spouse's social security number \_\_\_\_\_  
 NY State county of residence \_\_\_\_\_

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

School district name \_\_\_\_\_  
 School district code number \_\_\_\_\_

- (A) If taxpayer is deceased, enter first name and date of death \_\_\_\_\_
- (B) Filing status —  ① Single  
 ② Married filing joint return  
 ③ Married filing separate return  
 ④ Head of household (with qualifying person)  
 ⑤ Qualifying widow(er) with dependent child
- (C) Did you itemize your deductions on your 1994 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, page 8)
- (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 (see instructions, page 8) _____ + Dividends _____ =	2		
3 Taxable refunds, credits or offsets of state and local income taxes (also enter on line 11 below) _____	3		
4 Unemployment compensation _____	4		
5 Add lines 1 through 4 _____	5		
6 Individual retirement arrangement (IRA) deduction (see instructions, page 8) _____	6		
7 Subtract line 6 from line 5. This is your <b>federal adjusted gross income</b> _____	7		
8 Public employee contributions (see instructions, page 9) Identify: _____	8		
9 Flexible benefits program (IRC 125 amount) (see instructions, page 9) Identify: _____	9		
10 Add lines 7, 8, and 9 _____	10		
11 Taxable refunds, credits or offsets of state and local income taxes from line 3 above _____	11		
12 Interest income on US government bonds (see instructions, page 9) _____	12		
13 New York standard deduction (from table on back) _____	13		
14 New York dependent exemptions (from line c of worksheet on back; 1040EZ filers, enter "0") _____	14		,000.00
15 Add lines 11 through 14 (if line 15 is more than or equal to line 10, see instructions for line 16, page 9) _____	15		
16 Subtract line 15 from line 10. This is your <b>taxable income</b> (if \$65,000 or more, stop; you must file Form IT-201) _____	16		
17 New York State tax on line 16 amount (Use the State Tax Table, blue pages 25 through 32) _____	17		
18 New York State child and dependent care credit: number of qualifying persons _____ cared for in 1994 Amount of federal credit for child and dependent care _____ x 20% (.20) =	18		
19 Subtract line 18 from line 17 (if line 18 is more than line 17, enter "0"). _____	19		
20 New York State household credit (from table on back) _____	20		
21 Subtract line 20 from line 19 (if line 20 is more than line 19, enter "0"). This is the total of your New York State taxes. _____	21		
22 City of New York resident tax on line 16 amount. (Use City Tax Table, white pages 33 through 40) _____	22		
23 City of New York household credit (see instructions, page 10) _____	23		
24 Subtract line 23 from line 22 (if line 23 is more than line 22, enter "0") _____	24		
25 City of New York nonresident earnings tax (attach Form NYC-203) _____	25		
26 City of Yonkers resident income tax surcharge (from Yonkers Worksheet, page 10) _____	26		
27 City of Yonkers nonresident earnings tax (attach Form Y-203) _____	27		
28 Add lines 24 through 27. This is the total of your city of New York and city of Yonkers taxes _____	28		
29 If you want to Return a Gift to Wildlife, enter amount - \$5, \$10, \$20, other (see instructions, page 10) _____	29		00
30 Add lines 21, 28 and 29. This is the total of your New York State, city of New York and city of Yonkers taxes and Gift to Wildlife _____	30		
31 New York State earned income credit (from Form IT-215; attach form) _____	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, page 11) _____	33		
34 Total city of New York tax withheld (staple wage and tax statements; see instructions, page 11) _____	34		
35 Total city of Yonkers tax withheld (staple wage and tax statements; see instructions, page 11) _____	35		
36 Total payments (add lines 31 through 35) _____	36		
37 If line 36 is more than line 30, subtract line 30 from line 36. This is the amount to be refunded to you _____	37		
38 If line 36 is less than line 30, subtract line 36 from line 30. 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 1994 Income Tax on it.

• See Step 7, page 12, of the instructions for the proper assembly of your return and attachments.

<b>Sign Your Return</b>	<b>Paid preparers must complete the Paid Preparer's Use Only section on the back of this return.</b>			IT-200 1994
	Your signature _____	Spouse's signature (if joint return) _____	Date _____	

**New York**

**Standard Deduction Table  
(for line 13)**

Filing Status	Standard Deduction (enter on line 13)
① Single and checked Yes at Item D.....	\$2,800
Single and checked No at Item D.....	6,000
② Married filing joint return.....	9,500
③ Married filing separate return.....	4,750
④ Head of household (with qualifying person).....	7,000
⑤ Qualifying widow(er) with dependent child.....	9,500

**New York**

**Dependent Exemption Worksheet  
(for line 14)**

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 14.
- 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 14..... c. \_\_\_\_\_

**Example**

For a husband and wife with 1 dependent child, the entry on line 14 would be "1" as shown below.

14 New York dependent exemptions  
(from line c of worksheet on back) **14** **1,000 00**

**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 (1 800 225-5029). 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 20)**

**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 7 is:

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

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

enter "0" on line 20

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

If the amount on line 7 is:

And the number of exemptions from your federal return, line 6e, is:

(Married 1040EZ filers use column 2)

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

\* 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 7 from both returns is:

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

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

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

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

**Mailing Address**

For refund returns —

STATE PROCESSING CENTER — REFUND '94  
ONE WATERVLJET AVE EXT  
ALBANY NY 12261-0001

For all other returns —

STATE PROCESSING CENTER  
ONE WATERVLJET AVE EXT  
ALBANY NY 12261-0001

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

For the year January 1 through December 31, 1994, or fiscal tax year beginning ending 1994



For office use only



Main form section with fields for Last name, First name and middle initial, Mailing address, Apartment number, City, village or post office, State, ZIP code, Permanent home address, School district name, etc.

- (A) Filing status - 1 Single, 2 Married filing joint return, 3 Married filing separate return, 4 Head of household, 5 Qualifying widow(er)

- (B) Did you itemize your deductions on your 1994 federal income tax return?
(C) Can you be claimed as a dependent on another taxpayer's federal return?
(D) If you do not need forms mailed to you next year, mark an "X" in the box
(E) Enter the number of exemptions claimed from your federal return, line 6e

Federal Income and Adjustments

New York Adjusted Gross Income

Table with 30 rows for income items and adjustments, including columns for description, amount, and grid for calculations.



Tax Computation	31	Medical and dental expenses (from federal Schedule A, line 4)	31.						
	32	Taxes you paid (from federal Schedule A, line 9)	32.						
	33	Interest you paid (from federal Schedule A, line 14)	33.						
	34	Gifts to charity (from federal Schedule A, line 18)	34.						
	35	Casualty and theft losses (from federal Schedule A, line 19)	35.						
	36	Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26)	36.						
	37	Other miscellaneous deductions - moving expenses incurred before 1994 (from federal Sch. A, line 27)	37.						
	38	Other miscellaneous deductions - other (from federal Schedule A, line 28)	38.						
	39	Total itemized deductions (from federal Schedule A, line 29)	39.						
	40	State, local and foreign income taxes and other subtraction adjustments (see page 18)	40.						
	41	Subtract line 40 from line 39	41.						
	42	Addition adjustments (see page 19)	42.						
	43	Add lines 41 and 42	43.						
	44	Itemized deduction adjustment (see page 20)	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	Mark an "X" in the appropriate box and enter the larger of: <input type="checkbox"/> your standard deduction from page 20, 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, page 20)	49.					00000		
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 red pages 35 through 42. If line 46 is more than \$100,000, you must complete Tax Computation Worksheet 1 or 2 on page 20 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 1994 • amount of federal credit for child and dependent care <input type="checkbox"/> _____ × 20% (.20) =	52.						Mail your completed return to: STATE PROCESSING CENTER ONE WATERLIET AVE EXT ALBANY NY 12261-0001  See instructions for figuring city of New York taxes and city of Yonkers taxes.
	53	New York State household credit (from Table I, II or III, page 21)	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 43 — 50)	59.						
	60	City of NY household credit (from Table IV, V or VI, pg 22) (CNYADC _____)	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 23)	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 page 23)	68.					0.0		
69	Add lines 58, 67 and 68. This is your total New York State, New York City and Yonkers taxes, and Gift to Wildlife	69.							
Payments	70	New York State earned income credit (from Form IT-215; see instructions)	70.						
	71	Real property tax credit (from Form IT-214, line 17; attach form)	71.						
	72	Total New York State tax withheld (staple wage and tax statements; see instructions)	72.						
	73	Total city of New York tax withheld (staple wage and tax statements; see instructions)	73.						
	74	Total city of Yonkers tax withheld (staple wage and tax statements; see instructions)	74.						
	75	Estimated tax paid/Amount paid with Form IT-370	75.						
	76	Add lines 70 through 75. This is the total of your payments	76.						
	77	If line 76 is more than line 69, subtract line 69 from line 76 and enter the amount overpaid (see page 24)	77.						
Refund/Owe	78	Amount of line 77 to be refunded to you	78.						
	79	Amount of line 77 to be applied to your 1995 estimated tax	79.						
	80	If line 76 is less than line 69, subtract line 76 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 1994 income tax on it)	80.						
	81	Estimated tax penalty (will reduce line 77 or increase line 80; see page 25)	81.						



Paid Preparer's Use Only	Preparer's signature	Date	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			

# Nonresident and Part-Year Resident

1994 **IT-203**

For office use only

Attach label, or print or type	New York State • City of New York • City of Yonkers			beginning and ending	1994
	For the year January 1 through December 31, 1994, or fiscal tax year:				
	Last name	First name and middle initial (if joint return, enter both names)			Your social security number
	Mailing address (number and street or rural route)			Apartment number	Spouse's social security number
	City, village or post office		State	ZIP code	New York State county of residence
Permanent home address - see instructions, page 25. If different from mailing address, part-year residents must enter New York address for resident period; nonresidents enter address outside New York State.					New York State school district name
Permanent home address (number and street or rural route)				Apartment number	New York State school district code number
City, village or post office		State	ZIP code	If taxpayer is deceased, enter first name and date of death.	

**(A) Filing status check one:**

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.

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

**(F) Part-year residents:** If you were a New York State resident for only part of the year, check the box which describes your situation on the last day of the tax year:

(1) moved into New York State. Enter date of move:

(2) moved out of New York State and received income from New York State sources during your nonresident period. Enter date of move:

(3) moved out of New York State and received no income from New York State sources during your nonresident period. Enter date of move:

**(G) Nonresidents:** Did you or your spouse maintain living quarters in New York State in 1994? (If Yes, complete Form IT-203-ATT, Schedule B.) Yes  No

**(B)** Did you itemize your deductions on your 1994 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, page 11)

For lines 1 through 18: in the **Federal Amount** column enter all of the amounts from your federal return; see the instructions on pages 11-15 to figure the amounts to report in the **New York State Amount** column.

	Federal Amount	New York State Amount
<b>1</b> Wages, salaries, tips, etc. . . . .		
<b>2</b> Taxable interest income . . . . .		
<b>3</b> Dividend income . . . . .		
<b>4</b> Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 23)		
<b>5</b> Alimony received . . . . .		
<b>6</b> Business income or (loss) (attach copy of federal Schedule C or C-EZ, Form 1040) . . . . .		
<b>7</b> Capital gain or (loss) (attach copy of federal Schedule D, Form 1040) . . . . .		
<b>8</b> Other gains or (losses) (attach copy of federal Form 4797) . . . . .		
<b>9</b> Taxable amount of IRA distributions . . . . .		
<b>10</b> Taxable amount of pensions and annuities . . . . .		
<b>11</b> Rental real estate, royalties, partnerships, S corporations, trusts, etc. (attach copy of federal Schedule E, Form 1040) . . . . .		
<b>12</b> Farm income or (loss) (attach copy of federal Schedule F, Form 1040) . . . . .		
<b>13</b> Unemployment compensation . . . . .		
<b>14</b> Taxable amount of social security benefits (also enter on line 25) . . . . .		
<b>15</b> Other income (see instructions, page 14) Identify: . . . . .		
<b>16</b> Add lines 1 through 15 . . . . .		
<b>17</b> Total federal adjustments to income (see instructions, page 14) Identify: . . . . .		
<b>18</b> Subtract line 17 from line 16. This is your federal adjusted gross income. . . . .		
<b>New York Additions:</b> (see instructions, pages 15 through 18)		
<b>19</b> Interest income on state and local bonds (but not those of New York State or its localities) . . . . .		
<b>20</b> Public employee 414(h) retirement contributions (see instructions, page 16) . . . . .		
<b>21</b> Other (see instructions, pages 16 - 18) Identify: . . . . .		
<b>22</b> Add lines 18 through 21 . . . . .		
<b>New York Subtractions:</b> (see instructions, pages 18 and 19)		
<b>23</b> Taxable refunds, credits, or offsets of state and local income taxes (from line 4 above) . . . . .		
<b>24</b> Pensions of NYS and local governments and the federal government (see page 18) . . . . .		
<b>25</b> Taxable amount of social security benefits (from line 14 above) . . . . .		
<b>26</b> Interest income on US government bonds (see instructions, page 18) . . . . .		
<b>27</b> Pension and annuity income exclusion . . . . .		
<b>28</b> Other (see inst. pgs. 18 & 19) Identify: . . . . .		
<b>29</b> Add lines 23 through 28 . . . . .		
<b>30</b> Subtract line 29 from line 22. This is your New York adjusted gross income. Enter here and next to line 58, <i>Income percentage</i> . (If zero or less, see instructions on page 19) . . . . .		

Federal Income and Adjustments

New York Adjusted Gross Income

Tax Computation	31	Medical and dental expenses (from federal Schedule A, line 4)	31			<b>Mail your completed return:</b> For refund returns - STATE PROCESSING CENTER - REFUND '94 ONE WATERVLIET AVE EXT ALBANY NY 12261-0001 For all other returns - STATE PROCESSING CENTER ONE WATERVLIET AVE EXT ALBANY NY 12261-0001
	32	Taxes you paid (from federal Schedule A, line 9)	32			
	33	Interest you paid (from federal Schedule A, line 14)	33			
	34	Gifts to charity (from federal Schedule A, line 18)	34			
	35	Casualty and theft losses (from federal Schedule A, line 19)	35			
	36	Job expenses and most other miscellaneous deductions (from federal Schedule A, line 26)	36			
	37	Other miscellaneous deductions - moving expenses incurred before 1994 (from federal Sch. A, line 27)	37			
	38	Other miscellaneous deductions - other (from federal Schedule A, line 28)	38			
	39	Total itemized deductions (from federal Schedule A, line 29)	39			
	40	State, local and foreign income taxes and other subtraction adjustments (see instr., page 20)	40			
	41	Subtract line 40 from line 39	41			
	42	Addition adjustments (see instructions, page 20)	42			
	43	Add lines 41 and 42	43			
	44	Itemized deduction adjustment (see instructions, page 21)	44			
	45	Subtract line 44 from line 43. This is your itemized deduction	45			
Credits/Other Taxes/Gift/Totals	46	Enter the amount from line 30 Federal Amount column, front page	46			
	47	Check appropriate box and enter the larger of: <input type="checkbox"/> your standard deduction from instructions, page 21, 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 21)	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 31 through 38. If line 46 is more than \$100,000, you must complete Tax Computation Worksheet I or II on page 21 of the instructions to figure your tax.)	51			
	52	NY State child and dependent care credit • number of qualifying persons <input type="checkbox"/> cared for in 1994 • 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 22)	53			
	54	Add lines 52 and 53	54			
	55	Subtract line 54 from line 51 (if line 54 is more than line 51, enter "0")	55			
	56	Earned income credit (from Form IT-215; attach form; see instructions, page 22)	56			
	57	Subtract line 56 from line 55 (if line 56 is more than line 55, enter "0") This is your base tax	57			
	58	Income percentage (see instructions, page 22) New York State Amount (line 30): _____ Federal Amount (line 30): _____	58		•	
	59	Multiply line 57 by the decimal on line 58. This is your allocated New York State tax	59			
	60	Other New York State credits (from Form IT-203-ATT, line 7; attach form)	60			
61	Subtract line 60 from line 59 (if line 60 is more than line 59, enter "0")	61				
62	Net other New York State taxes (from Form IT-203-ATT, line 18; attach form)	62				
63	Add lines 61 and 62. This is the total of your New York State taxes	63				
64	City of New York nonresident earnings tax (attach Form NYC-203)	64				
65	Other city of New York taxes (from Form IT-203-ATT, line 23; attach form)	65				
66	City of Yonkers nonresident earnings tax (attach Form Y-203)	66				
67	Part-year city of Yonkers resident income tax surcharge (attach Form IT-360.1)	67				
68	Add lines 64 through 67. This is the total of your city of New York and city of Yonkers taxes	68				
69	If you want to Return a Gift to Wildlife, enter amount: \$5, \$10, \$20, other (see instructions, page 23)	69		00		
70	Add lines 63, 68 and 69. This is the total of your New York State, New York City and Yonkers taxes, and Gift to Wildlife	70				
Payments	71	Part-year resident refundable earned income credit (from Form IT-215, back page, line 21)	71			
	72	Total New York State tax withheld (staple wage and tax statements; see instr.)	72			
	73	Total city of New York tax withheld (staple wage and tax statements; see instructions)	73			
	74	Total city of Yonkers tax withheld (staple wage and tax statements; see instructions)	74			
	75	Estimated tax paid/Amount paid with Form IT-370	75			
76	Add lines 71 through 75. This is the total of your payments	76				
Refund/Owe	77	Amount overpaid - if line 76 is more than line 70, subtract line 70 from line 76 (also see lines 78 and 79)	77			
	78	Amount of line 77 to be refunded to you	78			
	79	Amount of line 77 to be applied to your 1995 estimated tax	79			
	80	Amount you owe - if line 76 is less than line 70, subtract line 76 from line 70 (do not send cash; make check or money order payable to NY State Income Tax; write your social security number and 1994 income tax on it)	80			
	81	Estimated tax penalty (will reduce line 77 or increase line 80 - see instructions, page 24)	81			

**Mail your completed return:**  
 For refund returns - STATE PROCESSING CENTER - REFUND '94  
 ONE WATERVLIET AVE EXT ALBANY NY 12261-0001  
 For all other returns - STATE PROCESSING CENTER ONE WATERVLIET AVE EXT ALBANY NY 12261-0001

**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 25, for the proper assembly of your return and attachments.**

**Sign your return below.**

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				